THE WEEKLY REGISTER.

FORTY-FIFTH YEAR. POINT PLEASANT, MASON COUNTY, WEST VIRGINIA, WEDNESDAY, SEPTEMBER 19, 1906. NO 6

OBITUARY

Mr. Robert Riffle, died at his home Friday, Aug, 24, 1906, at 11 o'clock of consumptian. He was married to Miss Maggie Hoschar, Nov. 9, 1898, who died of the same disease, April 7, 1908. Mr. Riffle was born in April 1879, d e1 Aug. 24, 1906, aged 27 years, 4 months and 4 days. He leaves two children, one boy and girl, a father and mother, three sisters and four brothers and a host of friends to mourn his loss. He professed religion on Tuesday night before he died. He had been searching for his Master for some time. He called some friends in on Tuesday night and they sang beautiful songs and prayed for him earnestly and he gave his heart to God; he died believing in Christ Jesus Mr. Riffle was well known by the people of this section. His funeral was preached by Mr. Andrew Riffle assisted by J. W. Wingrove. His remains were placed away in the Hoschar burying ground.

D. H. Y

WANTED—by Chicago wholesale and mail order house, assistant manager (man or woman) for this county and adjoining territory. Salary $20 and expenses paid weekly; expense money advanced Work pleasant; position permanent. No investment or experience required. Spare time valuable. Write at once for full particulars and enclose self addressed envelope Address General Manager, 134 E. Lake St. Chicago, Ill. Aug 29tf

TRUSTEE'S SALE

Of Town Lot, Farm and Coal Lands in Mason County, W. Va.

Pursuant to the terms and provisions of a deed of trust executed by Emma L. Newman and Susan A. Newman, to the undersigned, H. R. Howard, Trustee, bearing date on the 20th day of September, one thousand eight hundred and ninety-eight, and duly recorded in the Mason County West Virginia, Clerk's office in Trust Deed Book No. 21, pages 226-7-8-9, to secure to Jas. W. Long, the payment of a certain promissory note therein mentioned for the sum of $3000.00, payable two years after date, with interest at 6 per cent. payable annually, and the said note being due and unpaid but having credit thereon of interest paid to september 20, 1900, and $1871.79 paid March 3rd, 1905, and being required by the said Jas. W. Long, the holder and owner of said note so to do, I shall on

Saturday, October 6th, 1906,

at 11 o'clock a. m., expose to sale by way of public auction, at the front door of the Court House of Mason County, West Virginia, the following property, or so much of it as may be necessary to pay the aforesaid debt, described in said deed of trust as follows: A lot or parcel of land situate in the town of Point Pleasant, Mason County, West Virginia, beginning at the corner of said lot and lot belonging to L. V. Guthrie on the East side of Main street, thence easterly at right angles with said Main street 132 feet, thence northerly 97 feet and 6 inches, thence westerly 132 feet and thence southerly along Main street 97 feet and 6 inches to the place of beginning, estimated to contain nine-tenths of an a re more or less, and being the individual property of said Emma L. Newman, also, all of the right, title and interest of said Emma L. Newman in and to the following mentioned real estate situate in said Mason County, West Virginia, which is an undivided two-ninths one, in and to two several tracts of land situate in Robinson District, in said county; one of said tracts of land contains 384 acres more or less, and which was conveyed to the said Emma L. Newman and others by deed executed by Mary Newman dated January 1st, 1856, and recorded in the Mason County, West Virginia, County Clerk's office in deed book No 16, pages 460, &c. and the other tract contains 48¾ acres more or less and was conveyed to the said Emma L. Newman and others by Gideon Riffle by deed bearing date on the 14th day of November, 1865, and recorded in the Clerk's office of the Mason County Court in deed book No. 18, pages 93, &c., the said two last named tracts of land being known as the I. V. Newman farm, and to which deeds reference is hereby made to have the same force and effect as if said deeds were herein copied and the land particularly described by metes and bounds. Also, all of the right, title and interest of the said Emma L. Newman and Susan A. Newman in and to the following mentioned real estate situated in Mason County, West Virginia, which interest is an undivided four-ninths in and to a tract of land conveyed to said Emma L. Newman, Susan A. Newma and others, by deeds of Mary Newman, dated September 1st, 1855, and recorded in the office of the Clerk of the Mason County Court in deed book No. 16, pages 458-9, containing 99½ acres and to which deed reference is hereby made to have the same force and effect as if said deed was herein copied and the land particularly described by metes and bounds.

Terms of sale—Cash.

H. R. HOWARD, Trustee.

sept 5 4 wks.

TRUSTEE'S SALE

By virtue of that certain deed of trust executed by W. D. Sullivan to the undersigned trustee, and dated the 20th day of April, 1904, and recorded in the County Court Clerk's office, of Mason County, West Virginia, in trust deed book No. 27, at page 605 &c. to secure to Charles B. Tillis and John C. Tillis the payment of one certain promissory note bearing date April 20, 1904, for the sum of $187.50, with interest from date and due two years after date, and said note being due and payable according to its tenor and effect and default having been made in the payment of said note and being required so to do, by the owners and holders of said note, I will on

Saturday, the 6th day of October, 1906,

commencing at 10 o'clock a. m. at the front door of the Court House, of Mason county, West Virginia, sell for cash at public auction to the highest bidder the following tracts of land conveyed to said trustee by said trust deed, viz: One tract of land situate in Union District, Mason County, West Virginia, and bounded and described as follows: Beginning at a black oak on Little Buzzard near mouth of small branch, thence running N 71° E 29 poles to a stone and black oak on south hill side near Scantlin's house, N 34° E 58 poles to a stone in field, N 62° E 44 poles to a chestnut oak, by road S 54° E 44½ poles to an iron wood and two small white oaks by a branch, S 32° E 20 poles to a m pie on hillside, N 81° E 23 poles and 12 links to a stake and stone pile corner to 37 acre tract hereinafter described, thence with line of said 37 acre tract N 35° 15' W 125 poles and 13 links to stake in original outline of tract, of which this is a part, thence with this said original outline S 74 W 63 poles and 16 links to a stone corner to lands of Mary Decker and other tracts of E. J. Maupin, S 56° W 68 poles to a stake in low gap, thence S 72° W 32 poles to a small white on hillside, thence S 36° E 102 poles to the place of beginning, estimated to contain 85 acres.

Also another tract situate in said district, county and state aforesaid, and is bounded and described as follows:

Beginning at a stake in line of lands of Maupin and corner to corner, thence S 39° E 132 poles to a stone pile, thence N 81° E 45 poles to a black oak thence N 39° W 142 poles to where a small black oak formerly stood, thence S 74° W 42 poles to the place of beginning, estimated to contain 32 acres.

Also another tract situate in said Union District and county and state aforesaid, and is bounded and described as follows:

Beginning at a stake in line of Maupin and a corner to dower, thence S 39° E 142 poles to a stake in Scantlin's line, thence 74° W 112 poles to a stake in said Scantlin's line, thence N 32° W 138¾ poles to the place of beginning estimated to contain 5 acres.

Also a right of way for a road through a tract of 101 acres of land conveyed by E. J. Maupin to Thomas Forbes and Amon Forbes by deed dated October 25th, 1902, which right of way or road was reserved in said deed and begins at a white oak on the hillside south east side of said tract of said 101 acres and running along hill side to a gate on road near iron bridge over 13-mile creek.

The above described real estate being the same conveyed to said W. D. Sullivan by Chas. B. Tillis and John C. Tillis.

Witness my hand this Sept. 4th, 1906.

JOHN E. BELLER, Trustee.

Sep 5-4 wk

LEARN TELEGRAPHY.

Taught by an experienced operator, $5.00 per month. Satisfaction guaranteed. For particulars address

L. A. Van Gilder,

july 18 tf Point Pleasant, W. Va.

K. of P. Convention.

The Ninth Pythian District Convention held an interesting session at Hartford, Wednesday Sept 5th In the absence of Pres. L F. Farley, of Kanawha county, and Vice-President V L. Hall, of Cabell county, the convention chose Rev J. D Garrett, of Wayne, and J. M. Mathews, of Kanawha, to fill these respective offices

A L Rymer, of Putnam, the Secretary, was present, and called the meeting to order.

R T Embleton, C C, of Banner Lodge No. 22, introduced Mayor H G Greer, of Hartford, who welcomed the visiting Knights to the town.

This was responded to by Rev. J. D. Garrett, of Wayne, in behalf of the five counties of Cabell, Kanawha, Mason, Putnam and Wayne, which contains the 30 subordinate lodges in this district.

The roll call showed that 24 delegates were present and that 22 of the lodges were represented, also, that Prof V. A. Lewis, of the Grand Lodge, was present, which together with visitors made the attendance nearly 100

Quite a number of resolutions were offered and and acted upon which recommended needed legislation to the Grand Lodge

The committee on obituaries reported nine deaths since the last convention met at Milton on January 8

Addresses were made by Hon. V. A Lewis, G. M at arms, Morgan Jenkins, P. C C, Rev J. D Garrett, C C, A. L Rymer, Sec and P. C C, Col S C. Butler, of A Rank, C. T Wood, P. C. C., Col. Hunkers, D G. C of Ohio and others.

The Convention elected the following officers for the next calendar year:—Rev. J. D. Garrett, of Mountain Jewel Lodge No 81, president; J. M. Mathews, of Ekana No 63, as vice president, and O. L. Gilmore, of Syracuse No 82, as secretary.

Winfield was selected as the next place of meeting, the date being March 5, 1906.

The convention adjourned at 5 p. m. to meet with Banner Lodge No. 22, at 7:30 p. m., to witness the team work in all the ranks as given under special dispensation to candidate R C Campbell for Vandalia, Lodge No 108 of Mason City. Friends who witnessed this claim it was grand and impressive and that Mr. Campbell certainly had a lively goat to ride from start to finish.

At 1 a m., Thursday, the Lodge, having closed its session, they tendered the convention a bounteous repast indicative of the generosity of the good people of Hartford This was relished and enjoyed heartily notwithstanding the fact that the representatives were tired.

Address of welcome by Hon. H. G Greer, Mayor, of Hartford City,

"It is a pleasure as well as a duty to welcome the delegates and visiting members of the order of Knights of Pythias, to our midst.

And in extending to you the full freedom of our little town we feel that we have placed in you a confidence that will not be betrayed

You my friends represent the noblest traits of character and the highest type of citizenship.

Did it ever occur to you that the lives of Caesar, Alexander, and Napoleon are today mere blots on the pages of history, while those of Howard Raikes, Wilding, Damon and Pythias shall continue to grow brighter as the ages increase, until under the influence of their teaching and example mankind everywhere shall be brought to acknowledge the Fatherhood of God, and the brotherhood of man,

We trust that you may go forward in the good work of human benefaction until the last tear of distress shall be wiped away.

In such a work you may inscribe your names on the tablets of human man hearts and affections so that your good deeds will live after you.

My friends we have no key to present on this occasian we want you to feel that our doors are unlocked and remember, that to you the latchstring hangs on the outside.

In the name of the town of Hartford, and Banner Lodge 22, Knights of Pythias we bid you a royal welcome."

Ask any "JAP" that you may see, "Why the Czar, with Bear behind," had to climb a tree.
The Yanks, God bless the Yanks, says he,
They gave us Rocky Mountain Tea

A O Van Gilder

FIRE - SALE!

$20000 Stock of the Red Anchor Store To be Closed Out at the Lowest Prices That Were Ever Made on Similar Goods in the County.

WE were smoked from garret to cellar in the big fire recently. The goods on each of the three floors were damaged more or less from smoke and water, principally smoke, and the **Insurance Co. Stands the Loss.** Our own fire protection probably saved our immense stock from complete destruction, but notwithstanding every possible precaution smoke penetrated to every nook and corner from the adjoining building and made the goods unfit for the strictly first class stock always to be found at the Red Anchor. To make a long story short —this stock must be sold. We have no room for a bolt of goods that has been damaged in the least, or a garment or yard of carpet or anything that does not come up to our standard of FIRST QUALITY. The Insurance Co. has covered our loss fully and it is up to us to get the goods out of the way. It is simply YOUR GAIN and the Insurance Company's LOSS. The stock has been gone over carefully, and you will find prices here far below the first cost to manufacture. And another thing you must remember—Fall is almost upon us and this sale must not stand in the way of our immense new Fall stock. We must get the goods AT ONCE. Don't put off coming—you will be sorry when you know what you have missed. One spot will knock the price off a whole bolt of goods, or a smoked appearance will make the price of the finest garment in the store about one-third of its of its original price, while it does not really detract from its value. No need to waste words—Come.

Sale Now Going On

And will last but a short time, as a stock of this quality will be snapped up eagerly at the slaughter prices we have placed on the goods. Remember everything must go—Carpets, Curtains, Rugs, Matting, Wall Paper, Ready-to-Wear Goods. Everything goes at Fire Sale Prices.

Our New Fall Stock

Had already begun to arrive before the fire. Fall underwear, Skirts, Jacket Suits, Blankets, Comforts, etc., were in stock and the prices on these goods must suffer with the rest. Our customers will reap an unexpected harvest in the next few days. Just think of buying your Fall needs now at a saving heretofore unequaled, and the first washing will remove every trace of damage to the goods that suffered most, while the greater part of the goods will actually show no perceptible damage. If you want to save—Hurry.

Prices Reduced to About One-Half.

RED ANCHOR STORE,

DON'T MISS THE PLACE.

Front Street, Pomeroy, Ohio.

TO AILING WOMEN.

A Little Sound Advice Will Help Many a Sufferer in Point Pleasant.

No woman can be healthy and well if the kidneys are sick Poisons that pass off in the urine when the kidneys are sick Poisons that pass off in the urine when the kidneys are well retained in the body when the kidneys are sick Kidney and bladder get inflamed and swollen, crowding the delicate female organs nearby and sometimes displacing them This is the true cause of many bearing down pains, lameness, backache, sideache, etc Uric poisoning also causes headaches, dizzy spells, languor, nervousness and rheumatic pain

When suffering so, try Doan's Kidney Pills, the remedy that cures sick kidneys. You will get better as the kidneys get better, and health will return when the kidneys are well Let a Point Pleasant woman tell you about about Doan's Kidney Pills

Mrs J T Stone, of Main St., Point Pleasant, W Va, says: "Almost continually for the past few years, I was troubled with severe headaches arising from kidney disorder I would at times, become dizzy and almost blind from this My kidneys were affected, for the pains across the small of my back and through the kidneys were sharp and penetrating I doctored considerably but gained little relief Reading up the symptoms of kidney trouble in one of the pamphlets of Foster-Milburn Co, and also noticing the good testimonials of people cured by Doan's Kidney Pills, I became convinced of their merits and got a box at G W M Hooff's drug store, which I took and I can substantiate all that is claimed of this splendid remedy I believe it to be a great cure for kidney trouble."

For sale by all dealers Price 50 cents Foster-Milburn Co, Buffalo New York, sole agents for the United States

Remember the name—Doan's—and take no other 19 and 26

The 700-ton ocean tug Potomac which headed the fleet that towed the dry dock Dewey to Manila is ordered to Newfoundland to protect the American fishermen.

Ladies, read this catalogue of charms Bright eyes, glowing cheeks, red lips, a smooth skin without a blemish, in short, perfect health For sale with every package Hollister's Rocky Mountain Tea 35 cents A O Van Gilder

Claude Wall Jeweler, Gallipolis Meets With an Accident at Columbus.

A telegram from Mr. Frank Vance at Columbus to Mr P. T Wall's folks this morning said Mr. Claude Wall in attempting to get aboard a street car at about 11 o'clock Wednesday night was struck by an automobile and had one of his legs broken below the knee and was taken to St Francis Hospital where he has been resting quietly since His brother Mr Will Wall went up this morning be with him Mr. Wall had just gone up to Columbus Wednesday morning to take in the fair, and purposed going from there to Cincinnati to the fall festival and buy some goods before returning, expecting to have a nice time His friends here are very sorry to hear of his misfortune. He carries an accident policy which will come handy —Gallipolis Tribune, 6th.

Claude M. Wall, aged 35, a jeweler from Gallipolis, was run over by an automobile at 12:30 this morning while waiting for an East Long street car near Seventeenth street. His companion, J. M. Kaufman, a theatrical man from the same place, narrowly escaped injury. Wall received a broken left leg and an ugly two-inch cut over the left eye. He was taken to St Francis Hospital.—Ohio Sun 6th.

The Deepwater Railway.

H. H. Rogers is reported to have said in conference with the Pennsylvania R R officials a few days since, "Gentlemen, the Deep Water Tide Water Ry., will be built just as planned You can crack your big stick and I will retaliate in kind"

John D Rockefeller said, "I have not a dollar in the Deep Water Tidewater Ry. It is Roger's project and he is able to put it through. He is my friend and any time he needs my service I am at his command."—Wyoming Mountaineer.

A surveying party of six men is said to be at Cheshire coming this way and will reach Gallipolis about the last of the week. The party making a survey from a point near Newark Ohio, to this city and state that the purpose of the survey is for a traction line to be known as the Ohio and Chicago Traction Co. It is thought, however, that the survey is merely the preliminary for the Deepwater people and that developments will show that the Deepwater will be connected with them someplace above or near this city. The surveying corps has been out since July and have surveyed close to 120 miles.—Gallipolis Journal

A girl gets much more offended if you call hugging squeezing.

Bryan on Plutocracy

Wm. J. Bryan in his Madison Square Garden speech, discussed the dangers of "Plutocracy." He pointed out that the enormous fortunes that are piled up through special legislation, taxed from the people or acquired under other forms of law, constitute a menace to the liberties of the people and the very existence of the Government itself. In concluding his speech he said.

"Plutocracy is abhorrent to a republic; it is more despotic than morarchy, more heartless than aristocracy, more selfish than bureaucracy. It preys upon the nation in time of peace and conspires against it in the hour of its calamity. Conscienceless compassionless and devoid of wisdom, it enervates its votaries while it impoverishes its victims. It is already sapping the strength of the nation, vulgarizing social life and making a mockery of morals.

"The time is ripe for its overthrow. Let us attack it boldly making our appeal to the awakened conscience of the nation—in the name of the counting room which it has defiled; in the name of business honor which it has sullied; in the name of the people whom it has oppressed; in the name of the homes which it has despoiled, and in the name of religion, upon which it has placed the stigma of hypocrisy.

"And, if I may be permitted to suggest a battle hymn, I propose a stanaz, but slfghtly changed, from one of the strongest of the poems of Scotland's great democratic bard:

"Columbia! My dear, my native soil!
For whom my warmest wish of Heaven is sent.
Long may thy hardy sons of rustic toil
Be blest with health and peace and sweet content.
And Oh, may Heaven their simple lives prevent
From Luxury's contagion, weak and mile;
Then, tho' unearned wealth to wickedness be lent.
A virtuous populace may rise and stand
A wall of fire around their much-loved land."

The average husband is as easy to fool as a bank examiner.

Judge Wm. A. Parsons' Opinion

In the B. & O. Railroad Appeal Case in the Circuit Court of Jackson, Roane and Mason Counties at Point Pleasant, from the Assessment of the Board of Public Works.

In the Circuit Court of Mason county, West Virginia.

Appeals of the Baltimore and Ohio Railroad Company from the decisions of the Board of Public Works valuing its properties in the counties of Mason, Jackson and Roane for taxation.

Opinion of Wm. A. Parsons, Judge of the fifth Judicial Circuit of West Virginia.

Total number of miles operated by the company in and out of the state	4,476 42
Total number of miles operated in the state	1,073 54
Total gross earnings of that part of the company's system in this state $	17,468,366 14
Total expenses including taxes	11,914,172 94
Total net earnings	5,494,064 20
Total gross earnings of the entire line in and out of the state	67,689,997 13
Total expenses	44,710,605 58
Total net earnings	22,979,393 55
The percentage of expenses to the earnings of entire system in and out of the state	66 05 per ct
In the state	68.44 per ct
Total value of all taxable property in the state as reported by the company	17,081,273 00
Total value of the 207.82 miles of the Ohio River Railroad	1,629,692 00
Total value of 22.40 miles of the Ravenswood, Spencer and Glenville Railway	150,378 00
Total value of 13 miles of Ripley & Mill Creek Valley railroad	59,292 00
Total funded debt	243,513,430 00
Total unfunded debt	10,608,043 83
Total funded and unfunded debt $	254,121,473 83
Total amount of capital stock issued by the company	184,258,524 33
Total amount of debt liabilities	254,121,473 83
Total amount of stock and debt	438,379,998 14
Amount of stock and debt per mile of line	110,643 07

It is deemed unnecessary to go further into figures returned by the Company in its report at this time.

Upon the report containing the facts and figures above stated, together with the other information therein, being filed in its office, it was the duty of the board to approve it if satisfactory But if the report was not satisfactory, the board had the right to proceed in such manner as to it seemed best "to obtain the facts and information required to be furnished by such return; and to this end the said board may send for persons and papers and may compel the attendance of any person and the production of any paper necessary. in the opinion of the board to enable it to obtain the information desired for the proper discharge of its duties under this section." The report as it seems was not satisfactory to the board; therefore the board proceeded to obtain some of the facts and information the report should have contained, but which it did not contain, from other sources, and from the facts and information which it obtained from the report and from other sources reached conclusions respecting the values of the properties of the Company subject to taxation in the state very different from those reached by the officers of the Company in the report As we have seen, the officers of the Company in the report put the value of all the taxable property of the Company in the state at $17,081,273 00. The Board of Public Works fixed the value of all the property of the Company in the state, subject to taxation at $79,981,749 00. making a difference of $62 900,176.00.

The section of the statute above referred to further provides that the decision of the board shall be final unless appealed from within the time provided by the statute, but if appealed from the statut says that such appeal shall have precedence over all other cases on the docket and shall be tried in the shortest time possible after such appeal is docketed. The statute requires the board to assess and fix the fair cash values of the Companies properties in each of the counties of the state and says if any company claims to be aggrieved by the value so fixed by the board in any county it may appeal therefrom to the Circuit Court of the county, and upon such appeal the court shall hear all such legal evidence as may be offered by the state, county, district or municipal corporation or by the company appealing, and if after the hearing the court be satisfied that the value fixed by the board be correct it shall confirm the same, but if the court be of opinion that the value so fixed be either too high or low it shall correct the same and ascertain and fix the true value of said property.

Under the law as we find it in the statute the Baltimore and Ohio Railroad Company, Ravenswood, Spencer and Glenville Railway Co. and the Ripley & Mill Creek Valley Railroad Company filed their separate petitions praying for appeals, and upon each of these petitions appeals were allowed and by agreement were all heard in Mason County at the court house thereof.

The court thinks it proper to regard these cases as if there was one appeal and only one from each county. And in order to ascertain in the exact scope of the inquiry the court is to make and the matter of difference between the contending parties to be determined, it may be stated that the Ripley & Mill Creek Valley railroad is valued in the report filed with the Board of Public Works, including second track, side track, rolling stock, tools and machinery, real estate and personal property at $59,292, or $4,561 per mile, being thirteen miles; the part of the Ravenswood, Spencer & Glenville Railroad in Jackson County, including side track, etc, $74 964, or $4,570 per mile, being 16.40 miles, and that part of it which is in Roane County, including side track, etc, $75,414, or $4713 per mile, being sixteen miles; the part of the Ohio River Railroad in Jackson County, including side track, etc, at $207,668, or $7,288 per mile, being 28.50 miles; in Mason county at $387,307, or $7,469 per mile, being 51.86 miles Engineer Venable in his estimate of the value of the R & M. V. R. R puts it at $101,550, including equipment and all property; the R. S. & G. R in Jackson County at $117,432, and in Roane County at $130,230, the total value of the O. R R. in Jackson County at $326,940, and in Mason County 657,357 Some other engineers who testify in the case substantially agree with Mr. Venable. The board of Public Works put the total value of the Ohio River railroad in Jackson County at $1,680,673.00 or $59,075 00 per mile, being 28 50 miles; and in Mason County at $3,077,360.00; or $59,337.00 per mile, being 51 86 miles The Ripley and Mill Creek Valley railroad at $331,902, or $25,754 00 per mile, being 13 miles; the Ravenswood, Spencer and Glenville railroad in Jackson County at $378,057.00 or $23,113 00 per mile, being 16 40 miles; and in Roane county at $371,614.00 or $23,225 00 per mile, being 16 miles.

As between these widely different views as to the values of these properties, the court is called upon to decide upon the evidence before it, so far as the evidence goes, for as respects many important matters which the court is called upon to consider and decide there is a perplexing absence of satisfactory evidence. If we are to treat these three roads, whose values are in question, as the attorneys for the applicant insist, we shall, as separate roads owned by separate existing corporations, the absence of evidence upon which reliance can be had to fix values, makes the work much more difficult than it would be if we regard them as parts of the B & O R. System, controlled and operated by the B. & O. R Co. The attorneys for the appellant tell the court and the evidence shows that the three roads were not built by the B. & O R. Co. and that the B. & O. R Co. does not own the legal title to the property of these roads. The B & O. R. Co. has not lessed them but has been operating them, has acquired virtually all of the capital stock of these roads, took entire control of them without any arrangement or agreement or with the officers of these roads permitting it to do so so far as the evidence shows; the officers of the B. & O. R. Co have given to the O. R. R and its branches the name of the O R. division of the B & O. R; the property of the O R. division of the B. & O R. Co. has for the past five years been returned by the officers of the Company as it has been returned the present year; and it has been assessed and taxed as it is proposed to assess and tax it for the present year.

The capital stock, the number shares, and the value thereof the expenses of operating these roads have not been returned neither has the indebtedness or earnings of these roads or of any of them been returned; there has been no separate accounts of the earnings or operating expenses kept, so the court may conclude that the officers of the B. & O. R Co. regarded and treated the Ohio River division as a part of the B. & O System and have desired it to be assessed and taxed as such and in addition to all this the court thinks that the statute may be construed as requiring the O. R division to be assessed and taxed to the B & O. R. Co. as has been done without any complaint for the last five years, and having determined that it is proper to assess and tax the O. R. division of the road to the B. & O. R. Co. the court will consider what has been said by counsel respecting the method of assessing and taxing the properties.

It may be conceded that property cannot be taxed, except pursuant to law permitting it to be done The statute law which has been refered to not only permit the properties whose values are in question here to be taxed but requires in plain terms that the same shall be taxed and shall be valued by the Board of Public Works after the year 1905 "at its true and actual value; that is to say: at the price for which such property would sell if voluntarily offered for sale by the owner thereof, upon such terms as such property, the value of which is sought to be ascertained, is usually sold, and not the price which might be realized if such property was sold at forced sale." The facts and information which the Board is to consider in arriving at the values of railroad property are, as the court thinks, pretty clearly indicated by noting the facts and information which the officers of the railroad company are required by the statute to return to the Board of Public Works. Whether the board may consider evidence of of any facts outside of and apart from the facts and information which the officials of the road are required to return may be questioned; but it is entirely certain that the Board may consider all the facts and information which the officers of the road are required to return, and if the officers of the road, do not return all the facts and information which the statute required them to return to the board, the Board may go outside of the return and obtain from other sources and facts and information which the officers of the road should have returned but did not return. The statute has indicated to the officers of the company what shall be returned in plain terms and to the board by plain implication that it may consider all the facts returned by the board, all the evidence before the Board relating to facts which the Board should have returned but did not return, and if for any reason the facts required to be returned have not been returned in such manner as to make the return satisfactory to the board, the board may hear other and more satisfactory evidence as to the facts returned in an unsatisfactory manner. The statute says that the board shall estimate the properties of the road according to their true and actual value, and that the values estimated and fixed by the board shall be entered of record in its minute book, that the secretary of the board shall certify the values so fixed to the Auditor and that the Auditor shall assess the properties whose values have been been fexed for taxation. The statute, as has been stated, points out what the officers of the road shall return and what the board shall consider in fixing values; so upon the whole, the route to be traveled has been sufficiently blazed. Everything that the board is to do has been pointed out clearly enough, except the processes of reasoning by which the board is to reach its conclusions; therefore, if it be true, as contended by counsel for appellant, that a method of doing the work of the board should be provided by the Statute, it has in the opinion of the court been done.

Having determined that the properties whose values are in question can be legally assessed to the B & O R. Co. as the operator, that the state rite requires the properties to be valued, assessed and taxed and that it points out the method to be pursued; nothing remains to be determined except the question of values.

[To be continued.]

Starving to Death

Because her stomach was so weakened by useless drugging that she could not eat, Mrs Mary H Walters, of St Clair St, Columbus, O, was literally starving to death She writes: "My stomach was so weak from useless drugs that I could not eat, and my nerves so wrecked that I could not sleep; and not before I was given up to try Electric Bitters; with the wonderful result that improvement began at once, and a complete cure followed" Best health Tonic on earth 50c Guaranteed by all druggists

An editor of a Western exchange recently began worrying about how he would get his shirt on over his wings after reaching haradise. An envious contemporary sarcastically observed that pie difficulty would likely be in finding out how he could get his hat over his horns.