

Commonwealth of Massachusetts
ATTORNEY-GENERAL'S REPORT

1902

HENRY F. HARRIS,
Counsellor at Law,
840 MAIN STREET,
WORCESTER, MASS.

HENRY F. HARRIS,
Counsellor at Law,
840 MAIN STREET,
WORCESTER, MASS.

Commonwealth of Massachusetts.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE

YEAR ENDING JANUARY 21, 1903.

Compliments of the

Attorney-General.

BOSTON :
WRIGHT & POTTER PRINTING COMPANY, STATE PRINTERS,
18 POST OFFICE SQUARE.
1903.

Commonwealth of Massachusetts.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE

YEAR ENDING JANUARY 21, 1903.



BOSTON :
WRIGHT & POTTER PRINTING COMPANY, STATE PRINTERS,
18 POST OFFICE SQUARE.
1903.

Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 21, 1903.

To the Honorable the President of the Senate.

I have the honor to transmit herewith my report for the year ending this day.

Very respectfully,

HERBERT PARKER,
Attorney-General.

TABLE OF CONTENTS.

	PAGE
Roster,	vii
Appropriation and Expenditures,	viii
Cases attended to by this Office,	ix
Capital Cases,	x
The Court of Land Registration,	xvii
Jurors in Capital Cases,	xviii
Collateral Inheritance Tax,	xviii
Fire Marshal's Department of the District Police,	xx
Commitments to Insane Asylums,	xxi
Bertillon System,	xxi
Office of the Attorney-General,	xxii
Opinions,	1
Informations at the Relation of the Treasurer,	81
Informations at the Relation of the Commissioner of Corporations,	85
Informations at the Relation of the Civil Service Commissioners,	86
Informations at the Relation of Private Persons,	86
Grade Crossings,	87
Corporate Applications for Dissolution,	102
Corporations required without Suit to file Tax Returns,	104
Corporations required without Suit to file Certificate of Condition,	106
Collateral Inheritance Tax Cases,	110
Public Charitable Trusts,	134
Land-damage Cases arising from the Alteration of Grade Crossings,	136
Suits conducted in Behalf of State Boards and Commissions,	137
Metropolitan Park Commission,	137
Metropolitan Water and Sewerage Board,	143
Massachusetts Highway Commission,	153
Board of Harbor and Land Commissioners,	154
Miscellaneous Cases from Above Commissions,	154
Cases arising under the Act limiting the Height of Buildings, in the Vicinity of the State House,	158
State Board of Charity,	159
Miscellaneous Cases,	161
Corporation Tax Collections,	174
Miscellaneous Collections,	179
Extradition and Interstate Rendition,	186
Rules of Practice in Interstate Rendition,	190

Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
Rooms 225 and 226 State House.

Attorney-General.
HERBERT PARKER.

Assistants.
RALPH A. STEWART.
ROBERT G. DODGE.
ARTHUR W. DEGOOSH.
FREDERICK H. NASH.
FREDERIC B. GREENHALGE.

Clerk.
LOUIS H. FREESE.

STATEMENT OF APPROPRIATION AND EXPENDITURES.

Appropriation for 1902,	\$40,000 00
-------------------------	-----------	-------------

Expenditures.

For law library,	\$1,026 56
------------------	-----------	------------

For salaries of assistants,	16,408 33
-----------------------------	-----------	-----------

For additional legal services,	1,445 85
--------------------------------	-----------	----------

For clerk and stenographers,	4,220 70
------------------------------	-----------	----------

For office expenses,	4,723 17
----------------------	-----------	----------

For court expenses,*	4,435 60
----------------------	-----------	----------

Total expenditures,	\$32,260 21
---------------------	-----------	-------------

Costs collected,	817 15
------------------	-----------	--------

Net expenditure,	\$31,443 06
------------------	-----------	-------------

* Of this amount \$817.15 has been collected as costs of suits and paid to the Treasurer of the Commonwealth.

Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 21, 1903.

To the General Court.

In compliance with Revised Laws, chapter 7, section 8, I submit my report for the year ending this day.

The cases requiring the attention of the office during the year, to the number of 2,101, are tabulated below:—

Bastardy complaints,	2
Collateral inheritance tax cases,	348
Corporate collections made without suit,	295
Corporation returns enforced without suit,	203
Dissolutions of corporations, voluntary petitions for,	71
Extradition and interstate rendition,	60
Grade crossings, petitions for abolition of,	135
Height of buildings, limitation of, cases arising therefrom,	45
Informations at the relation of the Civil Service Commissioners,	1
Informations at the relation of the Commissioner of Corporations,	26
Informations at the relation of private persons,	4
Informations at the relation of the Treasurer and Receiver-General,	101
Indictments for murder,	19
Land-damage cases arising through the alteration of, grade crossings,	11
Land-damage cases arising from the taking of land by the Harbor and Land Commissioners,	7
Land-damage cases arising from the taking of land by the Massachusetts Highway Commission,	11
Land-damage cases arising from the taking of land by the Metropolitan Park Commission,	214
Land-damage cases arising from the taking of land by the Metropolitan Water and Sewerage Board,	210
Miscellaneous cases arising from the work of the above-named commissions,	51
Miscellaneous cases,	246
Public charitable trusts,	28
Settlement cases for support of insane paupers,	13

CAPITAL CASES.

Indictments for murder pending at the date of the last annual report have been disposed of as follows : —

JOHN C. BEST of Saugus, indicted for murder in Essex County, January, 1901, for the murder of George E. Bailey, at Saugus, Oct. 8, 1900. On Jan. 30, 1901, he was arraigned, and pleaded not guilty. James H. Sisk and Nathan D. A. Clarke were assigned by the court as counsel for the defendant. On March 18-28, 1901, the defendant was tried by a jury before Sherman and Fox, JJ. The result was a verdict of guilty of murder in the first degree. Exceptions were filed by counsel for the defendant, which were argued before the Supreme Judicial Court on Jan. 6, 1902. The exceptions were overruled, Feb. 27, 1902, and on June 14, 1902, the defendant was sentenced to death, the time of execution being fixed to take place during the week beginning Sept. 7, 1902. The prisoner was executed Sept. 9, 1902, in pursuance of his sentence. The trial of the case was conducted by the Attorney-General, assisted by District Attorney W. Scott Peters.

BERNHARD PALZ of Holyoke, indicted in Hampden County, September, 1901, for the murder of Helena Lederer Fahring, at Holyoke, May 15, 1901. On Oct. 2, 1901, he was arraigned, and pleaded not guilty. Stephen J. Taft and T. J. O'Connor have been assigned by the court as counsel for the defendant. He has since retracted his plea of not guilty and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth and he was thereupon sentenced to State Prison for life. The case was in charge of District Attorney Charles L. Gardner.

JOHN D. CASSELLS of Springfield, indicted in Hampden County, May, 1901, for the murder of Mary J. Lane, at Longmeadow, Feb. 26, 1901. On Sept. 5, 1901, he was arraigned, and pleaded not guilty. Stephen S. Taft and Dexter E. Tilley were assigned by the court as counsel for

the defendant. On Dec. 30, 1901, the defendant was tried by a jury before Maynard and Hopkins, JJ. The result was a verdict of guilty of murder in the first degree. On Jan. 30, 1902, he was sentenced to death, the execution being fixed to take place in the week beginning May 4, 1902, and on May 6, 1902, the prisoner was executed pursuant to the sentence. The trial of the case was conducted by District Attorney Chas. L. Gardner.

JANE TOPPAN of Cambridge, indicted in Barnstable County, December, 1901, for the murder of Mary D. Gibbs at Bourne, Aug. 12, 1901. At the same sitting of the court the grand jury also returned other indictments against the same defendant, charging her with the murder of Alden P. Davis at Bourne, Aug. 8, 1901, and with the murder of Genevieve D. Gordon at Bourne, July 30, 1901.

On the sixth day of December, 1901, she was arraigned, and pleaded not guilty to each of these indictments. Fred M. Bixby, Esq., of Brockton, and James S. Murphy of Lowell were assigned by the court as senior and junior counsel respectively.

On the twenty-third day of June, 1902, the prisoner was put to trial at Barnstable, upon the indictment charging her with the murder of Mary D. Gibbs. The case was in charge of the Attorney-General and the Hon. Lemuel LeBaron Holmes, district attorney. After the appointment of the latter as associate justice of the Superior Court, James M. Swift, acting district attorney, assisted in the preparation and trial.

The extraordinary features of the case gave occasion in its early investigation to inquire as to the sanity of the prisoner. At the request of counsel for the defence, an eminent expert in mental diseases was appointed to act in behalf of the prisoner, and upon the suggestion of the government, defendant's counsel agreed that other experts, of like eminence, should be appointed to make investigation in behalf of the Commonwealth, either independently or in co-operation with the experts for the defence. After prolonged examination, all the physicians so appointed unanimously reported

that they were of opinion that the prisoner was undoubtedly insane at the time of the commission of the homicide charged in the indictment upon which she was tried.

In order that the issue might be conclusively determined, both as a matter of fact and law, the Commonwealth proceeded to trial before Braley and Bell, JJ.

Evidence uncontroverted and undenied, tending to prove the homicide as charged in the indictment, was introduced, together with testimony of the medical experts who had acted for the Commonwealth and for the defence. Under appropriate instructions of the court a verdict of not guilty by reason of insanity was returned by the jury. The medical testimony was direct and unequivocal to the effect that the prisoner suffered from a permanent and incurable form of insanity, and that she could never be at large or unconfined without danger to others. Upon the return of the verdict the prisoner was duly committed to the Taunton Insane Hospital for the remainder of her natural life.

The other indictments above mentioned are still pending.

Indictments for murder, found since the date of the last annual report, have been disposed of as follows: —

CARL FREDERICK TORNØ of Webster, indicted in Worcester County, August, 1902, for the murder of Rudolph Torno, at Dudley, June 30, 1902. He was arraigned Aug. 29, 1902, and pleaded not guilty. John E. Sullivan and Charles Haggerty were assigned by the court as counsel for the defendant. On Nov. 10, 1902, the defendant was tried by a jury before Hardy and Waite, JJ. After the introduction of all the evidence, by leave of court and with the consent of the Commonwealth the defendant retracted his plea of not guilty and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth and he was thereupon sentenced to State Prison for life. The case was in charge of District Attorney Rockwood Hoar.

MICHAEL KILROY of Boston, indicted in Suffolk County, February, 1902, for the murder of Bridget Kilroy, at Boston, Jan. 26, 1902. He was arraigned Feb. 12, 1902, and

pleaded not guilty. William W. Doherty and Ralph S. Bartlett were assigned by the court as counsel for the defendant. In October, 1902, the defendant was tried by a jury before Hardy and DeCourcy, JJ. The result of the trial was a verdict of murder in the second degree; and on Oct. 10, 1902, the defendant was sentenced to State Prison for life. The case was in charge of District Attorney Oliver Stevens.

CHARLES W. HIMMERMAN of Boston, indicted in Suffolk County, October, 1902, for the murder of Mary E. Himmerman, at Boston, Sept. 5, 1902. He was arraigned Oct. 14, 1902, and pleaded guilty of murder in the first degree; this plea was retracted and on the same day he pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and he was thereupon sentenced to State Prison for life. The case was in charge of District Attorney Oliver Stevens.

HERBERT E. HILL of Boston, indicted in Suffolk County, August, 1902, for the murder of Alice C. Riley at Boston, July 8, 1902. After hearing on Aug. 15, 1902, the defendant was adjudged insane by the court and committed to the Worcester Insane Hospital. The case was in charge of District Attorney Oliver Stevens.

JOSEPH WILFRED BLONDIN, *alias* JOSEPH BARNARD, of Boston, indicted in Suffolk County, June, 1902, for the murder of Margaret Emma Blondin at Boston, April 27, 1902. He was arraigned June 20, 1902, and pleaded not guilty. John H. Morrison, James F. Owens and J. B. D. Jaques acted as counsel for the defendant. In December, 1902, the defendant was tried by a jury before Braley and Stevens, JJ. The result was a verdict of murder in the second degree. On Dec. 31, 1902, the defendant was sentenced to State Prison for life. The case was in charge of the Attorney-General, assisted by John D. McLaughlin, Esq., assistant district attorney.

LEON H. HAPGOOD of Rutland, indicted in Worcester County, January, 1902, for the murder of Samson Seaverns at Rutland, Jan. 19, 1902. He was arraigned May 21, 1902, and pleaded not guilty. Later the defendant retracted his former plea, and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and thereupon the defendant was sentenced to State Prison for life. Messrs. Stiles and Tatman appeared as counsel for the defendant. The case was in charge of District Attorney Rockwood Hoar.

NINA F. DANFORTH of Newton, indicted in Middlesex County, June, 1902, for the murder of Andrew J. Emery at Framingham, May 17, 1902. She was arraigned June 12, 1902, and pleaded not guilty. Arthur T. Johnson and Franz H. Krebs, Jr., were assigned by the court as counsel for the prisoner. On Nov. 12, 1902, she retracted her plea of not guilty and pleaded guilty of manslaughter. The plea was accepted by the Commonwealth, and she was thereupon sentenced to the house of correction for one year and nine months.

JAMES F. ELISHA of Boston, indicted in Suffolk County, May, 1902, for the murder of Jennie Elisha at Boston, April 15, 1902. He was arraigned May 13, 1902, and pleaded not guilty. James H. Wolff and Joseph G. Holt were assigned by the court as counsel for the defendant. On Dec. 17, 1902, the defendant retracted his former plea of not guilty and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth, and thereupon he was sentenced to State Prison for life. The case was in charge of District Attorney Oliver Stevens.

BERNARD WEITHAAS of Springfield, indicted in Hampden County, May, 1902, for the murder of Elizabeth Weithaas at Springfield, April 15, 1902. He was arraigned May 19, 1902, and pleaded not guilty. James E. Dunleavy and T. Y. O'Connor were assigned by the court as counsel for the defendant. On Dec. 24, 1902, the defendant retracted his

former plea and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was thereupon sentenced to State Prison for life. The case was in charge of District Attorney John F. Noxon.

CERIACO SORRENTINO of Boston, indicted in Suffolk County, August, 1902, for the murder of Giuseppe Caruco at Boston, July 10, 1902. He was arraigned Aug. 14, 1902, and pleaded not guilty. On Nov. 26, 1902, he retracted his former plea of not guilty and pleaded guilty of manslaughter. This plea was accepted by the Commonwealth, and on Dec. 31, 1902, the defendant was sentenced to State Prison for not less than eight nor more than twelve years. The case was in charge of District Attorney Oliver Stevens.

LOUIS BITZER of Montague, indicted in Franklin County in March, 1902, for the murder of Ida May Columbe at Montague, Dec. 31, 1901. He was arraigned March 18, 1902, and pleaded not guilty. Frederick L. Greene and James J. Leary were assigned by the court as counsel for the defendant. On Dec. 29, 1902, the defendant retracted his former plea and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth, and thereupon the defendant was sentenced to State Prison for life. The case was in charge of the Attorney-General, assisted by District Attorney Dana Malone.

LOUIS BITZER of Montague, indicted in Franklin County, March, 1902, for the murder of Louis Martin Bitzer at Montague, Dec. 31, 1901. The defendant having been sentenced to imprisonment for life upon another indictment, the one above mentioned has been placed on file, which is in effect a final disposition of that case.

The following indictments for murder are now pending : —

ANDREAS SAMICZKI of Southwick, indicted in Hampden County, September, 1902, for the murder of Anna Samiczki at Southwick, Sept. 14, 1902. Up to the present time no further proceedings have been had in this case.

DEMETRIO BAGNI of Plymouth, indicted in Plymouth County, February, 1902, for the murder of Elizabeth Ferioli at Plymouth, Oct. 22, 1901. He was arraigned Feb. 28, 1902, and pleaded not guilty. William H. Osborn and John J. Mansfield were assigned by the court as counsel for the defendant. In June, 1902, the defendant was tried by a jury, before Hardy and Stevens, JJ. The jury failed to agree upon a verdict and no further action has been taken. The case has been in charge of Asa P. French, district attorney.

EDWARD CARTER, *alias* GEORGE EDWARDS, and GEORGE H. BLAKE, indicted in Middlesex County, June, 1902, for the murder of Thomas Keefe, at Everett, Feb. 20, 1902. They were arraigned June 12, 1902, and pleaded not guilty. John J. Walsh and Thomas P. Riley were assigned by the court as counsel for the defendants. On Oct. 13, 1902, the defendants were placed on trial by a jury before Harris and Lawton, JJ. The result was a verdict of not guilty for Blake and a verdict of murder in the second degree for Carter. The case was in charge of District Attorney George A. Sanderson.

I recall attention to the suggestions made by my predecessor, the late Hon. Hosea M. Knowlton, in his report of last year, relating to the trial of capital cases, and I fully concur in his opinion that there seems good reason for legislation providing for the trial of such cases before one or more justices of the Superior Court, rather than to adhere to the present requirement of the law, that two or more such justices shall preside at trials. No safeguard to the defendant would be, by this change in procedure, removed or impaired. Any suggested error of law in the trial court would be, as now, open for revision in the Supreme Judicial Court. It is often difficult, and at times impossible, to so arrange the constant and pressing work of the Superior Court as to permit the assignment of two justices for the trial of capital cases without some delay, or without interfering with the regular and necessary work of the court.

Every effort has been made to secure speedy trials, and no case has occurred within my knowledge where the cause of the Commonwealth or of the prisoner has been prejudiced by any postponement of trial, but the possibility should be avoided as far as may be. I therefore renew the recommendations of the former Attorney-General, that the statutes be so amended that capital trials may be conducted by one or more justices of the Superior Court rather than by two or more, as is now required.

THE COURT OF LAND REGISTRATION.

I concur again in the suggestions made by my predecessor in his last official report with regard to the Court of Land Registration. I am of opinion that its establishment and maintenance are in the line of wise public policy. Its great usefulness and necessity have been long recognized by those familiar with the transfer and record of land titles, and as its procedure and efficient administration have become known to those who have invoked its jurisdiction it has commanded popular approval and confidence through the certainty and permanence of its adjudications. Legislation that will tend to enlarge the sphere of its action, and make its methods and its advantages in determining and fixing titles, and simplifying their transfer and record, more familiar to the public at large, will be in my judgment well advised. And I recommend that loans to savings banks exceeding \$20,000 in principal shall be made only upon mortgages of land the title to which has been duly registered by this court.

I am of opinion that it will be well to confer upon this court exclusive original jurisdiction in proceedings for the settlement of title to lands, as upon petition for quieting title and upon writs of entry; adequate provision being made for trial upon appeal or exception of actual questions of fact before a jury in the Superior Court, and of law in that court, and ultimately in the Supreme Judicial Court.

JURORS IN CAPITAL CASES.

By immemorial usage, jurors impanelled in capital cases are kept in complete isolation until discharged of their verdict. I entertain grave doubt whether there exists adequate reason for imposing this great personal hardship upon citizens in discharging a public duty. I am led to believe that the unnatural conditions resulting from separation from all the ordinary relations of their lives tend to affect the normal processes of reasoning, and to cause mental and physical uneasiness, to a greater or less extent, preventing concentrated attention to the evidence and issues before them. The law seeks such action by jurors as will reflect normal and conscientious intellectual effort, and conditions tending to preserve rather than to remove this state of mind should be maintained.

The opportunity in case of freedom from restraint, for possible attempt to corrupt the mind of a juror I do not deem of real significance, for I have absolute faith in the moral integrity of citizens chosen to perform this service. The anticipation of the confinement now to be expected doubtless tends, unconsciously perhaps, to induce a juror called for qualification to express such views as may excuse him from serving. In my judgment, this temptation should be removed. Were the requirement of isolation dispensed with I am of opinion that fewer reasons for excuse would appear, and that an improvement in the personnel of juries would be almost certain to result.

COLLATERAL INHERITANCE TAX.

St. 1902, chapter 473, postpones the time when the collateral inheritance tax upon a devise, descent or bequest to a taxable person, which takes effect in possession or comes into actual enjoyment after the expiration of one or more life estates or a term of years, shall be due and payable until such time as the person or persons shall come into actual possession of the property. It also provides that the executor may settle his account in the Probate Court in such cases without being liable for the tax, although the tax on real estate remains as a lien thereon until paid. In cases

falling within the provisions of this statute it often happens that the tax upon a remainder is deferred for a long term of years. The obligation to meet the tax when due rests only upon the remainderman, and no specific record of such obligations exists in the Probate Court or elsewhere. Under these circumstances it is very difficult to keep the matter in view in the case of personal property, especially where the intervening life estate or term of years is exempt from taxation. Even if proper records could be made and such remainders could be followed up for the purpose of collecting the tax when due, it frequently happens that both the life tenant to whom the property has passed and the remainderman from whom the tax is due are beyond the jurisdiction of the Commonwealth when the property actually vests in the latter, and even with proper notice of the vesting of the property, no collection can be made, as the executor is discharged from liability. It follows that the collection of the tax became practically impossible.

In order to carry out the intent of the Legislature, and to make the statute effective, I suggest that there be added to the existing law some provision similar in purpose to that enacted in Laws of New York, 1892, chapter 399, section 7, which is as follows: —

Any person or corporation beneficially interested in any property chargeable with a tax under this act, and executors, administrators and trustees thereof, may elect within one year from the date of the transfer thereof as herein provided not to pay such tax until the person or persons beneficially interested therein shall come into the actual possession or enjoyment thereof. If it be personal property, the person or persons so electing shall give a bond to the state in penalty of three times the amount of any such tax, with such sureties as the surrogate of the proper county may approve, conditioned for the payment of such tax and interest thereon, at such time or period as the person or persons beneficially interested therein may come into the actual possession or enjoyment of such property, which bond shall be filed in the office of the surrogate. Such bond must be executed and filed and a full return of such property upon oath made to the surrogate within one year from the date of transfer thereof as herein provided, and such bond must be renewed every five years.

If a legatee desiring the benefit of a postponement should be put upon his election, and, choosing to avail himself of the act, should be forced to file a bond or give some other form of security satisfactory to the probate court, and adequate to meet the tax when it falls due, the end desired would be secured.

The provisions of Revised Laws, chapter 15, although definite and exhaustive, do not cover all possible contingencies which may arise under the act. It often happens that the testator makes such complicated disposition of his property as to render the computation of the tax by the methods set forth in the statute extremely difficult, if not impossible. This is particularly the case where the tax is dependent upon the exercise of a discretion confided to the executor or to some trustee. It would greatly facilitate the collection of the inheritance tax in many instances, and would probably meet with general approval of those concerned in the assessment and collection of the tax, if the Treasurer were authorized in such cases to exercise a proper discretion in making adjustment and settlement, and to give a receipt in full upon payment of the amount so fixed and determined.

FIRE MARSHAL'S DEPARTMENT OF THE DISTRICT POLICE.

I am of opinion that the act passed last year, committing to the District Police department the former duties and powers of the Fire Marshal, should be amended so that the aids of the Fire Marshal's department of the District Police shall each have all the powers and be subject to all the duties of members of the detective department of the District Police, and that such aids shall be assigned to the investigation of fires by the deputy chief of the Fire Marshal's department whenever he deems it necessary, and that they may be detailed by the chief of the District Police for service in the detective department whenever the exigencies of the service may require.

The officers of the Fire Marshal's department often have occasion to make an immediate arrest; upon the discovery of facts warranting such action, they should have authority

to do this, without, as might now be the case, enlisting the aid of some other officer, and perhaps through the delay necessarily resulting giving the suspected person an opportunity to escape. Conferring this incidental power upon these officers is in keeping with the purpose and intent of the act as heretofore passed, and will directly tend to increase the efficiency of the entire force.

The assignment of aids of the Fire Marshal's department to detective work will in many instances be as effective as the increase of the force of the detective department of the police force, and will afford an additional local officer for general detective work under the direction of the district attorneys, without impairing in any degree the efficiency of service in investigating fires.

COMMITMENTS TO INSANE ASYLUMS.

I am of opinion that some modification should be made in the statutory law with regard to the commitment of persons found not guilty, by reason of insanity, in capital cases, and perhaps in others as well, so that the commitment shall be ordered by the court to the department for the criminal insane at Bridgewater; and that adequate provision be there made for the confinement of female prisoners, such provision already existing, as I am informed, for the confinement of males.

There seems to me to be good reason for objection to the present system, under which a person, guilty in fact of homicide or murder, but held irresponsible by reason of mental condition, should be confined, and continue, in constant association with other inmates of our insane asylums who are there confined solely by reason of the misfortune of their condition, and without taint of any offence against the law.

THE BERTILLON SYSTEM.

I recommend the extension of the so-called Bertillon system of measurement and record of persons convicted of crime so that all persons convicted and committed on sentences for felony shall be so measured and recorded. The restrictive provisions relating to the publication of these

records, as now fixed by the law, sufficiently prevent any injustice to the convict through undue publication, since, in effect, the record can be disclosed only in the event of a new arrest of the convict, and then only to public officials in connection with the public service. At present the law requires the measurement and record only in cases where the sentence imposed is of imprisonment for a term not less than three years, a limitation that is in my opinion illogical. Conviction of felony is of itself evidence of a serious infraction of the law, irrespective of the term of sentence imposed. The record of the conviction, even of misdemeanor, is permanently preserved in the court records, to be used ever afterwards, if occasion arises, as evidence to impeach the credibility of the convict if he offer his testimony in a court. The stigma now attending the conviction of crime is not appreciably increased by the preservation of the physical identity of the convict, when his identity by name is already inseparably attached to the record of his offence. Every officer who has had experience in the prosecution of crime knows that there are many offenders, who, moving from one State or jurisdiction to another, are apprehended, but, there being no means of identifying them with former offences, are treated as first offenders, and accordingly are punished by the imposition of short terms, almost always less than three years. By the extension of the physical record system, in the class of cases referred to, adequate sentences would result, with better protection to the public.

OFFICE OF THE ATTORNEY-GENERAL.

I respectfully recommend that the office of chief clerk of this department be established. The voluminous records incident to the work such officer is required to perform, the intelligence, experience and responsible care necessary for their proper entry, classification and preservation will, in my judgment, fully justify the creation of the office, and it will entail no substantial increase in expenditure for salary.

I make grateful acknowledgment of the personal and

official obligation I owe to the late Attorney-General Knowlton. With characteristic generosity of heart and mind he gave me every assistance and encouragement upon my undertaking the discharge of the responsible duties of this department. His opinions have illumined every field of my official investigation, his example I have found my safest guide. His lamented death has not ended his service to the Commonwealth, for the principles he defined, his high ideals of fidelity to duty, his fearless vindication of the law which makes the safety of the Commonwealth, must be reflected in the administration of those who follow him. His services and his memory will remain a vital and potent influence for good in our civic life.

Mr. James Mott Hallowell and Mr. Franklin T. Hammond, former assistant attorneys-general, resigned their respective positions to enter into private business association with their former chief. They also have generously and ably rendered every assistance to their successors who have taken up the work assigned to them.

I deeply regret that Mr. Frederick E. Hurd, formerly assistant attorney-general, has been prevented by ill health from performing the duties he has heretofore so admirably discharged. At his request I was obliged to accept his resignation, taking effect on the first day of September last. His work was always of the very highest order, and of inestimable value to the State.

This department has been fortunate in being able to retain the services of Mr. Arthur W. DeGoosh, Mr. Frederick H. Nash and Mr. Frederic B. Greenhalge as assistant attorneys-general.

To provide for the vacancies referred to I have appointed Mr. Ralph A. Stewart of Worcester and Mr. Robert G. Dodge of Newburyport as assistants.

Appended to this report are printed the principal opinions prepared during the current year.

Respectfully submitted,

HERBERT PARKER,

Attorney-General.

OPINIONS.

Towns — Public Library — Support.

A library, situated in a town, to which the inhabitants thereof have free access, and of which they have the use, although it is not owned or controlled by the town, is a public library within the meaning of R. L., c. 102, § 163, which provides that money received from the issuance of dog licenses shall be returned to cities and towns to be expended for the support of public libraries or schools.

JAN. 18, 1902.

HON. C. B. TILLINGHAST, *Chairman, Free Public Library Commission.*

DEAR SIR: — Your letter of January 16 requests the opinion of the Attorney-General upon the question whether a town may lawfully appropriate money received from dog licenses to the support and maintenance of any library to which the inhabitants have free access and of which they have the use, although such library is not owned and controlled by the town.

R. L., c. 102, § 163, provides that money received under the provisions relating to dogs shall be paid back to the treasurers of the cities and towns, “and the money so refunded shall be expended for the support of public libraries or schools;” R. L., c. 25, § 15, provides that a town may appropriate money for the following purposes, among others: “For the establishment, maintenance or increase of a public library therein, and for the erection or provision of suitable buildings or rooms therefor;” and “For maintaining a library therein, to which the inhabitants have free access and of which they have the use, and for establishing and maintaining a public reading-room in connection with and under the control of the managers of such library.”

The question is, whether a library not owned and controlled by the town, yet open to the free access and use of the inhabitants of the town, is a public library within the meaning of chapter 102, section 163. The apparent argument against including such a library within the phrase “public library” is that in chapter 25, section 15, above quoted, the Legislature seems to make a distinction between such library and a public library, by providing, in separate paragraphs, for their maintenance. I am of opinion,

however, that no such distinction was intended, and that, whether a library is owned by the town or not, dog license money may be appropriated to it so long as the inhabitants of the town have free access to it.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Trust Company — Place of Business — Branch Office.

A trust company may legally receive or disburse money at a place other than its main office; and, subject to the provisions of R. L., c. 116, § 35, may purchase and hold real estate for the purpose of maintaining a branch office.

JAN. 20, 1902.

HON. STARKES WHITON, *Chairman, Board of Savings Bank Commissioners.*

DEAR SIR:— The first question submitted by your letter is, whether a trust company, subject to the provisions of R. L., c. 116, may receive or pay out money at any place other than at its main office.

Receiving deposits and paying checks at a branch office is incidental to the business of a trust company, and may be done unless prohibited by statute. R. L., c. 116 (the act relating to trust companies), contains no such prohibition. The act relating to banks and banking (R. L., c. 115), however, provides as follows: "Section 30. A bank shall carry on at its banking house only the usual business of banking, and no loan or discount shall be made, nor shall a bill or note be issued by said bank, or by any person on its account, in any other place than at its banking house." There is a similar prohibition in the law regulating savings banks (R. L., c. 113, § 20) and co-operative banks (R. L., c. 114, § 27).

Since our statutes have made this distinction between trust companies and other banking institutions, I am of opinion that your question must be answered in the affirmative. See *Nash v. Brown*, 165 Mass. 384.

Your second inquiry is as follows: "Can such company, hiring and occupying offices for its general business, purchase and hold other real estate in the same city for an office in which to receive and pay out money?" This question is answered by R. L., c. 116, § 35, which is as follows: "Such corporation may hold real estate unencumbered by mortgage suitable for the transaction of its business to an amount including the cost of alterations and additions in the nature of permanent fixtures, not exceeding twenty-five per cent of its capital actually paid in, and

in no case to exceed two hundred and fifty thousand dollars ; but the provisions of this section shall not require such corporation to change an investment legally made prior to the eighteenth day of April in the year eighteen hundred and ninety-four."

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Registered Pharmacist — Examination — Inability of Candidate to understand the English Language.

A person who presents himself as a candidate for examination for registration as a pharmacist is not necessarily debarred therefrom because he is unable to speak, read or write the English language.

JAN. 22, 1902.

AMOS K. TILDEN, Esq., *Secretary, Board of Registration in Pharmacy.*

DEAR SIR: — Your letter requires the opinion of the Attorney-General upon the question whether your Board is required by law to examine an applicant for registration who is unable to speak, read or write the English language.

The statute defining your duty is R. L., c. 76, § 14: "A person who desires to do business as a pharmacist shall, upon payment of five dollars, be entitled to an examination, and if found qualified, shall be registered as a pharmacist, and shall receive a certificate signed by the president and secretary of said board."

I am aware of no provision of law which denies to any person the right to enter upon legitimate fields of labor or enterprise, for the sole reason that he is unacquainted with the English language. Whether such a person is qualified to be registered as a pharmacist is a question for your Board alone.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Pauper — Settlement.

A widow, owning and occupying an estate of inheritance or freehold for three consecutive years, may thereby acquire a settlement, in accordance with the provisions of R. L., c. 80, § 1, cl. 4.

Under the provisions of R. L., c. 80, § 1, cl. 5, not only the assessment of the taxes specified therein but also the payment thereof must be made within a period of five consecutive years.

JAN. 23, 1902.

J. F. LEWIS, M.D., *Superintendent, State Adult Poor.*

DEAR SIR: — Your letter of January 18 requests the opinion of the Attorney-General upon the following questions: —

1. "Can a widow obtain a settlement in a town by ownership and occupancy of real estate for three years under R. L., c. 80, § 1, cl. 4?"

This clause provides that a person of the age of twenty-one years, who has an estate of inheritance or freehold in any place within the Commonwealth, and lives thereon three consecutive years, shall thereby acquire a settlement in such place. I am of the opinion that under this statute a widow may obtain a settlement by fulfilling the requirements therein set forth. *Orleans v. Chatham*, 2 Pick. 29. See *Spencer v. Leicester*, 140 Mass. 224.

2. "A pauper who has been a resident of the city of Cambridge from May 1, 1894, to the present time, was assessed poll taxes in 1894, 1895 and 1896, which taxes were paid on Oct. 17, 1895, Jan. 12, 1898, and Nov. 13, 1900, respectively. Has such pauper a legal settlement in the city of Cambridge under the provisions of R. L., c. 80, § 1, cl. 5?"

This clause provides that a person of the age of twenty-one years, who resides in any place within this Commonwealth for five consecutive years, and within that time pays all State, county, city or town taxes, duly assessed on his poll or estate for any three years within that time, shall thereby acquire a settlement in such place. I am of the opinion that it was clearly the intention of the Legislature to require that not only the assessment of the specified taxes, but also the payment thereof, should be made within the period of five consecutive years. See P. S., c. 83, § 1, cl. 5; 1 Op. Atty.-Gen., 519; St. 1898, c. 425, § 1.

It follows, therefore, that the pauper in question did not acquire a settlement in Cambridge.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Militia — Board of Examiners — Commissioned Officer — Inability to appear for Examination by Reason of Sickness.

The Board of Examiners may accept competent proof of the inability of an officer to appear before such Board for examination within the limit of time required by R. L., c. 16, § 57; and, if such inability was occasioned by ill health, may postpone the time of examination.

FEB. 6, 1902

Maj.-Gen. SAMUEL DALTON, *Adjutant-General*.

DEAR SIR:— You inquire, in your letter of January 25 to this department: First, if an officer, duly elected and commissioned in the militia, and ordered to appear for examination, as required,

within forty days, and who, by reason of sickness, fails to appear, and, as evidence of his inability to appear from such cause, furnishes to the Board of Examiners the certificate of his attending physician, does such officer come within the provisions of R. L., c. 16, § 57? Second, is it obligatory that such officer who did appear before the examining Board after the expiration of forty days, and was examined and found competent, must be discharged?

To your first question I have to say that, while the language of the statute to which you refer is in form directory, it should be construed liberally enough to permit the Board of Examiners to accept competent proof of an officer's inability to appear before it within the required limit of time; and the Board of Examiners, being satisfied that the inability was caused by ill health, may, in my opinion, postpone the time of examination, and the examination then held would be within the intent and purpose of the statute.

To your second question I have to say that I am of opinion that, if the officer be found qualified upon such postponed examination, he neither ought to, nor must, be discharged from the service; but the result of such examination would be the same as if the examination had been held within the limit of time fixed by the statute.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*Commissioners on Fisheries and Game — Protection of Lobsters
— Short Lobsters.*

R. L., c. 91, § 88, in terms makes the possession of protected lobsters an offence, without regard to the place where they were caught or the intent of the possessor as to their disposition.

MARCH 14, 1902.

JOSEPH W. COLLINS, Esq.,

Chairman, Commissioners on Fisheries and Game.

DEAR SIR: — You request the opinion of the Attorney-General upon the construction of the statute relating to lobsters.

R. L., c. 91, § 88, provides that whoever sells or offers for sale, or has in his possession, an uncooked lobster less than ten and one-half inches in length, shall forfeit a penalty for every such lobster.

First. — This section in terms makes it an offence to have in one's possession protected lobsters, without regard to the place where they were caught, and without regard to the intent of the person in possession as to their disposition. It applies as well to

lobsters imported from other States or countries as to lobsters caught within the waters of this Commonwealth. Its evident object is to prevent Massachusetts lobsters from being sold under pretence of their having been imported. *Commonwealth v. Savage*, 155 Mass. 278.

It is to be noted that the statute makes a distinction between short lobsters and egg-bearing lobsters. In section 86 the penalty is provided only for selling egg-bearing lobsters, or having them in one's possession with intent to sell them.

Second.—In the event that State officers, duly authorized to enforce the fish and game laws, find among packages of imported lobsters any, the possession of which is prohibited, they may seize such lobsters and put them into Massachusetts waters. R. L., c. 91, § 91. But if lobsters so found are in fact merely in transit through this Commonwealth to another jurisdiction, with no intent whatever to make disposition of them here, the authority to make seizures is not, in my opinion, clear. See *Commonwealth v. Young*, 165 Mass. 396.

Third.—The fact that a Massachusetts dealer receives protected lobsters from the British Provinces on a way-bill to Boston, though he subsequently ships them without the Commonwealth, may warrant a finding that he was illegally in possession of them. Whether he was a mere forwarding agent for the foreign owners is a question to be determined only from the facts of each case. If it were proved that such dealer was a mere forwarding agent, and the protected lobsters were found here only in transit to another jurisdiction, it is not settled that such facts would be a valid defence. In *Commonwealth v. Young*, *supra*, this question is expressly left open.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Civil Service — Employee — Discharge — Reinstatement.

The discharge of an employee by an official lawfully empowered thereto, duly certified to and recorded by the Civil Service Commission, cannot be withdrawn and such employee reinstated by the successor in office of such official.

APRIL 3, 1902.

HON. CHARLES THEODORE RUSSELL, *Chairman, Civil Service Commission*.

DEAR SIR:—In answer to your inquiry set forth in your letter of February 15, I state my opinion upon the several points as follows:—

The facts upon which the inquiry is based are plainly and substantially set forth in your letter, and I understand them to be in effect as follows: One Patrick Geoghegan was an inspector of work in the street department of Boston, where he had been employed for many years prior to March 25, 1901, when he was discharged by the then superintendent of streets, having authority to make such discharge. A due record was made, stating that the cause of discharge was for the good of the service. The position formerly held by Geoghegan was included within civil service classifications. The discharge was duly reported to the Civil Service Commission.

I understand now that the superintendent of streets who made the discharge has retired from office, and a successor is now acting in his place. The latter now submits to your Board a request that he be permitted to withdraw the discharge, and thereby restore the former employee to his place. The reason suggested for this withdrawal is that the present superintendent of streets is of the opinion that the discharge was based upon errors of fact, or was in fact unjustifiable, the discharge not being impeached upon any ground of a clerical error in the record, but upon the facts which the record correctly sets forth.

I am of the opinion that the discharge, having been made by one lawfully empowered to make it, and it having been duly recorded and certified to your Board, must be held, for the purposes of your administration, to be conclusive. I am of the opinion that you may not and ought not to consent to the withdrawal of the discharge as suggested by the present superintendent of streets, and, indeed, I know of no authority that would permit you to give this permission. Assuming, therefore, as we must, that, the discharge having been made, a vacancy in the position now exists, it can be filled only in compliance with the rules of the commission by a new appointment.

The law appears to be perfectly clear, and the reason for the law is as plainly evident; for if, upon every change of administration in any department of service subject to the ruling of your commission, the records of discharges or adjudications by former incumbents of office were to be reviewed, vacated or set aside, obviously great confusion would result, and the plain intent of the civil service law would be evaded.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Board of Commissioners of Savings Banks — Investments for Savings Banks — Bonds of Town of Danbury, Conn. — Valuation — Town Assessors.

In determining whether or not bonds issued by the town of Danbury, Conn., may be a legal investment for Massachusetts savings banks, under the provisions of R. L., c. 113, § 26, which permits investment to be made in the bonds of any town in Connecticut whose net indebtedness does not exceed three per cent. of the last preceding valuation of the property therein for the assessment of taxes, the Board of Commissioners of Savings Banks must be guided by the valuation of the town assessors, and not by that of the State Board of Equalization of Connecticut, whose function under the laws of that State is simply to adjust the valuations among the several towns, so that the burden of the State tax may bear equally upon them.

APRIL 8, 1902.

HON. STARKES WHITON, *Chairman, Board of Savings Bank Commissioners.*

DEAR SIR: — You request my opinion whether an issue of bonds by the town of Danbury, Conn., may be a legal investment for Massachusetts savings banks.

R. L., c. 113, § 26, provides that such investment may be made in the bonds of any town of Connecticut whose net indebtedness does not exceed three per cent. of the "last preceding valuation of the property therein for the assessment of taxes." The last assessed valuation of the property of Danbury, as reported by the town to the State Board of Equalization, was \$7,978,801. To this the State Board added \$5,110,000, making the last valuation of Danbury, upon which as a basis State taxes are imposed, \$13,088,801. The net indebtedness of the town, including this bond issue, is more than three per cent. of the last town valuation and less than three per cent. of the last State valuation; therefore, it is necessary to decide which is the valuation contemplated by our statute.

The last valuation by the State Board, being a valuation of the property in the town for the assessment of State taxes, is in a sense within the letter of the statute. It is the completed valuation which, for the purposes of the State tax, must be substituted by the town clerk for the valuation as made up by the town authorities. Since a town might evade its proper share of the State tax by making a low valuation and adopting a high rate, the designed effect of the State Board's action is to hold each town to its fair share of the burden. The State Board, however, does not make a revaluation in detail of the items appraised by the town assessors; and, in my opinion, the result which it reaches is rather an esti-

mate of the town's share of the public burden than a strict valuation of the town's property, such as our statute contemplates.

The proceedings required by the law of Connecticut, G. S. §§ 3815 to 3894, are in brief as follows: Each town assessor equalizes his list of valuations and lodges it in the town clerk's office on or before December 31. Thereupon the Board of Relief, a town Board, meets, and determines all appeals and equalizes and adjusts the assessed valuations of all the assessment lists. From the action of this Board appeal lies to the Superior Court. The town clerk, on or before March 1, sends an abstract of the lists thus corrected by the Board of Relief to the State comptroller. Then the State Board of Equalization, consisting of the comptroller and treasurer, meets to "equalize and adjust the assessment lists of each town by adding to or deducting from its lists or any part thereof such amount as, when compared with the valuations of other towns, will equalize the same." These lists, after they have been so equalized and adjusted, constitute the general list of the State upon which State taxes are imposed. Thereupon the town clerk is notified of any change made by the State Board. He makes his town list correspond, and State taxes are levied and collected on the list as so modified.

Valuation is a judicial process. There must be some sort of opportunity to be heard on the question of value, else the tax payer's property is taken without due process of law. See *Hagar v. Reclamation District*, 111 U. S. 701; *Kentucky Railroad Tax Cases*, 115 U. S. 321. This is afforded by the proceedings in the equalization by the Board of Relief, with appeal to the Superior Court. There can be no question, therefore, that the valuation of \$7,978,801 is a legal one.

The State Board, on the other hand, determines without a hearing, and adds to the town valuations with no statutory limit upon its discretion. In the present case it has nearly doubled the valuation of Danbury. Without suggesting that in this instance it has exceeded its power, I think the Board might increase the valuation of a town to such an extent that the increased tax required of a town would amount to a taking of property without due process of law, or to an unreasonable discrimination against the town. *In re de las Casas*, 180 Mass. 471.

In view of the facts that the town valuation as equalized by the Board of Relief is undeniably valid; that the function of the State Board of Equalization is simply to adjust the valuations among the towns so that the State tax may bear equally upon them; that this adjustment is liable to possible abuse, and is in strictness not a

valuation of property within the town at all, — I am of the opinion that your Board should be governed by the valuation of the town assessors.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*Public Parks or Boulevards — Regulation of Advertisements —
Police Power — Public Nuisance — Compensation.*

Local authorities in the various cities and towns of the Commonwealth have no authority under existing laws to regulate or restrict the display of advertisements beyond the limits of public parks, boulevards and ways.

A bill providing that the authorities having charge of parks or parkways may make such reasonable rules and regulations respecting the display of signs, posters or advertisements, near and visible from public parks or boulevards, as they may deem necessary for preserving the objects for which parks or boulevards are established and maintained, and that, after publication of such regulations, any sign, poster or advertisement maintained in violation of them shall be a public nuisance, is a valid exercise of the police power, and neither owners of property affected, nor persons having contracts for advertising prevented thereby from performing the same, would be entitled to compensation.

APRIL 8, 1902.

HON. JAMES J. MYERS, *Speaker of the House of Representatives*.

DEAR SIR: — I have the honor to acknowledge the receipt of the order of the House of Representatives, adopted March 20, 1902, requiring my opinion upon the following questions, viz.: —

“1. In case Senate Bill No. 57, House Bill No. 621, House Bill No. 811, or any similar bill regulating and restricting the display of signs, posters and advertisements on or near any public parks and boulevards, should be enacted into law, would owners of property affected by such legislation, or persons having contracts for advertising which could not be lawfully performed by reason of such legislation, be entitled to compensation?

“2. If the persons referred to in the foregoing questions are entitled to compensation, can the General Court, by any form of statute, deprive them of that right or prevent the right from coming into existence?

“3. Have the local authorities in the various cities and towns of the Commonwealth authority under existing laws to regulate and restrict the display of advertisements on or near public parks and boulevards?”

In the consideration of these inquiries, I take them out of the

order in which they are presented. In answer to the third inquiry, I am of opinion that the local authorities in the various cities and towns of the Commonwealth have power, under existing laws, to regulate and restrict the display of advertisements only within the limits of public parks, boulevards and public ways. At the boundary of private land their authority ceases.

The second inquiry is stated in this form: "If the persons (owning property affected by the proposed legislation, or having contracts for advertising which could not be lawfully performed by reason of such legislation) are entitled to compensation, can the General Court, by any form of statute, deprive them of that right or prevent the right from coming into existence?"

Confining myself to the precise form of the question, I reply that no statute nor phrase of legislation can constitutionally deprive a citizen of compensation to which he is lawfully entitled. It may be, however, that this direct reply does not measure the full scope of the inquiry intended by the Honorable House of Representatives to be transmitted to me.

I answer further, therefore, that I am of opinion that the Legislature may, within the lawful exercise of the police power, impose restrictions upon the use and enjoyment of private property, and that no right to recover damages is thereby created, the reason being that no private right in such case has been violated, and no property of the citizen taken, since all ownership of property is conditioned upon, and subject to, the right of the public, exercised through legislative authority, to restrict the enjoyment of private property in such reasonable manner and to such reasonable degree as the public safety and welfare may require. The exercise of this police power must, however, always be conditioned upon the circumstances which gave rise to its invocation. Not every taking, nor restriction, of the use of property, by public authority and without compensation, can be justified under the police power. The restriction must be, if not necessary, at least reasonable. If it be the intent of the Legislature to exercise this police power, it must be unequivocally expressed in the act, and this may, perhaps, best be accomplished by making no provision for compensation. There must be no conditional nor alternative provision in this regard. If the act be a lawful exercise of police power, the owner of property has, and can have, no right to compensation. If the legislation be not within the lawful limitation of the police power, any impairment of property rights thereunder would be inoperative, as unconstitutional. I am led, then, to consider the limitations which define the scope of this police power, upon the issues raised

by the first inquiry of the Honorable House of Representatives, which is stated as follows: "In case Senate Bill No. 57, House Bill No. 621, House Bill No. 811, or any similar bill regulating and restricting the display of signs, posters and advertisements on or near public parks and boulevards, should be enacted into law, would owners of property affected by such legislation, or persons having contracts for advertising which could not be lawfully performed by reason of such legislation, be entitled to compensation?"

Senate Bill No. 57 differs from the two House bills, in that it gives the local authorities power to determine the character of all offences. Such power might be exercised in such a way as to make the statute objectionable. This bill and House Bill No. 211 fix a limit in feet beyond which the rules of the park authorities shall have no effect. In my opinion, such limitation is unnecessary to the validity of the act, and is arbitrary in its effect.

I discuss, therefore, only House Bill No. 621, which seems best designed to accomplish what I assume to be the intent of the Legislature, and carefully guards the rights of property owners.

The bill provides that the authorities having charge of parks or parkways may make such reasonable rules and regulations respecting the display of signs, posters or advertisements, near, and visible from, public parks or boulevards, as they may deem necessary for preserving the objects for which such parks or boulevards are established or maintained; and that, after publication of the regulations, any sign, poster or advertisement maintained in violation of them shall be a public nuisance.

Any use of private property which materially interferes with the public comfort, except in those cases where the reasonable requirements of the owner afford him justification or excuse, is a nuisance. Noises and odors have always been treated as nuisances, even without legislative adjudication that they are unwholesome. *Davis v. Sawyer*, 133 Mass. 289; *Commonwealth v. Harris*, 101 Mass. 29; *Commonwealth v. Perry*, 139 Mass. 198.

There is no legal reason why an offence to the eyes should have a different standing from an offence to the other organs. To strike the unwilling ear is in principle the same as to catch the unwilling eye. Obnoxious signs have rarely been held to be actionable nuisances, because only lately has the attention of the courts been called to this aggressive method of disfiguring the landscape.

An advertisement upon private land anywhere may be a public nuisance. In every case it would be a question of what is reasonable under the circumstances. The right to put glaring signs where people may not escape them is measured by the degree of annoyance

to which the public may be reasonably required to submit for the benefit of private interests. The standard must be determined by the effect of posters upon people generally, in the locality where they are put, — not by their effect upon those who are peculiarly sensitive, nor upon those, on the other hand, whose optic nerves will bear the harshest stimulation without inconvenience. The Legislature may very appropriately recognize and deal with the effect upon people in general of unrestrained scenic advertising, and take measures for its proper repression; and it has often declared certain conditions or objects to be nuisances in themselves, and provided that they may be regulated and controlled by local authorities. See *Train v. Boston Disinfecting Co.*, 144 Mass. 523; *Langmaid v. Reed*, 159 Mass. 409; *Newton v. Joyce*, 166 Mass. 83.

Persons whose property is affected by such restrictions have no right to compensation, because one of the incidents to property is a condition that it shall not be so used as unreasonably to impair the interests of the community. See *Commonwealth v. Gilbert*, 160 Mass. 157.

Similar acts have generally been upheld. In *ex parte Casinello*, 62 Cal. 538, an ordinance giving the superintendent of streets power to determine where on private land rubbish and broken crockery-ware might be dumped was declared valid; so an ordinance prohibiting the beating of a drum on the streets without a permit, — *re Flaherty*, 27 L. R. A. 529 (Cal.); so a law declaring dense smoke a public nuisance was upheld on the ground that the public comfort was involved, it being immaterial whether such smoke was dangerous to health or to property, — *Moses v. United States*, 16 App. D. C. 428; likewise an ordinance that no person should blast rocks without a permit from the aldermen was sustained, — *Commonwealth v. Parks*, 155 Mass. 531; and a statute that no public bowling-alley should be open after six o'clock in the afternoon, — *Commonwealth v. Colton*, 8 Gray, 488. There is no vested right in individuals to be exempt from police regulations.

It is to be specially noted that in other States advertising has been regulated throughout whole cities; and the legislation has been, when attacked, sustained, on the ground that the views in a city, if beautiful and unobstructed, constitute one of its chief attractions, and in that way add to the comfort and well-being of its people. In *re Wilshire*, 103 Fed. Rep. 620; *Rocheester v. West*, 164 N. Y. 510; *The Gunning System v. Buffalo*, N. Y. Supreme Court, App. Div. (Not yet published.)

It is, however, unnecessary, under the order of the Honorable

House of Representatives, to consider the power of the Legislature to restrict bill boards everywhere. For especial reasons, its power may be properly exercised in case of parks and boulevards.

In *Attorney-General v. Williams*, 174 Mass. 476, at 479, in discussing the well-established principle that the power of eminent domain may be exercised for the sole purpose of educating the public taste, the court says: "The grounds on which public parks are desired are various. They are to be enjoyed by the people who use them. They are expected to minister, not only to the grosser senses, but also to the love of the beautiful in nature in the varied forms which the changing seasons bring. Their value is enhanced by such touches of art as help to produce pleasing and satisfactory effects on the emotional and spiritual side of our nature. Their influence should be uplifting, and in the highest sense, educational. If wisely planned and properly cared for, they promote the mental as well as the physical health of the people. For this reason it has always been deemed proper to expend money in the care and adornment of them, to make them beautiful and enjoyable. Their æsthetic effect never has been thought unworthy of careful consideration by those best qualified to appreciate it."

Since the public good justified the spending of money to produce an æsthetic effect, the court will not hold that a reasonable regulation to preserve the effect for which the public money was spent is beyond the power of the Legislature.

The purpose of educating the public taste by means of parks being declared by the court a public one, and the Legislature being of opinion that the public comfort makes some regulation of the use of private property visible from them needful, the only limit upon the Legislature's power to regulate such use without compensation is that the regulation must not be clearly unreasonable. This bill does not authorize any except reasonable rules. It wisely leaves it to the local boards to formulate the rules, as these should vary according to the needs of the particular locality. Since it lies with the Supreme Court ultimately to determine whether any particular rule is reasonable, there can be no violation of the constitution in this enactment.

The Legislature may delegate to such boards power to make rules, and provide that they may be enforced by suitable penalties. This is not a delegation of the power to enact laws. It is merely a delegation of administrative powers and duties. See opinion of the Justices, 138 Mass. 601.

A person who has a contract for advertising, which this enact-

ment makes illegal, has no more sacred right to be immune from such regulations than the one who owns the property upon which the contract was to be performed. All contracts are subject to such exercise of legislative power. See *Salem v. Maynes*, 123 Mass. 372.

Manifestly, neither party to such a contract, upon its becoming illegal by legislative enactment, can maintain an action against the other for its breach. See *Hughes v. Wamsutta Mills*, 11 Allen, 201; *Commonwealth v. Overby*, 80 Ky. 208; *Bailey v. De Crespigny*, L. R. 4 Q. B. 180.

In my opinion, therefore, in case this bill is enacted into law, neither owners of property affected thereby, nor persons having contracts for advertising prevented thereby from performing the same, would be entitled to compensation.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Metropolitan Water and Sewerage Board — Authority to install Meters.

The Metropolitan Water and Sewerage Board is authorized, under St. 1895, c. 488, to install a system of meters for the purpose of securing a more efficient distribution of water to the communities which are supplied by it.

APRIL 10, 1902.

Hon. HENRY H. SPRAGUE,

Chairman, Metropolitan Water and Sewerage Board.

DEAR SIR: — Your letter of April 7 requests my opinion whether your Board has power, under the water act, so called, to introduce meters by which the amount of water supplied to each municipality by your Board may be determined with reasonable accuracy; and you further inform me that, in the opinion of your chief engineer, sufficient advantages will arise from the system of meters through the greater facilities afforded for detecting breaks and leakages, and for the more efficient maintenance and economical administration of the work of distribution, to justify the necessary expenditure of money for that purpose.

I reply that, such being the facts, in my opinion the statute creating your Board (St. 1895, c. 488) gives it authority, as incident to the discharge of its prescribed duties, to install a system of meters to secure a more efficient distribution to the communities, and to ensure the proper conservation of the water which it is required to furnish them.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Oleomargarine — Label on Package.

R. L., c. 56, §§ 36 and 48, relating to marks on wrappers in cases of the sale of oleomargarine or renovated butter, is sufficiently complied with if the individual packages containing such merchandise are plainly marked by labels setting forth the contents; and where several packages, one of which contains oleomargarine, and is so marked, are enclosed in a common wrapper, it is unnecessary that such wrapper should also be labelled.

APRIL 11, 1902.

GEORGE M. WHITAKER, Esq., *Agent, Dairy Bureau.*

DEAR SIR: — I have your letters of April 7, in which, referring to sections 36 and 48 of chapter 56 of the Revised Laws, relating to marks on wrappers in cases of the sale of oleomargarine or renovated butter, you ask my opinion, upon the assumption that two or more purchases are made at a store, and all packages are placed in an outside wrapper for the convenience of the customer in diminishing the number of parcels, whether the law requires the distinctive mark on the outside of such parcel containing the specific parcels of merchandise which are themselves required to be labelled. You further inquire whether the law would be complied with if the required mark is on the outside of each of the individual packages within the package as finally made up for the convenience of the customer.

I am of the opinion that the law does not require that the outside of the parcel containing the several parcels of enclosed merchandise shall bear the specific label, if such be upon each of the parcels originally made up and delivered to the purchaser. Such delivery is, in my opinion, the delivery contemplated by the statute; and if, after such delivery, the customer requests, and in compliance with such request, expressed or implied, the seller, as agent for the purchaser, makes up the larger bundle, such transaction is no part of the original delivery; and, the law having been complied with as to each of the original packages, no further labels need be affixed by the seller.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

*Side Arms — Lithuanian St. Kaziner Benefit Society — Parade —
Military Organizations.*

The Lithuanian St. Kaziner Benefit Society of Haverhill, a corporation organized under the general laws for purposes of benevolence and charity, is not within the provisions of R. L., c. 16, § 147, and may not, therefore, parade with side arms. In the absence of legislative enactment conferring the right to carry side arms, there is no authority adequate to grant such permission.

R. L., c. 16, § 147, providing that "any organizations heretofore authorized thereto by law may parade with side arms," is not limited to military organizations, but includes any organization which has been so authorized by law.

APRIL 11, 1902.

Brig.-Gen. SAMUEL DALTON, *Adjutant-General.*

DEAR SIR : — I have received your communication of April 4, requiring my opinion upon the matter of the petition of Matieus Bunker, secretary of the Lithuanian St. Kaziner Benefit Society of Haverhill, that such society may be permitted to parade with side arms. It is stated that the society has been legally incorporated under the laws of this Commonwealth, and I assume that to be the fact. I am not advised, however, whether the society is so organized under the general laws, or by special charter. From the tenor of the allegations of the petition, however, I believe I may safely assume, for the purpose of my reply to you, that the society has no special charter, but is organized under the general laws as a corporation the purpose of which is benevolence and charity. I must, therefore, further assume that the society does not come within the provisions of R. L., c. 16, § 147, as having been heretofore authorized by law to parade with side arms.

This question of express authority is a question of fact; and, if it be true that the authority has heretofore been expressly given by law, there would be no further occasion to deal with your inquiries. If I am right in the assumption that no such express authority has been given, it is clear to my mind that no such authority exists, and you cannot confer it.

You further inquire if permission can be given to this society to parade with side arms, pending the enactment of law granting authority to do so. The very suggestion that the society is awaiting the enactment of some law giving it the authority it desires, makes it apparent that no such authority now exists, and may not be granted; so that here, again, in my opinion, you are precluded from giving the desired permission.

In answer to your third inquiry, I have to say that I am of the opinion that permission to parade with side arms must be conferred

by legislative enactment. In the absence of such provision, there is no other authority adequate to give the permission sought for.

In answer to the fourth inquiry, I have to say that, if this society has petitioned the Legislature for an enactment giving it the authority it desires, the pendency of such act would require the society to await the will of the Legislature.

Your last inquiry I understand to be in effect a question whether the act which recites that "any organization heretofore authorized thereto by law" applies exclusively to military organizations, or extends as well to any association, military or otherwise. I believe that the words are to be taken in their more comprehensive meaning, and to refer to any organization whatever which has been so authorized by law. Of course the statutes giving such authority by their very terms define the organization to which the authority extends; and it would be necessary to examine each of such statutes, to ascertain the extent of the authority thereby granted.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Metropolitan Water and Sewerage Board — Duty to provide for Existing Pipe Lines — Report of State Board of Health for 1895 — Alterations in Direction of Pipe Lines — Excavations in Streets — City Ordinances.

1. Under the provisions of St. 1895, c. 488, the Metropolitan Water and Sewerage Board has authority to alter the courses or directions of pipe lines which such statute requires it to construct, even if such alterations are in detail at variance with the scheme suggested in outline by the report of the State Board of Health for 1895, therein referred to.
2. A provision in the charter of the city of Newton, that no public street shall be dug up without first obtaining the written approval of the mayor, cannot be construed to impose a restriction upon the Metropolitan Water and Sewerage Board, acting for and in behalf of the Commonwealth in the prosecution of the work authorized by St. 1895, c. 488.
3. In laying pipes the Board must have regard to existing pipes or conduits in the streets, and to any definite existing plan for the future construction of additional pipe lines by the city; but it cannot bind itself to make provision for pipes not now in existence nor a part of any adopted plan.

APRIL 12, 1902.

HON. HENRY H. SPRAGUE,

Chairman, Metropolitan Water and Sewerage Board.

DEAR SIR: — I beg to acknowledge your communication of April 4, asking my opinion as to the rights and powers of the

Metropolitan Water and Sewerage Board in laying and maintaining pipe lines in the streets of the city of Newton. Your communication informs me that the pipe lines intended to be laid are extensions of the Weston aqueduct from its end in Weston near the Charles River to the Chestnut hill reservoir, through portions of the metropolitan district in which Newton is included.

By section 3 of chapter 488 of the Acts of the year 1895, the Board was required to construct a system of metropolitan water works substantially in accordance with the plans and recommendations of the State Board of Health contained in their report of the year 1895. The building of this Weston aqueduct was a part of the general scheme so recommended by the State Board of Health, though its immediate construction was postponed. The report of the State Board of Health refers to the necessity of the Weston aqueduct, and of pipes to be laid from it through the metropolitan district. Estimates were also given of the cost of this aqueduct and for laying pipes therefrom, some to be constructed within the first ten years, others within the second ten years. Mr. Stearns, the chief engineer for the Board, in his accompanying report gave a description of this Weston aqueduct, and spoke of the pipe lines to be laid as not being carefully located. A map which was submitted with the report shows two proposed pipe lines, and at the time it was suggested by the chief engineer that an aqueduct would be substituted for a part of the distance for one of these lines, which at present it is not proposed to build.

The pipe line about to be laid, and concerning which question is now raised by the mayor of Newton, runs through Auburndale and Commonwealth Avenue extension (which was not built at the time of the report of the State Board referred to) to the Chestnut Hill reservoir, about midway between the two routes shown on the map.

The mayor of the city of Newton appears to base his objection to the prosecution of this work by the Commonwealth on the following grounds: —

First. — That the charter of the city of Newton, chapter 1, section 31 (Acts of 1897, c. 283), provides that no public streets shall be dug up without first obtaining the written approval of the mayor. No person or corporation, except officers and employees of the executive departments, shall dig up any public street without first furnishing to the street commissioner sufficient security for restoring such street to a condition which shall be satisfactory to said commission, and for keeping the street in such condition for six months after the completion of the work. Under this pro-

vision he is required to obtain security that the street and existing pipes therein will be left in as good condition and as accessible as before the work was done; it having been the custom for a contractor, corporation or department opening the streets to pay to the street department the cost of restoring and maintaining the same for a reasonable term, the street commissioners doing the work and becoming responsible therefor. The mayor, therefore, as I am informed, demands that, before approving the projected work of the Metropolitan Board, security for the sum of \$23,225, the estimated cost of restoring the streets to a satisfactory condition, shall be given by that Board.

Second. — I am informed that the mayor contends that the report of the State Board of Health for 1895, and chapter 488 of the Statutes of 1895, did not contemplate such use of the public streets as that now proposed by your Board, and asserts that the proposed future pipe line marked on Plan 6 in the report of the State Board of Health is shown through private land nearly the entire distance from the Weston aqueduct to the Chestnut Hill reservoir, while the line heading for Spot Pond does not pass through any part of the city of Newton; contending, apparently, that the line of pipe proposed to be laid by the Metropolitan Water Board in the city of Newton is not described or set forth in the report of the Board of Health referred to in the metropolitan water act, and that, therefore, the laying of such pipe is beyond the power of your Board.

Your Board desires the opinion of the Attorney-General upon the following question: "Is not the Board authorized, under the provisions of the act of 1895, to proceed to dig up public streets and lay pipes in them as proposed, notwithstanding, as suggested by the mayor, that 'the proposed future pipe line marked on Plan 6 in this report is shown through private land nearly the entire distance from the Weston aqueduct to Chestnut Hill reservoir, while the line heading for Spot Pond does not pass through any part of the city of Newton?'"

I understand this inquiry is directed to the question whether the laying of this line of pipe in the city of Newton not upon the actual lines laid down in the original report of the Board of Health is within the power of your Board; and in effect, as I understand it, you inquire whether the Board is bound to rigidly follow the precise letter of the plans of the Board of Health referred to in the original act.

Reference to the provisions of this act (section 3) seems to me to conclusively answer this inquiry to the effect that your Board is

required only to construct a system of work in substantial accordance with the plans and recommendations of the State Board of Health. The Legislature did not intend to restrict your work to any precise plan. Much of the detail of location and construction had necessarily to be left to the discretion of the Board, and to be determined by conditions that could not have been foreseen and prescribed by precise legislation. I entertain no doubt that, under the provisions of the metropolitan water act, your Board has power to alter the courses or directions of pipe lines, even if such alterations shall be at variance in detail with the scheme suggested in outline by the report of the Board of Health. The Board must follow the general recommendations of that report, but is not inflexibly bound by intimations and suggestions set forth in that report; for they do not and were never intended to have, in my opinion, the effect of an absolute and fixed plan. I am, then, of the opinion that the proposed pipe line through the city of Newton, according to the present plan of your Board, may be lawfully laid and maintained under the authority vested in your Board by the Legislature.

Upon the second inquiry you submit to me, I am of the opinion that the provisions in the charter of the city of Newton, which have been referred to, cannot be construed to impose a restriction upon the Metropolitan Water and Sewerage Board, which acts for and in behalf of the Commonwealth in the prosecution of a work authorized by the Legislature. Section 9 of chapter 488 of the Statutes of 1895 provides that the Board, in carrying out the powers and duties conferred upon them, "may carry and conduct any aqueduct, conduit, pipe, drain or wire, under or over any water course or any railroad, street or other way, in such manner as not unnecessarily to obstruct or impede travel thereon; may dig up any such road, street or way, and lay, maintain and repair aqueducts, conduits, pipes, wires and other works beneath the surface thereof, conforming to any reasonable regulation made by the mayor and aldermen of cities and the selectmen of towns, respectively, wherein such works are performed, and restore, so far as practicable, any such road, street or way to as good order and condition as the same was in when such digging was commenced."

In conferring such authority upon the Water Board, the Legislature could not have intended or contemplated that its exercise should be made dependent upon the action of the mayor of any city, in the absence of express enactment to that effect; for, were the operations of the Board subject to such a possible contingency, it is clear that it would have been possible for municipal author-

ities to have prohibited the prosecution of the work, or to have so impeded it as to impose great expense and delay upon the Commonwealth.

The provision of section 9, above referred to, requiring that the work shall conform to reasonable regulations made by the mayor and aldermen of cities wherein such works are performed, and restoring, so far as practicable, the way in the condition it was in when such digging was commenced, is to be construed as confined to rules and regulations attendant upon the progress of the work, and consequent upon it. These regulations are not conditions precedent, but conditions attendant; and require merely that the work, as it proceeds, shall be conducted conformably to reasonable regulations of the local authorities. The obligations imposed by the statute upon your Board to ensure proper prosecution of the work and restoration of the streets and ways are as effective, efficient and far-reaching, and, indeed, are almost in the same language, as the requirement which the statute authorizes a municipality to impose where the digging of streets is to be done by any party other than the Commonwealth. Where the Commonwealth has imposed upon itself the obligation of restoring the streets to their original condition, no ground exists, in my judgment, for the contention that its agents, in carrying out the work so entrusted to them, can be required to give security for an obligation which the Commonwealth has declared it has assumed. The State can be required to give no bond to her own citizens.

Your third inquiry is stated as follows: "The city of Newton has constructed surface drains along one side of the Commonwealth avenue extension, where it is proposed to lay the pipe line, and provides for connection with the other side of the avenue at the entrance of several of the side streets. The Board would make proper provision for all such system of drains already laid. Can the city of Newton compel it, in addition, to deposit money or give bond or agreement for the construction of additional cross-drains in future years, when additional streets not now laid out are built?"

In my opinion, the city of Newton can require no bond, obligation, promise or agreement from the Commonwealth in any event. In laying its pipes, the Metropolitan Water Board must have regard to the existing pipes or conduits in the street, and as well to any definite or adopted plan for future construction of the city's pipes. It cannot now make provision, nor can it bind itself or be bound to make provision for pipes not now in existence, nor a part of any known or adopted plan. If in the future some new scheme and new system of pipes be adopted and laid by the city of

Newton, they must be so adopted and laid with regard to the conduits of the Commonwealth, then existing by lawful right and by priority of location.

I have endeavored to clearly answer your several inquiries. If I have failed to do so, I will advise you further.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Member of Congress — Fifty-seventh Congress — Vacancy — Resignation — Formal Notice — Governor.

After the repeal of St. 1891, c. 396, by St. 1901, c. 511, providing for the election of Representatives in the Fifty-eighth Congress, and in each subsequent Congress until otherwise provided by law, no act remains in force by which the Commonwealth is divided into districts for the choice of Representatives in the Fifty-seventh Congress; and when a vacancy occurs in the representation of any district for such Congress, legislative action is necessary to authorize the election of a successor.

The governor can have no official knowledge of the resignation of any Representative in Congress from the Commonwealth, or of any purpose of such member to retire, until formal notice of the resignation has been received by him.

APRIL 15, 1902.

To His Excellency W. MURRAY CRANE, *Governor*.

SIR:— You require my opinion as to the necessity or advisability of new legislation to provide for the election of a successor to the Hon. William H. Moody, Congressman for the sixth district, in case of his resignation before the expiration of the term for which he was elected.

Chapter 396 of the Acts of 1891 divided the Commonwealth into districts for the choice of Representatives in Congress. Under this act, the sixth district, now represented by Mr. Moody, was created and continued until a reapportionment should be made, or there should be legislation repealing or terminating this apportionment. By chapter 227 of the Revised Laws the above statute of 1891 was expressly repealed, taking effect Dec. 31, 1901.

Chapter 511 of the Acts of the year 1901, enacted June 14, 1901, and now embodied in section 422 of chapter 11 of the Revised Laws, divides the Commonwealth into districts for the choice of Representatives in Congress, the language being: "For the purpose of electing representatives in the fifty-eighth congress of the United States, and in each subsequent congress, until otherwise provided by law, the commonwealth shall be divided into," etc. It thus appears that the new districts so created and elections pursuant thereto are confined to membership in the Fifty-eighth Congress. The old districts in which elections to the Fifty-seventh

Congress were or could be made no longer exist, by reason of the repeal by the Revised Laws, above cited.

In case a vacancy occurs in the representation of any district for the Fifty-seventh Congress, it is my opinion that it is necessary to fill such vacancy during the continuance of the Fifty-seventh Congress, and by an election to take place in the district constituted for the election of members to that Congress. It is apparent that there is now no act in force by which the Commonwealth is divided into districts for the election of members in the existent Congress, or providing for any election of members except for the Fifty-eighth Congress not yet convened or in existence.

If it be deemed advisable that a successor be appointed to a member resigning from the Fifty-seventh Congress it seems that legislative action must be taken to provide for the election of such successor. It should be, in my opinion, in substance as follows, its caption being, "An act to repeal an act repealing the provisions of chapter 396 of the Acts of the year 1891, entitled, 'An act to divide the Commonwealth into districts for the choice of representatives in the Congress of the United States.'" "Section 1. So much of chapter two hundred and twenty-two of the Revised Laws as repeals chapter three hundred and ninety-six of the acts of the year eighteen hundred and ninety-one is hereby repealed, and said chapter three hundred and ninety-six of the acts of the year eighteen hundred and ninety-one is hereby revived, and shall continue in full force and effect for the purpose of electing representatives to the Congress of the United States, to fill any vacancies that may occur from death, resignation or otherwise in the Fifty-seventh Congress of the United States, but for no other purpose." "Section 2. This act shall take effect upon its passage."

In answer to the further inquiry of Your Excellency, I am of the opinion that Your Excellency can have no official knowledge of a resignation of any Representative in Congress from the Commonwealth, or of any purpose of such member to so retire, until official notice of the resignation has been received by Your Excellency. Formal notice from the sitting member, either of his actual resignation or of his definite and fixed purpose to resign, stating the time when such resignation shall take effect, is a necessary precedent to any action to be taken by Your Excellency for the purpose of providing for or filling such vacancy.

I have the honor to be, with great respect,

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*Civil Service — Executive Clerks or Secretaries in Divisions of the
Street Departments of the City of Boston.*

Officers to be appointed as executive clerks or secretaries in the several divisions of the street department of the city of Boston, whose duties will be to arrange for hearings and other matters, and, in general, to take charge of the business of such divisions, and to stand in the places of the deputy superintendents during their absence, such positions involving some incidental clerical work as well, are within Schedule A, Class 2, of Rule VII. of the civil service rules, and must be selected in accordance with such rules.

APRIL 21, 1902.

HON. CHARLES THEODORE RUSSELL,

Chairman, Board of Civil Service Commissioners.

DEAR SIR: — I have had under consideration your inquiry of March 21, relating to the status of proposed officers to be appointed as executive clerks or secretaries, to have charge of the several offices under divisions of the street department of the city of Boston, when the deputy superintendent of such department is absent; the general duties of such proposed appointees being, as stated to me, to arrange for hearings and other matters, and, in general, to take charge of the business of the office, and stand in the place of the deputy superintendent during his absence, and arrange and keep run of the business of the division, — being responsible and answerable to him, — the work of such appointees involving some incidental clerical duty. It is further suggested that the position is, of necessity, a confidential one in its relation to the deputy superintendents.

I assume the duties to be discharged by the proposed officers are aptly described as above, and I am of opinion that they fall within the civil service law, and that such officers must be appointed under its requirements. I assume that the city, or its executive, has authority to create, and, adhering to the civil service rules, to appoint and employ, such officers.

I am of the opinion that the proposed office falls within Schedule A of Class 2 of Rule VII. of classification of service by your commission. It seems to me that it is within the definition of "clerk" or "agent," or a person rendering service similar to that of clerk or agent. It is possible that the office would be within the classification of Class 12 of Schedule B, as being that of an assistant superintendent or assistant deputy; but it is clear to my mind that, under the statement of the duties of the office, as submitted to you, the incumbent could not be held to be a chief superintendent, and therefore not within the exception in Class 12.

I note the suggestions of the superintendent of streets, accompanying his inquiry, calling attention to the fact that, as the proposed officer must perform certain executive duties, have charge of the business of the office and stand in the place of the deputy during his absence, he must hold a relation of trust and confidence to his chief; and that therefore the civil service rules ought not to apply.

I cannot bring myself to this position, and, indeed, it seems to me to be untenable in view of the express adjudication of the Supreme Court in the case of *Attorney-General v. Trehy*, 178 Mass. 186, 193, where the court distinctly holds that the existence of a confidential relation between the chief and the subordinate does not preclude the position from being classified as one to be filled under the rules of the Civil Service Commission; it being further held that the statute leaves to the commissioners power, in their judgment and discretion, to require offices involving confidential relations between the incumbent and his superiors to be filled under the rules, or to so classify them that they will be free from such rules. It seems to me that the offices in question have been so classified by the commission as to bring them within the definition of Schedule A, Class 2, Rule VII.

I therefore advise you that, in my opinion, if the proposed offices are created and appointments made thereto, they must be made pursuant to the rules of the civil service department.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*Civil Service — Deputy Street Commissioner of the City of Lynn
— Chief Superintendent.*

An official designated as the "deputy street commissioner of Lynn," who is appointed by the board of public works, an elective board created by the revised city charter of Lynn (St. 1900, c. 367), having charge, subject to the direction of the city council, of all streets and ways, sidewalks, bridges and sewers, the supervision of wires, street lighting and street watering, and the supervision and care of all public buildings, is not a chief superintendent of any department, since he does not represent such Board throughout its jurisdiction, and he is therefore subject to the civil service rules.

APRIL 22, 1902.

HON. CHARLES THEODORE RUSSELL,

Chairman, Board of Civil Service Commissioners.

DEAR SIR: — Your letter of March 21 requests my opinion whether the position of an officer designated "deputy street commissioner of Lynn" is within the classified service.

Under the revised city charter (St. 1900, c. 367), a board of public works is created, consisting of three members, elected by popular vote, which has charge, subject to the direction of the city council, of all streets and ways, sidewalks, bridges and sewers, the supervision of wires, street lighting and street watering, and the direction and care of all public buildings.

This board has appointed an officer, called a deputy street commissioner, to act as its executive officer, directly responsible to it in taking charge of the streets and ways of the city, with the duties which generally belong to the position of a city superintendent of streets. The question is, whether he is to be appointed in accordance with the civil service rules. Plainly, he is a superintendent within Class 12 of Schedule B, and must be so appointed, unless the position comes within the saving clause of that class which exempts the chief superintendent of a department.

If this officer represented the board of public works in every branch of its authority, he might be the chief superintendent of its department. He represents the board, however, only in its control of streets and ways. Therefore, the question is, whether the division of streets and highways, being the division of municipal affairs, usually controlled by a superintendent of streets, but in Lynn under the general charge of the board of public works, is a department within Class 12 of Schedule B. In other words, the question is, whether the board of public works may divide its department into various "departments."

Beginning with the highest, there are two departments in Lynn, the mayor and city council being one, the school committee the other. Probably, however, these are not the only departments intended in the rule.

The charter further provides for administrative officers, including a board of public works (section 34, clause XII). This board, it seems to me, is in charge of a department. It has power to appoint all subordinate officers, clerks and assistants therein (section 38). A superintendent representing it throughout its jurisdiction might be the chief superintendent of a department.

There is, however, no authority in the charter for the creation of a "department" by an administrative board, so that the board may be at the head of several departments at once. The city council may establish additional boards (section 34, clause XIII), and such a board, "having the charge of a department," may appoint subordinates. Thus the city council may create a new department, it seems, just as it may consolidate existing departments. But if any department were at liberty to subdivide into

“departments” at its pleasure, it would be impossible to set a limit, defined by law, to their number and to the number of chief superintendents. Subdivision might extend so far that each clerk would be the chief superintendent of his own department. In my opinion, the authority for subdivision must be found, if at all, in the charter or in the general provisions of law. I find no adequate authority, upon the conditions stated, for the appointment of the proposed officer except in accordance with the requirements of the civil service rules.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*Gas Company — Incorporation — Purpose of Organization —
Distribution of Gas to Public.*

An organization proposed to be incorporated, for the purpose of manufacturing and selling coke, tar, ammonia, gas and other products of coal, but with no intent or purpose to engage in the business of distributing gas to the public, may incorporate under the provisions of R. L., c. 110, § 5.

MAY 1, 1902.

HON. WILLIAM D. TREFRY, *Commissioner of Corporations*.

DEAR SIR:—I beg to acknowledge your communication of April 3, requiring my opinion upon the question whether an organization proposed to be incorporated “for the purpose of manufacturing and selling coke, tar, ammonia, gas and other products of coal,” but with no purpose or intent to engage in the business of distributing gas to the public (this limitation to appear in the articles of incorporation), is to be considered a gas company within the meaning of section 9 of chapter 110 and of chapter 121 of the Revised Laws.

In reply, I have to say that the provisions of chapter 110 and of chapter 121 of the Revised Laws do not necessarily apply to the same conditions; and I am of the opinion that a corporation may be within the scope of chapter 121 as a gas company, though not organized under the provisions of section 9 of chapter 110. Having regard to the stated purpose of the proposed corporation, I am of opinion that it may be organized under section 5 of chapter 110, and that its purpose, as above stated, does not compel its organization under section 9 of the same chapter.

I believe that I have thus answered the inquiry that you desired to submit to me. I may, however, supplement this statement by saying that I do not now pass upon the question whether this cor-

poration, so organized under section 5, would or would not be subject to the supervision of the Gas Commission, under the provisions of chapter 121.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Insurance — Fraternal Beneficiary Corporation — Management of Funds — Supreme Lodge — Subordinate Organizations — By-laws — Amendment.

R. L., c. 119, regulating the conduct of business by fraternal beneficiary corporations, requires that the supreme lodge or council shall be responsible for and have possession of the several funds provided for by law, and shall regulate the rates of assessments and the amounts of death or disability benefits to be paid, and a fraternal beneficiary corporation carrying on business under the provisions of such statute cannot amend its by-laws so as to provide that a member of the association shall be entitled to a sick benefit to be paid by the subordinate lodge of which the holder of the certificate is a member, from funds collected by each subordinate lodge from its own members.

MAY 2, 1902.

Hon. FREDERICK L. CUTTING, *Insurance Commissioner*.

DEAR SIR: — Your letter of December 17 requests the opinion of the Attorney-General upon the question of the legality of a proposed amendment to the by-laws of the Portuguese Fraternity of the United States, a fraternal beneficiary corporation doing business under the provisions of R. L., c. 119.

The proposed change relates to the disability fund, and payments therefrom to persons entitled to receive "sick benefits." As at present constituted, the by-laws provide that the disability fund, for which provision is made in the statute, shall be paid to and in charge of the supreme lodge, which may authorize the subordinate lodges to retain a part of the receipts from disability assessments, and pay therefrom such disability benefits as are due to the members of the respective lodges, the supreme lodge collecting and holding the remainder of the fund for the use of the subordinate lodges which may be in need of assistance from it. The by-laws, as amended, are to provide that the members of the association shall be entitled to sick benefits, to be paid by the subordinate lodge of which the holder of a certificate is a member, from collections made by each subordinate lodge from its own members.

There are two grounds upon which the legality of this amendment may be questioned: first, upon the ground that the contractual relation between the corporation and the individual

members thereof will be impaired; and, second, that the provisions of R. L., c. 119, regulating the conduct of business of fraternal beneficiary corporations, will be violated.

The objection to the amendment founded upon contract presents no serious difficulty. The decisions of the courts have already sanctioned changes in the by-laws of such corporations at least as sweeping as those under discussion, from the point of view of the contractual relation existing between the corporation and its individual members. Changes in the rates of assessment, when not in conflict with the by-laws, have been sustained (*Messer v. the Ancient Order of United Workmen*, 180 Mass. 321); and the corporation, if the by-laws permit, may even amend them so as to affect the rights of a member to future benefits under a disability existing at the time when the amendment is made. *Pain v. Société St. Jean Baptiste*, 172 Mass. 319. See also *Fullenweider v. Royal League*, 180 Ill. 621.

The proposed change may therefore be made under the power of amendment reserved in the by-laws "to adopt and to amend the constitution, laws and rules for its own government and membership and for the government of the members and lodges within such jurisdiction and control" (By-laws, c. 1, § 1), without impairing any obligation of contract subsisting between the corporation and its members.

The second question, however, as to whether or not the proposed amendment is a violation of the provisions of R. L., c. 119, is not free from difficulty. A consideration of the by-laws of the Portuguese Fraternity of the United States shows how important the matter is, and how far-reaching may be the ultimate outcome of such amendments; for, if the corporation has the right to delegate the power of assessment for a disability fund, and the payment therefrom of sick or disability benefits to subordinate lodges or councils, leaving such organizations the right to regulate the terms and condition of such payments, it may also delegate to subordinate lodges the power to determine whether or not those bodies will pay any such benefit at all. Yet the statute contains no positive prohibition in relation to the division of the disability fund among the subordinate lodges, and the collection of assessments from, and payments of sick benefits to, its members by each separate lodge in the management of its disability fund. If it is prohibited at all, it is prohibited by implication.

That the statute did not contemplate any such action by associations incorporated under its provisions, and that the result is contrary to the theory upon which the statute has grown up, is

admitted; but it is contended that, inasmuch as the corporation has the general right, incident to incorporation, to make by-laws not inconsistent with law, such inconsistency only arises where the action contemplated by the proposed amendment conflicts with some direct prohibition in the statute; or, in other words, everything is permitted which is not expressly prohibited by some provision in the law (see R. L., c. 119, § 2).

Whatever may be the force of this reasoning, it is clear that the determination of the question must depend upon the construction and scope of the power reserved to the corporation to make by-laws not inconsistent with law, and, in this case, not inconsistent with the provisions of R. L., c. 119.

If such inconsistency can only arise upon a direct contravention of some express provision or prohibition in the statute, it may be admitted that the proposed amendment is not illegal. I am of opinion, however, that a broader definition of inconsistency must be applied than that above suggested. A by-law may be so framed as not to be in contradiction to any express provision of an act, and yet be so inconsistent with the whole spirit of the law as to render it an unlawful exercise of power on the part of the corporation to adopt it. That such may be the case, even with regard to the contractual relation entered into by the corporation with its individual members, is intimated by the court in *Messer v. the Ancient Order of United Workmen*, above referred to: "It may be conceded that some amendments might be so foreign to the general scheme and purpose of the organization, and so contradictory to its fundamental law and the contracts made under it, as not to be within the power of amendment referred to; but this is not true of an amendment which merely changes forms and methods, while the substance of the general plan and purpose of the organization is preserved."

Whether the amendment in question is so foreign to the general plan and purpose of the statute under which the Portuguese Fraternity is incorporated as not to be within the power of amendment reserved to the corporation, may be best determined by a consideration of the scope and intention of chapter 119. It was the evident purpose of the statute to place in the hands of the corporation as a whole the control and management of the death, disability and emergency funds provided for, together with the assessments therefor and the payments therefrom. Such funds are repeatedly referred to in the singular number, and provisions are made which could not conveniently apply if the disability fund were divided among the various subordinate lodges. "Section 4. Before such certifi-

cate is granted, the corporation must present satisfactory evidence to the insurance commissioner that at least five hundred persons have each paid one advance assessment for its mortuary or disability business or both, if such business is combined at its established rates," etc. "Section 7. A corporation . . . may hold as a death fund . . . not more than the amount of three assessments from a general or unlimited membership, or of three assessments from each limited class or division of its members; and in addition thereto may create, collect, maintain, disburse and apply an emergency fund in accordance with its by-laws. . . . The emergency fund shall be used only for the payment of death or disability benefits." "Section 8. Death, disability and expense assessments may be called together." Section 4, above stated, plainly sets forth the intention of the law that the Insurance Commissioner shall, through the corporation itself, have direct and restrictive control over the affairs and finances of the corporation, both as to mortuary and disability business.

The statute further contemplated a corporation represented by a supreme lodge or council, composed of the officers and directors of the corporation and such representatives as the subordinate organizations might elect in accordance with the by-laws, which should be responsible for and have possession of the various funds provided for by law, and should regulate the rates of assessment and the amounts of death or disability benefits to be paid.

Under by-laws similar to those which the Portuguese Fraternity of the United States proposes to adopt, instead of a single corporation which is responsible for and in possession of the disability fund, there are numerous separate and irresponsible bodies which control their respective funds, collecting assessments and paying the so-called "sick benefits" in such manner as they may see fit. The practical effect of such a condition is that the corporation, as represented by the supreme lodge, has delegated its entire powers with regard to the conduct of disability business to the subordinate organizations. Such a corporation could not conveniently make use of the emergency fund for the payment of disability benefits. It could not collect death, disability and expense assessments together, and it would have made no adequate provision for the payment of benefits in case of disability, as provided by section 6.

The provisions regulating the management of the death fund clearly prohibit such a course with regard to that particular fund (sections 6 and 7), and it is admitted that such a by-law, if applied to the death fund, is inconsistent with the provisions of the act. It is argued, however, that, because certain express provi-

sions are made in sections 6 and 7 for the collection, maintenance and disbursement of the death fund, which do not specifically extend to the disability fund, the respective funds are separable throughout the act, and that a disposition of the disability fund which would be clearly prohibited if attempted in the case of the death fund is not inconsistent with any of the provisions of the statute if limited to the disability fund.

Upon its face this contention has force, but it is, I think, refuted by consideration of the legislation on the subject. The statutes regulating this form of insurance, beginning with St. 1899, c. 442, did not establish death and disability business upon the same footing. By far the more important of the two was the payment of death benefits, and disability benefits were merely an incident. It was therefore natural that careful provision should be made for the collection, maintenance and disbursement of the death fund; while the disability fund, for payments which were incidental, was less carefully safeguarded, the idea being to keep on hand only sufficient funds to meet the claims as they arose (St. 1899, c. 442, § 13). It was, however, found advisable, under later acts, to increase the amount to be kept on hand for the payment of disability benefits from the amount of one assessment to the amount of three assessments. The reason why no provision is made for the investment of the disability fund appears to be that it is desirable, if not necessary, to keep such fund on hand to meet promptly the claims which may arise from time to time. For example: there are many more disability claims presented in winter than in summer, owing to the greater prevalence of sickness in the former season, but by keeping a considerable amount in the disability fund, it is possible to equalize, to a great extent, the assessment during the different seasons. The reason why no provision is made as to the person to whom disability benefits shall be paid similar to those in section 6, with regard to death benefits, is clearly because they are paid to the person himself, who may thereafter dispose of them as he desires.

For these reasons I am of opinion that no valid distinction can be drawn between the management of the death fund and the management of the disability fund, and that a disposition which is prohibited in the case of the former must also be held to be at least impliedly prohibited in the case of the latter.

Section 10 was also relied upon by the Portuguese Fraternity of the United States as supporting its position; but I am of opinion that it not only lends it no support, but is in effect one of the strongest arguments against the proposed amendment. The pur-

pose of that provision was to enable a Massachusetts corporation, which consisted of a grand lodge and subordinate lodges, to maintain and continue their affiliation and relations with some supreme body, either incorporated or not, which was without the Commonwealth. The specific reason for its enactment was the conflict which arose in 1899 between the grand lodge of the Ancient Order of United Workmen, which was incorporated in Massachusetts, and the supreme lodge of that order, which was at that time unincorporated, over an attempt by the latter to levy a war assessment upon the Massachusetts corporation.

The language of the latter part of the section is significant. It provides, in effect, that a Massachusetts corporation may pay death benefits to or for the beneficiaries of deceased members holding benefit certificates issued not by such corporation, but by the supreme body or by one of the grand or subordinate bodies thereof, organized or incorporated elsewhere than in this Commonwealth. The section further provides: "But this authority shall not permit the payment of benefits other than those arising from death." As I understand it, this provision authorizes the corporation to pay death benefit certificates which are not issued by the corporation itself, but by some organization which is a part of it or with which it is affiliated; from which it is to be implied that, under the other provisions of the chapter, only certificates issued by the corporation can be paid by it.

This authority is not extended in any case to the payment of certificates other than death certificates, and there can be no question as to the illegality of the payment by any organization of a disability certificate not issued by the corporation itself.

The issuance of such a certificate implies an obligation to meet the payment thereof whenever it may fall due; and this the corporation cannot assume under by-laws like those referred to, where the benefit business is entirely in the hands of individual subordinate lodges. It seems to me, therefore, that the legal and logical conclusion to be drawn from the requirement that the corporation shall issue benefit certificates is that it must also assume the obligation to provide for them; and that the issuance of such certificates can be made only by the corporation itself by the provisions of the statute; that the responsibility of paying them when due is placed upon the corporation, and authority cannot be delegated by it to subordinate lodges to maintain funds, and to assume the responsibility of paying the disability certificates in such manner and to such extent as such subordinate lodges may themselves determine.

Upon the whole, therefore, I am of opinion that the Insurance Commissioner cannot properly approve the proposed by-law of the Portuguese Fraternity of the United States.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*Feoffees of Grammar School in Ipswich—Constitutional Law—
Vested Rights—Obligation of Contract.*

Under St. 1786, c. 54, making perpetual the agreement set forth in Acts of 1765, c. 5, between the feoffees representing the original donors of land for a grammar school in Ipswich and the town of Ipswich, to the effect that four feoffees on behalf of private individuals, and the three selectmen of the town of Ipswich for the time being, on behalf of the town, should be incorporated feoffees in trust for the management of such school, the rights of each group of trustees became vested, as well as the rights of the beneficiaries under the trust; and a bill to increase to six the number of feoffees on the part of the town would be unconstitutional, as impairing the obligation of the contract, and destroying vested rights without due process of law.

MAY 3, 1902.

HON. GEORGE K. TUFTS, *Chairman, Committee on Education*.

DEAR SIR:—In answering the inquiry of the committee on education whether House Bill No. 931, an act to increase the number of feoffees of the grammar school in Ipswich, would be constitutional, it seems proper to state briefly the facts of which I am informed.

In 1650 the town of Ipswich granted to Robert Payne and others a tract of land for the use of school learning in the town forever. Certain citizens also dedicated land to the same purpose and in 1653 Robert Payne built an edifice for a grammar school at his own expense. In 1683 Robert Payne, being the last survivor of the individual donors, gave a deed of the whole property to a committee and their successors in trust forever. Three of the committee were chosen by the town and two by himself. See *Feoffees of the Grammar School in Ipswich v. Andrews*, 8 Met. 584, 587.

These trustees and their successors continued to act in the performance of their trust without interruption until 1720, when a difficulty arose with the town of Ipswich, which then for the first time laid claim to the land which it had deeded to Robert Payne as having reverted after the death of the original feoffees; but the town lost the suit which it brought to recover the premises.

In 1756 the town passed the following vote:—

Ipswich town-records, vol. 4, p. 153. Att a Meeting Of the Inhabitants of the Town of Ipswich by Adjourn January 22d 1756. Collo John Choate Esq. Moderator of the Meeting

The Comtee Appointed on the Twelfth Inst to Confer with the Feoffees of the Grammar School in Ipswich Respecting the Management of the School Rents Reported that they had Agreed thereon and then the Town Came into the Following Vote. Vizt —

Whereas the Town in Granting the School Farm att Chebbacco did not give those Persons to whose Trust they Committed the Improvement of Said Farm a power to Appoint Successors as the Private Persons who granted Lands in this Town for the Same use Did as Appears by Examining the Respective Grant by which Means those Grants being Differently Constituted and the Persons Instructed by the Town as Aforesaid being Long Since Dead Endless Disputes may Arise between the Town & Feoffees About the School (to the Support of which the whole Income if needed is to be Applied) Unless Relief be had from the Generall Court and inasmuch as the Present Feoffees have Manifested there Agreement Thereto —

“Voted That a Joynt Application be made to the Great and Generall Court to Obtain and Act if they See meet Fully to Authorize and Impower the Present Four Feoffees and Such Successors as they shall from time to time Appoint in their Stead together with the Three Edest Selectmen of this Town for the time being other than Such Selectman or men as may att any time be of the Four Feoffees To be A Committee in Trust the Major Part of whom to Order the Affairs of the School Land & School Appoint the Schoolmaster from time Demand Receive and Apply the Incomes Agreeable to the True Intent of the Donors No Feoffee hereafter to be Appointed by the Present Feoffees or by their Successors Other than an Inhabitant of this Town and not to Act after he Removes his Dwelling out of it and to have no more than Four att one time and Least any Unforeseen Inconvenience may happen in this Method it is agreed that the Act be only made for Ten Years att First.

Attest

SAMUEL ROGERS *T. Cler—*

As a result of the agreement expressed in this vote, the act of 1756, chapter 26, was passed, incorporating the seven feoffees, being four on the part of the original donors and three representing the town. This act was an experiment, to be in force only for ten years.

By the act of 1765, chapter 5, the Legislature, reciting that it had been found by experience that the previous act had been of great advantage to the interest of learning in the town, and that all doubts and disputes had ceased and the parties concerned desired the continuance of the act, provided that the four surviving feoffees on the part of the individual donors, together with the

three selectmen at that time, should be incorporated feoffees in trust, and that the act should continue in force twenty-one years. Then, by St. 1786, c. 54, the Legislature provided that the act of 1765 be made perpetual.

Again disputes have arisen between the feoffees on the part of individuals and the town of Ipswich. The town has voted to increase its power in the corporation by adding three feoffees, that it may out-vote the representatives of the individual donors six to four, and applies to the Legislature for an act authorizing the change.

In my opinion, the Legislature has no authority to pass the act in question. As a result of the agreement expressed in the vote of the town above recited, the original administration of the trust was materially changed. The balance of power was shifted from the town to the private feoffees, and this contract was made permanent by the statute incorporating the seven feoffees. Under this act the rights of each group of trustees became vested, as also the rights of the beneficiaries under the trust; and any gifts to the charity made thereafter were upon faith that the trust should be administered by trustees in behalf of each group of donors in those proportions. If the bill in question should be passed it would be void, as impairing the obligation of the contract and destroying vested rights without due process of law. See *Trustees of Dartmouth College v. Woodward*, 4 Wheat. 518; *Allen v. McKeen*, 1 Sumn. 277; *Brown v. Hummel*, 6 Pa. St. 86; *Cary Library v. Bliss*, 151 Mass. 364.

The principle is the same as if the Legislature were to deprive the town of its power in the management, or were to supplant the feoffees by a new committee.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*State Board of Health — Rules and Regulations for Protection of
Water Supply — Publication — Expense.*

Under the provisions of R. L., c. 75, § 113, authorizing the State Board of Health to make rules and regulations to secure the sanitary protection of waters used as sources of water supply, it is the duty of such Board to cause the publication of such rules and regulations, and to meet all expenses incidental to such publication.

MAY 13, 1902.

SAMUEL W. ABBOTT, *Secretary, State Board of Health*.

DEAR SIR: — Replying to the inquiry of your Board under date of April 17, I have to say that, in my opinion, the duty of pub-

lishing notice of rules established by your Board for the sanitary protection of the waters for the water supply of Taunton is imposed upon your Board; it appearing that in the latter part of the year 1901 the water commissioners of the city of Taunton petitioned the State Board of Health for the establishment of rules and regulations to prevent pollution and secure sanitary protection for the waters of the Lakeville ponds, they being the water supply of said city. After examination, a set of rules and regulations were prepared by the State Board; and the question has now arisen whether the duty of publishing notice of such rules devolves upon the State Board of Health or upon the city of Taunton.

The authority of the State Board in the premises is conferred by chapter 75, section 113, of the Revised Laws, which is a substantial re-enactment of chapter 510 of the Acts of 1897. Those provisions are that the State Board may cause examination of such waters (including streams and ponds used for water supply), to ascertain their purity and fitness for domestic use. The Board may further make rules and regulations to prevent the pollution and secure the sanitary protection of all such waters as are used as sources of supply. Presumably the water commissioners of Taunton petitioned the State Board under the provisions of this law.

Section 114 of the Revised Laws, chapter 75, provides that the publication of an order, rule or regulation made by the Board under the provisions of section 113 is to be made in a newspaper published in the city or town in which such order is to take effect; or, if there be no newspaper so published, a copy of the order is to be posted in some public place in such city or town; and that such publication shall be legal notice to all persons. An affidavit thereof is to be made by the person causing such publication, and is to be filed and recorded in the office of the clerk of the city or town, and such affidavit is to be admitted as evidence of the time, place and manner in which the notice is given.

Section 116 of chapter 75 provides that said Board may appoint, employ and fix the compensation of such agents, clerks, servants and assistants as is considered necessary; and further provides that such agents and servants shall cause the provisions of law relative to the pollution of water supplies and of the rules and regulations of the Board to be enforced.

Section 117 of the same chapter provides, among other things, that no person shall be required to bear the expense of consultations with or advice or experiments of the State Board in this connection.

The making and promulgation of rules and regulations for the protection of a water supply is a part of the duty of the State Board, and may be invoked by municipalities for their protection. Section 113, before referred to, provides that the Board may make rules and regulations to prevent the pollution and to secure the sanitary protection of such waters. The making and promulgation of these rules is plainly an incident to secure such protection, and is a necessary preliminary to their enforcement.

For these reasons I have reached the opinion which I have above stated, to the effect that the State Board should, under the circumstances, secure the publication of the rules and regulations made by them in the premises; and that this duty does not devolve upon the municipality, nor should any expense incident thereto be charged to the city.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Massachusetts Agricultural College — Fund derived from Proceeds of Sale of Public Lands — Payment of Interest by Commonwealth.

The obligation imposed upon the Commonwealth by St. 1863, c. 166, accepting the provisions of the United States statute of June 2, 1862 (12 U. S. St., c. 130), to pay to the Massachusetts Agricultural College interest upon the fund derived from the proceeds of the sale of public lands as therein provided, requires the Commonwealth to pay only such rate of interest as it is reasonably able to obtain by the investment of such fund in safe securities. The whole amount of such interest, once accrued, must be paid without diminution to such college.

MAY 21, 1902.

HON. HENRY E. TURNER, *Auditor*.

DEAR SIR: — You have requested my opinion whether, in view of the United States statute of July 2, 1862 (12 U. S. St., c. 130), and the Massachusetts statute of 1863, chapter 166, accepting the provisions of the federal statute, the Commonwealth must pay to the Massachusetts Agricultural College interest upon the fund therein described at the rate of five per cent., or only at such rate as it is possible to obtain.

By the statute above cited the United States government granted to the Commonwealth public lands upon condition that all moneys derived from their sale were to be invested in safe stocks, yielding not less than five per cent. on the par value, the money so invested to constitute a perpetual fund, the capital of which should remain

forever undiminished, the interest to be inviolably appropriated to the endowment of an agricultural college. The act further provided as follows: "If any portion of the fund invested or any portion of the interest thereon shall, by any action or contingency, be diminished or lost, it shall be replaced by the state, so that the capital of the fund shall remain forever undiminished, and the annual interest shall be regularly applied without diminution to the purposes named." This statute was accepted by the Massachusetts statute of 1863, chapter 166, and the beneficiary of the fund, the Massachusetts Agricultural College, was incorporated by St. 1863, c. 220. I am informed that an investment of the fund at so high a rate of interest has now ceased to be possible.

In the first place the question arises whether the following provision by itself requires the Commonwealth to pay five per cent. at all events: "If any portion of the fund invested or any portion of the interest thereon shall by any action or contingency be diminished or lost, it shall be replaced by the state, so that the capital of the fund shall remain forever undiminished." I believe that this applies only to a loss of interest which has accrued, — not to a diminution in the rate of interest. This is indicated by the language, "any portion of the interest." Neither is there anything in the language which follows, "the annual interest shall be regularly applied without diminution to the purposes named," to indicate a guaranty that the rate shall not be diminished.

The vital question arises upon the provision that all moneys are to be invested in safe stocks, yielding not less than five per cent. upon the par value. Naturally, this refers not only to the original investments, but, in general, to reinvestments.

It is possible to construe this as a condition that the Commonwealth shall forever invest the fund at five per cent., or pay the difference to the college; but, in my judgment, this is not its true construction. Even if it were an ordinary contract, in which a trustee agreed in similar terms to invest a fund, a fair interpretation of his obligation would not be that he insured forever the stability of high rates of interest. Without express language, one who engages to deliver a specific article does not insure its continued existence, nor does any contractor warrant the permanence of the existing law. *Butterfield v. Byron*, 153 Mass. 517; *Howell v. Coupland*, L. R. 1 Q. B. D. 258; *Stewart v. Stone*, 127 N. Y. 500; *Baily v. De Crespigny*, L. R. 4 Q. B. 180. Upon similar grounds, it is not a reasonable construction of such trustee's contract to say that he guarantees that the business conditions of the last generation shall persist.

In the present case such a construction is even less to be accepted. The obligation of the Commonwealth is not expressed in its own language, but by the acceptance of a grant with a condition annexed. If doubt existed as to the reasonable construction of the condition, it should be resolved in favor of the Commonwealth.

For the above reasons, I am of opinion that the Commonwealth is required to pay only such rate of interest as it is reasonably able to obtain by investment in safe securities, and that the whole of such interest, once accrued, is to be regularly applied without diminution to the Agricultural College.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Militia — Naval Brigade — Cities and Towns — Duty to furnish Accommodations for Boats and Equipment.

R. L., c. 16, § 105, makes it the duty of cities and towns within the limits of which portions of the volunteer militia are located, to provide suitable accommodations for the equipment necessary to secure the proper efficiency of such militia; and, if an existing armory is not adequate for the storage of boats and other equipment used by a company of the Naval Brigade, a recognized part of the militia of the Commonwealth, quartered within any city or town, proper accommodations must be supplied by such city or town, either within the armory itself or by securing suitable buildings elsewhere.

JULY 14, 1902.

Maj.-Gen. SAMUEL DALTON, *Adjutant-General*.

DEAR SIR: — I beg to acknowledge the receipt of your inquiry of June 19, relating to the duty imposed upon cities and towns by the provisions of R. L., c. 16, § 105, of maintaining suitable armories for the volunteer militia for drill and for the safe-keeping of military property.

The specific question upon which you desire my opinion is as follows: "The Naval Brigade being a part of that militia, and boat drills being an important part of their instruction, is it not incumbent, under the law, for cities and towns to provide suitable accommodations for the safe-keeping and storage of boats and equipment, by the erection of boat houses?"

R. L., c. 16, § 105, provides: "The mayor and aldermen and selectmen shall provide for each regiment, battalion, corps of cadets, or portion of the volunteer militia, within the limits of their respective cities and towns, a suitable armory for the purpose of drill and for the safe keeping of the arms, equipments, uniforms and other military property, suitable places for parade, drill and

target practice; and a suitable room for the headquarters located within their limits of each brigade, regiment, separate battalion or corps of cadets, for the keeping of books, the transaction of business and the instruction of officers, with necessary fuel and lights, or a reasonable allowance therefor, for each armory or headquarters located within their limits. Any city or town failing to comply with this section shall forfeit to the use of the commonwealth not more than five thousand dollars."

This section expressly requires cities and towns to provide suitable quarters for bodies of militia which may be within their respective limits; and, as the Naval Brigade forms a recognized part of the militia of the Commonwealth, it becomes the duty of cities and towns where portions of the Naval Brigade are located to furnish suitable accommodations for the equipment necessary to secure the proper efficiency of such militia. I am of opinion, therefore, that, if an existing armory is not adequate to store the boats and equipment used by a company of the Naval Brigade within the limits of any city or town, such accommodations must be provided either within the armory itself or by procuring suitable buildings elsewhere (1 Op. Atty.-Gen., 63).

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Corporation — Effect of Attempt to organize under Repealed Statute.

An organization formed under the provisions of G. S., c. 61, subsequent to the repeal of such statute by St. 1870, c. 224, but not in compliance with the provisions of the existing law, is not a corporation existing by authority of the laws of this Commonwealth, and therefore is not subject to R. L., cc. 14, 109 and 110.

AUG. 7, 1902.

HON. WILLIAM D. T. TREFRY, *Commissioner of Corporations*.

DEAR SIR:—In your letter of July 21 you ask whether the Hebron Manufacturing Company of Attleborough is a Massachusetts corporation, and state the following facts:—

Certain persons filed in the office of the town clerk of Attleborough, Feb. 27, 1871, a sworn certificate, dated Feb. 22, 1871, of their organization as a corporation under the above name, "in pursuance of chapter 61 of the General Statutes and the acts in addition thereto." No certificate was filed in the office of the Secretary of the Commonwealth, and there is no evidence in his office, or in yours, that such a corporation has ever existed. The company has never made the returns required by law, and has never been taxed as a corporation. The only change in its status

since the date of the certificate of organization is in the ownership of shares. It has kept up its organization by the election of officers, and holds itself out to the public as being a corporation.

Had these persons organized in the above manner prior to the repeal of chapter 61 of the General Statutes, probably they would be a corporation, notwithstanding their failure to comply with some of the directions in that chapter. See *Merrick v. Reynolds Engine and Governor Company*, 101 Mass. 381. But on May 9, 1870, this chapter of the General Statutes was repealed by St. 1870, c. 224, which provided, in section 1, that the subscribers to a corporation agreement should become a corporation upon complying with the provisions of section 11. The latter section provided for a submission of the certificate of organization and the record to the inspection of the Commissioner of Corporations, and, upon his approval, required that the certificate be filed in the office of the Secretary of the Commonwealth. Since these requirements which the statute provided as express conditions to the creation of a corporation were not observed, I am of opinion that this company is not a corporation existing by authority of our laws, and is therefore not subject to chapters 14, 109 and 110 of the Revised Laws.

Whether it is a *de facto* corporation I have not considered, because it is the duty of officials of the Commonwealth not to recognize as having corporate existence a body of persons against whom it may be expedient for the Commonwealth to proceed by *quo warranto* to oust them from the illegal enjoyment of corporate franchises.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Metropolitan Park Commission — Police Jurisdiction over Roadways and Boulevards — Local Police — Right of Entry.

The police of any city or town have no authority to enter upon roadways or boulevards exclusively controlled by the Metropolitan Park Commission for the general purpose of maintaining the public peace and order within the limits of such roadways or boulevards. The right of local officers of police to enter upon such premises is confined to the pursuit and apprehension of persons who have committed a breach of any statute, ordinance or regulation within the limits of an adjacent city or town, and have taken refuge upon a roadway or boulevard controlled by such commission.

AUG. 7, 1902.

JOHN WOODBURY, Esq., *Secretary, Metropolitan Park Commission*.

DEAR SIR: — Your letter of July '14 requests my opinion as to the extent of the authority of the police appointed by a city or

town within the limits of land taken by the Commonwealth for parkway or boulevard purposes in such city or town, under St. 1894, c. 288, the so-called boulevard act.

St. 1894, c. 288, § 3, provides as follows: "In furtherance of the powers herein granted said board may appoint clerks, police and such other employees as it may from time to time find necessary for the purposes of this act, remove the same at pleasure, and make rules and regulations for the government and use of the roadways or boulevards under its care, breaches whereof shall be breaches of the peace, punishable as such in any court having jurisdiction of the same; and in addition said board shall have the same rights and powers and in regard to the roadways or boulevards taken and constructed hereunder as are or may be vested in them in regard to other open spaces by said chapter four hundred and seven and acts in amendment thereof and in addition thereto, and shall have such rights and powers in regard to the same as, in general, counties, cities and towns have over public ways under their control; provided, however, that nothing in this act contained shall be taken or held to affect or abridge the right of any city or town lying within said district to pursue and apprehend, as it lawfully may from time to time, any person or persons who commit within the limit of said city or town any breach of any statute, ordinance or regulation."

St. 1893, c. 407, § 3, provides that the jurisdiction and powers of the park commission shall extend to and be exercised within the metropolitan parks district, the limits of which are therein defined.

Section 4 authorizes the commission to preserve and care for the public reservations and open spaces established by it, and further provides that: "In furtherance of the powers herein granted, said board may employ a suitable police force, make rules and regulations for the government and use of the public reservations under their care, and for breaches thereof affix penalties not exceeding twenty dollars for one offence, to be imposed by any court of competent jurisdiction; and, in general, may do all acts needful for the proper execution of the powers and duties granted to and imposed upon said board by the terms of this act."

St. 1895, c. 450, §§ 7, 8 and 9, provide as follows: "Section 7. Said commission shall publish the rules and regulations made by it from time to time. Said publication shall be made at least six times in at least three newspapers printed and published in each county which is wholly or in part within said metropolitan parks district, and such publication shall be sufficient notice to all

persons. The sworn certificate of any member of said commission, or of its secretary, that said rules and regulations have been published as herein provided, shall be *prima facie* evidence thereof. A copy of said rules and regulations, attested by any member of said commission, or by its secretary, shall be *prima facie* evidence that said rules and regulations have been made by said commission, as provided by law." "Section 8. Whoever violates any rule or regulation lawfully made by said commission shall be punished by a fine not exceeding twenty dollars." "Section 9. The police appointed or employed by said commission in accordance with the provisions of chapter four hundred and seven of the acts of the year eighteen hundred and ninety-three and chapter two hundred and eighty-eight of the acts of the year eighteen hundred and ninety-four shall have all the powers of police officers and constables for the maintenance of the public peace upon any lands, roadways or boulevards under its care, and upon any roadways passing through or bordering upon said lands."

St. 1896, c. 465, § 1, provides that certain exceptions and reservations in takings by the Commonwealth shall be valid, effectual and binding; "but no such grant, agreement, license or arrangement shall be taken or held to abrogate or abridge the control of said board over the land included in said taking except as in said exceptions and reservations provided, or the right of said board from time to time in its discretion to make rules and regulations for the government and use of any roadway, boulevard or crossway, which may at any time hereafter be laid out and maintained over said land or over any portion thereof, not inconsistent with such exceptions and reservations."

Section 2 provides: "Said commission is hereby authorized and empowered to transfer for care and control, including police protection, any lands or rights or easements or interest in land, although the same be a roadway or boulevard owned or controlled by it, to any city, town or county, or local board of a city or town within the metropolitan parks district, with the consent of such city, town, county or board, and upon such terms and for such period as may be mutually agreed upon, and to enter into an agreement with any such city, town or county or board for the joint care and control or police protection of said land or boulevard, and also for laying out, constructing and maintaining streets or ways into or across any such land or boulevard; and any city, town or county, or any local board within the metropolitan parks district, is hereby authorized and empowered to transfer for care and control, including police protection, any land, rights, ease-

ments or interest in land in its control, although the same be already a part of a public street owned or controlled by it, to the metropolitan park commission for such period and upon such terms as may be mutually agreed upon, and to enter into an agreement with said commission for the joint care and control, including police protection, of said land or street."

St. 1897, c. 121, § 3, provides: "The police appointed or employed by said commission, in accordance with the provisions of chapter four hundred and seven of the acts of the year eighteen hundred and ninety-three and chapter two hundred and eighty-eight of the acts of the year eighteen hundred and ninety-four and all acts in amendment thereof and in addition thereto, shall have within the metropolitan parks district all the powers of police officers and constables of cities and towns of this Commonwealth, except the power of serving and executing civil process, and when on duty may carry such weapons as said commission shall authorize."

It is the clear intention of these statutes to vest in the metropolitan Park Commission the entire care and control of the premises taken for parks, reservations and boulevards, and to make the commission responsible for their preservation and for the maintenance of good order within their limits. With regard to parkways or boulevards, the commission are given all the powers vested in them in regard to open spaces by St. 1893, c. 407, and, in addition, such rights and powers with regard to the same as, in general, cities and towns have over public ways under their control. All rights and powers previously vested in cities and towns and in the officers thereof are taken away, and the entire control vested in the park commission (1 Op. Atty.-Gen., 588, 590). Their authority over parkways and boulevards, therefore, would seem to be, from the language of St. 1894, c. 288, more extensive than that given them over open spaces taken for park purposes.

As the Metropolitan Park Commission, by virtue of the statutes above quoted, is vested with the complete and exclusive care and control of the roadways, parkways and boulevards under its jurisdiction, it is charged with the preservation of good order thereon, and may create and maintain a police force for the following purposes:—

(1) To enforce the rules and regulations which the commission is authorized to establish over parkways and boulevards within its care and control. This enforcement is exclusively confided to the Metropolitan Park Commission, except where the commission has

transferred, under the provisions of St. 1896, c. 465, the care and control of such places to city or town authorities, or has entered upon an agreement with any city or town for the joint control thereof.

(2) To maintain the public peace upon roadways or boulevards controlled by the commission, and upon any roadways passing through or bordering upon the same. The duty of enforcing the public peace upon such roadways or boulevards rests exclusively upon the commission, with the exception of the transfers or agreements provided for by St. 1896, c. 465; and the metropolitan police are vested with all the powers of police officers or constables (except that of serving civil process), for the purpose of performing their duties not only upon the parkway itself, but throughout the metropolitan district (see St. 1897, c. 121, § 3).

I am, therefore, of the opinion that the maintenance of the public peace and the enforcement of the rules and regulations established by the commission upon all roadways and boulevards controlled by them is entrusted solely to the commission, except in cases where such control is transferred to or shared with cities and towns under the provisions of St. 1896, c. 465; and that the local police of cities and towns have no authority to enter upon such roadways and boulevards for the purpose of maintaining the peace thereon. It should not be forgotten, however, that the city or town police are expressly authorized to enter upon such places for the purpose of pursuing and arresting persons guilty of offences committed within the limits of any city or town and without the limits of the jurisdiction of the commission.

It follows, therefore, that the authority of the local police to enter upon roadways or boulevards exclusively controlled by the Metropolitan Park Commission is confined to the pursuit and apprehension of persons who have committed a breach of any statute, ordinance or regulation within the limits of an adjacent city or town, and have taken refuge upon such parkway or boulevard; and that they have no authority to enter upon such roadways or boulevards for the general purpose of maintaining the public peace and order within the limits of the roadways and boulevards under the jurisdiction of the commission.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Extradition — Governor — Executive Discretion — Expediency.

The right of the Governor of this Commonwealth to consider questions of expediency or discretion exists only upon applications for requisition issuing from this Commonwealth, or upon demands for the extradition of persons held here in custody to answer for crimes against the Commonwealth, or the United States, or by force of any civil process.

AUG. 21, 1902.

To His Excellency W. MURRAY CRANE, *Governor*.

SIR:—In the matter of the demand of the Executive of North Carolina for the extradition of Monroe Rogers, an alleged fugitive from the justice of that State, I have the honor to report that, in obedience to Your Excellency's direction, I have heard remonstrants to the honoring of this demand, and the fullest opportunity has been given for the presentation of evidence and arguments in support of the contention raised in behalf of the alleged fugitive.

I have to advise Your Excellency that, in my opinion, all the essential requirements establishing the validity as to matters of form and substance of the demand for extradition, with its accompanying documents, are complied with, and are in accordance with the provisions of the Revised Statutes of the United States, § 5278.

Learned counsel for the alleged fugitive contended that the application for extradition, with its various exhibits and documents, was defective in form, and insufficient in respect to substantive and necessary allegations of fact and law; but, in my opinion, these contentions are not well founded, and must be overruled. If there be error in my conclusion, I am reassured, and the rights of the prisoner are amply protected, since he may invoke the aid of courts having competent jurisdiction, upon a writ of *habeas corpus*, to review and revise this determination of issues of law.

I am further forced to the conclusion that, under the provisions of the Constitution of the United States and the statutes founded thereon, Your Excellency is required to honor the requisition. The counsel and citizens who have interested themselves in the important considerations raised by this case very earnestly and forcibly urged, even insisted, that, under section 12 of chapter 217 of the Revised Laws of Massachusetts, it is my duty, under the responsibility imposed upon me, to consider and advise Your Excellency not only as to the law of the case, but, as well, as to the expediency of Your Excellency's favorable action upon the demand of the Executive of North Carolina.

I am of opinion, however, that my investigation must be confined to the legal aspects of the case, and that Your Excellency's action must be controlled by the requirements of the Constitution and statutes of the United States, and that the Massachusetts statutes cannot be operative except in so far as is consistent with the federal law. Upon this view, the right of Your Excellency to consider questions of expediency or discretion exists only upon applications for requisition going from this Commonwealth, or upon demands for persons held here in custody to answer for crimes against this Commonwealth, or the United States, or by force of any civil process.

These considerations seem to me conclusive, and require that Your Excellency honor the requisition from North Carolina.

Giving the widest latitude to the inquiry upon this issue of expediency or discretion raised by the respondent, and for the purpose of giving full consideration to the question of the right of Your Excellency to exercise discretion in your official action, I heard arguments and statements tending, as the remonstrants claimed, to justify or to require Your Excellency, upon this issue of expediency or discretion, to refuse the rendition of the prisoner upon extradition. The remonstrants offered as evidence printed statements from newspapers published in southern States and in the State of North Carolina, and declarations made upon hearsay, tending to show that mob violence prevailed in that State to such an extent and so universally as to compel the conclusion that no negro accused of crime could or would have a fair trial according to law in any southern State, and that he would, if returned upon this requisition, be made the victim of the lawless violence of a mob.

Accepting the contention of the remonstrants, that Your Excellency has discretion to honor or deny the extradition, and that executive or judicial discretion cannot be revised by any other tribunal, but rests upon the responsibility of him authorized to exercise it, it is, nevertheless, true that the field within which such discretion may be exercised must be determined by established principles of law as to the competency of the evidence submitted for its exercise.

Upon these considerations, I must advise Your Excellency that no competent evidence was offered establishing or tending to show any conditions affecting or overcoming the presumption of law, borne upon the application for extradition itself, that the alleged fugitive, if returned, will be dealt with according to law. The presumption obtains and remains until overcome by competent

evidence, that the allegations, assurances and pledges contained in the application are made in good faith and for the purpose declared, namely, to insure a trial of the alleged fugitive in the only courts having jurisdiction of the alleged crime, in accordance with the principles of law. I am of the opinion however, that, even if Your Excellency is to assume that the evidence offered as such was competent, and did tend to show a lawless condition in North Carolina, and the inability of the lawful authorities to secure a fair trial to the alleged fugitive, still, I am compelled to declare that I know of no tribunal within this Commonwealth, and none that can be established even by Your Excellency, that has jurisdiction to try this question of fact, or before which the sovereign State of North Carolina could be required to appear as petitioner or respondent.

But, again, even resolving all these questions in favor of the contention of the remonstrants, and considering the issue as one of expediency or discretion under the statutes of this Commonwealth, I am compelled to suggest, if it be within my province, that Your Excellency might well hesitate to refuse the rendition of this alleged fugitive, for the reasons urged by the remonstrants; for such refusal upon such grounds would be tantamount, as it seems to me, to declaring that the State of Massachusetts offers itself as a sanctuary where persons charged with crime, fleeing from the southern States, may secure immunity from punishment if guilty; for certain it is, they could not here be tried or punished. None can doubt the necessity or the justice of those laws which are enacted, and which officials must enforce, to protect the community whose interests are intrusted to them from the invasion or infection of fugitives or immigrants justly charged with or guilty of the commission of crime; nor is the consideration unworthy of notice, that the attitude of this Commonwealth, apparently or avowedly offering such sanctuary to escaped criminals, could not fail to encourage, because of this hoped-for immunity, the perpetration of crime in a sister State. For these reasons, which I respectfully submit to Your Excellency, I am of the opinion that, upon any view of discretion or expediency, upon grounds presented by the remonstrants your executive duty requires the honoring of this requisition.

There is, among the documents submitted for my examination, and at Your Excellency's suggestion by me made known to the remonstrants, a letter to Your Excellency from the Governor of the State of North Carolina, in express and unequivocal terms declaring (indeed, promising Your Excellency), upon the faith of the Executive himself and of the State he represents, safety from vio-

lence and a fair trial to the accused, if he be rendered in accordance with the demand for extradition. This communication I do not consider as evidence supporting or re-enforcing the pledges and obligations in law set forth in the demand for extradition itself; but it is significant and important, as tending, rightfully and conclusively, in my opinion, to allay any reasonable fear of violence or lawlessness that might be entertained by the alleged fugitive or by his friends. And in this connection I cite a case referred to by the learned counsel for the prisoner, and confidently relied upon by him as supporting his contention, that in the exercise of Your Excellency's discretion the extradition should be denied.

The opinion does not present the decision of any court of last appeal, but is a *nisi prius* opinion of a justice of the court of common pleas in the State of Ohio, and is in the matter of one Hampton, an alleged fugitive from Kentucky. The learned justice, in discussing the issues raised upon a writ of *habeas corpus*, construes the rights and duties of an executive or of a court as to matters of discretion concerning the rendition of the fugitive more liberally than elsewhere, so far as I know expressed by any judicial authority. But it is exceedingly significant that even in this case the learned justice comments upon the fact that there was before him evidence tending to rebut the presumption of good faith, raised by the demand for extradition itself. The court uses this language: "If these extradition proceedings had been regular as to form, had by duly authenticated court records charged a crime, and the proof established that he was a fugitive from justice, it would be my duty to remand the prisoner to the sheriff for delivery to the agent of the demanding State, save as I have said, for the proof before me that he cannot securely take back and keep him safe for trial by law. I therefore asked him to get me the assurance of the trial judge, who reasonably would know the state of feeling and the probabilities of safety locally, and of the Governor of the State as the head of the executive power thereof, and amply able, if forewarned, to protect the prisoner from violence."

The earnest and convincing declarations of his Excellency the Governor of North Carolina, submitted in this case, would compel, even under the authority of the case cited by the remonstrants, the rendition of this alleged fugitive. If the evidence offered in the case before me tended to rebut or overcome this presumption of good faith set forth in the requisition, Your Excellency must, as I believe, accept, both upon the presumptions of law and under the fixed principle of comity between States, and upon the good faith that must attend the declaration of the Governor of North

Carolina, assume, and act upon the assumption, that the rendition of the alleged fugitive is sought only for the purpose of trying him in accordance with law ; and that the State of North Carolina both can and will secure the personal safety of the prisoner as against any power save that of the law he is said to have violated.

I have the honor to be,

Very respectfully yours,

HERBERT PARKER, *Attorney-General*.

Legacy Tax Act — Postponement of Tax — Non-resident Decedents — Intervening Life Estate.

The provisions of St. 1902, c. 473, are not applicable to the estates of non-resident decedents.

The statute postpones the time when the legacy tax shall become due upon a taxable remainder until the time when such remainder vests in the remainderman, without reference to the character of the life estate which precedes it.

AUG. 26, 1902.

HON. EDWARD S. BRADFORD,

Treasurer and Receiver-General of the Commonwealth.

DEAR SIR: — By a communication dated August 6, you request my opinion upon certain questions with regard to the construction of St. 1902, c. 473. The act is as follows: "Section 1. In all cases where there has been or shall be a devise, descent or bequest to collateral relatives or strangers to the blood, liable to collateral inheritance tax, to take effect in possession or come into actual enjoyment after the expiration of one or more life estates or a term of years, the tax on such property shall not be payable nor interest begin to run thereon until the person or persons entitled thereto shall come into actual possession of such property, and the tax thereon shall be assessed upon the value of the property at the time when the right of possession accrues to the person entitled thereto as aforesaid, and such person or persons shall pay the tax upon coming into possession of such property. The executor or administrator of the decedent's estate may settle his account in the probate court without being liable for said tax: *provided*, that such person or persons may pay the tax at any time prior to their coming into possession, and in such cases the tax shall be assessed on the value of the estate at the time of the payment of the tax, after deducting the value of the life estate or estates for years ; and *provided, further*, that the tax on real estate shall remain a lien on the real estate on which the same is chargeable until it is paid." "Section 2. This act shall take effect upon its passage."

You ask, first, does St. 1902, c. 473, entitled "An act relative to taxes upon collateral legacies and successions," apply to the estates of non-resident decedents; and second, is said statute applicable to estates of resident decedents in cases where the intervening life estate is taxable?

The first question is not free from difficulty. The statute does not in terms distinguish between the estates of resident and non-resident decedents, and there is much force in the contention that no such distinction was contemplated by the Legislature in its enactment. It will result, however, if the act is construed to include the estates of non-resident decedents, that the existing law relating to the taxation of collateral legacies and successions will become practically inoperative or at least ineffective in every case where personal property of a non-resident decedent, which may be within the jurisdiction of the Commonwealth, vests in or comes into the actual possession of a collateral relative or stranger to the blood liable to the collateral inheritance tax, after the expiration of one or more life estates, and both the property and the legatee in whom it vests are beyond the limits of the Commonwealth.

In view of what I deem to be the purpose of the statute, I cannot believe that the Legislature intended by implication to effect so radical a change in the existing law. The undoubted object of St. 1902, c. 473, was not to disturb the ultimate liability of taxable persons and its enforcement, as at present fixed under the collateral inheritance tax law, but to revise or amend the law only so far as relates to the time when such liability shall in certain cases accrue. Upon this construction of the statute I am forced to take the view that it does not serve to postpone the time when the tax shall be due and payable, where there has been a devise, descent or bequest, consisting of property in this Commonwealth belonging to a non-resident, which vests or takes effect in possession in the future; and that your first question must be answered in the negative.

This conclusion receives confirmation from the language of the act itself. The statute provides that "The executor or administrator of the decedent's estate may settle his account in the probate court without being liable for said tax," a provision which can only apply to the estates of resident decedents, since the executor or administrator of a non-resident decedent is not required to file an account in the probate court of this Commonwealth, but may receive the property of the decedent which may be within the jurisdiction of the Commonwealth, upon the allowance by the court of the petition required by R. L., c. 148, § 3 (see R. L., c. 15,

§§ 12, 13 and 14), if it appears that such executor or administrator is, in the State where he is appointed, liable for the property so received. This language, therefore, supports the conclusion that the provisions of St. 1902, c. 473, can only apply to estates the executors or administrators of which are compelled to file an account in the probate courts of this Commonwealth.

To your second question I am of opinion that I must reply in the affirmative. Neither the purpose nor the language of the act can be construed to warrant a distinction between an intervening life estate which is taxable and one which is not taxable. The statute clearly postpones the time when the tax shall become due upon a taxable remainder to the time when such remainder vests in the remainderman, without reference to the character of the life estate which precedes it.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*Metropolitan Park Commission — Business of Common Victualler —
License from Local Authorities.*

The Metropolitan Park Commission is not authorized to conduct, through employees, a common victualler's business on land taken by such commission, without first obtaining a license therefor from the authorities of the city or town within the limits of which such land is situated, nor can a lessee of the Commonwealth conduct such business on land so taken without a license from the local authorities.

SEPT. 4, 1902.

JOHN WOODBURY, Esq., *Secretary, Metropolitan Park Commission*.

DEAR SIR: — In answer to your inquiry in behalf of the Metropolitan Park Commission, stated as follows, I transmit my opinion hereinafter set forth. The inquiry is whether the commission, through its employees, may conduct a common victualler's business on land taken by this commission without first obtaining a license from the city or town in which the lands are situated; and also whether a licensee of the Commonwealth, through this commission, may carry on the business of a common victualler on lands taken by this commission for parks or parkways, without license from the city or town within which the business is so carried on.

In previous cases the Attorney-General has decided that the Commonwealth, in the care of its own property, is not subject to the regulations of general legislation respecting similar property owned by individuals. Thus, the elevators of the State House are not to be inspected by the officials of the city.

The just effect of this doctrine is strikingly apparent in case the

rule is made not by the Legislature but by a subordinate body, like the board of health of a town. It is presumed that a town board of health, by its regulations concerning plumbing, may not prescribe the plumbing of a building within the town which is under the care and control of State officials (1 Op. Atty.-Gen., 297).

So, where the Commonwealth has expressly delegated the performance of certain work to its own agents, they are not subject to the direction or control of local officials. The Governor and Council building the State House park are not required to obtain a permit from the street commissioner of Boston before digging in the streets. Otherwise, confusion might result in case the street commissioner should refuse the permit, and a public work conducted by and in the name of the Commonwealth be delayed, if not entirely suspended.

So the metropolitan park police, being expressly empowered, have exclusive jurisdiction of offences committed in their territorial district.

On the other hand, a dog, though he chances to be the property of the Commonwealth, must be licensed (1 Op. Atty.-Gen., 300). And agents of the Commonwealth carrying swill through the streets of a town must conform to the rules of the local board of health (1 Op. Atty.-Gen., 299).

In every case we are to seek the intention of the Legislature. When it has given the care and control of property to certain agents, it is not reasonable to suppose that it intends them to be interfered with by other officials. When it expressly requires a certain act to be done upon the property of the Commonwealth by its agents, in general it does not intend that act to be subject to the restrictions which would attach to its doing by an individual as a personal matter. For example, in the present question, if the Legislature definitely required the Park Commission to maintain a common victualler's stand on the reservation, we would be forced to conclude that it did not intend to make its maintenance depend upon the contingency of a license from local authorities. An agent of the Park Commission, then, carrying on such business, might, if prosecuted under the general law, as assuming to be a common victualler without a license from the city, justify himself under the express requirement of the special act, else the Commonwealth might be in the position of requiring its agents to first obtain a license from a board over whose authority the commission had no control.

But here no express provision has been made for the refreshment of persons resorting to the metropolitan parks. I find no

authority given any officials of the Commonwealth to undertake such a business, nor is any such obligation imposed upon them. The Board has power "to make available to the inhabitants of the district open spaces for exercise and recreation," to make rules and regulations for their government and use, and, in general, to do all acts needful for the proper execution of its duties (St. 1893, c. 407, § 4).

In the absence of more specific power or duty in the premises delegated to or imposed upon the Park Commission, it is my opinion that the management of a common victualler's business remains as regulated and controlled by general legislation; and that one conducting such business without a license from the local authorities could not plead successfully that no such license was required for his justification, because he was an agent of the Park Commission, helping to make the park available to the public for recreation.

In St. 1897, c. 207, it is provided that no liquor license shall be granted to be exercised in any public reservation. From this it would appear that the Legislature did not contemplate the sale of liquor by unlicensed agents of the Commonwealth; yet, if the Park Commission can cause ice cream to be sold in parks by an unlicensed agent, it may sell intoxicating liquors as well in the same manner.

My conclusions as above set forth apply with even greater force to your question relating to the authority or immunity of a lessee of the Commonwealth. I can conceive of no possible ground under which such lessee could conduct the business of a common victualler upon land of the Commonwealth without the license by law required to justify the maintenance of such business.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

State Highway — Abandonment — Existing Highway.

The State Highway Commission has no authority to abandon any portion of an existing State highway, or to surrender such highway to a city or town.

The abandonment contemplated in R. L., c. 47, § 8, may be made only in the case of lands or rights in lands taken by eminent domain, but upon which no State highway has been constructed or dedicated to public use.

SEPT. 6, 1902.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission*.

DEAR SIR: — I beg to acknowledge a request of the Massachusetts Highway Commission for my opinion as to whether that com-

mission has authority under R. L., c. 47, § 8, or under any other legal provision, to abandon an entire highway and surrender the same to a town, the issue being presented by a petition addressed to the Highway Commission by the selectmen of Watertown, the petition being as follows:—

To the Honorable the Massachusetts Highway Commission.

The undersigned, the selectmen of the town of Watertown, respectfully request your honorable Board to abandon and surrender to said town that part of Main Street in Watertown which has been heretofore laid out and constructed as a State Highway, so that after such abandonment and surrender this highway shall be kept in good repair and condition by the town and shall be under the sole control of the town, and the Commonwealth shall be relieved from all expense and liability on account thereof.

JAMES H. L. COON,

JOSEPH P. KEEFE,

A. L. RICHARDS,

Selectmen of Watertown.

Section 6 of chapter 47 of the Revised Laws, making provision for the exercise of the authority conferred upon the Board to lay out and take charge of State highways, after defining the preliminaries for the exercise of this authority and referring to the adoption of a way as a State highway, the law requires that “thereafter it [such highway] shall be a state highway, and shall be constructed and kept in good repair and condition by the commission, at the expense of the commonwealth,” thereby fixing the status of such way permanently as a State highway.

I am of opinion, therefore, that the commission may not abandon a State highway or surrender it to a town as prayed for by the selectmen of Watertown.

My attention is called to section 8 of chapter 47 of the Revised Laws: “Said commission may, with the concurrence of the mayor and aldermen of a city or the selectmen of a town, abandon any land or part thereof, or rights in land which have been taken or acquired by it in such city or town by executing, acknowledging and recording a deed thereof accompanied by a plan of survey which shall be recorded therewith. Said abandonment shall revest the title to the land or rights abandoned in the persons, their heirs and assigns, in whom it was vested at the time of the taking, and may be pleaded in reduction of damages in any suit therefor on account of such taking;” but I am of opinion that this section does not authorize or even contemplate the abandonment of State highways as such, after they have been located and constructed in accordance with the provisions of that chapter.

Section 8 of chapter 47 does not authorize the abandonment of land or rights in land within the location of a highway after the same has been established and constructed and committed to the charge of the commission for the Commonwealth; the abandonment contemplated in section 8 may only be made of lands or rights in lands taken, but on which no State highway has been located, constructed or dedicated to the public use.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Extradition — State Officer — Duty to notify Fugitive of Right to apply for Writ of Habeas Corpus — Expenses.

1. An officer serving a warrant for the rendition of a fugitive from justice, issued by the Governor of this Commonwealth, is not required by law to inform such fugitive as to his right to apply for a writ of *habeas corpus*. It would be well, however, for the officer in each case to inform the party so arrested that this right is open to him.
2. All expenses of a State officer incidental to the transportation and delivery of a person held as a fugitive from justice must be borne by the agent of the demanding State, including reasonable and proper expenditures for hotel bills and railroad fares.

SEPT. 12, 1902.

HON. RUFUS R. WADE, *Chief of the Massachusetts District Police.*

DEAR SIR:—You submit to me for my opinion two questions. First, is an officer serving the warrant for the rendition of a fugitive issued by the Governor of this State upon a requisition obliged to inform the person arrested that he has a right to apply for a writ of *habeas corpus* under R. L., c. 217, § 14?

In answer to this inquiry, I advise you that the officer is not required by law to inform the person under arrest of his right to apply for a writ of *habeas corpus*, though he must give the person arrested opportunity to make such application. I am, nevertheless, of the opinion that it would be well always for the officer to specifically inform the party so arrested that this right is open to him. Ordinarily, the duty of an officer is fully discharged when he makes service of his precept in strict accordance with its direction and authority. He is not required to offer advice as to the legal rights of the person upon whom he makes service; indeed, the offer of such advice might often result in serious embarrassment to the officer, if, in the effort to construe the precept and its legal effect, he was in error as to a matter of fact or law.

Your second question is phrased as follows: Is the agent who makes the demand obliged to pay all the expenses of the officer

who serves the Governor's warrant, such as railroad fares and hotel bills to and from the State line?

I call your attention to section 13 of the chapter of the Revised Laws above referred to: "If the governor is satisfied that the demand conforms to law and ought to be complied with, he shall issue his warrant, under the seal of the commonwealth, to an officer authorized to serve warrants in criminal cases, directing him at the expense of the agent who makes the demand, . . . to take and transport such person to the boundary line of this commonwealth and there deliver him to such agent."

Under this express provision, it is clear that all expenses of the State officer incidental to the transportation and delivery of the person held are to be borne by the agent of the demanding State. Within such expenses, proper and necessary expenditures for hotel bills and railroad fares of the State officer are to be included.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Insurance — Annual Returns of Insurance Companies — Public Documents.

Annual statements of insurance companies, filed in the office of the Insurance Commissioner, according to the provisions of R. L., c. 118, § 96, are papers which the Insurance Commissioner is by law required to receive for filing within the intention of R. L., c. 35, § 5, and are therefore open to inspection as public documents.

SEPT. 22, 1902.

HON. FREDERICK L. CUTTING, *Insurance Commissioner*.

DEAR SIR: — I am advised by you that a question has arisen in the insurance department upon which you desire my opinion, the inquiry, as stated to me, being whether the annual statements made by insurance companies under the provisions of R. L., c. 118, § 96, are public records open to the inspection of any citizen.

Section 96 is as follows: "Every insurance company shall annually, on or before the fifteenth day of January, file in the office of the insurance commissioner a statement which shall exhibit its financial condition on the thirty-first day of December of the previous year, and its business of that year. For cause the commissioner may extend the time within which any such statement may be filed, but not to a date later than the fifteenth day of February. Such annual statement shall be in the form required by the insurance commissioner. He shall embody therein, so far as appropriate to the several companies, the substance of the ap-

pendent forms, with any additional inquiries he may require for the purpose of eliciting a complete and accurate exhibit of the conditions and transactions of the companies. The assets and liabilities shall be computed and allowed in such statement in accordance with the rules stated in section eleven. Such statement shall be subscribed and sworn to by the president and secretary, or, in their absence, by two of its principal officers. The annual statement of a company of a foreign country shall embrace only its business and condition in the United States, and shall be subscribed and sworn to by its resident manager or principal representative in charge of its American business. For filing each annual statement each foreign company shall pay to the Commonwealth twenty dollars. The transaction of any new business by any company or its agents which has failed to file a statement in the manner herein provided shall, after notice to that effect from the insurance commissioner, be unlawful while such default continues."

R. L., c. 35, § 5, provides: "In construing the provisions of this chapter and other statutes, the words 'public records' shall, unless a contrary intention clearly appears, mean any written or printed book or paper . . . which any officer or employee of the commonwealth or of a county, city or town has received or is required to receive for filing."

This legislative definition cannot be held to include within its intention every paper which an officer of the Commonwealth receives and files. It must be limited to such as he is required by law to so receive for filing. Any other construction must be prejudicial to the rights and interests of the Commonwealth or its officers, and indeed, of parties or persons making communications with such officers.

The original act for which the provision of the Revised Laws is a substitute, St. 1897, c. 439, § 1, called a public record any paper which a public officer is required by law to receive, or in pursuance of any such requirement has received for filing. The compilers of the Revised Laws have not preserved the distinction between a paper which an officer is required by law to receive and one which he receives for his own convenience. The existing qualification for the purpose of definition makes a test of the requirement to receive for filing, and any paper so received falls within the definition of a public record.

The question you submit to me is necessarily narrowed, therefore, to this: whether an annual statement of an insurance company filed in the office of the commissioner, under section 96, chapter

118 of the Revised Laws, is a paper which the Insurance Commissioner is required by law to receive for filing within the intention of the statute; and I am of the opinion that it is such, and, as such, open to the inspection of any citizen, under the provisions of section 17 of chapter 35 of the Revised Laws.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*Wachusett Mountain State Reservation — Specific Appropriation —
Unexpended Balance.*

The purpose of the appropriation under St. 1901, c. 496, was expressly limited to the acquisition of land and the construction and repair of the roadway on the Wachusett Mountain State reservation, and an unexpended balance remaining therefrom may not be expended for the erection of a house for the use of the superintendent of such reservation.

SEPT. 22, 1902.

HAROLD PARKER, Esq., *Wachusett Mountain State Reservation Commission*.

DEAR SIR: — Confirming my oral statement to you, I now have to say, in answer to your question submitted July 14, inquiring whether your commission may lawfully apply any balance that may be left after purchasing land under authority of chapter 496 of the Acts of 1901 to the construction of a house for the use of the superintendent of the reservation: —

This commission was established by chapter 378 of the Acts of 1899: "Section 4. The commission shall have the same powers to acquire lands for the Wachusett Mountain state reservation which are given to the metropolitan park commission, established by chapter four hundred and seven of the acts of the year eighteen hundred and ninety-three, and acts in amendment thereof or supplementary thereto, and shall be vested with full power and authority to care for, protect and maintain the same in behalf of the Commonwealth." "Section 5. The necessary expense for care and maintenance of the Wachusett Mountain state reservation, in excess of any income that may be derived therefrom, shall be annually estimated by the Wachusett Mountain state reservation commission, and shall be embodied by the county commissioners of the county of Worcester in the estimate annually submitted by them to the general court, and shall be assessed upon said county and collected in the same manner as are county taxes."

Under this act \$25,000 were appropriated to carry out its provisions. Chapter 496 of the Acts of the year 1901 made a further

appropriation of \$25,000, "to be expended by said commission for the purpose of acquiring, by purchase or otherwise, such land adjoining the present Wachusett Mountain state reservation as the commission may deem it necessary or advisable to acquire, and for the purpose of putting in safe and suitable condition the mountain roadway on the reservation."

Section 2 gives to the commission the same powers over lands acquired under this act as are given them over lands previously acquired under chapter 378 of the Acts of the year 1899. Section 3 provides that the necessary expense for the care and maintenance of the additional land acquired shall be paid by the county of Worcester in the manner provided by said statute of 1899.

The purposes for which the \$25,000 appropriated by the statutes of 1901 may be expended are expressly limited to the acquisition of land and the construction and repair of the roadway on the reservation. It would seem, therefore, that the commission is not authorized to use any unexpended balance of such appropriation for the construction of a house for the use of the superintendent, this being an expenditure which cannot properly be included under either of the designated purposes for which the moneys were appropriated by the State. Whether there may be any other source, by appropriation or otherwise, from which the funds necessary for the construction of a house for the superintendent may be secured, I express no opinion, since that inquiry is not addressed to me; but I am clearly of the opinion that the commission is not authorized to use the unexpended balance of the sum appropriated by the act of 1901 for the purpose suggested, namely, the erection of a house for the superintendent of the reservation.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

State Highway — Posting of Notices — Public Shade Trees.

The Massachusetts Highway Commission has no authority, under existing laws, to affix to public shade trees, located within the limits of a State highway, notices warning the public against the injury or defacement of such trees.

OCT. 7, 1902.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission.*

DEAR SIR: — The Massachusetts Highway Commission requests the opinion of the Attorney-General as to whether or not that commission has the right, under the statutes relating to its work,

to post notices upon trees located on State highways, warning the public against the injury or defacement of such trees.

R. L., c. 208, § 104, is general in terms, and applies to shade trees upon public ways. I am of opinion that it includes those upon State highways, and that the local tree wardens necessarily have jurisdiction over them, excepting so far as the statutes defining the duties of the Highway Commission are inconsistent therewith. The question you submit, therefore, must be determined by a consideration of the authority over public shade trees given to your commission, if at all, by those statutes which define the duties and powers of the Highway Commission.

Chapter 47, section 21, of the Revised Laws, provides that "no shade trees shall be planted or removed or obstruction placed thereon, without the written permit of the highway commission, and then only in accordance with the regulations of said commission."

Section 11 of chapter 47 authorizes the commission to cause suitable trees to be planted, and to keep the highway reasonably clear of brush.

Neither of these statutes can be construed to authorize the commission to violate the provisions of chapter 208, section 104, of the Revised Laws, which relates to affixing notices upon public shade trees; and the affixing of such notice, even by your Board, does, technically, in my opinion, violate the letter if not the spirit of that law.

I am therefore of the opinion that your Board has no authority to affix any notices upon shade trees. It would seem that the wiser course would be to secure the formal assent or approval of the local tree warden to the posting of such notices as you think the protection of the trees require, and with this approval you could accomplish the end sought for, and be within the technical restrictions of the law.

I am further of the opinion that the state of the law, which seems to prohibit your taking the initiative in the matter, is the result of omission rather than design; for I cannot doubt that, had the Legislature dealt directly with the question, it would have conferred upon your Board this power, which is so plainly incident to the complete discharge of your duties with regard to the maintenance and preservation of the State highways.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Fire Marshal's Department — Hearings — Exclusion of Public.

The deputy in charge of the Fire Marshal's department of the District Police may exclude from a hearing conducted by him for the purpose of ascertaining the cause of a fire, all persons other than those summoned to give testimony.

OCT. 7, 1902.

JOSEPH E. SHAW, Esq.,

Fire Marshal's Department, Massachusetts District Police.

DEAR SIR:— You require the opinion of the Attorney-General upon the question whether the deputy in charge of the Fire Marshal's department of the District Police has the power to exclude from a hearing conducted by him any persons, including counsel, while an inquest is being held to ascertain the cause of a fire.

R. L., c. 32, § 3, provides that, for certain purposes, "the fire marshal or his deputy may summon and examine on oath any person supposed to know or have means of knowing any material facts touching the subject of investigation. Such witnesses may be kept apart and examined separately and such examination shall be reduced to writing, and false swearing therein shall be deemed perjury and be punishable as such. Any justice of the municipal court of the city of Boston, or of the superior court, upon application of the fire marshal or his deputy, may compel the attendance of such witnesses and the giving of such testimony before the fire marshal or his deputy in the same manner and to the same extent as before said courts respectively."

This provision was not affected by St. 1902, c. 142, which was an act transferring the powers and duties of the State Fire Marshal to the Massachusetts District Police. The original statute establishing the office of State Fire Marshal (St. 1894, c. 444), expressly repealed by R. L., c. 227, provided, in section 4, that "all investigations held by or under the direction of the state fire marshal may in his discretion be private, and persons other than those required to be present by the provisions of this act may be excluded from the place where such investigation is held, and witnesses may be kept separate and apart from each other and not allowed to communicate with each other until they have been examined." This provision was not re-enacted in R. L., c. 32, § 3, above cited; but I am of opinion that, notwithstanding its omission, the deputy may still exclude from the room persons other than those summoned to give testimony during the progress of the inquest, and may examine persons so summoned separately, and in the absence of all persons except those officers who are themselves

conducting the inquiry under the law. The omission of the specific provision contained in the earlier statute is not, in my opinion, conclusive as to the existing law. It may well be that the clause was omitted as being unnecessary, in that the tribunal, without express statutory authority, could have excluded witnesses and persons.

An inquest is not such a proceeding as confers upon parties summoned to appear the right to be there represented by counsel. It is not a trial, but an inquiry. It seems to be well established that in coroner's inquests no person is entitled, by reason of being suspected of causing the death, to be present or to have counsel, or to cross-examine the witnesses or produce others. This proceeding before the Fire Marshal is not essentially different from a coroner's inquest; and, having in view the purpose of the inquiry and the general method of procedure followed in similar cases, I am of opinion that the fact that the provision giving the Fire Marshal discretion to make such hearing private was omitted from the Revised Laws is not sufficient ground for holding that the Fire Marshal, under existing laws, may not make such hearing private.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Street Railway — Employees — Hours of Labor — "Day's Work."

A special contract made by a street railway company and its employees, providing for employment and compensation by the hour, and not aggregating the service under the designation of a "day's work," as a unit, is not within the provisions of R. L., c. 106, § 22, setting forth what shall constitute a day's work for all conductors, drivers and motormen employed by street railway companies.

OCT. 8, 1902.

HON. RUFUS R. WADE, *Chief of the Massachusetts District Police.*

DEAR SIR:— You submit to me three inquiries: "First: A street railway company operating cars in this Commonwealth employ and pay their motormen and conductors by the hour. Does such payment by the hour invalidate that part of section 22, chapter 106, Revised Laws, which refers to 'a day's labor'?" The real inquiry is, whether a special contract, made by such company and such employee, providing for employment and compensation by the hour, and not aggregating the service under the designation

of a "day's work," as a unit, falls within the prohibition of the section referred to, and is forbidden because in violation of statutory law.

The question raised is an interesting one, and not entirely free from difficulty. But I am clearly of the opinion that an intention, if the Legislature entertained such, to restrict or impair the right of a citizen to make his own contract, is not to be presumed in the absence of express and apt words compelling that construction. I am of opinion that the term "day's work" is used, and so intended, as a unit representing both the term of labor and the right of compensation for such term. This definition does not prohibit or preclude the making of a special contract which does not adopt such unit as an element of the contract itself, but relates merely to specific employment for specific defined periods of time not referable to the standard of a day's work.

It may be that the Legislature had in mind, by reason of its designation of conductors, drivers and motormen, not merely the rights or the protection of the laborer or employee, but the interests and safety of the public; and that the enactment is based upon the judgment of the Legislature, speaking for the public, that employment in the exacting service of operating electric cars for more than the number of hours limited within the twenty-four would be dangerous to the travelling public, because labor protracted beyond such limited hours would tend to impair, through fatigue, the efficiency of the men to whose care the safety of the travelling public was committed. But this possible occasion for, or intent of, the legislation, does not warrant a construction that would require a new significance to be given to the words "day's work" as a term in a contract. See 1 Op. Atty.-Gen., 10.

Your second inquiry is based upon a statement of facts as follows: "Conductors and motormen are employed in the case cited from 5.30 A.M. to 12 midnight, with a lay-off from 10.45 A.M. to 6.15 P.M., not doing their day's work in twelve consecutive hours." Assuming that such schedule is based upon the special contract above referred to, for the reasons heretofore given I am required to hold that this arrangement is not in violation of the section which I have above cited.

Your third inquiry states that: "A conductor and motorman may work from 5.30 A.M. to 11.50 A.M. and from 5.10 P.M. to 10.30 P.M., making eleven hours and forty minutes of actual platform work, and also exceeding the twelve consecutive hours." Here, again, assuming the existence of the special contract, I have to say, for the reasons above set forth, that I am of the opinion

that this arrangement is permissible, because not in conflict with the provisions of the same section.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Pauper Law — Military Settlement — Desertion.

A person is not debarred from gaining a settlement under the provisions of R. L., c. 80, § 1, cl. 10, by reason of the fact that he absented himself from his command, and was thereafter found serving with other troops and was returned to his original regiment, where he remained until honorably discharged from the service of the United States, there being no evidence that such person was ever proved guilty of desertion.

OCT. 24, 1902.

J. F. LEWIS, M.D., *Superintendent, State Adult Poor*.

DEAR SIR:—In a communication dated September 22, you desired my opinion upon a question with regard to the settlement of a pauper under the provisions of R. L., c. 80, § 1, cl. 10.

It appears that the pauper in question “enlisted in Company H, Twenty-ninth Massachusetts Infantry, Aug. 22, 1862, and deserted therefrom on or about the fifteenth day of May, 1864. Under the name of Arthur Bryant he re-enlisted, Aug. 6, 1864, in Company C, Second Infantry, and received a bounty of \$325. On June 28, 1865, he was reclaimed as a deserter and returned to the Twenty-ninth Infantry. He was honorably discharged from the service of the United States on the twenty-ninth day of July, 1865.”

It is admitted that the pauper would have gained a settlement under the provisions of this clause unless prevented therefrom by the fact that in May, 1864, he absented himself from his command, and was thereafter found serving with other troops, and was returned to his original regiment, where he remained until he received an honorable discharge.

I am of opinion that he was not so prevented. The statute in terms provides that, if other conditions are fulfilled, a pauper shall lose the benefit of this clause only when he has been *proved guilty* of desertion; and it is not enough that a person claiming settlement by virtue of such provisions was absent from duty or was even arrested for desertion, if there is no evidence that such person was convicted or sentenced therefor. *Fitchburg v. Lunenburg*, 102 Mass. 358, 361. I am aware of no technical signification which would render the words “reclaimed as a deserter” equivalent to a statement that the person to whom they relate was proved

guilty of desertion; and, assuming that they are used in their ordinary sense, I am of opinion that there is no evidence disclosed by the record, as quoted in your letter, that the pauper in question was ever proved guilty of desertion within the meaning of the statute, and that such person is therefore entitled to claim a settlement under the provisions of R. L., c. 80, § 1, cl. 10.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Civil Service — Re-employment of Employee discharged by Reason of Revision of Charter of City of Boston — Specific Exemption.

St. 1895, c. 449, entitled "An act to revise the charter of the city of Boston," which provides in section 27 that officers and employees of any department of the city whose positions were abolished or whose tenure of office was affected by the act might be appointed to positions in any department of the city without civil service examination or enrolment, serves to exempt from the operation of the civil service law and rules an employee discharged by reason of such revision, although the re-employment of such employee is deferred until seven years after his discharge.

Nov. 3, 1902.

HON. CHARLES THEODORE RUSSELL, *Chairman, Civil Service Commission*.

DEAR SIR: — I beg to reply to your communication of October 8, requesting my opinion upon the construction to be given to St. 1895, c. 449, § 27. This statute is entitled "An act to revise the charter of the city of Boston," creating certain departments of the city of Boston, and abolishing or consolidating some of those already existing. Section 27 is as follows: "The officers and employees of any department who may be removed from the service of the city, or whose tenure of office may be affected by the provisions of this act or the carrying out thereof, may be appointed to positions in any department of said city without civil service examination or enrolment."

It appears that, at the time when the statute took effect, one Townsend was, and had been since 1890, employed in the labor division of the water department of Boston, in a branch of the service which was abolished under the provisions of this act. On Aug. 5, 1902, more than seven years after the discharge of Mr. Townsend, consequent upon the abolition of the department in which he was employed, the present water commissioner of the city of Boston notified the Civil Service Commissioners that he had appointed Townsend an inspector in the water department,

a position in the first division of the classified service, without any requisition, examination or certification by the Civil Service Commissioners, claiming to act therein under authority of section 27, above quoted.

Your letter further states that : “ The specific question upon these reported facts is, whether William H. Townsend was legally appointed inspector in the water department in August, 1902, solely under and by virtue of section 27 of chapter 449 of the Acts of 1895, without requisition or certification.”

Although the question is not free from doubt, I am of opinion that the appointment of Townsend was legal under the provisions of St. 1895, c. 449, § 27.

The obvious purpose of section 27 was to provide for the appointment in other departments of officers and employees of the city of Boston who were thrown out of office or employment by the abolition or consolidation of the departments with which they were connected by the legislation of 1895, without subjecting them to the inconvenience and delay of taking a civil service examination, and awaiting their turn for appointment upon the classified lists of the service. The section does not in terms limit the time within which such appointments may be made, and I can see no valid ground for reading such a limitation into the act by implication. If the statute were construed to require, by implication, the immediate appointment to positions in the service of the city of Boston of persons displaced therefrom by St. 1895, chapter 449, even allowing a reasonable time for arranging for transfers or re-employment, it would follow that a separate adjudication would be necessary in the case of each appointment to determine what should constitute a reasonable time, under all the circumstances, with the possible result that an adverse conclusion would deprive the person for whose advantage section 27 was enacted of the very benefit which it was intended to confer.

I cannot believe that such was the intent of the Legislature, and I am therefore constrained to advise you that, in my opinion, the appointment of Mr. Townsend as inspector in the water department of the city of Boston was authorized under the provisions of St. 1895, c. 449, § 27, although made without requisition upon or certification by your commission. Upon this view of the question it seems unnecessary to reply to the general inquiries submitted.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Firemen's Relief Fund—Aid to Widows of Deceased Firemen.

The Board of Commissioners of the Firemen's Relief Fund is authorized under existing statutes to discontinue the allowance of \$400 established by such Board to widows of deceased firemen, under the provisions of St. 1892, c. 177, in view of the payment of \$1,000 designated and established for such purpose by R. L., c. 32, § 77.

Nov. 7, 1902.

JAMES C. CROMBIE, Esq.,

Chairman, Board of Commissioners of the Firemen's Relief Fund.

DEAR SIR:—You desire the opinion of this department upon the question “whether it is obligatory to pay to the widows of deceased firemen killed in the service anything in addition to the amount now granted to minor children.” You state that, in accordance with the provisions of section 77 of chapter 32 of the Revised Laws, an allowance of \$2 per week is given to such children under sixteen years of age; and that, prior to the enactment of the statute authorizing the State Treasurer to pay \$1,000 to widows or dependents, under section 32 of above cited chapter of the Revised Laws, your Board has allowed \$400 for death claims, \$100 of which was for funeral expenses; and you further state that, since the later enactment, your Board has discontinued the death allowance of \$400.

R. L., c. 32, §§ 71–77, inclusive, contain provisions relating to the firemen's relief fund, section 71 providing that the sum of \$10,000 shall be paid by the Treasurer of the Commonwealth to the treasurer of the association, from money received from taxes on fire insurance companies doing business in this Commonwealth, and that such sum shall be known as the firemen's relief fund of Massachusetts.

Sections 73, 74, and 77 of said chapter provide as follows: “Section 73. Such fund shall be used for the relief of firemen, whether members of said association or not, who may be injured in the performance of their duty at a fire or in going to or in returning from the same, and for the relief of the widows and children of firemen killed in the performance of such duty, in the manner and to the amount determined by a board of five persons, three of whom, not members of said association, shall be appointed by the governor, and two of whom shall be appointed by said association.” “Section 74. Officers and members in active service in all incorporated protective departments co-operating with fire departments, and any person performing the duties of a fireman in a town having no organized fire department, shall be entitled to

the benefits thereof." "Section 77. If a fireman in a regularly organized fire department of a city or town, or any officer or member in active service of any incorporated protective department acting in concert with fire departments, or a person doing fire duty at the request or by the order of the authorities of a town which has no organized fire department, or a person performing the duties of a fireman in such town, is killed, or dies within sixty days from injuries received while in the performance of his duties, and his death is certified by the city or town clerk and the attending physician or medical examiner to the treasurer and receiver-general, he shall pay to the executor or administrator of such fireman, out of the money received from taxes on fire insurance companies doing business in this Commonwealth, the sum of one thousand dollars for the use equally of his widow and minor children; or if there are minor children but no widow, to their use; or if there is no minor child, to the use of the widow; and if there is no widow or minor child, to the use of the next of kin if dependent on such deceased fireman for support. A child of full age dependent upon such fireman for support shall be regarded as a minor child."

The original statute establishing this fund (Acts of 1892, c. 177) does not materially differ from sections 71 to 76 of the Revised Laws, chapter 32; and the provisions of section 77 originally enacted in St. 1893, c. 401, were almost identical with those of said section 77.

It appears, therefore, that the Legislature has contemplated two distinct sources of relief for firemen injured, or to the families of those killed, in the service: (1) from the firemen's relief fund, a sum not exceeding in the aggregate \$10,000, annually set apart; (2) in cases where firemen are killed or fatally injured, from money in the custody of the treasurer of the Commonwealth; the source of income in both cases being taxation levied upon fire insurance companies doing business in this Commonwealth.

I am of opinion that section 77 does not conclusively limit or restrict the action of the Board provided for in section 73, in relation to relief for firemen who may be injured in the performance of their duties at a fire, or in going to or returning from the same, and for the relief of widows and children of firemen killed in the performance of such duties, in the manner and to the amount to be determined by such Board. It might be held that section 77 acted as a repeal of so much of the preceding sections as related to firemen killed or fatally injured in the performance of their duties; but I do not think this conclusion necessary or inevitable, in view of the fact that the preceding sections were amended by

St. 1902, c. 108, which in effect increased the annual appropriation for the firemen's relief fund from \$10,000 to \$12,000, and showing the apparent intent of the Legislature to continue the relief from the fund, as distributed by the Board.

I therefore conclude that the Board of Commissioners of the Firemen's Relief Fund have the same powers and duties which they had previous to the enactment of section 77 in its original form; and that they may, though they are not required to, vote relief to widows and children of firemen if they deem it proper, notwithstanding the provisions in section 77 for the payment of the specific sum of \$1,000 in cases of death or fatal injury.

Your question is, whether it is *obligatory* to pay to the widows of deceased firemen killed in the service anything in addition to the amount granted to the minor children; that is to say, whether you are required to pay, in addition to the sum of \$1,000, the allowance of \$400 made before the enactment of the law providing for the payment of \$1,000. It does not appear that formerly it was obligatory upon the Board to grant any specific amount to the widows or children of firemen killed in the service, under section 73, the amount so to be paid being left to the discretion of the Board.

I am of opinion that the question of amount of payment, and whether there shall be any payment in addition to the sum of \$1,000, is still discretionary with the Board. In other words, I am of opinion that the specific payment of \$1,000 upon a death claim is not an exclusive substitute for the former allowance of \$400; but I am led to conclude that your Board may well consider this specific payment of \$1,000 to be an adequate and reasonable provision, in substitution of the former allowance, and the Legislature may have so intended. At all events, it seems perfectly clear to me that, in the exercise of a wise discretion, and having regard to accomplishing the greatest good from the funds under your control, you may well discontinue the former allowance of \$400, especially as I assume that there are more cases calling for relief where there is a disability, than cases arising where a fireman had suffered death in the performance of his duty.

I therefore advise you that your Board is authorized, under the present statutory provisions, to discontinue the former allowance of \$400, considering the payment of \$1,000, specifically provided for, as in lieu of and in substitution for the purpose then not definitely specified in legislation, but now, by the provisions of section 77, designated and established.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Massachusetts Highway Commission — State Highway — Liability of Commission for Removal of Poles which are a Menace to Public.

The Massachusetts Highway Commission, in removing poles which were erected by a telephone company along a State highway, and have become a menace to the public by reason of neglect or decay, after proper notice of that fact, and notice that adequate measures must be taken to insure safety of existing poles or to substitute new ones, has been given to the company, and a reasonable time allowed for proper action by it, would incur no liability to the company.

Nov. 7, 1902.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission.*

DEAR SIR: — The Massachusetts Highway Commission desires the opinion of the Attorney-General upon the following question: "Along the State highway in the town of Grafton, poles which have in the past been used by the Massachusetts Telephone Company are located. These poles are not now in use; many of them are in bad condition, and the division engineer reports that in his opinion they are a menace to the public travel. The commission has endeavored to have the company (which we understand is now out of existence) remove these poles, and now feel disposed to take the matter in hand and have the poles cut down without further communication with the owners of the poles. Before doing this, however, the commission desires advice . . . on the matter."

Public-service corporations, which maintain by license pipes, wires or other structures in or under a highway, are not in general regarded as having acquired a property right, such as would entitle them to recover damages, where the recovery was limited to persons whose abutting property is injured by improvement of the highway. *Jamaica Pond Aqueduct Corporation v. Brookline*, 121 Mass. 5. It seems to be the rule that such corporations hold their rights and privileges in the street subject to the liability of making changes in the structures which they have erected in the way, whenever public necessity or convenience require changes of location or grade in the highway. See *Matter of Deering*, 93 N. Y. 361; *Natick Gas Light Company v. Natick*, 175 Mass. 246, 252.

Since the right to maintain telegraph or telephone poles in a highway is subject to the liability of removing or altering the location of such structures whenever public necessity or convenience may require it, it would seem that the companies maintaining such structures would be also subject to the liability to have them removed in cases where they became a public nuisance, because they were a menace to the proper use and enjoyment of the way.

Ordinarily, the company would be under a duty to keep such structures in safe and proper condition, and the liability for damages occasioned by their neglect to do so would be sufficient safeguard; but where the company is out of existence, and has abandoned the poles, I am of opinion that the authorities who control the way may properly remove any structures which are dangerous to the safety of the public in using the way, without thereby incurring any liability to the company. In this instance the State Highway Commission is charged with the care and maintenance of the State highway, where the poles in question are situated (R. L., c. 47, § 6), and the ultimate liability for injuries to persons using the way rests upon the Commonwealth (R. L., c. 47, § 13).

It seems to me, therefore, that, if the poles erected along the way have become a menace to the public by reason of decay or neglect, and proper notice of that fact, together with notice that, unless it shall forthwith take adequate measures to ensure safety of existing poles or to substitute new ones, such poles will be removed by the commission, has been given to the company, and a reasonable time allowed for proper action, the State Highway Commission would incur no liability to the company by removing them if it neglects to make such removal.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

State Board of Publication — Documents — Approval of Official Publication.

The word "documents," as used in St. 1902, c. 438, § 2, extends to and includes a compilation by a State officer of laws relating to the department under his charge, and also a publication by a State Board, containing certain information useful in the schools of the Commonwealth, and such publications must be approved by the State Board of Publication.

Nov. 11, 1902.

WILLIAM N. DAVENPORT, Esq., *Secretary, State Board of Publication*.

DEAR SIR: — Your letter of October 27 requires my opinion as to the scope of the authority of the State Board of Publication, under the provisions of St. 1902, c. 438. You state that the question arises upon an application of a State officer for authority to print a compilation of the laws relating to the department under his charge, and upon a request of a State Board for authority to publish certain information useful in the schools of the Common-

wealth; and the specific question submitted by you is, whether or not publications of the kind indicated are included within the words "other documents," as used in section 2.

St. 1902, c. 438, § 1, establishes a state Board of Publication. Section 2 (the section in question) provides that it shall be the duty of such Board "to examine the annual reports and all special reports and *other documents* issued by or on behalf of the Commonwealth by any public officer, board or commission, and to define the form and extent thereof," with certain exceptions thereafter made. Section 3 provides that public officers, Boards or commissions may, in addition to their annual report, make such special reports as shall be deemed by the State Board of Publication to be of practical utility. Section 4 provides that all boards or commissions, before entering upon the preparation of any publication, shall submit to the State Board of Publication careful statements of the scope and estimates of the size of the intended publication, and such Board is given power to determine the number of pages, to decide upon the desirability of illustration and other details. By section 6 an appeal is permitted from the decisions of the Board to the Governor and Council.

The word "document," as used in this statute, has no technical signification. It is employed in its ordinary meaning, and denotes a written or printed paper, containing an authoritative record or statement, or, more generally, a publication which is designed to serve as a source of evidence or information upon a particular subject or class of subjects.

Taken in this sense, I have no hesitation in advising you that the word "document," in St. 1902, c. 438, § 2, extends to and includes publications of the character referred to in your communication, and that such publications are subject to the examination and approval of your Board.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Metropolitan Water and Sewerage Board — Construction of Buildings — Permit from Local Authorities.

The Metropolitan Water and Sewerage Board is not required to obtain a permit from the building department of the city of Boston before proceeding with the erection of a pumping station, and such department cannot require that block stone shall be used in the foundation of such structure.

Nov. 17, 1902.

HON. HENRY H. SPRAGUE,

Chairman, Metropolitan Water and Sewerage Board.

DEAR SIR: — Your letter of November 14 required my opinion upon the following questions: First, do the building laws of the city of Boston apply to the constructional work of the Metropolitan Water and Sewerage Board, so to require that block stones should be used in the foundations? Second, is the Board required, before proceeding with the construction of a pumping station, to obtain a permit from the city department of the city of Boston.

You state that the Metropolitan Water and Sewerage Board is now constructing a pumping station for the high-level sewer, under the provisions of St. 1899, c. 424. That statute, in section 1, authorizes the Board, for the purpose of constructing, maintaining and operating a system of sewage disposal for the south metropolitan system, "to construct, maintain and operate such mains, sewers and other works as may be necessary in substantial accordance with the plans outlined in the special report of said board to the general court of 1899." The work so authorized is a public work, and the Board acts as the agent of the Commonwealth in exercising the authority of the sovereign over its own property, and its acts are the acts of the Commonwealth. In the exercise of the authority thus conferred upon it, the Board is not to be deemed subject to the restrictions imposed by St. 1892, c. 419, and acts in amendment thereof, regulating the erection of buildings in the city of Boston, unless such restrictions are made applicable to its proceedings by clear intendment of such statutes. See 1 Op. Atty.-Gen., 290; Attorney-General's Report for 1899, 49.

It cannot be supposed that the Legislature, in establishing these regulations, the purpose of which was to secure the safety of citizens who may occupy the buildings, intended to limit or restrict the authority of the Commonwealth over its own property. It is to be presumed that the Commonwealth will take all necessary precautions to insure the safety of buildings erected upon its own property and for its own use, and that the supervision of a local officer over the work of construction is unnecessary.

I am therefore of the opinion that your Board is not required before proceeding with the construction of the building in question, to obtain a permit from the building department of the city of Boston, and that such department cannot require that block stone should be used in the foundation of such building.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Foreign Corporation — Right to file Papers with Commissioner of Corporations.

The Commissioner of Corporations may not receive for filing the papers of a foreign corporation engaged in the business of loaning money to its members, under a contract with each member that, upon the payment of a weekly premium, the company will loan to such member, upon the maturity of his contract, a sum of money for the purchase of a home, such maturity being regulated by the numerical order of acceptance of the several contracts, for the reason that the transaction of such business by domestic corporations is forbidden by the provisions of R. L., c. 73, §§ 7, 8.

DEC. 29, 1902.

HON. WILLIAM D. T. TREFRY, *Commissioner of Corporations.*

DEAR SIR: — In your letter of December 12 you ask whether the Co-operative Home Purchasing Association, a corporation of Rochester, N. Y., is entitled to be admitted to do business in Massachusetts.

The association enters into contracts with its members, the essential terms of which are as follows: The member agrees to pay to the association 50 cents per week until his contract "matures." Falling behind in his payments, he forfeits, if within one year, all he has paid; if after one year twenty per cent. thereof. Upon "maturity" the association agrees to loan him \$1,000 for the purchase of a house, taking the title to itself and allowing him to occupy it as a tenant upon payment of \$7 a month, until such time as he has paid for the property, and an additional sum for the expenses of the association; then the title is to be transferred to him.

The feature wherein the transaction differs materially from an ordinary loan upon mortgage security is the postponement of the loan in each case until the maturity of the contract. The first contract is matured when there is in the treasury of the association \$1,000, accumulated from payments and forfeitures; the second contract matures when \$1,000 more is accumulated; and so on,

the association applying its funds to the contracts in the numerical order of their acceptance.

Plainly, the maturity of all except the early contracts will be far in the future, if it ever occurs. In case the contract does not mature in three years, the holder, if not in arrears, may treat his payments as a loan to the association, which agrees to re-pay it, with 6 per cent. interest, when there is money enough in the treasury. This event also depends upon the contract being reached in its numerical order.

Without considering the illegality of such a contract at common law, I am of opinion that it is prohibited by R. L., c. 73, §§ 7 and 8: "Section 7. No person or corporation shall issue, negotiate or sell any bonds, certificates or obligations of any kind, which are by the terms thereof to be redeemed in numerical order or in any arbitrary order of precedence without reference to the amount previously paid thereon by the holder thereof, whether they are sold on the instalment plan or otherwise." "Section 8. A person or corporation violating the provisions of the preceding section shall forfeit fifty dollars for each offence. Such violation by a domestic corporation shall operate as a forfeiture of its franchise; and such violation by a foreign corporation, association or organization shall operate as a discontinuance of its right to do business in this commonwealth, and the supreme judicial court or the superior court, upon the application of the commissioner of corporations, shall have jurisdiction in equity to enjoin such foreign corporation, association or organization from further continuing its business in this commonwealth." If the obligation fails to mature in three years, it is to be redeemed in its numerical order by repayment of the sums paid in, with 6 per cent. interest.

It is therefore your duty to refuse to allow the co-operative Home Purchasing Association to file in your department the papers required by R. L., c. 126, §§ 4 to 7 inclusive.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

LIST OF CASES

IN WHICH THE

ATTORNEY - GENERAL

HAS APPEARED

DURING THE YEAR 1902.

INFORMATIONS.

1. AT THE RELATION OF THE TREASURER AND RECEIVER-GENERAL.

(a) For the non-payment of corporation taxes for the year 1901, informations were brought against the —

American Bell Telephone Company. Information dismissed.

Abram French Company. Enjoined.

Atlantic Lumber Company. Tax paid and information dismissed.

Bay State Metal Works. Enjoined.

Boston Cycle and Sundry Company. Tax paid and information dismissed.

Boston Ice Cream Company. Tax paid and information dismissed.

Boston Motor Carriage Company. Tax paid and information dismissed.

Carlow & Putnam Company. Tax paid and information dismissed.

Coates Clipper Manufacturing Company. Tax paid and information dismissed.

Consolidated Law Cabinet. Tax paid and information dismissed.

Cox & Co., Incorporated. Tax paid and information dismissed.

Cunningham Lumber Company. Tax paid and information dismissed.

Daily News Company. Tax paid and information dismissed.

Dunne Lyceum Bureau. Tax paid and information dismissed.

Durgin Grocery and Provision Company. Tax paid and information dismissed.

Eastern Printing and Engraving Company. Tax paid and information dismissed.

Essex Cycle Company. Tax paid and information dismissed.

F. A. Clapp Horn Company. Tax paid and information dismissed.

Fifield Tool Company. Tax abated and information dismissed.

Fosslitch Leather Company. Enjoined.

Frank H. Hall Company. Tax paid and information dismissed.

Frederick Kendall Company. Tax paid and information dismissed.

Garratt Ford Company. Tax paid and information dismissed.

George H. Wood Company. Tax paid and information dismissed.
H. M. Kinports Company. Tax paid and information dismissed.
Holly Whip Company. Tax paid and information dismissed.
Holyoke Steam and Gas Pipe Company. Tax paid and information dismissed.

International Jupiter Steel Company. Tax paid and information dismissed.

J. A. Glass Company. Tax paid and information dismissed.

J. P. & W. H. Emond, Incorporated. Tax paid and information dismissed.

James H. Lamb Company. Tax paid and information dismissed.

John C. DeLaney Moulding Company. Tax paid and information dismissed.

John Dyke Company. Tax paid and information dismissed.

John A. Armitage Pulley Covering Company. Enjoined.

Kelley Shoe Company. Tax paid and information dismissed.

Kimball Brothers Company. Tax paid and information dismissed.

Lamprey Boiler Furnace Mouth Protector Company. Tax paid and information dismissed.

Lynn Ice Company. Tax paid and information dismissed.

Marlier & Co., Limited. Tax paid and information dismissed.

Marshall Engine Company. Tax abated and information dismissed.

Massachusetts Investment Company. Tax paid and information dismissed.

Meadow Brook Farm Company. Tax paid and information dismissed.

Mechanics Loan Company. Enjoined.

Medfield & Medway Street Railway Company. Tax paid and information dismissed.

Newburyport Herald Company. Tax paid and information dismissed.

Norfolk Western Street Railway Company. Tax paid and information dismissed.

Norris Livery Company. Tax paid and information dismissed.

Nute-Hallett Company. Tax paid and information dismissed.

Olympic Amusement Company. Tax paid and information dismissed.

Peoples Furniture Company. Tax paid and information dismissed.

Peoples Ice Company of Worcester. Tax paid and information dismissed.

Plymouth Stove Foundry Company. Tax paid and information dismissed.

Reycroft Pharmacy Company. Enjoined.
Shedd & Crane Leather Company. Tax paid and information dismissed.
Springfield Construction Company. Tax paid and information dismissed.
Spy Company. Tax paid and information dismissed.
T. F. Little Oil Company. Tax paid and information dismissed.
Telegram Publishing Company. Tax paid and information dismissed.
Thomas J. Gavin Company. Tax paid and information dismissed.
W. E. Rice Company. Tax paid and information dismissed.
Westfield Manufacturing Company. In bankruptcy. Pending.
Weymouth Seam-face Granite Company. Tax paid and information dismissed.
Whiting Manufacturing Company. Tax paid and information dismissed.
William Bourne & Son Piano Company. Tax paid and information dismissed.
Ziegler Electric Company. Tax paid and information dismissed.

(b) For failure to file the tax return for the year 1902, required by section 37 of chapter 14 of the Revised Laws, informations were brought against the —

Bay State Bottling Company. Return filed and information dismissed.
Bay State Chair Company, Incorporated. Return filed and information dismissed.
Bay State Construction Company. Return filed and information dismissed.
Bay State Shoe and Leather Company. Return filed and information dismissed.
Bingham & Whiting Company. Return filed and information dismissed.
Boston Pneumatic Transit Company. Return filed and information dismissed.
Bradley Hagney Company. In hands of receiver.
Brightwood Brick Company. Return filed and information dismissed.
Buttrick & Eddy Company. Return filed and information dismissed.
Coates Clipper Manufacturing Company. Return filed and information dismissed.
Co-operative Printing Society. Enjoined.

Damon Safe and Iron Works Company. Return filed and information dismissed.

Daily News Company. Return filed and information dismissed.

Excess Indicator Company. Return filed and information dismissed.

Essex Automobile and Bicycle Company. Unable to get service.

Hopewell Railroad Supply Company. Return filed and information dismissed.

Kelly Shoe Company. In bankruptcy.

Littlefield Leather Company. Return filed and information dismissed.

Lowell Germain Chemical Company. Return filed and information dismissed.

Manufacturers Investment Company. Return filed and information dismissed.

McCarthy, Sheehy & Kendrick Company. Return filed and information dismissed.

Miscoe Spring Water Company. Return filed and information dismissed.

Morrill Brothers Company. Return filed and information dismissed.

Norfolk & Bristol Street Railway Company. Return filed and information dismissed.

Norfolk Electric Light and Power Company. Enjoined.

Pean Medical Company. Return filed and information dismissed.

Perfection Button Company. Return filed and information dismissed.

Phillipston Street Railway Company. Return filed and information dismissed.

Quinsigamond Co-operative Baking Company. Return filed and information dismissed.

S. Worthington Paper Company. Return filed and information dismissed.

Springfield Construction Company. Return filed and information dismissed.

Teeling Baking Company. Return filed and information dismissed.

W. C. Young Manufacturing Company. Return filed and information dismissed.

Whitney Jewelry Company. Enjoined.

Worcester Construction Company. Return filed and information dismissed.

Worcester Fire Appliance Company. Return filed and information dismissed.

2. AT THE RELATION OF THE COMMISSIONER OF CORPORATIONS.

For failure to file the certificate of condition for the year 1902 required by section 51 of chapter 110 of the Revised Laws —

American Camera Manufacturing Company. Certificate filed, and information dismissed.

Arlington Co-operative Association. Certificate filed and information dismissed.

B. L. Bragg Company. Certificate filed and information dismissed.

Bush Market Company. Pending.

C. A. Edgerton Manufacturing Company. Certificate filed and information dismissed.

Central Block. Certificate filed and information dismissed.

Cunningham Engineering Company. Enjoined.

Fore River Company. Certificate filed and information dismissed.

George F. Quigley Company. Information dismissed.

Gilman Snow Guard Company. Certificate filed and information dismissed.

Hatch Automatic Damper Company. Certificate filed and information dismissed.

Holyoke Steam and Gas Pipe Company. Certificate filed and information dismissed.

John H. Armitage Pulley Covering Company. Enjoined on tax suit.

Kelly Shoe Company. Certificate filed and information dismissed.

Kimball Brothers Company. Certificate filed and information dismissed.

Lamprey Boiler Furnace Mouth Protector Company. Certificate filed and information dismissed.

Mather Launch and Canoe Company. Information dismissed.

Merrimac Woolen Mills Company. Certificate filed and information dismissed.

New England Laundry Company. Enjoined.

New England Rubber Company. Certificate filed and information dismissed.

Springfield Construction Company. Certificate filed and information dismissed.

Suspension Transportation Company. Certificate filed and information dismissed.

Tribune Building Company. Certificate filed and information dismissed.

Union Express Company. Certificate filed and information dismissed.

Watertown Machine Company. Certificate filed and information dismissed.

Worcester Textile Company. Pending.

3. AT THE RELATION OF THE CIVIL SERVICE COMMISSIONERS.

Saunders, Robert V., Attorney-General *v.* Petition for *quo warranto* to try the title of the respondent to the office of superintendent of the city farm of Lowell. Pending.

4. AT THE RELATION OF PRIVATE PERSONS.

Attorney-General *ex rel.* *v.* Vineyard Grove Company. Petition for use of name in an information for an injunction restraining the said company from an alleged interference with the rights of the public in a sea beach, and ordering the removal of structures causing such alleged interference. Henry S. Dewey appointed master. Pending.

Attorney-General *v.* Onset Bay Grove Association. Information in the nature of *quo warranto* to abate a public nuisance. Referred to Warren A. Reed, auditor. Pending.

Attorney-General *ex rel.* Samuel E. Hull *et als.*, Selectmen of Millbury, *v.* Washburn & Moen Manufacturing Company. Information in the nature of *quo warranto* to abate a nuisance. Pending.

Attorney-General *ex rel.* *v.* Fiskdale Mills. Petition for an injunction to restrain the respondent from interfering with the waters of Alum Pond, a great pond. Pending.

GRADE CROSSINGS.

Notices have been served upon this department of the filing of the following petitions for the appointment of special commissioners for the abolition of grade crossings: —

Barnstable County.

Bourne, Selectmen of, petitioners. Petition for abolition of Bourne Neck crossing. James E. Cotter, Eben D. Crocker and Rufus A. Soule appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Harwich. New York, New Haven & Hartford Railroad Company, petitioner. Petition for abolition of Main Street crossing. Alpheus Sanford, Prescott Keyes and Harry Southworth appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's report filed. Pending.

Wellfleet and Eastham. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of certain grade crossings in Wellfleet and Eastham. George L. Rogers, Louis A. Frothingham and Franz H. Krebs appointed commissioners. Commissioners' report filed. Wade Keyes appointed auditor. Pending.

Berkshire County.

Adams. Hoosac Valley Street Railway Company, petitioners. Petition for abolition of Commercial Street crossing in Adams. Pending.

North Adams. Hoosac Valley Street Railway Company, petitioners. Petition for abolition of Main Street crossing, known as Braytonville crossing, in North Adams. Pending.

Williamstown. Hoosac Valley Street Railway Company, petitioners. Petition for the abolition of a grade crossing in Williamstown, near the Fitchburg Railroad station. Pending.

- Lee, Selectmen of, petitioners. Petition for abolition of Langdon's crossing in Lee. Wade Keyes, Thomas W. Kennefick and Luther Dean appointed commissioners. Pending.
- Lenox, Selectmen of, petitioners. Petition for abolition of grade crossings in Lenox. Pending.
- Hinsdale, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Bulard's Church Street and Pierce's grade crossings in Hinsdale. Thomas W. Kennefick, William Sullivan and Charles M. Ludden appointed commissioners. Commissioners' report filed. Ralph H. Ellis appointed auditor. Auditor's second report filed. Pending.
- Pittsfield, Mayor and Aldermen of, petitioners. Petition for abolition of Holmes Road crossing. William W. McClench, Charles N. Clark and Edmund K. Turner appointed commissioners. Pending.
- Pittsfield, Mayor and Aldermen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for the abolition of Hubbard and Gates avenues and Jason Street crossings in Pittsfield. Thomas W. Kennefick, William Sullivan and Charles M. Ludden appointed commissioners. Commissioners' report filed. Patrick J. Ashe appointed auditor. Auditor's first report filed. Pending.
- Pittsfield, Mayor and Aldermen of, petitioners. Petition for abolition of Merrill crossing in Pittsfield. Pending.
- Richmond and West Stockbridge, Selectmen of, petitioners. Joint petition for abolition of Griffin and Arnold's crossings in Richmond and West Stockbridge. Joseph Bennett, Charles Almy and John C. Crosby appointed commissioners. Clifford Brigham, auditor. Auditor's first report filed. Pending.
- West Stockbridge. Directors of New York, New Haven & Hartford Railroad Company *et al.*, petitioners. Petition for abolition of Potter's crossing in West Stockbridge. Richard W. Irwin, Henry W. Ashley and Edmund K. Turner appointed commissioners. Commissioners' report filed. F. H. Cande appointed auditor. Auditor's first report filed. Pending.
- West Stockbridge. Directors of New York, New Haven & Hartford Railroad Company *et al.*, petitioners. Petition for abolition of State line crossing in West Stockbridge. Richard W. Irwin, Henry W. Ashley and Edmund K. Turner appointed commissioners. Commissioners' report filed. Frank H. Cande appointed auditor. Auditor's first report filed. Pending.

Bristol County.

Attleborough. Directors of Old Colony Railroad, petitioners. Petition for abolition of South Main Street crossing in Attleborough. George W. Wiggin, A. P. Martin and C. A. Allen appointed commissioners. Commissioners' report filed. C. H. Cooper appointed auditor. Auditor's third report filed. Pending.

Attleborough, Selectmen of, petitioners. Petition for abolition of West Street, North Main Street and other crossings in Attleborough. James R. Dunbar, H. L. Parker and William Jackson appointed commissioners. Pending.

Attleborough, Selectmen of, petitioners. Petition for abolition of Park Street crossing in Attleborough. James R. Dunbar, Henry L. Parker and William Jackson appointed commissioners. Pending.

Easton. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of crossing at Eastondale. James E. Cotter, Wm. Rankin and Chas. D. Bray appointed commissioners. Fred Joy appointed auditor. Auditor's fourth report filed. Pending.

Fall River, Mayor and Aldermen of, petitioners. Petition for abolition of Brownell Street crossing and other crossings in Fall River. John Q. A. Brackett, Samuel N. Aldrich and Charles A. Allen appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's fourth report filed. Pending.

New Bedford, Mayor and Aldermen of, petitioners. Petition for abolition of certain grade crossings in New Bedford. George F. Richardson, Horatio G. Herrick and Wm. Wheeler appointed commissioners. Pending.

Norton. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of grade crossing at Norton Furnace. Fred Joy, Chas. D. Bray and Charles M. Ludden appointed commissioners. Geo. D. Burrage appointed auditor. Auditor's first and final report filed. Pending.

Taunton, Mayor and Aldermen of, petitioners. Petition for abolition of grade crossings in Taunton. William B. French, A. C. Southworth and Edward B. Bishop appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Pending.

Essex County.

- Beverly. Directors of Boston & Maine Railroad Company, petitioners. Petition for the abolition of Federal Street crossing. Henry S. Milton, Edmund K. Turner and John M. Danforth appointed commissioners. Commissioners' report filed. Andrew Fiske appointed auditor. Auditor's second and final report filed. Pending.
- Haverhill, Mayor and Aldermen of, petitioners. Petition for abolition of Washington Street and other crossings in Haverhill. George W. Wiggin, William B. French and Edmund K. Turner appointed commissioners. Pending.
- Ipswich. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Underhill crossing in Ipswich. George W. Wiggin, A. D. Bosson and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.
- Ipswich, Selectmen of, petitioners. Petition for abolition of High Street crossing. Pending.
- Lynn, Mayor and Aldermen of, petitioners. Petition for abolition of Summer Street and other crossings on Saugus branch of Boston & Maine Railroad and Market Street and other crossings on main line. Pending.
- Manchester. Directors of Boston & Maine Railroad Company, petitioners. Petition for the abolition of the Summer Street crossing in Manchester. George P. Sanger, Edward B. Bishop and Chas. A. Putnam appointed commissioners. Commissioners' report filed. Andrew Fiske appointed auditor. Auditor's first report filed. Pending.
- Salisbury. Directors of Boston & Maine Railroad Company, petitioners. Petition for the abolition of Hoks and Gerrish crossing in Salisbury. George W. Wiggin, William B. French and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.
- Swampscott, Selectmen of, petitioners. Petition for the abolition of Burrill Street crossing. Henry Wardwell, Charles W. Gay and Edmund K. Turner appointed commissioners. Commissioners' report filed. Charles A. Sayward appointed auditor. Pending.

Franklin County.

Deerfield, Selectmen of, petitioners. Petition for abolition of Sprouts crossing on Main Street, Deerfield. Timothy G. Spaulding, Edmund K. Turner and Franklin T. Hammond appointed commissioners. Pending.

Greenfield, Selectmen of, petitioners. Petition for the abolition of Allen Street crossing in Greenfield. Edmund K. Turner, Walter P. Hall and Fred D. Stanley appointed commissioners. Pending.

Greenfield, Selectmen of, petitioners. Petition for the abolition of Russell Street crossing in Greenfield. Edmund K. Turner, Walter P. Hall and Fred D. Stanley appointed commissioners. Pending.

Montague, Selectmen of, petitioners. Petition for abolition of Main Street crossing in Montague. Charles A. Allen, Henry G. Taft and Alpheus Sanford appointed commissioners. Commissioners' report filed. Frederick L. Greene appointed auditor. Auditor's first and final report filed. Pending.

Northfield, Selectmen of, petitioners. Petition for abolition of River Street crossing in Northfield. Alpheus Sanford, Charles W. Hazelton and Newell D. Winter appointed commissioners. Commissioners' report filed. Pending.

Hampden County.

Chester, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Huntington Road crossing in Chester. Charles E. Hibbard, William Sullivan and Wm. P. Martin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Pending.

Chester, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Huntington Street and White Chop crossing in Chester. Charles E. Hibbard, William Sullivan and William P. Martin appointed commissioners. Pending.

Chicopee, Mayor and Aldermen of, petitioners. Petition for abolition of Plainfield and Exchange Street crossings and other crossings in Chicopee. Geo. W. Wiggin, Edmund K. Turner and Fred D. Stanley appointed commissioners. Commissioners' report filed. Timothy G. Spaulding appointed auditor. Auditor's third report filed. Pending.

- East Longmeadow, Selectmen of, petitioners. Petition for abolition of Robeson's crossing in East Longmeadow. Fred Joy, Dana Malone and Edmund K. Turner appointed commissioners. Commissioners' report filed. Dexter E. Tilley appointed auditor. Pending.
- Palmer, Selectmen of, petitioners. Petition for abolition of Burley's crossing in Palmer. Pending.
- Palmer, Selectmen of, petitioners. Petition for abolition of Palmer and Belchertown Road crossing in Palmer. T. M. Brown, Chas. E. Hibbard and Henry G. Taft appointed commissioners. Commissioners' report filed. Stephen S. Taft appointed auditor. Auditor's first report filed. Pending.
- Palmer, Selectmen of, petitioners. Petition for abolition of Springfield Road crossing, otherwise known as the Wire Mill crossing, in Palmer. William Turtle, Frederick L. Greene and John W. Mason appointed commissioners. Commissioners' report filed. Pending.
- Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of Bay State Road and other crossings in Springfield. George W. Richardson, Marshall Wilcox and George W. Wiggin appointed commissioners. Commissioners' report filed. Charles W. Bosworth appointed auditor. Auditor's first report filed. Pending.
- Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of Pasco Road crossing in Springfield. Joseph Bennett, Samuel M. Cook and John A. Aiken appointed commissioners. Commissioners' report filed. L. E. Hitchcock appointed auditor. Auditor's first report filed. Pending.
- Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of South End bridge crossing in Springfield. John W. Corcoran, John J. Flaherty and George F. Swain appointed commissioners. Pending.
- Westfield. Boston & Albany Railroad Company, petitioners. Petition for abolition of Coburn's and Morse's crossings in Westfield. Charles M. Ludden, William Sullivan and Richard W. Irwin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Pending.
- Westfield, Selectmen of, petitioners. Petition for the abolition of North Elm Street crossing in Westfield. Charles E. Hibbard, Joseph Bennett and George W. Wiggin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Pending.

Westfield, Selectmen of, petitioners. Petition for raising of bridge over Elm Street in Westfield. Thomas W. Proctor, John B. O'Donnell and Edmund K. Turner appointed commissioners. Commissioners' report filed. Pending.

Westfield, Selectmen of, petitioners. Petition for raising bridge over North Elm Street in Westfield. Geo. W. Wiggin, Frederick L. Greene and Edmund K. Turner appointed commissioners. Commissioners' report filed. Pending.

Hampshire County.

Belchertown, Selectmen of, petitioners. Petition for abolition of Holyoke Road crossing in Belchertown. George W. Wiggin, Fred D. Stanley and Edmund K. Turner appointed commissioners. Commissioners' report filed. Stephen S. Taft appointed auditor. Pending.

Belchertown, Selectmen of, petitioners. Petition for the abolition of Leache's crossing in Belchertown. Augustus W. Locke, George W. Johnson and Joseph Bennett appointed commissioners. Commissioners' report filed. William H. Clapp appointed auditor. Auditor's report filed. Pending.

Hatfield, Selectmen of, petitioners. Petition for abolition of crossing on road leading from Main Street to depot in Hatfield. George W. Wiggin, Edmund K. Turner and Fred D. Stanley appointed commissioners. Commissioners' report filed. Arthur S. Kneil appointed auditor. Auditor's first and final report filed.

Northampton, Mayor and Aldermen of, petitioners. Petition for abolition of Laurel Park station crossing in Northampton. George W. Wiggin, Fred D. Stanley and Edmund K. Turner appointed commissioners. Commissioners' report filed. Arthur S. Kneil appointed auditor. Auditor's first report filed. Pending.

Northampton. Directors of Connecticut River Railroad Company, petitioners. Petition for abolition of Lyman's crossing in Northampton. George W. Wiggin, Fred D. Stanley and Edmund K. Turner appointed commissioners. Commissioners' report filed. L. E. Hitchcock appointed auditor. Auditor's second report filed. Pending.

Northampton, Mayor and Aldermen of, petitioners. Petition for abolition of Grove Street and Earl Street crossings in Northampton. Frederick L. Greene, S. S. Taft and James M. Sickman appointed commissioners. Commissioners' report filed. William P. Hayes appointed auditor. Pending.

Ware, Selectmen of, petitioners. Petition for abolition of Maple Street and Gilbertville Road crossings in Ware. Alpheus Sanford, Everett C. Bumpus and William W. McClench appointed commissioners. Commissioners' report filed. John W. Mason appointed auditor. Auditor's first report filed. Pending.

Ware, Selectmen of, petitioners. Petition for abolition of Gibbs crossing in Ware. George F. Tucker, George F. Kimball and Lawson Sibley appointed commissioners. Commissioners' report filed. John W. Mason appointed auditor. Pending.

Middlesex County.

Acton, Selectmen of, petitioners. Petition for abolition of Great Road crossing in Acton. Benj. W. Wells, Howard M. Lane and William B. Sullivan appointed commissioners. Pending.

Acton, Selectmen of, petitioners. Petition for abolition of Maynard Road crossing in Acton. Pending.

Arlington, Selectmen of, petitioners. Petition for abolition of Grove Street crossing and other crossings in Arlington. Alpheus Sanford, Edmund K. Turner and S. Everett Tinkham appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's second report filed. Pending.

Ayer, Selectmen of, petitioners. Petition for abolition of West Main and Park streets crossing in Ayer. Frank P. Goulding, Charles A. Allen and Anson D. Fessenden appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's second report filed. Pending.

Ayer, Selectmen of, petitioners. Petition for abolition of Main Street crossing in Ayer. Pending.

Bedford, Selectmen of, petitioners. Petition for abolition of Concord Road crossing in Bedford. Fred D. Stanley, H. R. Coffin and Edmund K. Turner appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Pending.

Belmont, Selectmen of, petitioners. Petition for abolition of Brighton Street, Concord Avenue and Trapelo Road crossings in Belmont. Pending.

Cambridge. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Prison Point Street crossing in Cambridge. Henry S. Milton, Edward B. Bishop and Henry G. Taft appointed commissioners. Commissioners' report filed. Pending.

- Chelmsford, Selectmen of, petitioners. Petition for abolition of Princeton Street crossing in Chelmsford. Edmund K. Turner, Frederick W. Dallinger and Charles F. Worcester appointed commissioners. Pending.
- Concord, Selectmen of, petitioners. Petition for abolition of Oliver Rice crossing and Hosmer's crossing in Concord. Theodore C. Hurd, William Sullivan and Percy G. Bolster appointed commissioners. Commissioners' report filed. Henry L. Parker appointed auditor. Auditor's first report filed. Pending.
- Everett. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of crossings at Broadway and Main Street in Everett. George W. Wiggin, Edmund K. Turner and Robert S. Gray appointed commissioners. Commissioners' report filed. Pending.
- Lexington, Selectmen of, petitioners. Petition for abolition of Grant Street crossing in Lexington. Alpheus Sanford, Edmund K. Turner and S. Everett Tinkham appointed commissioners. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Pawtucket Street crossing and other crossings in Lowell. George W. Wiggin, John W. Ellis and Samuel L. Minot appointed commissioners. Commissioners' report filed. P. H. Cooney appointed auditor. Auditor's second report filed. Pending.
- Malden. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Medford Street and other crossings in Malden. Geo. W. Wiggin, Robert O. Harris and Edmund K. Turner appointed commissioners. Commissioners' report filed. Pending.
- Malden, Mayor and Aldermen of, petitioners. Petition for abolition of Pleasant and Winter streets crossing in Malden. Pending.
- Marlborough, Mayor and Aldermen of, petitioners. Petition for abolition of Hudson Street crossing in Marlborough. Walter Adams, Charles A. Allen and Alpheus Sanford appointed commissioners. Commissioners' report filed. Pending.
- Natick. Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Marion Street crossing and other crossings in Natick. George W. Wiggin, Larkin T. Trull and Joseph Bennett appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's sixth report filed. Pending.

- Natick. Boston & Worcester Street Railway Company, petitioners. Petition for alteration of Worcester Street crossing in Natick. Geo. W. Wiggin, Edmund K. Turner and Larkin T. Trull appointed commissioners. Pending.
- Newton, Mayor and Aldermen of, petitioners. Petition for the abolition of Glen Avenue and nine other crossings in Newton. Geo. W. Wiggin, T. C. Mendenhall and Edmund K. Turner appointed commissioners. Pending.
- Newton, Mayor and Aldermen of, petitioners. Petition for the abolition of Concord Street and Pine Grove Avenue crossings in Newton. George W. Wiggin, T. C. Mendenhall and Edmund K. Turner appointed commissioners. Pending.
- Newton, Mayor and Aldermen of, petitioners. Petition for abolition of Oak Street and Linden Street crossings in Newton. Pending.
- North Reading, Selectmen of, petitioners. Petition for abolition of Main Street crossing in North Reading. Alpheus Sanford, George N. Poor and Louis M. Clark appointed commissioners. Pending.
- Somerville, Mayor and Aldermen of, petitioners. Petition for abolition of Somerville Avenue grade crossing in Somerville. Pending.
- Somerville, Mayor and Aldermen of, petitioners. Petition for abolition of Park Street, Dane Street and Medford Street crossings in Somerville. Pending.
- Wakefield, Selectmen of, petitioners. Petition for abolition of Hanson Street Crossing in Wakefield. Pending.
- Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of Moody Street crossing in Waltham. Pending.
- Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of South Street crossing in Waltham. Pending.
- Watertown, Selectmen of, petitioners. Petition for abolition of Grove Street crossing in Watertown. Halsey J. Boardman, Charles A. Allen and Augustus P. Martin appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's final report filed.

Norfolk County.

- Canton, Selectmen of, petitioners. Petition for abolition of Washington Street crossing in Canton. Arthur H. Wellman, Rufus A. Soule and William Wheeler appointed commissioners. Commissioners' report filed. (Commissioners decided that no action was necessary.)

Dedham, Selectmen of, petitioners. Petition for the abolition of Eastern Avenue and Dwight Street crossings in Dedham. Alpheus Sanford, Charles Mills and J. Henry Reed appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Pending.

Dedham. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of River Street and Whiting Avenue crossings in Dedham. Augustus P. Martin, Charles A. Allen and Fred Joy appointed commissioners. Commissioners report filed. C. H. Cooper appointed auditor. Auditor's supplemental report filed. Pending.

Dedham, Selectmen of, and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petitions for abolition of East Street, Walnut Street and Vernon Street crossings in Dedham, consolidated with petitions to abolish Milton Street crossing in Hyde Park. Samuel N. Aldrich, E. B. Bishop and H. C. Southworth appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's twelfth report filed. Pending.

Hyde Park and Dedham, consolidated petitions. See Dedham.

Hyde Park, Selectmen of, petitioners. Petition for abolition of Fairmount Avenue and Bridge Street crossings in Hyde Park. Pending.

Medway, Selectmen of, petitioners. Petition for abolition of Village Street crossing in Medway. Arthur Lyman, George D. Burrage and Alpheus Sanford appointed commissioners. Commissioners' report filed. Edmund H. Talbot appointed auditor. Auditor's second report filed. Pending.

Milton, Selectmen of, petitioners. Petition for abolition of Central Avenue crossing in Milton. Pending.

Needham, Selectmen of, petitioners. Petition for abolition of Charles River Street crossing in Needham. Pending.

Norwood, Selectmen of, and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Chapel Street, Washington Street and Guild Street crossings in Norwood. Henry A. Wyman, James F. C. Hyde and Charles E. C. Breck appointed commissioners. Commissioners' report filed. Albert A. Avery appointed auditor. Auditor's seventh report filed. Pending.

Sharon, Selectmen of, petitioners. Petition for abolition of Depot Street crossing in Sharon. William B. Durant, Fred Joy and Charles D. Bray appointed commissioners. Pending.

Walpole, Selectmen of, petitioners. Petition for abolition of Oak Street crossing and other crossings in Walpole. Dana Malone, Edmund K. Turner and Henry A. Wyman appointed commissioners. Pending.

Plymouth County.

Abington. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Central Street crossing in Abington. Alpheus Sanford, Erastus Worthington, Jr., and Edward B. Bishop appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Hingham. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Rockland Street crossing in Hingham. Winfield S. Slocum, Alpheus Sanford and Henry C. Southworth appointed commissioners. Pending.

Marshfield. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of crossing near Marshfield station. Alpheus Sanford, J. Albert Brackett and Frank T. Daniels appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Middleborough, Selectmen of, petitioners. Petition for abolition of Centre Street, Grove Street and Main Street crossings in Middleborough. Alpheus Sanford, Edward B. Bishop and Samuel H. Hudson appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's fourth report filed. Pending.

Scituate. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Water Street and Union Street crossings in Scituate. Arthur H. Wellman, Edmund K. Turner and Oscar A. Marden appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Suffolk County.

Boston. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of Tremont Street crossing in Boston. Samuel N. Aldrich, H. C. Southworth and Edward B. Bishop appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's twenty-first report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Austin Street, Cambridge Street and Perkins Street crossings in Charlestown. Henry S. Milton, Edward B. Bishop and Henry G. Taft appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's second report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Congress Street crossing in Boston. George W. Wiggin, Edward B. Bishop and Charles A. Allen appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's nineteenth report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Dorchester Avenue crossing in Boston. F. N. Gillette, Charles S. Lilley and Charles Mills appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's twenty-third report filed. Pending.

Boston. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of Codman Street crossing in Boston. George W. Wiggin, Charles A. Allen and William M. Butler, appointed commissioners. Commissioners' report filed. Henry S. Milton appointed auditor. Auditor's second report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Blue Hill Avenue and Oakland Street crossings in Boston. William B. French, Arthur H. Wellman and George A. Kimball appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's sixth report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of all crossings in East Boston. George W. Wiggin, William B. French and Edward B. Bishop appointed commissioners. Pending.

Revere, Selectmen of, petitioners. Petition for abolition of Winthrop Avenue crossing in Revere. George W. Wiggin, Everett C. Bumpus and Charles D. Bray appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Worcester County.

Auburn, Selectmen of, petitioners. Petition for abolition of Southbridge Street crossing in Auburn. Alpheus Sanford, John F. McCusker and Bertram T. Wheeler appointed commissioners. Commissioners' report filed. George D. Burrage appointed auditor. Auditor's third and final report filed.

- Auburn, Selectmen of, petitioners. Petition for abolition of Chapin's crossing in Auburn. Harvey N. Shepard, George K. Tufts and Charles A. Allen appointed commissioners. Commissioners' report filed. A. J. Bartholomew appointed auditor. Pending.
- Blackstone, Selectmen of, and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Main Street crossing in Blackstone. George W. Wiggins, Charles A. Allen and Alpheus Sanford appointed commissioners. Commissioners' report filed. Irvin McD. Garfield appointed auditor. Auditor's first and final report filed.
- Boylston, Selectmen of, petitioners. Petition for abolition of crossing over road between Boylston and Clinton. William B. Durant, Edward B. Bishop and O. W. Rugg appointed commissioners. Commissioners' report filed. Chas. R. Johnson appointed auditor. Auditor's report filed. Pending.
- Fitchburg, Mayor and Aldermen of, petitioners. Petition for abolition of Putnam Street crossing in Fitchburg. Frank P. Goulding, Charles A. Allen and Charles M. Thayer appointed commissioners. Commissioners' report filed. George S. Taft appointed auditor. Auditor's second report filed. Pending.
- Fitchburg, Mayor and Aldermen of, petitioners. Petition for abolition of Laurel Street crossing in Fitchburg. Frank P. Goulding, Charles A. Allen and Charles M. Thayer appointed commissioners. Commissioners' report filed. George S. Taft appointed auditor. Auditor's second report filed. Pending.
- Gardner, Selectmen of, petitioners. Petition for abolition of Union Street crossing in Gardner. Frank P. Goulding, Charles A. Allen and Franklin L. Waters appointed commissioners. Commissioners' report filed. Pending.
- Holden, Selectmen of, petitioners. Petition for abolition of Dawson's crossing and Cedar Swamp crossing in Holden. Charles A. Allen, Arthur P. Rugg and Henry G. Taft appointed commissioners. Commissioners' report filed. Pending.
- Hubbardston, Selectmen of, petitioners. Petition for abolition of Depot Road crossing in Hubbardston. Pending.
- Leominster, Selectmen of, petitioners. Petition for abolition of Lancaster Street crossing in Leominster. Alpheus Sanford, Charles A. Allen and Seth P. Smith appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

- Millbury, Selectmen of, and Selectmen of Sutton, consolidated petition for abolition of Daniels crossing in Millbury and Yellow House crossing in Sutton. James E. Cotter, Alpheus Sanford and Charles A. Allen appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.
- Northbridge and Uxbridge, joint petition of Selectmen of. Petition for abolition of Whitin's station crossing. Alpheus Sanford, Edward B. Bishop and Harry C. Southworth appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.
- Northborough, Selectmen of, petitioners. Petition for abolition of Westborough Hospital station crossing in Northborough. Thomas Post, William Wheeler and Alpheus Sanford appointed commissioners. Pending.
- Southborough, Selectmen of, petitioners. Petition for abolition of crossing on road leading from Southborough to Hopkinton. George C. Travis, James W. McDonald and William Sullivan appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's first report filed. Pending.
- Southborough, Selectmen of, petitioners. Petition for abolition of crossing on road from Southborough to Framingham. Pending.
- Southborough, Selectmen of, petitioners. Petition for abolition of Main Street crossing at Fayville, in Southborough. Pending.
- Sutton and Millbury, consolidated petition of Selectmen of both towns. See Millbury.
- Templeton, Selectmen of, petitioners. Petition for abolition of Baldwinsville crossing in Templeton. Charles Brimblecom, Charles A. Allen and Edward P. Chapin appointed commissioners. Commissioners' report filed. Henry L. Parker appointed auditor. Auditor's second report filed. Pending.
- Uxbridge. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossings in Uxbridge. George W. Wiggin, Timothy G. Spaulding and Albert F. Noyes appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.
- Warren. Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of South Street crossing in Warren. George W. Wiggin, Wm. L. Clark and Joseph Bennett appointed commissioners. Commissioners' report filed. William B. Harding appointed auditor. Auditor's second report filed. Pending.

Westborough, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Main Street and Summer Street crossings in Westborough. George W. Wiggin, George N. Smalley and Joseph Bennett appointed commissioners. Commissioners' report filed. H. L. Parker appointed auditor. Auditor's second report filed. Allowance of second report pending before Supreme Judicial Court. Pending.

Worcester. Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Webster Street, Ludlow Street, Sutton Lane and Heard Street crossings in Worcester. Harvey N. Shepard, Frederick Brooks and Joseph S. Ludlam appointed commissioners. Commissioners' report filed. James A. Stiles appointed auditor. Auditor's amended second report filed. Pending.

Worcester, Mayor and Aldermen of, petitioners. Petition for abolition of Hamilton Street crossing in Worcester. Augustus P. Martin, James D. Colt and Edmund K. Turner appointed commissioners. Commissioners' report filed. James A. Stiles appointed auditor. Auditor's report filed. Pending.

Worcester, Mayor and Aldermen of, petitioners. Petition for abolition of Grafton Street crossing and eight other crossings, including alterations of Union Station. James R. Dunbar, Henry P. Moulton and George F. Swain appointed commissioners. Pending.

The following corporations having made voluntary application to the Supreme Judicial Court for dissolution, and having given the Attorney-General due notice of the petition, and the Tax Commissioner having certified that they were not indebted to the Commonwealth for taxes, the Attorney-General waived right to be heard : —

- A. Gunsenhiser Company.
- A. M. Brown Coal Company.
- A. Stowell & Co., Incorporated.
- Alaska Knitting Company.
- Allen Gymnasium Company.
- Auburn Mills Company.
- Baker Lead Manufacturing Company.
- Ballou Yarn Converting Company.
- Banker & Tradesman Company.
- Bay State Co-operative Creamery Association.
- Belchertown Shoe Manufacturing Company.

Berkshire Beef Company.
Boston & Bangor Steamship Company.
Boston Can Company.
Boston Spar Company.
Boston Transit Company.
Cape Ann Drop Forge Works.
Composite Brake Shoe Company.
Crocker Manufacturing Company.
Crompton Loom Works.
Cunningham Iron Works Company.
Davenport & Hersey Company.
Drivers' Union Ice Company.
Dwelling House Insurance Company.
Enterprise and Journal Company.
Essex Cycle Company.
First National Fire Insurance Company.
Forehand Arms Company.
Forrest Grove Company.
Gardner Music Hall Company.
Gilbert Brothers Company.
Glasgo Thread Company.
Glove Nail Company.
Granby Co-operative Creamery Association.
H. W. Clark Cigar Manufacturing Company.
Hadley Company.
Harrison C. Hall Company.
Harvard Piano Company.
Hill, Whitney & Wood Company.
Independent Fraternal Union.
Jay B. Reynolds Shoe Company.
Kearns & Co., Incorporated.
Knowles Loom Works.
Lakeside Park Company.
Lawrence Riding Park Association.
Merrick Thread Company.
Middleby Oven Company.
Pairpoint Manufacturing Company.
People's Steamboat Company.
Pettee Machine Works.
Prospect Co-operative Society.
Revere Copper Company.
Robbins Anchor Tripper Company.
Robinson Iron Company.
Rogers & Wood Company.

Ruddy Thread Company.
Sea View Hotel and Wharf Company.
Smith & Stoughton Company.
South Truro Fish Weir Company.
Springfield Supply Company.
Standard Button Company.
Star Foundry Company.
Star Mills Corporation.
Stockbridge Marble Company.
Taunton Button Company.
Thomas G. Plant Company.
Wachusett Creamery Association.
Wales Bookbinding Company.
Wales French Shoe Company.
Warren Thread Company.
Weeks & Potter Company.

The following corporations, reported to this department by the Tax Commissioner for delinquency in making their tax returns under R. L., c. 14, § 37, have been compelled, without the necessity of a suit at law, to comply with the statute : —

A. A. Mills Company.
Arlington Co-operative Association.
American Citizen Company.
Atlas Wire Works.
Beacon Manufacturing Company.
Block Plant Electric Light Company.
Boston & Suburban Express Company.
Boston Electric Company.
Boston Excursion Steamship Company.
Boston Printing Company.
Boston Traveller Company.
Butler Mill.
Cyrus T. Clark Company.
Dillon Machine Company.
E. A. Hall Publishing Company.
E. Stebbins Manufacturing Company.
E. Z. Waist Company.
Eastern Printing and Engraving Company.
Essex Cycle Company.
Farnumsville Grocery and Provision Company, Incorporated.
Flynt Building and Construction Company.
Franklin Educational Company.

George D. Emerson Company.
Gilman Snow Guard Company.
Globe Industrial Co-operative Society.
Greenwich Bleachery.
H. M. Kinports Company.
H. O. Nute Company.
Harding-Taylor Company.
Holmes & Blanchard Company.
Holyoke Steam and Gas Pipe Company.
Horse Whip Company.
Hutchins Narrow Fabric Company.
Independent Whip Company.
International Publishing Company.
J. H. Williams Wall Paper Company.
James B. Wood & Son Company.
Kimball Brothers Company.
L. V. Calahan Shoe Company.
Manet Beach Steamboat Company.
Marblehead Building Association.
Marlborough Gas Light Company.
Massachusetts Box Company.
McCusker Company.
Merchants Warehouse Company.
Metropolitan Bolt Company.
Milford Water Company.
Minards Liniment Manufacturing Company.
Murray Cone Shoe Company.
Newport Transfer Express Company.
Newton Provision Company.
Norcross Brothers Company.
Norwood, Canton & Sharon Street Railway Company.
Nute-Hallett Company.
Oak Grove Creamery Company.
Oakham Street Railway Company.
Plymouth County Railroad Company.
Pratt Manufacturing Company.
Prentice Brothers Company.
Putnam Company.
Quinsigamond Lake Steamboat Company.
R. H. Smith Manufacturing Company.
Rawson & N. Morrison Manufacturing Company.
Revere Roller Coaster Company.
Richards & Co., Incorporated.
Rockland Factory Building Association.

Rutland Street Railway Company.
Smith & Lovett Company.
Smith & Stoughton Company.
Smith-Warren Company.
South Bay Improvement Company.
South Bay Wharf and Terminal Company.
Springfield Drop Forging Company.
Springfield Machine Screw Company.
Stoughton Gas and Electric Company.
T. F. Little Oil Company.
Templeton Street Railway Company.
Union Desk Company.
W. E. Tillotson Manufacturing Company.
Waltham Watch Tool Company of Springfield, Massachusetts.
Wellington Piano Case Company.
West Ware Paper Company.
Western Union Telegraph Company.
Worcester & Shrewsbury Railroad Company.
Ziegler Electric Company.

The following corporations, reported to this department by the Commissioner of Corporations for delinquency in filing the certificate of condition for 1901, required by R. L., c. 110, § 51, have been compelled, without the necessity of suit, to comply with the statute :—

A. O. Speare Company.
A. T. Fairbanks Confectionery Company.
Acme Manufacturing Company.
Adams Electric Light and Power Company.
American Pad and Paper Company.
Bay State Morocco Company.
Biddle & Smart Company.
Blue Hill Granite Company.
Bradley Fertilizer Company.
Bullard Camera Company.
Carlow & Putnam Company.
Carriage Gear and Wheel Company.
Child Acme Cutter and Press Company.
Citizens' Telephone and Telegraph Company.
Coates Clipper Manufacturing Company.
Daily News Company.
Durgin Grocery and Provision Company.
Dwight Printing Company.
E. G. Rutty Company.

Fifield Tool Company.
Fisher-Churchill Company.
Fisk Rubber Company.
Fitchburg Manufacturing Company.
Frank Keene Company.
Franklin Telegraph Company.
Frederick Kendall Company.
George D. Emerson Company.
Glasgow Manufacturing Company.
H. A. Lothrop Manufacturing Company.
Hingham Seam Face Granite Company.
Holly Whip Company.
Hampden Automatic Telephone Company.
Hutchins Narrow Fabric Company.
Leland Filter Company.
Lyons Granite Company.
Malden Mail Company.
Marshall Engine Company.
Massasoit Whip Company.
Mattakisset Hall Association.
New England & Savannah Steamship Company.
Newark Shoe Company.
Newburyport Herald Company.
Olympic Amusement Company.
Page Electric Company.
Persons Manufacturing Company.
Peter Wood Dyeing Company.
Political Publishing Company.
R. H. Smith Manufacturing Company.
Randal Faichney Company.
Rochdale Hall Company.
Royal Steam Heater Company.
S. A. Freeman Company.
Simonds Rolling Machine Company.
South Hadley Falls Electric Light Company.
Springfield Coliseum Company.
Taunton Evening News.
Warren Specialty Manufacturing Company.
Wesley B. Churchill Company.
West Chop Steamboat Company.
Whittier Cotton Mills.
Williamstown Gas Company.
Wright & Colton Wire Cloth Company.
Ziegler Electric Company.

The following corporations, reported to this department by the Commissioner of Corporations for delinquency in filing the certificate of condition for 1902 required by R. L., c. 110, § 51, have been compelled, without the necessity of suit, to comply with the statute: —

Adams Marble Company.
Agawam Ice Company.
Albermarle Slate Company.
Allen Machine Company.
Amesbury Opera House Company.
Baker Hunnewell Company.
Boston Oregon Mast Company.
Boston Real Estate Association.
Brimfield Hotel Company.
Burnett Paint Company.
Cape Ann Printing Company.
Carter Rice & Co., Corporation.
Commonwealth Shoe and Leather Company.
Cook & Grew Company.
Cutter Tower Company.
Damon Safe and Iron Works Company.
Dillon Machine Company.
Draper Machine Tool Company.
Flynt Building and Construction Company.
Franklin Educational Company.
Hollingsworth & Vose Company.
J. P. Jordan Paper Company.
Jewett Piano Company.
K. & W. Company.
Knowles Freeman Fish Company.
Leicester Grocery Company.
Mansfield Co-operative Furnace Company.
Martha's Vineyard Electric Light and Power Company.
Massachusetts Investment Company.
Massachusetts Title Insurance Company.
Murray Cone Shoe Company.
New England Dredging Company.
New England Horse Exchange Company.
Oak Grove Creamery Company.
Old Colony Rubber Company.
Olympic Amusement Company.
P. P. Emory Manufacturing Company.
Peter Ross Company.

Quinsigamond Co-operative Baking Company.
Robbins Spring Water Company.
Roxbury Central Wharf Company.
Samuel Winslow Skate Manufacturing Company.
Silvey-Wyckoff Company.
Shady Hill Nursery Company.
Smith-Warren Company.
Springfield Drop Forging Company.
Springfield Steam Power Company.
Standard Cloth Meter Company.
Sterling Worsted Company.
T. F. Little Oil Company.
Troy White Granite Company.
Union Fire Works Company.
W. E. Tillotson Manufacturing Company.
Wakefield Water Company.
Woodbury Company.

CASES ARISING IN THE PROBATE COURTS UNDER THE COLLATERAL INHERITANCE TAX ACT.

Barnstable County.

- Allen, Carrie Estelle, estate of. Samuel N. Aldrich *et al.*, executors. Petition for extension of time for payment of tax. Assented to extension.
- Howes, Elijah S., estate of. Allen H. Knowles, executor. Petition for extension of time for payment of tax. Pending.

Bristol County.

- Cushing, John K., estate of. Hope G. Gifford, executrix. Petition for extension of time for payment of tax.
- Dyer, Mary C., estate of. William H. Dyer, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Franklin, William A., estate of. Peddie Franklin, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Goodwin, Prudence R., estate of. Milton Reed, executor. Petition for instructions. Decree.
- Hart, Mary A., estate of. Ephraim B. Hart, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Haskins, Edward T., estate of. Theodore Haskins, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Healy, Joseph, estate of. James M. Morton, Jr., administrator. Petition for reappraisal. Assented to the appointment of Abram G. Hart as appraiser.
- Hood, Francis B., estate of. Josephine E. Chick, executrix. Petition for appointment of appraisers. Assented to appointment of George F. Brigham, Ronald Bean and Simeon Borden as appraisers.
- Livsey, Elizabeth K., estate of. Mary H. Richardson, executrix. Petition for license to receive personal estate. Pending.

Peck, Henry W., estate of. Theodore F. Tillinghast, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Sisson, Harriet S., estate of. John A. Seabury, executor. Petition for license to receive personal estate in Massachusetts. Pending.

Smith, Lucinda W., estate of. Wallace S. Allis, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Essex County.

Abbott, Helen J., estate of. Elizabeth M. Abbott, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bailey, Harriet N., estate of. George E. Bailey, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bain, Clara T., estate of. Edith M. Colby, petitioner. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Barrett, James, estate of. Irving M. Heath, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Batchelder, Dorothea A., estate of. David F. Batchelder, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bean, Alice M., estate of. George W. Bean, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Blackburn, John H., estate of. Clara E. Bickford, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bradley, John C., estate of. Charles H. Bradley, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Bradley, Mary W., estate of. John Bradley, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Brown, Mary E., estate of. Amasa J. Cate, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Brown, Sarah K., estate of. Edward H. Brown, executor. Petition for license to receive personal estate. License granted.

- Bruce, Emily T., estate of. Seth Bruce, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Carleton, George H., estate of. Alice C. Noyes, legatee. Petition for appointment of appraisers to reappraise estate. Pending.
- Chase, Charles A., estate of. Amos C. Chase, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Chase, Elihu F., estate of. Joseph S. Howe, executor. Petition for instructions. Pending.
- Coggsowell, Sarah F., estate of. Samuel W. Hopkinson, executor. Petition for instructions. Pending.
- Couch, Nathaniel B., estate of. Lucy J. Couch, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Couch, Sally, estate of. Charles M. Heath, executor. Petition for license to receive personal estate in Massachusetts. License granted.
- Crane, Gilman, estate of. Maria A. Bartlett, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Currier, Charles E., estate of. Frank A. Currier, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Davis, Solomon H., estate of. Henry Burnham, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dawson, Ebenezer, estate of. Henry A. Flint, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Dickson, Walter S., estate of. First Universalist Society, petitioners. Petition for instructions. Pending.
- Dimond, Mary B., estate of. J. Warren Sanborn, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dinsmoor, Margaret M. S., estate of. Helen L. Dinsmoor, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dow, Lorenzo, estate of. Elizabeth A. Dow, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Duncan, Caroline, estate of. John D. Bryant, executor. Claim for inheritance tax and interest on several legacies, amounting to \$4,300. Pending.

- Eastman, Melinda, estate of. Mary A. Swasey, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Emerson, Henry, estate of. Annie M. H. Emerson, executrix. Petition for license to receive personal estate in Massachusetts. Pending.
- Emmerton, E. Augustus, estate of. Henry M. Batchelder, trustee. Petition for extension of time for payment of tax. Pending.
- Farley, Gustavus, Jr., estate of. Katherine Sedgwick Farley, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Fellows, Mary D., estate of. Fred S. Johnson, guardian. Petition for license to receive personal estate in Massachusetts. Pending.
- Fellows, Mary J., estate of. Mabel J. Brickett, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Fernald, Harriett W., estate of. Levi Woodbury, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Fitz, Elizabeth H., estate of. Isabelle H. Fitz, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Garden, Sarah R., estate of. Josiah F. Garden, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Green, Charlotte F., estate of. John P. M. Green, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hunkins, Sarah E., estate of. Etta M. Tupper, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Jenness, Almira, estate of. Alice C. Jenness, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Jenness, David, estate of. Emily R. Jenness, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Jordan, Clara S., estate of. B. C. Jordan *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Kaliber, Mary, estate of. Greenleaf K. Bartlett, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.

- Kelley, Samuel P., estate of. George L. A. Kelley, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- King, Sarah M., estate of. Benjamin T. Bartlett, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Leavitt, Samuel D., estate of. Emily C. Leavitt, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Leighton, Matilda P., estate of. Charles M. Sawyer, executor. Petition for allowance of will. Pending.
- Lougee, Ella M., estate of. Stella G. Colbarth, executrix. Petition for license to receive personal estate in Massachusetts. Pending.
- Mather, Rebecca Ford, estate of. Petition to quiet title to real estate conveyed under license to sell. Attorney-General waived right to be heard.
- Meador, Hannah W., estate of. William S. Neal, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Morrison, Fred L., estate of. Ellen M. Morrison, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Paine, Mary J., estate of. Selma Ware Paine *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pike, Mary A., estate of. Charles W. Garland, administrator. Petition for license to receive personal estate. License granted.
- Prescott, Lydia A., estate of. M. Perry Sargent, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Randall, John O., estate of. John A. Morrill, petitioner. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Ridgway, Henrietta B., estate of. Laurence Minot, administrator. Petition for extension of time for payment of tax. Assented to extension.
- Roberts, Nancy, estate of. Abbie J. Roberts, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Rowe, Laura B., estate of. Frank O. Towle, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Saltonstall, Georgiana C., estate of. Francis H. Appleton, executor. Petition for extension of time for payment of tax. Extension assented to.
- Sanborn, Olive D., estate of. John W. Ashman, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Shaw, Charles E., estate of. Ephraim G. Flanders, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Shaw, Mary J., estate of. Ephraim G. Flanders, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Smith, Dana Z., estate of. Tristram T. Savery, executor. Petition for extension of time for payment of tax. Extension assented to.
- Smith, Elizabeth, estate of. Lydia E. Davis, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stockman, Joseph W., estate of. Joseph J. J. Sawyer, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Storey, Thomas, estate of. Jessie Storey, petitioner. Petition for extension of time for payment of inheritance tax. Attorney-General waived right to be heard.
- Swansey, Josephine A., estate of. August Berg, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Tilton, Delcinia H., estate of. George W. Tilton, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Towne, Aea P., estate of. George A. Woodbury, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Weare, John M., estate of. Horace I. Bartlett, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wilcomb, George W., estate of. Edmund J. Wilcomb, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Williams, Charles, estate of. Jennie B. Rand, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Winn, Alonzo N., estate of. George W. Paul, administrator. Petition for license to receive personal estate. License granted.

Wormsted, Enoch, estate of. Samuel A. S. Wormsted, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Franklin County.

Alexander, Amanda M., estate of. Joseph R. Colton *et al.*, executors. Petition for instructions. Tax claimed.

Manning, Horace, estate of. Petition for allowance of final account. Attorney-General waived right to be heard.

Pratt, Henry L., estate of. Edward D. Stoughton *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hampden County.

Chapin, Laura P., estate of. Hiram N. Hayward, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Chase, James, estate of. Flora E. Tuttle *et al.*, executrices. Petition for allowance of inventory. Attorney-General waived right to be heard on payment of tax.

Crockett, Sarah L., estate of. H. L. Harding *et al.*, executors. Petition of Treasurer and Receiver-General to collect tax on said estate. Pending.

Deane, Harriet R., estate of. Julia E. Deane, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Fairbanks, Arthur W. Gates, estate of. Amelia M. Ely, residuary legatee. Petition for reappraisal. Assented to the appointment of Levi S. Power as appraiser.

Flagg, Martha G., estate of. Minnie Etta Stebbins, legatee. Petition for reappraisal. Assented to appointment of N. D. Winter, W. H. Dexter and George R. Bond as appraisers.

Gaylord, Emerson, estate of. James L. Pease *et al.*, executors. Petition for instructions. Decree.

Greenleaf, Elizabeth C., estate of. George W. Cate, executor. Petition for license to receive personal estate in Massachusetts. Pending.

Harding, Samuel, estate of. Herbert N. Harding, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

Hooker, Alfred E., estate of. Alfred M. Copeland, administrator. Petition for allowance of final account and distribution. Attorney-General waived right to be heard.

Loomis, Arabella J. B., estate of. Charles H. Lawrence *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Loring, Sarah M., estate of. George Parker, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Marsh, Charles S., estate of. Charles A. Gleason, executor. Petition for instructions. Answer filed claiming tax.

Perkins, William S., estate of. Edwin S. Brooks, petitioner. Petition for appointment of appraiser. Assented to appointment of Oscar B. Ireland as appraiser.

Pyne, Desire A., estate of. Edward K. Bodwitha, executor. Petition for instructions. Answer claiming tax.

Searle, Mary R., estate of. Helen V. Searle, legatee. Petition for reappraisal. Assented to appointment of N. D. Winter, W. H. Dexter and George R. Bond as appraisers.

Willard, Sarah Bryant, estate of. William M. Willard, petitioner. Petition for extension of time for payment of tax. Pending.

Hampshire County.

Bridgeman, Susan, M.D., estate of. Herbert T. Cowles, administrator. Petition for instructions. Decree.

Middlesex County.

Abbott, Mary Valentine, estate of. Laurence F. Abbott, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Albee, Ruth R., estate of. John A. Fletcher *et als.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Albee, Ruth R., estate of. James A. Fletcher *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bosworth, George W., estate of. Amy C. Bosworth *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Braley, Margaret M., estate of. Henry C. Howard, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Braley, Margaret M., estate of. Henry C. Howard, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Brown, Fannie N., estate of. Charles M. Jones, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Chase, Nancy A., estate of. Henry H. Holt, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Clark, George F., estate of. F. C. Nash, executor. Petition for reappraisal. F. T. Hammond appointed appraiser.
- Clark, Jeremiah, estate of. John C. Bennett, executor. Petition for instructions. Pending.
- Clary, Emma P., estate of. Alice G. Clary, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Clay, George A., estate of. Frank B. Livingstone, administrator. Petition for allowance of final account. No action taken.
- Cutter, Frederic A., estate of. Susan M. Cutter, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Darling, Sarah C., estate of. George P. Cook, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Davis, Lucinda F., estate of. Willie N. Davis, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Deechan, Mary, estate of. Henry E. Conry, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Doe, William G., estate of. Laura E. A. Phelps, residuary legatee. Petition for reappraisal. Assented to the appointment of Allen M. Johnson, D. A. Ambrose and C. Ernest Judkins as appraisers.
- Dunn, Mary S., estate of. Anson W. Dunn, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Emerson, James E., estate of. Stella F. Emerson, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Folsom, Sarah F., estate of. Frances W. Stickney, administratrix. Petition for extension of time for payment of tax. Pending.
- Ford, Daniel S., estate of. William A. Monroe *et al.*, executors. Petition for extension of time for payment of inheritance tax. Decree accordingly.
- French, Eben, estate of. Albert B. Moore, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.

- Greenwood, Sophronia, estate of. Charles J. Ellis, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hardy, Arthur C., estate of. Adaline Frost, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Harris, Mary E., estate of. Mary J. Bartlett *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Henry, Mehitabel L., estate of. Arthur L. Bowker, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Hight, Naomi, estate of. Elizabeth W. Butler, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hobart, Eliza A., estate of. Nathaniel Hobart, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Hobart, Emily B., estate of. Richmond H. T. Taylor, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- James, Harriet, estate of. Electa M. Priest, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Knowles, George W., estate of. Anna M. Tasker, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Leavitt, Elizabeth C., estate of. Fred Smith *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Littlehale, Rufus C., estate of. Sadie M. Littlehale, administratrix. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Lovejoy, Sarah, estate of. Charles L. Perkham, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Long, Addie J., estate of. Erastus E. Dutton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Maxwell, Lydia T., estate of. Henry F. Maxwell *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- McDonald, Helen M. Willey, estate of. Ernest L. Morandi, executor. Petition for instructions. Answer filed claiming tax. Pending.
- McDonald, Helen M. Willey, estate of. Chas. Palmer, legatee. Petition for extension of time for payment of tax. Assented to extension.
- McLane, Sarah C., estate of. John H. Clark, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Mowry, Dulcena P., estate of. Hoyt H. Green *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Munroe, Alexander, estate of. Daniel A. Munroe, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Munroe, George D., estate of. George E. Munroe, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Paine, Julia B., estate of. Charles J. Paine, executor. Petition for extension of time for payment of tax. Assented to extension.
- Paine, Julia B., estate of. Charles J. Paine, executor. Petition for instructions. Decree.
- Parker, Abby N., estate of. Charles H. Burke, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Prescott, Royal B., estate of. Harriet N. Prescott, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Roby, Warren G., estate of. George F. Piper *et al.*, executors. Petition for instructions. Decree.
- Ross, Martha J., estate of. Rebecca D. Ross *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Shannon, Mary, estate of. Francis Murdock *et al.*, executors. Petition for instructions. Pending.
- Shattuck, Alfred, estate of. Mary E. Shattuck, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Smith, M. Abby, estate of. Angelina A. Smith, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stoddard, Anna M., estate of. Adna B. Stoddard, administratrix. Petition for license to receive personal estate. Attorney-General waived right to be heard.

- Tileston, Sarah Ann, estate of. Samuel C. Bennett *et al.*, trustees. Petition for extension of time for payment of tax. Petition dismissed.
- Tileston, Sarah Ann, estate of. Petition of the Treasurer and Receiver-General to determine amount of inheritance tax due. Pending.
- Towne, Althea, estate of. James H. Fay, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- True, Lucretia T., estate of. Charles A. Jones, trustee. Petition for extension of time for payment of tax. Pending.
- Tukey, Augustine B., estate of. Isabel Tukey, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Upham, Gabriella S., estate of. James A. Reed, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Warren, Maria W., estate of. Charles H. Wight, executor. Petition for appointment of an appraiser to reappraise estate. Assented to appointment of Willis A. Kingsbury as appraiser.
- Weber, Susan, estate of. George A. Weber, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- Whitney, Edward, estate of. Charles A. Stone *et al.*, trustees. Petition for appointment of arbitrator. Attorney-General waived right to be heard.
- Whitney, Emaline H., estate of. Edwin A. Hildreth *et als.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wilson, Mary W., estate of. Boyd H. Wilson, administrator. Petition for license to receive personal estate in Massachusetts. License granted.
- Wilson, Royal, estate of. Charles C. Knight *et al.*, executors. Petition for license to receive personal estate. Attorney-General waived right to be heard.

Norfolk County.

- Capen, Barnabus D., estate of. David A. Hincks, administrator. Petition for instructions. Decree.
- Cross, Marianna P., estate of. Charles R. Cross, executor. Petition for extension of time for payment of tax. No action taken.
- James, Charles H., estate of. New England Trust Company, executor. Petition for extension of time for payment of tax. Assented to extension.

- Kent, Anne, estate of. Alexander Murchison, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- O'Connell, Margaret, estate of. Mary O'Sullivan *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Pending.
- Street, Sarah J., estate of. Charles S. Street *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Plymouth County.

- Bisbee, Aelius Marcellus, estate of. Fidelity Trust Company, executors. Petition for license to receive personal estate in Massachusetts. License issued.
- Howard, Horatio, estate of. Eddy P. Dunbar *et al.*, executors. Petition for instructions. Answer claiming tax.
- Keith, Priscilla D., estate of. Samuel E. Barrett, executor. Petition for instructions. Decree.
- Perry, Edward Y., estate of. Petition for reappraisal. Assented to appointment of Alfred W. Putnam as appraiser.

Suffolk County.

- Adams, Julius, estate of. John F. Cronan, administrator. Petition for instructions. Pending.
- Alvord, Emma E., estate of. Joseph M. Trott, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Bachelder, Mary Abbie, estate of. Albert Bachelder, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bachelder, Sarah Jane, estate of. Albert Bachelder, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bachelder, Warren S., estate of. Albert Bachelder, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Boardman, George A., estate of. Charles A. Boardman *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Boyd, Emma C., estate of. John A. Boyd, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Brackett, Joseph, estate of. Ezra M. Smith, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard upon payment of tax.
- Brackett, Sarah A., estate of. Ezra M. Smith, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Bradeen, Nancy S., estate of. Frank C. Dunklee, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bradley, Gordon M., estate of. Parker R. Bradley, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bridge, Nancy Church, estate of. Emma F. Burrill *et al.*, trustees. Petition for reappraisal. Assented to the appointment of Percival A. Evans, Stanley M. Bolster and Pinckney Holbrook as appraisers.
- Brown, Sarah, estate of. Lyman C. Brown, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Brown, Sarah C., estate of. George M. Viall, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bryant, Napoleon B., estate of. Louise J. Bryant, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Burleigh, Mina E., estate of. Will C. Burleigh, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Call, Alvin F., estate of. Harriet A. Call, executrix. Petition for license to receive personal estate. License granted.
- Cameron, Catherine, estate of. Hugh C. Cameron, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Carleton, Joseph P., estate of. Joseph F. Carleton, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cate, George N., estate of. Benjamin F. Greely *et al.*, executors. Petition for extension of time for payment of tax. Assented to extension.
- Chamberlain, Frances J., estate of. Lydia A. Brewster *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Chamberlain, Frances J., estate of. Lydia A. Brewster *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Claffey, John, estate of. Thomas Claffey, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Coleman, James H., estate of. Martha A. Coleman, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Collins, Irene, estate of. Frank S. Collins, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Corcoran, William J., estate of. Michael J. Jordan *et al.*, trustees. Petition for reappraisal. Assented to the appointment of Alfred M. Graham as appraiser.
- Creighton, Susan E. W., estate of. Timothy M. Joy, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Cutts, Susan J., estate of. William H. C. Follansby, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dana, Ruth Charlotte, estate of. Richard H. Dana, petitioner. Petition for reappraisal. Assented to the appointment of Edward W. Grew as appraiser.
- Deming, Mary L., estate of. William H. Sisson, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Driscoll, Sarah J., estate of. Margaret S. Driscoll, executrix. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Duncan, John, estate of. Christy H. Duncan, administratrix. Petition for license to receive personal estate. License granted.
- Dunn, Mary, estate of. Richard O'Brien, executor. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Eckley, Julia A., estate of. Thomas P. Peckham, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Eddy, Annie Goddard, estate of. Charles H. Fiske, executor. Petition for instructions. Decree.
- Eldridge, Eliza, estate of. George H. Buckingham, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Faulkner, Anne S., estate of. Philip Dexter, administrator. Petition for extension of time for payment of tax. Assented to extension.
- Feder, Samuel, estate of. Matilda Feder, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Flint, Caroline H., estate of. James M. Flint, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Flint, Henry, estate of. Luthera Flint, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Flynn, Ellen, estate of. Margaret Chickering, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Ford, Mary, estate of. Patrick Shea, administrator. Petition for license to receive personal estate. Pending. License granted.
- Fox, Jacob, estate of. Edward E. Norton *et al.*, executors. Petition for extension of time for payment of tax and abatement of interest. Assented to extension claiming interest.
- Fox, Jacob, estate of. Edward E. Norton *et al.*, executors. Petition for reappraisal. Wade Keyes appointed appraiser.
- Freeman, Adaline, estate of. Josiah Chase, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Furber, Caroline S., estate of. William H. Small, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Garvey, Bridget, estate of. Cornelius McAuliffe, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Gay, Thomas F., estate of. Edgar L. Carr, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Goddard, Matilda, estate of. Thomas G. Frothingham *et al.*, trustees. Petition for reappraisal. Assented to the appointment of Edward S. Grew as appraiser.
- Gove, Maria E., estate of. John W. Hanson, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard upon payment of tax.

- Hammer, Thorwald F., estate of. Alfred E. Hammer *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hapgood, Warren, estate of. Hiram Johnson *et al.*, executors. Petition for instructions. Pending.
- Harris, Joseph E., estate of. Barnabas Eldridge, administrator. Petition for appointment of appraiser to reappraise estate. Assented to appointment of F. T. Hammond as appraiser.
- Hayes, Claragusta L. McD., estate of. Samuel D. Felker, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Heminway, Henry J., estate of. Charles H. Heminway, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hill, Maria B., estate of. Warren Hill, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- Hillman, John, estate of. Patrick Boland, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Hoehing, Ludwig Ernest, estate of. Philip Stroh *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Hooper, Edward W., estate of. John C. Gray, *et al.*, executors. Petition for extension of time for payment of tax. Attorney-General waived right to be heard.
- Howe, Eliza A., estate of. Ella E. Smith, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Howe, Irving A., estate of. D. J. Lord, administrator. Petition of Treasurer and Receiver-General for payment of tax on certain legacies. Pending.
- Hoyt, Emily, estate of. Joseph T. Bartlett, administrator. Petition for license to receive personal estate. Pending. License granted.
- Hutchins, Sterns, estate of. Joshua M. Addeman, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hyde, Sarah B., estate of. Andreas Blume *et al.*, executors. Petition for instructions. Decree.
- Jackson, Lydia B., estate of. Albert W. Robinson, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Jenkins, Caroline D., estate of. Edward M. Fritts, administrator.
Petition for license to receive personal estate in Massachusetts.
Attorney-General waived right to be heard.
- Johnson, Nanny Wason, estate of. Edward H. Wason, executor.
Petition for license to receive personal estate in Massachusetts.
Pending.
- Jones, Huldah P., estate of. Elmer E. Jones, administrator.
Petition for license to receive personal estate in Massachusetts.
Pending.
- Kelsey, Hosmer, estate of. Duane J. Kelsey, administrator.
Petition for license to receive personal estate in Massachusetts.
Attorney-General waived right to be heard.
- Keniston, Pamela A., estate of. John Keniston, executor. Petition for license to receive personal estate in Massachusetts.
Attorney-General waived right to be heard.
- King, Elizabeth H., estate of. Charles S. Collins, administrator.
Petition for license to receive personal estate. Pending.
- Kinsley, Nathan B., estate of. Frederick R. Kinsley, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Learned, Catherine M., estate of. Kittie A. Lufkin, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lowell, Eliza, estate of. George A. Safford *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Pending.
- Mason, William Powell, estate of. Philip Dexter *et al.*, executors. Petition for extension of time for payment of tax. Assented to extension.
- Mathes, Susan B., estate of. George S. Frost, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Maxwell, Julia R., estate of. Mary H. Dutton, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- McDonald, Syrene, estate of. William H. Haskell, executor. Petition for instructions. Pending.
- McLennan, Isabella Stewart, estate of. John Stewart McLennan *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Mitchell, Mary A., estate of. Ann Maria Mitchell, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Mitchell, Mary Chilton, estate of. Henry Mitchell, executor. Petition for extension of time for payment of tax. Assented to extension.
- Moody, Andrew, estate of. John K. Lord *et al.*, trustees. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Nowell, Franklin F., estate of. Samuel J. Nowell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Nichols, Stephen F., estate of. Perrin W. Nichols, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Odell, Elizabeth Ann, estate of. Ella W. Odell *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Odell, Mary I., estate of. Joseph W. Odell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Odlin, Augusta F., estate of. John H. Robbins, executor. Petition for instructions as to payment of tax. Decree.
- Packard, Julia A., estate of. George O. Packard, administrator. Petition for license to receive personal estate. License granted.
- Paige, John C., estate of. J. H. Benton, Jr., executor. Petition for extension of time for payment of tax. Assented to extension.
- Paine, Algernon H., estate of. Byron C. Waite, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Parsons, Warren, estate of. Frederic D. Parsons, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Patterson, Frank W., estate of. William D. Pennell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Perkins, Armine, estate of. Moses A. Perkins, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pickering, Mary P., estate of. Fannie C. Heffinger, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pratt, Franklin S., estate of. Charles H. Pratt, executor. Petition for instructions. Decree.
- Preston, Frances Marion, estate of. Thomas W. Merrill, trustee. Petition for instructions. Answer filed claiming tax.

- Purmort, Miner T., estate of. Hannah C. Purmort, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Randlett, Nathan H., estate of. George F. Randlett, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Richards, Louise S., estate of. Charles S. Richards, administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- Richmond, Magdelaine M., estate of. John W. Weed, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Richardson, John C., estate of. Frank D. Appleton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Robinson, Isaiah S., estate of. Alfred S. Woodward, petitioner. Petition for instructions. Decree.
- Rook, George A., estate of. Annie M. McDonald, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Rotch, Helen Morgan, estate of. Thomas Morgan Rotch, trustee. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Russell, Susan H., estate of. John S. Russell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Shapleigh, Moses W., estate of. George E. Smith *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Shaw, Sarah Jane, estate of. Martha Ann Sawson, administratrix. Petition for license to receive personal estate in Massachusetts. Pending.
- Smead, Charles B., estate of. Frederick Z. Dickinson, administrator. Petition for license to receive personal estate. License granted.
- Smith, Almeda A., estate of. Marion F. Smith, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Smith, Edward M., estate of. Andrew G. Fearing, Jr., *et al.*, executors. Petition for reappraisal. Assented to the appointment of Charles G. Smith, R. Elmer Townsend and Stanley M. Bolster as appraisers.
- Snee, Bridget, estate of. Mary Doyle, executrix. Petition for license to receive personal estate in Massachusetts. Pending.

- Spalding, Mary Ann, estate of. George E. Clarke, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Spence, Virginia Waldron, estate of. Ross N. Bowers, executor. Petition for license to receive personal estate. License granted.
- Stackpole, John, estate of. Emily T. Stackpole, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stevens, E. A., estate of. Georgia A. Stevens, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stevens, Ruth T., estate of. Frank Houghton, executor. Petition for extension of time for payment of tax. Assented to extension.
- Stewart, Harriet M., estate of. Albert A. Stewart, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Thompson, Laforest H., estate of. W. W. Miles, administrator. Petition for license to receive personal estate. License granted.
- Thompson, Mary G., estate of. John G. Thompson, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Thompson, Susanna, estate of. Charles H. Hersey, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wheeler, Owen, estate of. Wm. N. Penney *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- White, Henrietta N., estate of. Mary A. P. White, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Williams, Charles, estate of. John Ballantyne, Jr., executor. Petition for instructions and extension of time for payment of tax. Decree.
- Wilson, Maria G., estate of. William R. Wilson, executor. Petition for extension of time for payment of tax. Assented to extension.
- Wolcott, Roger, estate of. Francis C. Welch *et al.*, executors. Petition for extension of time for payment of tax. Assented to extension.
- Woodbury, William R., estate of. Sidney H. Woodbury, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

Woods, Henry, estate of. Henry D. Woods *et al.*, executors. Petition for extension of time for payment of tax. Pending.

Woodward, Edward G., estate of. George S. Seaverance *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Worcester County.

Axtell, Seth J., estate of. William F. Axtell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bacon, Maria A., estate of. Stephen H. Bacon, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Ball, Jane E., estate of. Julia B. Thayer *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bradford, Alzina, estate of. Fred A. Lewis, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Braman, Martha A., estate of. Fred L. Aldrich, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Chandler, Lydia J., estate of. Hattie B. Reed, executrix. Petition for license to receive personal estate in Massachusetts. Petition allowed.

Child, William M., estate of, George B. Oswell *et al.*, trustees. Petition for license to sell real estate in Massachusetts and transfer proceeds. Pending.

Conway, James, estate of. John Ahern, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Dana, Jonathan P., estate of. Charles B. Sherman, executor. Petitions for reappraisal. Assented to the appointment of Samuel C. Willis as appraiser.

Emerson, George W., estate of. Fanny B. Emerson, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Evans, Arthur M., estate of. Helen P. Evans, executrix. Petition for reappraisal. Assented to appointment of Charles A. Kably, J. Otis Sibley and Henry W. Fowler as appraisers.

Fisher, George W., estate of. Ella M. Fisher, executrix. Petition for extension of time for payment of tax. Assented to extension.

- Fitzpatrick, Thomas, estate of. Henry I. Whitney, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- French, Jotham A., estate of. Mary A. French, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Gilson, Alice L., estate of. Henry S. Gilson, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hayward, Henry J., estate of. Hattie M. Hayward, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Kinnicutt, Amy, estate of. Lincoln N. Kinnicut, executor. Petition for instructions. Pending.
- Moorhouse, Eunice, estate of. Oscar Schumway, executor. Petition for extension of time for payment of tax. Assented to extension.
- Pierce, Mary A., estate of. Joseph F. Brennan, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Prince, Ophelia E., estate of. Frank A. Prince, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Putnam, Luke, estate of. Ira F. Harris, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Rice, Alice M., estate of. Charles M. Rice, executor. Petition for instructions. Decree. Appealed by petitioner to Supreme Judicial Court. Pending.
- Richards, George R., estate of. Gardner N. Cobb *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Richardson, Mary L., estate of. Frank L. Dean, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Richardson, Rebecca E., estate of. George A. Tilden, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Richardson, Sarah, estate of. Union Trust Company, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Runyan, Elizabeth F., estate of. Frank E. Gleason, administrator. Petition for license to receive personal estate. Petition dismissed.

- Scannell, Dennis, estate of. William F. Harding, executor. Petition for reappraisal of estate. Attorney-General waived right to be heard on return of appraiser.
- Simmons, John A., estate of. Harriet L. Currier, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stearns, Benjamin F., estate of. Orsemor S. Holden, administrator. Petition for license to receive personal estate. Attorney-General waived right to be heard.
- Sylvester, Augusta P., estate of. Ella E. Marden, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Tandy, Julia A., estate of. Elisha M. Kempton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Upham, Joseph B., estate of. Whited H. Upham, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Upham, Mary A., estate of. John W. Lindsey, executor. Petition for leave to file substitute inventory. Petition allowed.
- Way, Ormond B., estate of. James A. Burleigh, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Webber, Martha L., estate of. Rhoda M. Barrett *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wilson, Persis S., estate of. George F. Merriam, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard on payment of tax.
- Woods, Francis H., estate of. Caroline E. Woods, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

PUBLIC CHARITABLE TRUSTS.

Bristol County.

Leonard, Elizabeth G., estate of. Francis B. Greene, executor. Petition for instructions. Attorney-General waived right to be heard.

Essex County.

Essex Agricultural Society *v.* Massachusetts General Hospital Corporation and the Attorney-General. Petition to sell real estate and to apply the doctrine of *cy-pres*. Service accepted. Petition dismissed. Petitioner appealed. Pending.

Hampden County.

Elliott, Augustus C., estate of. Charles H. Barrows, administrator. Petition for instructions as to method of carrying out a charitable bequest. Pending.

Middlesex County.

Bentley, Samuel, estate of. Alice Maud Bentley *et al.*, petitioners. Petition to Supreme Judicial Court for compromise of will. Assented to compromise.

Donovan, Julia A., estate of. Edward F. Slattery, petitioner. Petition for instructions and the appointment of a trustee. Pending.

Foster, John, estate of. Petition for the appointment of a trustee. Attorney-General waived right to be heard.

Osgood, George C., *et al.* *v.* John Z. Rogers *et al.* Bill in equity to determine the disposition of the Rogers Fund. Pending.

Walcott, John B., estate of. Milton E. Smith *et al.*, overseers of the poor of Natick, trustees. Petition for license to sell certain shares of stock. License granted.

Norfolk County.

Mann, Jonathan, estate of. John F. Brown *et al.*, trustees. Petition for license to sell land. Attorney-General waived right to be heard.

Mann, Jonathan, estate of. John F. Brown *et al.*, trustees. Petition for leave to sell real estate. Attorney-General waived right to be heard.

Wilder, Charles T., estate of. Herbert A. Wilder *et al.*, executors. Petition for license to sell real estate. Attorney-General waived right to be heard.

Suffolk County.

Billings, Robert C, estate of. Minns *et al. v. Billings et al.* Bill in equity in the Supreme Judicial Court for instructions. Reserved for the determination of the full court. Pending.

Brigham, Peter Bent, estate of. Bill in equity in the Circuit Court of the United States to determine the validity of certain bequests for charitable purposes. Pending.

Bussey, Benjamin, estate of. Bill in equity to authorize trustees of a public charitable trust to sell land. Pending.

Franklin, Benjamin, estate of. Petition of the Attorney-General for appointment of trustees under will of Benjamin Franklin. Henry L. Higginson, Francis C. Welch, A. Shuman, Chas. T. Gallagher, Rev. Chas. W. Duane, Stopford Brooke and Alexander K. McLennan appointed trustees. Pending.

Hancock, Lydia, estate of. William P. Fowler *et al.*, executors. Petition to the Supreme Judicial Court for leave to sell real estate devised for charitable purposes. Attorney-General waived right to be heard.

Liversidge, Thomas, estate of. Horatio N. Glover *et al.*, trustees. Petition for leave to sell real estate. Attorney-General waived right to be heard.

Messerve, Hopley T., estate of. George H. Penderghast, executor. Petition regarding a public charitable trust. Pending.

Murray, Patrick, estate of. Petition for appointment of a master to devise a scheme for distribution of trust funds. Pending.

Packard, Sylvanus, estate of. Trustees of Tufts College, petitioners. Petition to Supreme Judicial Court for leave to sell real estate. Attorney-General waived right to be heard.

Redding, Mary, estate of. Mabie, administrator, *v. Leach*, executor, and Attorney-General. Bill in equity in the Supreme Judicial Court concerning a public charitable trust. Pending.

Smith, James, estate of. Attorney-General *v. Abner C. Goodell*, administrator. An information asking the court to decree a scheme for carrying out a public charity. Decree. See 180 Mass. 538.

Thompson, Thomas, estate of. Minot, trustee, *v. Attorney-General*. Bill in equity regarding a public charitable trust. Pending.

Watterson, Robert C., estate of. Robert W. Lord, trustee. Public charitable trust. Petition for leave to distribute a portion of the estate. Pending.

Whitney, Mary T., estate of. George E. Bullard *et al.*, trustees. Petition to release interest in real estate. Assented to petition.

Williams, Charles, estate of. John Ballantyne, [Jr., executor. Petition to the Supreme Judicial Court for instructions. Pending.

Worcester County.

Morris, Judah, estate of. American Unitarian Association, petitioner. Petition for the appointment of a trustee. Assented to the appointment of the petitioner.

The following cases have been brought for alleged land damages incurred in the alteration of grade crossings. The Commonwealth, being obliged under the statutes to pay at least twenty-five per cent. of the expenses incurred in the alteration of all grade crossings, has in all cases been made a party thereto.

Commonwealth of Massachusetts *v.* City of Boston *et als.* Superior Court, Suffolk County. Pending.

Commonwealth of Massachusetts *v.* City of Boston *et als.* Superior Court, Suffolk County. Pending.

Robert Codman *et als. v.* New England Railroad Company *et als.* Superior Court, Suffolk County. Pending.

City of Boston *v.* Boston Wharf Company *et als.* Superior Court, Suffolk County. Pending.

Bridget Ballentine *et al. v.* Town of Gardner. Superior Court, Worcester County. Pending.

George H. Sprague *v.* Fitchburg. Superior Court, Worcester County. Pending.

Putnam Machine Company *v.* Fitchburg. Superior Court, Worcester County. Pending.

Levi W. Phelps *v.* Fitchburg Railroad. Superior Court, Middlesex County. Pending.

Susan C. Dickinson *et al. v.* Fitchburg. Superior Court, Worcester County. Pending.

Commonwealth *v.* Boston Terminal Company. Superior Court, Suffolk County. Pending.

Commonwealth *v.* Boston Terminal Company. Superior Court, Suffolk County. Pending.

SUITS CONDUCTED BY THE ATTORNEY-GENERAL IN BEHALF OF STATE BOARDS AND COMMISSIONS.

The following cases have been reported to this department by State boards and commissions, to be conducted by the Attorney-General or under his direction, pursuant to the provisions of St. 1896, c. 490:—

1. METROPOLITAN PARK COMMISSION.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by the said commission.

Essex County.

Allen, Lucy R., *v.* Commonwealth. Pending.

Hay, Allan, *v.* Commonwealth. Trial by jury. Pending before full court on question of interest.

Murphy, Michael, *v.* Commonwealth. Pending.

Woodbury, John P., *v.* Commonwealth. Pending.

Middlesex County.

Alther, Henry J., *v.* Commonwealth. Settled by agreement.

Alther, Julia, *v.* Commonwealth. Settled by agreement.

Ames, Nathaniel P., *v.* Commonwealth. Settled by agreement.

Barrett, Charles M., *v.* Commonwealth. Pending.

Bean, Charlotte, *et als.* *v.* Commonwealth. Pending.

Bench, John, *v.* Commonwealth. Settled by agreement.

Bench, Thomas, *v.* Commonwealth. Settled by agreement.

Benoit, Eugene C., *v.* Commonwealth. Settled by agreement.

Blank, Philip J., *et al.* *v.* Commonwealth. Settled by agreement.

Blank, Philip J., *et al.* *v.* Commonwealth. Settled by agreement.

Bragdon, Louis G., *v.* Commonwealth. Pending.

Bridge, Edmund, *v.* Commonwealth. Pending.

Brusendorff, Victor, *et al.* *v.* Commonwealth. Settled by agreement.

Burrows, Jane, *et al.* *v.* Commonwealth. Pending.

Campbell, Catherine B., *v.* Commonwealth. Settled by agreement.

Carret, James R., trustee, *v.* Commonwealth. Pending.

- Chandler, Frank E., *v. Commonwealth*. Trial by jury.
- Chase, Juliana, *et al. v. Commonwealth*. Settled by agreement.
- Clark, David O., *et al. v. Commonwealth*. Pending.
- Clarke, Nathan D. A., *v. Commonwealth*. Settled by agreement.
- Clarke, Nathan D. A., *v. Commonwealth*. Settled by agreement.
- Clarke, Nathan D. A., *v. Commonwealth*. Settled by agreement.
- Clarke, Nathan D. A., *v. Commonwealth*. Settled by agreement.
- Connors, Hannah, *v. Commonwealth*. Settled by agreement.
- Cordingly, William S., *v. Commonwealth*. Pending.
- Corey, Henrietta E., *v. Commonwealth*. Settled by agreement.
- Corey, Henrietta E., *v. Commonwealth*. Settled by agreement.
- Curtis, Charles P., trustee, under the will of John M. Williams, *v. Commonwealth*. Pending.
- DeCoursey, John J., *v. Commonwealth*. Settled by agreement.
- Dowd, Martha A., *v. Commonwealth*. Trial by jury.
- Dwyer, Michael F., *v. Commonwealth*. Pending.
- Early, James A., *v. Commonwealth*. Settled by agreement.
- Freeman, Helen A., *v. Commonwealth*. Pending.
- Gaffey, Maria H., *v. Commonwealth*. Settled by agreement.
- Gould, Alice A., *v. Commonwealth*. Trial by jury.
- Gould, Alice A., *et al. v. Commonwealth*. Trial by jury.
- Hadley, Benjamin, *v. Commonwealth*. Trial by jury.
- Hadley, Benjamin, *v. Commonwealth*. Trial by jury.
- Hadley, Benj., *et al. v. Commonwealth*. Settled by agreement.
- Hadley, Benj., *et al. v. Commonwealth*. Settled by agreement.
- Hadley, Benj., *v. Commonwealth*. Settled by agreement.
- Hadley, Benj., *v. Commonwealth*. Settled by agreement.
- Hall, Charles A., *v. Commonwealth*. Trial by jury.
- Harrington, John A., *v. Commonwealth*. Settled by agreement.
- Hatch, George S., *v. Commonwealth*. Settled by agreement.
- Hatch, George S., *et al. v. Commonwealth*. Settled by agreement.
- Hefner, Hannah J., *et al. v. Commonwealth*. Settled by agreement.
- Hemenway, Alfred, *v. Commonwealth*. Pending.
- Hodges, Arthur J., *v. Commonwealth*. Settled by agreement.
- Holton, Amy W., *v. Commonwealth*. Trial by jury.
- Holton, Amy W., *v. Commonwealth*. Settled by agreement.
- Jackson, Walton P. S., *v. Commonwealth*. Pending.
- Jones, William H., *v. Commonwealth*. Settled by agreement.
- Lawrence, Samuel C., *v. Commonwealth*. Pending.
- Lovewell, Harriet R., *v. Commonwealth*. Settled by agreement.
- Lynde, A. Selwyn, administrator, *v. Commonwealth*. Settled by agreement.

- Lyon, Weltha G., *v. Commonwealth*. Pending.
- McSweeney, Eugene G., *v. Commonwealth*. Pending.
- O'Hara, Daniel, *et al. v. Commonwealth*. Pending.
- O'Riorden, Patrick, *v. Commonwealth*. Trial by jury.
- O'Riorden, Patrick, *v. Commonwealth*. Settled by agreement.
- Peterson, Jacob J. S., *v. Commonwealth*. Settled by agreement.
- Pratt, Marland L., *v. Commonwealth*. Trial by jury.
- Phinney, Eliza B., *v. Commonwealth*. Pending.
- Rawson, Warren W., *v. Commonwealth*. Pending.
- Reinhard, Adam, *et al. v. Commonwealth*. Settled by agreement.
- Rich, Mabel C., *v. Commonwealth*. Settled by agreement.
- Robertson, John R., *v. Commonwealth*. Settled by agreement.
- Rogers, Frank R., *et al.*, executors of Joseph F. Wilson, *v. Commonwealth*. Settled by agreement.
- Rogers, Frank R., *et al.*, executors of the estate of Joseph F. Wilson, *v. Commonwealth*. Settled by agreement.
- Rogers, Frank R., *et al.*, executors of the estate of Joseph F. Wilson, *v. Commonwealth*. Settled by agreement.
- Rogers, Frank R., *et al.*, executors of the estate of Joseph F. Wilson, *v. Commonwealth*. Pending.
- Sewall, George F., *et al. v. Commonwealth*. Settled by agreement.
- Shanahan, Michael, *v. Commonwealth*. Trial by jury.
- Smith, G. Edward, *v. Commonwealth*. Settled by agreement.
- Smith, G. Edward, *v. Commonwealth*. Settled by agreement.
- Snow, Edward L., *v. Commonwealth*. Trial by jury.
- Stevens, J. Elizabeth, *et al.*, heirs of Richard Dexter, *v. Commonwealth*. Settled by agreement.
- Stewart, Martha P., *v. Commonwealth*. Pending.
- Stewart, Martha P., *v. Commonwealth*. Pending.
- Stone, Joseph, *et als. v. Commonwealth*. Pending.
- Sullivan, Daniel P., *et al. v. Commonwealth*. Settled by agreement.
- Symmes, Arthur C., *v. Commonwealth*. Settled by agreement.
- Viles, Alden E., *et al. v. Commonwealth*. Pending.
- Viles, Daniel F., *et al. v. Commonwealth*. Pending.
- Warren, Daniel, *v. Commonwealth*. Pending.
- Warren Institution for Savings *et al. v. Commonwealth*. Settled by agreement.
- Welch, Albert W., *v. Commonwealth*. Settled by agreement.
- Wellington, James E., *v. Commonwealth*. Settled by agreement.
- Wellington, James E., *et al.*, trustees, *v. Commonwealth*. Settled by agreement.

- Wells, Edwin H., *et als.* v. Commonwealth. Settled by agreement.
- Welsh, Willard, *et al.* v. Commonwealth. Settled by agreement.
- Whitney, Alice F., v. Commonwealth. Settled by agreement.
- Whitney, Arthur E., *et al.* v. Commonwealth. Settled by agreement.
- Whitney, John R., *et al.*, trustees, v. Commonwealth. Pending.
- Woods, Livonia S., v. Commonwealth. Settled by agreement.

Norfolk County.

- Bowditch, Ernest W., v. Commonwealth. Settled by agreement.
- Bowley, Anna M., *et al.* v. Commonwealth. Settled by agreement.
- Cane, Edmund, v. Commonwealth. Settled by agreement.
- Carter, Charles E., *et al.* v. Commonwealth. Pending.
- Chase, Elvira M., v. Commonwealth. Settled by agreement.
- Chick, Winthrop H., v. Commonwealth. Pending.
- Davenport, Charles, v. Commonwealth. Settled by agreement.
- Dean, Henry M., v. Commonwealth. Trial by jury.
- DeLue, George B., v. Commonwealth. Settled by agreement.
- Denny, John W., v. Commonwealth. Settled by agreement.
- Devlin, Mary A., v. Commonwealth. Trial by jury.
- Foster, Alfred, v. Commonwealth. Settled by agreement.
- Fox, Catherine, v. Commonwealth. Settled by agreement.
- Gallagher, Joseph H., *et al.* v. Commonwealth. Pending.
- Glover, Horatio N., v. Commonwealth. Settled by agreement.
- Hamblin, Howard M., v. Commonwealth. Pending.
- Hamblin, Howard M., v. Commonwealth. Pending.
- Harlow, William H., *et als.*, executors, v. Commonwealth. Pending.
- Hawes, Charles E., v. Commonwealth. Pending.
- Hayden, John E. V., v. Commonwealth. Pending.
- Higgins, Henry M., v. Commonwealth. Pending.
- Howe, Kittie M., v. Commonwealth. Pending.
- Kennedy, John, v. Commonwealth. Trial by jury.
- Klous, Seaman, v. Commonwealth. Referred to auditor. Trial before auditor. Pending.
- Klous, Seman, v. Commonwealth. Pending.
- MacDonnell, Mary A., v. Commonwealth. Pending.
- Mahoney, Dennis W., *et al.* v. Commonwealth. Pending.
- Marron, Philip, *et al.* v. Commonwealth. Settled by agreement.
- McGowan, Andrew, v. Commonwealth. Settled by agreement.
- McGrath, Thomas, v. Commonwealth. Settled by agreement.
- McKenna, Elizabeth, v. Commonwealth. Trial by jury.
- Meek, William T., v. Commonwealth. Pending.
- Milton, Inhabitants of, v. Commonwealth. Settled by agreement.

New England Trotting Horse Breeders' Association *v.* Commonwealth. Settled by agreement.

Pope, Hannah C., *v.* Commonwealth. Pending.

Putnam, George, *et al.*, trustees of Henry L. Pierce, *v.* Commonwealth. Settled by agreement.

Reardon, Ellen, *v.* Commonwealth. Trial by jury.

Reardon, Ellen, *v.* Commonwealth. Pending.

Reutemann, Charles, *v.* Commonwealth. Pending.

Russell, James S., *v.* Commonwealth. Settled by agreement.

Schultze, Gustav A., *v.* Commonwealth. Pending.

Scott, Jane W., *v.* Commonwealth. Pending.

Squantum Yacht Club *v.* Commonwealth. Pending.

Stack, John, *v.* Commonwealth. Trial by jury.

Stack, John, trustee, *v.* Commonwealth. Pending.

Toole, Martin, *v.* Commonwealth. Pending.

Washburn, George F., *v.* Commonwealth. Pending.

Willcomb, George, *v.* Commonwealth. Settled by agreement.

Willcomb, George, *v.* Commonwealth. Settled by agreement.

Plymouth County.

Foster, Charles H., *v.* Commonwealth. Settled by agreement.

Gardner, Mary Elinor, *v.* Commonwealth. Settled by agreement.

Graham, Mary E., *v.* Commonwealth. Settled by agreement.

Roman, Frank A., *v.* Commonwealth. Pending.

Suffolk County.

Adams, Adoniram J., *v.* Commonwealth. Settled by agreement.

Atkins, Florence R., *v.* Commonwealth. Pending.

Bamford, Albert J., *et als.* *v.* Commonwealth. Pending.

Boston & Revere Electric Street Railway Company *v.* Commonwealth. Pending.

Brown, Albert J., *v.* Commonwealth. Settled by agreement.

Clark, Theodore E., *v.* Commonwealth *et al.* Pending.

Conness, John, *v.* Commonwealth. Pending.

Conness, John, *v.* Commonwealth. Pending.

Coughlin, Abbie F., *v.* Commonwealth. Pending.

Donnelly, James J., *v.* Commonwealth. Trial by jury.

Dresser, Mary A. P., *v.* Commonwealth. Pending.

Dresser, William R., *v.* Commonwealth. Pending.

Emerson, Catherine, trustee, *v.* Commonwealth. Trial by jury.

Hall, Frances J., *et als.* *v.* Commonwealth. Pending.

Hazlett, John P., *v.* Commonwealth. Pending.

Jessop, Ann Elizabeth, *v.* Commonwealth. Pending.

Jones, Alfred E., *v.* Commonwealth. Pending.

- Jones, Alfred E., *v.* Commonwealth. Pending.
- Jones, Charles A., *v.* Commonwealth. Pending.
- Jones, Charles A., *v.* Commonwealth. Pending.
- Jones, Francis A., *v.* Commonwealth. Pending.
- Jones, Francis A., *v.* Commonwealth. Pending.
- Jones, George H., *et al. v.* Commonwealth. Settled by agreement.
- Jones, George H., *et al. v.* Commonwealth. Settled by agreement.
- Jones, Robert J., *v.* Commonwealth. Pending.
- Jones, Robert J., *v.* Commonwealth. Pending.
- Jones, Sarah E., *v.* Commonwealth. Pending.
- Jones, Sarah E., *v.* Commonwealth. Pending.
- Lynn & Boston Railroad Company *v.* Commonwealth. Pending.
- Martine, Abba M., *v.* Commonwealth. Pending.
- Martine, Abba M., *v.* Commonwealth. Pending.
- Mayers, John H., executor, *v.* Commonwealth. Pending.
- Mitchell, Henry, *et al. v.* Commonwealth. Referred to Wellington Wells, auditor. Tried before auditor.
- New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
- New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
- New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
- New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
- New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
- New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
- New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
- New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.
- Read, Augustus H., *et al. v.* Commonwealth. Pending.
- Ring, Constant Q., *v.* Commonwealth. Pending.
- Rogers, Mary E., *v.* Commonwealth. Pending.
- Ryan, F. Henrietta, *v.* Commonwealth. Pending.
- Singleton, Mary E., *v.* Commonwealth. Tried by jury.
- Skilton, Elizabeth A., *v.* Commonwealth. Pending.
- Skilton, Elizabeth A., *v.* Commonwealth. Pending.
- Smith, Emma, *v.* Commonwealth. Pending.
- Somerby, Julianna H., *v.* Commonwealth. Pending.
- Streeter, Susan S. T., *v.* Commonwealth. Pending.

Thayer, Joseph Henry, *et al. v. Commonwealth.* Pending.
 Wadsworth, P. Briggs, *v. Commonwealth.* Pending.
 Wadsworth, Susan, *v. Commonwealth.* Pending.
 Warner, Joseph B., *et al. v. Commonwealth.* Pending.
 Watson, Sarah B., *v. Commonwealth.* Pending.
 White, Daniel L., *v. Commonwealth.* Pending.
 White, Daniel L., *v. Commonwealth.* Pending.
 Wyman, George W., *v. Commonwealth.* Pending.
 Young, Elizabeth E., *v. Commonwealth.* Pending.
 Young, Elizabeth E., *v. Commonwealth.* Pending.

2. METROPOLITAN WATER AND SEWERAGE BOARD.

Petitions to the Supreme Judicial and Superior Courts for assessment of damages alleged to have been sustained by the taking of land, and rights and easements in land, by said Board.

Middlesex County.

Ballou, Chloe Ann, *v. Commonwealth.* Settled by agreement.
 Boston & Albany Railroad Company *v. Commonwealth.* Pending.
 Bowditch, Elizabeth F., *et al. v. Commonwealth.* Pending.
 Buck, William H., *v. Commonwealth.* Pending.
 Cameron, Katherine S., *v. Commonwealth.* Pending.
 Commonwealth *v. Boston & Albany Railroad Company.* Pending.
 Dunn, Johanna T., *v. Commonwealth.* Pending.
 Framingham Water Company *v. Commonwealth.* Pending.
 Malden *v. Commonwealth.* Pending.
 Malden, Medford and Melrose *v. Commonwealth.* Pending.
 Medford *v. Commonwealth.* Pending.
 Melrose *v. Commonwealth.* Pending.
 Nashua River Paper Company *et al. v. Commonwealth.* Pending.
 Perkins, Robert F., *v. Commonwealth.* Pending.
 Shaw, Francis, *v. Commonwealth.* Pending.
 Stone, Joseph, *et al. v. Commonwealth.* Pending.
 Vose, Abner S., *v. Commonwealth.* Pending.
 Wadsworth, Ida E., *v. Commonwealth.* Settled by agreement.

Norfolk County.

Burrell, Emma A., *v. Commonwealth.* Discontinued.
 Flint, Charles L., *v. Commonwealth.* Pending.
 Havahan, Francis J., *v. Commonwealth.* Pending.
 Hodgkinson, Charles C., *v. Commonwealth.* Pending.
 Hunt, Henry W., *et al. v. Commonwealth.* Trial by jury. Pending before full court on exceptions.
 Lowell, Charles, *v. Commonwealth.* Pending.

Scheffreen, Jacob, *v. Commonwealth.* Pending.
Tyndale, Theodore H., *v. Commonwealth.* Pending.
Veale, Peter P., *v. Commonwealth.* Trial by jury.

Suffolk County.

Boston *v. Commonwealth.* Trial before auditor. Pending.
Boston *v. Commonwealth.* Trial by jury.
Boston *v. Kingman et al.* Settled by agreement.
Boston & Albany Railroad Company *v. Commonwealth.* Pending.
Evangelical Lutheran Church for Works of Mercy *v. Commonwealth.* Pending.
Finneran, William, *v. Commonwealth.* Settled by agreement.
Harvard College *v. Commonwealth.* Settled by agreement.
Noon, Margaret, *v. Commonwealth.* Pending.
Richards, Annette *et al. v. Commonwealth.* Settled by agreement.
Sheehan, John, *v. Commonwealth.* Settled by agreement.
Stone, Jasper W., *et al., administrators, v. Commonwealth.* Pending.
Stone, Joseph, *et als. v. Commonwealth.* Pending.

Worcester County.

Allen, George S., *v. Commonwealth.* Trial before commissioners.
Allen, Olive E., *v. Commonwealth.* Dismissed.
American Telephone and Telegraph Company *v. Commonwealth.* Pending.
American Telephone and Telegraph Company *v. Commonwealth.* Pending.
Arkwell, Edward, *v. Commonwealth.* Trial before commissioners.
Ayer, Eliza A., *v. Commonwealth.* Referred to commissioners. Pending.
Bacon, Emory A., *v. Commonwealth.* Referred to commissioners. Pending.
Bacon, Marinna, *v. Commonwealth.* Referred to commissioners. Pending.
Ballou, Chloe Ann, *v. Commonwealth.* Settled by agreement.
Ballou, Chloe A., *v. Commonwealth.* Settled by agreement.
Barry, Ellen A., *v. Commonwealth.* Referred to commissioners. Pending.
Bathrick, Dorothy P., *v. Commonwealth.* Settled by agreement.
Bemis, Elevyn H., *v. Commonwealth.* Pending.
Berlin, Andrew, *v. Commonwealth.* Referred to commissioners. Pending.
Bigelow Carpet Company *v. Commonwealth.* Pending.

- Bigelow Carpet Company *v.* Commonwealth. Pending.
- Bigelow Carpet Company *v.* Commonwealth. Pending.
- Bigelow Carpet Company *v.* Commonwealth. Pending.
- Bigelow, Joseph M., *v.* Commonwealth. Referred to commissioners. Settled by agreement.
- Bigelow, Joseph M., *v.* Commonwealth. Referred to commissioners. Settled by agreement.
- Bond, Louis, *v.* Commonwealth. Referred to commissioners. Pending.
- Bosworth, Effie M., *v.* Commonwealth. Referred to commissioners. Trial before commissioners.
- Bourdon, Joseph, *v.* Commonwealth. Trial before commissioners.
- Boyd, Andrew, *v.* Commonwealth. Referred to commissioners. Pending.
- Boynton, Abigail, *v.* Commonwealth. Settled by agreement.
- Boynton, Henry A., *v.* Commonwealth. Referred to commissioners. Pending.
- Blunt, Isabelle M., *v.* Commonwealth. Trial before commissioners.
- Bradley, Patrick, *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
- Brigham, Eunice F., *et al. v.* Commonwealth. Referred to commissioners. Pending.
- Bruce, William M., *v.* Commonwealth. Referred to commissioners. Pending.
- Buck, Delia J., *v.* Commonwealth. Pending.
- Buck, William H., *v.* Commonwealth. Referred to auditor. Pending.
- Buck, William H., *v.* Commonwealth. Pending.
- Burgess, Thomas H., *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
- Burke, Nellie E., *v.* Commonwealth. Settled by agreement.
- Carville, Clarence, *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
- Cather, William J., *v.* Commonwealth. Settled by agreement.
- Chandler, Charles H., *et al. v.* Commonwealth. Trial before commissioners.
- Chapman *et al. v.* Commonwealth. Referred to commissioners. Pending.
- Chapman, Sarah, *v.* Commonwealth. Referred to commissioners. Pending.

- Chapman, Walter E., *v.* Commonwealth. Referred to commissioners. Pending.
- Chapman, Walter E., *v.* Commonwealth. Referred to commissioners. Pending.
- Chase, Frances H., administratrix, *v.* Commonwealth. Referred to commissioners. Pending.
- Cleary, Lawrence G., *v.* Commonwealth. Trial before commissioners.
- Coolidge, William F., *v.* Commonwealth. Settled by agreement.
- Cooper, Joseph, *v.* Commonwealth. Settled by agreement.
- Cotting, Chas. U., *et als.* *v.* Commonwealth. Referred to commissioners. Pending.
- Counter, Fred, *v.* Commonwealth. Pending.
- Cowee, Edward A., *v.* Commonwealth. Pending.
- Cowee, Edward A., *v.* Commonwealth. Pending.
- Cowee, Edward A., *v.* Metropolitan Water Board and Commonwealth. Pending.
- Cowee, Edward A., *v.* Metropolitan Water Board and Commonwealth. Pending.
- Cowee, Edward A., *v.* Metropolitan Water Board and Commonwealth. Pending.
- Cowee, Edward A., *v.* Metropolitan Water Board and Commonwealth. Pending.
- Cowee, Edward A., *v.* Metropolitan Water Board and Commonwealth. Pending.
- Cowee, Hattie L., *v.* Metropolitan Water Board and Commonwealth. Pending.
- Crooker, Ansel F., *v.* Commonwealth. Settled by agreement.
- Cunningham, Robert, *et al.* *v.* Commonwealth. Settled by agreement.
- Cunliffe, John, *v.* Commonwealth. Referred to commissioners. Pending.
- Cutting, Mary F., *v.* Commonwealth. Referred to commissioners. Pending.
- Davis, John K., *v.* Commonwealth. Referred to commissioners. Pending.
- Dee, John, *v.* Commonwealth. Referred to commissioners. Pending.
- Dolan, Catherine, *v.* Commonwealth. Referred to commissioners. Pending.
- Dorr, James, *v.* Commonwealth. Referred to commissioners. Pending.
- Dorr, James, *v.* Commonwealth. Referred to commissioners. Pending.

- Dorr, James, *v. Commonwealth*. Pending.
- Dusoe, Charles, *v. Commonwealth*. Referred to commissioners. Pending.
- Earle, William A., *v. Commonwealth*. Trial before commissioners. Reserved for full court. Case recommitted to commissioners. Pending.
- Fahey, Timothy, *v. Commonwealth*. Settled by agreement.
- Fairbanks, Edwin C., *v. Commonwealth*. Trial before commissioners. Reserved for full court. Pending.
- Felt, Charles W., *v. Commonwealth*. Dismissed.
- Fiske, George A., *v. Commonwealth*. Referred to commissioners. Pending.
- Fitch, Andrew L., *v. Commonwealth*. Pending.
- Flagg, Geo. A., *v. Commonwealth*. Pending.
- Flagg, Hannah E., *v. Commonwealth*. Settled by agreement.
- Fletcher, Elizabeth R., *v. Commonwealth*. Settled by agreement.
- Flint, Eunice J., *v. Commonwealth*. Referred to commissioners. Settled by agreement.
- Foster, Amanda, *v. Commonwealth*. Pending.
- Fowle, Waldo, *v. Commonwealth*. Referred to commissioners. Pending.
- Fred, Esther, *v. Commonwealth*. Dismissed.
- Frye, John A., *v. Commonwealth*. Settled by agreement.
- Garfield, Silas, *v. Commonwealth*. Settled by agreement.
- Gavin, Catherine, *v. Commonwealth*. Tried before commissioners. Reserved for full court. Rescript.
- George, Nathan D., *v. Commonwealth*. Referred to commissioners. Pending.
- Goodale, Aaron, *v. Commonwealth*. Referred to commissioners. Pending.
- Goodale, Francis W. M., *v. Commonwealth*. Dismissed.
- Goodale, Mary, *v. Commonwealth*. Settled by agreement.
- Gorham, Laura N., *v. Commonwealth*. Dismissed.
- Graichen, Theresa Ernestine, *v. Commonwealth*. Pending.
- Harper, Edward A., *v. Commonwealth*. Trial before commissioners.
- Harper, Edward A., *v. Commonwealth*. Trial before commissioners.
- Harris, Charles M., *v. Commonwealth*. Referred to commissioners. Pending.
- Harris, Melissa, *v. Commonwealth*. Trial before commissioners.
- Haskell, John C., *v. Commonwealth*. Referred to commissioners. Pending.
- Hastings *et al.* *v. Commonwealth*. Trial before commissioners.

- Hastings, Calvin H., *v.* Commonwealth. Referred to commissioners. Pending.
- Hastings, George R., *et al.* *v.* Commonwealth. Pending.
- Hastings, Henry L., *v.* Commonwealth. Trial before commissioners.
- Hastings, John C., *v.* Commonwealth. Trial before commissioners.
- Hastings, John C., *et al.* *v.* Commonwealth. Trial before commissioners.
- Hastings, Mary Lizzie, *v.* Commonwealth. Referred to commissioners. Pending.
- Hawes, Frederick A., *v.* Commonwealth. Referred to commissioners. Settled by agreement.
- Hazard, George, *v.* Commonwealth. Referred to P. H. Cooney, Frederick W. Dallinger and James A. Stiles, commissioners. Pending.
- Heinig, Julius, *v.* Commonwealth. Pending.
- Holland, Robert, *v.* Commonwealth. Referred to commissioners. Pending.
- Holmes, George H., *v.* Commonwealth. Trial before commissioners.
- Holmes, George H., *v.* Commonwealth. Trial before commissioners.
- Houghton, Myron W., *v.* Commonwealth. Trial before commissioners.
- Howe, Israel G., *v.* Commonwealth. Settled by agreement.
- Huntington, Whitman M., *v.* Commonwealth. Pending.
- Hyde, George L., *v.* Commonwealth. Settled by agreement.
- Jefts, Asis S., *v.* Commonwealth. Settled by agreement.
- Johnson, Addison, executor, *v.* Commonwealth. Referred to auditor. Pending.
- Johnson, Carl J., *v.* Commonwealth. Trial before commissioners.
- Johnson, Charles S., *v.* Commonwealth. Referred to auditor. Pending.
- Johnson, Edward S., *et al.* *v.* Commonwealth. Trial before commissioners.
- Johnson, Edwin S., *v.* Commonwealth. Trial before commissioners.
- Johnson, William O., *v.* Commonwealth. Settled by agreement.
- Johnson, William O., *v.* Commonwealth. Settled by agreement.
- Kendall, George, *v.* Commonwealth. Referred to commissioners. Pending.
- Kershaw, James H., *v.* Commonwealth. Referred to commissioners. Pending.

- Keyes, George H., *v.* Commonwealth. Referred to commissioners.
Pending.
- Kirby, Sarah E., *v.* Commonwealth. Pending.
- Knight, Henry G., *v.* Commonwealth. Referred to commissioners.
Pending.
- Lafrade, Peter, *v.* Commonwealth. Referred to commissioners.
Pending.
- Lafayette, Louisa, *v.* Commonwealth. Referred to commissioners.
Pending.
- Lawrence, Emma, *v.* Commonwealth. Referred to commissioners.
Pending.
- Lawrence, George D., *v.* Commonwealth. Referred to commissioners.
Pending.
- Lawrence, Lucretia, *v.* Commonwealth. Settled by agreement.
- Laythe, Sarah A., *v.* Commonwealth. Settled by agreement.
- Laythe, Sarah A., *v.* Commonwealth. Settled by agreement.
- Leonard, Bridget, *v.* Commonwealth. Trial before commissioners.
- Levi, Sarah, *v.* Commonwealth. Referred to commissioners.
Pending.
- Lienhardt, Andrew, *v.* Commonwealth. Pending.
- Longley, George H., *v.* Commonwealth. Pending.
- Lord, Joseph M., *v.* Commonwealth. Referred to commissioners.
Pending.
- Lord, Joseph M., *v.* Commonwealth. Referred to commissioners.
Pending.
- Lovell, Alfred, *v.* Commonwealth. Settled by agreement.
- Lovell, Angeline E., *et al. v.* Commonwealth. Referred to commissioners.
Pending.
- Lovell, David B., *v.* Commonwealth. Referred to commissioners.
Pending.
- Lovell, Portland, *v.* Commonwealth. Settled by agreement.
- Lowe, Horace H., *v.* Commonwealth. Trial by jury.
- Lozeau, Delia, *v.* Commonwealth. Referred to commissioners.
Pending.
- Luce, Mehitable, *v.* Commonwealth. Pending.
- Lucius, Jeremiah, *v.* Commonwealth. Settled by agreement.
- Lundren, Per Arvid, *v.* Commonwealth. Pending.
- Luurtsema, Gurt, *v.* Commonwealth. Trial before commissioners.
- Luurtsema, Joaptje, *v.* Commonwealth. Trial before commissioners.
- Lynch, John, *v.* Commonwealth. Trial before commissioners.
- Lynch, Thomas, *v.* Commonwealth. Trial before commissioners.
- Lynch, Thomas, *v.* Commonwealth. Referred to commissioners.
Pending.

- Mack, Cornelius, *et al. v. Commonwealth*. Settled by agreement.
- Mackesey, Thomas, *v. Commonwealth*. Pending.
- Mahan, James, *v. Commonwealth*. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
- Mallett, Delina, *v. Commonwealth*. Pending.
- Mallett, Delina, *v. Commonwealth*. Pending.
- March, Harry E., *v. Commonwealth*. Referred to commissioners. Dismissed.
- Marsh, James B., *v. Commonwealth*. Pending.
- McAndrew, Hannah, *v. Commonwealth*. Referred to commissioners. Pending.
- McAndrew, Hannah, *v. Commonwealth*. Trial by jury.
- McGuinness, Catherine, *v. Commonwealth*. Pending.
- McNamara, Hannah W., *v. Commonwealth*. Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
- McNamara, Austin D., *v. Commonwealth*. Referred to commissioners. Pending.
- McNamara, Ellen, *v. Commonwealth*. Referred to commissioners. Pending.
- McNamara, Thomas, *et al. v. Commonwealth*. Referred to commissioners. Pending.
- Merrill, Elizabeth A., *v. Commonwealth*. Referred to commissioners. Pending.
- Moore, Nellie F., *v. Commonwealth*. Trial before commissioners.
- Moran, James, *v. Commonwealth*. Trial before commissioners.
- Moran, Patrick T., *v. Commonwealth*. Pending.
- Morse, Amanda, *v. Commonwealth*. Referred to commissioners. Pending.
- Mulcahy, Catharine, administratrix, *v. Commonwealth*. Trial before commissioners.
- Nashua River Paper Company *et al. v. Commonwealth*. Referred to commissioners. Pending.
- Nault, David, *v. Commonwealth*. Referred to commissioners. Pending.
- Newton, George B., *v. Commonwealth*. Referred to commissioners. Pending.
- Newton, Silas, *v. Commonwealth*. Referred to commissioners. Pending.
- Nichols, Charles E., *v. Commonwealth*. Pending.
- Nichols, Luke H., *et al. v. Commonwealth*. Referred to commissioners. Pending.
- O'Brien, John F., *v. Commonwealth*. Pending.

- Olcott, John H., *v. Commonwealth*. Trial before commissioners.
- O'Malley, Michael, *v. Commonwealth*. Trial by jury. Reserved for full court. Rescript.
- Ovenden, William C., *v. Commonwealth*. Referred to commissioners. Pending.
- O'Toole, Patrick, *v. Commonwealth*. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
- Phelps, Sarah A., *v. Commonwealth*. Trial before commissioners.
- Philbin, Mary, *v. Commonwealth*. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
- Philbin, Tobias, *v. Commonwealth*. Referred to commissioners. Pending.
- Pierce, Caroline, *et al. v. Commonwealth*. Settled by agreement.
- Pierce, Henry, *v. Commonwealth*. Settled by agreement.
- Potter, Jeremiah, *v. Commonwealth*. Trial by jury.
- Prescott, John B. F., *v. Commonwealth*. Referred to commissioners. Pending.
- Prescott, Martha E., *v. Commonwealth*. Referred to commissioners. Pending.
- Redding, George L., *et al. v. Commonwealth*. Pending.
- Reed, Alice N., *v. Commonwealth*. Referred to commissioners. Pending.
- Reed, Charles H., *v. Commonwealth*. Referred to commissioners. Pending.
- Reed, Charles H., *v. Commonwealth*. Referred to commissioners. Pending.
- Reed, Elizabeth M., *et al., executors, v. Commonwealth*. Referred to commissioners. Pending.
- Reed, George D., *v. Commonwealth*. Trial before commissioners.
- Rice, Almira F., *v. Commonwealth*. Referred to commissioners. Pending.
- Rice, Mary C., *v. Commonwealth*. Trial before commissioners.
- Ryan, Michael H., *v. Commonwealth*. Trial before commissioners.
- Ryan, Michael S., *v. Commonwealth*. Trial before commissioners.
- Sargent, Margaret E., *v. Commonwealth*. Trial by jury.
- Sawin, Charles B., *v. Commonwealth*. Referred to an auditor. Pending.
- Sawyer, Henry O., *et al. v. Commonwealth*. Trial before commissioners. Reserved for full court. Rescript.
- Sawyer, Ivers H., *v. Commonwealth*. Pending.

- Sawyer, Ivers H., *v.* Commonwealth. Pending.
- Scanlon, Mary, *et al.* *v.* Commonwealth. Trial before commissioners.
- Sears, Joshua M., *v.* Commonwealth. Referred to auditor. Pending.
- Sene, Eclid, *v.* Commonwealth. Trial before commissioners.
- Sheldon, Augustus V., *v.* Commonwealth. Referred to commissioners. Pending.
- Shepard, John, *v.* Commonwealth. Referred to commissioners. Pending.
- Short, Harriett, *v.* Commonwealth. Referred to commissioners. Pending.
- Sirabian, Kayazan, *v.* Commonwealth. Referred to commissioners. Pending.
- Smith, Alice M., *v.* Commonwealth. Trial before commissioners.
- Smith, Artemus C., *v.* Commonwealth. Referred to commissioners. Pending.
- Snow, Antoine, *v.* Commonwealth. Trial before commissioners.
- Snow Brothers *v.* Commonwealth. Referred to commissioners. Pending.
- Staples, William H., *v.* Commonwealth. Trial before commissioners.
- Staples, William H., *et al.* *v.* Commonwealth. Trial before commissioners.
- Storms, William E., *v.* Commonwealth. Referred to commissioners. Pending.
- Stott, James R., *v.* Commonwealth. Trial by jury.
- Tatro, George, *v.* Commonwealth. Referred to commissioners. Pending.
- Thomas, A. Mason, *v.* Commonwealth. Referred to commissioners. Pending.
- Tobin, Mary A., *v.* Commonwealth. Referred to commissioners. Pending.
- Tonry, Margaret F., *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
- Toombs, Joseph E., *v.* Commonwealth. Trial before commissioners.
- Toomey, John, *v.* Commonwealth. Referred to commissioners. Pending.
- Toomey, John, *v.* Commonwealth. Settled by agreement.
- Warfield, Samuel R., *v.* Commonwealth. Referred to commissioners. Pending.

- Warfield, Samuel R., *v.* Commonwealth. Pending.
- Warner, Mary J., *v.* Commonwealth. Referred to commissioners.
Pending.
- Warner, Mary J., *v.* Commonwealth. Pending.
- West Boylston *v.* Commonwealth. Pending.
- West Boylston *v.* Commonwealth. Pending.
- West Boylston Manufacturing Company *v.* Metropolitan Water Board. Pending.
- Whitaker, C. Wayland, *v.* Commonwealth. Trial before commissioners.
- White, Lucy, *v.* Commonwealth. Referred to commissioners.
Pending.
- Whiting, Alfred N., *v.* Commonwealth. Referred to commissioners. Pending.
- Wilder, Francis A., *et al.* *v.* Commonwealth. Referred to commissioners. Pending.
- Wilder, Francis A., *v.* Commonwealth. Referred to commissioners. Pending.
- Wilder, Harriet, *v.* Commonwealth. Trial by jury.
- Wilson, James, *v.* Commonwealth. Referred to commissioners.
Pending.
- Wood, Ashley H., *v.* Commonwealth. Settled by agreement.
- Wood, Lucy A., *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
- Wood, Willie B., *v.* Commonwealth. Referred to commissioners.
Pending.
- York, Eda F., *v.* Commonwealth. Settled by agreement.
- York, Eda F., *v.* Commonwealth. Referred to commissioners.
Pending.

3. MASSACHUSETTS HIGHWAY COMMISSION.

Petitions to the Superior Court for a jury to assess damages alleged to have been sustained by the taking of land, or injury to land, by said commission. Under agreement with the Commonwealth these cases are defended by the various towns in which the land is situated.

Barnstable County.

Crowell, Thomas H., *v.* Commonwealth.

Essex County.

Dane, Sarah E., *et al.* *v.* Commonwealth.

Franklin County.

Hale, Francis J., *v.* Commonwealth.

Wait, Myra J., *v.* Commonwealth.

Middlesex County.

Donovan, James H., *v.* Commonwealth.

Griffin, John, *et al.* *v.* Commonwealth.

Hudson Co-operative Bank *v.* Commonwealth.

Thimineur, Joseph, *v.* Commonwealth.

Worcester County.

Gould, Charlotte E., *v.* Commonwealth.

Loring, John S., *v.* Commonwealth.

Warren, Alice E. M., *v.* Commonwealth.

4. BOARD OF HARBOR AND LAND COMMISSIONERS.

Petitions to the Superior Court for assessment of damages caused by the taking of land by said commissioners.

Suffolk County.

Bent, William H., *et al.* *v.* Commonwealth. Pending.

Clark, Marcus C., *v.* Commonwealth. Pending.

East Boston Company *v.* Commonwealth. Pending.

Jeffries, Anna L., *v.* Commonwealth. Pending.

Lamb, George, *et al.* *v.* Commonwealth. Pending.

Lamb, George, *et al.* *v.* Commonwealth. Pending.

Roxbury, Central Wharf *v.* Commonwealth. Settled by agreement.

5. MISCELLANEOUS CASES FROM ABOVE COMMISSIONS.

Essex County.

Hagerty, Hannah, administratrix of estate of Thomas Meehan, *v.* Commonwealth of Massachusetts and Lynn & Boston Railroad *et al.* Action of tort to recover damages for personal injuries received on State highway. Pending.

Middlesex County.

Bradford, Edward S., Treasurer and Receiver-General, *v.* Charles A. Hall. Action of contract to collect betterments assessed by Metropolitan Park Commissioners. Pending.

Bradford, Edward S., Treasurer and Receiver-General, *v.* Mary A. Dowd. An action of contract to collect betterments assessed by Metropolitan Park Commissioners. Pending.

Gilmore, Jerome, administrator of estate of Alexander Gilmore, *v. Dennis Shannahan et al.* and Metropolitan Water and Sewerage Board, trustees. Action of tort to recover damages for personal injuries. Pending.

Murray, John B., *v. Commonwealth of Massachusetts and Lynn & Boston Railroad et al.* Action of tort to recover damages for personal injuries received on State highway. Pending.

Newton Rubber Works *v. Metropolitan Park Commission.* Trial before a master. Reserved for full court. Rescript.

Pike, Sophia F., *v. Metropolitan Park Commissioners.* Action of tort to recover for personal injuries to plaintiff. Pending.

Suffolk County.

Bent, William H., *et al. v. Henry W. Swift et al.* Action of tort growing out of taking by Harbor and Land Commissioners of land and flats in South Bay. Pending.

Boston *v. Kingman et al.* Action of tort. Dismissed.

Chadwick, Everett D., *v. Commonwealth of Massachusetts et al.* Bill in equity to determine party entitled to award by Metropolitan Park Commission for land taken in Milton. Pending.

Crandall, H. Burr, *v. Charles Price* (superintendent). Action of tort for conversion. Pending.

Conness, John, *v. Commonwealth.* Petition for a writ of *certiorari* to quash betterments assessed by Metropolitan Park Commissioners. Pending.

Doherty, James, *v. Edward W. Everson et al.* and Metropolitan Water and Sewerage Board. Action of tort. Damages caused by blasting. Pending.

Doherty, James, *v. Commonwealth.* Petition for assessment of damages caused by blasting for metropolitan sewer. Pending.

Connolly, Mary E., *v. Charles G. Craib.* Action of tort to recover damages for personal injuries. Pending.

Doherty, Mary, *v. Metropolitan Water and Sewerage Board et al.* Action of tort. Damage caused by use of impure water furnished by defendant. Pending.

Doherty, Mary E., *v. Metropolitan Water and Sewerage Board et al.* Action of tort. Damage caused by use of impure water furnished by the defendant. Pending.

Dings, Emma, *v. Metropolitan Water and Sewerage Board.* Action of tort. Damage caused by impure water furnished by the defendant. Pending.

Dings, Martin, *v. Metropolitan Water and Sewerage Board.* Action of tort. Damages caused by impure water furnished by defendant. Pending.

- Duffy, Bernard, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damages caused by impure water furnished by defendant. Pending.
- Duffy, Bernard, administrator of the estate of Joanna Duffy, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by defendant. Pending.
- Duffy, Edward, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by defendant. Pending.
- Duffy, Joseph H., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by defendant. Pending.
- Duffy, Mary R., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by the defendant. Pending.
- Duffy, Maurice, *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by the defendant. Pending.
- Duffy, William J., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damage caused by impure water furnished by the defendant. Pending.
- Duncan, Anna L., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damages caused by impure water furnished by defendant. Pending.
- General Electric Company *v.* National Contracting Company and Commonwealth of Massachusetts *et al.* Action of contract growing out of the construction of high-level sewer in West Roxbury. Dismissed as to Commonwealth.
- Hanscom, Hervey A., *et al.*, Cambridge *v.* Action of tort growing out of accident caused by laying water pipes by Metropolitan Water Board in Cambridge. Pending.
- Hanscom, Hervey A., *et al.*, Commonwealth *v.* Action of contract growing out of accident caused by laying water pipes by Metropolitan Water Board in Cambridge. Pending.
- Haveland, J. B., *v.* Commonwealth. Action of contract. Settled by agreement.
- Jones, George H., *et al.* *v.* Metropolitan Park Commissioners. Petition for a writ of *certiorari* on account of assessment of betterments on land in Revere. Pending before Supreme Judicial Court. Rescript—writ to issue.
- Jones, J. Edwin, *et al.* *v.* Commonwealth. Petition for assessment of damages caused by breach of contract to construct high-level sewer in West Roxbury. Pending. 1

- Jones, J. Edwin, *et al. v. Metropolitan Water and Sewerage Board*. Action of tort. Damages caused by breach of contract to construct high-level sewer in West Roxbury. Pending.
- Jones, Richard, *v. Metropolitan Water and Sewerage Board et al.* Action of tort. Damage caused by use of impure water furnished by defendants. Pending.
- Kennedy, Joseph C., *et al. v. Commonwealth et al.* Bill in equity to recover for materials furnished contractor for construction of pumping station at Spot Pond. Reserved for full court. Dismissed.
- Metropolitan Water and Sewerage Board *v. Leroy E. Coolidge*. Bill in equity to prevent pollution of waters of Whitehall Pond in Hopkinton. Pending.
- Mason, Jacob M., *v. Commonwealth*. Action of tort. Personal injury growing out of construction of Metropolitan Water Works. Pending.
- National Contracting Company *v. Commonwealth of Massachusetts*. Petition for assessment of damages caused by breach of contract to construct high-level sewer in West Roxbury. Reserved for determination of full court on demurrer. Pending.
- Newton, Francis D., *et al. v. Henry H. Sprague et als.* Petition in the nature of an action of tort to recover damages caused by the alleged filling up of a well belonging to plaintiffs. Pending.
- Niland, Michael, *v. Commonwealth*. Petition for assessment of damages caused by blasting for metropolitan sewer. Pending.
- Niland, Michael, *v. Edward W. Everson et al. and Metropolitan Water and Sewerage Board*. Action of tort. Damages caused by blasting. Pending.
- Normile, Francis, *v. Commonwealth of Massachusetts et al.* Petition for a jury to assess damages caused by construction of sewer in Roxbury. Pending.
- Rohan, Mary, *v. Commonwealth*. Petition in the nature of an action of tort for personal injuries alleged to have been sustained in the construction of a section of the metropolitan sewer. Pending.
- Sheehan, John, *v. Commonwealth*. Breach of contract growing out of construction of sewer in East Boston. Settled by agreement.
- Southborough, Commonwealth *v.* Action of contract. Pending.
- Sprague, Henry H., *et al. v. James Dorr*. Bill in equity for an injunction to prevent the pollution of Quinapoxet River. Pending.

Urquhart, Carrie S., *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by impure water furnished by the defendant. Pending.

Urquhart, Edwin N., *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by use of impure water furnished by defendant. Pending.

Urquhart, N. Jefferson, *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by impure water furnished by the defendant. Pending.

Worcester County.

Fitch, Andrew L., *v.* Commonwealth. Action of tort to recover for damage to land and water rights in West Boylston caused by the takings of the Metropolitan Water and Sewerage Board. Pending.

Flagg, John N., *v.* Edward S. Bradford, Treasurer. Action of contract growing out of the taking by the Metropolitan Water Board of the plaintiff's land. Reserved for the full court. Petition dismissed.

6. CASES ARISING UNDER ST. 1899, C. 457, "AN ACT TO LIMIT THE HEIGHT OF BUILDINGS IN THE VICINITY OF THE STATE HOUSE."

Abbott, Edwin H., *v.* Commonwealth. Pending.

Beebe, E. Pierson, *et al. v.* Commonwealth. Pending.

Binney, Amos, *et al. v.* Commonwealth. Pending.

Binney, Arthur, *v.* Commonwealth. Pending.

Binney, Henry P., *v.* Commonwealth. Pending.

Boyden, Edward C., *et al.*, trustees, *v.* Commonwealth. Pending.

Brinton, Ferree, *et al. v.* Commonwealth. Pending.

Cabot, Susan B., *v.* Commonwealth. Pending.

Croft, Arthur, *et al. v.* Commonwealth. Pending.

Earl, Maria B., *et al. v.* Commonwealth. Pending.

Ebann, Leontine D., *v.* Commonwealth. Pending.

Dexter, Elsie, *et al. v.* Commonwealth. Pending.

Dexter, Elsie, *et al. v.* Commonwealth. Pending.

Dexter, Philip, *et al. v.* Commonwealth. Pending.

Dexter, Philip, *et al. v.* Commonwealth. Pending.

Dexter, Philip, *et al. v.* Commonwealth. Pending.

Endicott, William, *v.* Commonwealth. Pending.

Forbes, J. Malcom, *et al. v.* Commonwealth. Pending.

Frye, Emily J., *v.* Commonwealth. Pending.

Goddard, George A., *v.* Commonwealth. Pending.

Gray, Francis C., *et al. v.* Commonwealth. Pending.

Heard, J. Theodore, *et al. v.* Commonwealth. Pending.

Hollingsworth, Polly R., *v.* Commonwealth. Pending.
 Holmes, Mary J., *et al. v.* Commonwealth. Pending.
 Lewis, Elizabeth, *v.* Commonwealth. Pending.
 Lodge, Henry Cabot, administrator, *v.* Commonwealth. Pending.
 Loring, Anna P., *et al. v.* Commonwealth. Pending.
 Paine, Robert Treat, *v.* Commonwealth. Pending.
 Paine, Robert Treat, *et als. v.* Commonwealth. Pending.
 Park, Theodore W., *v.* Commonwealth. Pending.
 Parker, Charles H., *et al. v.* Commonwealth. Pending.
 Parkman, George F., *v.* Commonwealth. Pending.
 Peabody, Francis, *et al. v.* Commonwealth. Pending.
 Perry, Emily G., *v.* Commonwealth. Pending.
 Prince, Gordan, *et al. v.* Commonwealth. Pending.
 Prince, Lucy Maria, *et al. v.* Commonwealth. Pending.
 Read, Elise H., *v.* Commonwealth. Pending.
 Read, John, *et al.*, trustees and executors, *v.* Commonwealth.
 Pending.
 Ritchie, Rosa G., *v.* Commonwealth. Pending.
 Robinson, Edith V., *v.* Commonwealth. Pending.
 Ruggles, Henry S., *v.* Commonwealth. Pending.
 Swift, Ethel Dalton, *v.* Commonwealth. Pending.
 Warren, Fiske, *v.* Commonwealth. Pending.
 Way, Charles G., *v.* Commonwealth. Pending.
 Winslow, Edward M., *v.* Commonwealth. Pending.

7. STATE BOARD OF CHARITY.

(a) Actions of contract pending in the Superior Court to recover charges for the support of insane paupers in State insane hospitals, under the provisions of R. L., c. 87.

Middlesex County.

Shaw, Treasurer, *v.* Esau Cooper.

Suffolk County.

Bradford, Treasurer, *v.* Alice H. Knight.
 Bradford, Treasurer, *v.* Frederick H. Osgood.
 Bradford, Treasurer, *v.* D. H. Shillaber.
 Bradford, Treasurer, *v.* Waltham.
 Bradford, Treasurer, *v.* Arthur M. Wolfe.
 Marden, Treasurer, *v.* Peabody.
 Marden, Treasurer, *v.* Waltham.
 Phillips, Treasurer, *v.* Boston. Trial by jury. Verdict for Commonwealth.
 Phillips, Treasurer, *v.* Cambridge.

Phillips, Treasurer, *v.* Reading.

Phillips, Treasurer, *v.* Stow.

Phillips, Treasurer, *v.* Worcester.

(*b*) Bastardy complaints brought under R. L., c. 82.

Middlesex County.

Egnor, Belle, *v.* Arthur Wyman. Trial by jury. Verdict for
defendant.

Suffolk County.

Johnson, Julia R., *v.* Henry Williams. Pending.

MISCELLANEOUS CASES.

Adams Gas Light Company. Violation of statutes, in that gas of company contained sulphuretted hydrogen. Referred to city solicitor of Adams.

Ahern, Maurice, *v.* Newton & Boston Street Railway Company. Bill in equity in the Circuit Court of the United States to restrain the defendant from complying with the provisions of St. 1900, c. 197, relative to the transportation of scholars in the public schools by street railway companies. Pending.

Allen, E. Hunt, Jr., *et al. v.* Commonwealth. Petition to secure payment of money from treasury claimed under assignment. Petition dismissed by agreement.

Amesbury & Salisbury Gas Light Company. Penalty for existence of sulphuretted hydrogen in its gas. Pending.

American Bell Telephone Company *v.* Commonwealth. Petition for refund of corporation tax for 1901 paid by said company. Judgment for plaintiff entered by agreement.

American Unitarian Association *v.* Commonwealth. Petition to Superior Court for a jury to assess damages sustained to property on Bowdoin Street, caused by lowering of grade. Pending.

Andrews, George F. Claim for board of David W. Andrews at Westborough Insane Hospital. Pending.

Attorney-General, petitioner. Petition for registration of the title to Bird Island Shoal in Boston harbor. Pending.

Ayer Light, Heat and Power Company. Failure to file with the Gas Light Commissioners the return required by St. 1886, c. 346, § 2, as extended by St. 1887, c. 382, § 2. Pending.

Baker, Joshua E., petitioner. Petition for a writ of *habeas corpus*. Writ issued and petitioner discharged from custody.

Barker, Annie E. Claim for tide water displaced in Boston harbor. Pending.

Bay State Beneficiary Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court of Suffolk County for an injunction and appointment of a receiver. Injunction issued, and Henry C. Hyde, Esq., and Henry C. Bliss, Esq., both of West Springfield, were appointed temporary receivers. Pending.

- Bay State Mutual Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Herbert Parker, Esq., appointed receiver. Final decree.
- Berkshire Health and Accident Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and Alpheus Sanford, Esq., of Boston, appointed receiver. Pending.
- Billerica Electric Company. Claim for corporation tax for 1901. Tax abated.
- Boston *v.* Commonwealth. Sewer assessment on Rutherford Avenue, Charlestown. Pending.
- Boston, city of. Claim for tidewater displaced in Fort Point channel. Pending.
- Boston, Commonwealth *v.* Petition for assessment of damages to State Prison buildings, caused by the alteration of grade crossings in Charlestown. Pending.
- Boston *v.* James H. Doyle *et al.*, Board of Aldermen. Bill in equity to restrain said board from expending a portion of the Benjamin Franklin fund. Pending.
- Boston & Lynn Steamboat Express Company, Attorney-General *v.* Petition for dissolution of said company.
- Boston & Northern Street Railway Company, Attorney-General *ex rel. v.* Petition for writ of *quo warranto*. Use of name denied.
- Boston Yacht Club, petitioner. Petition to the Court of Land Registration to register title to land in Marblehead. Pending.
- Bowler Brothers Benevolent Association, Incorporated. For failure to file annual report with Insurance Commissioner. Report filed.
- Bragg, Henry W., *et al. v.* Commonwealth. Petition to Superior Court for Suffolk County for allowance of claim of auditors for examination into affairs of Massachusetts Benefit Life Association. Pending.
- Bridges, Benjamin F. (Warden, Massachusetts State Prison), *v.* Edward D. Bean. Claim for goods furnished to the defendant. Pending.
- Brookfield Savings Bank, Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and George W. Johnson appointed receiver. Receiver discharged.

- Brotherhood of Birsen Association, Attorney-General *ex rel. v.* Petition for an injunction and a receiver. Injunction issued, and David A. Ellis appointed receiver. Final decree.
- Brush Chemical Company. Failure to file return required by St. 1891, c. 341. Pending.
- Cambridge Gas Light Company. Penalty under R. L., c. 58, § 14. Pending.
- Cape Ann Granite Railroad. Claim for Railroad Commissioners' tax. Pending.
- Chelsea Express Despatch Company. Claim for fees required for filing certificates of condition. Pending.
- Cambridge, Bradford *v.* Claim for tide water displacement. Pending.
- Caswell Shoe Company. Claim for corporation tax for 1901. Company has ceased to do business.
- Chaffee, Clara. Claim against the city of Newton for board at Worcester Insane Hospital. Pending.
- Chicopee, Water Commissioners of. Claim of violation of civil service rules. Referred to District Attorney, Charles L. Gardner. Pending.
- Chippewa Copper Mining Company. Claim for mining taxes for years 1900 and 1901. Company ceased to do business.
- Clinton Gas Light Company, Attorney-General *v.* Petition to the Supreme Judicial Court for Suffolk County for dissolution and the appointment of a receiver under St. 1894, c. 476. Pending.
- Columbia Electric Company. Claim for corporation tax, 1901. Company in bankruptcy. Claim proved. Pending.
- Colonial Life Association, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. Petition dismissed on motion of the Attorney-General.
- Chebra Beney Jacob, Attorney-General *ex rel. v.* Failure to file annual report with Insurance Commissioner. Report filed and information dismissed.
- Commonwealth Mutual Fire Insurance Company, Insurance Commission *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and a receiver under the provisions of St. 1894, c. 522, § 7. Injunction issued, and William B. Stevens, Esq., appointed receiver. Final decree.
- Cottager Company. Claim for corporation tax for 1901. Tax abated.
- Curtis Manufacturing Company, petitioner. Petition to the Court of Land Registration to register the title to land on Curtis Pond. Pending.

- Damon, George L. Claim for tide water displacement. Pending.
- Danvers v. Trustees of Danvers Insane Hospital. Petition for the appointment of three commissioners under St. 1898, c. 564, to determine the sum to be paid by the Commonwealth for water provided to the Danvers Insane Hospital by the town of Danvers. George A. Blaney, Edwin Dresser and William Wheeler appointed commissioners. Commissioners' report filed. Pending.
- Dexter, William A., *et al.* v. Commonwealth. Petition to Superior Court for a jury to assess damages caused by taking land on Mt. Vernon Street, Boston. Pending.
- Dougherty, John O. Claim for board of Margaret O. Dougherty at Westborough Insane Asylum. Pending.
- Drucker, Walter A. Claim for Gas and Electric Light Commissioners' tax. Pending.
- Durkee, Elmer, v. Commonwealth. Action of contract growing out of the purchase of goods by the plaintiff from the Danvers Insane Hospital. Settled.
- Durgin Grocery and Provision Company. Claim for fee for filing certificate of condition. Pending.
- E. W. Noyes Company. Claim for corporation tax for 1901. Tax abated.
- Eagle Life Association, Attorney-General *ex rel.* v. Petition for an injunction and the appointment of a receiver. Injunction issued, and Alfred F. Lilley, Esq., appointed receiver. Pending.
- Eagle Mutual Fire Insurance Company, Insurance Commissioner v. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and R. D. Weston-Smith, Esq., of Boston, appointed receiver. Final decree.
- East Boston Company, petitioner. Petition to Court of Land Registration for registration of title to petitioner's land. Pending.
- East Wareham, Onset Bay & Fort Independence Street Railway Company. Claim for Railroad Commissioners' tax. Pending.
- Ehlert, Pauline B., *et al.* Petition for a writ of *habeas corpus* to release minor children from custody of the State Board of Charity. Writ issued.
- Ellis, George H., Attorney-General *ex rel.* Harbor and Land Commissioners v. Information in the Supreme Judicial Court for Middlesex County to protect the waters of a great pond under St. 1888, c. 318. Referred to a master. Pending.

Equitable Accident Insurance Association, Attorney-General *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Wade Keyes, Esq., of Boston, appointed receiver. Decree discharging receiver.

F. H. Stevens Company. Failure to file returns required by R. L., c. 126. Return filed.

Fidelity Benefit Association, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and A. E. Denison appointed receiver. Pending.

Fifield Tool Company. Claim for corporation tax, 1901. Tax abated.

Firemen's Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction to restrain the defendant from removing its books and papers from the Commonwealth, and the appointment of a receiver to recover its capital stock distributed without authority of law. Injunction issued. Defendant recovered its capital stock and deposited it with the International Trust Company, as trustee. Pending.

Framingham Savings Bank, Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1894, c. 317, § 6, for an injunction and the appointment of a receiver. Injunction issued, and P. H. Cooney and A. V. Harrington appointed receivers. Pending.

Franklin Mutual Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Disposed of.

Fraternal Aid. Order of, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Winthrop H. Wade, Esq., of Boston, appointed receiver. Pending.

Freligh, E. V. Claim for board of Mary E. Freligh at Westborough Insane Hospital. Pending.

Fuller, William B., petitioner. Petition to the Court of Land Registration to register title to land in Magnolia. Decree.

Globe Investment Company, Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1888, c. 387, for an injunction and the appointment of a receiver. Injunction granted, and Henry A. Wyman appointed receiver. Pending.

- Gloucester Water Supply Company, Commonwealth *v.* Corporation tax for 1895. Pending.
- Goodridge, Clara L., *et al.*, executors, *v.* Commonwealth. Petition for assessment of damages for taking by Commonwealth of leasehold estate on Mt. Vernon Street. Pending.
- Greendale Chemical and Electric Lighting Company. Claim for Gas and Electric Light Commissioners' tax. Pending.
- Greylock Beneficiary Association, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and A. A. Folsom, of Chelsea, appointed receiver. Final decree.
- Guardian Life Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Frank D. Allen, Esq., appointed receiver. Pending.
- Hampshire Savings Bank, Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Richard W. Irwin, Esq., and Benjamin E. Cook, Esq., appointed receivers. Pending.
- Hanson Creek Lead Mines Company. Claim for mining taxes for years 1900, 1901 and 1902. Pending.
- Haverhill Gas Light Company *v.* Gas and Electric Light Commissioners *et al.* Bill in equity in the Circuit Court of the United States to restrain the Board from carrying out an order to decrease the price of gas in Haverhill. Pending.
- Herrick, Frederick W., Attorney-General *v.* Petition in equity to gain possession of Snake Island in Chebacco Lake. Pending.
- Holliston Water Company. Claim for corporation tax, 1901. Tax abated.
- Holyoke *v.* Commonwealth. Petition to reimburse the city of Holyoke for board of pauper. Pending.
- Hough, Alexander B., Commonwealth *v.* Claim for board of Julia F. Hough at Worcester Insane Hospital. Pending.
- Hudson, town of, *v.* Edward P. Miles. Petition for a writ of *habeas corpus*. Attorney-General waved right to be heard.
- Humbert First Artillery Mutual Benefit Association, Insurance Commissioner *v.* Failure to make annual report to Insurance Commissioner required by St. 1899, c. 442, § 19. Pending.
- Ingliss, William T., *et al.* *v.* Commonwealth. Petition to Superior Court for a jury to assess damages sustained to property on Bowdoin Street, caused by lowering of grade. Pending.

- Independent Order Ahawas Israel, Attorney-General *ex rel. v.*
Petition for an injunction and the appointment of a receiver.
Petition dismissed on motion of the Attorney-General.
- Iowa Light, Heat and Power Company. Claim for Gas and Electric Light Commissioners' tax. Pending.
- Iowa Light, Heat and Power Company. Failure to file annual return with Board of Gas and Electric Light Commissioners. Pending.
- Italian Associates of Fall River, Insurance Commissioner *v.*
Failure to make annual report to Insurance Commissioner required by St. 1899, c. 442, § 19. Pending.
- Jablochkoff Electric Lighting Company of New England, Commissioner of Corporations *v.* Petition to the Supreme Judicial Court for Suffolk County for dissolution under Pub. Sts., c. 106, § 65. Disposed of.
- Kaiser Hat and Cap Company. Claim for corporation tax for 1897. Company in insolvency. Claim proved. Pending.
- Kennedy, George C., Francis C. Welch, trustee. Claim for tide water displacement. Pending.
- Knight, Alice H., Westborough Insane Asylum *v.* Claim for board of insane patient in hospital. Referred to N. N. Jones of Newburyport for collection. Pending.
- Knights of Justice, Order of, Insurance Commissioner *v.* Failure to make annual report to Insurance Commissioner required by St. 1899, c. 442, § 19. Pending.
- LaMoss, Ervin, *v.* Commonwealth. Petition to Superior Court for a jury to assess damages sustained to property on Bowdoin Street, caused by lowering of the grade of Bowdoin Street. Pending.
- Lyman, Mary E. Claim for board of Albert C. Lyman in Westborough Insane Hospital. Pending.
- Livingstone, Murray V. Claim for board of Margie A. Livingstone in Westborough Insane Hospital. Pending.
- Lithuanian D. L. K. Algirdo Fraternal Beneficiary Corporation of Lowell, Mass., Attorney-General *ex rel. v.* Failure to file annual report with Insurance Commissioner. Report filed and information dismissed.
- Logan, John P., *v.* Charles Rice and the Commonwealth. Action of contract. Superior Court for Franklin County. Pending.
- Marshall Engine Company. Claim for corporation tax for 1901. Tax abated.
- Masons Fraternal Accident Association of America, Attorney-General *v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and Henry C. Bliss, Esq., appointed receiver. Pending.

- Massachusetts Benefit Life Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Arthur Lord, Esq., and Alfred S. Woodworth, Esq., both of Boston, appointed receivers. Disposed of.
- Massachusetts Masonic Life Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and a receiver under St. 1896, c. 515, § 6. Injunction issued, and Jonathan Barnes, Esq., of Springfield, appointed receiver. Pending.
- Massachusetts National Life Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1896, c. 515, § 6, for an injunction and the appointment of a receiver. Injunction issued, and George Kress appointed receiver. Final decree.
- Malden Electric Company. Claim for Gas and Electric Light Commissioners' tax. Pending.
- Manning, J. C., claim against, for damage to State highway. Pending.
- Massachusetts Portuguese Benevolent Society. Failure to file annual report with Insurance Commissioner. Report filed.
- McDowell, J. F., claim against, for merchandise furnished by State Prison. Pending.
- McQuestin, Fred, Commonwealth *v.* Action in Superior Court for Suffolk County for damages caused by tide water displacement in Boston harbor. Judgment for defendant. Reserved for full court. Rescript. Judgment for defendant.
- McKenna, Maurice J., *v.* Boston *et als.* Petition to Superior Court for a jury to assess damages caused by the abolition of Prison Point grade crossing in Charlestown. Pending.
- McQuesten, George, petitioner. Petition to the Court of Land Registration to register title to land in Marblehead. Pending.
- Meany, Thomas. Claim for use of Commonwealth's land in South Boston. Pending.
- Medway Electric Light and Power Company. Failure to file with Gas Light Commissioners the return required by St. 1886, c. 346, § 2, as extended by St. 1887, c. 387, § 2. Pending.
- Melrose Mutual Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Alpheus Sanford, Esq., appointed receiver. Pending.

- Metcalf, Albert, Bradford *v.* Claim for tide water displacement. Pending.
- Middleborough *v.* New York, New Haven & Hartford Railroad Company and the Commonwealth. Petition for damages in the Superior Court for Plymouth County, growing out of taking of land for the purpose of abolishing grade crossings in Middleborough. Pending.
- Milford Electric Light and Power Company, Attorney-General *v.* Petition to the Supreme Judicial Court for Suffolk County for dissolution and the appointment of a receiver, under St. 1894, c. 476. Pending.
- Mount Hope Ferry Company. Failure to file return with Commissioner of Corporations. Pending.
- Moody, Convers. Claim for board of Augusta A. Moody in Westborough Insane Hospital. Pending.
- Morgan, Jay H., Lyman School for Boys *v.* Action of contract for services of boy placed out by trustees. Pending.
- Nantucket board of assessors. Failure to make return of valuation of corporations assessed. Return filed.
- National Benevolent Union of St. John the Baptist of Haverhill. Failure to file annual report with Insurance Commissioner. Report filed.
- Netherlands Fire Insurance Company, Attorney-General *ex rel. v.* Violation of St. 1894, c. 522, § 20. Pending.
- New England Benefit Association of Milford, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. John W. Worthington, of Boston, appointed receiver. Pending.
- New England Mutual Accident Association, petitioners. Petition for appointment of receiver. Thomas Weston, Esq., of Boston, appointed receiver. Final decree.
- Newburyport & Amesbury Horse Railroad Company. Railroad Commissioners' tax, 1899. Pending.
- New York, New Haven & Hartford Railroad, Bradford *v.* Claim for tide water displacement. Pending.
- Niles Trust Estate. Claim for Gas and Electric Light Commissioners' tax. Pending.
- Norfolk county commissioners, Attorney-General *v.* Petition for a writ of *certiorari*. Pending.
- Northeastern Indemnity Association, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and F. C. Nash, Esq., appointed receiver. Pending.

- Northern Mutual Relief Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction granted, and Samuel H. Hudson, of Boston, appointed receiver. Pending.
- Nutting, Charles H., *v.* Commonwealth. Writ of error in Supreme Court of the United States. Argued. Pending.
- O'Reily, Richard P., *v.* Samuel Dalton *et als.* Petition to the Supreme Judicial Court for Suffolk County for a writ of *certiorari*, claiming want of jurisdiction by the board appointed under St. 1893, c. 367, § 65, in the matter of the reorganization of the Eighth Regiment of Infantry, M. V. M. Pending.
- Packard & Evans Company. Claim for corporation tax, 1901. Company has ceased to do business.
- Paine, Robert Treat, *v.* Commonwealth. Petition to Superior Court for a jury to assess damages sustained to property on Mt. Vernon Street, caused by the lowering of the grade of Mt. Vernon Street. Pending.
- Page, Herbert S., *et al.*, petitioners. Petition to the Probate Court for Suffolk County for the appointment of a guardian for Alvin Page, an insane person chargeable to the State. Pending.
- Parker, George. Claim for tide water displacement. Pending.
- Peare, George R., *v.* Socialist Labor Party. Petition to the Municipal Court for Suffolk County for an inquest, under St. 1898, c. 548, § 305. Pending.
- Pentila, Andrew, *v.* Bekkila Helgias and Joseph H. Scott (superintendent of the Massachusetts Reformatory). An action of tort in the District Court for Middlesex County. Pending.
- Phoenix Rattan Company *et al.*, Joseph F. Scott (superintendent) *v.* Action of contract in the Superior Court for Suffolk County. Company petitioned into insolvency after entry of writ. Edgar N. Hill, Esq., of Boston, and Joseph F. Scott, Esq., of Concord, appointed assignees. Claim proved. Pending.
- Pittsfield Electric Street Railway Company. Petition by the Commonwealth for alteration of tracks of said railroad in Dalton. Pending.
- Progressive Fraternity, Incorporated, Attorney-General *ex rel.* *v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and John W. Worthington appointed receiver. Pending.
- Provident Savings Life Assurance Society of New York *v.* Frederick L. Cutting, Insurance Commissioner. Petition for a writ of mandamus. Hearing on demurrer. Reserved for full court. Petition dismissed. See 63 N. E. Rep. 433.

- Rice, Fannie. Claim for board in Westborough Insane Hospital. Pending.
- Richards, Albin M., Treasurer of the Commonwealth *v.* Action of contract for tide water displaced in Mystic River. Pending.
- Rogers, James Munroe, petitioner. Petition for a writ of *habeas corpus* to release the petitioner from arrest upon requisition from the State of South Carolina. Petition denied.
- Rosa Marie Sugar Company. Failure to file papers required of a foreign corporation. Pending.
- Sargent, Clara J., *v.* State Board of Lunacy and Charity. Superior Court, Essex County. Appeal on a complaint charging neglect of children under St. 1882, c. 181. Pending.
- Security Savings Bank, Board of Savings Bank Commissioners *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction granted. Disposed of.
- Shaw, Joseph E., Fire Marshal, *v.* Charles F. Nickerson. Petition in equity under R. L., c. 32, to show cause why defendant is not in contempt for refusing to obey a summons of the Fire Marshal. Decree filed dismissing petition.
- Sherman, Everett F. Claim for board of Daniel W. Andrews in Westborough Insane Hospital. Pending.
- Sibley, Richard C. Claim for tide water displacement. Pending.
- Simonds, Joel H., *v.* Massachusetts School for Feeble-minded *et als.* Petition for an injunction and assessment of damages caused by flowage of land. Disposed of.
- Smith, Maurice, *v.* Commonwealth. Petition for a writ of error to the Superior Court to revise sentence. Pending.
- Society of St. Michael the Archangel. Failure to file annual report with the Insurance Commissioner. Report filed.
- Societa Militarie Mutuo Soccorso Politica Figli D'Italia, Attorney-General *ex rel. v.* Failure to file annual report with Insurance Commissioner. Return filed and information dismissed.
- South Shore Masonic Mutual Relief Association of Massachusetts, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and J. H. Flint appointed receiver. Pending.
- Stone, Joseph, Bradford *v.* Claim for tide water displacement. Pending.
- St. Jean Baptiste Society of North Adams, Attorney-General *ex rel. v.* Failure to file annual report with Insurance Commissioner. Report filed and information dismissed.

- Spencer, H. Warren, claim against, for board of Emma Wales at Massachusetts Hospital for Epileptics. Pending.
- Stoughton & Randolph Street Railway Company, Attorney-General *v.* Petition in equity to forfeit charter of the company. Petition denied.
- Suffolk Mutual Accident Association, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver, under the provisions of St. 1896, c. 515, § 6. Injunction issued, and George S. Merrill appointed receiver. Final decree.
- Suffolk Masonic Mutual Relief Association, Attorney-General *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver, under St. 1899, c. 442, § 24. Injunction granted, and Edward T. Pigeon, Esq., secretary of the association, appointed receiver. Pending.
- Suffolk Mutual Fire Insurance Company, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver, under the provisions of St. 1894, c. 522, § 7. Injunction issued, and James C. Davis, Esq., appointed receiver. Pending.
- Sun Indemnity Assurance Society, Attorney-General *v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and Prescott Keyes, Esq., appointed receiver. Pending.
- Supreme Council of United Fellowship, Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County, under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and Oliver Storer, Esq., of Boston, appointed receiver. Pending.
- Tarr, Caroline D. Claim for board of Thomas L. Tarr at Danvers Insane Hospital. Pending.
- Taylor, Edgar B., *et al.* *v.* Robert Wilson and the Commonwealth of Massachusetts. Action of contract. Pending.
- Tebo, M. J. Complaint for removing shade trees on State highway. Referred to District Attorney Rockwood Hoar for action.
- Titcomb, George H., *v.* Cape Cod Ship Canal Company, George A. Marden, Treasurer, *et al.* Petition for injunction to restrain the Treasurer of the Commonwealth from the payment of money under St. 1883, c. 259, and St. 1891, c. 397. Pending.

- Trehy, John W., Attorney-General *ex rel.* Board of Civil Service Commissioners *v.* Information in the nature of *quo warranto* to try the respondent's title to the office of almoner of the city of Chicopee. Reserved for the Supreme Judicial Court. Rescript. See 178 Mass. 186.
- United Brotherhood, Independent Order of Worcester, Incorporated, Attorney-General *ex rel. v.* Petition for injunction and the appointment of a receiver. Pending.
- United Industrials. Petition for failure to file return required by St. 1884, c. 330. Pending.
- Ware, Worcester Lunatic Hospital *v.* Action of contract for the board of Hiram L. Wood, a patient in said hospital. Referred to the district attorney. Pending.
- Wells, Frank H. Claim for tide water displacement. Pending.
- Westfield Manufacturing Company. Claim for corporation tax for 1901. Company in bankruptcy. Claim proved. Pending.
- White, Etta A., petitioner. Petition to the Supreme Judicial Court for Suffolk County for release from the Westborough Insane Asylum. Remanded to asylum.
- Wildey Casualty Company, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction granted, and Archie N. Frost, Esq., of Lawrence, appointed receiver. Pending.
- Williams, Henry Bigelow *et al. v.* Attorney-General. Petition to the Supreme Court of the United States for a writ of error to the Supreme Judicial Court of Massachusetts. Pending.
- Wollaston Land Association. Claim for tide water displacement. Pending.
- Wood, L. Porter, petitioner. Petition for writ of *habeas corpus* for release from Massachusetts Hospital for Dipsomaniacs and Inebriates. Petition dismissed by request of petitioner.
- World Accident Insurance Company, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Thomas N. Perkins, of Boston, appointed receiver. Final decree.

COLLECTIONS.

Collections have been made by this department as follows : —

Corporation taxes for the year 1901, overdue and referred by the Treasurer of the Commonwealth to the Attorney- General for collection,		\$72,248 48
Interest on same at penal rate of six per cent.,		940 48
Costs,		817 15
Miscellaneous,		2,674 11
Total,		<u>\$76,680 22</u>

The following table shows a detailed statement of the same : —

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
A. B. & E. L. Shaw Company, . .	\$773 40	\$13 27	\$786 67
A. Burlingame Company, . . .	106 78	64	107 42
Abram French Company, . . .	1,000 00		1,000 00
American Citizen Company, . .	80 90	60	81 50
American Collection Agency, . .	16 18	16	16 34
American Cultivator Publishing Company,	161 80	4 05	165 85
Amesbury & Hampton Street Railway Company,	809 00	3 90	812 90
Andover Press, Limited, . . .	68 76		68 76
Atlantic Lumber Company, . . .	1,042 55	22 59	1,065 14
Austin & Winslow Gallagher Express Company,	68 76	1 38	70 14
B. L. Bragg Company,	404 50	7 80	412 30
Beacon Publishing Company, . .	121 35	2 18	123 53
Blair Manufacturing Company, . .	443 97	2 21	446 18
Blue Hill Granite Company, . .	223 04	2 23	225 27
Bolles & Wilde Company, . . .	509 67	4 51	514 18
Boston Book Company,	1,213 50	30 35	1,243 85
Boston Co-operative Cloak Man- ufacturing Company,	32 36	—	32 36
Boston Cycle and Sundry Com- pany,	242 70	7 03	249 73
Boston Ice Cream Company, . .	161 80	5 18	166 98
Boston Leather Binding Com- pany,	186 07	2 70	188 77
Boston Motor Carriage Company, .	40 45	1 17	41 62

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
Boston Stitching and Plaiting Company,	\$48 54	\$0 98	\$49 52
Boston Trading and Export Com- pany,	113 26	2 15	115 41
Boston Traveller Company, . . .	765 31	12 25	777 56
Boston Whiting Company, . . .	105 17	2 10	107 27
Brackett's Market Corporation, . .	101 12	1 92	103 04
Brockway Smith Corporation, . .	889 90	10 73	900 63
Brookfield Brick Company, . . .	155 32	2 94	158 26
Brown & Simonds Company, . . .	242 70	2 43	245 13
Bush Market Company,	40 45	—	40 45
Campello Leather Company, . . .	60 27	1 05	61 32
Carlow & Putnam Company, . . .	80 90	2 19	83 09
Charles A. White Company, . . .	16 18	32	16 50
Charles S. Brown Company, . . .	663 38	9 95	673 33
Chelsea Express Despatch Com- pany,	20 22	—	20 22
Child Acme Cutter and Press Company,	145 62	87	146 49
Chilmark China Clay Corpora- tion,	127 82	1 21	129 03
Coates Clipper Manufacturing Company,	219 23	4 18	223 41
Cobb-Eastman Company,	1,031 47	7 24	1,038 71
Coburn Stationery Company, . . .	14 23	28	14 51
Codman & Hall Company,	647 20	3 27	650 47
Coffin Valve Company,	254 02	1 86	255 88
Columbia Electric Engineering Company,	16 18	16	16 34
Consolidated Law Cabinet,	16 18	32	16 50
Cox & Co., Incorporated,	161 80	4 84	166 64
Crescent Hat Company,	404 50	6 74	411 24
Cunningham Lumber Company, . .	210 34	4 20	214 54
Daily News Company,	132 67	3 98	136 65
Dalton-Ingersoll Company,	1,812 16	9 06	1,821 22
Davis & Buxton Stamping Com- pany,	22 65	—	22 65
Dickinson Hard Rubber Com- pany,	55 01	27	55 28
Dillon Machine Company,	121 35	2 36	123 71
Donahoe's Magazine Company, . .	141 57	71	142 28
Dunne Lyceum Bureau,	16 18	32	16 50
Durgin Grocery and Provision Company,	64 72	1 97	66 69
E. H. Saxton Company,	161 80	1 33	163 13
E. P. Sanderson Company,	930 35	10 39	940 74
East Douglas Co-operative Asso- ciation,	20 22	—	20 22
East India Extract Company, . . .	113 26	56	113 82
East Wareham, Onset Bay & Point Independence Street Railway Company,	34 62	—	34 62

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
Eastern Printing and Engraving Company,	\$56 63	\$1 69	\$58 32
Empire Shoe Company,	129 44	65	130 09
Essex Automobile and Bicycle Company,	16 18	10	16 28
Essex Cycle Company,	16 18	47	16 65
Excelsior Laundry Company,	388 32	1 94	390 26
F. A. Clapp Horn Company,	161 80	3 24	165 04
Fairhaven Iron Foundry Company,	48 54	—	48 54
Ferd F. French & Co., Limited,	647 20	5 29	652 49
Fiske Rubber Company,	129 44	2 48	131 92
Fitchburg Machine Company,	567 91	3 40	571 31
Fitchburg Steel Ball Company,	56 63	1 13	57 76
Frank H. Hall Company,	45 30	1 35	46 65
Frank Keene Company,	517 76	2 58	520 34
Frederick Kendall Company,	16 18	77	16 95
Gardner Gas Fuel and Light Company,	183 64	90	184 54
Garratt Ford Company,	184 45	8 09	192 54
George H. Wood Company,	194 16	3 98	198 14
George Lawley & Son Corporation,	794 43	7 27	801 70
Gilman Snow Guard Company,	36 40	—	36 40
Graham Shoe Company,	509 67	9 85	519 52
Greenfield Recorder Company,	36 40	72	37 12
Gregory & Brown Company,	323 60	3 61	327 21
Grueby-Faience Company,	242 70	2 71	245 41
H. B. Stevens Company,	63 10	1 57	64 67
H. C. Fish Machine Works Company,	315 51	6 31	321 82
H. L. Aldrich Company,	40 45	27	40 72
H. M. Kinports Company,	51 77	1 09	52 86
Hamblin & Russell Manufacturing Company,	631 02	2 94	633 96
Hanover Printing Company,	32 36	61	32 97
Harrison Brothers Company,	566 30	2 83	569 13
Haverhill & Southern New Hampshire Street Railway Company,	485 40	7 35	492 75
Heath Telephone Company,	145 13	1 91	147 04
Henneman Coffee Roaster Company,	1,472 38	7 36	1,479 74
Higgins & Gifford Boat Manufacturing Company,	61 07	91	61 98
Holly Whip Company,	42 06	1 13	43 19
Holyoke Steam and Gas Pipe Company,	105 17	3 15	108 32
Hoosac Valley Street Railway Company,	1,768 47	8 84	1,777 31
International Jupiter Steel Company,	242 70	5 26	247 96
J. A. Glass Company,	182 02	6 19	188 21

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
J. H. Rogers Carriage Company,	\$121 35	\$0 73	\$122 08
J. H. Williams Wall Paper Com- pany,	80 90	49	81 39
J. P. & W. H. Emond, incorpo- rated,	242 70	4 85	247 55
J. P. Jordan Paper Company, . .	707 87	13 56	721 43
J. S. Turner Company,	624 54	3 75	628 29
Jackson Patent Shell Roll Cor- poration,	101 93	6 11	108 04
James H. Lamb Company, . . .	320 76	12 18	332 94
John B. Babcock Company, . .	323 60	2 40	326 00
John C. Delaney Moulding Com- pany,	171 50	3 43	174 93
John Dyke Company,	97 08	1 94	99 02
John F. Merrill Company, . . .	80 90	—	80 90
Journal Newspaper Company, . .	809 00	15 37	824 37
Kelley Shoe Company,	145 62	4 36	149 98
Kennedy & Sullivan Manufactur- ing Company,	647 20	3 23	650 43
Kimball Brothers Company, . .	1,375 30	33 00	1,408 30
L. H. Beals & Son Company, . .	396 41	1 98	398 39
Lamprey Boiler Furnace Mouth Protector Company,	202 25	9 43	211 68
Lang & Jacobs Company, . . .	101 12	1 26	102 38
Lawrence & Methuen Street Rail- way Company,	566 30	9 73	576 03
Leicester Grocery Company, . .	77 66	1 55	79 21
Library Bulletin Company, . . .	80 90	2 03	82 93
Lowe Grain Company,	129 44	2 03	131 47
Lowell & Boston Street Railway Company,	873 72	3 73	877 45
Lynn Ice Company,	794 43	21 35	815 78
Lyons Granite Company,	84 13	84	84 97
Marlborough & Westborough Street Railway Company, . .	1,594 86	9 56	1,604 42
Marlier & Co., Limited,	485 40	12 45	497 85
Marthas Vineyard Electric Light and Power Company,	43 68	84	44 52
Massachusetts Construction Com- pany,	1,504 74	25 51	1,530 25
Massachusetts Investment Com- pany,	161 80	3 24	165 04
Massachusetts Pipe Line Gas Company,	5,630 64	26 27	5,656 91
Massachusetts Telephone and Telegraph Company,	242 70	3 40	246 10
Meadow Brook Farm Company, .	40 45	84	41 29
Medfield & Medway Street Rail- way Company,	809 00	44 49	853 49
Medfield Water Company, . . .	186 07	93	187 00
Mellish & Byfield, Incorporated, .	582 48	11 25	593 73
Metropolitan Bolt Company, . .	48 54	24	48 78

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
Middleton Paper Company,	\$501 58	\$17 28	\$518 86
Miller Brothers & Co., Corpora- tion,	647 20	6 30	653 50
Mills & Knight Company,	485 40	5 66	491 06
Miscoe Spring Water Company,	72 81	55	73 36
Morgan & Ball Company,	161 80	3 40	165 20
Nantucket Telephone Company,	40 45	30	40 75
Natick Gas Light Company,	223 28	1 71	224 99
New England Bolt and Nut Com- pany,	194 16	97	195 13
New England Dredging Com- pany,	1,262 04	8 41	1,270 45
New England Motor Company,	145 62	2 50	148 12
New England Publishing Com- pany,	424 72	2 12	426 84
New England Reed Company,	82 51	1 54	84 05
Newburyport Herald Company,	69 57	1 33	70 90
Norfolk Western Street Railway Company,	364 05	20 02	384 07
Norris Livery Company,	88 99	1 76	90 75
Northampton Shoe Company,	161 80	97	162 77
Oliver & Howland Company,	304 18	3 04	307 22
Nute-Hallett Company,	36 40	1 74	38 14
Olympic Amusement Company,	48 54	1 16	49 70
Parsons Manufacturing Company, Peoples Combination Clothing Company,	129 44	78	130 22
Peoples Furniture Company,	242 70	5 29	247 99
Peoples Ice Company of Worces- ter,	71 19	1 42	72 61
Pittsfield Journal Company,	186 84	5 03	191 87
Plymouth Rubber Company,	32 36	16	32 52
Plymouth Rubber Company,	205 48	1 23	206 71
Plymouth Stove Foundry Com- pany,	103 55	3 21	106 76
Prentice Brothers Company,	953 81	11 29	965 10
Press Clipping Bureau,	80 90	81	81 71
Putnam Company,	323 60	6 47	330 07
Quinsigamond Lake Steamboat Company,	56 63	71	57 34
Randall Faichney Company,	153 71	2 75	156 46
Rawson & Morrison Manufactur- ing Company,	1,008 01	16 80	1,024 81
Re-New Lamp Company,	347 87	3 47	351 34
Revere Roller Coaster Company,	108 00	1 40	109 40
S. A. Freeman Company,	88 99	70	89 69
S. Armstrong Company,	161 80	81	162 61
S. M. Howes Company,	679 56	3 17	682 73
Samuel Ward Company,	436 86	2 04	438 90
Sargent Conant & Co., Incorpo- rated,	161 80	80	162 60
Scandinavian Importing Com- pany,	485 40	2 42	487 82

	Collected on Account of Corporation Tax for 1901.	Interest.	Total.
Seth W. Fuller Company, . . .	\$312 27	\$1 56	\$313 83
Shady Hill Nursery Company, .	970 80	19 42	990 22
Shedd & Crane Leather Company,	339 78	6 80	346 58
Silas Pierce & Co., Limited, . .	2,022 50	24 27	2,046 77
Spatula Publishing Company, . .	161 80	80	162 60
Springfield Coliseum Company, .	64 72	39	65 11
Springfield Construction Com- pany,	61 48	1 84	63 32
Springfield Drop Forging Com- pany,	760 46	14 83	775 29
Springfield Supply Company, . .	16 18	16	16 34
Spy Company,	161 80	3 33	165 13
T. Casey Company,	32 36	24	32 60
T. F. Little Oil Company,	49 34	1 48	50 82
Telegram Publishing Company, . .	32 36	1 44	33 80
Thomas J. Gavin Company, . . .	32 36	63	32 99
Townsend Co-operative Broom Company,	12 94	—	12 94
Troy White Granite Company, . .	622 52	3 11	625 63
Turners Falls Lumber Company, .	75 31	—	75 31
Union Fireworks Company,	48 54	24	48 78
Union Shoe Company,	35 04	54	35 58
W. B. Clarke Company,	485 40	2 43	487 83
W. E. Rice Company,	145 62	3 64	149 26
Wachusett Mills,	461 13	2 30	463 43
Wales Book Binding Company, . .	35 59	36	35 95
Waltham Watch Tool Company of Springfield, Mass.,	72 81	73	73 54
Wason Manufacturing Company, .	1,859 08	9 30	1,868 38
Webber Lumber Company,	525 85	2 62	528 47
Weymouth & Braintree Publish- ing Company,	32 36	—	32 36
Weymouth Seam-face Granite Company,	101 93	2 16	104 09
Whitney Manufacturing Com- pany,	262 92	6 84	269 76
William Bourne & Son Piano Company,	161 80	3 58	165 38
Woburn Light, Heat and Power Company,	592 18	5 74	597 92
Ziegler Electric Company,	485 40	22 81	508 21
	\$72,248 48	\$940 48	\$73,188 96

MISCELLANEOUS COLLECTIONS.

A. O. Speare Company, fee for filing certificate of condition,	\$5 00
Acme Manufacturing Company, fee for filing certificate of condition for 1900,	5 00
Adams Gas Light Company, penalty for failure to file annual return with Gas and Electric Light Commissioners,	10 00

Adams Electric Light and Power Company, fee for filing certificate of condition,	\$5 00
Adams Marble Company, fee for filing certificate of condition,	5 00
Agawam Ice Company, fee for filing certificate of condition,	5 00
Albermarle Slate Company, fee for filing certificate of condition,	5 00
Allen Machine Company, fee for filing certificate of condition,	5 00
American Camera Manufacturing Company, fee for filing certificate of condition,	5 00
American Pad and Paper Company, fee for filing certificate of condition,	5 00
Amesbury Opera House Company, fee for filing certificate of condition,	5 00
Arlington Co-operative Association, fee for filing certificate of condition,	5 00
Ayer Electric Light Company, Gas and Electric Light Commissioners' tax for 1902,	4 46
B. L. Bragg Company, fee for filing certificate of condition,	5 00
Baker-Hunnewell Company, fee for filing certificate of condition,	5 00
Biddle & Smart Company, fee for filing certificate of condition,	5 00
Blue Hill Granite Company, fee for filing certificate of condition,	5 00
Boston, claim for tide water displaced in Dorchester Bay,	330 00
Boston Oregon Mast Company, fee for filing certificate of condition,	5 00
Boston Real Estate Association of Boston, fee for filing certificate of condition,	5 00
Bradley Fertilizer Company, fee for filing certificate of condition,	5 00
Brimfield Hotel Company, fee for filing certificate of condition,	5 00
Bullard Camera Company, fee for filing certificate of condition,	5 00
Burnett Paint Company, fee for filing certificate of condition,	5 00
Bush Market Company, fee for filing certificate of condition,	5 00
C. A. Edgarton Manufacturing Company, fee for filing certificate of condition,	5 00
Cape Ann Printing Company, fee for filing certificate of condition,	5 00
Carter, Rice & Co. Corporation, fee for filing certificate of condition,	5 00
Carriage Wheel and Gear Company, fee for filing certificate of condition,	5 00
Citizens Telephone and Telegraph Company, fee for filing certificate of condition,	5 00
Chamberlain Metal Weather Strip Company, fee for filing certificate of condition for 1901,	5 00

Commonwealth Shoe and Leather Company, fee for filing certificate of condition,	\$5 00
Cook & Grew Company, fee for filing certificate of condition,	5 00
Cutter Tower Company, fee for filing certificate of condition,	5 00
Coates Clipper Manufacturing Company, fee for filing certificate of condition,	5 00
Carlow & Putnam Company, fee for filing certificate of condition,	5 00
Child Acme Cutter and Press Company, fee for filing certificate of condition,	5 00
Daily News Company, fee for filing certificate of condition,	5 00
Damon Safe and Iron Works Company, fee for filing certificate of condition,	5 00
Danvers Gas Light Company, Gas and Electric Light Commissioners' tax for 1902,	5 55
Dillon Machine Company, fee for filing certificate of condition,	5 00
Draper Machine Tool Company, fee for filing certificate of condition,	5 00
Durgin Grocery and Provision Company, fee for filing certificate of condition,	5 00
Fifield Tool Company, fee for filing certificate of condition,	5 00
Fisk Rubber Company, fee for filing certificate of condition,	5 00
Fisher-Churchill Company, fee for filing certificate of condition,	5 00
Fitchburg Manufacturing Company, fee for filing certificate of condition,	5 00
Flint Building and Construction Company, fee for filing certificate of condition,	5 00
Fore River Company, fee for filing certificate of condition,	5 00
Frank Keene Company, fee for filing certificate of condition,	5 00
Franklin Educational Company, fee for filing certificate of condition,	5 00
Franklin Telegraph Company, fee for filing certificate of condition,	5 00
Frederick Kendall Company, fee for filing certificate of condition,	5 00
George D. Emerson Company, fee for filing certificate of condition,	5 00
Gilman Snow Guard Company, fee for filing certificate of condition,	5 00
Gloucester Gas Light Company, penalty for failure to file annual return with Gas and Electric Light Commissioners,	10 00
H. A. Lothrop Manufacturing Company, fee for filing certificate of condition,	5 00
Hampden Automatic Telephone Company, fee for filing certificate of condition,	5 00
Hingham Seam-face Granite Company, fee for filing certificate of condition,	5 00

Hollingsworth & Vose Company, fee for filing certificate of condition,	\$5 00
Holly Whip Company, fee for filing certificate of condition,	5 00
Holyoke Steam and Gas Pipe Company, fee for filing certificate of condition,	5 00
Hunt Spiller Manufacturing Company, fee for filing certificate of condition,	5 00
Hutchins Narrow Fabric Company, fee for filing certificate of condition,	5 00
J. P. Jordan Paper Company, fee for filing certificate of condition,	5 00
Jewett Piano Company, fee for filing certificate of condition,	5 00
K. & W. Company, fee for filing certificate of condition,	5 00
Kelly Shoe Company, fee for filing certificate of condition,	5 00
Kimball Brothers Company, fee for filing certificate of condition,	5 00
Knight, Alice H., claim for board of Margaret H Knight at Westborough Insane Hospital,	80 00
Knowles Freeman Fish Company, fee for filing certificate of condition,	5 00
Lamprey Boiler Furnace Mouth Protector Company, fee for filing certificate of condition,	5 00
Leicester Grocery Company, fee for filing certificate of condition,	5 00
Leland Filter Company, fee for filing certificate of condition,	5 00
Lyons Granite Company, fee for filing certificate of condition,	5 00
Malden Mail Company, fee for filing certificate of condition,	5 00
Mansfield Co-operative Furnace Company, fee for filing certificate of condition,	5 00
Marblehead Gas and Electric Light Company, Gas and Electric Light Commissioners' tax,	5 88
Marshall Engine Company, fee for filing certificate of condition,	5 00
Martha's Vineyard Electric Light and Power Company, fee for filing certificate of condition,	5 00
Martha's Vineyard Street Railway Company, Railroad Commissioners' tax for 1902,	75
Massachusetts Investment Company, fee for filing certificate of condition,	5 00
Massachusetts Title Insurance Company, fee for filing certificate of condition,	5 00
Massasoit Whip Company, fee for filing certificate of condition,	5 00
Mattakisset Hall Association, fee for filing certificate of condition,	5 00
Murray Cone Shoe Company, fee for filing certificate of condition,	5 00
New England & Savannah Steamship Company, fee for filing certificate of condition,	5 00

New England Dredging Company, fee for filing certificate of condition,	\$5 00
New England Horse Exchange Company, fee for filing certificate of condition,	5 00
New England Rubber Company, fee for filing certificate of condition,	5 00
Newark Shoe Company, fee for filing certificate of condition,	5 00
Newburyport Herald Company, fee for filing certificate of condition,	5 00
Nutting, Charles H., defendant's costs in <i>Nutting v. Commonwealth of Massachusetts</i> ,	20 00
Oak Grove Creamery Company, fee for filing certificate of condition,	5 00
Old Colony Rubber Company, fee for filing certificate of condition,	5 00
Olympic Amusement Company, fee for filing certificate of condition,	5 00
Olympic Amusement Company, fee for filing certificate of condition,	5 00
P. P. Emory Manufacturing Company, fee for filing certificate of condition,	5 00
Page Electric Company, fee for filing certificate of condition,	5 00
Palmer, Charles J., claim for board of Gertrude S. Palmer at Danvers Insane Hospital,	51 43
Persons Manufacturing Company, fee for filing certificate of condition,	5 00
Peter Ross Company, fee for filing certificate of condition,	5 00
Peter Wood Dyeing Company, fee for filing certificate of condition,	5 00
Political Publishing Company, fee for filing certificate of condition,	5 00
Progressive Fraternity, Incorporated, claim for care and custody of deposits for 1892,	66
Quigley, J., & Son, damages to State hatchery at Winchester, caused by blasting,	28 00
Quinsigamond Co-operative Baking Company, fee for filing certificate of condition,	5 00
R. H. Smith Manufacturing Company, fee for filing certificate of condition,	5 00
Randall-Faichney Company, fee for filing certificate of condition,	5 00
Robbins Spring Water Company, fee for filing certificate of condition,	5 00
Rochdale Hall Company, fee for filing certificate of condition,	5 00
Roxbury Central Wharf, fee for filing certificate of condition,	5 00
Royal Steam Heater Company, fee for filing certificate of condition,	5 00
S. A. Freeman Company, fee for filing certificate of condition,	5 00

Samuel Winslow Skate Manufacturing Company, fee for filing certificate of condition,	\$5 00
Shady Hill Nursery Company, fee for filing certificate of condition,	5 00
Silvey-Wyckoff Company, fee for filing certificate of condition,	5 00
Simonds Rolling Machine Company, fee for filing certificate of condition,	5 00
Smith-Warren Company, fee for filing certificate of condition,	5 00
Smith, W. A., claim for board of Harriet R. Smith at Westborough Insane Hospital,	392 86
South Hadley Falls Electric Light Company, fee for filing certificate of condition,	5 00
Springfield Coliseum Company, fee for filing certificate of condition,	5 00
Springfield Construction Company, fee for filing certificate of condition,	5 00
Springfield Drop Forging Company, fee for filing certificate of condition,	5 00
Springfield Steam Power Company, fee for filing certificate of condition,	5 00
Standard Cloth Meter Company, fee for filing certificate of condition,	5 00
Steere, Laura M., claim for board of Helen M. Steere at Westborough Insane Hospital,	879 20
Sterling Worsted Company, fee for filing certificate of condition,	5 00
Stoughton Gas and Electric Light Company, Gas and Electric Light Commissioners' tax for 1902,	8 00
Suspension Transportation Company, fee for filing certificate of condition,	5 00
Sutton, Richard W., claim for board of Fannie R. Smith at Westborough Insane Hospital,	105 00
T. F. Little Oil Company, fee for filing certificate of condition,	5 00
Taunton Evening News, fee for filing certificate of condition,	5 00
Tribune Building Company, fee for filing certificate of condition,	5 00
Troy White Granite Company, fee for filing certificate of condition,	5 00
Union Express Company, fee for filing certificate of condition,	5 00
Union Fire Works Company, fee for filing certificate of condition,	5 00
United States Compound Oxygen Company, fee for filing certificate of condition for 1901,	5 00
W. E. Tillotson Manufacturing Company, fee for filing certificate of condition,	5 00
Wakefield Water Company, fee for filing certificate of condition,	5 00

Warren Specialty Manufacturing Company, fee for filing certificate of condition,	\$5 00
West Chop Steamboat Company, fee for filing certificate of condition,	5 00
Weymouth Light and Power Company, Gas and Electric Light Commissioners' tax for 1902,	33 51
Williamstown Gas Company, fee for filing certificate of condition,	5 00
Wolfson, Joseph, corporation tax of the Joseph Wolfson Company for 1898, with interests and costs,	58 81
Woodbury Company, fee for filing certificate of condition,	5 00
Wright & Colton Wire Cloth Company, fee for filing certificate of condition,	5 00
Ziegler Electric Company, fee for filing certificate of condition,	5 00
	<hr/>
	\$2,674 11

EXTRADITION AND INTERSTATE RENDITION.

The following applications for requisitions for fugitives from justice have been referred by His Excellency the Governor to this department during the year ending Dec. 31, 1902, for examination and report thereon:—

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
1902.					
Jan. 13.	New York,	William Davis,	Larceny, etc.,	Suffolk, .	Lawful and in proper form.
Jan. 23.	Pennsylvania,	Geo. W. Clarke,	Larceny,	Essex, .	Lawful and in proper form.
Jan. 31.	Illinois,	Robert F. Stone,	Forgery,	-	Lawful and in proper form.
Feb. 11.	New York,	James A. Leslie,	Forgery,	Suffolk, .	Lawful and in proper form.
Feb. 18.	Illinois,	John A. Robinson,	Larceny,	Suffolk, .	Lawful and in proper form.
Feb. 28.	New Hampshire,	Martha S. Munsey,	Uttering forged will,	Middlesex, .	Lawful and in proper form.
March 11.	New York,	Jos. W. Blondin,	Murder,	Middlesex, .	Lawful and in proper form.
March 11.	New York,	Herbert R. Lelsk,	Forgery,	Suffolk, .	Lawful and in proper form.
March 11.	New York,	Benj. Rosenthal,	Larceny,	Suffolk, .	Lawful and in proper form.
March 21.	Illinois,	Walter Johnson,	Larceny,	Suffolk, .	Lawful and in proper form.
April 12.	Missouri,	William Carlin,	Larceny,	Suffolk, .	Lawful and in proper form.
May 6.	Maine,	Marion K. Gould,	Larceny,	Middlesex, .	Lawful and in proper form.
May 12.	New York,	Samuel Cohen,	Larceny,	Suffolk, .	Lawful and in proper form.

May 12,	New York,	.	.	.	.	.	.	.	Forgery,	.	.	.	.	.	Suffolk,	.	Lawful and in proper form.
May 15,	Connecticut,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	Suffolk,	.	Lawful and in proper form.
May 23,	Colorado,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	Essex,	.	Lawful and in proper form.
June 11,	Maine,	.	.	.	.	.	.	.	Forgery,	.	.	.	.	.	Plymouth,	.	Lawful and in proper form.
June 23,	Arizona,	.	.	.	.	.	.	.	Forgery,	.	.	.	.	.	Middlesex,	.	Lawful and in proper form.
July 3,	California,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	Hampden,	.	Lawful and in proper form.
July 9,	New York,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	Worcester,	.	Lawful and in proper form.
July 9,	Connecticut,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	Worcester,	.	Lawful and in proper form.
July 24,	New Jersey,	.	.	.	.	.	.	.	Forgery,	.	.	.	.	.	Suffolk,	.	Lawful and in proper form.
Aug. 1,	Rhode Island,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	Suffolk,	.	Lawful and in proper form.
Aug. 23,	New York,	.	.	.	.	.	.	.	False pretences,	.	.	.	.	.	Suffolk,	.	Lawful and in proper form.
Aug. 29,	Dominion of Canada,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	-	.	Lawful and in proper form.
Sept. 29,	Illinois,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	Suffolk,	.	Lawful and in proper form.
Oct. 13,	New York,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	Suffolk,	.	Lawful and in proper form.
Oct. 17,	New York,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	Suffolk,	.	Lawful and in proper form.
Oct. 24,	Virginia,	.	.	.	.	.	.	.	Larceny,	.	.	.	.	.	Essex,	.	Lawful and in proper form.
Nov. 1,	Pennsylvania,	.	.	.	.	.	.	.	Receiving stolen property,	.	.	.	.	.	Essex,	.	Lawful and in proper form.
Nov. 7,	Pennsylvania,	.	.	.	.	.	.	.	Breaking and entering,	.	.	.	.	.	-	.	Lawful and in proper form.
Nov. 25,	New Hampshire,	.	.	.	.	.	.	.	Larceny from person,	.	.	.	.	.	Middlesex,	.	Lawful and in proper form.
Dec. 11,	New York,	.	.	.	.	.	.	.	Forgery,	.	.	.	.	.	Hampden,	.	Lawful and in proper form.
Dec. 11,	New York,	.	.	.	.	.	.	.	Larceny from person,	.	.	.	.	.	Essex,	.	Lawful and in proper form.

The Following requisitions upon His Excellency the Governor for the surrender of fugitives from the justice of other States have been referred by him to this department during the year ending Dec. 31, 1902, for examination and report thereon:—

Date of Reference.	State making the Requisition.	Name of Fugitive.	Crime charged.	Report.
1902.				
Jan. 16,	Arkansas, . . .	Robert Sanborn, . . .	False pretences, . . .	Lawful and in proper form.
Jan. 22,	Illinois, . . .	Maud Walker, . . .	Larceny, . . .	Lawful and in proper form. Governor refused to issue papers on ground of lack of identification of fugitive.
Jan. 31,	New York, . . .	Charles G. Willment, . . .	Grand larceny, . . .	Lawful and in proper form.
Feb. 17,	New Hampshire, . . .	James A. Lyons, . . .	Breaking and entering, . . .	Lawful and in proper form.
April 14,	Colorado, . . .	Philip A. Troufetter, . . .	Larceny, . . .	Not in proper form.
May 1,	Missouri, . . .	Mamie Ward, . . .	Robbery, . . .	Lawful and in proper form.
May 7,	New York, . . .	Harry C. Reed, . . .	Receiving stolen property, . . .	Requisition refused.
May 28,	California, . . .	Frank J. Silveira, . . .	Rape, . . .	Lawful and in proper form.
June 11,	Illinois, . . .	Andrew Coutas, . . .	Larceny, . . .	Lawful and in proper form.
June 14,	Pennsylvania, . . .	George Bailey, . . .	Burglary, . . .	Lawful and in proper form.
June 20,	Alabama, . . .	Richard Sanders, . . .	Murder, . . .	Not in proper form.
June 27,	Missouri, . . .	Henry Armstrong, . . .	Grand larceny, . . .	Lawful and in proper form.
July 18,	New Hampshire, . . .	Strossy St. George, . . .	Larceny, . . .	Lawful and in proper form.
July 22,	New York, . . .	James Ingraham, . . .	Abduction, . . .	Lawful and in proper form.
Aug. 9,	Pennsylvania, . . .	Paul Brigham, . . .	Forgery, . . .	Lawful and in proper form.

Aug. 11,	South Carolina, . . .	Julian Foster, . . .	Murder, . . .	Lawful and in proper form.
Aug. 20,	Vermont, . . .	Henry Coy, . . .	Grand larceny, . . .	Lawful and in proper form.
Aug. 27,	New York, . . .	Angelo Seterio, . . .	Abduction, . . .	Lawful and in proper form.
Aug. 27,	Maine, . . .	Wm. W. Damon, . . .	Polygamy, . . .	Lawful and in proper form.
Aug. 27,	North Carolina, . . .	J. Munroe Rogers, . . .	Arson, . . .	Lawful and in proper form.
Sept. 2,	Ohio, . . .	Abdoo Satfec, . . .	Embezzlement, . . .	Lawful and in proper form.
Sept. 5,	New Jersey, . . .	Anton Kalesky, . . .	Grand larceny, . . .	Not in proper form.
Oct. 1,	New Jersey, . . .	Joseph Cerrisay, . . .	Obtaining money under false pretences, . . .	Lawful and in proper form.
Oct. 22,	Maine, . . .	Morris Taylor, . . .	Receiving stolen goods, . . .	Lawful and in proper form.
Dec. 5,	Vermont, . . .	J. E. Baker, . . .	Obtaining money under false pretences, . . .	Lawful and in proper form.
Dec. 20,	Michigan, . . .	Henry Rodgers and Della Cameron, . . .	Larceny, . . .	Lawful and in proper form.

RULES OF PRACTICE IN INTERSTATE RENDITION.

Every application to the Governor for a requisition upon the executive authority of any other State or Territory, for the delivery up and return of any offender who has fled from the justice of this Commonwealth, must be made by the district or prosecuting attorney for the county or district in which the offence was committed, and must be in duplicate original papers, or certified copies thereof.

The following must appear by the certificate of the district or prosecuting attorney :—

(a) The full name of the person for whom extradition is asked, together with the name of the agent proposed, to be properly spelled.

(b) That, in his opinion, the ends of public justice require that the alleged criminal be brought to this Commonwealth for trial, at the public expense.

(c) That he believes he has sufficient evidence to secure the conviction of the fugitive.

(d) That the person named as agent is a proper person, and that he has no private interest in the arrest of the fugitive.

(e) If there has been any former application for a requisition for the same person, growing out of the same transaction, it must be so stated, with an explanation of the reasons for a second request, together with the date of such application, as near as may be.

(f) If the fugitive is known to be under either civil or criminal arrest in the State or Territory to which he is alleged to have fled, the fact of such arrest and the nature of the proceedings on which it is based must be stated.

(g) That the application is not made for the purpose of enforcing the collection of a debt, or for any private purpose whatever ; and that, if the requisition applied for be granted, the criminal proceedings shall not be used for any of said objects.

(h) The nature of the crime charged, with a reference, when practicable, to the particular statute defining and punishing the same.

(i) If the offence charged is not of recent occurrence, a satisfactory reason must be given for the delay in making the application.

1. In all cases of fraud, false pretences, embezzlement or forgery, when made a crime by the common law, or any penal code or statute, the affidavit of the principal complaining witness or informant, that the application is made in good faith, for the sole purpose of punishing the accused, and that he does not desire or expect to use the prosecution for the purpose of collecting a debt, or for any private purpose, and will not directly or indirectly use the same for any of said purposes, shall be required, or a sufficient reason given for the absence of such affidavit.

2. Proof by affidavit of facts and circumstances satisfying the Executive that the alleged criminal has fled from the justice of the State, and is in the State on whose Executive the demand is requested to be made, must be given. The fact that the alleged criminal was in the State where the alleged crime was committed at the time of the commission thereof, and is found in the State upon which the requisition was made, shall be sufficient evidence, in the absence of other proof, that he is a fugitive from justice.

3. If an indictment has been found, certified copies, in duplicate, must accompany the application.

4. If an indictment has not been found by a grand jury, the facts and circumstances showing the commission of the crime charged, and that the accused perpetrated the same, must be shown by affidavits taken before a magistrate. (A notary public is not a magistrate within the meaning of the statutes.) It must also be shown that a complaint has been made, copies of which must accompany the requisition, such complaint to be accompanied by affidavits to the facts constituting the offence charged by persons having actual knowledge thereof, and that a warrant has been issued, and duplicate certified copies of the same, together with the returns thereto, if any, must be furnished upon an application.

5. The official character of the officer taking the affidavits or depositions, and of the officer who issued the warrant, must be duly certified.

6. Upon the renewal of an application, — for example, on the ground that the fugitive has fled to another State, not having been found in the State on which the first was granted, — new or certified copies of papers, in conformity with the above rules, must be furnished.

7. In the case of any person who has been convicted of any crime, and escapes after conviction, or while serving his sentence,

the application may be made by the jailer, sheriff, or other officer having him in custody, and shall be accompanied by certified copies of the indictment or information, record of conviction and sentence upon which the person is held, with the affidavit of such person having him in custody, showing such escape, with the circumstances attending the same.

8. No requisition will be made for the extradition of any fugitive except in compliance with these rules.

