

Commonwealth of Massachusetts
ATTORNEY-GENERAL'S REPORT

1905

**EXECUTIVE OFFICE OF
HUMAN SERVICES**

Office of the Secretary
Room 904

100 Cambridge Street
Boston, Massachusetts 02202

Commonwealth of Massachusetts

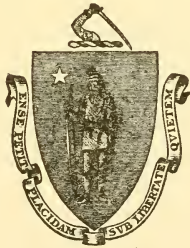
REPORT

OF THE

ATTORNEY-GENERAL

FOR THE

YEAR ENDING JANUARY 17, 1906.



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Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 17, 1906.

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.

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Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
State House.

Attorney-General.

HERBERT PARKER.

Assistants.

ROBERT G. DODGE.

FREDERICK H. NASH.

ARTHUR W. DEGOOSH.

FREDERIC B. GREENHALGE.

FRED T. FIELD.

Law Clerk.

ANDREW MARSHALL.

Chief Clerk.

LOUIS H. FREESE.

STATEMENT OF APPROPRIATION AND EXPENDITURES.

Appropriation for 1905,	\$40,000 00
<i>Expenditures.</i>	
For law library,	\$424 25
For salaries of assistants,	13,400 00
For additional legal services,	4,906 28
For collection of Spanish war claims against national gov- ernment,	1,549 23
For clerks,	4,667 93
For stenographers,	2,291 41
For messengers,	1,385 16
For office expenses,	2,688 08
For court expenses,*	2,402 51
Total expenditures,	\$33,714 85
Costs collected,	421 58
Net expenditure,	\$33,293 27

* Of this amount, \$421.58 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. 17, 1906.

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 2,534, are tabulated below:—

Bastardy complaints,	4
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Miscellaneous cases,	154
Public charitable trusts,	43
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CAPITAL CASES.

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

ANGLES SNELL, indicted in Bristol County, November, 1903, for the murder of Tillinghast Kirby. He was arraigned Nov. 18, 1903, and pleaded not guilty. Hugo A. Dubuque and James P. Doran were assigned by the court as counsel for the defendant. In September, 1904, the defendant was tried by a jury before Aiken and Schofield, JJ. The result was a verdict of guilty of murder in the first degree. On Sept. 30, 1904, the defendant filed exceptions, which were overruled by the Supreme Judicial Court on Sept. 8, 1905. On Oct. 13, 1905, the defendant was sentenced to be executed. This sentence was commuted to imprisonment for life by the Governor, with the approval of the Executive Council.

NICHOLAS DI FLAVIO, indicted in Essex County, May, 1904, for the murder of Giacomo Grassi, at Haverhill, May 8, 1904. He was arraigned May 19, 1904, and pleaded not guilty. Edmund B. Fuller, Esq., was assigned by the court as counsel for the defendant. On May 31, 1905, the defendant retracted his former plea of not guilty, and pleaded guilty of manslaughter. This plea was accepted by the government, and thereupon he was sentenced to State Prison for not less than ten nor more than twelve years. The case was in charge of District Attorney W. Scott Peters.

JOSEPH H. SEATON, indicted in Hampden County, May, 1904, for the murder of Estelle Taylor, at Springfield, March 11, 1904. He was arraigned May 9, 1904, and pleaded not guilty. Edward A. McClintock was assigned by the court as counsel for the defendant. The defendant afterwards retracted his former plea of not guilty, and pleaded guilty of murder in the second degree. This plea was accepted by the government, and thereupon he was sentenced to State Prison for life. The case was in charge of District Attorney John F. Noxon.

ANTONIO CARACCILOLO, indicted in Hampden County, December, 1904, for the murder of Giuseppe La Rosa, at Springfield, Nov. 13, 1904. He was arraigned Dec. 28, 1904, and pleaded not guilty. S. S. Taft, Esq., and James E. Dunleavy, Esq., were assigned by the court as counsel for the defendant. The defendant has since retracted his former plea of not guilty, and pleaded guilty of manslaughter. This plea was accepted by the government, and thereupon he was sentenced to State Prison for not less than seven nor more than ten years. This case was in charge of District Attorney John F. Noxon.

HENRY F. BOLLES, indicted in Norfolk County, December, 1904, for the murder of Annie M. Bolles and Joseph McMurray, at Brookline, Oct. 17, 1904. He was arraigned Dec. 22, 1904, and pleaded not guilty. Thomas E. Grover, Esq., and Frederick G. Katzmann, Esq., were assigned by the court as counsel for the defendant. On April 12, 1905, the defendant retracted his former plea of not guilty, and pleaded guilty of murder in the second degree. This plea was accepted by the government, and thereupon the defendant was sentenced to State Prison for life. The case was in charge of District Attorney Asa P. French.

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

JOHN WAINWRIGHT, indicted in Worcester County, January, 1905, for the murder of Ada E. Lindley, at Worcester, Dec. 4, 1904. He was arraigned Jan. 27, 1905, and pleaded not guilty. John R. Thayer, Esq., and J. H. Meagher, Esq., were assigned by the court as counsel for the defendant. In June, 1905, the defendant was tried by a jury before Sherman, J. The result was a verdict of guilty of murder in the second degree. The defendant has not yet been sentenced. The case was in charge of District Attorney George S. Taft.

JOHN MCPHERSON, *alias*, indicted in Worcester County, January, 1905, for the murder of Frank P. Sharkey, at

Worcester, Oct. 3, 1904. He was arraigned Jan. 27, 1905, and pleaded not guilty. David O'Connell, Esq., was assigned by the court as counsel for the defendant. On May 22, 1905, the defendant retracted his former plea of not guilty, and pleaded guilty of murder in the second degree. This plea was accepted by the government, and he was thereupon sentenced to State Prison for life. The case was in charge of District Attorney George S. Taft.

AUGUSTA ENGVALL, indicted in Worcester County, January, 1905, for the murder of an infant child, at Worcester, Nov. 5, 1904. She was arraigned Jan. 27, 1905, and pleaded not guilty. John A. Thayer, Esq., was assigned by the court as counsel for the defendant. On Feb. 17, 1905, the defendant retracted her former plea of not guilty, and pleaded guilty of manslaughter. This plea was accepted by the government, and thereupon she was sentenced to the Woman's Reformatory Prison. The case was in charge of District Attorney George S. Taft.

GIUSEPPE SABBATINO, indicted in Norfolk County, September, 1905, for the murder of Alfonso Tura, at Hyde Park, March 4, 1905. He was arraigned Sept. 9, 1905, and pleaded not guilty. Thomas E. Grover, Esq., and Frank Keezer, Esq., were assigned by the court as counsel for the defendant. Before the trial of this case the indictment was nol prossed so far as it involved the charge of murder in the first degree, and the defendant was tried and convicted of murder in the second degree. The case was in charge of District Attorney Asa P. French.

ANTONIO CARPENITO and JAMES DEL GROSSO, indicted in Plymouth County, March, 1905, for the murder of Thomas C. Malloy, at Brockton, on Feb. 8, 1905. They were arraigned March 14, 1905, and pleaded not guilty. William H. Osborn, Esq., was assigned by the court as counsel for del Grosso, and Harvey H. Pratt, Esq., as counsel for Carpenito. In June, 1905, the defendants were tried by a jury before Maynard and Lawton, JJ. The result was a

verdict of guilty of murder in the second degree as to both defendants. The defendants were thereupon sentenced to State Prison for life. The case was in charge of District Attorney Asa P. French.

CHARLES E. TIEDMAN, indicted in Hampden County, September, 1905, for the murder of Elizabeth A. Tiedman, at Chester, Aug. 1, 1905. He was arraigned Sept. 20, 1905, and pleaded not guilty. William H. McClintock, Esq., and James H. Reiley, Jr., Esq., were assigned by the court as counsel for the defendant. The defendant has since retracted his former plea of not guilty, and pleaded guilty of murder in the second degree. This plea was accepted by the government, and thereupon the defendant was sentenced to State Prison for life. The case was in charge of District Attorney John F. Noxon.

The following indictments for murder are now pending : —

CHARLES L. TUCKER, indicted in Middlesex County, June, 1904, for the murder of Mabel Page at Weston, March 31, 1904. He was arraigned June 16, 1904, and pleaded not guilty. James H. Vahey, Esq., and Charles H. Innes, Esq., were assigned by the court as counsel for the defendant. Trial, conducted for the Commonwealth by the Attorney-General, with District Attorney George A. Sanderson and Assistant District Attorney Hugh Bancroft, was entered upon Jan. 2, 1905. A verdict of guilty of murder in the first degree was returned by the jury. A motion for a new trial was heard and overruled by the trial court. The defendant's exceptions were likewise overruled by the Supreme Judicial Court. A motion for sentence upon the prisoner is now pending.

JOHN SCHIDLOFSKI, *alias* JOHN CLINE, indicted in Middlesex County, June, 1905, for the murder of Marciana Schidlofski, at Belmont, on July 12, 1905. He was arraigned Sept. 8, 1905, and pleaded not guilty. Henry H. Winslow, Esq., and Philip H. Sullivan, Esq., were assigned by

the court as counsel for the defendant. No further action has been taken in this case. The case is in charge of District Attorney George A. Sanderson.

MICHAEL DWYER, indicted in Essex County, September, 1905, for the murder of James Webb, at Lawrence, July 29, 1905. The defendant has not yet been arraigned. The case is in charge of District Attorney W. Scott Peters.

ORIGINAL JURISDICTION OF SUPREME JUDICIAL COURT.

St. 1905, c. 263, relieved the Supreme Judicial Court of original jurisdiction in actions of contract and replevin which were brought in that court to avoid the delay caused by the crowded condition of the docket of the Superior Court, which had concurrent jurisdiction. It appears that many such actions were brought in the Supreme Judicial Court shortly before the passage of the act of last year, which did not affect pending cases. I therefore recommend that the Legislature consider the advisability of transferring to the Superior Court all such pending cases, with possibly some provision which may prevent their being placed at the end of the present Superior Court lists.

SUPERIOR COURT.

The rules governing the course of procedure in the Superior Court, established pursuant to statutory authority, have been revised by the justices, and the same must be published for distribution throughout the Commonwealth for the guidance of the bar, the court officials and litigants. I am informed that heretofore the expense of such publication has been borne by the county of Suffolk. This burden ought not to be imposed upon any one county, since the expenditure is for the use and benefit of the people of the entire State. I am instructed that the cost of the new publication is estimated at \$2,000. I therefore recommend that an appropriation of not less than that sum be made for that purpose, and for such other printing for the court as may be required, the same to be expended by the Superior Court or its order.

FOREIGN CORPORATIONS.

A foreign corporation may be admitted to do business within the Commonwealth if any of the purposes defined in its charter are purposes which may legally be carried out by a domestic corporation. After a foreign corporation has come within the Commonwealth and filed the papers required by St. 1903, c. 437, §§ 58, 60, it sometimes engages in business which is prohibited by the laws or policy of this Commonwealth; and, while section 57 of that act prohibits the transaction of such business by a foreign corporation, there is no ready means pointed out in the statute for enforcing that prohibition. I therefore recommend that the Legislature consider the advisability of enacting a law whereunder the Attorney-General may proceed by information in the nature of *quo warranto*, or by some adequate process, against a foreign corporation which exercises or assumes, within this Commonwealth, any corporate rights, privileges or franchises not granted to it by the law of this Commonwealth or which are denied to domestic corporations; or which within the Commonwealth has violated or acted in contravention of any provision of its law; or which exercises within the Commonwealth any corporate rights, privileges or franchises in a manner contrary to the public policy of this Commonwealth.

THE CORRUPT PRACTICES ACT.

Chapter 11 of the Revised Laws was amended by chapters 375 and 380 of the Acts of 1904, with the intent that the requirements with regard to limitations upon, and publications of, expenses of candidates for public office be made more specific and more comprehensive.

Returns so required by the law are first subjected to the examination of municipal authorities in cases of local elections, and to the examination of the Secretary of State in those of State offices. After such examination, returns not appearing to be in exact and formal compliance with the statutory provisions are referred to the Attorney-General for consideration, and such action as he may deem to be

advisable. Consideration of questions with regard to expenditures is thus, so far as the action of the Attorney-General is concerned, confined to what appears upon the returns themselves.

Two elections have been conducted since this charge was committed to the department of the Attorney-General. The returns of the last election have not yet been fully examined by me, nor has any final analysis been made of them, so that I have not yet been able to determine whether any proceedings thereon should be taken.

The returns of the last previous election have been investigated. All parties apparently delinquent were so notified by me, and save in a few cases of insignificant character have all presented explanations or further statements, relieving them of the appearance of intentional violation of law. On their face they have exhibited only technical or formal failures to comply with the law, nor have I discovered any evident attempt to evade or violate legal requirements. A general misconception of exact requirements with regard to expenditures and returns has, however, been evident, but a general regard for the substantial demands of the law has likewise been manifest. I have deemed it unwise and inexpedient to resort to prosecution in any case as yet investigated by me, being of opinion that too stringent or severe action for merely formal non-compliance with the law would impose undue penalties upon those who have apparently intended to act in obedience to it. The number and evident frankness of the returns, disclosing apparently without any intentional concealment the nature and the amount of expenditures made by candidates or in their behalf during the last State election, has revealed a very general and increasing recognition of the essential requirements of the law, especially in its demand that such expenditures shall have fullest publicity. The very large sums of money admittedly expended in the last political campaign and election require careful consideration, and may justify the imposition of some limitations beyond which expenditures for any purpose shall be absolutely forbidden.

Public sentiment and individual action now appear to be

in general accord with the purposes of this legislation, and I think there is reason to confidently expect its more complete recognition and adoption as it becomes more fully understood. Hereafter, a stricter compliance with its details may rightly be insisted upon. Already it has had salutary effect, and I believe it to be firmly established as an essential feature of a sound and accepted public policy.

Some further amendments of the statute are to be desired, particularly to avoid some possible ambiguity in its present phrase, and for the establishment of a more exact definition of permissible expenditures and of those which are prohibited. Expenditures of money at primaries or on election days should be rigidly restricted, and all such forbidden except for actual transportation of voters who otherwise would be unable to attend. There should be a more specific declaration of the form and detail of returns. The obligation to make a return, whether there have been expenditures or not, should be absolutely and clearly set forth. Many instances have occurred where there has been a delay beyond the prescribed limit of time in making such returns, even where there has been an evident purpose to act in full obedience to the law. To meet and obviate this frequent default, I recommend the enactment of a supplemental provision, denying to any candidate for election the right to have his name printed upon the official ballot unless the required returns concerning his expenses shall have been duly filed. Doubtless, if the fact could be demonstrated it would appear that in many cases there have been some wilful failures to answer the demands of the law. No such cases, however, have either come or been called to my attention. The review of the returns, so far as made, has in no case established such violation of the law; it is not to be inferred, from the fact that as yet no prosecutions or convictions have been had, that the law is without effect, or ignored. On the contrary, since no cases have yet appeared justifying or requiring prosecution, it may, I think, be truly said that there is general observance and recognition of the law, and that its purpose has been very generally attained.

If the amendments suggested shall be adopted, I am of

opinion that the law will be more intelligible and capable of more efficient enforcement, and the public more exactly advised of its requirements, to which they should then be held to a more precise obedience.

CORPORATE HOLDINGS OF STOCKS.

I furnished, in response to the requirement of the House of Representatives, an opinion (House, No. 1211, 1905) upon the legality of the acquisition and holding of stock of domestic by foreign corporations; and upon inquiries so presented to me I expressed an opinion that, upon hypotheses stated, the holding of stock would be in violation of our law. This opinion was taken in expectation of action by the Legislature; and after its rendition a committee was appointed to inquire into the whole subject, and report such changes or modifications of the law as to the committee might seem advisable.

Pending the report of this committee, I have not deemed it expedient to take any action upon the state of facts apparently existing, under the information furnished by the officers of the New York, New Haven & Hartford Railroad, in response to inquiries by the Railroad Commission, since I deem it advisable, if not necessary, to await any action that the Legislature may see fit to take, as such action might modify or repeal existing laws, or define a policy inconsistent with that now manifest in our statutes. If the existent policy of the law be adhered to, I recommend legislation that will render its enforcement more effectual and immediate than that attainable under present statutory provisions; and I further suggest such enactments as will remove some possible questions of conflict in law with a foreign State.

DEPARTMENT OF THE ATTORNEY-GENERAL.

Prior to the year 1891 the official opinions of the Attorneys-General were not preserved and printed in their annual reports. Such opinions rendered during the years 1891 and 1898, inclusive, have been compiled and published in a volume entitled "Opinions of the Attorney-General,

Vol. 1." The opinions of the following years, being scattered through seven annual reports, and not indexed, are of little value for purposes of reference. There have accumulated enough to make a second volume, equal in size to the first. I therefore request that the Attorney-General be authorized by resolve of the Legislature to collect, edit and publish, in a volume properly indexed and digested, such of the official opinions between 1899 and 1905, both inclusive, as the Attorney-General may deem to be of public interest or useful for reference, and that the edition so published may be distributed under the supervision of the Attorney-General. An appropriation of \$2,500 will probably be adequate to cover the expense.

In retiring from office, it affords me gratification to report that there are no pending cases awaiting trial which may result in an award against the Commonwealth by reason of any takings of property, that will exceed, according to my estimate, \$2,000 in any one case. The great majority are believed to involve amounts much smaller than this sum; and I have reason to believe that almost all these cases can be adjusted on a basis satisfactory to the Commonwealth without trial, since similar issues have been already tried, and measures of damages thus ascertained. There are no cases of any magnitude, in which the Commonwealth is financially interested, now pending, that have not at least reached an adjudication upon issues of fact before commissioners or auditors.

The cases involving an assessment of damages for the restriction of the height of buildings in the neighborhood of the State House have all been adjudicated or adjusted, except with regard to one estate on Park Street, the valuation of which is agreed upon; one on Mount Vernon Place; and a small number of estates on Bowdoin Street, in which the Commonwealth is concerned only with relation to the restriction of height, as against which it is believed betterments by reason of the construction of the park are to be set off.

There are some few questions of law still pending, upon which record and briefs have already been prepared.

A collection of approximately \$50,000 from the city of Boston for expenditures made by the Commonwealth for the Bowdoin Street improvements remains unsettled; but it is believed that this issue will not require any trial, since the liability is fixed, and the amount of damages susceptible of demonstration upon certificates of the expenditures actually made.

Respectfully submitted,

HERBERT PARKER,

Attorney-General.

OPINIONS.

Corporation — Taxation — Valuation of Corporate Franchise — Deductions — Leased Land.

Under St. 1903, c. 437, § 72, providing in part that from the value of the corporate franchise of a corporation, as ascertained by the Tax Commissioner for the purposes of taxation, there may be deducted the value of its real estate and machinery within the Commonwealth subject to local taxation, the Tax Commissioner may deduct the value of real estate leased but not owned by such corporation, and the value of buildings thereon erected by it.

FEB. 8, 1905.

HON. WILLIAM D. T. TREFRY, *Tax Commissioner.*

DEAR SIR:— You have asked my opinion upon certain questions arising under St. 1903, c. 437, § 72, the statute providing for the assessment of a franchise tax upon Massachusetts corporations. This statute, so far as your questions make it important to consider it, is not different from the provisions of the earlier law which it has superseded.

The section provides, in part:—

The tax commissioner shall annually ascertain from the returns required by the provisions of this act, or in any other manner, the market value of the shares of the capital stock of each domestic corporation which is subject to the provisions of this act, and shall estimate therefrom the fair cash value of all of the shares constituting its capital stock on the preceding first day of May, which shall, for the purposes of this act, be taken as the value of its corporate franchise. From such value there shall be deducted the value as found by the tax commissioner of its real estate and machinery within the Commonwealth subject to local taxation and of securities which, if owned by a natural person resident in this Commonwealth would not be liable to taxation; . . .

You ask whether you ought to deduct the value of real estate which is not owned by the corporation, but is leased by it. Under the laws providing for the taxation of real estate by a city or town, the local authorities may tax directly to the corporation real estate of which it is the lessee. The local assessors make a return to you, in which it appears whether such real estate is taxed to the corporation which is the lessee, or to the lessor. If it appears that such leased real estate is taxed to the corporation, I am of opinion that you should deduct it from the value of the corporate franchise. The purpose of the statute, considering it as a whole, is to prevent double taxation, and to insure that property which under the law

is subject to a tax which the corporation pays shall not be included in the valuation upon which the excise tax is based. It is obvious that there is no essential difference in this regard, whether the corporation is the owner or the lessee. In either case double taxation will result if the corporation is required to pay a direct tax to the city or town, and an excise tax based upon the value of the leased real estate. In this opinion I assume that the value of the leased real estate enters to make up the market value of the shares of its capital stock. If it does not so enter, it ought not to be deducted.

You ask, next, whether a similar deduction should be made on account of buildings erected by a corporation upon land leased by it. Similar reasoning applies to this question. If the buildings go to increase the value of the capital stock in your estimate of it, you should deduct their value when the corporation pays upon them a direct tax. If the local authorities tax the land to the lessee, the buildings upon the land may not be taxed separately to the lessor. See *McGee v. Salem*, 149 Mass. 238.

You ask, further, whether a corporation has a right to a deduction for real estate occupied for purposes other than those for which it is incorporated. I see no reason to make a distinction based upon the purpose for which the corporation uses its leased real estate.

You ask, furthermore, whether a mortgage upon a corporation's real estate is to be considered as a debt due under R. L., c. 12, § 4. That statute is the statute concerning direct taxation by local officials. A determination of the question does not enter into your duties in assessing franchise taxes under section 72. I therefore do not consider it.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Corporation — Taxation — Valuation of Corporate Franchise — Deductions — Securities — Deposits in Savings Banks and Certificates of Interest in Voluntary Associations and Trusts — Notes Receivable — Machinery and Merchandise — Boats, Wagons and Other Appliances.

Under the provisions of St. 1903, c. 437, §§ 72 and 74, in part relating to deductions from the value as ascertained by the Tax Commissioner of the corporate franchise of a corporation liable thereunder to an excise tax upon such franchise, deposits in savings banks within the Commonwealth and

certificates of interest in voluntary associations and trusts, as well as notes receivable, are to be deemed "securities" within the meaning of section 72, and are to be deducted from the value of such corporate franchise.

The phrase "machinery and merchandise," as used in St. 1903, c. 437, §§ 72 and 74, includes boats, steamboats, vessels, carts, wagons, horses, furniture and fixtures which are not part of the real estate, owned by a domestic corporation.

FEB. 17, 1905.

HON. WILLIAM D. T. TREFRY, *Tax Commissioner*.

DEAR SIR: — You have asked my opinion upon certain questions arising under sections 72 and 74 of chapter 437 of Statutes of 1903, — the law providing for the assessment of franchise taxes upon domestic business corporations.

Under the scheme of corporate taxation, the real estate and machinery are locally taxed by the city or town where they are situated. The merchandise and other property enter into the value of the capital stock, and are taxed to the corporation by the State; then the tax is divided among the towns and cities where the stockholders reside, in order to compensate them for loss of the tax which, under the old law, they received by taxing shares of stock to their owners.

Under section 72, in theory, there enters into the value of the capital stock not only what is strictly merchandise, according to the colloquial use of that term, but also every bit of the corporation's property, including its good-will, except what is locally taxed, and except securities which are exempt from taxation to their owner if owned by a natural person. The object of making these deductions is obviously to avoid double taxation. Securities which are not taxed to their owner are omitted from the scheme of direct taxation merely because they are indirectly taxed. If they were not deducted from the value of the corporate franchise, the corporation would really be taxed twice for them, their income value being already reduced by some mode of indirect taxation. It is the intention of the franchise tax law to cover all corporate property once, and only once.

You ask whether deposits in savings banks and certificates of interest in voluntary associations and trusts are to be deducted from the value of the corporate franchise. These, in my opinion, are all securities. Since deposits in Massachusetts savings banks and shares in voluntary associations and trusts are not taxable to individuals owning them, they are to be deducted. As to such shares, see *Hoadley v. County Commissioners*, 105 Mass. 519. The clause of the statute under which this deduction is made is new in the act of 1903, and avoids the effect of my opinion of Jan. 6, 1903.

Deposits in foreign savings banks, on the other hand, being taxable to individual owners, are not to be deducted.

That part of section 74 to which you direct my attention first appears in the law of 1903. It provides as follows:—

But the said tax upon the value of the corporate franchise, after making the deductions provided for in section seventy-two, shall not exceed a tax levied at the rate aforesaid upon an amount, less said deductions, twenty per cent in excess of the value, as found by the tax commissioner, of the real estate, machinery and merchandise, and of securities which if owned by a natural person resident in this commonwealth would not be liable to taxation.

The statute is quoted as amended by St. 1904, c. 261.

The evident theory upon which this clause proceeds is this: a corporation having no property, except real estate, merchandise and stock in process of manufacture, all of which are taxed, whether owned by a corporation or a natural person, may have a valuable good-will, created by the brains of its managers, which will bring the market value of its capital stock far above the value of its tangible property. This good-will, which is not taxed to a natural person who owns real estate, machinery and stock in process of manufacture, it was the belief of the Legislature ought not to be too heavily taxed to a corporation; but some tax more than a natural person would have to pay ought to be imposed, in return for the advantage derived from the privilege of being a corporation. This amount was roughly set at a sum derived from taking the current tax rate upon 20 per cent. in excess of the value as found by the Tax Commissioner of the real estate, machinery and merchandise, and of securities which if owned by a natural person resident in this Commonwealth would be liable to taxation; then, to guard against the case of a corporation having intangible property enormously in excess of its tangible property, a minimum limit was fixed, by the provision that a corporation must pay, in both local and State taxes, at least an amount equal to one-tenth of one per cent. of the market value of its capital stock.

To give an illustration in figures: suppose a corporation has 10,000 shares of stock of the par value of \$1,000,000, with real estate worth \$50,000, machinery worth \$450,000, and other tangible property amounting to \$500,000, and that the market value of its stock is \$2,500,000. Such corporation must pay at least \$2,500 in taxes. If there were no maximum limit, and the rate of taxation were \$12 on \$1,000, it would have to pay, in addition to local taxes on \$500,000, a franchise tax of \$24,000. At the

same rate it would pay under this section a franchise tax of \$8,400.

This clause, cutting down the franchise tax of corporations having intangible property of great value, being an exempting statute, must be strictly construed against the exemption. See *Redemptorist Fathers v. Boston*, 129 Mass. 178, 180. The leading idea of the scheme of taxation is that all the property of a corporation which if owned by an individual would be taxable shall pay a tax; and, in addition, that a part of the intangible assets entering into the market value of the capital stock shall be taxed. By the term "real estate, machinery and merchandise," the Legislature intended to cover all the tangible property of a business corporation; and by the term "securities," as used in the statute, all choses in action which would be taxable to a natural person resident in Massachusetts. Any different construction of this clause would operate to exempt certain kinds of business corporations from all taxes except the taxes on real estate. Take, for example, an express business using no taxable property except horses and wagons. The owner, by merely incorporating it, would pay no tax at all.

I advise you, therefore, that boats, steamboats and vessels, carts, wagons and horses, owned by domestic corporations, are included within the phrase "machinery and merchandise;" and that furniture and fixtures, if not so affixed to the building as to be real estate, are also within the phrase. Notes receivable, though unsecured, taken by a corporation in payment for notes in settlement of accounts, are also to be considered securities within the intent of the section. See *Jennings v. Davis*, 31 Conn. 134.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Treasurer and Receiver-General — Investment of Funds controlled by the Commonwealth — Counties, Cities and Towns — Net Indebtedness.

In R. L., c. 6, § 65, providing that "funds over which the commonwealth has exclusive control shall be invested by the treasurer and receiver-general . . . in the notes or bonds of the several counties, cities and towns thereof, or in the scrip or bonds of the United States, of the several New England states, or in the state of New York, in the notes or bonds of any incorporated district in this commonwealth or of any city of the New England states issued for municipal purposes, whose net indebtedness at the time of purchase does not exceed five per cent. of the last preceding valuation of the property

therein for the assessment of tax;" . . . the clause, "whose net indebtedness at the time of the purchase does not exceed five per cent. of the preceding valuation," does not relate to counties, cities and towns of the Commonwealth in the notes or bonds of which the Treasurer and Receiver-General is authorized to invest funds of the Commonwealth.

MARCH 2, 1905.

HON. ARTHUR B. CHAPIN, *Treasurer and Receiver-General.*

DEAR SIR:— You inquire, in your communication of February 28, whether or not the clause, "whose net indebtedness at the time of purchase does not exceed five per cent. of the preceding valuation," in R. L., c. 6, § 65, has reference to the counties, cities and towns of this Commonwealth mentioned in the early part of such section. The statute is as follows:—

Funds over which the commonwealth has exclusive control shall be invested by the treasurer and receiver general with the approval of the governor and council, in securities of the commonwealth, in the notes or bonds of the several counties, cities, and towns thereof, or in the scrip or bonds of the United States, of the several New England states, or of the state of New York; in the notes or bonds of any incorporated district in this commonwealth or of any city of the New England states, issued for municipal purposes, whose net indebtedness at the time of purchase does not exceed five per cent. of the last preceding valuation of the property therein for the assessment of taxes; or in the notes of any corporation established within this commonwealth to become due in one year or less time if secured by a pledge of bonds of the United States or of this commonwealth of at least an equal value estimating them at not more than eighty-five per cent. of their market value.

I have no hesitation in advising you that in my opinion the clause in question does not relate to counties, cities and towns of the Commonwealth in the notes or bonds of which the Treasurer and Receiver-General is authorized to invest funds of the Commonwealth. The punctuation, which, perhaps, is not conclusive, as well as the subject-matter of the provision, indicate clearly that it was the intention of the Legislature to make legal the investment of the funds of the Commonwealth in three classes of securities: first, securities of the Commonwealth, notes or bonds of the several counties, cities and towns thereof, or scrip or bonds of the United States, of the New England States, or of the State of New York; second, in the notes or bonds of any incorporated district in this Commonwealth, or of any city in the New England States, whose net indebtedness at the time of the purchase does not exceed 5 per cent. of the last preceding valuation of the property therein for the assessment of taxes; third, in the notes of any corporation established within this Commonwealth, with certain qualifications. The provision with regard to net indebtedness is obviously inapplicable either to the

scrip or bonds of the United States, the securities of the Commonwealth itself, or the scrip or bonds of the several New England States or the State of New York, all of which are included within the same clause as the notes or bonds of the several counties, cities and towns of the Commonwealth; and it follows that investment in the latter is permitted by the section above quoted, with no greater restrictions than those governing investments in the securities of the Commonwealth, and the scrip or bonds of the United States, the several New England States and the State of New York.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Armories — Occupation and Use — Proper Military Purposes — Control — Rules and Regulations.

R. L., c. 16, § 116, providing that armories furnished for the militia "shall not be used except by the active militia," or "let to or occupied by any one except for a proper military purpose," includes all armories used by the volunteer militia, whether furnished by cities and towns or constructed by the Commonwealth under R. L., c. 16, §§ 106-112. Whether or not a particular purpose for which it is desired to use an armory is a proper military purpose is a question of fact which may probably be determined by the Adjutant-General.

Under the provisions of R. L., c. 16, § 117, which provides that an officer whose command occupies an armory shall have control of the premises during such occupation, "subject to the orders of his superior officers," reasonable rules and regulations governing the occupancy of the building used as an armory and the conduct of members of the militia upon the premises may be issued from military headquarters.

MARCH 31, 1905.

Brig.-Gen. WILLIAM H. STOPFORD, *Adjutant-General.*

DEAR SIR:—I beg to acknowledge the receipt of two communications addressed to you by the lieutenant-colonel of the Second Corps of Cadets, with reference to which you desire my opinion.

I assume, from an examination of such communications, that the questions upon which I am to express an opinion are substantially as follows:—

1. Whether or not an armory furnished under the provisions of R. L., c. 16, § 105, to certain companies of the volunteer militia, may be used as a place for giving concerts by a musical organization.

2. Whether or not the Adjutant-General may make rules and regulations governing the use and occupancy of an armory furnished and occupied under the provisions of R. L., c. 16, § 105.

In reply to the first question, I am of opinion that R. L., c. 16, § 116, relates to and includes all armories used by the volunteer militia, whether such armories are furnished by cities and towns or are constructed by the Commonwealth under R. L., c. 16, §§ 106 to 112, and must be construed to forbid the use of such armories except by the active militia, and for proper military purposes. Whether or not the particular purpose for which it is desired to use the armory in question is a proper military purpose, is a question of fact which may probably be determined by the Adjutant-General. See 1 Op. Attys.-Gen., 508.

To the second inquiry it is impossible to return a definite answer, since the rules alluded to in the communication of the lieutenant-colonel of the Second Corps of Cadets are not submitted therewith. In general, it may be said, however, that R. L., c. 16, § 111, refers to armories constructed under R. L., c. 16, §§ 106 and 107, and is not, as it stands, applicable to R. L., c. 16, § 105. See St. 1888, c. 384. I am of opinion that under R. L., c. 16, § 117, which provides that an officer whose command occupies an armory shall have control of the premises during the period of occupation, "subject to the orders of his superior officers," the issuance from military headquarters of reasonable rules and regulations governing the occupancy of the building used as an armory and the conduct of members of the militia upon the premises is authorized. In the absence of the specific rules and regulations in question, I am unable to say whether or not they may be regarded as authorized by this section.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Building Laws — Theatre — Roof Garden.

Where it is designed to construct a roof garden over and upon a theatre, the entire structure, from the auditorium to the roof and roof garden or other assembling place so constructed, must be treated as a part of a building designed and used as a theatre, within the meaning of R. L., c. 104, § 36, and is subject to all the regulations and restrictions therein established governing the use of such building as a theatre.

APRIL 21, 1905.

JOSEPH E. SHAW, Esq., *Chief of the Massachusetts District Police.*

DEAR SIR: — In your letter of the 4th instant you request my opinion on the application of R. L., c. 104, § 36, to certain facts, which you state to be as follows: —

It is designed to construct, upon the roof of a building constructed and used as a theatre, a roof garden, so called, the first floor of the building to contain the main auditorium, lobby, stage stairs and exits of the theatre, together with galleries and appliances to be used in connection with the scenery. The roof garden above is to have sides a few feet in height, and is to be provided with a stage, but with no scenery. Performances are to be given by persons in costume.

The specific questions asked are: —

If allowed, should this roof garden be considered as a place of assemblage, or as a theatre, for the purpose of designing the number and width of exits? Can the exits from the proposed roof garden connect with the gallery or auditorium, or must independent ways of exit be provided?

R. L., c. 104, § 36, is as follows: —

The audience hall in a building which is erected or designed to be used in whole or in part as a theatre or in which any change or alteration shall be made for the purpose of using it as a theatre shall not be placed above the second floor of said building. The audience hall and each gallery of every such building shall, respectively, have at least two independent exits, as far apart as may be, and if the audience hall is on the second floor, the stairways from said floor to the ground floor shall be enclosed with fireproof walls from the basement floor up, and shall have no connection with the basement or first floor of the building. Every such exit shall have a width of at least twenty inches for every one hundred persons which such hall, or gallery from which it leads, is capable of holding; but two or more exits of the same aggregate width may be substituted for either of the two required exits. None of the required exits shall be less than five feet wide.

It is first necessary to determine what constitutes a “theatre,” within the meaning of this statute. The word is derived from a Greek word, meaning “place for seeing shows,” and in the Century Dictionary is defined as follows: —

1. A building appropriated to the representation of dramatic spectacles; a playhouse.
2. A room, hall, or other place, with a platform at one end, and ranks of seats rising stepwise as the tiers recede from the center, or otherwise so arranged that a body of spectators can have an unobstructed view of the platform.
3. A place rising by steps or gradations like the seats of a theatre.

In general, a theatre may be said to be a building especially adapted to dramatic, operatic or spectacular representations; or, in a still wider and more colloquial sense, a room or hall arranged with seats which rise as they recede from the platform or stage, especially adapted to lectures and other public entertainments. As used in the statutes, I am of opinion that the word “theatre” is usually employed to designate a playhouse or building with

seats for spectators, containing a stage provided with curtains, scenery and other furniture, and adapted to and used for the giving of dramatic entertainments. See 1 Op. Attys.-Gen., 306. This view is confirmed by a consideration of St. 1904, c. 450, which in section 1 defines the word "theatre" as follows:—

In this act the term "theatre" shall mean a building or part of a building in which it is designed to make a business of the presentation of dramatic, operatic or other performances or shows for the entertainment of spectators, which is capable of seating at least four hundred persons, and which has a stage for such performances that can be used for scenery and other stage appliances. The term "public hall" shall mean any building, or part of a building, excluding theatres, armories and churches, containing an audience or assembly hall capable of seating four hundred persons, and used for public gatherings.

Under this definition, which is given in connection with legislation relating directly to the same buildings or structures as those regulated in R. L., c. 104, § 36, a roof garden may or may not be a theatre, according to the manner of its construction and the method of its use; and if established and maintained in a building not otherwise used as a theatre, might not, under a certain state of facts, be subject to the regulations controlling exits, passageways and stairways which are made applicable to theatres by R. L., c. 104, § 36.

I am clearly of opinion, however, that in the present case, where it is designed to construct a roof garden over and upon a theatre, the entire structure, from the auditorium to the roof, is to be regarded as a theatre. Ordinarily, no part of a building above the floor of the auditorium of a theatre is employed for other distinct theatrical performances, and it would seem that the Legislature had made no provision for a case like the present; but I am of opinion that, if such construction is permissible at all,—and it certainly is not expressly forbidden,—the roof garden must be treated as another gallery of the theatre, for reasons entirely distinct from the character of its fittings or of the entertainments which are shown there. The rules and regulations prescribed in the matter of exits of theatres were intended for the safety of the public; and it does not require argument to show that the danger from fire, panic or other disaster to persons above the first floor is equally great, whether they are attending a theatrical performance below the roof, or a roof garden entertainment above. I think, therefore, that, while the Legislature certainly did not contemplate the imposition of an assembling place of any kind above a theatre, if such place is constructed, it must be treated as a part of, and subjected to all

the restrictions governing, the building designed to be used in whole or in part as a theatre.

The same considerations lead me to the opinion that the roof garden in the present case, constructed, as it is, above a theatre which contains a main auditorium on the first floor, and a gallery, must be regarded as above the second floor.

In reply to your specific inquiries in regard to details of construction I express no opinion, since they are apparently disposed of by the determination of the broader question.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*Board of Metropolitan Park Commissioners — Appropriation for
Boulevards — Expenditure.*

The Board of Metropolitan Park Commissioners may expend money appropriated under the "boulevard act," so called (St. 1894, c. 288), in constructing a roadway or boulevard over and across land already acquired by such Board under the general powers conferred in St. 1893, c. 407, if the purpose of such construction is to connect a road, park, way or other public open space with any part of the cities or towns of the metropolitan parks district under the jurisdiction of the Board.

APRIL 25, 1905.

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

DEAR SIR: — You desire my opinion upon the question whether or not the Metropolitan Park Commission may expend appropriations made under St. 1894, c. 288, and acts in amendment thereof and in addition thereto, authorizing the construction of roadways and boulevards, in the construction of such roadways and boulevards upon land acquired by them under and by authority of St. 1893, c. 407, and subsequent legislation, authorizing the Board to acquire, maintain and make available open spaces for exercise and recreation; or, in other words, to quote the specific question submitted, "Can moneys appropriated for roadways and boulevards be used in constructing roadways and boulevards in lands acquired for park purposes?"

St. 1894, c. 288, provides in section 1 as follows: —

The board of metropolitan park commissioners, constituted under the authority of chapter four hundred and seven of the acts of the year eighteen hundred and ninety-three, is hereby authorized to connect any road, park, way or other public open space with any part of the cities or towns of the metropolitan parks district under its jurisdiction, by a suitable roadway or boulevard, and for this purpose to exercise any of the rights and powers granted to said board by said act, in the manner prescribed by said act, and also to take or acquire in fee or otherwise, in the name and for the benefit of the Commonwealth, by purchase, gift,

devise or eminent domain, any lands or rights or easements or interest in land within said district, although the land so taken or any part thereof be already a street or way, and to construct and maintain along, across, upon or over the same or any other land acquired by said board by said act, a suitable roadway or boulevard: *provided, however*, that the concurrence of the board of aldermen in the city of Boston for the county of Suffolk, or the concurrence of each other county or city or town outside of said county of Suffolk, wherein any portion of any street, way, land or rights in land is taken by right of eminent domain be obtained, to the taking of said portion by vote of its county commissioners, city government or board of selectmen respectively.

I am of opinion that under this section the Board is expressly authorized to construct roadways and boulevards "along, across, upon or over" land taken by it under the provisions of St. 1894, c. 288, "or any other land acquired by said board by said act," said act being St. 1893, c. 407. The purpose of St. 1894, c. 288, is "to connect any road, park, way or other public open space with any part of the cities or towns of the metropolitan parks district under its jurisdiction, by a suitable roadway or boulevard;" and such connection may be made under the act, notwithstanding that some of the land traversed has been already acquired for public open spaces or other purpose authorized by the statutes.

It follows, therefore, that money appropriated under the "boulevard act," so called, above quoted, may be expended in constructing a roadway or boulevard over and across land already acquired by the commission under the general powers conferred in St. 1893, c. 407, if the purpose and object of such construction is to connect a road, park, way or other public open space with any part of the cities or towns of the metropolitan parks district under the jurisdiction of the Board.

You also submitted a specific question, as follows:—

The Mystic Valley Parkway, extending from Winchester down to West Medford, along the banks of the Mystic River, was acquired and constructed under the boulevard act. Subsequently, lands were taken under the park act for the Mystic River Reservation from the Medford end of the Mystic Valley Parkway down the banks of the Mystic River for a considerable distance. The commission have under consideration the building of a park road over the lands taken for the Mystic River Reservation from the end of the Mystic Valley Parkway in West Medford to a connection with a parkway in Somerville known as the Powder House Hill Parkway, which last-named parkway is the property of the city of Somerville. They wish to know whether they may properly use funds appropriated under the boulevard act for building this proposed park road.

This is a question of fact. If the connection desired is within the spirit of and is authorized by St. 1894, c. 288, § 1, as a connection between a road, park, way or other public open space

and a part of the cities or towns of the metropolitan parks district, the cost of the construction made necessary thereby may properly be defrayed from funds appropriated under the so-called "boulevard act."

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Attorney-General — Determination of Questions involving Conditions beyond the Jurisdiction of Law of Commonwealth — New York, New Haven & Hartford Railroad Corporation — Consolidated Corporation — Legislature — Control — Acquisition of Stock in Massachusetts Street Railway Corporations — Forfeiture of Charter — Control of Domestic Street Railway Corporation by Foreign Corporation.

The Attorney-General cannot be required to determine the difference between "the rights, privileges and duties of the Boston & Maine Railroad Company and the New York, New Haven & Hartford Railroad Company in the matter of the purchase of the stock or bonds of street railway corporations," since such determination would involve a consideration of conditions arising beyond the jurisdiction of the laws of the Commonwealth.

The Legislature of the Commonwealth must be assumed to have conceded by implication the right to the consolidated corporation, the New York, New Haven & Hartford Railroad Company, to exercise such powers as the State of Connecticut, acting upon matters within its exclusive jurisdiction, could grant to it, and to reserve to itself the right to exercise exclusive control over the corporation only as to such matters as should be within its exclusive jurisdiction.

Under R. L., c. 111, § 77, the acquisition by the New York, New Haven & Hartford Railroad Company of all or part of the stock of a Massachusetts street railway corporation is illegal; and the Attorney-General, by appropriate process, may invoke the action of the courts either to nullify or restrain such transaction, or to effect the forfeiture of the charter of such corporation in so far as the same exists by grant of this Commonwealth.

Any action upon the part of the New York, New Haven & Hartford Railroad Company in the State of Connecticut for the purpose of acquiring control of a Massachusetts street railway corporation, although such action was authorized by the laws of Connecticut, would render the charter and franchises of such company, in so far as they existed by grant of the Legislature of Massachusetts, liable to forfeiture.

The ownership or control by the Consolidated Railway Company of Connecticut, a foreign corporation, of a majority of the capital stock of one or more Massachusetts street railway companies, is such ownership and control as is intended by R. L., c. 126, § 11, providing that where a majority of the capital stock of a domestic street railway, gas light or electric light corporation is owned or controlled by a foreign corporation, which makes such ownership or control the basis of a security for an issue of stock, bonds or other evidence of indebtedness, the Supreme Judicial Court shall have jurisdiction to dissolve the charter of such domestic corporation.

APRIL 28, 1905.

To the Hon. LOUIS A. FROTHINGHAM, *Speaker, House of Representatives.*

SIR:—I have the honor to acknowledge the receipt of an order of the Honorable House of Representatives, requesting the opinion of the Attorney-General upon certain questions set forth therein. A copy of said order so transmitted to me is as follows:—

Ordered, That the Attorney-General be requested to transmit to the House of Representatives his opinion in writing in answer to the following questions:—

1. Wherein differ the rights, privileges and duties of the Boston & Maine Railroad Company and the New York, New Haven & Hartford Railroad Company in the matter of the purchase of the stocks or bonds of street railway corporations?

2. Your honorable predecessor, in an opinion transmitted to the Senate and House of Representatives March 16, 1894, relating to the New York, New Haven & Hartford Railroad Company, said: "Acting with full knowledge of and acquiescence in the fact that the railroad company it incorporated had already received a similar charter from Connecticut, the Legislature of Massachusetts must be presumed to have conceded, by implication, the right to the consolidated corporation to have and exercise such powers as the State of Connecticut, acting upon matters within its exclusive jurisdiction, should grant to it by virtue of its sovereignty; and to reserve to itself the right to exercise exclusive control over the corporation only as to such matters as should be within its exclusive jurisdiction." Do you concur with these views, and in that case do you or do you not think that the direct or indirect acquisition of all or part of the stock of a Massachusetts street railway corporation by the New York, New Haven & Hartford Railroad Company falls within the jurisdiction of Massachusetts to an extent sufficient to make it illegal in view of the following provision of law? R. L., c. 111, § 77: "No railroad corporation, unless authorized by the general court or by the provisions of the following five sections, shall directly or indirectly subscribe for, take or hold the stock or bonds of or guarantee the bonds or dividends of any other corporation," etc. If such acquisition is in your opinion illegal, what is the penalty, and how may it be enforced?

3. R. L., c. 111, § 62, says: "If a railroad corporation which owns a railroad in this commonwealth and is consolidated with a corporation in another state which owns a railroad therein increases its capital stock or the capital stock of such consolidated corporation, except as authorized by this chapter, without authority of the general court, or without such authority extends its line of road, or consolidates with any other corporation, or makes a stock dividend, the charter and franchise of such corporation shall be subject to forfeiture." Your honorable predecessor, in the opinion before quoted, commenting on this provision, said: "The law amounts to nothing more than a declaration of the policy of the State, and it does not pretend to prohibit, much less to make unlawful, the acts of a consolidated corporation done in another State, and under the lawful authority of the Legislature of that State." Assuming this to be the case as far as relates to acts of the New York, New Haven & Hartford Railroad Company done in Connecticut under the lawful authority of the Legislature of that State, what would be the bearing of the law on acts done in either Connecticut or Massachusetts for the purpose of acquiring control of a Massachusetts corporation, such, for instance, as an increase of capital stock to accomplish that purpose directly or indirectly?

4. R. L., c. 126, § 11, says in part: "If a foreign corporation which owns or controls a majority of the capital stock of a domestic street railway corporation issues stock, bonds or other evidences of indebtedness based upon or secured by

the property, franchise or stock of such domestic corporation, unless such issue is authorized by the law of this commonwealth, the supreme judicial court shall have jurisdiction in equity in its discretion to dissolve such domestic corporation. If it appears to the attorney-general that such issue has been made, he shall institute proceedings for such dissolution and for the proper disposition of the assets of such corporation." It is currently reported that the Consolidated Railway Company of Connecticut, a foreign corporation, owns or controls a majority of the capital stock of one or more Massachusetts street railway companies. If such majority of the capital stock were held by Massachusetts trustees for the benefit of a foreign corporation, would that be tantamount to the "control" meant by the law? Does the section establish clearly that it is the policy of Massachusetts not to permit such control unless it is authorized by law?

Assuming such to be the policy of the Commonwealth, what, if any, change should be made in this section to carry that policy into full effect?

The first inquiry is presented in the following form:—

Wherein differ the rights, privileges and duties of the Boston & Maine Railroad Company and the New York, New Haven & Hartford Railroad Company in the matter of the purchase of the stock or bonds of street railway corporations?

Addressing myself to the precise inquiry presented, and without assuming to modify it by my own interpretation of its intent, I must hold it to be an inquiry so broad in its scope as to involve an attempt on my part to define all the privileges and duties of the two corporations referred to in the matter of the purchase of the stock or bonds of street railway companies, wheresoever and in or under whatsoever jurisdiction the inquiry or condition might arise. To enter upon such determination would be to transcend the scope and limitations of my official investigation or review, since I could not assume to pass upon either question except upon conditions assumed to be affected by the operation of the laws of this Commonwealth, which plainly must be limited by their territorial jurisdiction. I cannot presume to limit the inquiry within the bounds above suggested, and must therefore hold that the inquiry, as presented, lies beyond the field of my determination. I adopt this conclusion the more readily since a consideration of the further inquiries submitted to me may permit of my responding to the requirements of the Honorable House of Representatives in as full a measure as may be within its contemplation.

In the second inquiry it is stated that my predecessor, Attorney-General Knowlton, in an opinion transmitted to the Senate and House of Representatives March 16, 1894, relating to the New York, New Haven & Hartford Railroad Company, said:—

Acting with full knowledge and acquiescence in the fact that the railroad company it incorporated had already received a similar charter from Connecticut, the Legislature of Massachusetts must be presumed to have conceded, by impli-

cation, the right to the consolidated corporation to have and exercise such powers as the State of Connecticut, acting upon matters within its exclusive jurisdiction, should grant to it by virtue of its sovereignty; and to reserve to itself the right to exercise exclusive control over the corporation only as to such matters as should be within its exclusive jurisdiction.

To the inquiry, "Do you concur with these views?" I have the honor to reply that I am in full concurrence with the views of my predecessor above cited. The inquiry continues, assuming such concurrence of opinion:—

Do you or do you not think that the direct or indirect acquisition of all or part of the stock of a Massachusetts street railway corporation by the New York, New Haven & Hartford Railroad Company falls within the jurisdiction of Massachusetts to an extent sufficient to make it illegal in view of the following provision of law? R. L., c. 111, § 77: "No railroad corporation, unless authorized by the general court or by the provisions of the following five sections, shall directly or indirectly subscribe for, take or hold the stock or bonds of or guarantee the bonds or dividends of any other corporation; and the amount of the bonds of one or more other corporations subscribed for and held by a railroad corporation, or guaranteed by it conformably to special authority of the general court or the authority given in said sections, with the amount of its own bonds issued in conformity with sections sixty-three and sixty-four, shall not exceed at any time the amount of its capital stock actually paid in cash."

This inquiry seeks my opinion whether the acquisition of stock upon the hypothesis above stated is illegal. I am of opinion that it is illegal in that it comes within the effective range of the Massachusetts statute which you cite, since it is not a matter within the exclusive jurisdiction of the State of Connecticut to authorize the purchase of stock of a Massachusetts street railway corporation. If I am right in this conclusion, the Attorney-General of this Commonwealth may, by appropriate process, invoke the action of the courts, looking either to the nullification or restraint of the prohibited transaction, or to the forfeiture of the charter of the offending corporation in so far as the same exists by grant of the Commonwealth of Massachusetts.

In the third inquiry, R. L., c. 111, § 62, is cited:—

If a railroad corporation which owns a railroad in this commonwealth and is consolidated with a corporation in another state which owns a railroad therein increases its capital stock or the capital stock of such consolidated corporation, except as authorized by this chapter, without authority of the general court, or without such authority extends its line of road, or consolidates with any other corporation, or makes a stock dividend, the charter and franchise of such corporation shall be subject to forfeiture.

And a portion of the opinion of my predecessor, Attorney-General Knowlton, is quoted, as follows:—

The law amounts to nothing more than a declaration of the policy of the State, and it does not pretend to prohibit, much less to make unlawful, the acts of a consolidated corporation done in another State, and under the lawful authority of the Legislature of that State.

I understand that the statement of facts presented in the order assumes that the opinion last quoted is applicable to acts of the New York, New Haven & Hartford Railroad Company done in Connecticut under the lawful authority of the Legislature of that State; and the inquiry is made:—

What would be the bearing of the law on acts done in either Connecticut or Massachusetts for the purpose of acquiring control of a Massachusetts corporation, such, for instance, as an increase of capital stock to accomplish that purpose directly or indirectly?

I am of opinion that if such act under inquiry were done in the State of Connecticut by the corporation and by authority of the law of that State, but with the actual purpose of acquiring stock of a Massachusetts corporation in violation of the law of Massachusetts applicable to such transaction, the charter and franchise of the corporation, in so far as they existed by grant of the Legislature of Massachusetts, would thereby be made "subject to forfeiture." *A fortiori* would this conclusion be inevitable if the assumed act with the assumed purpose were done within the State of Massachusetts.

In the fourth inquiry, R. L., c. 126, § 11, is cited:—

If a foreign corporation which owns or controls a majority of the capital stock of a domestic street railway, gas light or electric light corporation issues stock, bonds or other evidences of indebtedness based upon or secured by the property, franchise or stock of such domestic corporation, unless such issue is authorized by the law of this commonwealth, the supreme judicial court shall have jurisdiction in equity in its discretion to dissolve such domestic corporation. If it appears to the attorney-general that such issue has been made, he shall institute proceedings for such dissolution and for the proper disposition of the assets of such corporation. The provisions of this section shall not affect the right of foreign corporations, their officers or agents to issue stock and bonds in fulfillment of contracts existing on the fourteenth day of July in the year eighteen hundred and ninety-four.

And it is added:—

It is currently reported that the Consolidated Railway Company of Connecticut, a foreign corporation, owns or controls a majority of the capital stock of one or more Massachusetts street railway companies.

I assume that it is intended that I shall accept, for the purpose of rendering my opinion, such statement of current report as establishing an existent fact. The inquiry then proceeds:—

If such majority of the capital stock were held by Massachusetts trustees for the benefit of a foreign corporation, would that be tantamount to the control meant by the law?

Confining my answer exactly to such assumed predicates, the accuracy of which I do not attempt to determine, I have the honor to advise the Honorable House of Representatives that in my opinion such a state of facts would disclose the control intended by the phrase of the statute quoted.

I am further required to answer the specific question:—

Does the section last cited establish clearly that it is the policy of Massachusetts not to permit such control unless it is authorized by law?

I entertain grave doubt whether it lies within my province to assume to state what the policy of Massachusetts is or may be upon any question which properly lies within the responsible discretion and declaration of the legislative branch of the government. I may, however, say without presumption that the policy, which appears to me to be reflected by existent legislation, declares that such control is not to be permitted unless authorized by law.

A further inquiry is propounded, based upon an assumption as follows:—

Assuming such to be the policy of the Commonwealth, what, if any, change should be made in this section to carry that policy into full effect?

If I correctly apprehend the tenor and intent of existing legislation, its policy is manifest, though its phrase is somewhat ambiguous; and if I may be permitted to proceed upon this assumption of my own, I think there does appear to be occasion for further legislation in this regard. In order to fully answer this inquiry and to render every assistance that any opinion of mine might contribute, I perhaps ought to add that it may be difficult if not impossible to attain the apparent end contemplated by the section of the statute last quoted, through a dissolution of the domestic corporation whose stock has been acquired in violation of the law, because of the difficulty in determining the precise import of the term "based upon" in the section cited, or the proof of a condition falling within its express intent; and legislation removing such doubt of construction or difficulty in proof may be advisable.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Shellfish — Cultivation — City and Town Authorities — Close Season — Private Rights.

The clause "*provided, that no private rights are impaired,*" in St. 1904, c. 282, § 1, providing that under certain conditions therein set forth "the mayor and aldermen of cities, and the selectmen of towns, when so authorized by their respective cities and towns, may declare from time to time a close season for shellfish . . . in such waters or flats within the limits of their respective cities and towns as they deem proper, and may plant and grow shellfish in such waters and flats: *provided, that no private rights are impaired . . .*" has reference to right of the littoral proprietor to exclude navigation by the erection of wharves or other structures extending to the limit of private ownership; the right to interfere with public use by setting stakes or by keeping back the water by means of a dyke; and the right to fill such flats if duly licensed by the Board of Harbor and Land Commissioners, together with the permission, in the nature of a right when granted, and not incidental to riparian ownership, to engage in the cultivation of shellfish as authorized by R. L., c. 91, §§ 104, 105.

MAY 8, 1905.

HON. GEORGE W. FIELD, *Chairman, Commissioners of Fisheries and Game.*

DEAR SIR:—Your communication of April 12 requires my opinion upon the interpretation to be given to the clause "*provided, that no private rights are impaired,*" in St. 1904, c. 282, § 1, which provides that under certain conditions therein set forth "the mayor and aldermen of cities, and the selectmen of towns, when so authorized by their respective cities and towns, may declare from time to time a close season for shellfish for not more than three years in such waters or flats within the limits of their respective cities and towns as they deem proper, and may plant and grow shellfish in such waters and flats: *provided, that no private rights are impaired; . . .*"

For the purpose of your inquiry I assume that the term "private rights" has reference to and concerns only the private and exclusive rights in property of an individual, and is applicable as well to the provision of the statute above quoted, which authorizes the mayor and aldermen of cities and the selectmen of towns to declare a closed season for shellfish, as to that which permits them to themselves engage in the planting and cultivation thereof; and upon such assumption, I beg to reply as follows.

The private rights enjoyed by a littoral proprietor or owner of flats over flats which are subject to private ownership, either as being between high and low water mark or between high-water mark and a point one hundred rods seaward, if low-water mark exceeds that distance, and so appurtenant to the upland, or if below the limit applicable to private ownership, as having

been at some time the subject of a grant by competent authority, in contradistinction to the general right of the public to fish and boat thereon, comprise the right to exclude navigation by the erection of wharves or other structures extending to the limit of private ownership; the right to interfere with public use by setting stakes or by keeping back the water by means of a dyke; and the right even to fill such flat, if duly licensed by the Board of Harbor and Land Commissioners, and subject to conditions imposed by them. R. L., c. 96.

It is to be observed also that there is a further right or permission in the nature of a right when granted, to engage in the cultivation of shellfish as authorized by R. L., c. 91, §§ 104, 105, which is exercised to the exclusion of the public rights above referred to, and is not necessarily incidental to ownership of flats. This right or privilege must be deemed to be held subject to the paramount right of the Commonwealth or of the several cities and towns to which its authority in the premises may be delegated, to pass laws regulating the taking of shellfish and establishing a close season for the protection thereof; but, on the other hand, such cities and towns may not, under color of the statute under consideration, and for the purpose of planting and growing shellfish, interfere with the private cultivation of such shellfish by persons in the enjoyment of a license therefor while such license is in force.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

*Massachusetts Highway Commission — Registration of
Automobiles.*

Under the provisions of St. 1903, c. 473, § 1, the Massachusetts Highway Commission has no discretion, if the application is in proper form, to refuse to register an automobile upon the ground that it is of improper construction, or that it is one which should not be allowed to be operated on the highway. An automobile the registration of which has been suspended or revoked may not be registered again while owned by him by whom it was owned when such registration was revoked or suspended, so long as such revocation or suspension remains in force; but upon a *bona fide* sale of such machine, and the surrender of the certificate of registration, the new owner is entitled to a new certificate of registration, even though the period of suspension has not expired.

MAY 12, 1905.

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

DEAR SIR: — In your letter of the 8th instant you state that the Massachusetts Highway Commission desires my opinion as

to whether it can refuse to grant any certificate of registration of an automobile applied for in case an application is made for the registration of a machine which, in the opinion of the Board, is of improper construction, or which is one which should not be allowed to be operated on the highways. You further submit to me the following facts, namely: that the commission recently suspended a certificate of registration of an automobile owned by one Woodruff for a period beginning May 1, 1905, and ending May 31, 1905, both inclusive; and that said Woodruff claims to have sold the automobile, and has returned the certificate of registration; and you request my opinion as to whether the commission can refuse to re-register the machine in the name of the person to whom Woodruff has sold it, until after the expiration of the time during which the right to use it was suspended.

Acts of 1903, c. 473, § 1, provides:—

All automobiles and motor cycles shall be registered by the owner or person in control thereof in accordance with the provisions of this act. Application for such registration may be made, by mail or otherwise, to the Massachusetts highway commission or any agent thereof designated for this purpose, upon blanks prepared under its authority. The application shall, in addition to such other particulars as may be required by said commission, contain a statement of the name, place of residence and address of the applicant, with a brief description of the automobile or motor cycle, including the name of the maker, the number, if any, affixed by the maker, the character of the motor power, and the amount of such motor power stated in figures of horse power; and with such application shall be deposited a registration fee of two dollars. The said commission or its duly authorized agent shall then register, in a book to be kept for the purpose, the automobile or motor cycle described in the application, giving to such automobile or motor cycle a distinguishing number or other mark, and shall thereupon issue to the applicant a certificate of registration. Said certificate shall contain the name, place of residence and address of the applicant and the registered number or mark, shall prescribe the manner in which said registered number or mark shall be inscribed or displayed upon the automobile or motor cycle, and shall be in such form and contain such further provisions as the commission may determine. A proper record of all applications and of all certificates issued shall be kept by the commission at its main office, and shall be open to the inspection of any person during reasonable business hours. The certificate of registration shall always be carried in some easily accessible place in the automobile or motor cycle described therein. Upon the sale of any automobile or motor cycle, its registration shall expire, and the vendor shall immediately return the certificate of registration to the highway commission, with notice of the sale, and of the name, place of residence and address of the vendee.

I am of opinion that under this statute the commission has no discretion as to the registration of machines, and that it cannot, if the application for registration is in proper form, refuse to register an automobile on the ground that it is of improper construction, or that it is one which should not be allowed

to be operated on the highways. To this view I am led by the following considerations:—

First.—The statute provides that upon the filing of an application in the prescribed form, accompanied by a fee of two dollars, “the said commission or its duly authorized agent *shall* then register . . . the automobile or motor cycle described in the application . . . and *shall* thereupon issue to the applicant a certificate of registration.”

Second.—There is no provision making such registration conditional upon satisfying the commission that the machine is a proper one to be registered; whereas, in the case of licenses to operate, it is expressly provided that “before a license to operate is granted, the applicant shall pass such examination as to his qualifications as may be required by the state highway commission;” and that in the case of special licenses for the operation of machines for hire “no such licenses shall be issued until the commission or its authorized agent shall have satisfied itself or himself that the applicant is a proper person to receive it.” Had the Legislature contemplated an exercise of discretion in the issue of certificates of registration, it might have required the satisfaction of similar conditions precedent thereto.

Third.—The discretion of the Highway Commission in the registration of automobiles is not required in order to give the commission the control over machines which the statute contemplates; since, by section 9, it is authorized to “suspend or revoke a certificate issued under section one of this act, . . . for any cause which it may deem sufficient.”

Clearly, however, a machine the registration of which has been suspended or revoked is not entitled to registration while owned or controlled by him by whom it was owned or controlled when the registration was suspended or revoked, so long as such suspension or revocation remains in force; but in the event of a *bona fide* sale of such machine to another, and a surrender of the certificate of registration, such new owner, upon proper application, would, in my opinion, be entitled to a new certificate of registration, even though the period of suspension as against its former owner had not expired.

Very truly yours,

HERBERT PARKER. *Attorney-General.*

*Standard Fire Insurance Policy — Mortgaged Policy — Referees
— Appointment — Insurance Commissioner — Notice.*

Under a fire insurance policy in the Massachusetts standard form required by R. L., c. 118, § 60, where the damaged property is mortgaged and the insurance is payable to the mortgagee, the Insurance Commissioner should not, on the application of the mortgagor, appoint a third referee unless the mortgagee joins in the request for such appointment.

A referee chosen by the mortgagor, without the concurrence of the mortgagee, is not duly chosen, and the Insurance Commissioner should not act upon his request for the appointment of a third referee.

R. L., c. 118, § 60, providing that upon appointment of a third referee the Insurance Commissioner "shall send written notification thereof to the parties," requires such commissioner to notify not only the insurance company and the mortgagor, but also the mortgagee, or the two referees as the representatives of such parties.

MAY 13, 1905.

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

DEAR SIR: — You have requested my opinion upon the following questions of law relating to proceedings for arbitration under a fire insurance policy in the Massachusetts standard form: —

(1) When the damaged property is mortgaged, and the insurance is payable to the mortgagee, as his interest may appear, is the mortgagee one of the insured in such a sense that the Insurance Commissioner should not, on the application of the party holding the equity, appoint a third referee unless the mortgagee joins in the request for an appointment?

(2) In such case, is a referee of the insured duly chosen so that the Insurance Commissioner may act on his request for the appointment of a third referee, if the mortgagee has not concurred in his selection as referee of the insured by the mortgagor?

(3) What parties are meant in R. L., c. 118, § 60, where it provides that the Insurance Commissioner "shall send written notification thereof to the parties"?

The material part of section 60 is as follows: —

In case of the failure of two referees, chosen, respectively, by the insurance company and the insured, to agree upon and select within ten days from their appointment a third referee willing to act in said capacity, either of said referees or parties may within twenty days from the expiration of said ten days make written application, setting forth the facts, to the insurance commissioner to appoint such third referee; and said commissioner shall thereupon make such appointment and shall send written notification thereof to the parties.

The standard form of policy contains this provision: —

If this policy shall be made payable to a mortgagee of the insured real estate, no act or default of any person other than such mortgagee or his agents, or those claiming under him, shall affect such mortgagee's right to recover in case of loss on such real estate: *provided*, etc.

The effect of such a policy, in which the insurance is made payable, in case of loss, to the mortgagee as his interest may appear, has been described in *Palmer Savings Bank v. Insurance Co. of North America*, 166 Mass. 189, 194, as follows:—

The effect of such a policy is the same as if the mortgagor had taken out the insurance in his own name, and then assigned it to the mortgagee to the extent of his interest, and the insurance company had assented to the assignment, and had promised the mortgagee that no act or default of the mortgagor should defeat the right of the mortgagee to recover to the extent of his interest. Under such an assignment, assented to by the company, the mortgagee, in the event of a loss, could maintain an action in his own name to recover to the extent of his interest.

The case held that the mortgagee under such a policy is entitled to maintain an action in his own name.

Harrington v. Fitchburg Mutual Fire Insurance Co., 124 Mass. 126, held that a mortgagee under such a policy is not bound by an adjustment of such a loss made without his knowledge or consent by the assured, the mortgagor, with the insurance company.

I am of opinion, following the authority of these cases, that your questions above quoted must be answered as follows:—

(1) The Insurance Commissioner should not, on the application of the mortgagor, appoint a third referee unless the mortgagee joins in the request for an appointment.

(2) A referee chosen by the mortgagor, without concurrence in his selection by the mortgagee, is not duly chosen, and the Insurance Commissioner should not act upon his request for the appointment of a third referee.

(3) You should send notification of your appointment of a third referee not only to the insurance company and the mortgagor, but also to the mortgagee, or to their respective representatives, the two referees.

The following cases in other States also support this conclusion: *Brown v. Roger Williams Insurance Co.*, 5 R. I. 394; *Bergman v. Commercial Assurance Co.*, 92 Ky. 494 (15 L. R. A. 270); *Georgia Home Insurance Co. v. Stein*, 72 Miss. 943.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Constitutional Law — Veterans — Bounties.

House Bill No. 992, entitled "An Act to authorize the payment of money to certain veterans of the civil war," providing in section 1 that the persons therein specified shall receive from the treasury of the Commonwealth the sum of \$125, "as a testimonial of the sense that the Commonwealth entertains of his patriotism and faithful service," in effect requires the payment from the public treasury of a sum of money in the nature of bounty to such veterans of the war of the rebellion as have never received bounties, and cannot in principle be distinguished from St. 1904, c. 458. The proposed act is therefore unconstitutional.

MAY 15, 1905.

HON. WILLIAM F. DANA, *President of the Senate.*

DEAR SIR:— I have the honor to acknowledge receipt of the order of the Senate adopted May 10, 1905, requiring my opinion on the following question:—

Are the provisions of the bill, printed as House, No. 992, entitled "An Act to authorize the payment of money to certain veterans of the civil war," as passed by the House of Representatives to be engrossed, constitutional?

The bill provides, in its first section, that:—

Every person not being a conscript or a substitute and not having received a bounty from the Commonwealth, or any city or town therein, who served in the army or navy of the United States to the credit of Massachusetts during the civil war, was honorably discharged from such service, and is living at the passage of this act, shall be paid from the treasury of the Commonwealth the sum of one hundred and twenty-five dollars as a testimonial of the sense that the Commonwealth entertains of his patriotism and faithful service.

Section 2 provides that:—

The treasurer and receiver-general, to meet said payment, is authorized to use not exceeding three hundred and fifty thousand dollars of the sums received from the United States government by the Commonwealth in payment of expenses incurred by the Commonwealth in connection with the civil war, and said sum shall be set aside by the governor and council for such use from the sums so received before any thereof is paid into the sinking fund under the provisions of chapter four hundred and seventy-one of the acts of the year nineteen hundred and three.

Under St. 1903, c. 471, the sums herein referred to are to be "paid into the treasury of the Commonwealth and transferred to and become a part of such sinking funds held by the Commonwealth for the reduction of the public debt as the treasurer and receiver-general, with the approval of the governor and council, shall deem best for the interests of the Commonwealth." Consequently, the effect of the bill in question, if enacted into law, would be to "take from the treasury . . . money which ulti-

mately can be replaced only by taxation." See *Opinion of the Justices*, 186 Mass. 603, 605. This was said by the justices to be the effect of St. 1904, c. 458; and the statement is equally true of the present bill, although under the latter the sums received are to be used directly "before any thereof is paid into the sinking fund under the provisions of chapter four hundred and seventy-one of the acts of the year nineteen hundred and three," instead of being used in the payment of principal and interest of bonds issued to provide for the payments to veterans, as was the case under the former. I am therefore brought to a consideration of whether it is in the power of the Legislature to tax the people of the Commonwealth to provide money to expend as authorized by the bill which you submit to me.

The justices of the Supreme Judicial Court, in reply to certain questions propounded by the Governor and Council, said that in their opinion (*Opinion of the Justices, supra*) St. 1904, c. 458, which directed the payment "out of the treasury of the Commonwealth" of —

the sum of one hundred and twenty-five dollars to every veteran of the civil war living at the date of the passage of this act, not being a conscript or a substitute, who served in the army or navy of the United States to the credit of Massachusetts during the civil war, and who was honorably discharged from such service: *provided*, that he has not received a bounty from any city or town or from the Commonwealth for such service; and *provided*, that he makes application for the said bounty prior to the first day of November in the year nineteen hundred and six —

was not in conformity with the Constitution of the Commonwealth, since it provided for the expenditure of money for private use.

The question before me is simply whether the present bill can be distinguished from the statute of 1904 in respect to the character of the expenditure provided for therein. The acts are alike in that they provide for the payment from the treasury of the same sum of money, namely, one hundred and twenty-five dollars, to each of the same class of persons, — in general, Massachusetts veterans who have not received bounties. There is a minor difference, in that the later one does not limit the payment to those applying before a given date, but this clearly does not affect the nature of the act. The acts differ in their titles, the title of the earlier being "An Act to provide for the payment of bounties to certain veterans of the civil war," that of the later being "An Act to authorize the payment of money to certain

veterans of the civil war.” They also differ in the following respect: in St. 1904, c. 458, the payment is referred to as a “bounty;” in House Bill No. 992, it is not referred to as a bounty, but is expressly declared to be made “as a testimonial of the sense that the Commonwealth entertains of his patriotism and faithful service.” The other distinctions are either merely differences in form, or such differences in substance as have no bearing on the characterization of the expenditures provided for.

The title of an act is no part of it, although it may be resorted to for explanation when the enacting clause is doubtful. Since, however, the same distinctions are maintained through the acts as appear in their titles, no assistance in interpretation is to be gained in the present case from a comparison of the latter.

The omission of the word “bounty” in the act before me, though of some significance as indicating the legislative intention, does not of itself change the nature of the payments; and if the payments have the characteristics of bounties, they are to be treated as such, regardless of the fact that the Legislature has not applied that name to them.

In the opinion given by the justices of the Supreme Judicial Court upon the constitutionality of chapter 458 of the Acts of 1904, it was held that:—

In this opinion we need not consider the subject of pensions to soldiers, for the statute does not purport to grant pensions or rewards for meritorious service, or money for the relief of present necessities. It purports to give bounties now only to those who did not receive them at the time of enlistment, which, if given then, would have been given as inducements to enlist in the service of the United States. Under the provisions of this statute, those who enlisted without a bounty, under other influences or upon other inducements, would receive now as a gratuity this sum of money representing an additional inducement. The object of the act, as disclosed by its provisions, is not to give rewards in recognition of valuable services, and thus to promote loyalty and patriotism, but to equalize bounties given to induce enlistments in a particular military service many years ago.

The justices further said: “The manifest object” (of the act) is “to give to soldiers, forty years after their enlistment, bounties similar to those that others had at the time of their enlistment.”

The act before me appears likewise to be expressly intended retroactively to equalize bounties given to induce enlistments in a particular military service many years ago. The sole condition upon which the payments under this act are to be made is that upon which an equalizing bounty would of necessity rest.

Only those who would have been entitled to a bounty as such, had there been a uniform system therefor, are entitled to the benefits of the enactment before me. Throughout its phrase it is manifest that its purpose is to make a payment which, had it been made at the inception of the service referred to, rather than long years afterward, when both the service and its occasion were long past, would have been in its very essence a bounty, and could not have been otherwise interpreted. The payment contemplated by the act under inquiry appears to me to be no less a bounty, though it be delayed in time of payment and retrospective in intent, and though the avowed purpose of the act is, as expressed therein, "a testimonial of the sense that the Commonwealth entertains of patriotism and faithful service." It is to be observed that the testimonial is to be withheld or conferred, dependent upon the decisive incident of a previous payment of the bounty, or the absence of such payment. It appears to me indisputable that the payment contemplated by the act is, and is intended to be, the exact equivalent of a bounty. If I am right in this view, it follows that, notwithstanding some characterizing terms of the act, they are nevertheless of necessity so controlled by its plain terms and its vital provisions as to bring it plainly within the reason and decision of the justices of the Supreme Judicial Court in their opinion upon the former statute above quoted, and by such opinion so held to be unconstitutional, because "the manifest object is to give to soldiers, forty years after their enlistment, bounties similar to those that others had at the time of their enlistment."

A statute duly enacted and approved by Executive authority should be presumed to be constitutional until the courts of competent jurisdiction have otherwise decided; but were there such presumption before final enactment by legislation, it must be overborne by existing judicial authority. Enlightened and instructed as I am by such authority, I hold it to be my official duty to advise the Honorable Senate that the bill printed as House Bill No. 992, entitled "An Act to authorize the payment of money to certain veterans of the civil war," is in my opinion unconstitutional.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Gypsy and Brown-tail Moths — Suppression and Destruction — Superintendent — Local Boards of Health — Public Nuisance — Cities and Towns — Local Officers — Compulsory Gypsy and Brown-tail Moths — Suppression and Destruction —

The provisions of St. 1905, c. 381, "An Act to provide for suppressing the gypsy and brown-tail moths," are not applicable to local boards of health, and such boards cannot take action to suppress such moths in their various stages of development, as constituting a public nuisance.

It is the duty of the Superintendent for the Suppression of Gypsy and Brown-tail Moths to deal with the officers of cities and towns who have been appointed, under color of authority, to act therefor; and he is called upon to determine the legality of such appointments.

St. 1905, c. 381, § 3, does not make compulsory the destruction by cities and towns of gypsy and brown-tail moths within their respective limits; but the reimbursement therein provided for extends to and includes all acts done by such cities and towns under the advice or direction of the superintendent, for the purpose of destroying such moths.

The superintendent may, under the provisions of St. 1905, c. 381, § 3, within the limits of the appropriation provided therein, suppress gypsy and brown-tail moths within a city or town which has made the maximum expenditure authorized by such act, and may employ the local force therefor, or organize a new force of agents or employees under his immediate control. Such superintendent may also organize a force, and undertake the work of suppressing and destroying such moths in cities and towns refusing to prosecute the work required by such statute.

St. 1905, c. 381, § 5, does not require property owners to undertake any work against the "caterpillars" of the gypsy or brown-tail moth.

MAY 25, 1905.

A. H. KIRKLAND, Esq., *Superintendent for Suppressing the Gypsy and Brown-tail Moths.*

DEAR SIR: — In your letter of May 20 you request my opinion upon certain questions relative to chapter 381 of the Acts of 1905, entitled "An Act to provide for suppressing the gypsy and brown-tail moths."

Your first question is as follows: —

The common method of suppressing public nuisances is by action of the local board of health. Do such boards still have authority to act against the moth plague?

It is extremely doubtful if the local boards of health had any authority to destroy gypsy and brown-tail moths before the passage of this statute. The act clearly does not confer upon the local boards of health, as such, any additional authority to destroy moths. Furthermore, in my opinion it shows a legislative intention to limit proceedings for the destruction of moths as public nuisances to such as are provided for by the act itself.

I must therefore advise you that the local boards of health

cannot suppress moths in their various stages of development as public nuisances.

Your second inquiry is in regard to the authority of cities and towns to designate or appoint public officers or boards to act for them in the suppression of gypsy and brown-tail moths. I am of opinion that it is the duty of the superintendent to deal with the officers of the cities and towns who have been, under color of authority, designated or appointed to act for such municipality, and that it is not a part of his duty to determine the legality of appointments and designations under which municipal officers or boards are acting in the premises. It appears, therefore, unnecessary now to ascertain by what method the municipal appointments are to be made. That question would appropriately arise upon the issue of the right to reimbursement for expenditures.

The third, fourth, fifth and sixth questions relate to the interpretation of the third section of the act. I am of opinion that this section does not make compulsory the destruction by cities and towns of the caterpillar of gypsy and brown-tail moths. I am, however, of opinion that the reimbursement to which a city or town is entitled under the second sentence of this section extends to all acts done by a city or town under the advice and direction of the superintendent in the suppression of gypsy and brown-tail moths, including the destruction of caterpillars, the clause of the provision relating to reimbursement being obviously broad enough to justify such inclusion, and making a distinction from the more limited provision with respect to the compulsory requirement of this section.

The seventh inquiry is as follows:—

When a city or town has made the maximum expenditure required under the provisions of this act, and the necessities of the case demand further work, is this work to be continued by the local force at the State's expense, or can the superintendent organize a force of his own to carry it on if he deems necessary? (See section 5.) Does section 3 confer this authority?

I am of opinion that, under authority conferred by the third section of the act upon the superintendent to "enter upon the land of the commonwealth or of a municipality, corporation or other owner or owners," and to "use all reasonable means in carrying out the purposes of this act," and to "in the undertakings aforesaid" "in accordance with the provisions of this act, expend the funds appropriated or donated therefor," the superintendent may, within the limits of the appropriation pro-

vided by the act, suppress gypsy and brown-tail moths within a city or town which has made the maximum expenditure; and that the superintendent may in his discretion employ the local force, or organize a new force of agents or employees under his own immediate control. There is, however, no provision in the act by virtue of which the superintendent can compel a city or town to act after it has made the maximum expenditure.

The eighth inquiry is as follows:—

Should a city or town refuse to do any work against the moth, is the superintendent empowered to organize a force, and attend to it? (See section 5.) Does section 3 confer this authority?

Under the language of section 3, above quoted, the superintendent may, in my opinion, organize a force and attend to the work of suppressing and destroying the moth in towns refusing to prosecute the work in accordance with the requirements of the statute.

The ninth inquiry is substantially whether, in view of the omission in section 6 of the word "caterpillars," work against caterpillars can be required of property owners under the terms of the section. This question must be answered in the negative. The general purpose of the statute is the suppression of the gypsy and brown-tail moths; but the particular requirement in the sixth section does not include the destruction of caterpillars, and there is nothing in the section which renders the inclusion of caterpillars by implication necessary, though I believe the omission to have been the result of inadvertence rather than design.

The tenth and eleventh inquiries relate expressly to disbursements to be made by the Commonwealth, and, since they do not fall within the official determination and responsibility of the superintendent, do not need to be dealt with by him.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Clerks of Court — Assistant Clerks — Travelling Expenses — Allowance.

Under St. 1904, c. 451, § 6, providing that clerks of court and assistant clerks of courts "shall be allowed . . . their travelling expenses necessarily incurred when holding sessions of said courts out of the cities or towns in which they severally reside," the allowance for such expenses must be limited to expenses so incurred when the court is actually in session, and cannot include travelling expenses of a clerk or assistant clerk when engaged upon other duties than attendance upon a session of court.

JUNE 6, 1905.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts.*

DEAR SIR:— You request my opinion as to whether the clerk of courts for the county of Norfolk, and the assistant clerk, are entitled to their daily travelling expenses from their home in Weymouth to Dedham, and return.

The facts are, that the clerk resided, when elected, and still resides, in the town of Weymouth, and that the assistant clerk is also a resident of such town. The courts of the county are held at Dedham, and no sessions thereof are held outside of said town.

St. 1904, c. 451, § 6, is as follows:—

The clerks of courts and assistant clerks of courts shall each be allowed by the respective counties in which said courts are established their travelling expenses necessarily incurred when holding sessions of said courts out of the cities or towns in which they severally reside, which expenses shall be audited by the county commissioners.

The natural interpretation of this statute is that the clerk of courts or the assistant clerk, as the case may be, shall be allowed, when actually holding a session of court at Dedham, his travelling expenses necessarily incurred in going back and forth from his home in Weymouth. Such allowance for travelling expenses must, however, in my opinion, be limited to the days when the court is actually in session, and to the clerk or assistant who is actually in attendance on such court. The statute cannot be extended to include the travelling expenses of a clerk or assistant clerk when he is engaged in the performance of any duties of his office other than attendance upon a session of the court.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Savings Banks — Investments — First Mortgage of Real Estate.

A transaction by which a person borrows money of a savings bank upon his personal note, pledging as collateral therefor certain mortgage notes secured by real estate within the Commonwealth, and assigned to such bank and duly recorded, the mortgagee still continuing to receive the interest upon the mortgage notes, is not an investment in first mortgages of real estate within the meaning of R. L., c. 113, § 26, cl. 1, permitting savings banks to invest deposits and income in "first mortgages of real estate situated in this commonwealth"

JUNE 7, 1905.

HON. WARREN E. LOCKE, *Chairman, Board of Commissioners of Savings Banks.*

DEAR SIR:— My opinion is desired by the Board of Commissioners of Savings Banks upon the proper classification of a

loan, made as hereafter described, by a savings bank within the Commonwealth and subject to the jurisdiction of the Board, such loan being now carried upon the books of the bank as a "loan on mortgage of real estate."

Chapter 113 of the Revised Laws, which treats "of savings banks and other institutions for savings," provides in section 26 for the investment of deposits and income derived therefrom; and, so far as material to the present issue, is as follows:—

First, In first mortgages of real estate situated in this commonwealth, not to exceed sixty per cent of the valuation of such real estate; but not more than seventy per cent of the whole amount of deposits shall be so invested. A loan on mortgage shall not be made except upon the report of not less than two members of the board of investment, who shall certify, according to their best judgment, to the value of the premises to be mortgaged and such report shall be filed and preserved with the records of the corporation.

The facts as they appear in the communication of the Board are, that "a certain party borrowed \$20,000 of this institution, and pledged as collateral to the same certain mortgage notes aggregating \$40,000. Each mortgage note which is held as collateral is secured by real estate located in this Commonwealth, and each mortgage is assigned to the bank and duly recorded." I am further advised that it may be assumed, for the purposes of this inquiry, that the \$20,000 above mentioned was advanced upon the personal note of the borrower, and that, notwithstanding the assignment of the mortgages to the bank, the mortgagee still continues to receive the interest upon the mortgage notes deposited as collateral for the principal loan, the profit to the bank from the transaction being derived from the payments of interest upon the obligation of the borrower.

Upon this assumption of fact I am of opinion that the transaction which is the subject of this inquiry is not an "investment in first mortgages of real estate" within the meaning of R. L. c. 113, § 26, cl. 1. This section contemplates a complete assignment to the bank of the several mortgages which should have effect to vest in the latter the full and unrestricted rights of a mortgagee in the premises. 1 Op. Attys.-Gen., 434, 436. In the present case, however, the bank could not, upon default in the payment of interest upon the note of the borrower, at once exercise the rights of a mortgagee to foreclose or to sue upon the mortgage notes, but would be forced to proceed against the maker of the original note for recovery upon that obligation. It follows,

therefore, that the present undertaking lacks one of the essential features of a loan upon a mortgage of real estate, and should not be so recorded.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Gypsy and Brown-tail Moths — Suppression and Destruction — Cities and Towns — Gross Amount of Expenditures — Reimbursements — Contiguous Lands.

St. 1905, c. 381, § 5, defines the gross amount which the Superintendent for the Suppression of the Gypsy and Brown-tail Moths may require cities and towns to expend for the purposes set forth in such statute, and no deductions are to be made on account of reimbursements.

Lands owned by one owner on two sides of a public highway are contiguous within the meaning of St. 1905, c. 381, § 6, providing that when, in the opinion of the mayor, or selectmen, the cost of destroying eggs, pupæ and nests of gypsy or brown-tail moths "on lands contiguous and held under one ownership in a city or town," will exceed one half of one per cent. of the assessed value of such lands, a part of such lands only may be designated for such purpose.

JULY 13, 1905.

MR. A. H. KIRKLAND, *Superintendent for Suppressing Gypsy and Brown-tail Moths.*

DEAR SIR: — Your letter of June 22 requests my opinion upon two questions relative to the construction of St. 1905, c. 381.

The first question is, whether section 5 of that act defines the gross amount that cities and towns are required to expend in suppressing gypsy and brown-tail moths, or whether it refers to the net expenditure that they are required to make, — taking into consideration the reimbursements that may be made to them by the Commonwealth under section 4 of that act.

Section 5 is as follows: —

When, in the opinion of the superintendent, any city or town is not expending a sufficient amount for the abatement of said nuisance, then the superintendent shall, with the advice and consent of the governor, order such city or town to expend such an amount as the superintendent shall deem necessary: *provided*, that no city or town where the assessed valuation of real and personal property exceeds six million dollars shall be required to expend during any one full year more than one fifteenth of one per cent of such valuation, and that no town where the assessed valuation of real and personal property is less than six million dollars shall be required to expend during any one full year more than one twenty-fifth of one per cent of such valuation. For the purposes of this section the valuation of the year nineteen hundred and four shall be used.

Any city or town failing to comply with the directions of the said superintendent in the performance of said work within the date specified by him shall pay a fine of one hundred dollars a day for failure so to do; said fine to be collected by information brought by the attorney-general in the supreme judicial court for Suffolk county.

I am of opinion that this section limits the gross amount that cities and towns may be required to expend. The language of the section is very clear, and, except for the fact that certain reimbursements are allowed by section 4, I conceive that there would be no doubt as to its meaning.

It is to be noted that the word "expended" is used several times both in section 4 and in section 5. The obvious intent of these two sections is that cities and towns whose assessed valuation of real and personal property exceeds six million dollars may be required to make a gross expenditure during any one full year of one-fifteenth of one per cent. of their valuation; those whose assessed valuation is less than six million dollars, may be required to make a gross expenditure of one twenty-fifth of one per cent. of such valuation. This does not limit them in the amount which they may expend if they so desire, because, by section 4, in towns whose valuation is less than six million dollars the Commonwealth pays all of the expense of suppressing the moths over and above one twenty-fifth of one per cent. of the assessed valuation of the property in such town. Then the statute provides that:—

Disbursements made by said named towns in excess of one twenty-fifth of one per cent shall be reimbursed by the Commonwealth every sixty days.

This obviously presupposes that the town may, in its discretion, expend more than it can be legally required to expend, in which case the Commonwealth reimburses it for all it expends over one twenty-fifth of one per cent. of its assessed valuation.

So, in the case of other cities and towns where the valuation is more than six million dollars, there is no limit upon the authority of such towns and cities to expend by this act, but the Commonwealth will reimburse them only a portion of what they expend above a certain amount.

Furthermore, section 5 is in the nature of a penal statute, a fine of one hundred dollars a day being imposed for failure to comply with the directions of the superintendent, and is therefore to be construed strictly.

For all of these reasons I am of opinion that section 5 defines the gross amount which cities and towns may be required to expend by you, and that no deductions are to be made on account of reimbursements.

Your second question is, whether lands owned by one owner

on two sides of a public highway are contiguous or not, within the meaning of section 6, which provides that:—

When, in the opinion of the mayor or selectmen, the cost of destroying such eggs, pupæ and nests on lands contiguous and held under one ownership in a city or town shall exceed one-half of one per cent of the assessed value of said lands, then a part of said premises on which said eggs, pupæ or nests shall be destroyed may be designated in such notice, and such requirement shall not apply to the remainder of said premises. The mayor or selectmen may designate the manner in which such work shall be done, but all work done under this section shall be subject to the approval of the state superintendent.

I am of opinion that lands so held are contiguous within the meaning of the above provision.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Executive Council—Delegation of Authority to approve Warrants.

The Executive Council may not delegate to one of its members the authority to advise with and consent to the acts of the Governor, in the approval of warrants for the payment of money from the treasury of the Commonwealth.

JULY 24, 1905.

HON. ARTHUR B. CHAPIN, *Treasurer and Receiver-General.*

DEAR SIR:—In your letter of the 20th instant, you request my opinion as to whether the Executive Council can delegate its authority to approve warrants for the payment of employees of the Commonwealth under substantially the following vote:—

Voted, That during the month of August the Council delegate to any member of the committee on warrants or finance the right to approve for and in behalf of the Council all warrants for the expenditure of money duly certified by the Auditor, and ordered by His Excellency the Governor.

The Constitution, part second, chapter II., section I., article XI., provides:—

No moneys shall be issued out of the treasury of this commonwealth, and disposed of (except such sums as may be appropriated for the redemption of bills of credit or treasurer's notes, or for the payment of interest arising thereon) but by warrant under the hand of the governor for the time being, with the advice and consent of the council, for the necessary defence and support of the commonwealth; and for the protection and preservation of the inhabitants thereof, agreeably to the acts and resolves of the general court.

The duty hereby imposed upon the Executive Council of approving the warrants for the payment of money is executive in character.

The Constitution provides, part second, chapter II., section III., article I., for a council “for advising the governor in the executive part of the government.” The approval of warrants requires the exercise of judgment and discretion, and is not a mere ministerial or mechanical function. Duties requiring the exercise of judgment and discretion cannot be delegated by public officers or boards upon whom they are imposed.

The court, in *Commonwealth v. Smith*, 141 Mass. 135, stated the principle which is here applicable; and there is no distinction to be drawn from the fact that in that case the officer in question was a statutory officer, while the Executive Council derives authority from the Constitution.

The general rule is that the performance of public duties cannot be delegated by public officers; and the reasonable inference is that, unless there is a clear expression in the statutes to the contrary, the Legislature intended that public duties requiring the exercise of discretion should be performed by public officers selected for that purpose with a view to the intelligent and discreet discharge of such duties.

It is consequently my opinion that the Council cannot delegate to one of its members the authority to advise with and consent to the acts of the Governor in the approval of warrants for the payment of money from the treasury of the Commonwealth.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Governor and Council — Claim against the United States — Authority to appoint Agent of Commonwealth for Collection.

Under R. L., c. 6, § 79, authorizing the Governor, with the advice and consent of the Council, to appoint from time to time an agent to examine and prosecute before any of the executive departments of the United States government any accounts or claims of the Commonwealth against the United States, except claims for reimbursement of interest on war loans, the Governor and Council are not warranted in making a contract with any person to act as agent of the Commonwealth in the “collection” of a claim against the United States, since such statute does not authorize the appointment of an agent to present or prosecute before the courts or to actually collect such claim.

JULY 25, 1905.

HIS HONOR CURTIS GUILD, JR., *Lieutenant-Governor, Chairman, Committee on Finance of the Executive Council.*

SIR: — I respectfully acknowledge Your Honor’s communication of July 20, in which you require the opinion of the Attorney-General upon the authority of the Council to authorize the

employment of a special agent in Washington to collect money due the State of Massachusetts from the United States.

R. L., c. 7, § 1, is as follows:—

The attorney general shall appear for the commonwealth, the secretary, the treasurer and receiver general, the auditor of accounts and for state boards and commissions in all suits and other civil proceedings in which the commonwealth is a party or interested, or in which the official acts and doings of said officers are called in question, in all the courts of the commonwealth, except upon criminal recognizances and bail bonds; and in such suits and proceedings before any other tribunal when requested by the governor or by the general court or either branch thereof. All such suits and proceedings shall be prosecuted or defended by him or under his direction. Writs, summonses or other processes served upon such officers shall be forthwith transmitted by them to him. All legal services required by such officers, boards, commissions and commissioner of pilots for the harbor of Boston in matters relating to their official duties shall be rendered by the attorney general or under his direction.

The law so provides that the Attorney-General shall appear for State boards and commissions, and in all proceedings in which the Commonwealth is a party or interested, in all courts of the Commonwealth except in certain particular cases not here material; and that the Attorney-General further shall appear in all suits and proceedings before any tribunal other than those of this Commonwealth when requested by the Governor or by the General Court or either branch thereof, and that in all such cases the Attorney-General or those acting under his direction shall conduct the prosecution or defence.

It thus appears that absolute and specific provision is made, whereby the Attorney-General must represent the Commonwealth in all matters affecting its interests, save for the exceptions above noted, in the courts of this Commonwealth, and these duties are expressly and exclusively delegated and committed to him. He is further required, at the request of the Governor, to act or direct action in the interests of the Commonwealth before any tribunals outside of the Commonwealth. The plain intent of the law appears to be that the Attorney-General shall be responsible for the conduct of all litigation in which the State, as such, is concerned.

R. L., c. 7, § 9, provides that the Attorney-General —

may appoint such assistants as the duties of the office require; and with the approval of the governor and council fix their compensation. If in his opinion the interests of the commonwealth so require, he may, with the approval of the governor and council, employ additional legal assistance.

Ample provision is thus made for the conduct of all litigation in the interests of the State, or the prosecution before any tribunal

of any claim in its behalf, whereby the same shall remain in the responsible official charge of the attorney of the Commonwealth, who may, if occasion arises, with the approval of the Governor and Council, employ assistants in other jurisdictions to care for issues and conditions there arising. Such assistant, of necessity, still remains under the responsible direction of the Attorney-General, who, in turn, is responsible to the Commonwealth, whose sworn officer he is.

By the provisions of the law above cited, it is plain that the Governor may request the Attorney-General to act in the premises suggested by Your Honor's communication; and it appears, as well, that the Attorney-General, without such requirement, may so act, and with the approval of the Governor and Council secure such additional legal assistance as any occasion may require. There does not appear to me reason for any action outside of that thus above provided for.

R. L., c. 6, § 79, —

The governor, with the advice and consent of the counsel, may from time to time appoint an agent to examine and prosecute before any of the executive departments of the United States government, any account or claim of the commonwealth against the United States, except any claim for reimbursement of interest paid by the commonwealth on its war loans; and if any amount is received into the treasury of the commonwealth by reason of the services rendered by such agent he may be paid in full compensation for services and expenses such sum, not exceeding ten per cent of the amount so received, as may be agreed upon in advance between the governor and council and such agent —

confers authority upon the Governor, with the advice and consent of the Council, to appoint from time to time an agent to examine and prosecute before any of the executive departments of the United States government any account or claim of the Commonwealth against the United States, except any claim for reimbursement of interest paid by the Commonwealth on its war loans.

The authority of an agent, if so appointed, is thus limited to the prosecution of a claim before the executive departments of the United States government, and confers no authority to collect any claim, nor for the presentation or prosecution of a cause before the courts; and is thus confined to a mere detail of prosecution, and does not extend to the effectual and necessary end of an adjudication in the courts, or an adjudication and appropriation by the Congress.

The communication of Mr. Tolford, to which Your Honor

calls my attention, solicits his appointment as agent of the Commonwealth to collect the claims referred to. He gives very confident assurances that, if so appointed, in three or four weeks he could obtain settlements from the government and have returned to the State treasury the greater part of the amount outstanding and still due Massachusetts. He does not state where or before what tribunals or by what methods he proposes to accomplish such immediate results. He could have no authority to speak or act for the State of Massachusetts under such appointment as is contemplated by the statute above cited, except before the executive departments of the Federal government; and if the situation is such as to justify his assurances, there must be an inconceivable delay or failure in the adjustment of claims by the Federal officials, who, it must be assumed from Mr. Tolford's statement, have authority to make, and are required to make, immediate payment, but have failed to do so.

The contract suggested by Mr. Tolford, in regard to which Your Honor's inquiry is directed, is one conferring exclusive authority to proceed to collect claims not yet adjudicated, and which may be, as matter of law, disputed, and necessarily involve judicial determination.

I have the honor to advise the committee of the Council that in my opinion the Governor and Council have no authority to make a contract of such tenor or conferring such authority. At most, any contract made by the Governor and Council without further legislative authority must be absolutely confined to the examination and prosecution of claims or accounts before the executive departments of the United States government, — a limited field of action, within which no conclusive results could be attained; and any amounts of money received into the treasury of the Commonwealth thereafter could be attributed only in part, if at all, to any service thus rendered.

In my opinion, by reason of the provisions of the section of the Revised Laws last quoted, the limited contract for services before the executive departments of the United States may be entered into by the Governor and Council; but such authority is not broad enough to authorize the making of a contract as suggested in the letter of Mr. Tolford; and Your Honor's view appears to me to be entirely in accord with the law, in which you have held that affirmative action by the Legislature is a necessary prerequisite to the making of such a contract of appointment. Mr. Tolford's proposition is for the making of a

contract authorizing him to collect, by whatever processes, disclosed or undisclosed, may be requisite, claims and accounts of the State of Massachusetts; whereas, the statute above referred to limits the authority of the Governor and Council to the appointment of an agent to examine and prosecute accounts before the departments above referred to.

Having indicated the limitation of authority in the matter of appointment of an agent for the Commonwealth, I ought to add that it is not possible for me to express an opinion as to whether a particular contract is authorized or unauthorized, until I should have opportunity to examine it in its detail of statement. For the moment I can go no farther than to hold that in my opinion a contract such as that suggested in the communication of Mr. Tolford would be beyond the scope of the authority of the Governor and Council.

By reason of the duties imposed upon this office, I deem it not inappropriate to respectfully suggest to Your Honor and the Executive Council some considerations applicable to the contemplated action in the employment of an agent. I cannot, as the law officer of the Commonwealth, assume that a claim of one of the States against the Federal government, indisputably due and capable of instant demonstration, must fail of recognition or payment unless some individual, assuming to have a peculiar knowledge, capacity or influence in the premises, is employed as a representative of the Commonwealth, upon a basis which gives such solicitor or intermediary an interest in the amount so to be recovered. To assume any such condition is to suggest an incomprehensible failure of, or inattention to, duty on the part of the representatives of the Federal government, if it does not further suggest a characterization of much more serious import. I can adopt no such assumption. The claims of the Commonwealth outstanding must be either valid and demonstrable, as matter of fact and law, or they are not so; if the former, they are susceptible of proof, and of satisfaction through the presentation of the case by any competent and reliable attorney. Nor is there any reason apparent or discoverable by me that would justify the appointment of an agent upon the considerations suggested by Mr. Tolford. I know of no reputable or legitimate method of prosecuting legitimate causes except through the employment of attorneys who are content to be paid for such services as may be actually rendered, rather than to be made joint speculators with the client

in prosecuting claims whose recognition, according to the suggestions of Mr. Tolford, depends upon the person through whom they are presented. If conditions such as Mr. Tolford assumes do actually obtain, and if the necessity for employment such as he solicits actually exists, there is occasion for investigation of such alleged system, to the end that the debts due from the United States may be paid as other ascertained or ascertainable debts are paid.

Were a contract or appointment to be made upon the predicates of Mr. Tolford, I respectfully suggest that, instead of insisting upon the recognition of her rights, and instead of aiding the Federal authorities in directly meeting their obligations, the State would be condoning, participating in and recognizing a system admittedly objectionable and to be deplored. And again, I respectfully submit for the consideration of the Honorable Council that the employment of alien agents by the Commonwealth, upon the basis of a contingent interest in the amount to be recovered, is, in my judgment, absolutely inconsistent with the attitude which the Commonwealth ought to assume. For services rendered she is amply prepared to make immediate and full payment. She need not stimulate a mercenary activity or fidelity in her employees through the hope of speculative rewards; nor does she need to confess misgivings as to the validity of a claim through hesitation to make the legitimate expenditures necessary for its presentation.

In summing up, I have the honor to respectfully advise the committee of the Council that in my opinion the contract as outlined in the communication of Mr. Tolford, transmitted to me, cannot lawfully be entered into by the Governor and Council; and that, if a contract should be drafted in accordance with the limitations of authority prescribed by the statutes, even then I am of opinion that it would be inconsistent with the interests of the Commonwealth, and wholly at variance with that public policy manifest in legislation, that commits to the law officer of the Commonwealth the responsible charge over litigation in which her interests are involved.

Though it appears that the satisfaction of the accounts and claims of this State for expenditures in the Spanish war has been long delayed, I have not been advised by the Governor that such delay required any specific action by this department. Immediately upon receipt of such request, it would have had my immediate attention; and if it became advisable or necessary

to secure legal assistance for the presentation and prosecution of the claim, I would at once seek the approval of the Governor and Council for the appointment of such assistant. Indeed, I respectfully suggest that, if there be occasion for such special legal assistance, it would be, in my judgment, best secured by the employment of an attorney to give attention to the interests of the State at Washington, either upon the basis of an annual salary, or upon some fixed rate of compensation for services rendered. In this manner every detail of legal attention that a claim of the Commonwealth might require would be in charge of a competent attorney, acting under and responsible to the law department of this Commonwealth, and constantly reporting upon all matters of which the officers of this Commonwealth should be advised.

I return herewith the communications which Your Honor transmitted to me, and remain, with very high regard,

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Caucus — Precedence of Two Political Parties — Call for Caucus — Filing with Secretary.

A communication from the chairman of a State committee of a political party, stating that, at a meeting of the executive committee of such State committee, it was voted to hold caucuses of such party upon a specified date throughout the Commonwealth, does not comply with the requirements of R. L., c. 11, § 88, providing that no two political parties shall hold caucuses upon the same day, and that the first filing with the Secretary of the Commonwealth a copy of the call, as provided for in section 87, shall be entitled to precedence on the day named, if it appears that no record was made of any vote to issue a call for caucuses, and that no copy of any such call was transmitted to the Secretary, or that no such call was in fact ever issued.

JULY 26, 1905.

HON. WILLIAM M. OLIN, *Secretary of the Commonwealth.*

SIR:— I have the honor to acknowledge your communication of July 24, with copies of the communications therein referred to. You inquire, first, “as to what constitutes a call within the meaning of section 87 of chapter 11 of the Revised Laws;” and second, “Which of the two political parties, democratic or republican, is entitled to the date mentioned, September 26?”

R. L., c. 11, § 87, provides:—

All caucuses of political parties, except for special elections, for the choice of delegates to political conventions which nominate candidates to be voted for at the annual state election, and for the nomination of candidates to be voted for

at such election, shall be held throughout the commonwealth on a day designated by the state committee of the political party for which said caucuses are held; and all of said delegates shall be elected, and all of said candidates shall be nominated, at one caucus. Such caucuses shall be held at the call of the state committee of the political party whose caucuses are to be held, and the chairman and secretary of the state committee of each political party shall, at least twenty-one days before the date on which the caucuses are to be held, forward a copy of the call, with designation of date, to the chairman and secretary of each city and town committee of their party.

Section 88 provides:—

No two political parties shall hold such caucuses on the same day. The party first filing with the secretary of the commonwealth the copy of the call as above provided shall be entitled to precedence on the days named.

Section 87 provides that all caucuses of political parties, except for special elections, for the choice of delegates to political conventions which nominate candidates to be voted for at the annual State election, and for the nomination of candidates to be voted for at such election, shall be held throughout the Commonwealth on a day designated by the State committee of the political party for which said caucuses are held. It is further provided that such caucuses shall be held at the call of the State committee of the political party whose caucuses are to be held.

Section 88 provides that no two political parties shall hold such caucuses on the same day, and that the party first filing with the Secretary of the Commonwealth the copy of the call as above provided shall be entitled to precedence on the day named.

The call for such caucuses must be made by the respective State committees. The legal designation of the days for such caucuses can be made only by filing with the Secretary of the Commonwealth the copy of the call for such caucuses as above specified, and the party first filing such copy of the call is entitled to precedence on the day named therein, to the exclusion of the designation of such day by any subsequent filing.

It appears, from the copies of communications transmitted to me, that a notice signed "Arthur Lyman, Chairman of the Democratic State Committee," bearing date May 23, was received at the office of the Secretary of the Commonwealth on the 27th of May. This communication states that at a meeting of the executive committee of the democratic State committee it was voted to hold democratic caucuses throughout the Commonwealth on Tuesday, Sept. 26, 1905. It appears that no record was made of any vote of such committee to issue a

call for caucuses, nor was there any copy of any such call transmitted or communicated to your department, nor does it appear that any such call was ever, in fact, issued.

I am of opinion, therefore, that the communication of May 23 does not comply with the requirements of section 88, and does not, therefore, make any designation of the date therein referred to which could be held to have any lawful precedence as against the lawful designation of such date thereafter certified to you by another political party.

The copies of the communications from the chairman of the republican State committee and of the certified call for republican caucuses do appear to me to strictly comply with the requirements of the statute; and I am of opinion that the filing of such copy of the call and of the notice accompanying the same constitutes the first filing of the designation of a day for caucuses, as contemplated by section 88; and that the date, September 26, therein designated, excludes the designation of the same date by another political party. It follows, therefore, that in my opinion the designation of a date as specified in the communication from the republican State committee does give precedence to that party in the matter of assigning that date; and that the communication from the democratic State committee in the premises cannot give any right to that party to hold its caucuses upon the twenty-sixth day of September; and that for the purposes of your consideration and action the communication of Mr. Lyman, chairman of the democratic State committee, must be held to be inoperative.

I have advised the officers of the two political parties interested in your inquiry of its pendency, and have given such representatives opportunity to offer such considerations as they might desire before rendering my official opinion; and I am in receipt of a communication from the chairman of the executive committee of the democratic State committee, in which he advises me that "the democratic State committee does not desire to press its claim for the date for which it gave notice to the Honorable Secretary, the date not appearing to it to be material. As I am informed the republican party desires September 26, we will waive our claim and fix another date." It would thus seem that the notice heretofore filed in your department by the chairman of the democratic State committee may, at his suggestion, be considered as withdrawn and no longer in issue.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Food — Adulteration — Indication of Antiseptic or Preservative Substances — Beer and Malt Beverages.

R. L., c. 75, § 18, providing that food as defined by the statute shall be deemed to be adulterated if it contains any added antiseptic or preservative substance except those therein enumerated, "but the provisions of this definition shall not apply to any such article if it bears a label on which the presence and the percentage of every such antiseptic or preservative substance are clearly indicated," is applicable to beer and other malt beverages, whether sold for consumption upon the premises or for removal for consumption elsewhere.

JULY 26, 1905.

CHARLES HARRINGTON, M.D., *Secretary, State Board of Health.*

DEAR SIR:—The secretary of the State Board of Health requests the opinion of the Attorney-General upon the question whether, under the provisions of chapter 75 of the Revised Laws, it is permissible to sell beer and other malt beverages containing added antiseptic substances, without marking the can, glass or other vessel in which the said articles are sold, either for consumption on the premises or to be taken away for consumption elsewhere.

Section 16 of chapter 75 provides that:—

No person shall manufacture, offer for sale or sell, within this commonwealth, any drug or article of food which is adulterated within the meaning of section eighteen.

Section 17 defines the term "food" as including—

all articles, simple, mixed or compound, used in food or drink by man.

Section 18 provides that food shall be deemed to be adulterated—

if it contains any added antiseptic or preservative substance, except common table salt, saltpetre, cane sugar, alcohol, vinegar, spices, or, in smoked food, the natural products of the smoking process; but the provisions of this definition shall not apply to any such article if it bears a label on which the presence and the percentage of every such antiseptic or preservative substance are clearly indicated, . . .

Beer and other malt beverages are clearly "food," within the meaning of the word as above defined. There is therefore nothing in the nature or character of beer and malt beverages to exclude them from the application of the statute. It is equally clear that the sale of beer and other malt beverages is a sale within the meaning of the statute, whether the article be con-

sumed on the premises or taken away for consumption elsewhere.

The restrictions of the statute are applicable both to the offering for sale and to a sale itself. Either transaction must respond to the requirements of the statute or be unlawful. A sale of the beverages under consideration to a customer to be drunk upon the premises involves or comprises only the quantity of the beverage set apart and defined in the sale itself, and may be held to be physically limited to the beverage contained in the vessel in which it is sold. And from these predicates it must follow, in my opinion, that the vessel containing the beverage so sold must bear a label on which the presence and percentage of the antiseptics or preservative substances referred to in the statute are clearly indicated.

Considering a sale as I have, and as I think the question submitted requires me to, it cannot, if the beverage contains the substances to which the prohibition refers, find immunity from the fact that the receptacle from which the beverage is drawn before the sale exhibits the label required by the statute; much less would such immunity obtain if such receptacle and the draught therefrom be not, at the time of the sale, visible and open to the observation and notice of the purchaser.

The same line of reasoning and the same conclusion must of necessity attach to a sale in a can or other vessel, not to be consumed at the place of sale, but put up for transportation.

I cannot doubt that the intent of the Legislature was actually that which appears to me to be manifest in the provision above referred to, and to require visible and obvious notice to the purchaser, in every sale, of the fact that antiseptic or preservative substances are used in the beverages which are the subject of the sale.

The plain intent of the Legislature would, in my opinion, fail, if it were held sufficient for the protection of the sale at retail that the receptacle from which the subject of such sale was drawn set forth the requisite label, even though such label, or notice of the existence of such substance in the beverage sold, was in no wise called to the attention of the purchaser, and so a sale be made, the purchaser being entirely in ignorance as to the quality or character of the beverage which he bought.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Pedlers' Licenses — Transfer — Fee.

The Secretary of the Commonwealth is not authorized to charge a fee for the transfer of pedlers' licenses issued under the provisions of R. L., c. 65, § 19, providing for the licensing of persons "to go about exposing for sale and selling any goods."

JULY 31, 1905.

HON. WILLIAM M. OLIN, *Secretary of the Commonwealth.*

DEAR SIR:—In your letter dated July 13 you request my opinion as to whether you are authorized by any provision of law to charge a fee for the transfer of pedlers' licenses issued under the provisions of chapter 65 of the Revised Laws.

R. L., c. 65, § 19, provides that:—

The secretary of the commonwealth may grant a license to go about exposing for sale and selling any goods. . . . The secretary shall cause the names of such cities and towns as the applicant designates, with the amounts to be paid to the respective treasurers thereof, as herein provided to be inserted in every such license, and shall receive from the applicant one dollar for each city and town so inserted. The licensee may sell in any city and town mentioned in his license any goods, wares or merchandise not prohibited in section fourteen, upon payment to the treasurer thereof of the following fees: [Here follows a schedule of fees.] The secretary may grant as aforesaid special state licenses upon payment by the applicant of fifty dollars for each license; . . .

Section 20 provides that:—

The secretary may also grant as aforesaid, special county licenses, upon payment by the applicant of one dollar for each county mentioned therein; and the licensee may expose for sale within such county any tin, . . . upon paying to the treasurer of such county the amounts following: . . .

Section 22 provides that:—

A license granted under the provisions of section nineteen may be transferred by the secretary, upon application therefor and upon evidence furnished by the applicant, like that required for granting a license. The transferee shall thereafter be liable in all respects as if he were the original licensee, and no person shall thereafter sell under such license except the person named in such transfer.

There is no provision in terms for a fee for the transfer authorized by section 22. Furthermore, the transfer of a license, transferable from its inception, does not have any of the incidents of a new or original issuance, and therefore cannot be considered as being in any sense a new license, or as entailing the payment of the established fee for such issuance.

R. L., c. 204, § 33, provides:—

The fees of public officers for any official duty or service shall, except as otherwise provided, be at the rate prescribed in this chapter for like services.

The only services of the Secretary of State referred to in this chapter are the furnishing of copies and the Secretary's certificate (section 27), and the examination of records or papers and the copying of them (section 28). The services of the Secretary of State in transferring pedlers' licenses is not, in my opinion, "like" to such services, and the fee for such transfer is not regulated thereby.

Chapter 204 fixes, also, the fees of justices of the peace, and police, district, municipal courts and trial justices, clerks of courts, sheriffs, deputy sheriffs and constables, jurors, witnesses, appraisers, commissioners, etc., town clerks and ministers, registers of deeds and probate and insolvency, notaries public and commissioners in other States. In no case, however, is a fee fixed for the transfer of a license of any kind, nor for anything which in my opinion is "like" the transfer of a pedler's license. It follows that the fee for the transfer of a pedler's license is not fixed by chapter 204.

Since express provision is made in the statute for a fee for the issuing of a pedler's license, which from the moment of its issuance carries a right of transference, and since no provision is made for a fee for such transfer, I think none can be imposed by implication.

I must therefore advise you that in my opinion you are not authorized to charge a fee for the transfer of pedlers' licenses.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Sheriff — Supplies for Private Use — Expense — County.

The sheriff of Norfolk County, who also acts as master of the house of correction therein, is not entitled to have all necessary provisions for himself and his family furnished by and at the expense of such county.

AUG. 17, 1905.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts*.

DEAR SIR: — In accordance with your request, I submit my opinion upon the question whether or not the sheriff of Norfolk County is entitled to have all necessary provisions for himself and family furnished by and at the expense of the county.

By R. L., c. 23, § 18, the salary of the sheriff of Norfolk County is fixed at \$1,800. Section 20 of the same chapter requires the payment over by him to the treasurer of the county of all fees and money received by virtue of his office. From

these provisions it is clear that the sum of \$1,800 is intended to be in full compensation for services performed in person by the sheriff of Norfolk County within his county. See *Briggs v. Taunton*, 110 Mass. 423, 424. It is equally clear that a sheriff as such is not entitled to receive provisions for himself and his family upon the ground that the cost of such provisions is a necessary expense incurred in the performance of his official duty.

The sheriff of a county, under the provisions of R. L., c. 224, § 16, has —

the custody and control of the jails in his county and, except in the county of Suffolk, of the houses of correction therein, and of all prisoners who may be committed thereto, and shall keep the same himself or by his deputy as jailer, master or keeper and shall be responsible for them. . . .

I am further informed that in Norfolk County the sheriff is himself the master of the house of correction; and it follows, therefore, that by reason of R. L., c. 23, § 19, an additional compensation not exceeding \$1,000 may be received by him for his services as master of the house of correction. The exact amount of the compensation established by law for such services is fixed in accordance with R. L., c. 224, § 18: —

The county commissioners shall establish fixed salaries for all officers, assistants and employees of jails and houses of correction, which shall be in full compensation for all their services, and for which they shall devote their whole time, not exceeding the time limited by the provisions of section twenty, to the performance of their duties, unless released therefrom by the commissioners.

The amount established in accordance with this provision is the maximum amount which may be paid for such services, and is in full compensation therefor. As compensation for his services as master of the house of correction, therefore, the sheriff of Norfolk County is not entitled to receive from the county sufficient provisions for himself and his family.

R. L., c. 224, § 28, is as follows: —

The county commissioners shall, except in the county of Suffolk, without extra charge or commission to themselves or to any other person, procure or cause to be procured all necessary supplies for the jails and houses of correction, to be purchased and provided under their direction and at the expense of the county.

The question whether or not under the provisions of this section the master of a house of correction may not be entitled to necessary provisions for himself and his family, upon the ground that such provisions are included within the "necessary supplies" for the house of correction provided for, is a question of

more difficulty. The duties of a master of a house of correction are such as to render it desirable, if not absolutely necessary, that he reside at the institution; and that the Legislature intended such residence, and intended further that the county should provide accommodations for him within the institution, is clearly evidenced by R. L., c. 224, § 8, which authorizes the "county commissioners in each county, except Dukes County . . ." "at the expense of the county," to —

provide a house or houses of correction, suitably and efficiently ventilated, with convenient yards, workshops and other suitable accommodations adjoining or appurtenant thereto, for the safe keeping, correction, government and employment of offenders who may be legally committed thereto by the courts and magistrates of this commonwealth or of the United States —

taken in connection with R. L., c. 224, § 17, which provides that: —

He [the sheriff] shall not receive any rent or emolument from the jailers and keepers of the houses of correction for the use and occupation of the dwelling houses which are provided for them by the county.

The dwelling houses thus furnished may, in my opinion, include reasonable accommodations for the family of the master, since the difficulty of obtaining a person capable of performing the duties required of the master of a house of correction would be much enhanced if, in order to take such position, it should be necessary for him to separate from his family. It does not, however, follow, from the fact that the master of a house of correction may by law be provided with a dwelling house in which he and his family may reside at the expense of the county, that he is entitled to be provided with all necessary provisions for the maintenance of his family and himself therein; and where the master conducts an establishment for himself and his family entirely distinct and separate from the house of correction itself, I am of opinion that the term "all necessary supplies" is not to be construed to include provisions for such establishment. On the other hand, R. L., c. 225, § 7, contains at least an intimation that certain supplies may, in accordance with law, be furnished to the master for private consumption. This section in part provides that: —

Each jailer and master of a house of correction shall have a prison book, in which he shall keep an account of the value of the labor of the prisoners, of the salaries of officers and of articles furnished for the support of the prisoners, the quantity of such articles, of whom bought and the price paid, classified as follows: cost of provisions, including the portion consumed by the family of the jailer or master; . . .

This classification in substantially its present form is first found in St. 1859, c. 139, § 5. An earlier statute, St. 1848, c. 276, § 2, required that a book account should be kept of all articles furnished for the support of prisoners. At the time of the enactment of St. 1859, c. 139, the master or keeper of a house of correction was paid for the support of prisoners; and the prison book was thus of importance, as indicating what would be an adequate compensation for such support. See *Adams v. County of Hampden*, 13 Gray, 439. Shortly after the passage of the above statute, however, St. 1859, c. 249, was enacted, providing, in section 4, that the county commissioners should provide or cause to be provided supplies for houses of correction (see R. L., c. 224, § 28 *et seq.*); and therefore the reason which previously existed for the keeping of the prison book no longer obtained. Whatever may have been the original reason for the keeping of such records, however, it appears that the Legislature contemplated that the supplies furnished for the several houses of correction should include certain supplies for the household of the master; and that, to the extent indicated, such officer is entitled to receive provisions at the expense of the county.

I am, however, clearly of the opinion that the master of a house of correction is entitled to receive only from the supply provided for the use of prisoners, such as are to be procured by the county commissioners under authority of R. L., c. 224, § 28. The language of R. L., c. 275, § 7, moreover, indicates that the provisions to be consumed by the family of the master are incidental, and there exists no specific authorization for the buying of provisions solely and expressly for the master and his household. Provisions to be consumed by them may be taken from the general supply; but the implied authority to use such supply is not to be construed so broadly as to permit the purchase of any provisions for the exclusive use of the master and his family. In other words, the sheriff of Norfolk County, who also acts as master of the house of correction therein, is not entitled to have all necessary provisions for himself and his family furnished by and at the expense of the county.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Employment of Children — Factory, Workshop or Mercantile Establishment.

The provisions of R. L., c. 106, § 28, as amended by St. 1905, c. 267, does not permit the employment of children under the age of fourteen years in any factory, workshop or mercantile establishment, nor any other employment of children of such age during the hours when the schools of the cities and towns of their residence are in session.

AUG. 17, 1905.

JOSEPH E. SHAW, Esq., *Chief of the Massachusetts District Police.*

DEAR SIR:— Your communication of June 30 requires my opinion upon certain questions relative to the interpretation to be given to R. L., c. 106, § 28, as amended by St. 1905, c. 267. The section above referred to, as amended by St. 1905, c. 267, is as follows:—

SECTION 28. No child under the age of fourteen years and no child who is over fourteen and under sixteen years of age who does not have a certificate as required by the following four sections certifying to the child's ability to read at sight and to write legibly simple sentences in the English language shall be employed in any factory, workshop or mercantile establishment. No child under the age of fourteen years shall be employed at work performed for wages or other compensation, to whomsoever payable, during the hours when the public schools of the city or town in which he resides are in session, or be employed at work before six o'clock in the morning or after seven o'clock in the evening.

The specific questions upon which my opinion is required are:—

First.— Does the act as amended permit of the employment of children under the age of fourteen, providing they have the qualifications for reading and writing as specified by said chapter?

Second.— Does the law permit of a child under fourteen years of age working in a factory, workshop or mercantile establishment when the schools are in session?

I assume that in the first of the questions above quoted the word "employment" is to be understood to relate only to employment in any factory, workshop or mercantile establishment; and upon such assumption I am of opinion that it must be answered in the negative. The obvious purpose of the amendment is to make further and additional opportunity for the education of children, by creating, in addition to children under the age of fourteen who may not under any circumstances be employed in the establishments specified, another class of children, between fourteen and sixteen, who may not be so employed until they have acquired the prescribed proficiency in reading and writing. Such construction, moreover, is in accord not only with the plain

purpose of the statute, but also with the general and well-recognized rule of statutory construction, — that a limiting clause is to be confined in its application to the last antecedent, unless the subject-matter of the act requires a different construction. *Cushing v. Worrick*, 9 Gray, 382; *Keening v. Ayling*, 126 Mass. 404; *Commonwealth v. Kelley*, 177 Mass. 221.

The language of R. L., c. 106, § 28, as amended by St. 1905, c. 267, is in itself decisive of the second question, which must be answered in the negative. The concluding paragraph of said section appears clearly to relate to employment other than employment in a factory, workshop or mercantile establishment, and at hours which neither conflict with the regular sessions of the schools, nor impose too great a tax upon the strength and endurance of a child in attendance upon them, who may, by necessity, be required to perform labor of some character other than that forbidden by the section, after school hours.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Gypsy and Brown-tail Moths — Superintendent — Rules and Regulations — Infested Cord Wood.

Under St. 1905, c. 381, § 3, authorizing the Superintendent for Suppressing Gypsy and Brown-tail Moths to "make rules and regulations," such superintendent is not authorized to make rules and regulations requiring owners about to transport cord wood infested with the gypsy moth to have such cord wood examined and treated before transportation, his power in the premises being limited to the establishment of rules and regulations for the examination by his agents of all cord wood in an infested district, and the destruction of any nests found therein before such wood may be transported.

AUG. 23, 1905.

A. H. KIRKLAND, Esq., *Superintendent for Suppressing Gypsy and Brown-tail Moths.*

DEAR SIR:— You inquire whether, under the authority of St. 1905, c. 381, § 3, you are authorized to make a rule or regulation requiring persons who have cord wood infested with the gypsy moth to have the same examined and the gypsy moth nests treated before it is allowed to be transported. You also inquire whether, in the event that such a rule is authorized, the penalty set forth in section 11 of the statute above cited will be applicable to cases where such rule or requirement is neglected.

The powers vested in the Superintendent for Suppressing Gypsy and Brown-tail Moths by St. 1905, c. 381, § 3, are very broad:—

SECTION 3. The said superintendent shall act for the Commonwealth in suppressing said moths as public nuisances, in accordance with the provisions of this act. For this purpose he shall establish an office and keep a record of his doings and of his receipts and expenditures, and may make rules and regulations. He may employ such clerks, assistants and agents, including expert advisers and inspectors, as he may deem necessary and as shall be approved by the governor. He may make contracts on behalf of the Commonwealth; may act in co-operation with any person, persons, corporation or corporations, including other states, the United States or foreign governments; may conduct investigations and accumulate and distribute information concerning said moths; may devise, use and require all other lawful means of suppressing or preventing said moths; may lease real estate when he deems it necessary, and, with the approval of the board in charge, may use any real or personal property of the Commonwealth; may at all times enter upon the land of the Commonwealth or of a municipality, corporation, or other owner or owners, and may use all reasonable means in carrying out the purposes of this act; and, in the undertakings aforesaid, may, in accordance with the provisions of this act, expend the funds appropriated or donated therefor; but no expenditure shall be made or liability incurred in excess of such appropriations and donations.

I am of opinion that the rules and regulations contemplated by this section are rules and regulations governing the conduct of the agents under your charge, and that it cannot be invoked for the imposition of any new or affirmative requirement upon the owner of property infested by the gypsy moth, which is not specifically provided for by its terms. The statute, in section 6, confers authority upon cities and towns to require land owners at their own expense to destroy gypsy and brown-tail moths and the nests of such moths found upon their premises; and in the event of neglect so to do, the agents of the city or town may enter upon the infested property for the purposes of co-operating in such destruction, the reasonable expense of which may be assessed upon the owner.

It is to be observed, however, that the penal provisions of section 11 do not apply to the refusal or neglect of a property owner to destroy the moth, but only to resistance to or obstruction of some officer, agent or servant engaged in the work of suppression. I am of opinion that your power and authority in the premises must be limited to the making and promulgation of rules and regulations which may require your agents to inspect all cord wood in an infested district, and the destruction of any nest which may be found before such cord wood is transported elsewhere by the owners.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

Savings Banks — Legal Investments — Bonds of the Bangor & Aroostook Railroad Company.

Consolidated refunding mortgage bonds of the Bangor & Aroostook Railroad Company, issued under a general refunding mortgage, which was a first mortgage as to a part of the road of such company, but was subject to prior outstanding mortgages as to the remainder, are not first mortgage bonds within the meaning of R. L., c. 113, § 26, par. third, cl. a, authorizing savings banks to invest "in the first mortgage bonds of a railroad company incorporated in any of the New England states," under the conditions therein set forth; and such bonds are not a legal investment for savings banks in this Commonwealth.

Oct. 9, 1905.

HON. WARREN E. LOCKE, *Chairman, Board of Savings Banks Commissioners.*

DEAR SIR:— Your letter of September 30 requests my opinion as to the legality of the consolidated refunding mortgage 4s of the Bangor & Aroostook Railroad Company as investments for savings banks in Massachusetts. I understand your inquiry is prompted by the fact that at least one savings bank in Massachusetts has already purchased some of these bonds.

R. L., c. 113, § 26, par. third, cl. a, authorizes savings banks to invest —

in the first mortgage bonds of a railroad company incorporated in any of the New England states and whose road is located wholly or in part in the same, whether such corporation is in possession of and is operating its own road or has leased it to another railroad corporation, and has earned and paid regular dividends of not less than three per cent per annum on all its issues of capital stock for the two years last preceding such investment.

I understand that the Bangor & Aroostook Railroad Company is in possession of and operates its road, and that it has earned and paid dividends so as to bring its bonds within the above section.

The only question is, whether or not the bonds are first mortgage bonds. The mortgage under which they are issued is a general refunding mortgage. It authorizes a total issue of bonds to the amount of \$20,000,000, \$12,500,000 of which may be issued for the purpose of purchasing and refunding outstanding bonds on different divisions of the road and for purchasing the roads of other railroad companies; \$3,000,000 may be issued for acquiring additional property appurtenant to the existing railroad of the mortgagor and for providing improvements upon and equipment of its railroad; and \$4,500,000 may

be issued to extend the property of the mortgagor or of its branches. I am advised that bonds amounting to \$5,589,000 have already been issued. Under the terms of the mortgage, \$1,500,000 of this amount may have been issued for improvements upon and equipment of the existing road. The mortgage is a first mortgage on 75.62 miles of the company's road; and on the balance of the system, which is about 336 miles, there is one prior outstanding mortgage, and on a large part of it there are two. The consolidated mortgage provides that all the bonds issued under it shall be equally and ratably secured, without preference, priority or discrimination on account of time or times of the issue of such bonds, or any of them, so that all such bonds at any time outstanding shall have the same lien, right and privilege under and by virtue of the mortgage, and shall be equally secured thereby. These bonds are not first mortgage bonds. They are third mortgage bonds as to a part of the road. The fact that provision is made in the mortgage for ultimately refunding all the prior outstanding indebtedness of the company does not make them first mortgage bonds. If, before such refunding takes place, the company should default its interest on the bonds secured by this mortgage, and the mortgage should be foreclosed and the property sold, it would be sold subject to the prior mortgages. If, on the other hand, the prior mortgages were foreclosed for default in payment of the interest thereon, the bonds issued thereunder would be paid in preference to these bonds. These will not be first mortgage bonds until the bonds issued under the prior mortgages have been paid and canceled and the mortgages discharged. They are not, therefore, legal investments for savings banks in Massachusetts.

Very truly yours,

HERBERT PARKER, *Attorney-General.*

*Intoxicating Liquors — Registered Pharmacist — Copartnership
— Alcohol — Transportation.*

- R. L., c. 100, § 22, providing that "a registered pharmacist who owns stock of the actual value of at least five hundred dollars in a corporation which has been incorporated for the purpose of carrying on the drug business, and who conducts in person the business of a store of such corporation, shall be considered as actively engaged in business on his own account, and as qualified to receive a license for such store," is not applicable to a copartnership.
- R. L., c. 100, §§ 49 and 50, regulating the transportation of "spirituous or intoxicating liquor," extend to and include alcohol.

Oct. 16, 1905.

WILLIAM F. SAWYER, Esq., *Secretary, Board of Registration in Pharmacy.*

DEAR SIR:— You request my opinion upon the following question:—

Does the law making it necessary for a registered pharmacist to own \$500 worth of stock in an incorporated company, the remaining stockholders not being pharmacists, in order to do a drug business (R. L., c. 100, § 22), apply to a copartnership, the remaining copartners not being registered pharmacists?

R. L., c. 100, § 22, is as follows:—

No license for the sale of spirituous or intoxicating liquor, except of the sixth class, shall be granted to retail druggists or apothecaries. One or more licenses of the sixth class shall be granted annually by the licensing board of cities, or by the mayor and aldermen of cities having no such board, or by the selectmen of towns, to retail druggists or apothecaries who are registered pharmacists actively engaged in business on their own account, upon presentation to the licensing board of the certificate of fitness prescribed by the following section, if it appears that the applicant is a proper person to receive such license, and is not disqualified to receive it under the provisions of sections fifty-three and fifty-four. A registered pharmacist who owns stock of the actual value of at least five hundred dollars in a corporation which has been incorporated for the purpose of carrying on the drug business, and who conducts in person the business of a store of such corporation, shall be considered as actively engaged in business on his own account and as qualified to receive a license for such store.

I have no hesitation in saying that the section quoted does not apply to a copartnership. It applies only to a registered pharmacist owning stock in a corporation, and a copartnership is not a corporation. The specific qualification by ownership of stock in a corporation, as demonstrating an active business under the statute, is not shown by ownership of an interest— even if held to be of like financial value— in a copartnership.

You also request my opinion as to whether the law governing the transportation of intoxicating liquors in no-license towns applies to the transportation of alcohol. The law governing the transportation of liquors in no-license towns is as follows. R. L., c. 100, §§ 49 and 50:—

SECTION 49. Spirituous or intoxicating liquor which is to be transported for hire or reward for delivery in a city or town in which licenses of the first five classes are not granted, shall be delivered by the seller or consignor to a railroad corporation or to a person or corporation regularly and lawfully conducting a general express business, in vessels or packages plainly and legibly marked on the outside with the name and address, by street and number, if there be such, of the seller or consignor, and of the purchaser or consignee, and with the kind and amount of liquor therein contained. Delivery of such liquors or any part thereof by a railroad corporation, by a person or corporation regularly and law-

fully conducting a general express business or by any other person to a person, other than the owner or consignee, whose name is marked by the seller or consignor on said vessels or packages, or at any other place than is thereon marked, shall be deemed to be a sale by any person making such delivery to such person in the place in which such delivery is made.

SECTION 50. Every railroad corporation and every person or corporation regularly and lawfully conducting a general express business, receiving spirituous or intoxicating liquor for delivery, or actually delivering intoxicating liquor to any person or place in a city or town described in the preceding section, shall keep a book, and plainly enter therein the date of the reception by it or him of each vessel or package of such liquor received for transportation, and a correct transcript of the marks provided for by said section, and the date of its delivery by it or him, and the name of the person to whom it was delivered shall be signed to the same as a receipt; and said book shall at all times be open to the inspection of the officers named in section twenty-seven. Such officers shall not make public the information obtained by such inspection except in connection with the enforcement of law.

The precise point in issue is, whether the phrase “spirituous or intoxicating liquor” is to be construed as including alcohol. R. L., c. 100, § 2, defines “intoxicating liquor” as follows:—

Ale, porter, strong beer, lager beer, cider, all wines, any beverage which contains more than one per cent of alcohol, by volume, at sixty degrees Fahrenheit, and distilled spirits, shall be deemed to be intoxicating liquor within the meaning of this chapter.

“Distilled spirits” includes alcohol, and the fact that alcohol is not more specifically referred to is immaterial. The same fact is true of gin, brandy, whiskey and rum. If further evidence were necessary to prove that it was intended to include alcohol in the provisions of this chapter, it is furnished by section 18, in the classification of licenses, which provides for a seventh-class license for the sale of alcohol. The term, having been once defined in the beginning of a chapter, is to be construed as holding the same definition throughout the chapter; and, since there is nothing in sections 49 and 50, above quoted, either expressly or impliedly excepting alcohol from the provisions applying to other spirituous or intoxicating liquor, and since there seems to be no reason on grounds of public policy for giving the statute a different interpretation than that indicated, I am of opinion that the second question must be answered in the affirmative.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Civil Service — Superintendent of the Water Department of the City of Chicopee.

The office of superintendent of the water department of the city of Chicopee, created and defined by St. 1897, c. 239, § 45, such superintendent being the chief executive officer of the water department, and representing it throughout its jurisdiction, is, by the express provisions of civil service rules, schedule B, clause 11, exempted from the operation of the civil service law and rules.

OCT. 18, 1905.

HON. BENTLEY W. WARREN, *Chairman, Civil Service Commission.*

DEAR SIR: — St. 1897, c. 239, "An Act to revise the charter of the city of Chicopee," provides in section 45 that: —

The board of water commissioners shall annually in the month of February appoint a superintendent of the water department, who shall not be one of their own number, who shall hold office for the term of one year from the first Monday in March next ensuing and until his successor is elected, unless sooner removed, and who shall perform such duties as may be required by ordinance, and such further duties as said board may from time to time require. Said superintendent may be removed by said board at any time for cause, and his compensation shall be determined by the board of aldermen. The members of said board shall serve without compensation.

It appears that there is a vacancy in the office of superintendent of the water department as above previously established, and that the question has arisen as to whether or not such superintendent is to be included within the list of the classified civil service, under class 11 of schedule B, which is as follows: —

Class 11. Superintendents, assistant superintendents, deputies and persons, other than the chief superintendents of departments, performing any of the duties of a superintendent in the service of any city of the Commonwealth.

The duties of the officer to be appointed are said to be substantially as follows: —

The superintendent also acts as water registrar, and has entire supervision of the department. He has a clerk, who is subject to his orders and under his control.

The superintendent has the entire charge and the care of all construction and extension work and of all repairs and management of the work of the department. He has authority to dig up the streets and highways for the purpose of laying and repairing lines of water pipes in mains, and while so doing must protect and guard said streets and leave them in satisfactory condition. He cares for all defects in highways or streets caused by leaks in water mains or pipes, and repairs all defective hydrants.

In the discharge of the foregoing duties he has the absolute

hiring and discharging of all persons employed by the department.

He purchases all material, supplies, coal and other merchandise, and performs all duties of an officer who has entire and general charge of a department.

I am of opinion that the superintendent of the water department, charged with the duties and exercising the authority above outlined, must be considered to be a chief superintendent of a department within the exemption in class 11, schedule B of the civil service rules above quoted. The water commissioners of the city of Chicopee clearly constitute a department of the city government (see *Attorney-General v. Trehy*, 178 Mass. 186, 194), and the superintendent is the chief executive of such department, acting for and representing it throughout its jurisdiction.

In an opinion dated June 27, 1901, dealing with the provision in schedule B of civil service rules now under consideration, the term "chief superintendent of a department" was said to designate "an official who has the oversight and charge of the whole of the business of that department, with full power, direction and management. He must be one who acts for and represents the head of the department in every branch of its authority." In accordance with the definition so established by my predecessor, with which I entirely concur, I must advise you that the superintendent of the water department of the city of Chicopee must be considered to be the chief superintendent, and, as such, specifically exempted by the terms of the provision of the civil service rules above quoted.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

*Veterinary Medicine — Registration — Certificate — Issuance
based upon Misrepresentation or Error — Revocation.*

The Board of Registration in Veterinary Medicine may revoke a certificate of registration in veterinary medicine, issued under the provisions of St. 1903, c. 249, § 3, if it clearly appears that such certificate, by reason of misrepresentation or error, was issued in a case where the facts did not warrant such issuance.

Nov. 6, 1905.

E. W. BABSON, M.D.V., *Secretary, Board of Registration in Veterinary Medicine.*

DEAR SIR:— You request my opinion as to what action the Board of Registration in Veterinary Medicine can take upon the following statement of facts. The Board issued a certificate of

registration in veterinary medicine to an applicant, upon such applicant swearing that he had practised veterinary medicine for six years. The Board, by reason of evidence received since the certificate was granted, is now of opinion that the applicant either swore to what he knew to be false, or else that what the applicant considered to be the practice of veterinary medicine was not, strictly, such practice; and that such applicant had not, when the certificate was issued, practised veterinary medicine the required number of years.

The certificate of registration in the present case was issued under authority of St. 1903, c. 249, § 3, which is as follows:—

Said board shall notify all persons practicing veterinary medicine in this Commonwealth of the provisions of this act by publishing the same in one or more newspapers in this Commonwealth, and every such person who is a graduate of a recognized school of veterinary medicine, and also every person who has been a practitioner of veterinary medicine in this Commonwealth for a period of three years next prior to the passage of this act, shall, upon the payment of a fee of two dollars, be entitled to registration, and said board shall issue to him a certificate thereof signed by its chairman and secretary. Registration under the provisions of this section shall cease on the first day of September in the year nineteen hundred and four. All applications for registration under this act shall be made upon blanks furnished by the board, and shall be signed and sworn to by the applicant.

Section 6 provides that:—

It shall be the duty of said board to keep a register of all practitioners qualified under this act, which shall be open to public inspection, and to make an annual report to the governor.

Section 7 provides that:—

It shall be unlawful after the first day of September in the year nineteen hundred and four for any person to practice veterinary medicine, or any branch thereof, in this Commonwealth who does not hold a certificate issued by said board.

I am of opinion that, assuming that the Board is correct in its opinion, it can revoke or annul the certificate of registration in question. That a license to engage in a given occupation is revocable for cause, is clear. *Calder v. Kurby*, 5 Gray, 597. Registration and the issuing of a certificate under the statute above quoted is a form of licensing. The sole question here, then, is whether the authority to revoke or annul a certificate of registration issued under the provisions of section 3 is conferred upon the Board of Registration in Veterinary Medicine. It is true that the Board is not expressly authorized to revoke such certificates. It is also true that the Board has no discretion in

the issuing of them. If certain facts exist, the applicant for registration is entitled to registration and a certificate thereof. Clearly, the authority granted to the Board is not sufficient to raise an implication of power to revoke the certificate on grounds arising after the certificate was issued. I am, however, of opinion that the power to revoke or annul a certificate wrongly issued is implied. Such revocation or annulment amounts merely to the correction of an error. The applicant received something to which he was not entitled, — something which the Board of Registration, if it had known the facts, would have had no right to issue. He cannot complain if that to which he never had or never could have a right be taken from him. The condition precedent to the issuing of a certificate is the existence of certain facts, not a finding by the Board that such facts exist. The assumption which is involved in the issuing of a certificate as to the existence of these facts is not an adjudication which cannot be reviewed.

There is a clear indication that the Legislature intended that a person in the position of the man in question should not be registered. There is nothing in the statute to indicate that the Legislature intended that a certificate wrongly issued should be irrevocable. It seems, therefore, that the Legislature must have intended to give the Board power to revoke or annul a certificate, if, through error or misrepresentation, it issued one in a case where the facts did not warrant it.

As to whether or not a certificate issued upon insufficient facts is in effect until revoked or annulled by the Board, I express no opinion.

It is probable that the license fee, in the case of revocation or annulment of a certificate, should be returned. See *Calder v. Kurby, supra*.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

Tax on Corporate Franchise — Assessment — Appeal — Party aggrieved — Cities and Towns.

Under R. L., c. 14, § 65, establishing a Board of Appeal from the decision of the Tax Commissioner in the assessment of taxes upon corporate franchises, and providing that "any party aggrieved" by a decision of such commissioner, as therein specified, may within ten days after notice of his decision, appeal to such Board, a city or town has no such interest in the assessment of the tax in question as to constitute it a "party aggrieved" within the meaning of the statute above cited.

DEC. 5, 1905.

Hon. ARTHUR B. CHAPIN, *Chairman, Board of Appeal.*

DEAR SIR:—The Board of Appeal in tax matters requests my opinion upon the following matter. The Springfield Street Railway Company was assessed a tax by the Tax Commissioner at the rate of \$175 per share; the Tax Commissioner certified the amount of the tax to the Treasurer of the Commonwealth, and thereupon the Springfield Street Railway Company paid its tax to the Commonwealth and took a receipt; subsequently, the Board of Appeal received notice of appeal from the decision of the Tax Commissioner, such appeal being taken by various cities which would share in the distribution of the tax, those cities claiming that the tax was assessed too low. The question is, whether the cities have a right to appeal from the Tax Commissioner's decision.

The statute is R. L., c. 14, § 65:—

The treasurer and receiver general, the auditor of accounts and a member of the council to be designated by the governor, shall constitute a board of appeal. Any party aggrieved by a decision of the tax commissioner made under the provisions of section twenty-two or of sections twenty-four to sixty-two, inclusive, and any party aggrieved by any other decision of the tax commissioner upon any matter arising under the provisions of this chapter from which an appeal is given, may apply to the board of appeal within ten days after notice of his decision. Said board shall hear and decide the subject matter of such appeal and give notice of the decision to the tax commissioner and the appellant; and its decision shall be final and conclusive, although payments have been made as required by the decision appealed from. Any over-payment of tax determined by decision of said board of appeal shall be reimbursed from the treasury of the commonwealth.

The language, "any party aggrieved by a decision of the tax commissioner," is very broad, yet its effect must be measured by the purpose of the Legislature, its intent and its context. In any question of the valuation of stock pending before the Tax Commissioner it is necessary to determine for the purposes of the present inquiry who the parties are, by their own right or by representation, in the matter of the assessment of the stock. It is true, in a general sense, that the cities and towns which are to receive distributive shares of the tax are so ultimately interested in its assessment; but their interests are in fact and in law represented by the Tax Commissioner himself, who is an official of the Commonwealth, and acting as well for all the cities and towns. I am led to the opinion that cities and towns cannot be held to have such independent and direct interest in the assessment of the tax as to bring them within the phrase of

the statute as “a party aggrieved,” every right or interest of theirs in the premises being entrusted to the Tax Commissioner, as their representative. I test the proposition further by a suggested analogy in another field.

By the statutory provision under consideration the towns and cities are entitled only to a proportionate part of the tax as assessed, — much or little, as the case may be, — commensurately diminishing or increasing the municipal financial resources. Such an ultimate interest appears to me to be like in kind with that of every tax payer of any municipality, who would find his own burden of taxation, since it is proportioned to the entire tax assessed and to that paid by other tax payers, diminished or increased by the assessment levied on any one or more of his fellow tax payers; yet no one would urge that any tax payer has any such interest in the individual assessments upon others as would enable him, as of right, to appeal from the assessment of the tax upon such other individual, alleging as a ground that because such assessment was too low his own obligation was correspondingly and unlawfully increased. I can see no difference in principle between the presented case of the municipality and the Tax Commissioner, and that of the individual tax payer and the local assessors.

Unless an actual legal interest appears to have been impaired, invaded or affected, there can be no such grievance as will support a right of appeal and a legal inquiry thereon. A municipality cannot, therefore, in my opinion, be recognized as a party appellant, upon the ground that it is a party aggrieved within the contemplation of the statute. If a city or town be held to be a party aggrieved, it would lead to the following result under this statute. A city appeals and applies to the Board of Appeal. There is no provision for notice to the assessed corporation and no opportunity given it to be heard, though it is vitally interested in the decision from which an appeal is taken; then the Board of Appeal, after deciding the appeal, is required by statute to give notice of the decision only to the Tax Commissioner and the appellant, — that is, in our supposed case, to the city or town. It appears to me a necessary inference from the machinery of this statute that the Legislature intended to allow appeals only by the corporation, it being the only real party interested.

Since I have come to this conclusion it is unnecessary to consider the second question asked by the Board, namely, whether the appeals by the cities and towns were filed within the time contemplated by the statute.

It is further to be observed that there is no provision in the statute for notice to the cities and towns of the amount of tax assessed. How, then, can the cities and towns appeal within the ten days required by section 65, unless they keep a representative in the office of the Tax Commissioner to watch; and from what time does the period of ten days extend? If only after actual knowledge by the would-be appellee, the validity of an assessment might be kept in suspense and subject to revision for a period not to be limited even by years. Such a possible result must be held to exclude the predicate from which it would follow.

Very truly yours,

HERBERT PARKER, *Attorney-General*.

LIST OF CASES

IN WHICH THE

ATTORNEY-GENERAL

HAS APPEARED

DURING THE YEAR 1905.

INFORMATIONS.

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

(a) For the non-payment of corporation taxes for the year 1904, informations were brought against the —

A. Fred Brown Commission Company. Enjoined.

Agry Spar and Luncheon Company. Enjoined.

American Department Store Company. Tax paid and information dismissed.

B. & E. Corporation. Tax paid and information dismissed.

Bankers and Brokers Service Company. Enjoined.

Bedford Clothing Company. Tax paid and information dismissed.

Beverly Transportation Company. In hands of receiver. Claim proved.

Blue Hill Granite Company. Information dismissed.

Boston Harbor Steamboat Company. In hands of receiver.

Bristol County Street Railway Company. Pending.

C. J. Allen Company. Tax abated and information dismissed.

C. W. Russell Company. Tax paid and information dismissed.

Century Light Company of America. Tax paid and information dismissed.

Chelsea Express Despatch Company. Enjoined.

Copeland Loom Company. Tax paid and information dismissed.

Dalton Ingersoll Company. Tax abated and information dismissed.

Dean Whitney Elevator Company. Tax paid and information dismissed.

E. Gerry Emmons Corporation. Tax paid and information dismissed.

Economic Gas Light Company. Enjoined.

Edgar P. Lewis Confectionery Company. Tax paid and information dismissed.

Electric Storage Battery Company. Tax paid and information dismissed.

- Ellwood W. Ward Company. Enjoined.
- F. P. Norton Cigar Company. Tax paid and information dismissed.
- Falk & Nathan Cigar Company. Tax paid and information dismissed.
- Felton Turner Heating Company. Tax paid and information dismissed.
- Flexible Metal Manufacturing Company. Tax paid and information dismissed.
- Frank H. Hall Company. Tax paid and information dismissed.
- Frank Menard Company. Enjoined.
- Fred H. Lucas Carriage Company. Tax paid and information dismissed.
- Frederick J. Quinby Company. Tax paid and information dismissed.
- G. W. Miller College of Advertising Art. Enjoined on condition return suit.
- George P. Bingham Company. Tax paid and information dismissed.
- Greater New York Gold Mining Company. Enjoined.
- H. F. Bean Patents Manufacturing Company. Enjoined.
- H. L. Aldrich Company. Unable to get service.
- H. M. Kinports Company. Tax paid and information dismissed.
- Hampshire & Worcester Street Railway Company. (1903.) Tax paid and information dismissed.
- Holliday Manufacturing Company. Enjoined.
- Holly Whip Company. Tax paid and information dismissed.
- Holyoke Auto Storage and Repair Company. Tax paid and information dismissed.
- Horse Neck Beach Street Railway Company. Enjoined.
- Howland Piano Company. Enjoined.
- Hoyle Lumbering Company. Tax paid and information dismissed.
- J. F. Wright Shoe Company. Tax paid and information dismissed.
- J. H. Williams Wall Paper Company. Tax paid and information dismissed.
- J. P. & W. H. Emond, Incorporated. Tax paid and information dismissed.
- J. W. Hobart Company. Enjoined.
- Jackson Advertising Agency. Enjoined.
- Jacobs & Son Company. Pending.

- John Burnett & Co., Incorporated. Tax paid and information dismissed.
- Kennedy & Sullivan Manufacturing Company. Tax paid and information dismissed.
- Lowell & Boston Street Railway Company. Pending.
- Lynn Ice Company. Tax paid and information dismissed.
- M. Crowne Company. Enjoined.
- Macdonald Company. Tax paid and information dismissed.
- Magno Music Company. Enjoined.
- Manufacturers Bottle Company. Tax paid and information dismissed.
- McCauley Hat Manufacturing Company. Enjoined.
- Meadow Company. Tax abated and information dismissed.
- Mechanical Improvement Company. Tax paid and information dismissed.
- Milford Quarry Company. Enjoined.
- Napoleon & Josephine Mining Company. Tax abated and information dismissed.
- National Shoe Machinery Company. Enjoined.
- Nelson Crosskill Corporation. Enjoined.
- New England Coal Company. Unable to get service.
- New England Cranberry Company. Enjoined.
- New England Heating and Supply Company. Unable to get service.
- New England Merchants Exchange. Enjoined.
- New England Publishing Company. Tax paid and information dismissed.
- Orian Supply Company. Enjoined.
- Parker Brothers Hat Company. Enjoined.
- Paul N. Raymond Company. Tax paid and information dismissed.
- People's Coal, Ice and Lumber Company. Tax paid and information dismissed.
- Pittsfield Spark Coil Company. Tax paid and information dismissed.
- Post Office Mountain Gold Mining Company. Tax paid and information dismissed.
- Post Office Pharmacy, Incorporated. Tax paid and information dismissed.
- Quaker Fruit Tonic Company. Enjoined.
- Quinsigamond Lake Steamboat Company. Tax paid and information dismissed.

Read Manufacturing Company. Enjoined.
Robertson Manufacturing and Quarry Company. Tax paid and information dismissed.
Seaver-Radford Company. Enjoined.
Stephen Jennings Company. Tax paid and information dismissed.
Suffolk Law and Adjustment Company. Enjoined.
T. Norris Company. Tax paid and information dismissed.
Taunton Evening News. Tax paid and information dismissed.
Teeling Baking Company. Tax paid and information dismissed.
United States Credit Company. Tax paid and information dismissed.
Welch & Atwood Company. Tax paid and information dismissed.
William B. Whittaker Company. Enjoined.

(b) For failure to file tax return for the year 1905, required by St. 1903, c. 437, § 48, informations were brought against —

A. H. Demond Company. Return filed and information dismissed.
A. L. Pickard Company. Return filed and information dismissed.
A. Z. Beattie Company. Enjoined.
Aldrich Grocery and Provision Company. Enjoined.
Aldrich Manufacturing Company. Return filed and information dismissed.
Alfred E. Rose, Incorporated. Enjoined.
Allen Bates Company. Information dismissed.
American Adjusting Company. Enjoined.
American Cash Benefit Company. Pending.
American Chemical and Dye Stuff Company, Incorporated. Return filed and information dismissed.
American Manifold Book Company. Enjoined.
American Parents Educational Association. Return filed and information dismissed.
American Pin Timber Company. Return filed and information dismissed.
American Pop Corn Company. Pending.
American Specialty Advertising Company. Return filed and information dismissed.
Amesbury Opera House Company. Return filed and information dismissed.

- Ariel Motor Car Company. Return filed and information dismissed.
- Associated Mining Engineers Corporation. Enjoined.
- Associated Stock Exchange of Boston. Enjoined.
- Automatic Electric Fog Signal Company. Enjoined.
- B. & E. Corporation. Pending.
- B. R. Holcomb Company. Return filed and information dismissed.
- Bay State Card and Paper Company. Return filed and information dismissed.
- Bay State Distilling Company. Return filed and information dismissed.
- Bicknell Home Building Company. Return filed and information dismissed.
- Biddle & Smart Company. Return filed and information dismissed.
- Biograph Automobile Sign Company. Enjoined.
- Bond Manufacturing Company. Enjoined.
- Boston & Haverhill Despatch Company. Pending.
- Boston Automobile Garage Company. Return filed and information dismissed.
- Boston Engineering Agency, Incorporated. Return filed and information dismissed.
- Boston Excursion Steamship Company. Return filed and information dismissed.
- Boston Knitting Mills. Return filed and information dismissed.
- Boston Produce and Provision Company. Enjoined.
- Boston Shoe Polish Company. Return filed and information dismissed.
- Boston Show Company. Enjoined.
- Boston Supply Company. Enjoined.
- Brophy Brothers Shoe Company. Return filed and information dismissed.
- Burrus Manufacturing Company. Pending.
- Cahill Manufacturing Company. Return filed and information dismissed.
- Calaveras Mining Company. Return filed and information dismissed.
- Caldwell Photo Company. Enjoined.
- Cantelo Manufacturing Company. Return filed and information dismissed.
- Capitol Supply Company. Enjoined in another proceeding.

- Carlow & Putnam Company. Return filed and information dismissed.
- Century Light Company of America. Return filed and information dismissed.
- Champion Novelty Company. Return filed and information dismissed.
- Charles S. Brown Company. Return filed and information dismissed.
- Chartered Corporation and Finance Company. Enjoined.
- Chelsea Baking Company. Enjoined.
- Chilmark China Clay Corporation. Return filed and information dismissed.
- Citizens Loan Association. Return filed and information dismissed.
- Coates Clipper Manufacturing Company. Return filed and information dismissed.
- Coldwell-Gildard Company. Return filed and information dismissed.
- Colonial Furniture Company. Unable to get service.
- Commonwealth Benefit Association. Enjoined.
- Consolidated Law Cabinet Company. Return filed and information dismissed.
- Coolidge Refrigerator and Car Company. Return filed and information dismissed.
- Copeland Loom Company. Enjoined.
- Cunningham Lumber Company. Enjoined.
- Daily Commercial Company. Return filed and information dismissed.
- Daily Mail Publishing Company. Return filed and information dismissed.
- Daniel Russell Boiler Works, Incorporated. Return filed and information dismissed.
- D'Arcy & Sons Company. Pending.
- Darling Woolen Mills Company. Return filed and information dismissed.
- Diana Braid Company. Pending.
- Egyptian Spray Manufacturing Company. Return filed and information dismissed.
- Erudite Press. Unable to get service.
- Eureka Platinum Company. Enjoined.
- Exposition Amusement Company. Return filed and information dismissed.
- Everett Hotel Company. Return filed and information dismissed.

- F. M. Keith Company. Return filed and information dismissed.
- F. S. Smith Shoe Company. Enjoined.
- Federal Weighing Machine Company. Enjoined.
- Fidelity Banking Company. Enjoined.
- Fidelity Finance Company. Return filed and information dismissed.
- Field & Co., Incorporated. Return filed and information dismissed.
- Florence Trading Company. Pending.
- Frank O. Sanborn & Co., Incorporated. Return filed and information dismissed.
- Fred H. Lucas Carriage Company. Return filed and information dismissed.
- Frederick J. Quinby Company. Return filed and information dismissed.
- Gazette Publishing Company. Return filed and information dismissed.
- George H. Wood Company. Return filed.
- Gilman Snow Guard Company. Return filed.
- Greenmont Shoe Company. Enjoined.
- Grueby-Faience Company. Return filed and information dismissed.
- H. O. Nute Company. Return filed and information dismissed.
- Hodge Boiler Works. Return filed and information dismissed.
- Holyoke Valve and Hydrant Company. Return filed and information dismissed.
- Holliston Braiding Company. Enjoined.
- Hopkinton Building Association. Dissolved.
- Hub Publishing Company. Unable to get service.
- Imperial Express Company. Return filed and information dismissed.
- International Stock and Bond Company. Return filed and information dismissed.
- J. J. Whittier & Co., Incorporated. Pending.
- J. P. & W. H. Emond, Incorporated. Return filed.
- J. W. Luther Company. Return filed and information dismissed.
- Jacobs & Sons Company. Return filed and information dismissed.
- James B. Wood & Son Company. Return filed and information dismissed.
- James H. McClellan & Co., Incorporated. Enjoined.
- John G. Charlton & Co., Incorporated. Return filed and information dismissed.

- John Reardon & Sons Corporation. Return filed and information dismissed.
- John W. Barlow Company. Return filed and information dismissed.
- Joruth Manufacturing Company. Enjoined.
- Joseph M. Bradley Company. Enjoined.
- Journal for Investors Publishing Company. Return filed and information dismissed.
- Kedzie Manufacturing Company. Return filed and information dismissed.
- Kendall Tailors, Incorporated. Return filed and information dismissed.
- Lakeside Construction Company. Return filed and information dismissed.
- Larsson Whip Company. Return filed and information dismissed.
- Lawrence Base Ball Association. Return filed and information dismissed.
- Lee Process Bakery and Lunch Company. Return filed and information dismissed.
- Local Exchange Company. Enjoined.
- Locke Express Company. Enjoined.
- Lynn & Boston Steamboat Company. Enjoined.
- Lyons & Alexander Company. Return filed and information dismissed.
- Macdonald Company. Enjoined.
- Mackinnon-Loomis Publishing Company. Enjoined.
- Maguire & Hughes Construction Company. Enjoined.
- McCaul Brass Foundry Company. Return filed and information dismissed.
- McDonald Brothers, Incorporated. Unable to get service.
- Mechanical Improvement Company. Enjoined.
- Mechanics Iron Foundry Company. Return filed and information dismissed.
- Messervy Ice Cream and Confectionery Company. Unable to get service.
- Middlesex Construction Company. Pending.
- Mining Development Company. Enjoined.
- Monarch Bleach Dye and Finishing Company. Enjoined.
- Morris-Ireland Safe Company. Return filed and information dismissed.
- Moulton Express Company. Return filed and information dismissed.

- Multiple Phonograph Company. Return filed and information dismissed.
- Mutual Mail Order Company. Unable to get service.
- N. P. Sackett Company. Return filed and information dismissed.
- National Club Woman's Corporation. Return filed and information dismissed.
- National Soap Corporation. Return filed and information dismissed.
- Natural Industrials Company. Enjoined.
- New England Abrasive Company. Return filed and information dismissed.
- New England Co-operative Company. Pending.
- New England Hotel Company. Return filed and information dismissed.
- New England Land Company. Enjoined.
- New England Manufacturing Company. Enjoined.
- New Western Reduction Company. Return filed and information dismissed.
- Nichols-Magee Construction Company. Return filed. Enjoined for failure to pay penalty.
- Nine Mile Pond Fishing Company. Return filed and information dismissed.
- North Star Device and Implement Company. Enjoined.
- Ox-O-Tonic Company. Return filed and information dismissed.
- P. W. Moore Company. Enjoined.
- Packard & Bailey Company. Return filed and information dismissed.
- Paul N. Raymond Company. Return filed.
- People's Coal, Ice and Lumber Company. Return filed and information dismissed.
- Play Publishing Corporation. Unable to get service.
- Postal Advertising Company. Pending.
- Pratt Manufacturing Company. Return filed and information dismissed.
- Quincy Consolidated Grocery and Provision Company. Return filed and information dismissed.
- R. Guastavino Company. Return filed and information dismissed.
- R. J. Todd Company. Return filed and information dismissed.
- Randall-Faichney Company. Return filed and information dismissed.

- Reynolds Machine Company. Return filed and information dismissed.
- Rubie Catering Company. Enjoined.
- S. C. Studley Company. Return filed and information dismissed.
- Saunders Medical Company. Return filed and information dismissed.
- Shawmut Granite Company. Return filed and information dismissed.
- Sherman Folsom & Co., Incorporated. Enjoined.
- Sibley, Sawyer & Co., Incorporated. Enjoined.
- Silver City Water and Electric Company. Enjoined.
- Smith Countershaft Company. Return filed and information dismissed.
- South End Hardware Company. Enjoined.
- Springfield Co-operative Union Laundry Company. Enjoined.
- Standard Credit Company. Return filed and information dismissed.
- Staple Heeling Company. Enjoined.
- Star Laundry Company. Return filed and information dismissed.
- State Manufacturing Company. Enjoined.
- Sterling Slipper Company. Return filed and information dismissed.
- Suffolk Co-Press. Return filed and information dismissed.
- Sun Gas Light Company. Enjoined.
- T. C. Jones Spar and Quartz Company. Return filed and information dismissed.
- Transcontinental Refrigerator Car Company. Enjoined.
- Union Button Sewing Machine Company. Return filed and information dismissed.
- United Bakers' and Grocers' Association. Unable to get service.
- United Industrial Securities Company. Enjoined.
- United States Automatic Scale Company. Return filed and information dismissed.
- United States Credit Company. Return filed and information dismissed.
- Victor Metals Company. Return filed and information dismissed.
- Vienna Baking Company. Enjoined.
- Waverly Specialty Company. Return filed and information dismissed.
- Wentworth Piano Company. Return filed and information dismissed.

Winthrop Beach Hotel Company. Enjoined.
Worcester Automobile Company. Return filed and information dismissed.
Worcester Fire Appliance Company. Enjoined.

2. AT THE RELATION OF THE COMMISSIONER OF CORPORATIONS.

For failure to file the certificate of condition for the years 1904 and 1905, required by St. 1903, c. 437, §§ 45, 66, informations were brought against —

Alfred E. Rose, Incorporated. Enjoined.
American Bridge and Structural Preserving Company. Return filed and information dismissed.
American Manifold Book Company. Enjoined.
Atlantic Coast Supply Company. Enjoined.
B. & E. Corporation. Return filed.
Bay State Construction Company. Return filed.
Bay State Shoe and Leather Company. Return filed and information dismissed.
Bear Creek Oil Company. Return filed.
Ben Franklin Press. Return filed and information dismissed.
Boston Engineering Agency, Incorporated. Return filed and information dismissed.
Boston Excursion Steamship Company. Return filed and information dismissed.
Boston Shoe Polish Company. Return filed. Enjoined for failure to pay penalty.
Bow Facing Oar Company. Enjoined.
Brightwood Brick Company. Return filed and information dismissed.
Brown Hill Mining Company. Return filed and information dismissed.
Capitol Supply Company. Enjoined.
Century Light Company of America. Return filed and information dismissed.
Chelsea Baking Company. Enjoined.
Cold Spring Grocery Company. Enjoined.
Coldwell-Gildard Company. Return filed and information dismissed.
Columbia Specialty Company. Return filed.
Continental Folding Box Machine Company. Enjoined.
Copeland Loom Company. Enjoined.
Cunningham Lumber Company. Enjoined.

- Daily Mail Publishing Company. Return filed and information dismissed.
- Daniel Russell Boiler Works, Incorporated. Return filed and information dismissed.
- Dillon Machine Company. Return filed. Enjoined for failure to pay penalty.
- Empire Mining and Power Company. Enjoined.
- Erudite Press. Unable to get service.
- Fidelity Mercantile Agency of Springfield. Enjoined.
- G. W. Miller College of Advertising Arts. Enjoined.
- Gazette Publishing Company. Return filed and information dismissed.
- George C. Gill Paper Company. Return filed and information dismissed.
- George D. Emerson Company. Return filed and information dismissed.
- Greenmont Shoe Company. Enjoined.
- H. L. Aldrich Company. Unable to get service.
- Hampden Securities Company. Return filed. Enjoined for failure to pay penalty.
- Higgins & Gifford Boat Manufacturing Company. Return filed.
- Hinckley Rendering Company. Return filed and information dismissed.
- Holly Whip Company. Unable to get service.
- Home Science Publishing Company. Enjoined.
- International Machine Screw Company. Return filed. Pending.
- J. P. & W. H. Emond, Incorporated. Return filed and information dismissed.
- John T. F. McDonnell Paper Works Company. Return filed and information dismissed.
- Kelly-Evans Company. Return filed and information dismissed.
- Kendall Building Company. Return filed and information dismissed.
- L. R. Sweatland Company. Return filed and information dismissed.
- Lawyers Information Company. Return filed and information dismissed.
- Larsson Whip Company. Return filed and information dismissed.
- Lynn & Boston Steamboat Company. Enjoined.
- McCaul Brass Foundry Company. Return filed and information dismissed.

- Malden Mail Company. Return filed and information dismissed.
- Maher Plumbing Company. Enjoined.
- Marthas Vineyard Electric Light and Power Company. Return filed and information dismissed.
- Massachusetts Stone Company. Return filed. Pending.
- Mount Eldo Mineral Spring Company. Enjoined.
- Mutual Mail Order Company. Unable to get service.
- New England Fuel Saving Company. Enjoined.
- Outfitters Credit Company. Return filed. Pending.
- Paul N. Raymond Company. Return filed and information dismissed.
- People's Ice Company of Worcester. Return filed and information dismissed.
- Pugwash River Copper Company. Enjoined.
- R. J. Todd Company. Return filed and information dismissed.
- Ransford Insecticide Company. Return filed. Enjoined for failure to pay penalty.
- Robbins Spring Water Company. Return filed and information dismissed.
- Rockland Factory Building Association. Return filed and information dismissed.
- Salem Heating and Metal Company. Return filed and information dismissed.
- Second Regiment Band. Return filed and information dismissed.
- Sherman Folsom & Co., Incorporated. Enjoined.
- Sibley, Sawyer & Co., Incorporated. Enjoined.
- South End Hardware Company. Enjoined.
- Suffolk Co-Press. Return filed. Enjoined for failure to pay penalty.
- Taunton Shoe Company. Return filed. Enjoined for failure to pay penalty.
- Transcontinental Refrigerator Car Company. Enjoined.
- United Bakers' and Grocers' Association. Enjoined.
- Uplift Publishing Company. Enjoined.
- W. K. Farrington Press. Return filed and information dismissed.
- Warren Lumber and Fuel Company. Return filed and information dismissed.
- Warren Steam Pump Company. Return filed and information dismissed.
- Weymouth Seam-face Granite Company. Return filed and information dismissed.

Weymouth Water Power Company. Return filed and information dismissed.

Worcester Automobile Company. Return filed. Enjoined for failure to pay penalty.

3. AT THE RELATION OF THE CIVIL SERVICE COMMISSIONERS.

Attorney-General *ex rel.* Civil Service Commissioners *v.* Daisy H. Stevens. Information in the nature of *quo warranto* to try the respondent's title to the office of clerk of the trustees of public burial of the city of Lowell. Information dismissed.

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.

Attorney-General *ex rel. v.* Joseph M. Reed. Information in the nature of *quo warranto* filed in the Supreme Judicial Court for the county of Essex to try the respondent's title to the office of school committeeman in the town of Rockport. Use of name granted. Pending.

Attorney-General *ex rel. v.* Old Colony Street Railway Company. Petition for use of name of Attorney-General to restrain the respondent corporation from laying tracks in certain streets in Taunton. Use of name granted. Pending.

Attorney-General *ex rel. v.* Philander Bates. Information in the nature of *quo warranto* to try the title of the respondent's title to the office of selectman of Cohasset. Use of name granted. Pending.

Attorney-General *v.* Francis A. Campbell. Information in the nature of *quo warranto* to try the respondent's title to the office of clerk of the Superior Court for the county of Suffolk. Pending.

5. APPLICATIONS REFUSED AND OTHERWISE DISPOSED OF.

Attorney-General *ex rel.* *v.* Board of Aldermen of the city of Boston. Petition for use of the Attorney-General's name for a writ of *certiorari*. Use of name denied.

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. Disposed of.
- Bourne, Selectmen of, petitioners. Petition for the abolition of Collins and Handy crossings. Pending.
- Harwich. Directors of New York, New Haven & Hartford Railroad Company, petitioners. 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. Disposed of.
- 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. Auditor's second report filed. Disposed of.

Berkshire County.

- Adams. Hoosac Valley Street Railway Company, petitioners. Petition for abolition of Commercial Street crossing in Adams. George W. Wiggin, W. W. McClench and Edmund K. Turner appointed commissioners. Commissioners' report filed. Pending.
- Great Barrington, Selectmen of, petitioners. Petition for the abolition of a grade crossing in the village of Housatonic in said town. John J. Flaherty, Edmund K. Turner and Stephen S. Taft appointed commissioners. Commissioners' report filed. Frank N. Nay appointed auditor. Pending.

- Hinsdale, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Bullard'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. Disposed of.
- Lee, Selectmen of, petitioners. Petition for abolition of Langdon's crossing in Lee. Wade Keyes, Thomas W. Kennefick and Luther Dean appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Pending.
- Lenox, Selectmen of, petitioners. Petition for abolition of grade crossings in Lenox. Fred Joy, Louis A. Frothingham and Edmund K. Turner appointed commissioners. Commissioners' report filed. J. Mott Hallowell appointed auditor.
- North Adams. Hoosac Valley Street Railway Company, petitioners. Petition for abolition of Main Street crossing, known as Braytonville crossing, in North Adams. Edmund K. Turner, W. W. McClench and Joseph P. Magenis appointed commissioners. Commissioners' report filed. 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. Thomas W. Kennefick, Frederick L. Green and Edmund K. Turner appointed commissioners. 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. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. 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. Disposed of.

- Stockbridge, Selectmen of, petitioners. Petition for the abolition of "River Road" crossing in Stockbridge. J. B. Carroll, E. B. Bishop and Luther Dean appointed commissioners. Commissioners' report filed. Wade Keyes appointed auditor. 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. Disposed of.
- 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. Disposed of.
- Williamstown. Hoosac Valley Street Railway Company, petitioners. Petition for the abolition of a grade crossing in Williamstown, near the Fitchburg Railroad station. Edmund K. Turner, W. W. McClench and Charles N. Clark appointed commissioners. Commissioners' 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. Commissioners' report filed. Chas. P. Searle appointed auditor. 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 sixteenth 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. Commissioners' 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. Auditor's first report filed. Pending.

Essex County.

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. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. 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. Geo. W. Wiggin, Edmund K. Turner and William F. Dana appointed commissioners. 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. George W. Wiggin, Edgar R. Champlin and Edmund K. Turner appointed commissioners. 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.

Salem, Mayor and Aldermen of, petitioners. Petition for the abolition of grade crossing at Bridge, Washington, Mill, North, Flint and Grove streets in Salem. 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. Disposed of.

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. Commissioners' report filed. Henry P. Field appointed auditor. Auditor's first report filed. Pending.

Deerfield. Directors of the Fitchburg Railroad Company, petitioners. Petition for abolition of McClellan crossing at East Deerfield. Alpheus Sanford, Edmund K. Turner and Walter Perley Hall appointed commissioners. Commissioners' report filed. Pending.

Greenfield, Selectmen of, petitioners. Petition for the abolition of Allen and Russell streets crossings in Greenfield. Edmund K. Turner, Walter P. Hall and Fred D. Stanley appointed commissioners. 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. Dana Malone appointed auditor. Auditor's first and supplemental reports filed. Pending.

Hampden County.

Chester, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Huntington Road 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 Rail-

- road 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. Thos. W. Kennefick appointed auditor. Auditor's first and supplemental reports filed. 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 fourth report filed. 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 Burley's crossing in Palmer. 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. Commissioners' report filed. Fred E. Jones 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. J. Mott Hallowell appointed auditor. 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.
- 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.

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. Auditor's second report filed. 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.
- 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 third report filed. Pending.
- 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, 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. 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.

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.

Middlesex County.

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

Acton, Selectmen of, petitioners. Petition for abolition of Maynard Road crossing in Acton. Edmund K. Turner, Edward F. Blodgett and Wade Keyes appointed commissioners. Commissioners' report filed. 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 third report filed. Pending.

Ayer, Selectmen of, petitioners. Petition for abolition of Main Street crossing in Ayer. S. K. Hamilton, Theodore C. Hurd and Edmund K. Turner appointed commissioners. 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.

Belmont, Selectmen of, petitioners. Petition for abolition of Brighton Street, Concord Avenue and Trapelo Road crossings in Belmont. Pending. Theodore C. Hurd, Fred Joy and George F. Swain appointed commissioners. 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. Theodore C. Hurd appointed auditor. Auditor's fifth 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. Commissioners' report filed. W. C. Dillingham appointed auditor. 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 final 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. Fred E. Jones appointed auditor. Auditor's sixth report filed. Pending.

Framingham, Selectmen of, petitioners. Petition for the abolition of Concord Street crossing.

Framingham, Selectmen of, petitioners. Petition for the abolition of Waverly Street crossing.

Framingham, Selectmen of, petitioners. Petition for the abolition of Marble Street crossing.

Framingham, Selectmen of, petitioners. Petition for the abolition of Bishop Street crossing.

Framingham, Selectmen of, petitioners. Petition for the abolition of Hollis and Waushakum streets crossings.

Framingham, Selectmen of, petitioners. Petition for the abolition of Clafin Street crossing.

- Lexington, Selectmen of, petitioners. Petition for abolition of Grant Street crossing in Lexington. Alpheus Sanford, Edmund K. Turner and S. Everett Tinkham appointed commissioners. Commissioners' report filed. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Middlesex and Thorndike streets crossings. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Boston Road and Plain Street crossings. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of School and Walker streets crossings. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Lincoln Street crossing. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Middlesex, Thorndike and Lincoln streets and Boston Road grade crossings. 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. Fred E. Jones appointed auditor. Auditor's third 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 seventh and final 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. Commissioners' report filed. Theo. C. Hurd appointed auditor. Auditor's first report filed. 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 crossings on main line in Newton. Theo. C. Hurd appointed auditor. Auditor's eleventh report filed. 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. Commissioners' report filed. Theo. C. Hurd appointed auditor. Auditor's second report filed. 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. Report of commissioners filed. Pending.
- Somerville, Mayor and Aldermen of, petitioners. Petition for abolition of Park Street, Dane Street, Somerville Avenue and Medford Street crossings in Somerville. George W. Wiggin, George F. Swain and William F. Dana appointed commissioners. 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 South Street crossing in Waltham. Geo. F. Swain, Arthur P. Rugg and Geo. A. Sanderson appointed commissioners. Pending.
- Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of Moody Street, Main Street, Elm Street, River Street, Pine Street, Newton Street and Calvary Street crossings in Waltham. Arthur P. Rugg, William F. Dana and George F. Swain appointed commissioners. Pending.
- Winchester, Selectmen of, petitioners. Petition for the abolition of crossing at Winchester station square. George W. Wiggin, George F. Swain and Arthur Lord appointed commissioners. Pending.

Norfolk County.

- Braintree, Selectmen of, petitioners. Petition for the abolition of the Pearl Street crossing at South Braintree. Pending.
- Brookline. Directors of Boston & Albany Railroad Company, petitioners. Petition for the abolition of Kerrigan Place crossing in Brookline. William Sullivan, Henry M. Hutchins and Wade Keyes appointed commissioners. Commissioners' report filed. Pending.
- Brookline and Boston. Directors of the Boston & Albany Railroad Company, petitioners. Petition for the abolition of Reservoir Lane crossing in Boston and Brookline. Henry C. Mulligan, Charles T. Davis and Albert S. Apsey appointed commissioners. Commissioners' report filed. Pending.
- Dedham. Directors of the Old Colony Railroad Company, petitioners. Petition for the abolition of River Street and Whiting Avenue crossings. 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, 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, 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. Disposed of.
- 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. Commissioners' report filed. N. L. Sheldon appointed auditor. 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 third 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 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-eighth 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 eighth 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 the abolition of the Essex Street crossing in Brighton. George W. Wiggin, William B. French and Winfield S. Slocum appointed commissioners. 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 sixteenth 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. Commissioners' report filed. Winfield S. Slocum appointed auditor. 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 twenty-third report filed. Pending.

Boston. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Petition for the abolition of Walnut Street crossing in Dorchester. James R. Dunbar, Samuel L. Powers and Thomas W. Proctor appointed commissioners. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Freeport, Adams, Park and Mill streets and Dorchester Avenue crossings. James R. Dunbar, Samuel L. Powers and Thomas W. Proctor 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 second report filed. Pending.

Worcester County.

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. Disposed of.

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. Disposed of.

- Clinton, Selectmen of, petitioners. Petition for abolition of Sterling, Water, Main and Woodlawn streets crossings. George W. Wiggin, William E. McClintock and James A. Stiles appointed commissioners. Pending.
- Fitchburg, Mayor and Aldermen of, petitioners. Petition for abolition of Putnam Street and Laurel Street crossings in Fitchburg. Frank P. Goulding, Charles A. Allen and Charles M. Thayer appointed commissioners. Commissioners' report filed. George S. Taft appointed auditor. Auditor's third 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. Henry L. Parker appointed auditor. Auditor's first 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 Water Street crossing. George W. Wiggin, George F. Swain and Dana Malone appointed commissioners. Pending.
- Leominster, Selectmen of, petitioners. Petition for abolition of Summer Street crossing. George W. Wiggin, George F. Swain and Dana Malone appointed commissioners. Pending.
- Leominster, Selectmen of, petitioners. Petition for the abolition of Mechanic Street crossing. George W. Wiggin, George F. Swain and Dana Malone appointed commissioners. Pending.
- Leominster, Selectmen of, petitioners. Petition for the abolition of Main Street crossing. George W. Wiggin, George F. Swain and Dana Malone appointed commissioners. 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. Disposed of.
- Northborough, Selectmen of, petitioners. Petition for abolition of Westborough Hospital station crossing in Northborough. Thomas Post, William Wheeler and Alpheus Sanford appointed commissioners. Commissioners' report filed. Guy W. Currier appointed auditor. 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 fourth 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 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 third report filed. 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. Disposed of.
- 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 fourth report filed. Disposed of.

- 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. Disposed of.
- 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 third 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.
- 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. 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.

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.

- Ballentine *et al. v.* Town of Gardner. Superior Court, Worcester County. Settled.
- Bemis, Elwin H., *v.* New York, New Haven & Hartford Railroad *et al.* Superior Court, Worcester County. Settled.
- Boston *et als. v.* Boston Wharf Company. Superior Court, Suffolk County. Pending.

- Codman *et als. v.* New England Railroad Company *et als.* Superior Court, Suffolk County. Pending.
- Commonwealth *v.* Boston. Superior Court, Suffolk County. Pending.
- Connell *v.* Boston & Maine Railroad Company *et al.* Superior Court, Middlesex County. Pending.
- Dickinson *et al. v.* Fitchburg. Superior Court, Worcester County. Pending.
- Dolan, Ellen, *et al. v.* Belchertown *et al.* Superior Court, Hampshire County. Pending.
- Googins, Mary A., *et al. v.* Boston & Albany Railroad Company *et al.* Superior Court, Suffolk County. Pending.
- Malden *v.* Boston & Maine Railroad Company. Superior Court, Middlesex County. Pending.
- Phelps *v.* Fitchburg Railroad Company. Superior Court, Middlesex County. Pending.
- Putnam Machine Company *v.* Fitchburg. Superior Court, Worcester County. Settled.
- Sanford, George E., *v.* Belchertown *et al.* Superior Court, Hampshire County. Pending.
- Sprague *v.* Fitchburg. Superior Court, Worcester County. Settled.
- Stack *v.* New York, New Haven & Hartford Railroad Company *et al.* Superior Court, Hampshire County. Pending.

DISSOLUTION OF CORPORATIONS.

The following corporations having made voluntary application to the Supreme Judicial or Superior 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. C. Gardner Company.
A. W. Caster Coach Horse Company.
Andover Electric Company.
Ashley & Buchanan Company.
Atlantic Grain and Export Company.
Bay State Chair Company.
Brockton Industrial Corporation.
Cambridge Credit Clothiers.
Chapin Crane Coal Company.
Claffin & Kimball, Incorporated.
Clark Brass Company.
Cooper Dental Manufacturing Company.
D. W. Field Company.
Eagle Clothing Company.
Falk & Nathan Cigar Company.
Fall River Lithograph Company.
Faneuil Watch Tool Company.
Fosburg Construction Company.
Gay & Ward, Incorporated.
George R. Dickinson Paper Company.
Gloucester Fish Drying Company.
H. A. Lathrop Manufacturing Company.
H. C. Wright Company.
Hampden Hotel Company.
Health Journal Publishing Company.
Holyoke Envelope Company.
Hopkinton Building Association.

I. P. Harris Company.
J. S. Turner Company.
Ludlow Cordage Company.
McHale & O'Connor Company.
Massachusetts Screw Company.
Meadow Company.
Morrill & Whitton Construction Company.
Moulton Express Company.
New England Crematory Society.
New England Farm Company.
Newton Chemical Company.
Nicholas F. Deady Company.
Norman Paper Company.
North Easton Boot and Shoe Manufacturing Company.
Popes Island Manufacturing Company.
Potter Drug and Chemical Company.
Proprietors of First Universalist Meeting House in
Worcester.
Samuel Butter Company.
Standard Oil Cloth Company.
Stockbridge Iron Company.
T. H. Buck Lumber Company.
Tappan Clothing House.
Taunton Motor Carriage Company.
Teeling Baking Company.
Times Publishing Company.
Union Hall Association.
W. H. Magoon Company.
Wainwright Manufacturing Company of Massachusetts.
Wakefield Water Company.
Wauregan Paper Company.
Wellfleet Marine Benevolent Society.

RETURNS OF CORPORATIONS.

The following corporations, reported to this department by the Tax Commissioner for delinquency in making their tax returns under St. 1903, c. 437, § 45, have been required, without the necessity of a suit at law, to comply with the statute:—

- A. W. Caster Coach Horse Company.
- A. Ziegler & Sons Company.
- Adaptable Sign Company.
- Ætna Knitting Company.
- Allston Drug Company.
- American Card Clothing Company.
- American Citizen Company.
- Anchor Knitting Company.
- Andover Press, Limited.
- Arthur Treat Company.
- Asahel Wheeler Company.
- Attleborough Falls Corporation.
- Austin Press.
- Bay State Cordage Company.
- Bay Wrecking Company.
- Beacon Falls Rubber Shoe Company of Boston.
- Beacon Manufacturing Company.
- Blood Wine Company.
- Boston & Sandwich Glass Company.
- Boston & Suburban Express Company.
- Boston Association of Licensed Automobile Dealers,
Incorporated.
- Boston Automobile Dealers Association, Incorporated.
- Boston Herald Company.
- Boston Ice Cream and Baking Company.
- Boston Iron and Metal Company.
- Boston Steel and Iron Company.
- Boston Toothpick Company.
- Bradlee & Chatman Company.

Brockton Industrial Corporation.
C. O. Sweet & Son Company.
C. W. Ware Costume Company.
Carbon-Aqua Company.
Clarendon Rubber Company.
Cleveland-Cheever Company.
Conant Hotel Company.
Concord Mills.
Cook-Milligan Company.
Davidson Rubber Company.
Davis & Dudley Ice Cream Company.
De Conde Manufacturing Company.
Draper Publishing Company.
Dresswell Company.
Eastern Flour Company.
Electric Cable Joint Company.
Equitable Banking Company.
Erickson Electric Equipment Company.
F. A. Barnes Hat Company.
Fall River Daily Herald Company.
First National Loan Company.
Fisk Rubber Company.
Fitzpatrick Shoe Company.
Frederick Freeman Company.
G. E. Brown Building Company.
Geo. R. Taylor Company.
George W. Olney Woolen Company.
Greenfield Credit Exchange, Incorporated.
Greenfield Recorder Company.
Guyer Hat Company.
Henneman Coffee Roaster Company.
Hercules Tire Company.
Ideal Tailoring Company.
Imperial Display Company.
J. D. Jewett Company.
J. H. Conant Company.
J. L. Holland Company.
Jensen Brothers Company.
John T. F. McDonnell Paper Works Company.
Kilbourne-Prescott Company.
Knowlton-Bell Company.
Lenox Chemical Company.

Lockett-Currier Company.
London Company.
Lynde Brothers Box Company.
Manchester Journal Company.
Manning Manufacturing Company.
Manufacturers Association.
Marblehead Building Association.
Massachusetts Law Association.
Massachusetts Non-refillable Bottle Company.
Massachusetts Oilless Bearings Company.
Massachusetts Vending Machine Company.
Massamet Yarn Mills.
Massasoit Woolen Mills.
Merchants Box and Cooperage Company.
Merrill Manufacturing Company.
Merrimack Paper Company.
Minard's Liniment Manufacturing Company.
Mollins Veterinary Remedy and Food Company.
Moore Brothers Company.
Muggley, Glidden Coal Company.
Nantucket Cranberry Company.
National Fibre Tube Works.
Navin & Kelly Company.
New Bedford Extractor Company.
New England Marine Publishing Company.
New England Publishing Company.
New York, Newport & Providence Steamboat Company.
Oak Grove Creamery Company.
Oxford Chemical Company.
Political Publishing Company.
Port Tampa Phosphate Company.
Puritan Carbonating Company.
Ransbotham Tower Coal Company.
Reliance Manufacturing Company.
Rockport Ice and Cold Storage Company.
S. A. Cash Manufacturing Company.
S. L. Gabriel Company.
Sawyer Drug Company.
Scott & Sons Company.
Sears & Chapin Mining Company.
Serranilla Transportation Company.

Signet Shoe Company.
Sister Margaret Remedy Company.
Slatine Company of America.
Smith & Anthony Company.
Smith-Warren Company.
Standard Emery and Polishing Wheel Company.
Standard Laundry Company of Lawrence, Mass.
Star Credit Clothing Company.
Stony Brook Water Power Company.
T. F. Little Oil Company.
Tremont Garage Company.
Twentieth Century Amusement Company.
Union Trading Stamp Company.
Universal Electric Corporation.
Wakefield Manufacturing Company.
Waltham Watch Tool Company of Springfield, Mass.
Warner Motor Company.
Warren Mills and Power Company.
West Ware Paper Company.
Weymouth Midway Attraction Company.
Weymouth Water Power Company.
Wiley & Russell Manufacturing Company.
William A. Nichols Company.
Wilson Tisdale Company.
Woman's Domestic Guild of America.

The following public-service corporations, reported to this department by the Tax Commissioner for delinquency in filing the tax return for 1905, required by R. L., c. 14, § 37, have been required, without the necessity of a suit at law, to file the return in question:—

Ashburnham Reservoir Company.
Berkshire & Canaan Street Railway Company.
Block Plant Electric Light Company.
Chelmsford Gas Light Company.
Chestnut Hill Real Estate Association of Marlborough.
Conway Water Company.
Globe Telephone Company.
Gloucester Automatic Telephone Company.
Groton Water Company.
Haverhill & Boxford Street Railway Company.

Haverhill Illuminating Company.
Horse Neck Beach Street Railway Company.
Huntington & Westfield River Railway Company.
Maplewood & Danvers Street Railway Company.
Massachusetts Real Estate Company.
Needham Electric Company.
Sheffield Light and Power Company.
South Bay Improvement Company.
South Berkshire Independent Telephone and Telegraph Company.
Sunderland Water Company.
Vineyard Haven Electric Light and Power Company.
Vineyard Haven Water Company.
Western Union Telegraph Company.
Weymouth Light and Power Company.

The following corporations, reported to this department by the Commissioner of Corporations for delinquency in filing the certificate of condition for 1904 and 1905, required by St. 1903, c. 437, §§ 45, 66, have been compelled, without the necessity of suit, to comply with the statute:—

A. G. Frothingham Company.
A. H. Demond Company.
Acetylene Engineering Company.
Al Boston Publishing Company.
Allen Machine Company.
American Automatic Feed Water Regulator Company.
American Bolt Company.
American Camera Manufacturing Company.
American Citizen Company.
American Department Store Company.
American Gymnasia Company.
American Horse Remedy and Food company.
American Mica Company.
American Parents Educational Association.
American Safety Blasting Shield Company.
American Sight-seeing Car and Coach Company.
Applied Device Company.
Arthur C. Harvey Company.
Ashland Enameled Paper Company.
Attleboro Falls Corporation.

B. & A. D. Fessenden Company.
B. F. Sturtevant Company.
Ball Bearing Company.
Bay State Distilling Company.
Bay State Dredging Company.
Bay State Thread Works.
Beacon Publishing Company.
Bedford Clothing Company.
Belmont Coal Company.
Biddle & Smart Company.
Block Plant Electric Light Company.
Bon Ton Millinery Company.
Boston Car Wheel Company.
Boston Cornice and Skylight Company.
Boston Electric Company.
Boston Journal of Commerce Publishing Company.
Boston Leather Trimming Company.
Boston Motor Carriage Company.
Boston Times Company.
Bra Lea Live Stock Company.
Bridgewater Electric Company.
Bridgewaters Water Company.
Brownville Maine Slate Company.
Burnett Paint Company.
Burton E. Noble Company.
Bush & Witherspoon Company.
C. C. Farwell Company.
C. O. Sweet & Son Company.
C. W. Russell Company.
Carlow & Putnam Company.
Carriage Wheel and Gear Company.
Chandler Company.
Charles A. Snow Company.
Charles P. Kerans Company.
Chester Goodale Marble Company.
Collins & Fairbanks Company.
Colonial Match Company.
Complete Carriage Nut Company.
Conanicut Mills.
Consumers Coal Company.
Coolidge Dry Air Refrigerating Company.
Cooper-Adams Company.

Cornell Stocking Corporation.
Counsellors' Corporation Company.
Crawford Printing Company.
Crescent Hat Company.
Crescent Worsted Company.
Criterion Knitting Company.
Crocker Drug Company.
Cutter Tower Company.
D. H. Cornell Packing Company.
D'Arcy & Sons Company.
Danvers Centre Building Association.
De Conde Manufacturing Company.
Delsarte Manufacturing and Supply Company.
Draper Machine Tool Company.
Durland Counter Company.
E. R. Brown Beer Pump Company.
Eagle Clothing Company.
East Harwich Starch Company.
East India Extract Company.
Eastern Egg Company.
Elizabeth Poole Mills.
Essex Leather Company.
Exhibition Hall Company.
Fall River Steam and Gas Pipe Company.
Felz-Goodman Company.
Ferrofia Brazing Company.
Fin DeCycle Rack Company.
Fisher-Churchill Company.
Fitzpatrick Shoe Company.
Fore River Company.
Forebush Penmanship Company.
Foster Manufacturing Company.
Fowles Arlington Mills.
Foxboro Foundry Company.
Frank O. Sanborn & Co., Incorporated.
Frank Octo Company.
Frank P. Bennett & Co., Incorporated.
Fred Rueping Leather Corporation.
Frederick J. Quinby Company.
Frost Remedy Company.
Frye & Crawford Drug Company.
Gardner Egg Carrier Company.

Gardner Theatre Company.
Gauley Coal Land Company.
George Whiting Woolen Company.
General De Greasing Company.
German American Printing Co-operative Association.
Gilbreth Seam Face Granite Company.
Globe Building and Loan Association.
Greenwich Bleachery.
Grout Brothers Automobile Company.
H. R. Heinicke, Incorporated.
Hallett & Davis Piano Company.
Handicraft Shop.
Harrison Brothers & Co., Incorporated.
Hathaway & McKenzie Grain Company.
Haverhill Dairy Depot, Co-operative.
Haverhill Gas Light Company.
Hendee Manufacturing Company.
Henry M. Peyser Company.
Henry W. Goodman Company.
Hercules Tire Company.
Holyoke Snath Company.
Holyoke Valve and Hydrant Company.
Hooper Knitting Company.
Hoyle Lumbering Company.
Hull & Boston Steamboat Company.
Hunt Metal Corner Company.
I. H. Brown Moulding Company.
Indestructible Fence Post Company.
Investor Publishing Company.
J. H. Williams Wall Paper Company.
J. L. Hammett Company.
J. W. Terhune Shoe Company.
James H. Jacobs Company.
John Reardon & Sons Company.
Kaplan & Finkbeiner Company.
Keith Fender Company.
Kern Burner Company.
Koral Manufacturing Company.
L. E. Knott Apparatus Company.
L. J. Barwood Company.
Lawrence Base Ball Association.
Lawrence Market Company.

Le Courier de Salem Publishing Company.
Lee Hotel Company.
Lucas Corundum Mining and Manufacturing Company.
Lynn Hat Company.
M. B. Spooner Company.
Macdonald Company.
Massachusetts Real Estate Company.
McArthur Brothers Company.
McKenna, Thomas, Wellington Coal Company.
Massachusetts Street Railway and Park Association.
Massachusetts Electric Supplies Company.
Mechanical Co-operative Company.
Mechanical Improvement Company.
Medfield Water Company.
Middlesex Real Estate Association of Cambridge.
Milford Quarry Company.
Mollins Veterinary Remedy and Food Company.
Moore-Drop Forging Company.
Moore, Nelson, Nickerson & Pride, Incorporated.
Morris-Ireland Safe Company.
Murphy Boot and Shoe Company.
Mutual District Messenger Company of Boston.
Nantucket Union Store.
Narragansett Mining and Milling Company.
National Roller Chafe Iron Company.
New Bedford Extractor Company.
New England Abrasive Company.
New England & Savannah Steamship Company.
New England Mica Company.
New York, Newport & Providence Steamboat Company.
New Salem Co-operative Creamery Company.
Newburyport Herald Company.
Norcross Properties, Incorporated.
Nute-Hallett Company, Incorporated.
Occidental United Metal and Coal Company.
Olds Motor Works.
Osceola Manufacturing Company.
Oxford Angora Goat Company.
Oxford Box and Printing Company.
P. & J. Besse Company.
Page Chocolate Company.

Page Electric Company.
Parsons Machinery Company.
Patrick Gillon Company.
Peabody Bottle Lock Company.
Peoples Gas and Electric Company of Stoneham.
Percy Rug Company.
Pilgrim Fathers Hall Association.
Place Box Company.
Post Office Pharmacy, Incorporated.
Pratt Manufacturing Company.
Prentice Brothers Company.
Proprietors of Woman's Journal.
Puritan Carbonating Company.
Puritan Telephone Company.
Quinsigamond Lake Steamboat Company.
R. H. Smith Manufacturing Company.
Rafter Two Color Roller Company.
Reed-Underhill Company.
Rochdale Hall Company.
Rocky Neck Marine Railway Company.
Rose Cures Company.
Rufus Crowell Company.
S. C. Studley Company.
Sanitary Road Machine Company of America.
Selvey-Wyckoff Company.
Sheldon Brothers Company.
Smith Warren Company.
South Berkshire Independent Telephone and Telegraph
Company.
South Hadley Falls Electric Light Company.
Springfield Coliseum Company.
Springfield Construction Company.
Springfield Co-operative Company.
Springfield Elevator and Pump Company.
Standard Chemical Company.
Standard Game and Toy Company.
Standard Light Company.
Sterling Slipper Company.
Swazy & Smith, Incorporated.
Swett & Lewis Company.
Talbot Dye Wood and Chemical Company.

Talbot Mills.
Thatcher Manufacturing Company.
Thorn Medicine Company.
Thorndike Manufacturing Company.
Torkelson Manufacturing Company.
Traders Advertising Company.
Train Smith Company.
Tucker & Cook Manufacturing Company.
Tucker Corporation.
Tullock's Boston Dental Association.
Union Paving Company.
United States Brazing Compound Company.
United States Security Company.
United States Water Heater and Light Company.
United Tack Company.
Vacuum Cleaner Company.
Victor Metals Company.
Victoria Acetylene Company.
Vineyard Grove Company.
Vista Mining Company.
W. S. Butler & Co., Incorporated.
Wachusett Mills.
Wakefield Rattan Company.
Wanoosnoc Power Company.
Weber Leather Company.
Webster Electric Company.
Wentworth Piano Company.
Wesley House, Incorporated.
Wharff Advertising Sign Company.
White Hill Plantation Company.
Whitman Manufacturing Company.
Whitney Law Corporation.
William A. Davis Company.
William C. Norcross Company.
Winchester Furniture Company.
Winkley Engineering Company.
Worcester Gazette Company.
Worcester Wood and Lumber Company.
Ye Quaint Company.
Ziegler Apparatus Company.

The following are corporations reported to this department by the Commissioner of Corporations for delinquency in filing the certificate of condition for 1905, required by St. 1903, c. 437, §§ 45, 66, upon which no action has been taken:—

Aldrich Grocery and Provision Company. Enjoined on tax return.
Alvan Clark & Sons Corporation.
American Cash Benefit Company.
American Promoting and Trustee Company.
American Writing Machine Company.
Art Metal Construction Company.
Associated Stock Exchange of Boston. Enjoined on tax return.
Auto Manufacturing Company.
Automatic Electrical Fog Signal Company. Enjoined on tax return.
Avery L. Rand Company.
Bay Side Coal Company.
Bicknell Home Building Company.
Bliss Coal Company.
Boston Baking Powder Company.
Boston Blower Company.
Boston Fire Despatch Company.
Burrus Manufacturing Company.
Chartered Corporation and Finance Company. Enjoined on tax return.
Colonial Corporation.
Colonial Furniture Company.
Consolidated Dental Manufacturing Company.
Consolidated Law Cabinet.
Cushman Press.
Diana Braid Mills.
Dinsmore Manufacturing Company.
Eppens, Smith & Weemann Company.
Eureka Platinum Company. Enjoined on tax return.
Exposition Amusement Company.
Fall River Bottlers Association.
Federal Express Company.
Florence Trading Company.
Fred H. Lucas Carriage Company.
Gas and Electric Protective Company.

George E. Marsh Company.
Globe Tire Company.
H. S. Johnson Company.
Hallwood Cash Register Company.
Hooper, Lewis & Co.
Hub Publishing Company.
J. H. Sears Company.
J. J. Whittier & Co., Incorporated.
James H. McClellan & Co., Incorporated. Enjoined
on tax return.
Locke Express Company. Enjoined on tax return.
M. L. Hiller & Sons.
M. R. Ward Company.
Mackinnon Loomis Publishing Company. Enjoined
on tax return.
Massachusetts Exploitation and Securities Company.
Merrill Manufacturing Company.
Mt. Pleasant Quarry Company.
N. P. Sackett Company.
National Club Woman's Corporation.
National Plunger Elevator Company.
National Service Company.
Nesmith Shoe Company.
New England Co-operative Company.
New England Electric Trades Association.
New England Hotel Company.
New England Land Company. Enjoined on tax re-
turn.
New England Manufacturing Company. Enjoined on
tax return.
Nickerson & Buchanan Company.
Old South Print, Incorporated.
P. W. Moore Company. Enjoined on tax return.
Revere Steeplechase and Amusement Company.
Robinson Tailoring Company.
Robinson-Brockway Manufacturing Company.
Roessler & Hasslacher Chemical Company.
Royal Harness Dressing Company.
Rubie Catering Company. Enjoined on tax return.
Shawmut Paper Manufacturing Company.
Smith Premier Typewriter Company.
Solomon Drug Company.

South Bay Transportation Company.
Springfield Co-operative Union Laundry Company.
Enjoined on tax return.
Standard Indicator Company.
Thomas O'Callaghan Company.
Tres Hermanas Gold Mining Company.
Union Desk Company.
Union Waxed and Parchment Paper Company.
United States Appraisal Company.
United States Garbage Reduction Company.
Vienna Baking Company. Enjoined on tax return.
W. H. Blake Steam Pump Company.
W. S. Rendle Company.
Weber Leather Company.
Winthrop Beach Hotel Company. Enjoined on tax
return.
Worcester Fire Appliance Company. Enjoined on tax
return.

The following foreign corporations, referred to this department by the Commissioner of Corporations for delinquency in filing their first papers, under St. 1903, c. 437, §§ 58, 60, have been compelled, without the necessity of a suit at law, to comply with the statute:—

A. Klipstein & Co.
American Finance and Securities Company.
American Mother Company.
Art Metal Construction Company.
Bauton Automobile Company.
Beacon Steam Laundry Company.
Bemis Car Truck Company.
Berwind-White Coal Mining Company.
Boston & Amesbury Manufacturing Company.
Boston Mines Company.
Bowler Brothers, Limited.
Cassela Color Company.
Cherokee Tanning Extract Company.
Cooley General Development Company.
Cyphers Incubator Company.
E. C. Manufacturing Company.
E. W. Cole Shoe Company.
Eclipse Oil Company.
Emerson Manufacturing Company.

Farrington Manufacturing Company.
Firestone Tire and Rubber Company.
Franklin Mining Company.
George W. Wise Company.
Gold Hill & Iowa Groups Mines Company.
H. G. Woolworth Company, Incorporated.
J. W. Carter Shoe Company.
John Stuart Company.
Julian D'Este Company.
Keeden Press Corporation.
L. H. Beals & Son Company.
Laflin & Rand Powder Company.
Laurentian Asbestos and Mica Company.
Maynard, Merrill & Co.
Mechanics Loan Company of Wilmington, Del.
Michigan Condensed Milk Company.
Morse Coach Company.
Neponset Rubber Company.
Nesmith Shoe Company.
New England Last Company.
Newton Crane Gas Engine Company.
Plomo Specialty Manufacturing Company.
Prince, Collins & Marston.
Racine Boat Manufacturing Company.
Rosa Marie Sugar Company.
Rutland Transit Company.
Securities Corporation, Limited.
Thomaston Face and Ornamental Brick Company.
W. T. Eaton Company.
Wells, Stone & Co.

The following cases are of foreign corporations referred to this department by the Commissioner of Corporations for delinquency in filing their first papers under St. 1903, c. 437, §§ 58, 60, upon which no action has been taken:—

Great Western Manufacturing Company.
H. F. Watson Company.
Henry A. Kessell Company.
New England Street Lamp and Supply Company.
Pennsylvania Coal and Coke Company.
United Last Company.
Wilcox Manufacturing Company.

CASES ARISING IN THE PROBATE COURTS

UNDER THE
COLLATERAL INHERITANCE TAX ACT.*Berkshire County.*

- Allen, Bradford, estate of. Wm. R. Donaldson, trustee. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Freeman, Catherine A., estate of. David A. Russell, administrator. Petition for postponement of time for payment of tax. Decree.
- Horton, Elvira P., estate of. John T. Horton *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Peabody, Dorcas, estate of. Aubrey M. Pendleton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sheldon, Scებelia H., estate of. George M. Burr, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bristol County.

- Bailey, James I., estate of. Erastus S. Bailey, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bowen, Charles H., estate of. George L. Cooke, administrator. Petition for license to receive personal estate in Massachusetts. Decree.
- Braley, Annie E., estate of. Martin T. Braley, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cole, Harriet E., estate of. William D. Sippell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Dunn, Philecta M., estate of. Bradley M. Sears, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Durfee, Amey B., estate of. Samuel S. Durfee, administrator. Petition for license to receive personal estate in Massachusetts. Decree.
- Fisher, John, estate of. Kate L. Fisher, administratrix. Petition for license to sell real estate in Massachusetts. Attorney-General waived right to be heard.
- Hart, Ephraim B., estate of. Reuben A. Hart, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hoffman, Elizabeth, estate of. Francis B. Hoffman, executor. Petition for license to receive personal estate in Massachusetts. Decree.
- McGoveran, Catherine, estate of. Mary Burke, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Manchester, Alexander G., estate of. Oscar C. Manchester, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Mandell, Edward D., estate of. William W. Crapo, executor. Petition for instructions. Decree affirmed.
- Palmer, Eveline L., estate of. Edward S. Adams, executor. Petition for instructions. Decree.
- Slocum, Phoebe B., estate of. George F. Tucker *et al.*, executors. Petition for instructions. Decree.
- Taber, Susan S., estate of. Abraham Manchester, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- White, Isaac G., estate of. Emerson F. Ash, executor. Petition for instructions. Decree.

Essex County.

- Allen, Lillian H., estate of. John B. Ham, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Amory, Augustine H., estate of. Elizabeth T. Amory *et al.*, executors. Petition for postponement of time for payment of tax. Assented to petition.
- Atwoods, Elizabeth, estate of. Henrietta P. Wilcox, executrix. Petition for license to receive personal estate. Attorney-General waived right to be heard.

- Barnes, Mary F., estate of. Arthur H. Hale, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Berry, Caroline E., estate of. Horace Berry, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Blodget, Henry, estate of. Henry Blodget, administrator. Petition for license to receive personal estate in Massachusetts. Decree.
- Bradford, Emily M., estate of. Greenleaf K. Bartlett, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Broughton, Daniel S., estate of. John S. Rand, administrator. Petition for license to receive personal estate in Massachusetts. Decree.
- Brown, John T., estate of. Jacob F. Brown, executor. Petition for instructions regarding collateral inheritance tax. Decree.
- Bumann, Frank, estate of. Frank Steger, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Burpee, Alantha L., estate of. Leonard Wellington, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Buxton, George M., estate of. John L. Pressey, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Case, Emma F., estate of. Julia E. Harger, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Chase, Susan W., estate of. Mariamne B. Comingo, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cloutman, Ellen B., estate of. Frances Browne, executrix. Petition for postponement of time for payment of tax. Decree.
- Cochran, Martha J., estate of. John E. Cochran, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dana, Sarah W., estate of. Orrin Warren, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Donovan, John P., estate of. Isabel S. Donovan *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Drisko, Thomas A., estate of. Ralph B. Drisko, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Drown, Lucelia, estate of. George F. Drown, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Eastman, Morrill, estate of. Rosa Sherman, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- English, Archibald, estate of. Harry R. Seaver, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Fogg, John H., estate of. John Warren Sanborn *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Gadoury, Joseph O., estate of. Joseph O. Gadoury, guardian. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Ham, Olive A., estate of. L. Jennie Cheney, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Haskins, Caroline W., estate of. William H. Haskins, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hilliard, Joseph C., estate of. George A. Wentworth *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Holliday, Caroline A., estate of. Martin T. Krueger, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Howard, John, estate of. Henry A. Shute, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Howard, Lydia M., estate of. John H. Garvin, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Johnson, Enoch S., estate of. Anna L. Johnson *et al.*, executors. Petition for postponement of time for payment of inheritance tax. Assented to petition.

- Kidder, Amos M., estate of. Edwin M. Bulkley *et al.*, executors. Petition for postponement of time for payment of tax. Assented to petition.
- Kimball, Martha E., estate of. J. Warren Sanborn, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Kimball, Sarah M., estate of. John A. Colby, executor. Petition for reappraisal. Frank E. Watson appointed appraiser.
- Knight, Clara E., estate of. James B. Knight, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Knight, Sarah L., estate of. Wellman W. Hatch, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Leavitt, Elizabeth S., estate of. John T. Leavitt, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Libby, Jane, estate of. John C. Libby, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Little, Phebe B., estate of. Carrie B. Sargent *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Locke, Eben, estate of. Annie L. Thompson, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Locke, Hannah S., estate of. Annie M. Locke, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Locke, Mary, estate of. Thomas A. Brown, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Mack, William, estate of. David Moore *et al.*, executors. Petition for instructions. Decree.
- Morton, Mary, estate of. Kate Reardon, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Murphy, Cornelius, estate of. Dennis W. Murphy, administrator. Petition for instructions. Decree.
- Neal, Harriet, estate of. Florence L. Sargent, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Nelson, Luella B., estate of. Nathaniel M. Nelson, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Nichols, George H., estate of. Moses G. Nichols *et al.*, executors. Petition for postponement of time for payment of tax. Assented to petition.
- Nichols, Mary C., estate of. Frank O. Woods, executor. Petition for instructions. Pending.
- Ordway, Nelson, estate of. Henry C. Ordway, executor. Petition for allowance of final account. Attorney-General waived right to be heard.
- Parker, Alice W., estate of. Nathaniel E. Martin, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Parker, Mabel G., estate of. Joseph Norris Parker, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Parsons, Janette, estate of. Sarah A. Thurston, executrix. Petition for postponement of time for payment of tax. Pending.
- Pickering, Abbie A., estate of. Eben W. Jones, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pierce, Mary H. H., estate of. John H. Bartlett *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Praslee, Luther D., estate of. Grace B. Johnson *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pratt, Henry J., estate of. Sarah F. Pratt *et al.*, executors. Petition for postponement of time for payment of tax. Attorney-General waived right to be heard.
- Prindall, David, estate of. John Cunningham, executor. Petition for reappraisal. John L. Stanley appointed appraiser.
- Putnam, Harriet, estate of. Robert H. Gardiner *et al.*, executors. Petition for postponement of time for payment of tax. Assented to petition.
- Rockwell, Alfred P., estate of. George D. Coit *et al.*, administrators. Petition for postponement of time for payment of tax. Assented to petition.
- Sanborn, J. Fred, estate of. Emma Sanborn, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Sargent, William F., estate of. James H. Tolles, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Smith, Anna C., estate of. George S. Thompson, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Smith, Beverly, estate of. James A. Smith *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Spring, Annie E., estate of. Frank L. Pierce *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Spring, Henry M., estate of. Frank S. Pierce, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stanton, Levi W., estate of. Mary S. Boutwell, administratrix. Petition for license to receive personal estate in Massachusetts. Pending.
- Stinson, James L., estate of. James E. Stinson, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Thing, Seth, estate of. Caroline M. Thing, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Towne, Joseph H., estate of. Rosina C. Towne, executrix. Petition for instructions. Pending.
- Upton, Ebenezer P., estate of. Charles P. Upton, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Wallace, Ellen B., estate of. Everett W. Wallace, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- White, William K., estate of. Hannah M. W. Merrill, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wiley, Warren W., estate of. Alzina L. Wiley, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wood, Sally, estate of. Frank H. Wood, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Franklin County.

- Bardwell, Elizabeth M., estate of. Mary H. Bardwell, petitioner. Petition for appraisal and payment of tax under R. L., c. 15. Joseph W. Stevens appointed appraiser.
- Hall, Elizabeth J. H., estate of. George E. Taylor, executor. Petition for instructions. Pending.
- Mattoon, John L., estate of. Charles H. Green *et al.*, executors. Petition for instructions. Pending.
- Read, Edwin J., estate of. George A. Read, administrator. Petition for allowance of final account. Pending.

Hampden County.

- Austine, William, estate of. Howard M. Eustis, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Barney, Charlotte Lucy, estate of. John L. Barney, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Barney, Elizabeth B., estate of. John L. Barney, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Carline, John, estate of. J. F. Gallivan, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cooley, Francis B., estate of. Francis R. Cooley *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Crockett, Sara L., estate of. H. L. Harding *et al.*, executors. Petition of Treasurer and Receiver-General to collect tax on said estate. Pending.
- Cunningham, Patrick, estate of. Thos. J. Gaffney, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Davis, Samuel A., estate of. Franklin C. Davis, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Judd, Hophni, estate of. Allen I. Ormsbee, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- McCarthy, Enna A., estate of. John H. McCarthy, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Noble, William, estate of. Sarah J. Noble, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Page, Smith W., estate of. Ernest H. Howe, executor. Petition for license to sell personal estate in Massachusetts. Attorney-General waived right to be heard.
- Peabody, Sarah Fisk, estate of. John E. Keith, executor. Petition for instructions. Pending.
- Quinn, Nora, estate of. Mary H. Murray, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Snow, Elmira L., estate of. Minnie J. Snow, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Titus, Andrew, estate of. Stephen C. Downs, trustee. Petition for discharge of lien on real estate. Assented to petition.
- Viets, Levi C., estate of. State Bank of Hartford, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Hampshire County.

- Fish, Charlotte M., estate of. William H. Davis, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Ladd, Abbie C., estate of. Minnie L. Nash, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Mansfield, Hannah F., estate of. Josiah W. Levy, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Middlesex County.

- Adams, Henry W., estate of. Nancy J. Adams, executrix. Petition for license to receive personal estate in Massachusetts. Decree.
- Averill, Manna B., estate of. Jennie C. Averill, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Bacon, Ann, estate of. Charles E. Fay, executor. Petition for reappraisal. Harvey N. Shepard appointed appraiser.
- Badger, Benjamin E., estate of. William E. Badger *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bickford, Mary C., estate of. Eliza Ann Bedell, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bingham, Fred W., estate of. Fred W. Bingham, Jr., administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bowen, Oliver, estate of. Judson E. Hall, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bullard, Sophia P., estate of. George B. French, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Burke, Mary, estate of. William P. Sweeney, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Butler, Celia A., estate of. John F. Butler, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Butterfield, Jane N., estate of. Joseph A. Butterfield, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cameron, Jean, estate of. Duncan Cameron, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Campbell, Jane, estate of. Robert B. Campbell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Campbell, Rebecca Ann, estate of. Charles F. Smith, executor. Petition for license to receive personal estate in Massachusetts. Decree.
- Carlton, Eliza, estate of. Clarence L. Coggin, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Casler, Margaret M., estate of. William P. Casler, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Choate, Charles, estate of. Isaac Sprague, trustee. Petition for instructions regarding distribution of funds and payment of inheritance tax. Pending.
- Crabtree, Maria L., estate of. Alfred B. Crabtree *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Crafts, Samuel, estate of. John M. Scribner, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Currier, Lorenzo W., estate of. John P. Currier, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dadmun, Hannah, estate of. Elizabeth Wilson, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Davis, Elizabeth S., estate of. Harry A. Brown, administrator. Petition for postponement of time for payment of tax. Assented to petition.
- Davis, Sarah, estate of. Clarence R. Russell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Diman, Emily S., estate of. Emily Diman, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dunn, Anson W., estate of. Henry H. Amsden, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Emerson, Enoch D., estate of. Herbert H. Cushman, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Emerson, Nancy S., estate of. Samuel L. Prescott, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Enman, John Kestle, estate of. John T. Enman, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Farr, Betsey M., estate of. Warren G. Chase, executor. Petition for license to receive personal estate in Massachusetts. Decree.
- Fellows, Mary F., estate of. Oscar F. Landers, guardian. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Ferrin, Levi E., estate of. Almeda F. Ferrin, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Foster, Dorothy, estate of. Elwin C. Foster, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Furber, Daniel L., estate of. Robert R. Bishop, executor. Petition for postponement of time for payment of tax. Attorney-General waived right to be heard.
- Gilman, Elisha C., estate of. James S. Wright, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Goodhue, Phebe W., estate of. George W. Goodhue, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hall, Lucy M., estate of. George C. Hall, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Harrington, George, estate of. Charles T. Greene, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Harrington, Mary E., estate of. Charles T. Greene, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Harvey, Julia S., estate of. Bezar B. Harvey, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Herrick, Lucy A., estate of. George L. Herrick, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Herrick, Walter L., estate of. George L. Herrick, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hoar, Calvin A., estate of. Harry A. Crawford, trustee. Petition for instructions. Decree.
- Holsten, Harmon K., estate of. John K. Holsten, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Kendall, John H., estate of. Frank B. Melkins, executor. Petition for license to receive personal estate in Massachusetts. Pending.

- Kimball, Sarah M., estate of. Justus Dartt, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- King, Josephine M., estate of. Jacob Snare, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lenogh, Bridget, estate of. Peter M. Lenogh, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Martin, Webster Warner, estate of. Wesley T. Lee, executor. Petition for instructions. Pending.
- McHugh, Thomas, estate of. Catherine Duggan, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Morse, Augusta Maria, estate of. Abby Ann Higgins *et al.*, executors. Petition for reappraisal. Frederick Bancroft appointed appraiser.
- Morse, Calvin, estate of. Frank F. Gerry, trustee. Petition for instructions regarding inheritance tax. Pending.
- Page, Charles H., estate of. Nellie M. Page, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Page, Mary C., estate of. A. C. Tupper, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Paine, Jeannie W., estate of. R. D. Weston-Smith, executor. Petition for instructions. Decree.
- Palfrey, Anna L., estate of. John C. Palfrey, executor. Petition for postponement of time for payment of tax. Assented to petition.
- Parmenter, Mary Elizabeth, estate of. Hattie May Parmenter, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pierce, Hannah M., estate of. Helen E. Hood, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pierce, Joseph Frank, estate of. Frank L. Bartlett, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Price, Henry W., estate of. Emma M. Price, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Richardson, Chandler R., estate of. Augustus E. Scott, executor. Petition for instructions. Decree.
- Sargent, Franklin W., estate of. Harriet E. Sargent, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Shanley, Hester E., estate of. James H. Macomber, administrator. Petition for license to receive personal estate in Massachusetts. Decree.
- Shepard, Andrew N., estate of. Harry A. Shepard *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Skinner, George B., estate of. Katherine C. Skinner, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Smith, Granville, estate of. Newton W. Smith, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Swett, Emily J., estate of. G. Frank Homans, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Tower, William A., estate of. Albert Boyden *et al.*, executors. Petition for postponement of time for payment of tax. Assented to petition.
- Townsend, Lydia A., estate of. Benjamin F. Ellis, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Trow, Sarah M. Page, estate of. Harry R. Dow, administrator. Petition for instructions. Pending.
- Tucker, George W., estate of. John E. French, executor. Petition for license to receive personal estate in Massachusetts. Decree.
- Wakefield, Angeline E., estate of. Otto C. Scales, administrator. Petition for instructions. Pending.
- Walker, Mary Sophia, estate of. E. Rollins Morse, executor. Petition for postponement of time for payment of tax. Assented to petition.
- Walker, Mary Sophia, estate of. E. Rollins Morse, executor. Petition for instructions. Decree.
- Warner, Harlan Page, estate of. Carmillus T. Warner, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Warren, William, estate of. Edwin Hart, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wellington, Ellen M., estate of. Kate E. Hazen, executor. Petition for instructions. Pending.
- Welts, Eliza, estate of. Charles F. Chandler, guardian. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wentworth, Mehitable, estate of. Samuel Kingsbury, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Whitehouse, Jonathan C., estate of. Rebecca A. Spear, administratrix. Petition for license to receive personal estate in Massachusetts. Pending.
- Whitney, Helen H., estate of. John S. Whitney, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wood, Marcella M., estate of. Lyman M. Wood, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Woodbury, Rachael P., estate of. Will A. Woodbury *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Woodman, Mary A., estate of. Charles H. Holt *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Norfolk County.

- Chick, Sawin P., estate of. Georgia A. Chick *et al.*, executors. Petition for postponement. Assented to petition.
- Daley, Eliza A., estate of. Ellen Killoran, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- French, Amos W., estate of. F. T. Johnson, executor. Petition for reappraisal. Stephen A. Drew appointed appraiser.
- French, Sarah E., estate of. Mary F. Parter *et al.*, administrators. Petition for extension of time for payment of tax. Assented to petition.
- Gilbert, Horatio J., estate of. James P. Stearns *et al.*, trustees. Petition for discharge of lien on real estate. Assented to petition.

- Gilbert, Horatio J., estate of. James P. Stearns *et al.*, executors. Petition for postponement of time for payment of tax. Assented to petition.
- Hayward, Mary B., estate of. Mary H. Cunningham *et al.*, petitioners. Petition for discharge of lien on real estate in Massachusetts. Assented to petition.
- Kittredge, Jeremiah C., estate of. Martha A. Kittredge *et al.*, trustees. Petition for discharge of lien on real estate. Assented to petition.
- Lowe, John M., estate of. Ralph F. Lowe, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- O'Connell, Margaret, estate of. Mary O'Sullivan *et al.*, executrices. Petition for license to receive personal estate in Massachusetts. Decree.
- Stafford, Harriet R. P., estate of. Eliot N. Jones, executor. Petition for postponement of time for payment of tax. Assented to petition.
- White, William A., estate of. William H. Torrey, executor. Petition for postponement of time for payment of tax. Assented to petition.
- Wilder, Mary E., estate of. Bernard Rogers, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Plymouth County.

- Josselyn, Eli E., estate of. John Latimer, executor. Petition for leave to settle tax for specified sum. Assented to petition.
- Oehme, Ferdinand G., estate of. Clara K. Oehme, executrix. Petition for license to receive personal estate in Massachusetts. Pending.
- Perry, Edward Y., estate of. Morrill A. Phillips *et al.*, executors. Petition for instructions. Pending.

Suffolk County.

- Anthony, Bertha, estate of. Frederick D. Runells, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Appleton, Frank D., estate of. Samuel W. Holman, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Bailey, Ann H., estate of. Frederick W. Sewall *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Pending.
- Bailey, Harriet, estate of. John Smith, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Bailey, S. Maria, estate of. John J. Murphy, executor. Petition for reappraisal. John J. Conroy appointed appraiser.
- Barker, Elizabeth, estate of. Erastus P. Allen, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Barron, Minnie M., estate of. Joseph H. Rousseau, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Binney, Hibbert, estate of. George C. Cosler *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Boyd, John Scott, estate of. J. Scott Boyd, Jr., *et als.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bullock, Sarah J., estate of. Anna E. B. Anthony, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Burpee, Sarah J., estate of. Richard Gorham Dummer, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Caldwell, George W., estate of. Alice Storer *et al.*, administrators. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cameron, Christy, estate of. Alexander P. Cameron, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Canney, Forrest A., estate of. Mary E. Page, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Capen, Edward A., estate of. Edward W. Capen *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Carleton, Hannah Augusta, estate of. Margaret P. Norcross, executrix. Petition for instructions. Pending.
- Clapp, Nathan Bowditch, estate of. Martha C. Bowditch, administratrix. Petition for reappraisal. Delano Wright appointed appraiser.

- Clarke, Jane A., estate of. Marion H. Clarke *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Coates, Sarah T., estate of. William E. Stokes, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Codman, Maria P., estate of. Robert M. Morse *et al.*, executors. Petition for instructions to determine the amount of the collateral legacy tax. Decree.
- Coe, Henry S., estate of. Alfred H. Augur, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Colburn, Robert M., estate of. James E. White, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Colby, George E., estate of. Almira E. Colby, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Conner, Vranna A., estate of. Arthur H. Chase, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Davis, Benjamin N., estate of. Lizzie A. B. Davis, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Davis, James C., estate of. Francis C. Welch *et al.*, executors. Petition to extend time for payment of tax. Assented to petition.
- Davis, William A., estate of. E. Holmes Boyd, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Decombes, Emilie E., estate of. Emilie Decombes, executrix. Petition for postponement of time for payment of tax. Assented to postponement.
- Doyle, Thomas, estate of. Eliza Carroll, administratrix. Petition for reappraisal. Wilfred Bolster appointed appraiser.
- Drinkwater, Hannah E., estate of. Augustus Pease, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dunlop, Nancy, estate of. Helen Gore *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Ellsworth, Eva, estate of. Charles Ellsworth, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Ely, John T., estate of. Calvin Reeves, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Farnham, Samuel, estate of. Frank C. Farnham, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Fawcett, Joseph, estate of. Mason A. Carpenter, special administrator. Petition for license to receive personal estate in Massachusetts. Pending.
- Fawcett, Joseph, estate of. Mason A. Carpenter, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Flint, David B., estate of. Almena J. Flint *et als.*, trustees. Petition for extension of time for payment of tax. Decree.
- Flint, David B., estate of. Almena J. Flint *et al.*, trustees. Petition for discharge of lien on real estate in Massachusetts. Assented to petition.
- Fox, Isabel W., estate of. Mary T. Fox, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Garvey, Richard, estate of. Francis J. Horgan, executor. Petition for instructions. Petition dismissed.
- Garvey, Richard, estate of. Francis J. Horgan, executor. Petition for instructions. Pending.
- Getchell, Addison, estate of. Charles F. Dolan, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Goodwin, Martha R., estate of. John Kimball, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Gorham, Frank W., estate of. Sophia A. Gorham, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Green, Arnold, estate of. Theodore Francis Green, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hall, Susan P. S., estate of. James A. Spalding, *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Hart, Susanna M., estate of. Lydia J. Segee, petitioner. Petition for instructions. Decree.
- Hatch, John, estate of. John K. Hatch, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Heath, Charles F., estate of. Clara A. Heath, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Herrick, Susan E., estate of. Chas. A. Harris, administrator. Petition for license to receive personal estate in Massachusetts. License issued.
- Hill, Sara Rawson, estate of. Frank H. Platt, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hoskins, Charles C., estate of. Rhode Island Hospital Trust Company, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hotchkiss, Nathaniel S., estate of. Louise Thorndike Goodno, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Houghton, Henry L., estate of. John R. Houghton *et al.*, executors. 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.
- Hunt, Joan C., estate of. Gilman Greenough, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Johnson, Daniel G., estate of. Greenleaf Pierce, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Jones, Alba C., estate of. Elmer E. Jones, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Jones, Thomas K., estate of. John Harper, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Jones, William, estate of. Fred R. Jones, petitioner. Petition for reappraisal. James V. Devine appointed appraiser.

- Kimball, Isabel D., estate of. George H. H. Butler *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Kirk, John Foster, estate of. Sophia Kirk, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Ladd, Lydia W., estate of. Daniel W. Ladd *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Learned, William L., estate of. Katherine D. W. Learned *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lerned, Lucy A., estate of. James Minot, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lind, Carl R., estate of. John M. Lind, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Long, Mary O., estate of. Mary L. Gilman, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lufkin, Hezekiah T., estate of. Hannah W. Lufkin, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- McIntire, Joseph, estate of. George R. Blinn *et al.*, administrators. Petition for postponement of time for payment of tax. Assented to petition.
- Mackintosh, Mary, estate of. Henry George Allen *et al.*, trustees. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- McRuer, Elizabeth P., estate of. Ethel Lincoln, petitioner. Petition for reappraisal. Herbert Clark appointed appraiser.
- Mann, Harriet L., estate of. Ella Frances Guild *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Martin, Ella P., estate of. Charles H. Crump, administrator. Petition for instructions. Decree.
- Martin, Margaret L., estate of. Julius C. Tibbetts, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Meredith, Mary E., estate of. Elizabeth L. Tappan, executrix. Petition for postponement of time for payment of tax. Pending.

- Millett, Joseph S., estate of. J. Archer Millett *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- 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.
- Morrill, Antoinette, estate of. William P. Fiske, executor. Petition for license to receive personal estate in Massachusetts. Pending.
- Moulton, Enoch W., estate of. Joseph S. Weeks, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Newgent, Susan E., estate of. Henry A. King, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Page, Smith W., estate of. Ernest H. Howe, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Paine, Joseph P., estate of. Timothy Smith, executor. Petition for reappraisal. Charles Gaston Smith appointed appraiser.
- Patten, Moses, estate of. Lydia S. Patten, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Peabody, Dorcas, estate of. Aubrey M. Pendleton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pearson, Edmund, estate of. Lillian W. Williams, administratrix. Petition for postponement of time for payment of tax. Assented to petition.
- Pearson, Maria J., estate of. Eugene Bryan, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Penhallow, Ellen M., estate of. John S. Rand, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Perry, John Cranston, estate of. William S. Perry, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Phillips, Lydia A., estate of. Albert W. Leighton, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Pickering, John J., estate of. Calvin Page *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Pierce, Mary F., estate of. Mary W. Holmes *et al.*, executors. Petition for license to receive personal estate in Massachusetts. License granted.
- Pike, Lucy Helen, estate of. John J. Pike, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Plummer, Hiram T., estate of. Charles B. Bryant *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Potter, Julia R. W., estate of. Sarah L. Wood, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Purmort, Hannah C., estate of. Bernice L. Day, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Putnam, Emeline, estate of. Mary A. Black *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Roberts, Perley, estate of. Rosie V. Roberts, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Robinson, Nathan D., estate of. James Sumner Draper, petitioner. Petition for discharge of lien on real estate under R. L., c. 15. Assented to petition.
- Rogers, Henry A., estate of. Arthur Rogers *et al.*, trustees. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Rogers, Susan Elizabeth, estate of. Arthur Rogers *et al.*, trustees. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sanborn, John Collins, estate of. Ruth Grace Bartlett, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sanborn, Sarah E., estate of. Jennett W. Lowe, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Sherman, Oliver G., estate of. Ruel Robinson, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Smith, Sadie A., estate of. John S. Patton, trustee. Petition for postponement of time for payment of tax. Assented to petition.
- Spillane, Daniel, estate of. Mary Spillane, administratrix. Petition for license to receive legacy under will of John Nason. Attorney-General waived right to be heard.
- Sprague, Elizabeth R., estate of. Arthur Lyman, executor. Petition for postponement of time for payment of tax. Assented to petition.
- Sprague, Mary H., estate of. Oliver S. Stowell, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stevens, Elizabeth W., estate of. Daniel Hall *et al.*, executors. Petition for instructions. Pending.
- Stone, Nathan, estate of. Amos J. Blake, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Strong, Nancy G., estate of. Nina R. Tibbetts, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Taylor, Fred L., estate of. Otis S. Brown, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Tenney, Elizabeth S., estate of. John E. Tenney, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Teschmacher, Henry Frederick, estate of. Frederick M. Pickering, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Thayer, Alice J. Wheatley, estate of. Hannibal P. Wheatley, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Thompson, Nathaniel E., estate of. Washington Loan and Trust Company, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Titcomb, Edward M., estate of. Laura A. Titcomb, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Townsend, Henry H., estate of. John E. Townsend *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Tuckerman, Charles S., estate of. Leverett S. Tuckerman, executor. Petition for extension of time for payment of tax. Pending.
- Tufts, Samuel T., estate of. Melinda D. Farmer, petitioner. Petition for reappraisal. Arthur P. Stone appointed appraiser.
- Tuttle, Lucy M., estate of. Charles Whitcomb Tuttle, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Van Meeteren, Frederik Willem Westerouen, estate of. Wilhelmina Elisabeth Westerouen van Meeteren, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Vinton, Eleanor, estate of. Treasurer and Receiver-General, petitioner. Petition for reappraisal. Alfred Bowditch, Augustus P. Loring and Charles S. Rackemann appointed appraisers.
- Vinyals, Manuel Mariateguiy, estate of. La Duquesa de Monteleon, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Watkins, Mary E., estate of. Emma C. Bailey, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Watts, Albert F., estate of. Ella W. Dunn, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Weare, Julia M., estate of. Chas. W. Tapley *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Weeks, Martha A., estate of. Phil. C. Weeks, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Welch, Mary E., estate of. Mary R. Welsh, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Whittemore, George A., estate of. Augusta J. Whittemore, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Whitwell, Samuel Horatio, estate of. Frederick A. Whitwell *et al.*, executors. Petition for discharge of lien on real estate in Massachusetts. Assented to petition.

- Willard, Elisha W., estate of. Rhode Island Hospital Trust Company, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Williams, Jonas, estate of. Harriet W. Winslow, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wilson, Anna Bell, estate of. Mary Bell Willson, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wingate, Eliza W., estate of. Livingston Cushing, executor. Petition for reappraisal. George B. Elliott, Stanley M. Bolster and Albert H. Chamberlain appointed appraisers.
- Wingate, Eliza W., estate of. Livingston Cushing, executor. Petition for extension of time for payment of tax. Pending.
- Woodman, Clara A., estate of. Charles I. Woodman, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Worcester, Edwin D., estate of. Edwin D. Worcester, Jr., executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Zeigler, Peter, estate of. Theodore H. Tyndale, public administrator. Petition for instructions. Decree.

Worcester County.

- Baker, Elmer E., estate of. Minnie A. Rhoads, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bigelow, Charles D., estate of. Frances H. Bigelow, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Blaisdell, Sophia P., estate of. Charles R. Johnson, executor. Petition for reappraisal. H. G. Otis appointed appraiser.
- Blanchard, Sarah E., estate of. Emma L. Tucker, administratrix. Petition for license to receive personal estate in Massachusetts. Pending.
- Bradley, Alice M., estate of. Sarah A. Bradley, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bugbee, Ann M., estate of. T. H. Gage, Jr., *et al.*, executors. Petition for instructions. Decree.

- Burt, Alonzo, estate of. Harry B. Hurd, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Buswell, Thomas, estate of. Herbert E. Wetherbee, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Caldwell, Mabelle K., estate of. George W. Caldwell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Canfield, Penelope S., estate of. Waldo Lincoln, executor. Petition for instructions. Pending.
- Clapp, Maggie L., estate of. Oak Park Trust and Savings Bank, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Clifford, Amarilla A., estate of. William H. Clifford, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cobb, Louisa, estate of. Jacob O. Rich, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Colburn, Newton W., estate of. Sarah L. Colburn, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Colony, Frances M., estate of. Fred E. Barrett, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Coté, Marie C., estate of. Frank Coté, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cotton, Ellen M., estate of. Mary E. Cotton, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cummings, Mary A., estate of. Henry Cummings, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Cutler, Clifford N., estate of. Abbie M. Heald, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Darling, Ella G., estate of. Engren W. Darling, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Dean, Charlotte N., estate of. James L. Dean, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Dean, Nancy B., estate of. David Aldrich, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Downs, Mary J., estate of. Alex. H. Downs, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Emory, Eliza, estate of. Warren W. Emory, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Field, Anna E. D., estate of. Wynant Vanderpool, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Fife, Lizzie H., estate of. Arthur F. Fife, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Fox, Catherine, estate of. Perley E. Fox, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Garnsey, Fred H., estate of. Julia A. Garnsey, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Gleason, Susan A., estate of. Clark C. Streeter, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Goldberg, Louis, estate of. Julius Marah, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hall, Harriet J., estate of. Lewellyn J. Storrs, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hall, Levi A., estate of. Lewellyn J. Storrs, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Haven, William C., estate of. Lucy R. Haven, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Hewett, Edwin C., estate of. Helen E. Hewett, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Hodgman, Susan A., estate of. Wesley P. Hodgman, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Kelsey, Israel A., estate of. Elizabeth L. Kelsey, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Larned, Cynthia, estate of. Maria A. Wakefield, petitioner. Petition for reappraisal. H. G. Otis appointed appraiser.
- Leete, Lucy M., estate of. Calvin M. Leete, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lord, Dorcas K., estate of. Edgar B. Lord, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Lyman, Nathan G., estate of. Albert S. Howe, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Newell, Harriet S., estate of. Stanley F. Newell, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Owen, Job, estate of. Robert B. Hawkins, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Peterson, Mary W., estate of. Emily M. Peterson, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Plumb, Phebe E., estate of. Mamie E. Tower, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Ripley, Emily B., estate of. A. George Bullock, executor. Petition for instructions. Attorney-General waived right to be heard.
- Sage, Cynthia J., estate of. James D. Rice, executor. Petition for instructions. Pending.
- Smith, Moses B., estate of. Charles H. Thorndike *et al.*, executors. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Smith, Sarah M., estate of. Edwin W. Smith, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

- Smytherman, Charles F., estate of. Sarah J. Smytherman, administratrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Steere, Narcissa, estate of. William J. Tracy, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Stone, Amos B., estate of. Almira H. Stone, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Thrasher, Hollis, estate of. Homer Thrasher, administrator with the will annexed. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Weeks, George W., estate of. George P. Taylor *et al.*, executors. Petition for postponement of time for payment of tax. Decree.
- White, Sophi E., estate of. John C. Robinson, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Wilkinson, Mary R., estate of. David Aldrich, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

PUBLIC CHARITABLE TRUSTS.

Bristol County.

Attorney-General *ex rel. v.* Julia A. Briggs, executrix. Petition in equity for appointment of Fairhaven as trustee of Abner Pease fund. Disposed of.

Essex County.

- Breed, Nathan, estate of. John E. Paige *et al.*, trustees. Petition for license to mortgage real estate held in trust. Attorney-General waived right to be heard.
- Cheney, Ephraim G., estate of. Margaret Elmira Orne, petitioner. Petition for appointment of trustee under a charitable trust. Attorney-General waived right to be heard.
- 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.
- First Baptist Society *v.* J. Brainard Wilson *et al.* and Attorney-General. Bill in equity for instructions under will of Edward H. Wilson for sale of trust property. Decree.
- Haskell, George, estate of. George B. Blodgette, executor. Petition for instructions. Attorney-General waived right to be heard.
- Phillips Academy Trustees *v.* Attorney-General *et als.* Bill in equity to devise scheme for carrying out a trust under the will of Samuel Phillips. Pending.
- Young Men's Christian Association of Merrimac, petitioners. Petition for leave to sell real estate held in trust. Decree.

Hampden County.

- Hamilton, John F., estate of. John O. Hamilton, trustee. Petition for instructions regarding the disposition of trust funds. Pending.
- Lathrop, Erastus, estate of. S. Augustus Allen, executor, petitioner. Petition for instructions. Pending.

Middlesex County.

- Choate, Charles, estate of. John M. Harlow, trustee. Petition for instructions regarding a charitable trust. Pending.
- John Street Congregational Church Society *v.* John Street Church *et al.* Petition for instructions as to disposition of certain funds held in trust. Decree.
- Moring, Anna L., estate of. Samuel F. Batchelder, petitioner. Petition for appointment of trustee. Assented to petition.
- Osgood, George C., *et al. v.* Charles R. Blaisdell *et al.* Petition for instructions under will of Sarah C. Kershaw. Pending.
- Paine, Jeannie Warren, estate of. First Parish *v.* Attorney-General. Petition for leave to sell real estate held in trust. Assented to petition.
- Smith, George O., estate of. Ellen Dana *et al.*, petitioners. Petition for appointment of trustee. Assented to petition.

Norfolk County.

- Mann, Jonathan, estate of. John F. Brown *et al.*, trustees. Petition for leave to sell real estate held in trust. Assented to petition.
- Thing, Samuel B., estate of. Fred S. Sawyer *et al.*, executors. Compromise agreement under will creating charitable trust. Assented to compromise.

Plymouth County.

- Peterson, Deborah C., *et al. v.* Unitarian Ladies' Aid Society. Decree.

Suffolk County.

- Amherst College, Trustees of, *v.* Attorney-General. Petition for instructions. Pending.
- Dumaresq, Philip, estate of. Philip K. Dumaresq, petitioner. Petition for appointment of trustee in place of Frances Dumaresq, deceased. Assented to petition.
- Fowler, William P., *et al.*, trustees of Brattle Square Church, *v.* Attorney-General *et al.* Petition for leave to transfer funds held in trust for charitable purposes. Attorney-General waived right to be heard.
- Geyer, Mary French, estate of. Charles H. Carey, petitioner. Petition for appointment of trustee. Assented to petition.
- Geyer, Mary French, estate of. Charles H. Carey, trustee. Petition for instructions regarding public charitable trust. Attorney-General waived right to be heard.

- Harvard College, President and Fellows of, *v.* Attorney-General. Petition for distribution of trust funds of estate of David A. Wells. Pending.
- Jackson, Charles E., estate of. Charles A. Jackson *et al.*, trustees. Petition for license to mortgage property left for charitable purposes. Attorney-General waived right to be heard.
- Liversidge, Thomas, estate of. Robert C. Humphreys *et al.*, trustees. Petition for leave to sell real estate held in trust for charitable purposes. Assented to petition.
- Mabie, William I., *et al.* *v.* Edwin S. Gardner and Attorney-General. Petition for instructions regarding a public charitable trust under will of Mary Redding. Pending.
- Mills, Edward C., *et al.*, executors, *v.* Trustees of Abbot Female Academy. Petition for instructions regarding a charitable trust. Pending.
- Pierce, Elizabeth I., estate of. Thomas S. Bubier, petitioner. Petition for appointment of trustee. Attorney-General waived right to be heard.
- Sears, Francis B., trustee of Widows' Fund, *v.* Attorney-General *et al.* Petition for instructions. Decree.
- Shawmut Universalist Society *v.* Thomas C. Frothingham *et al.* Bill in equity to require defendants to pay to plaintiff money given under will of Mary P. Goddard. Pending.
- Stone, Stephen S., estate of. Trustees of Westford Academy, petitioners. Petition for leave to apply certain trust funds. Pending.
- Taylor, Katherine H., estate of. Mary Nesmith *et al.*, trustees. Petition for allowance of first and second substituted accounts. Assented to allowance.
- Tufts College, Trustees, *v.* Boston *et al.* Petition to sell certain real estate given for charitable purposes under the will of Sylvanus Packard. Attorney-General waived right to be heard.
- Tufts College, Trustees, *v.* Boston *et al.* Bill in equity to authorize trustees under will of Sylvanus Packard to mortgage funds. Attorney-General waived right to be heard.
- Washington, Rachael M., *v.* Herbert Parker, Attorney-General, *et al.* Bill in equity for instructions regarding bequest to certain charities under will of George Washington. Attorney-General waived right to be heard.
- Wigglesworth, George, trustee, petitioner. Petition for appointment of trustee under deed of trust. Assented to petition.

Worcester County.

- Foster, Richard W., estate of. Catherine E. Foster *et al.*, executors. Petition for instructions. Pending.
- Greeley, Sarah B., estate of. Walter P. Bowers *et al.*, trustees. Petition for instructions. Pending.
- Green, Mary A. F. D., estate of. Frances D. Newton *et al.*, executors. Petition for compromise of will bequeathing legacy for public charity. Assented to compromise.
- Harris, Mary H., estate of. Mary T. Longley, petitioner. Petition for appointment of trustee. Assented to petition.
- Thompson, Moses, estate of. Mary A. Braman, administratrix. Petition for transfer of trust funds. Assented to petition.

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.

Murphy, Michael, *v.* Commonwealth. Pending before Supreme Judicial Court on exceptions. Rescript, 187 Mass. 451.

Middlesex County.

Curtis, Charles P., trustee, under the will of John M. Williams, *v.* Commonwealth. Petition dismissed by agreement.

Hemenway, Alfred, *v.* Commonwealth. Settled.

Lawrence, Samuel C., *v.* Commonwealth. Pending.

Neilan, Mary, *v.* Commonwealth. Settled.

Whitney, John R., *et al.*, trustees, *v.* Commonwealth. Pending before full court.

Norfolk County.

Hemenway, Augustus, trustee, *v.* Commonwealth. Trial by jury.

Klous, Seman, *v.* Commonwealth. Settled.

Klous, Seman, *v.* Commonwealth. Trial before auditor. Pending before Supreme Judicial Court on exceptions. Rescript, 188 Mass. 149.

New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.

New York, New Haven & Hartford Railroad Company *v.* Commonwealth. Pending.

Suffolk County.

Boston & Revere Electric Street Railway Company *v.* Commonwealth. Pending.

Hall, Frances J., *et al.* *v.* Commonwealth. Pending. Trial by jury.

Hall, Frances J., *et al.* *v.* Commonwealth. Pending. Trial by jury.

Lynn & Boston Railroad Company *v.* Commonwealth. Pending.

Proctor, George F., *v.* Commonwealth. Pending.

Read, Augustine H., *et al.* *v.* Commonwealth. Settled.

Ring, Constant Q., *v.* Commonwealth. Settled.

Somerby, Juliana H., *v.* Commonwealth. Settled.

Streeter, Susan S. T., *v.* Commonwealth. Settled.

Young, Elizabeth E., *v.* Commonwealth. Settled.

Young, Elizabeth E., *v.* Commonwealth. Settled.

White, Daniel L., *v.* Commonwealth. Settled.

White, Daniel L., *v.* Commonwealth. Settled.

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.

Bennett, Anna M., *v.* Commonwealth. Settled.

Bullard, Joseph O., *et al.* *v.* Commonwealth. Pending.

Burns, John, *v.* Commonwealth. Pending.

Childs, Eliza M., *et al.* *v.* Commonwealth. Referred to an auditor. Pending.

Daley, Patrick, *v.* Commonwealth. Pending.

Dooley, Edward, *v.* Commonwealth. Referred to auditor. Pending.

Dutton, Harry, *v.* Commonwealth. Settled.

Dwyer, William, *v.* Commonwealth. Settled.

Eichorn, Mary C., *v.* Commonwealth. Trial by jury.

Farr, Rebecca T., *v.* Commonwealth. Pending.

Framingham, Town of, *v.* Commonwealth. Settled.

Gibbon, John, *v.* Commonwealth. Pending.

Gibbons, Annie L., *v.* Commonwealth. Pending.

Gibbons, Frances, *v.* Commonwealth. Pending.

- Gilmore, Agnes E., executrix, *v.* Commonwealth. Settled.
 Hasenfus, Clemense, *v.* Commonwealth. Settled.
 Henry Wilson Co-operative Bank *v.* Commonwealth. Pending.
 Hensby, Mary J., *v.* Commonwealth. Pending.
 Jackson, Samuel M., *et al.*, trustees, *v.* Commonwealth. Settled.
 Keating, William E., *v.* Commonwealth. Pending.
 Lewis, Millard E., *v.* Commonwealth. Pending.
 Malden *v.* Commonwealth. Referred to commissioners. Settled.
 Malden, Medford and Melrose *v.* Commonwealth. Referred to
 commissioners. Settled.
 Medford *v.* Commonwealth. Referred to commissioners. Set-
 tled.
 Medford, City of, *v.* Commonwealth. Referred to commission-
 ers. Settled.
 Melrose *v.* Commonwealth. Referred to commissioners. Settled.
 Middlesex Fells Spring Company *v.* Commonwealth. Pending.
 Milton, Henry S., *et al.*, trustees, *v.* Commonwealth. Settled.
 Preston, Marion W., *v.* Commonwealth. Settled.
 Pullen, Lillian F., *et al.* *v.* Commonwealth. Pending.
 Skinner, Caroline E., *et al.* *v.* Commonwealth. Settled.
 Sprague, William H., *v.* Commonwealth. Pending.
 Thompson, George H., *v.* Commonwealth. Settled.
 Walkup, Josiah W., *v.* Commonwealth. Pending.
 Ward, George A., *et al.* *v.* Commonwealth. Settled.
 Ward, Geo. A., *et al.* *v.* Commonwealth. Settled.
 Warren, Charles A., *v.* Commonwealth. Settled.
 Whitney, John R., *et al.* *v.* Commonwealth *et al.* Referred to a
 master. Pending.
 Williams, Lombard, *et al.* *v.* Commonwealth. Settled.

Norfolk County.

- Lowell, Charles, *v.* Commonwealth. Settled.

Suffolk County.

- Gibbons, William H., *v.* Commonwealth. Pending.
 Holyhood Cemetery Association *v.* Commonwealth. Pending.

Worcester County.

- Adams, Harriet A., *v.* Commonwealth. Pending.
 Adler, Bernard, *v.* Commonwealth. Pending.
 Allen, George S., *v.* Commonwealth. Reserved for full court.
 Rescript, 188 Mass. 59.

- Andrews, Henrietta M., *v.* Commonwealth. Pending.
- Bacon, Emory A., *v.* Commonwealth. Settled.
- Bacon, Marina, *v.* Commonwealth. Settled.
- Ball, Oliver M., administrator, *v.* Commonwealth. Pending.
- Bancroft, William L., *v.* Commonwealth. Pending.
- Barnes, Israel L., *et al.* *v.* Commonwealth. Pending.
- Bartlett, Asenath M., *v.* Commonwealth. Pending.
- Bigelow, James A., *v.* Commonwealth. Pending.
- Bigelow, Joseph M., *v.* Commonwealth. Pending.
- Bond, Louis, *v.* Commonwealth. Pending.
- Boynton, Henry A., administrator, *v.* Commonwealth. Pending.
- Bradley, Patrick, *v.* Commonwealth. Referred to Ernest H. Vaughan, George A. Sanderson and Charles E. Ware, commissioners. Pending.
- Brigham, William H., *v.* Commonwealth. Pending.
- Brinkhaus, Franziska R., *et al.* *v.* Commonwealth. Pending.
- Brockleman, Clara, executrix, *v.* Commonwealth. Pending.
- Brown, George W., *v.* Commonwealth. Pending.
- Bruce, William M., *v.* Commonwealth. Referred to commissioners. Pending.
- Burgess, Thomas H., *v.* Commonwealth. Referred to commissioners. Pending.
- Burpee, Edgar W., executor, *v.* Commonwealth. Settled.
- Burpee, Julia A. F., *v.* Commonwealth. Settled.
- Carville, Clarence, *v.* Commonwealth. Referred to commissioners. Commissioners' report filed. Right of trial by jury denied. Exceptions taken to Supreme Judicial Court. Rescript.
- Carville, Clarence, *v.* Commonwealth *et al.* Dismissed.
- Cavanaugh, Lawrence, *v.* Commonwealth. Settled.
- Cavanaugh, Lawrence, *v.* Commonwealth. Referred to commissioners. Pending.
- Chandler, Charles H., *et al.* *v.* Commonwealth. Referred to commissioners. Settled.
- Chapman *et al.* *v.* Commonwealth. Referred to commissioners. Settled.
- Chapman, Walter E., *v.* Commonwealth. Referred to commissioners. Pending.
- Chapman, Walter E., *v.* Commonwealth. Referred to commissioners. Pending.
- Chase, George H., *v.* Commonwealth. Pending.
- Clemons, Benjamin H., *v.* Commonwealth. Referred to an auditor. Pending.

- Counter, Fred, *v.* Commonwealth. Pending.
- Cutting, Louis, administrator, *v.* Commonwealth. Pending.
- DeCoursey, Edward J., *v.* Commonwealth. Pending.
- Dee, John, *v.* Commonwealth. Referred to commissioners. Settled.
- Dorr, James, *v.* Commonwealth. Referred to commissioners. Settled.
- Dorr, James, *v.* Commonwealth. Referred to commissioners. Settled.
- Dorr, James, *v.* Commonwealth. Settled.
- Dusoe, Charles, *v.* Commonwealth. Referred to commissioners. Settled.
- Fairbanks, Edwin C., *v.* Commonwealth. Pending.
- Ferry, Lawrence, *v.* Commonwealth. Pending.
- First Parish of Boylston *v.* Commonwealth. Pending.
- Fitch, Andrew L., *v.* Commonwealth. Pending.
- Fitzgerald, John, *v.* Commonwealth. Pending.
- Flagg, Geo. A., *v.* Commonwealth. Settled.
- Flanagan, Catherine, *v.* Commonwealth. Pending.
- Foster, Amanda, *v.* Commonwealth. Settled.
- Fyfe, Mary J., *v.* Commonwealth. Pending.
- Fyfe, Mary J., *v.* Commonwealth. Pending.
- Fyfe, Mary J., executrix, *v.* Commonwealth. Pending.
- Goodale, Aaron, *v.* Commonwealth. Referred to commissioners. Settled.
- Goodale, Francis W. M., *v.* Commonwealth. Settled.
- Goodnow, Jennie L., *v.* Commonwealth. Pending.
- Graichen, Margaret, *v.* Commonwealth. Pending.
- Gunderman, Christopher, *v.* Commonwealth. Pending.
- Harris, Addie K., *v.* Commonwealth. Pending.
- Harrity, Bridget, *et als.* *v.* Commonwealth. Pending.
- Harthan, S. E., *v.* Commonwealth. Pending.
- Hastings, George R., *v.* Commonwealth. Pending.
- Hastings, Henry L., *v.* Commonwealth. Referred to commissioners. Settled.
- Hastings, Mary J., executrix, *v.* Commonwealth. Pending.
- Hastings, William H., *v.* Commonwealth. Pending.
- Heinold, John A., *v.* Commonwealth. Pending.
- Hoban, Bridget, *et als.* *v.* Commonwealth. Pending.
- Houghton, Robert C., *et al.* *v.* Commonwealth. Pending.
- Houghton, Robert C., *et al.* *v.* Commonwealth. Pending.
- Houghton, Robert C., *et al.* *v.* Commonwealth. Pending.

- Howe, Waldo B., *v.* Commonwealth. Pending.
- Howe, Waldo B., *v.* Commonwealth. Settled.
- Huntington, Whitman M., *v.* Commonwealth. Pending.
- Hyde, Henry J., *v.* Commonwealth. Pending.
- Johnson, Charles S., *v.* Commonwealth. Referred to auditor.
Pending.
- Johnson, Emory W., *v.* Commonwealth. Pending.
- Johnston, Robert, *v.* Commonwealth. Pending.
- Johnston, Robert, *v.* Commonwealth. Pending.
- Joyce, Bridget M., *v.* Commonwealth. Pending.
- Kendall, Everett, *et al.* *v.* Commonwealth. Pending.
- Kendall, Sanford C., *v.* Commonwealth. Pending.
- Kershaw, James H., *v.* Commonwealth. Referred to commis-
sioners. Settled.
- Keyes, Henry F., *v.* Commonwealth. Pending.
- Keyes, Jonathan M., *v.* Commonwealth. Pending.
- Keyes, Jonathan M., *v.* Commonwealth. Settled.
- Keyes, William W., *v.* Commonwealth. Pending.
- Kirby, Nellie M., *v.* Commonwealth. Pending.
- Kittredge, Catherine, *v.* Commonwealth. Pending.
- Kittredge, Catherine J., *v.* Commonwealth. Pending.
- Kittredge, Patrick A., *et al.* *v.* Commonwealth. Pending.
- Lambert, John, *v.* Commonwealth. Referred to commissioners.
Pending.
- Landy, Chas. C., *v.* Commonwealth. Pending.
- Lane, Margaret, *v.* Commonwealth. Pending.
- Lawrence, George D., *v.* Commonwealth. Referred to commis-
sioners. Pending.
- Levi, Sarah, *v.* Commonwealth. Referred to commissioners.
Settled.
- Longley, George H., *v.* Commonwealth. Pending.
- Longley, Olive E., executrix, *v.* Commonwealth. Pending.
- Lovell, David B., *v.* Commonwealth. Referred to commis-
sioners. Settled.
- Lundgren, Per Arvid, *v.* Commonwealth. Settled.
- Lundgren, Per Arvid, *v.* Commonwealth. Settled.
- Lynch, John, *v.* Commonwealth. Referred to commissioners.
Settled.
- McAndrew, Hannah, *v.* Commonwealth. Pending.
- Maehnert, Joseph, *v.* Commonwealth. Pending.
- Mason, Samuel F., *v.* Commonwealth. Referred to commis-
sioners. Settled.

- Merriam, Edward F., *v.* Commonwealth. Settled.
- Merriam, Francis, *v.* Commonwealth. Settled.
- Merriam, Francis, *v.* Commonwealth. Settled.
- Merriam, Lucy, *v.* Commonwealth. Settled.
- Moran, James, *v.* Commonwealth. Pending.
- Morrison, Patrick H., *v.* Commonwealth. Pending.
- Mulcahy, Michael E., *et al.* *v.* Commonwealth. Referred to commissioners. Settled.
- Mulgren, James, *v.* Commonwealth. Pending.
- Myers, Elizabeth M., *v.* Commonwealth. Pending.
- Nourse, Andrew L., *v.* Commonwealth. Pending.
- Nugent, Gertrude R., *et al.* *v.* Commonwealth. Pending.
- Nye, William A., *v.* Commonwealth. Pending.
- O'Brien, John F., *v.* Commonwealth. Pending.
- Ott, John S., *v.* Commonwealth. Pending.
- Parker, Emily W., *v.* Commonwealth. Pending.
- Peinert, Frederick R., *v.* Commonwealth. Pending.
- Peters, Charlotte E., *v.* Commonwealth. Settled.
- Peters, Stephen R., *v.* Commonwealth. Settled.
- Plummer, George M., *v.* Commonwealth. Pending.
- Plummer, George M., *v.* Commonwealth. Pending.
- Prescott, John B. F., *v.* Commonwealth. Pending.
- Prescott, Martha E., *v.* Commonwealth. Referred to commissioners. Pending.
- Rice, Francis W. P., administrator, *v.* Commonwealth. Referred to commissioners. Settled.
- Richter, Henry, Jr., *v.* Commonwealth. Pending.
- Roach, James, *v.* Commonwealth. Referred to commissioners. Pending.
- Roach, James, *v.* Commonwealth. Referred to commissioners. Settled.
- Sawin, Charles B., *v.* Commonwealth. Referred to an auditor. Pending.
- Scanlan, Mary, *et al.* *v.* Commonwealth. Referred to commissioners. Settled.
- Scarlett, Andrew J., *et al.* *v.* Commonwealth. Pending.
- Scarlett, Andrew J., *v.* Commonwealth. Pending.
- Sene, Eclid, *v.* Commonwealth. Referred to commissioners. Settled.
- Sirabian, Kayazan, *v.* Commonwealth. Referred to commissioners. Pending.
- Smith, Arthur K., administrator, *v.* Commonwealth. Pending.

- Smith, Arthur K., administrator, *v.* Commonwealth. Pending.
- Stone, Henry B., *v.* Commonwealth. Pending.
- Stone, Howard D., *v.* Commonwealth. Pending.
- Stone, Howard D., *v.* Commonwealth. Pending.
- Stone, John E., *v.* Commonwealth. Pending.
- Sweeney, Austin, *v.* Commonwealth. Settled.
- Tay, Ida E., *v.* Commonwealth. Settled.
- Taylor, Jennie W., administratrix, *v.* Commonwealth. Pending.
- Tobin, James V., administrator, *v.* Commonwealth. Referred to commissioners. Settled.
- Tonry, Margaret F., *v.* Commonwealth. Referred to commissioners. Pending.
- Tyson, Caroline E., *v.* Commonwealth. Pending.
- Tyson, Caroline E., *v.* Commonwealth. Pending.
- Warner, Mary J., *v.* Commonwealth. Settled.
- Warner, Mary J., *v.* Commonwealth. Referred to commissioners. Settled.
- Warner, Mary J., *v.* Commonwealth. Settled.
- Warren, Ellen S., *v.* Commonwealth. Pending.
- Washacum Lake Company *v.* Commonwealth. Pending.
- Welch, James E., *v.* Commonwealth. Pending.
- West Boylston *v.* Commonwealth. Pending.
- West Boylston *v.* Commonwealth. Pending.
- West Boylston *v.* Commonwealth. Pending.
- West Boylston *v.* Commonwealth. Pending.
- White, Lucy, *v.* Commonwealth. Referred to commissioners. Pending.
- Whiting, Alfred N., *v.* Commonwealth. Referred to commissioners. Pending.
- Wilbur, William H., *v.* Commonwealth. Pending.
- Wilder, Joel T., *et als.* *v.* Commonwealth. Pending.
- Wilder, Joel T., *et al.* *v.* Commonwealth. Pending.
- Wise, James E., *v.* Commonwealth. Pending.
- Wittig, Elizabeth, *v.* Commonwealth. Pending.
- Wood, Ashley H., *v.* Commonwealth. Settled.
- Wood, J. Frank, *et als.* *v.* Commonwealth. Pending.
- Wood, J. Frank, *et als.* *v.* Commonwealth. Pending.
- Wood, John A., *et al.* *v.* Commonwealth. Pending.
- Wood, Lucy A., *v.* Commonwealth. Referred to commissioners. Pending.
- Worcester, County Commissioners of, *v.* Commonwealth. Pending.

Worcester, County Commissioners of, *v.* Commonwealth. Pending.

Wright, Susan G., *v.* Commonwealth. Pending.

Zeigler, Eva K., *v.* Commonwealth. Pending.

Zink, Bridget, *v.* Commonwealth. 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 most of these cases are defended by the various towns in which the land is situated.

Barnstable County.

Crowell, Thomas H., *v.* Commonwealth. Pending.

Bristol County.

Hafey, James J., *v.* Commonwealth. Settled.

Lynch, George, *et al.* *v.* Commonwealth. Pending.

Seabury, Phœbe W., *v.* Commonwealth. Pending.

Essex County.

Salem Savings Bank *v.* Commonwealth. Pending.

Hampden County.

Alvord, Edwin H., *v.* Commonwealth. Settled.

Middlesex County.

Barnes, George H., *v.* Commonwealth. Pending.

Barnes, William, 2d, *v.* Commonwealth. Pending.

Donovan, James H., *v.* Commonwealth. Pending.

Griffin, John, *et al.* *v.* Commonwealth. Pending.

Thimineur, Joseph, *v.* Commonwealth. Pending.

Norfolk County.

Richards, John M., *v.* Commonwealth. Settled.

Plymouth County.

Daly, Julia M., *v.* Commonwealth. Pending.

Hayden, Cora F., *v.* Commonwealth. Pending.

Leach, Reuben, *v.* Commonwealth. Pending.

Mace, Carrie I., *v.* Commonwealth. Pending.

McIntire, Bernard, *v.* Commonwealth. Pending.

Worcester County.

Haas, Mary A., *et al. v. Commonwealth.* Settled.
 Merriam, Harriet M., *v. Commonwealth.* Pending.
 Sullivan, Kate, *v. Commonwealth.* Pending.
 Sullivan, Timothy J., *v. Commonwealth.* Settled.
 Twiss, Michael F., *v. Commonwealth.* Settled.
 Warren, Alice E. M., *v. Commonwealth.* Pending.

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.

Plymouth County.

Damon, John B., *v. Commonwealth.* Trial by jury.

Suffolk County.

Butler, Philip H., *v. Commonwealth.* Pending.
 Lamb, George, *et al. v. Commonwealth.* Pending.
 Lamb, George, *et al. v. Commonwealth.* Pending.

5. MISCELLANEOUS CASES FROM ABOVE COMMISSIONS.

Bristol County.

Chace, Charles A., trustee, *v. Commonwealth et als.* Action of tort for damages caused by defects in State highway. Pending.

Middlesex County.

Cosgrove, Thomas E., *Commonwealth v.* Bill of complaint to compel defendant to remove buildings from line established by park commission. 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.
 Mulready, William, *Commonwealth v.* Bill of complaint to require defendant to remove buildings from line established by park commission. 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. Settled.

Norfolk County.

National Contracting Company *et al.*, Commonwealth *v.* Action of contract to recover on bond. Pending.

Suffolk County.

Atkins, Florence R., Commonwealth *v.* Bill in equity in regard to violation of building restrictions imposed by Metropolitan Park Commission. Pending.

Baker, Catherine A., *v.* Henry H. Sprague *et al.* Action of tort for damages caused by use of impure water furnished by water board. Pending.

Baker, Fred W., *v.* Henry H. Sprague *et al.* Action of tort for damages caused by use of impure water furnished by water board. Pending.

Baker, Freda E., *v.* Henry H. Sprague *et al.* Action of tort for damages caused by use of impure water furnished by water board. Pending.

Baker, Walter J., *v.* Henry H. Sprague *et al.* Action of tort for damages caused by use of impure water furnished by water board. Pending.

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, City of, *v.* Commonwealth. Petition under R. L., c. 12, § 12, St. 1903, c. 161, to recover taxes on land taken by water board. Pending.

Connolly, Mary E., *v.* Charles G. Craib. Action of tort to recover damages for personal injuries. Pending.

Davis, James A., *et al. v.* Commonwealth *et al.* Petition to recover for labor and materials used in construction of sewer. 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.

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.
- 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.
- Duffy, Bernard, *v.* Metropolitan Water and Sewerage Board and Milton Water Company. Action of tort. Damages caused by impure water furnished by defendant. Trial; verdict ordered for Water Board.
- Duffy, Bernard, administrator of the estate of Joanna Duffy, *v.* Metropolitan Water and Sewerage Board and Milton Water Company. Action of tort. Damage caused by impure water furnished by defendant. Trial; verdict ordered for Water Board.
- Duffy, Edward, *v.* Metropolitan Water and Sewerage Board and Milton Water Company. Action of tort. Damage caused by impure water furnished by defendant. Trial; verdict ordered for Water Board.
- Duffy, Joseph H., *v.* Metropolitan Water and Sewerage Board and Milton Water Company. Action of tort. Damage caused by impure water furnished by defendant. Trial; verdict ordered for Water Board.
- Duffy, Mary R., *v.* Metropolitan Water and Sewerage Board and Milton Water Company. Action of tort. Damage caused by impure water furnished by the defendant. Trial; verdict ordered for Water Board.
- Duffy, Maurice, *v.* Metropolitan Water and Sewerage Board and Milton Water Company. Action of tort. Damage caused by impure water furnished by the defendant. Trial; verdict ordered for Water Board.
- Duffy, William J., *v.* Metropolitan Water and Sewerage Board and Milton Water Company. Action of tort. Damage caused by impure water furnished by the defendant. Trial; verdict ordered for Water Board.
- Duncan, Anna L., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damages caused by impure water furnished by defendant. 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. Settled.
- Hersey, Albert A., *v.* Commonwealth *et als.* Bill in equity to recover for labor and materials furnished in construction of metropolitan sewer in Melrose. Pending.
- Hurley, John J., Commonwealth *v.* Bill of complaint to compel defendant to remove part of building encroaching on land of Commonwealth. Decree.
- Jacobs, Peter, Commonwealth *v.* Bill in equity to restrain respondent from violating building restrictions of the Commonwealth. Dismissed.
- Jones, Richard, *v.* Metropolitan Water and Sewerage Board *et al.* Action of tort. Damage caused by use of impure water furnished by defendants. Pending.
- McGinniss, Margaret T., Commonwealth *v.* Bill in equity to restrain defendant from encroaching on land of the Commonwealth. Pending.
- Metropolitan Contracting Company *v.* Commonwealth. Action of contract growing out of the construction of Saugus River bridge. Pending.
- Metropolitan Contracting Company *v.* Commonwealth. Action of contract growing out of the construction of Malden River bridge. Pending.
- Natick, Commonwealth *v.* To recover for use of water of Lake Cochituate. 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.
- Normile, Francis, *v.* Edward W. Everson & Co. and Henry H. Sprague *et al.* Action of tort.
- Old Colony Construction Company, Commonwealth *v.* Action of contract to recover on bond. Pending.
- Raddin, Hiram A., *et al.*, Commonwealth *v.* Bill in equity in regard to violation of building restrictions imposed by Metropolitan Park Commission. Pending.

- Rowe, Ransome, *et al. v. McBride Brothers et al.* Bill in equity to recover from Commonwealth certain money held by it belonging to plaintiffs. Dismissed.
- Steinmetz, Morris, *v. J. J. Prindiville.* Action of contract growing out of work on hospital for tuberculous patients. Pending.
- Thomas, Lyman P., *v. George M. Quirk et al.* Action to recover for labor and materials furnished in construction of State highway. 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.
- Twichell, Seth, *v. Commonwealth et als.* Action of contract. Pending.

6. CASES ARISING UNDER St. 1899, c. 457, "AN ACT TO LIMIT THE HEIGHT OF BUILDINGS IN THE VICINITY OF THE STATE HOUSE."

- Dexter, Elsie, *et al. v. Commonwealth.* Settled.
- Dexter, Elsie, *et al. v. Commonwealth.* Settled.
- Forbes, J. Malcom, *et al. v. Commonwealth.* Settled.
- Goddard, George A., *v. Commonwealth.* Settled.
- Gray, Francis C., *et al. v. Commonwealth.* Settled.
- Hollingsworth, Polly R., *v. Commonwealth.* Settled.
- Lewis, Elizabeth, *v. Commonwealth.* Settled.
- Parker, Charles H., *et al. v. Commonwealth.* Settled.
- Perry, Emily G., *v. Commonwealth.* Settled.
- Raymond, Lydia N., *v. Commonwealth.* Pending.
- Read, Elsie H., *v. Commonwealth.* Settled.
- Warren, Fiske, *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.

Commonwealth *v.* Wayland. Pending.

Shaw, Treasurer, *v.* Esau Cooper. Pending.

Suffolk County.

Bradford, Treasurer, *v.* Alice H. Knight. Pending.

Bradford, Treasurer, *v.* Waltham. Pending.

Bradford, Treasurer, *v.* Waltham. Pending.

Chapin, Treasurer, *v.* Lowell. Pending.

Commonwealth *v.* Cambridge. Pending.

Marden, Treasurer, *v.* Waltham. Pending.

(b) Claims for support of insane paupers, upon which no suit has been commenced.

Andrews, George F., for board of David W. Andrews at Westborough Insane Hospital. Pending.

Chaffee, Clara, against the city of Newton for board at Worcester Insane Hospital. Pending.

Dougherty, John O., for board of Margaret O. Dougherty at Westborough Insane Asylum. Pending.

Freligh, E. V., for board of Mary E. Freligh at Westborough Insane Hospital. Pending.

Greenfield, Town of, for board of James Kingston at Northampton Insane Hospital.

Hough, Alexander B., for board of Julia F. Hough at Worcester Insane Hospital. Pending.

Knight, Alice H., for board of insane patient in Westborough Insane Asylum. Referred to N. N. Jones of Newburyport for collection. Pending.

Moody, Convers, for board of Augusta A. Moody in Westborough Insane Hospital. Pending.

Newburyport, City of, for board of Margaret H. Knight at Westborough Insane Hospital. Pending.

Rice, Fannie, for board in Westborough Insane Hospital. Pending.

Shannahan, Hannah, for board of Michael Shannahan at Westborough Insane Hospital. Pending.

Sherman, Everett F., for board of Daniel W. Andrews in Westborough Insane Hospital. Pending.

Spencer, H. Warren, for board of Emma Wales at Massachusetts Hospital for Epileptics. Pending.

Tarr, Caroline D., for board of Thomas L. Tarr at Danvers Insane Hospital. Pending.

Ware, Town of, for board of Hiram L. Wood in Worcester Insane Hospital. Referred to the district attorney. Pending.

Watertown, Town of, for board of Thomas Ladd at Worcester Insane Hospital. Pending.

Wendmuth, E. R., for board of Ethel W. Wendmuth at Hospital for Epileptics. Pending.

Worcester, City of, for board of Charlotte D. Whitcomb at Worcester Insane Hospital. Pending.

(c) Bastardy complaints brought under R. L., c. 82.

Middlesex County.

Brent, Mary, *v.* Homer C. Chaffee. Disposed of.

Ripley, Johanna, *v.* Raymond Aster. Dismissed.

Suffolk County.

Johnson, Julia R., *v.* Henry Williams. Disposed of.

Worcester County.

Carr, Margaret, *v.* Allen J. Warner. Disposed of.

MISCELLANEOUS CASES.

- 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, Frank D., estate of Lucy R. Allen. Claim by Metropolitan Park Commission for rent for occupation of house taken for park purposes. Pending.
- American Can Company *v.* Commonwealth. Petition under St. 1903, c. 437, § 84, to recover tax paid by foreign corporation. Reserved for consideration of full court. Rescript, 188 Mass. 1.
- American Legion of Honor, Supreme Council, Attorney-General *ex rel. v.* Petition for injunction and receiver under R. L., c. 119. Henry A. Wyman appointed receiver.
- 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.
- American Writing Paper Company *et al.*, Attorney-General *v.* Petition for an injunction to restrain respondents from dumping material into tide water. Discontinued as to American Writing Paper Company. Pending.
- Amesbury & Salisbury Gas Light Company. Penalty for existence of sulphuretted hydrogen in its gas. Placed on file.
- Appleyard, Arthur E., petitioner. Petition for writ of *habeas corpus*. Writ discharged. Appeal to United States Supreme Court allowed. Pending.
- Appleyard, Arthur E., petitioner. Petition for writ of error. Pending.
- Appleyard, Arthur E., petitioner. Petition for writ of *habeas corpus*. Petition denied.
- Atlas Mutual Insurance Company, Frederick L. Cutting, Insurance Commissioner, *v.* Petition for injunction and receiver. Franklin T. Hammond appointed receiver. Pending.

- Atwater, William C., *v.* William M. Olin, Secretary of the Commonwealth, *et al.* Bill in equity, under the statute licensing coal dealers, to restrain the Secretary of the Commonwealth from issuing a license to William C. Atwater & Co. Incorporated. 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.
- Baldwin, Walter H., *et al.*, Commonwealth *v.* Bill in equity in regard to building in violation of restrictions imposed by Metropolitan Park Commission. Pending.
- Barker, Annie E., Bradford, Treasurer, *v.* 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., of West Springfield, appointed temporary receiver. Final decree.
- Blake, Martha L., *v.* Commonwealth. Petition to Superior Court for damages caused by lowering the grade of Bowdoin Street. Pending.
- Boston *v.* Commonwealth. Sewer assessment on Rutherford Avenue, Charlestown. Pending.
- Boston & Northern Street Railway Company. Claim for amount expended in relaying water pipes in Washington Street, Lynn, destroyed by electric currents. Pending.
- Boston Casualty Company, Attorney-General *ex rel.* *v.* Petition for injunction and appointment of a receiver. N. L. Sheldon appointed receiver. Pending.
- Boston Junk Collectors Association, Incorporated, Attorney-General *ex rel.* *v.* Information for failure to comply with R. L., c. 119, § 14. Pending.
- Boston Society of New Jerusalem *v.* Commonwealth. Pending.
- Boston Yacht Club, petitioner. Petition to the Court of Land Registration to register title to land in Marblehead. Pending.
- Boyle, John, *v.* Hollis M. Blackstone, Superintendent State Farm. Action of contract for labor performed by plaintiff while an inmate of the State Farm. Pending.
- Bramard, Philip, estate of. Petition in the matter of said estate, which escheats to the Commonwealth. Pending.

- Burney, Thomas L., Deputy Game Commissioner, *v.* Game. Libel to forfeit game received into this Commonwealth in violation of St. 1904, c. 367. Decree.
- Cande, Frank H., *et al.*, Arthur B. Chapin, Treasurer of the Commonwealth, *v.* Action of contract to recover from sureties on bond of Charles W. Fuller, sheriff of Berkshire County. Pending.
- Chelsea Mutual Benefit Association, Attorney-General *ex rel.* Insurance Commissioner *v.* Petition for injunction and receiver. Injunction issued and George T. Roberts appointed receiver. Final decree.
- Cheney, Ansel J., *v.* John J. Gilday. Petition in equity for injunction to restrain defendant from proceeding with construction of schoolhouse in South Lawrence. Pending.
- Codman, Edmund D., *et al.*, trustees. Displacement of tide water. Pending.
- Cohen, Samuel, petitioner. Petition for writ of *habeas corpus*. Writ denied and petition dismissed.
- Collins, Joseph W., *et al. v.* James B. Hamblin. Petition to require the respondent to construct a fishway in dam on Acushnet River. Pending.
- Colonial Life Association, Attorney-General *v.* Petition for injunction and appointment of a receiver. Henry A. Wyman appointed receiver.
- Commonwealth *v.* City of Boston. Contract to recover cost of construction, etc., in widening Bowdoin Street. Pending.
- 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.
- Corporation of Mutual Succor and Benevolence, Attorney-General *ex rel. v.* Information for failure to comply with R. L., c. 119, § 14. Pending.
- Cotton, John B., *in re, v.* L. M. Shaw *et al.* Petition of Commonwealth for writs of prohibition, mandamus and certiorari to judges of the Supreme Court of the District of Columbia. Dismissed.
- Culver, J. N. Claim against Westborough Insane Hospital for injuries sustained while a patient therein. Pending.
- Curtis Manufacturing Company, petitioner. Petition to the Court of Land Registration to register the title to land on Curtis Pond. Pending.

- Cushing, Lawrence B., *et al. v. Commonwealth*. Petition to Superior Court for damages caused by widening Bowdoin Street. Pending.
- Cutter, Olin W., *v. Commonwealth*. Petition for damages growing out of construction of armories in Cambridge and New Bedford. Trial.
- Damon, George L. Claim for tide-water displacement. Disposed of.
- Dunklee, George W., clerk of Police Court of Brookline. Failure to file with Controller of County Accounts return required by R. L., c. 21, § 48. Return filed.
- Dunklee, George W. Failure to file proper vouchers as clerk of the Municipal Court of Brookline. Disposed of.
- 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.
- East Boston Company, petitioner. Petition to Court of Land Registration for registration of title to petitioner's land. Pending.
- Electric Light and Power Company of Abington and Rockland. Penalty for filing annual report late. Pending.
- 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.
- Dolliver, Elizabeth S., *et al. v. Commonwealth*. Land taken in construction of armory in Gloucester. Settled.
- Erickson, John, petitioner. Petition for *habeas corpus*. Dismissed.
- Fall River, City of. Complaint of State Militia for failure to provide rifle range. Referred to District Attorney Swift. Pending.
- Family Protective Union, Attorney-General *ex rel. v.* Petition for injunction and appointment of receiver. Injunction issued, and Albert H. Chamberlain appointed receiver. Pending.
- 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. Final decree.

- 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.
- Fisk, Mary A., petitioner. Petition for writ of *habeas corpus* to release Leslie G. Fisk from dipsomaniac hospital. Dismissed.
- Fottler, Lucy Ann, *et al. v.* Commonwealth. Petition to Superior Court for damages caused by lowering grade of Bowdoin Street. Pending.
- 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. Disposed of.
- Gardner Gas, Fuel and Light Company. Violation of R. L., c. 58, § 14. Gas of said company contained sulphuretted hydrogen. Referred to town counsel.
- Gately, Mary M., guardian. Claim for displacement of tide water in Boston harbor. Pending.
- George H. Sampson Co. *v.* Commonwealth *et als.* Bill of complaint. Pending.
- George H. Wood Company, Attorney-General *v.* Petition for an injunction to restrain respondent from dumping material into tide water. Pending.
- 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.
- Globe Newspaper Company *v.* Commonwealth. Writ of error. Reserved for consideration of full court. Rescript, 188 Mass. 449.
- Gloucester Water Supply Company, Commonwealth *v.* Corporation tax for 1895. Pending.
- Gold Tunnel Durango Bay Mining Company. Foreign corporation tax for 1901 and 1902. Placed on file.

- Golden Rule Alliance, Attorney-General *ex rel. v.* Petition for an injunction and the appointment of a receiver. Injunction issued, and William H. Preble appointed receiver. Pending.
- Gough, Patrick J., *v.* Commonwealth. Writ of error. Reserved for consideration of full court. Rescript, 74 N. E. Rep. 677.
- 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.
- Hampden Trust Company, Commonwealth of Massachusetts *v.* Petition for injunction and receiver. Injunction issued, and Wm. W. McClench and Henry H. Bosworth made permanent receivers. 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, Lydia W., *v.* Commonwealth. Petition for damages caused by lowering grade of Bowdoin Street. Pending.
- Hatfield Gas Company. Claim for failure to file gas return. Disposed of.
- Hathaway, B. A., clerk of District Court, Plymouth. Failure to file with Controller of County Accounts return under R. L., c. 21, § 48. Return filed.
- 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.
- Hendry, Frank H., Commonwealth *v.* Petition to recover money paid by Preferred Mercantile Company. Dismissed.
- Herrick, Frederick W., Attorney-General *v.* Petition in equity to gain possession of Snake Island in Chebacco Lake. Referred to Alden P. White, auditor. Reserved for consideration of full court. Pending.
- Hurley, Timothy, *v.* Commonwealth. Writ of error. Reserved for consideration of full court. Rescript, 74 N. E. Rep. 677.
- Hutchinson, Ida. Claim for services of nurse furnished by the Westborough Training School for Nurses. Pending.

- Industrial Casualty Company, Attorney-General *ex rel. v.* Petition for injunction and receiver. Jeremiah Smith, Jr., appointed receiver.
- Interstate Consolidated Street Railway Company *v.* Commonwealth. Petition for writ of error. Pending.
- Italian Associates of Fall River, Insurance Commissioner *v.* Failure to make annual report to Insurance Commissioner required by St. 1899, c. 442, § 19. Placed on file.
- Jacobson, Henning, *v.* Commonwealth. Petition for a writ of error to the Superior Court in the matter of the constitutionality of the vaccination statutes. Rescript. See 183 Mass. 242. Appeal taken to United States Supreme Court. Rescript.
- James W. Tufts Mutual Aid Society, The, Attorney-General *ex rel. v.* Information for failure to comply with R. L., c. 119, § 14. Disposed of.
- Kennedy, George C., *et al.*, Bradford, Treasurer, *v.* Claim for tide-water displacement. 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.
- Lawrence, George P., *et al.*, Arthur B. Chapin, Treasurer of the Commonwealth, *v.* Action of contract to recover from sureties on bond of Charles W. Fuller, sheriff of Berkshire County. Pending.
- Lever Suspension Brake Company. Excise tax for 1905. Pending.
- Lyman, Mary E. Claim for board of Albert C. Lyman in Westborough Insane Hospital. Pending.
- McEvoy, John W., Public Administrator, *v.* Charles F. Wyman, Russian Vice-Consul. Appeal from decree of Probate Court appointing John W. McEvoy public administrator to administer the estate of Julius Sapoquick. Reserved for consideration of full court. Pending.
- McQuesten, George, petitioner. Petition to the Court of Land Registration to register title to land in Marblehead. Pending.
- Malden Electric Company. Claim for Gas and Electric Light Commissioners' tax. Placed on file.

- 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.
- 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.
- Metropolitan Park Commissioners, petitioners. Petition for appointment of commissioners to apportion cost of maintenance of metropolitan park system, under St. 1899, c. 419. Decree.
- Metropolitan Park Commissioners, petitioners. Petition for appointment of commissioners to apportion cost of construction and maintenance of bridge across Mystic River. St. 1901, c. 491. Decree.
- Metropolitan Water and Sewerage Board, petitioners. Petition for appointment of commissioners to apportion cost of maintaining the south metropolitan sewerage system. Commissioners appointed, and their report filed. Decree.
- Mexican Central Railway Company, Limited, *v.* Commonwealth. Bill in equity to recover tax paid under protest. Reported to full court. Pending.
- Montague Electric Light and Power Company. Penalty for filing annual report late. Placed on file.
- Mountain, James E. Petition for release from Worcester Insane Hospital. Petition dismissed.
- Mystic Wharf and Storage Company, Attorney-General *v.* Petition for an injunction to restrain respondent from dumping material into tide water. Pending.
- National Assurance Company of Ireland *v.* Commonwealth. Bill to terminate trust. Pending.
- Neall, Frank L., *et al.* *v.* Commonwealth *et al.* Bill of complaint to establish a lien on funds held by treasurer under R. L., c. 118, § 94. Pending.

- Nickerson, Joseph. Claim for damage to State highway, caused by breaking of mill dam at South Yarmouth. 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.
- Old Colony Railroad Company, Commonwealth *v.* Interest on corporation tax for 1904. Pending.
- O'Neil, John, *et al. v.* Commonwealth. Writ of error. 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. Disposed of.
- 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. Settled.
- 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.
- Peterson, Jacob J. S., Wm. B. de las Casas *et al. v.* Petition for injunction to restrain respondent from cutting ice in Charles River in Waltham. Decree.
- Pittsfield Electric Street Railway Company. Petition by the Commonwealth for alteration of tracks of said railroad in Dalton. Pending.
- Polish Fraternal Benefit Society of St. Stanislaw Bishop, The, Attorney-General *ex rel. v.* Information for failure to comply with R. L., c. 119, § 14. Disposed of.
- Preferred Mercantile Company of Boston, Attorney-General *v.* Information in nature of *quo warranto* to annul charter for misuse. Reserved for consideration of full court. Rescript, 187 Mass. 516.
- Preferred Mercantile Company, The, Commonwealth *v.* Petition for appointment of a receiver. Burton P. Gray appointed receiver. Pending.
- Raboin, Israel, executor, *v.* Louis Raboin, Jr., *et al.* Appeal from decree of Probate Court, allowing will of Louis Raboin, Sr. Pending.

- Rossi, Maria, petitioner. Petition for writ of *habeas corpus*. Writ issued, and prisoner remanded.
- S. T. MaDan Company, Commonwealth *v.* Action of contract to recover for goods bought of Massachusetts State Prison. 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.
- Scinicariello, Antonio, *v.* Commonwealth. Petition for writ of error. Petitioner was discharged by consent.
- Scully, John T., *v.* Commonwealth. Petition to recover amount paid by plaintiff for tide water displaced in Mystic River. Reserved for consideration of full court. Rescript, 188 Mass. 178.
- Seabury, George T. Claim for damage to State highway, caused by breaking of mill dam at South Yarmouth. Pending.
- Sherburn, Leslie M., *v.* Edward Y. Brown *et al.* Bill of complaint for injunction, and appointment of board of appeal to hear matter complained of. Dismissed.
- Shoe and Leather Mercantile Agency, Benjamin F. Bridges, Warden, *v.* State Prison claim. Settled.
- Smith, Maurice, *v.* Commonwealth. Petition for a writ of error to the Superior Court to reverse sentence. Pending.
- Somes, John E., *v.* Armory Commissioners. Settled.
- 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.
- Starkey, Amos, Commonwealth *v.* Action to recover money paid by Preferred Mercantile Company. Dismissed.
- Sudilkover Benefit Society, Incorporated, Attorney-General *ex rel.* *v.* Information for failure to comply with R. L., c. 119, § 14. Disposed of.
- 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 Oscar Storer, Esq., of Boston, appointed receiver. Pending.
- Taunton Safe Deposit and Trust Company, Commonwealth of Massachusetts *v.* Petition for injunction and appointment of receiver. Frederick S. Hall appointed receiver.
- Taylor, Edgar B., *et al.* *v.* Robert Wilson and the Commonwealth of Massachusetts. Action of contract. Pending.
- Templeton Street Railway Company, Massachusetts Highway Commission *v.* Petition in equity to compel compliance with orders of board changing location of tracks of said company. Pending before full court on appeal.
- Templeton Street Railway Company, Commonwealth *v.* Petition for mandamus. Decree.
- 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.
- Tufts, Nathan, *et al.*, Bradford, Treasurer, *v.* Claim for tide water displaced in the Mystic River. Pending.
- Union Health and Accident Company, Attorney-General *ex rel.* *v.* Petition for injunction and appointment of a receiver under R. L., c. 120. Wilfred Bolster appointed receiver. Pending.
- Union Trust Company, Commonwealth of Massachusetts *v.* Petition for injunction and receiver. Charles F. Choate, Jr., and Samuel W. McCall appointed receivers. Pending.
- United Brotherhood, Independent Order of Worcester, Incorporated, Attorney-General *ex rel.* *v.* Petition for injunction and the appointment of a receiver. Injunction issued and Simon G. Friedman appointed receiver. Pending.
- United States *v.* Certain Land in Hull. Petition to condemn land in Hull. Pending.
- Vineyard Haven Gas and Electric Light Company. Claim for failure to file gas return. Disposed of.
- Vose, Julien W. Proceedings to abate filling of tide water without a license. Pending.
- Wells, Frank H. Claim for tide-water displacement. Pending.
- Wendelschaefer, Felix, *v.* Joseph E. Shaw, Chief Massachusetts District Police. Bill in equity praying for relief from orders of building inspector of District Police. Disposed of.

- Wenham Mutual Benefit Association, Attorney-General *ex rel.* *v.* Information for failure to comply with R. L., c. 119, § 14. Pending.
- Westborough Insane Hospital *v.* New York, New Haven & Hartford Railroad Company. Claim for damages to property of hospital caused by collision at Talbot. Pending.
- Willey 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.
- Willard, Joseph, *et al.*, trustees, Commonwealth *v.* Gas and Electric Light Commissioners' tax for 1905.
- Wollaston Land Association. Claim for tide-water displacement. Disposed of.
- Wyman, Ida Belle, Commonwealth *v.* Action to recover money paid by Preferred Mercantile Company. Dismissed.

COLLECTIONS.

Collections have been made by this department as follows :—

Corporation taxes for the year 1904, overdue and referred by the Treasurer of the Commonwealth to the Attorney-General for collection,		\$35,452 21
Interest,		399 10
Costs,		421 58
Miscellaneous,		10,675 51
Total,		\$46,948 40

The following table shows a detailed statement of the same :—

	Collected on Account of Corporation Tax for 1904.	Interest.	Totals.
A. B. & E. L. Shaw Company,	\$776 88	\$4 53	\$781 41
American Department Store Company,	19 84	73	20 57
American Finance Company,	4 98	—	4 98
American Securities Corporation,	8 30	—	8 30
Angier Company,	89 64	63	90 27
B. & E. Corporation,	116 20	3 48	119 68
Barker Lumber Company,	257 88	1 29	259 17
Bay State Chair Company,	55 97	39	56 36
Bay State Distilling Company,	43 06	29	43 35
Bedford Clothing Company,	75 53	—	75 53
Bliss Coal Company,	4 28	01	4 29
Bliss Manufacturing Company,	24 90	25	25 15
Boston & Haverhill Despatch Company,	83 00	63	83 63
Boston Book Binding and Stationery Company,	12 45	09	12 54
Boston Book Company,	1,245 00	—	1,245 00
Boston Cycle and Sundry Company,	348 60	4 90	353 50
Boston Dental Depot, Incorporated,	311 25	1 95	313 20
Boston Knitting Mills,	50 00	—	50 00
Boston Mirror Company,	92 96	65	93 61
Boston Safety Can Opener Company,	16 60	15	16 75

	Collected on Account of Corporation Tax for 1904.	Interest.	Totals.
Brighton Coal Company, . . .	\$119 52	\$0 80	\$120 32
Brockway-Smith Corporation, . .	1,245 00	5 39	1,250 39
Burditt & Williams,	645 00	6 54	651 54
C. E. Woodward & Co., Incorporated,	249 00	1 87	250 87
C. W. Russell Company,	49 80	1 49	51 29
C. W. Spencer Company,	40 67	27	40 94
Campello Leather Company,	89 64	89	90 53
Carbon & Putnam Company,	8 48	07	8 55
Century Light Company of America,	28 90	63	29 53
Charles P. Kearns Company,	250 00	1 75	251 75
Charles S. Brown Company,	796 80	4 38	801 18
Chas. P. Whittle Manufacturing Company,	312 61	1 97	314 58
Child Acme Cutter and Press Company,	132 80	90	133 70
Chilmark China Clap Corpora- tion,	7 30	-	7 30
Clifford Barber Supplies Com- pany,	16 60	40	17 00
Coffin Valve Company,	376 82	2 76	379 58
Colonial Corporation,	4 98	02	5 00
Colonial Furniture Company,	107 90	72	108 62
Consolidated Box Machine Com- pany,	71 19	36	71 55
Consolidated Drug Company,	16 60	12	16 72
Conway Electric Street Railway Company,	9 04	-	9 04
Copeland Loom Company,	32 37	32	32 69
Crocker Drug Company,	24 90	15	25 05
Dean Whiting Elevator Com- pany,	41 50	42	41 92
E. E. Perry Company,	192 59	1 28	193 87
E. Gerry Emmons Corporation, . . .	216 46	6 12	222 58
E. H. Saxton Company,	107 90	80	108 70
E. P. Sanderson Company,	951 81	6 67	958 48
Eastern Egg Company,	80 87	56	81 43
Edgar P. Lewis Confectionery Company,	66 40	-	66 40
Edwards Boat Building Com- pany,	46 48	-	46 48
Ernest L. Noera Shoe Company, . . .	108 89	54	109 43
Essex Paper Company,	118 95	81	119 76
Excelsior Laundry Company,	94 80	04	94 84
F. C. Brunelle Manufacturing Company,	77 52	42	77 94
F. H. Lane Company,	159 36	60	159 96
F. P. Norton Company,	39 84	1 20	41 04
Falk & Nathan Cigar Company, . . .	83 00	2 49	85 49
Felton Turner Heating Com- pany,	207 50	1 90	209 40
Fidelity Mercantile Agency of Springfield,	18 26	14	18 40

	Collected on Account of Corporation Tax for 1904.	Interest.	Totals.
Flexible Metal Manufacturing Company,	\$58 10	\$0 42	\$58 52
Frank H. Hall Company,	46 48	2 27	48 75
Fred H. Lucas Carriage Company,	830 00	40 67	870 67
Frederick J. Quinby Company,	780 20	31 20	811 40
Gardner Gas, Fuel and Light Company,	97 35	—	97 35
Geo. P. Bingham Company,	20 00	60	20 60
Graham Shoe Company,	182 60	1 21	183 81
Greenmont Shoe Company,	18 59	07	18 66
Griffith Stillings Press,	356 66	1 42	358 08
H. F. Ross Company,	215 80	1 40	217 20
H. M. Kinports Company,	53 12	62	53 74
Hampden Securities Company,	99 60	75	100 35
Hanover Printing Company,	16 60	11	16 71
Henry H. Tuttle Company,	809 25	7 15	816 40
Hibbard & Mason Incorporated,	99 60	45	100 05
Holly Whip Company,	5 00	15	5 15
Holyoke Auto Storage and Repair Company,	19 09	12	19 21
Hoosac Tunnel & Wilmington Railroad Company,	108 39	16	108 55
Hopkinton Building Association,	29 05	22	29 27
Howe & French Corporation,	830 00	5 81	835 81
Howland Piano Company,	5 00	—	5 00
Hoyle Lumbering Company,	83 00	3 98	86 98
Hunt Leather Goods Company,	749 87	4 37	754 24
Independent Insurance Agency, Incorporated,	17 09	—	17 09
J. D. Jewett Company,	498 00	3 48	501 48
J. F. Kimball Company,	50 00	35	50 35
J. F. Wright Shoe Company,	83 00	54	83 54
J. H. Butler Lumber Company,	131 25	—	131 25
J. H. Williams Wall Paper Company,	116 20	76	116 96
J. P. & W. H. Emond, Incorporated,	249 00	12 20	261 20
J. W. Colton Company,	141 10	80	141 90
J. Maro Harriman Drug Company,	83 00	60	83 60
J. Ouimette Junior Company,	350 92	92	351 84
Jacobs & Son Company,	55 00	—	55 00
Jensen Brothers Company,	202 85	—	202 85
John Burnett & Co., Incorporated,	15 00	1 60	16 60
John Cavanagh & Son Building Moving Company,	249 00	1 43	250 43
Joseph Fournier Sons Company,	45 41	—	45 41
Kennedy & Sullivan Manufacturing Company,	401 32	36 11	437 43
L. C. Clark Company,	33 20	30	33 50
L. R. Sweatland Company,	73 70	52	74 22
Lang & Jacobs Company,	107 90	40	108 30

	Collected on Account of Corporation Tax for 1904.	Interest.	Totals.
LeBarron Foundry Company, . . .	\$223 68	\$1 68	\$225 36
Lewis J. Bird Company, . . .	83 00	41	83 41
Lord & Co., Incorporated, . . .	265 60	2 26	267 86
Lynn Ice Company, . . .	304 67	14 62	319 29
M. B. Spooner Company, . . .	11 00	—	11 00
MacDonald Company, . . .	39 84	1 12	40 96
Manufacturers Bottle Company, Massachusetts Real Estate Com- pany, . . .	39 84	40	40 24
Mechanical Improvement Com- pany, . . .	119 52	1 76	121 28
Mellish & Byfield Company, In- corporated, . . .	50 00	35	50 35
Mercantile Law and Collection Company, . . .	498 00	9 73	507 73
Minard's Liniment Manufactur- ing Company, . . .	17 76	12	17 88
Moore Drop Forging Company, National Club Women's Cor- poration, . . .	307 76	3 08	310 84
New England Abrasive Com- pany, . . .	224 10	1 54	225 64
New England Bedding Com- pany, . . .	19 25	—	19 25
New England Bolt and Nut Company, . . .	68 97	45	69 42
New England Manufacturing Company, . . .	175 67	1 23	176 90
New England Motor Company, New England Publishing Com- pany, . . .	722 10	3 61	725 71
Newburyport Herald Company, Newport Transfer Express Com- pany, . . .	29 88	14	30 02
News Publishing Company of Marlborough, . . .	107 90	85	108 75
Norfolk Lumber Company, . . .	415 00	9 13	424 13
North Shore Shoe Company, . . .	21 58	17	21 75
Noyes & Dewar Company, . . .	149 40	1 12	150 52
Outfitters' Credit Company, . . .	13 94	06	14 00
Paul N. Raymond Company, . . .	49 80	33	50 13
Pearsons Drug Company, . . .	249 00	1 25	250 25
People's Coal, Ice and Lumber Company, . . .	152 25	1 52	153 77
People's Combination Clothing Company, . . .	99 60	69	100 29
People's Furniture Company, . . .	19 25	14	19 39
Persons Manufacturing Com- pany, . . .	199 20	—	199 20
Pittsfield Spark Coil Company, Post Office Mountain Gold Min- ing Company, . . .	162 68	65	163 33
Post Office Pharmacy, Incor- porated, . . .	249 00	2 75	251 75
	73 04	86	73 90
	83 00	54	83 54
	152 02	3 36	155 38
	61 32	1 71	63 03
	49 80	35	50 15

	Collected on Account of Corporation Tax for 1904.	Interest.	Totals.
Puritan Carbonating Company, Quinsigamond Lake Steamboat Company,	\$344 86	\$0 98	\$345 84
Randall-Faichney Company,	34 86	18	35 04
Reliance Manufacturing Com- pany,	233 69	3 10	236 79
Re-New Lamp Company,	249 00	1 65	250 65
Richard Briggs Company,	365 59	2 46	368 05
Robinson Luce Company,	1,986 98	9 93	1,996 91
Samuel Ward Company,	49 80	35	50 15
Shady Hill Nursery Company,	1,008 45	6 88	1,015 33
Silas Pierce & Co., Limited,	415 00	3 75	418 75
Simons Shoe Company,	1,774 67	7 10	1,781 77
Smalley, White & Hobbs, Incor- porated,	37 51	-	37 51
Springfield Co-operative Com- pany,	60 09	41	60 50
Stephen Jennings Company,	19 67	13	19 80
Sterling Whip Company,	83 41	2 33	85 74
Sumner Manufacturing Com- pany,	83 00	63	83 63
T. Norris Company,	16 60	09	16 69
Tabers Hotel Help Agency,	49 80	3 74	53 54
Tarbett-Pheinstester Company,	99 60	75	100 35
Taunton Evening News,	20 58	10	20 68
Taunton Motor Carriage Com- pany,	56 44	1 13	57 57
Teeling Baking Company,	51 95	26	52 21
Textile American Publishing Company,	60 75	1 33	62 08
Train-Smith Company,	75 00	-	75 00
United States Credit Company,	830 00	5 67	835 67
Warren, Brookfield & Spencer Street Railway Company,	73 17	1 64	74 81
Welch & Atwood Company,	675 62	4 73	680 35
Wharf Advertising Sign Com- pany,	72 32	44	72 76
Williams & Everett Company,	7 96	-	7 96
Wilson Brothers Company,	249 00	1 00	250 00
Wilson Building Moving Com- pany,	29 88	20	30 08
Wilson Jewelry Company,	99 60	50	100 10
Wm. Bourne & Son Piano Com- pany,	813 40	26 16	839 56
Worcester Instantaneous Water Heater Company,	166 00	91	166 91
Worcester Transcendent Light Company,	7 93	-	7 93
Worcester Umbrella Company,	132 80	1 06	133 86
Worcester Wood and Lumber Company,	139 00	1 25	140 25
Xylite Lubricating Company,	68 55	1 03	69 58
	99 60	33	99 93
	\$35,452 21	\$399 10	\$35,851 31

MISCELLANEOUS COLLECTIONS.

A. H. Demond Company, penalty for failure to file corporation returns,	\$235 00
A. Zeigler & Sons Company, penalty for failure to file corporation returns,	175 00
Aldrich Manufacturing Company, penalty for failure to file corporation returns,	50 00
American Card Clothing Company, penalty for failure to file corporation returns,	95 00
American Citizen Company, penalty for failure to file corporation returns,	110 00
American Cotton Yarn Exchange Company, excise tax,	10 25
American Gymnasia Company, penalty for failure to file corporation returns,	10 00
Arthur Treat Company, penalty for failure to file corporation returns,	65 00
Asahel Wheeler Company, penalty for failure to file corporation returns,	65 00
Ayer Electric Light Company, Gas and Electric Light Commissioners' tax,	9 17
B. & A. D. Fessenden Company, penalty for failure to file corporation returns,	45 00
B. R. Holcomb Company, penalty for failure to file corporation returns,	65 00
Ballou, Gilbert M., Gas and Electric Light Commissioners' tax,	1 62
Bay State Card and Paper Company, penalty for failure to file corporation returns,	60 00
Bay State Cordage Company, penalty for failure to file corporation returns,	85 00
Bay State Distilling Company, penalty for failure to file corporation returns,	155 00
Bay State Shoe and Leather Company, penalty for failure to file corporation returns,	65 00
Beacon Falls Rubber Shoe Company of Boston, The, penalty for failure to file corporation returns,	75 00
Beacon Manufacturing Company, penalty for failure to file corporation returns,	105 00
Ben Franklin Press, penalty for failure to file corporation returns,	5 00
Block Plant Electric Light Company, penalty for failure to file gas return on time,	15 00
Boston Herald Company, penalty for failure to file corporation returns,	55 00
Boston Ice Cream and Baking Company, penalty for failure to file corporation returns,	125 00
Boston Pneumatic Power Company, excise tax,	50 00
Boston Show Company, penalty for failure to file corporation returns,	155 00

Bradlee & Chatman Company, penalty for failure to file corporation returns,	\$60 00
Bridgewater Electric Company, Gas and Electric Light Commissioners' tax,	6 65
Bridgewaters Water Company, penalty for failure to file corporation returns,	25 00
Brightwood Brick Company, penalty for failure to file corporation returns,	125 00
Brockton Industrial Corporation, penalty for failure to file corporation returns,	125 00
Brophy Brothers Shoe Company, penalty for failure to file corporation returns,	95 00
Brown Hill Mining Company, penalty for failure to file corporation returns,	40 00
Burnett Paint Company, penalty for failure to file corporation returns,	20 00
C. O. Sweet & Son Company, penalty for failure to file corporation returns,	130 00
Cape Ann Granite Railroad Company, corporation tax,	186 79
Century Light Company of America, penalty for failure to file corporation returns,	50 00
Charles A. Snow Company, penalty for failure to file corporation returns,	15 00
Cleveland-Cheever Company, penalty for failure to file corporation returns,	65 00
Coates Clipper Manufacturing Company, penalty for failure to file corporation returns,	85 00
Coldwell-Gildard Company, The, penalty for failure to file corporation returns,	185 00
Concord Mills, penalty for failure to file corporation returns,	185 00
Consumers' Coal Company, penalty for failure to file corporation returns,	10 00
Crescent Worsted Company, penalty for failure to file corporation returns,	60 00
Cutter Tower Company, penalty for failure to file corporation returns,	85 00
Daniel Russell Boiler Works, Incorporated, penalty for failure to file corporation returns,	206 58
Davis & Dudley Ice Cream Company, penalty for failure to file corporation returns,	75 00
Dillon Machine Company, penalty for failure to file corporation returns,	100 00
E. R. Brown Beer Pump Company, penalty for failure to file corporation returns,	10 00
East India Extract Company, penalty for failure to file corporation returns,	30 00
Electric Cable Joint Company, penalty for failure to file corporation returns,	75 00

Electric Storage Battery Company, costs recovered in suit,	\$141 32
Erickson Electric Equipment Company, penalty for failure to file corporation returns,	60 00
Fisher-Churchill Company, The, penalty for failure to file corporation returns,	40 00
Fitzpatrick Shoe Company, penalty for failure to file corporation returns,	125 00
Frank P. Bennett & Co., Incorporated, penalty for failure to file corporation returns,	105 00
G. E. Brown Building Company, penalty for failure to file corporation returns,	125 00
Gardner Gas, Fuel and Light Company, Gas and Electric Light Commissioners' tax,	14 97
Geo. C. Gill Paper Company, The, penalty for failure to file corporation returns,	15 00
George D. Emerson Company, penalty for failure to file corporation returns,	35 00
George W. Olney Woolen Company, penalty for failure to file corporation returns,	85 00
Gordon Clasp Company, excise tax,	10 00
Greenfield Recorder Company, The, penalty for failure to file corporation returns,	50 00
Grueby-Faience Company, penalty for failure to file corporation returns,	65 00
Guyer Hat Company, The, penalty for failure to file corporation returns,	35 00
Hampshire & Worcester Street Railway Company, Railroad Commissioners' tax,	19 29
Henneman Coffee Roaster Company, penalty for failure to file corporation returns,	135 00
Henry W. Goodman Company, The, penalty for failure to file corporation returns,	10 00
Hill & Bouvé, claim for board of Mary E. Davis at Westborough Insane Hospital, on account,	200 00
Hinckley Rendering Company, penalty for failure to file corporation returns,	65 00
Hodge Boiler Works, The, penalty for failure to file corporation returns,	35 00
Holyoke Valve and Hydrant Company, The, penalty for failure to file corporation returns,	155 00
Hunt Metal Corner Company, penalty for failure to file corporation returns,	50 00
I. H. Wiley, Waxine Company, excise tax,	30 00
J. D. Jewett Company, penalty for failure to file corporation returns,	95 00
J. H. Conant Company, penalty for failure to file corporation returns,	65 00
J. W. Luther Company, penalty for failure to file corporation returns,	55 00

Jensen Brothers Company, penalty for failure to file corporation returns,	\$35 00
Jones & Meehan, claim for storage on Commonwealth flats at South Boston,	20 00
Kendall Building Company, penalty for failure to file corporation returns,	50 00
L. C. Studley Company, penalty for failure to file corporation returns,	5 00
L. E. Knott Apparatus Company, penalty for failure to file corporation returns,	15 00
L. J. Barwood Company, penalty for failure to file corporation returns,	10 00
L. R. Sweatland Company, The, penalty for failure to file corporation returns,	20 00
Larsson Whip Company, penalty for failure to file corporation returns,	40 00
Lawrence Market Company, penalty for failure to file corporation returns,	15 00
Lawyers Information Company, penalty for failure to file corporation returns,	50 00
Lynde Brothers Box Company, penalty for failure to file corporation returns,	50 00
Lyons & Alexander Company, penalty for failure to file corporation returns,	125 00
Macy, Edward J., claim for board of Edward B. Macy at Worcester Insane Hospital, on account,	36 00
Malden Mail Company, The, penalty for failure to file corporation returns,	40 00
Marblehead Building Association, penalty for failure to file corporation returns,	65 00
Massachusetts Oilless Bearings Company, penalty for failure to file corporation returns,	35 00
Massaemet Yarn Mills, The, penalty for failure to file corporation returns,	25 00
Mechanics Iron Foundry Company, penalty for failure to file corporation returns,	50 00
Medfield Water Company, penalty for failure to file corporation returns,	10 00
Merchants' Box and Cooperage Company, penalty for failure to file corporation returns,	40 00
Metropolitan Coal Company, claim for damage to "Enterprise," caused by collision,	142 20
Middlesex Real Estate Association of Cambridge, penalty for failure to file corporations,	5 00
Minard's Liniment Manufacturing Company, penalty for failure to file corporation returns,	25 00
Mollins Veterinary Remedy and Food Company, The, penalty for failure to file corporation returns,	60 00

Montague Electric Light and Power Company, penalty for failure to file gas return on time,	\$215 00
Mutual District Messenger Company of Boston, penalty for failure to file corporation returns,	50 00
Nantucket Union Store, penalty for failure to file corporation returns,	165 00
Narragansett Mining and Milling Company, penalty for failure to file corporation returns,	20 00
National Fibre Tube Works, penalty for failure to file corporation returns,	40 00
Navin & Kelly Company, penalty for failure to file corporation returns,	40 00
New England Publishing Company, The, penalty for failure to file corporation returns,	25 00
New Western Reduction Company, penalty for failure to file corporation returns,	20 00
Packard & Bailey Company, penalty for failure to file corporation returns,	50 00
Patrick Gillon Company, penalty for failure to file corporation returns,	40 00
People's Coal, Ice and Lumber Company, penalty for failure to file corporation returns,	145 00
People's Gas and Electric Company of Stoneham, penalty for failure to file gas return on time,	60 00
People's Ice Company of Worcester, penalty for failure to file corporation returns,	45 00
Pilgrim Fathers Hall Association, penalty for failure to file corporation returns,	65 00
Post Office Pharmacy, Incorporated, penalty for failure to file corporation returns,	30 00
Quincy Consolidated Grocery and Provision Company, penalty for failure to file corporation returns,	20 00
R. Guastavino Company, penalty for failure to file corporation returns,	125 00
Rafter Two-Color Roller Company, The, penalty for failure to file corporation returns,	25 00
Randall-Faichney Company, penalty for failure to file corporation returns,	195 00
Robbins Spring Water Company, penalty for failure to file corporation returns,	95 00
Rockland Factory Building Association, penalty for failure to file corporation returns,	50 00
Rockport Ice and Cold Storage Company, penalty for failure to file corporation returns,	40 00
Sawyer Drug Company, penalty for failure to file corporation returns,	40 00
Selvey-Wyckoff Company, penalty for failure to file corporation returns,	15 00

Smith & Anthony Company, penalty for failure to file corporation returns,	\$50 00
Standard Chemical Company, excise tax,	2 50
Star Credit Clothing Company, penalty for failure to file corporation returns,	35 00
Stony Brook Water Power Company, penalty for failure to file corporation returns,	40 00
Thorn Medicine Company, The, penalty for failure to file corporation returns,	85 00
Train-Smith Company, penalty for failure to file corporation returns,	115 00
Tremont Garage Company, penalty for failure to file corporation returns,	65 00
Twentieth Century Amusement Company, The, penalty for failure to file corporation returns,	25 00
United States Credit Company, penalty for failure to file corporation returns,	35 00
Victor Metals Company, penalty for failure to file corporation returns,	200 00
W. K. Farrington Press, penalty for failure to file corporation returns,	50 00
Waltham Street Railway Company, Railroad Commissioners' tax,	8 37
Waltham Watch Tool Company, The, penalty for failure to file corporation returns,	40 00
Warner Motor Company, penalty for failure to file corporation returns,	40 00
Warren Steam Pump Company, penalty for failure to file corporation returns,	45 00
West Ware Paper Company, penalty for failure to file corporation returns,	40 00
Weymouth Light and Power Company, penalty for failure to file gas return on time,	145 00
Weymouth Water Power Company, penalty for failure to file corporation returns,	320 00
Whitman Manufacturing Company, penalty for failure to file corporation returns,	25 00
Wiley & Russell Manufacturing Company, penalty for failure to file corporation returns,	65 00
William C. Norcross Company, penalty for failure to file corporation returns,	105 00
Worcester, County of, interest on money advanced to county on account of State highway,	800 80
Total,	<u>\$10,676 51</u>

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, 1905, 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.
1905. Jan. 9,	New York,	William Hodges,	Larceny,	Suffolk,	Lawful and in proper form.
Jan. 23,	California, .	Peter Ohanian, .	Arson,	Norfolk,	Lawful and in proper form.
Feb. 6,	New Jersey, .	Sigmund Schloger, .	Forgery,	Suffolk,	Lawful and in proper form.
Feb. 8,	New York, . .	Frank Downey, . . .	Larceny,	Suffolk,	Lawful and in proper form.
Feb. 11,	New York, . .	Jacob Effrat,	Larceny,	Suffolk,	Lawful and in proper form.
March 9,	New York, . .	Laura Waters, <i>alias</i> , .	Larceny,	Suffolk,	Lawful and in proper form.
March 13,	New York, . .	Sarah Hillis, <i>alias</i> , . .	Larceny,	Suffolk,	Lawful and in proper form.
March 14,	New York, . .	Albert Rogers, <i>alias</i> , .	Aiding and abetting in illegal voting, .	Middlesex,	Lawful and in proper form.
March 14,	New York, . .	Alblon M. Downes, . .	Polygamy,	Middlesex,	Lawful and in proper form.
March 17,	Rhode Island, .	Bertram Spencer, <i>alias</i> , .	Breaking and entering,	Suffolk,	Lawful and in proper form.
March 23,	West Virginia, .	John R. Olson, <i>alias</i> , .	Larceny,	Suffolk,	Lawful and in proper form.
March 25,	California, . .	Wm. T. Brisbin, . . .	Larceny in building,	Middlesex,	Lawful and in proper form.

Extradition and Interstate Rendition — Concluded.

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
1905. April 24,	Vermont,	Peter Gebo,	Stealing personal property,	Hampden,	Lawful and in proper form.
April 25,	New York,	Samuel E. Hickman,	Non-support of wife,	Norfolk,	Lawful and in proper form.
April 26,	New York,	Thomas J. Scollans,	Cheating by false pretences,	Suffolk,	Lawful and in proper form.
April 26,	Colorado,	Joseph Adams, <i>alias</i> ,	Larceny and forgery,	Suffolk,	Lawful and in proper form.
May 9,	New York,	Joseph Levin,	Larceny,	Suffolk,	Lawful and in proper form.
May 22,	New York,	Henry Wycakz, <i>alias</i> ,	Larceny,	Essex,	Lawful and in proper form.
June 16,	New York,	Chas. A. Damon,	Breaking and entering,	Hampshire,	Lawful and in proper form.
June 19,	District of Columbia,	W. Faxon Atherton,	Stealing,	Hampden,	Lawful and in proper form.
June 19,	New York,	Alexander Petkins,	Larceny,	Suffolk,	Lawful and in proper form.
June 20,	Washington,	Louis J. Urann,	Larceny,	Suffolk,	Lawful and in proper form.
July 1,	Illinois,	Elmer A. Harris,	Larceny,	Middlesex,	Lawful and in proper form.
July 20,	Colorado,	John Schidlofski, <i>alias</i> ,	Murder,	Middlesex,	Lawful and in proper form.
July 26,	New York,	Thomas E. Collins,	Rape,	Essex,	Lawful and in proper form.
July 27,	New York,	Joseph E. Franklin,	Breaking and entering,	Franklin,	Lawful and in proper form.
July 29,	New York,	Jacob Strack, <i>alias</i> ,	Manslaughter,	Essex,	Lawful and in proper form.
Aug. 2,	New Jersey,	Wm. McPherson, <i>alias</i> ,	Forgery,	Suffolk,	Lawful and in proper form.
Aug. 14,	New York,	John Howard, <i>alias</i> ,	Larceny from person,	Middlesex,	Lawful and in proper form.

Aug. 28,	New York,	Steward Kennedy and Ethel Kennedy,	Receiving stolen money,	Hampden,	Lawful and in proper form.
Sept. 11,	New Jersey,	Wm. F. Riley,	Larceny,	Suffolk,	Lawful and in proper form.
Sept. 11,	New York,	Arthur Clark,	Larceny,	Suffolk,	Lawful and in proper form.
Sept. 12,	New Jersey,	Anthony Gozdzianski,	Breaking and entering,	Suffolk,	Lawful and in proper form.
Sept. 13,	Illinois,	Thomas F. Roe,	Larceny,	Suffolk,	Lawful and in proper form.
Sept. 13,	New York,	Leroy C. Shearer,	Forgery,	Suffolk,	Lawful and in proper form.
Oct. 4,	New York,	Frank E. Carlton,	Larceny,	Middlesex,	Lawful and in proper form.
Oct. 5,	New Jersey,	Elias Bookstein,	Conspiracy,	Essex,	Lawful and in proper form.
Oct. 24,	New York,	Elias Bookstein,	Conspiracy and larceny,	Essex,	Lawful and in proper form.
Nov. 4,	Pennsylvania,	Chas. H. Smith, <i>alias</i> ,	Forgery and uttering,	Suffolk,	Lawful and in proper form.
Nov. 11,	New York,	Louis W. Crawford and Wm. E. Howard,	Abortion,	Suffolk,	Lawful and in proper form.
Dec. 8,	Ohio,	Richard Sutton,	Forgery,	Essex,	Lawful and in proper form.
Dec. 11,	New York,	Charles Foeman,	Unnatural act,	Worcester,	Lawful and in proper form.
Dec. 14,	New York,	Antonio Lapare,	Robbery,	Suffolk,	Lawful and in proper form.
Dec. 18,	Ohio,	Richard Sutton,	Uttering a forged instrument,	Essex,	Lawful and in proper form.
Dec. 27,	New York,	Perce Goss,	Larceny,	Franklin,	Lawful and in proper form.
Dec. 28,	New York,	Otis E. Chandler,	Larceny,	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, 1905, for examination and report thereon:—

Date of Reference.	State making the Requisition.	Name of Fugitive.	Crime charged.	Report.
1905.				
Jan. 27,	New Jersey,	Thomas Dugan, <i>alias</i> ,	Assault,	In proper form but not honored; prisoner serving sentence here.
Feb. 10,	New York,	Arthur E. Appleyard,	Grand larceny,	Lawful and in proper form.
Feb. 22,	Rhode Island,	Edward Kennedy, <i>alias</i> ,	Breaking and entering,	Lawful and in proper form.
May 26,	Maryland,	Burt Daviss, <i>alias</i> ,	Larceny,	Lawful and in proper form.
July 14,	Connecticut,	Edward S. Birge,	Embezzlement,	Lawful and in proper form.
Aug. 7,	Rhode Island,	Joseph Reichard,	Maintaining a nuisance,	Lawful and in proper form.
Aug. 10,	Vermont,	Curtis Calhoun,	Bigamy and adultery,	Lawful and in proper form.
Aug. 23,	Michigan,	W. H. Tollifson,	Forgery,	Lawful and in proper form.
Sept. 18,	Illinois,	Dollie Clark,	Larceny,	Lawful and in proper form.
Oct. 27,	Pennsylvania,	Wm. R. Brown,	Conspiracy,	Not in proper form.
Nov. 22,	Vermont,	Louis Mino, Mr. and Mrs. Luigi Soldini and Mrs. T. Rossi,	Unlawfully keeping and selling liquor,	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.

