REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

With the Compliments of

Jos. S. Miller

Commissioner of Internal Revenue.

FISCAL YEAR ENDED JUNE 30, 1888.

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REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1888.

SIR: I have the honor to submit the following report with regard to the operations of this Bureau during the fiscal year ended June 30, 1888, together with certain additional information relating to the work performed during the first quarter of the current fiscal year.

The tables contained in the appendix to the bound volume of this report have been carefully prepared and are printed in the following order, viz:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1888.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner, the receipts from the sale of documentary stamps for validating unstamped instruments, and the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, fermented liquors, and oleomargarine, issued monthly to collectors, during the fiscal year ended June 30, 1888.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1888.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1888.

Table E, showing the receipts in the United States from each specific source of revenue now taxable, by fiscal years, from September 1, 1862, to June 30, 1888.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1888.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation, and by fiscal years, from September 1, 1862, to June 30, 1888; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1888.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1888.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1888.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1888.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

I estimate that the sum of $125,000,000 will be collected from the various sources of internal-revenue taxation during the current fiscal year, provided no changes are made in the existing rates of taxation now imposed by the internal-revenue laws.

I estimated in my last annual report that the receipts for the fiscal year ended June 30, 1888, would reach the sum of $120,000,000. I am gratified to be able to say that the actual receipts for that year were $124,326,475.32, exceeding my estimate $4,326,475.32.

RECEIPTS FOR THE PAST SEVEN FISCAL YEARS.

Fiscal year ended—	
June 30, 1888	$124,326,475.32
June 30, 1887	118,837,301.06
June 30, 1886	116,902,869.44
June 30, 1885	112,421,121.07
June 30, 1884	121,590,039.83
June 30, 1883	144,553,344.86
June 30, 1882	146,523,273.72

COLLECTIONS FOR FISCAL YEAR ENDED JUNE 30, 1888.

The following statements exhibit in detail the amount of internal revenue collected during the fiscal year ended June 30, 1888, the sources from which the revenue was derived, the total sum collected in each State and district, the cost of collection, etc.:

INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1887 AND 1888.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1887.	1888.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	$1,090,379.07	$799,296.19	.....	$291,082.88
Spirits distilled from materials other than apples, peaches, and grapes	59,551,972.59	63,609,641.18	$4,057,668.59	.....
Rectifiers (special tax)	176,600.12	168,316.70	.....	8,283.42
Retail liquor-dealers (special tax)	4,587,268.21	4,331,040.99	.....	256,227.22
Wholesale liquor-dealers (special tax)	416,304.66	392,129.08	.....	24,175.58
Manufacturers of stills (special tax)	860.86	1,143.77	282.91	.....
Stills and worms manufactured (special tax)	2,860.00	2,410.00	.....	450.00
Stamps for distilled spirits intended for export	3,076.20	2,188.50	.....	887.70
Total	65,829,321.71	69,306,166.41	3,476,844.70	.....

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1887.	1888.		
TOBACCO.				
Cigars and cheroots	$11,364,916.33	$11,534,179.95	$169,263.62	.....
Cigarettes	792,279.60	931,363.05	139,083.45	.....
Snuff	524,942.26	594,959.13	70,016.87	.....
Tobacco, chewing and smoking	15,995,019.46	16,154,049.05	159,029.59	.....
Dealers in leaf-tobacco (special tax)	51,891.14	44,945.83	.....	$6,945.31
Dealers in manufactured tobacco (special tax)	1,245,412.65	1,268,294.89	22,882.24	.....
Manufacturers of tobacco (special tax)	5,563.75	5,125.00	.....	438.75
Manufacturers of cigars (special tax)	113,340.00	116,398.09	3,058.09	.....
Peddlers of tobacco (special tax)	14,701.94	13,116.53	.....	1,585.41
Total	30,108,067.13	30,662,431.52	554,364.39	.....
FERMENTED LIQUORS.				
Ale, beer, lager-beer, porter, and other similar fermented liquors	21,387,411.79	22,829,202.90	1,441,791.11	.....
Brewers (special tax)	187,352.24	175,164.66	.....	12,187.58
Retail dealers in malt-liquors (special tax)	177,148.13	148,295.99	.....	28,852.14
Wholesale dealers in malt-liquors (special tax)	170,275.33	171,554.93	1,279.60	.....
Total	21,922,187.49	23,324,218.48	1,402,030.99	.....
OLEOMARGARINE. (a)				
Oleomargarine, domestic and imported	435,924.04	653,355.10	217,431.06	.....
Manufacturers of oleomargarine (special tax)	31,700.00	17,150.00	.....	14,550.00
Retail dealers in oleomargarine (special tax	154,924.00	123,258.54	.....	31,665.46
Wholesale dealers in oleomargarine (special tax)	101,400.00	70,376.24	.....	31,023.76
Total	723,948.04	864,139.88	140,191.84	.....
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation	.....	$200.50	$200.50	.....
Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation paid out by them	$4,288.37	4,002.05	.....	$286.32
Total	4,288.37	4,202.55	.....	85.82
MISCELLANEOUS.				
Collections not otherwise provided for	29,283.49	9,768.87	.....	19,514.62
Penalties	220,204.83	155,547.61	.....	64,657.22
Total	249,488.32	165,316.48	.....	84,171.84
Aggregate receipts	118,837,301.06	124,326,475.32	5,489,174.26	.....

(a) Receipts for eight months only in 1887.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1887.	1888.		
Spirits distilled from apples, peaches, and grapes ..... galls..	1,211,532	888,107	.....	323,425
Spirits distilled from materials other than apples, peaches, and grapes ..... galls..	66,168,859	70,677,379	4,508,520	.....
Fermented liquors ..... bbls..	23,121,526	24,080,219	1,558,693	.....
Cigars ..... No..	3,788,305,443	3,844,726,650	56,421,207	.....
Cigarettes ..... No..	1,584,505,200	1,862,726,100	278,220,900	.....
Snuff ..... lbs..	6,561,778	7,436,989	875,211	.....
Tobacco, chewing and smoking ..... do...	199,937,743	201,925,613	1,987,870	.....
Oleomargarine ..... do...	21,796,202	32,667,755	10,871,553	.....

STATEMENT SHOWING THE AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE BY THE COLLECTORS OF THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Edmund W. Booker	$79,617.65
District of Arkansas	Thomas H. Simms	106,541.78
First California	Asa Ellis	1,892,647.78
Fourth California	Robert Barnett	306,767.33
District of Colorado	James F. Benedict	280,053.19
District of Connecticut	Alexander Troup	804,708.30
District of Florida	Whitfield Walker	349,335.86
District of Georgia	Thomas C. Crenshaw, jr	380,673.22
First Illinois	Rensselaer Stone	9,463,818.28
Fifth Illinois	George A. Wilson	18,388,340.56
Eighth Illinois	Thomas Cooper	1,693,203.64
Thirteenth Illinois	William B. Anderson	585,632.83
Sixth Indiana	William D. H. Hunter	2,705,371.02
Seventh Indiana	Mahlon D. Manson	1,433,788.30
Third Iowa	Byron Webster	165,581.44
Fourth Iowa	August H. Kuhlemeier	353,329.73
District of Kansas	Nelson F. Acers	193,849.15
Second Kentucky	Hunter Wood	1,122,919.06
Fifth Kentucky	Attilla Cox	6,683,997.22
Sixth Kentucky	George H. Davison	3,714,734.95
Seventh Kentucky	James F. Robinson	1,675,739.41
Eighth Kentucky	Thomas S. Bronston	985,296.48
District of Louisiana	Francis S. Shields	603,915.11
District of Maryland	Joseph K. Roberts	3,389,377.19
District of Massachusetts	John E. Fitzgerald	2,580,071.78
First Michigan	John B. Molony	1,560,807.79
Fourth Michigan	George N. Davis	207,511.22
District of Minnesota	Adolph Biermann	510,492.15
First Missouri	Freeman Barnum	6,583,171.14
Sixth Missouri	Charles E. Hasbrook	1,326,912.43
District of Montana	James Shields	145,835.38
District of Nebraska	Simeon H. Calhoun	2,778,269.38
District of New Hampshire	Calvin Page	466,994.36
First New Jersey	Thomas M. Ferrell	148,082.84
Fifth New Jersey	Samuel Klotz	3,924,163.64
District of New Mexico	Joseph P. McGrorty	59,055.19
First New York	Robert Black	3,384,638.73
Second New York	John A. Sullivan	1,569,587.68
Third New York	Morris Friedsam	235,679.33
Third New York	Leonard A. Giegerich	5,366,143.67
Fourteenth New York	Isban Hess	1,676,205.65
Twenty-first New York	William A. Beach	1,084,647.33
Twenty-eighth New York	James A. Hanlon	2,100,300.56
Fourth North Carolina	William H. Yarborough	1,035,053.39
Fifth North Carolina	Kerr Craige	1,150,115.36

STATEMENT SHOWING THE AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE, ETC.—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
First Ohio	William T. Bishop	$10,202,724.94
Tenth Ohio	George L. Johnson	603,636.47
Eleventh Ohio	James W. Newman	747,419.50
Eighteenth Ohio	John H. Farley	892,532.07
District of Oregon	John Whiteaker	176,235.93
First Pennsylvania	Frederick Gerker	3,044,303.32
Ninth Pennsylvania	John T. MacGonigle	1,794,016.25
Twelfth Pennsylvania	Charles B. Staples	522,279.15
Twenty-third Pennsylvania	Edmund A. Bigler	2,956,760.52
District of South Carolina	D. Frank Bradley	102,456.19
Second Tennessee	Nathan Gregg	121,682.51
Fifth Tennessee	John T. Hillsman	887,607.83
Third Texas	Isham G. Searcy	128,920.16
Fourth Texas	Robert M. Henderson	83,007.21
Second Virginia	Andrew L. Ellett	1,846,379.25
Sixth Virginia	Hambleton Shepperd	1,406,786.47
District of West Virginia	John T. McGraw	565,278.66
First Wisconsin	Edward C. Wall	2,617,480.46
Second Wisconsin	Alfred C. Parkinson	367,965.63
Total from collectors		124,326,451.50
Cash receipts from sale of adhesive stamps*		23.82
Aggregate receipts		124,326,475.32

* Documentary stamps issued to collectors for validating unstamped instruments.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS OF INTERNAL REVENUE BY STATES AND TERRITORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	$79,617.65	New Jersey	$4,072,246.48
Arkansas	106,541.78	New Mexico (*i*)	59,055.19
California (*a*)	2,199,415.11	New York	15,417,202.95
Colorado (*b*)	280,053.19	North Carolina	2,185,168.75
Connecticut (*c*)	804,708.30	Ohio	12,446,312.98
Florida	349,335.86	Oregon (*k*)	176,235.93
Georgia	380,673.22	Pennsylvania	8,317,359.74
Illinois	30,130,995.31	South Carolina	102,456.19
Indiana	4,139,159.32	Tennessee	1,009,290.34
Iowa	518,911.17	Texas	211,927.37
Kansas	193,849.15	Virginia	3,253,165.72
Kentucky	14,182,687.12	West Virginia	565,278.66
Louisiana (*d*)	603,915.11	Wisconsin	2,985,446.09
Maryland (*e*)	3,389,377.19	Total by States and Territories	124,326,451.50
Massachusetts	2,580,071.78	Cash receipts from sale of adhesive stamps	23.82
Michigan	1,774,319.01	Aggregate receipts	124,326,475.32
Minnesota	510,492.15		
Missouri	7,910,083.57		
Montana (*f*)	145,835.38		
Nebraska (*g*)	2,778,269.38		
New Hampshire (*h*)	466,994.36		

a Including the State of Nevada.
b Including the Territory of Wyoming.
c Including the State of Rhode Island.
d Including the State of Mississippi.
e Including the State of Delaware, District of Columbia, and two counties of Virginia.
f Including the Territories of Idaho and Utah.
g Including the Territory of Dakota.
h Including the States of Maine and Vermont.
i Including the Territory of Arizona.
k Including Alaska and the Territory of Washington.

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1888 and 1889. A comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1888.	1889.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes	$173,810.23	$194,151.68	$20,341.45	
Spirits distilled from materials other than apples, peaches, or grapes	15,468,387.38	16,046,638.30	578,250.92	
Wine made in imitation of champagne, etc				
Rectifiers (special tax)	5,262.50	5,904.23	641.73	
Retail liquor dealers (special tax)	260,071.64	260,739.25	667.61	
Wholesale liquor dealers (special tax)	12,482.79	11,087.56		$1,395.23
Manufacturers of stills, and stills and worms manufactured (special tax)	1,500.42	1,172.52		327.90
Stamps for distilled spirits intended for export	459.20	309.40		149.80
Total	15,921,974.16	16,520,002.94	598,028.78	
TOBACCO.				
Cigars and cheroots	3,103,130.98	3,004,981.25		98,149.73
Cigarettes	255,393.51	284,188.49	28,794.98	
Manufacturers of cigars (special tax)	4,738.49	5,267.50	529.01	
Snuff of all descriptions	143,780.66	157,611.03	13,820.37	
Tobacco, manufactured, of all descriptions	4,759,097.72	4,142,456.84		616,640.88
Dealers in leaf tobacco (special tax)	2,855.00	1,822.91		1,032.09
Dealers in leaf tobacco, not over 25,000 pounds (special tax)	842.63	336.10		506.53
Retail dealers in leaf tobacco (special tax)				
Dealers in manufactured tobacco (special tax)	101,547.33	101,684.98	137.65	
Manufacturers of tobacco (special tax)	336.25	208.00		128.25
Peddlers of tobacco (special tax)	1,281.35	1,322.40	41.05	
Total	8,373,013.92	7,699,879.50		673,134.42
FERMENTED LIQUORS.				
Fermented liquors, tax of $1 per barrel on	6,823,279.37	6,785,355.73		37,923.64
Brewers (special tax)	4,239.57	5,262.49	1,022.92	
Retail dealers in malt liquors (special tax)	22,463.61	17,131.09		5,332.52
Wholesale dealers in malt liquors (special tax)	17,415.17	14,684.01		2,731.16
Total	6,867,397.72	6,822,433.32		44,964.40
OLEOMARGARINE.				
Oleomargarine, domestic and imported	125,623.30	135,694.90	10,071.60	
Manufacturers of oleomargarine (special tax)	3,000.00			3,000.00
Retail dealers in oleomargarine (special tax)	14,016.00	5,828.00		8,188.00
Wholesale dealers in oleomargarine (special tax)	15,040.00	7,100.00		7,940.00
Total	157,679.30	148,622.90		9,056.40
BANKS, BANKERS, ETC.				
Bank circulation				
Notes of persons, State banks, towns, cities, etc., paid out	332.35	375.25	42.90	
Total	332.35	375.25	42.90	
MISCELLANEOUS.				
Penalties	39,366.52	22,448.46		16,918.06
Collections not otherwise herein provided for	6,301.79	956.17		5,345.62
Total	45,668.31	23,404.63		22,263.68
Aggregate receipts	31,366,065.76	31,214,718.54		151,347.22

COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine	$1,722,997.82
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	1,931,987.93
For paper for internal-revenue stamps	45,729.57
For expenses of detecting and punishing violations of internal-revenue laws	24,930.91
For salaries of officers, clerks, and employés in the office of Commissioner of Internal Revenue	252,637.16
Total	3,978,283.39

being less than 3.2 per cent. of the amount collected.

The cost of collection for the fiscal year 1887 was $4,065,148.87, which was about 3.4 per cent. of the collections for that year.

The statement of the cost of collection does not include the cost of printing internal-revenue stamps, the appropriation for which is made directly to the Bureau of Engraving and Printing, and is not under the control of this office.

GENERAL CONDITION OF THE SERVICE.

As frequently during the year as was possible with the limited number of revenue agents at my command, the offices of the several collectors of internal revenue were subjected to rigid examinations. The reports of these examinations indicate a generally satisfactory condition of the service.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with the aforesaid requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public money forwarded by collectors and deputy collectors to depository	$3,780.29
Telegraphing on public business	465.71
Locks for distilleries	2,917.01
Hydrometers for use in gauging spirits	5,995.32
Gauging rods	38.00
Stationery for internal-revenue officers	13,958.69
Internal-revenue record	2,400.00
Federal reporter for office of Commissioner	11.00
Compensation of United States attorneys in internal-revenue cases allowed under sections 827 and 838, Revised Statutes	1,380.00
Traveling expenses of clerks under special orders of the Department	248.89
Expenses of seizures and sales by collectors	259.07
Total	31,453.98

REVENUE AGENTS' DIVISION.

Twenty revenue agents have been employed during the last fiscal year—one as chief of division in this office, twelve in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and four in assisting agents in charge of divisions and on special duty.

EXPENSES OF REVENUE AGENTS.

There has been expended from the appropriation for salaries and expenses of revenue agents during the year as follows:

Aggregate salary of agents	$43,079.50
Aggregate amount for traveling expenses	29,365.14
Stationery furnished agents	157.66
Transportation over Pacific railroads	1,225.14
Total	73,827.44

WORK OF REVENUE AGENTS.

One thousand and seventy-four violations of internal-revenue law have been reported by revenue agents during the year, seven hundred and eighty-one persons have been arrested on their information, property to the value of $132,744.35 has been reported by them for seizure, and $73,619.14 for assessments for unpaid taxes and penalties. One hundred and ninety-two examinations of the accounts of collectors have been made and the condition of the offices reported upon by agents, and ten transfers of collectors' offices under new bond have been made under their supervision.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employés during the fiscal year, ended June 30, 1888:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employés killed.	Officers or employés wounded.
Alabama	62	2	49		1
Arkansas	9		8	1	
Fourth California		2			
Georgia	95	74	508		
Second Kentucky	7	2	8		
Fifth Kentucky	7		6		
Seventh Kentucky	1		2		
Eighth Kentucky	12		2		
Louisiana	2	2	5		
Third Massachusetts	1		2		
First Missouri	1	2	2		
Sixth Missouri		1	2		
Nebraska		1			
Twenty-first New York		1	1		
Fourth North Carolina	36	3	34		
Fifth North Carolina	76	11	50		
South Carolina	20	1	17		
Second Tennessee	8		4		
Fifth Tennessee	25	3	98		
Fourth Texas	1		6		
Sixth Virginia	43	2	5		
West Virginia		2			
First Wisconsin	3		3		
Total	409	109	812	*1	†1

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYÉS FOR THE LAST NINE YEARS.

	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
Stills seized	969	756	464	397	377	245	564	456	518
Officers and employés killed	3	1	4	1		1			*1
Officers and employés wounded	7	9	1		1		1	1	†1

* Deputy United States Marshal John D. Trammell, killed.
† Revenue Agent W. H. Chapman, wounded.

ORDNANCE STORES.

There are in the hands of collectors for the enforcement of the laws and the protection of public property the following-described ordnance stores, for which they are responsible:

Name.	District.	Colt's revolvers.	Springfield rifles.	Springfield carbines.	Cartridge boxes.	Waist belts and plates.	Arm chests.
Whitfield Walker	Florida			4			
F. S. Shields	Louisiana			6	6	6	1
T. C. Crenshaw, jr.	Georgia			64	35	28	3
E. W. Booker	Alabama			10			
W. H. Yarborough	Fourth North Carolina		8		8	11	1
Kerr Craige	Fifth North Carolina			2		1	1
Hunter Wood	Second Kentucky	6		6	6		
T. S. Bronston	Eighth Kentucky			7			
Nathan Gregg	Second Tennessee			10			
H. Shepperd	Sixth Virginia			22	1		
J. T. McGraw	West Virginia			6			
W. H. Chapman, revenue agent.	Georgia, Alabama, and Florida	1				1	
James S. Battle, revenue agent.	North Carolina, South Carolina, and Virginia.	4		2	2	1	
J. H. Hurlburt, revenue agent.	Kentucky and Tennessee	6					
		17	8	139	58	48	6

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS OF LAW.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted:

AMOUNTS EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 1888.

Name.	District.	Amount.
D. F. Bradley	South Carolina	$2.23
J. T. McGraw	West Virginia	30.40
Thomas H. Simms	Arkansas	87.00
H. Shepperd	Sixth Virginia	207.00
E. C. Wall	First Wisconsin	4.00
Total		330.63

AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1888.

Name.	Amount.	Name.	Amount.
James S. Battle	$1,703.39	H. P. Dunlap	$448.45
A. H. Brooks	6,507.21	Horace Kellogg	1,757.11
E. M. Brown	2,478.65	John Lofland	2,013.61
G. W. Carr	2.85	J. H. Hurlburt	742.00
W. H. Chapman	2,307.93	William Somerville	1,235.88
George B. Clark	4,609.68		
B. L. Cromwell	78.00	Total	23,884.76

RECAPITULATION.

Amount expended by collectors	$330.63
Amount expended by revenue agents	23,884.76
Amount expended for rewards	671.42
Amount expended for miscellaneous purposes	62.10
Total expended	24,948.91

AMOUNT EXPENDED FROM APPROPRIATIONS NOT HERETOFORE REPORTED.

Name.	District.	Amount.	Fiscal year.
Hunter Wood	Second Kentucky	$2.85	1887
H. Shepperd	Sixth Virginia	40.00	1887.
W. H. Chapman, revenue agent		12.00	1887.
George B. Clark, revenue agent		4.00	1887.
Rewards under Circular 99		1,184.75	1887.
Total		1,243.60	

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts pass through all the accounting offices in the Treasury Department, and are filed in the Register's office.

DESTRUCTION OF THE PERSONAL PROPERTY OF OFFICERS AND EMPLOYÉS.

In the enforcement of the laws for the collection of the tax on distilled spirits in some of the sparsely settled portions of the country, and for the suppression of illicit distillation, officers of the internal revenue have been subjected to a considerable loss from the destruction by persons operating illicit stills and their lawless comrades, of their vehicles and the killing or maiming of their horses used while traveling on official business.

Under existing laws there is no authority to re-imburse the officer for loss or damage sustained from such causes.

Section 3171 of the Revised Statutes authorizes the officer so injured to maintain suit for damages in the circuit court of the United States in the district where the party doing the injury may reside or shall be found. The only concession to the injured officer made by this section is the right to maintain suit in the United States court. He, of course, has a just claim for damages against the trespassers which he may bring in the State courts. By this statute he is permitted to bring an action in the United States court, but is compelled to go to the district where the injury is done.

The present statutory or common law remedies are of little or no benefit to the injured person, for the reason that it is usually impossible to obtain sufficient evidence to sustain an action against the guilty parties, or, if they are discovered, they are generally so irresponsible pecuniarily that judgments against them are entirely worthless.

The frequency of such outrages has had a tendency to make the officers less active than they otherwise would be in visiting portions of their districts infested by law-breakers, on account of the loss of or damage to property to which they are exposed, with little or no hope of re-imbursement for the same.

This damage is inflicted, not for personal reasons, but in a spirit of retaliation against the agent of the Government for his lawful acts.

So frequent have such outrages become that in my opinion the subject should be brought to the attention of Congress.

Sections 3482 and 3483 of the Revised Statutes provide for the payment to officers for horses lost in battle and for property lost while in military service. It occurs to me that an enactment somewhat similar to the provisions of these sections would not only be just to the civil officers, whose duties expose them to loss and damage in property, but would encourage them in the more faithful performance of an arduous and dangerous duty. I think an act could be so framed as to provide against any abuse of it, or the recovery of any improper or unjust claims under it.

OFFERS IN COMPROMISE.

The following statement shows the number of internal-revenue cases compromised under section 3229, Revised Statutes, for the fiscal year ended June 30, 1888, with amount of tax, assessable penalty, and specific penalty accepted:

Month.	Compromise cases.		Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.	Total.
	Received.	Accepted.				
1887.						
July	51	36	$1,983.12	$35.43	$19,440.24	$21,458.79
August	36	54	645.93	29.17	994.10	1,669.20
September	47	6	2.06	1.04	786.43	789.55
October	68	91	4,140.98	62.50	5,446.50	9,649.98
November	49	38	258.01		861.00	1,119.01
December	44	42	1,896.26	384.76	4,297.67	6,578.69
1888.						
January	30	41	1,330.07	52.09	1,198.60	2,580.76
February	40	39	10,432.87	139.59	13,270.00	23,842.46
March	32	45	550.00	25.00	3,162.00	3,737.00
April	38	27	1,051.30	120.00	2,195.00	3,366.30
May	32	35	1,727.58	4.17	4,134.10	5,865.85
June	38	37	713.50	50.00	4,177.00	4,940.50
Total	505	491	24,731.70	903.75	59,962.64	85,598.09

RECAPITULATION.

Amount of tax	$24,731.70
Assessable penalty	903.75
Specific penalty	59,962.64
Total	85,598.09

STATEMENT OF CASES COMPROMISED FOR THE QUARTER ENDING SEPTEMBER 30, 1888.

Month.	Compromise cases.		Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.	Total.
	Received.	Accepted.				
1888.						
July	38	12	$1,275.34	$85.99	$4,757.13	$6,118.46
August	34	56	15.48	7.29	1,057.10	1,079.87
September	32	10	.....	.....	274.50	274.50
Total	104	78	1,290.82	93.28	6,088.73	7,472.83

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1888, were as follows:

Articles.	Quantities.	Values.
Distilled spirits.....galls..	15,808	$15,825.18
Tobacco.....lbs..	13,613	1,467.60
Cigars.....No..	299,296	2,374.00
Miscellaneous property	.....	167,177.38
Total	.....	186,844.16

ABSTRACT OF PROPERTY SEIZED FOR VIOLATION OF INTERNAL-REVENUE LAW DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1888.

States and Territories.	Value of the miscellaneous property.	Cigars.		Distilled spirits.	
		Number.	*Value.*	*Gallons.*	*Value.*
Alabama	$290.00	.....	.....	.....	.....
California	370.00	350	$10.00	18	$106.02
Georgia	2,436.25	.....	.....	.....	.....
Illinois	3,226.00	.....	.....	.....	.....
Kentucky	260.00	.....	.....	.....	.....
Missouri	75.00	.....	.....	235	425.00
Massachusetts	.....	.....	.....	30	7.50
New Mexico	.....	27	1.35	.....	.....
New Jersey	300.00	.....	.....	.....	.....
New York	439.80	250	2.50	.....	.....
North Carolina	2,272.00	.....	.....	1,082	228.06
New Hampshire	.....	16,730	501.90	.....	.....
Ohio	.....	.....	.....	280	250.00
Pennsylvania	800.00	.....	.....	1,450	500.00
South Carolina	.....	.....	.....	150	300.00
Tennessee	660.00	.....	.....	4,938	1,747.45
Virginia	100.00	.....	.....	113	256.00
Wisconsin	833.00	.....	.....	.....	.....
	12,062.05	17,357	515.75	8,296	3,819.97

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1887–'88 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

Suits and prosecutions.	Number of criminal actions.	Number of civil actions *in personam.*	Number of actions *in rem.*	Total.
Pending July 1, 1887	3,052	333	37	3,422
Commenced during fiscal year 1888	6,094	226	31	6,351
Total	9,146	559	68	9,773
Decided in favor of United States:				
Judgments and costs paid	750	74	3	827
Judgments and costs not paid	3,123	95	.....	3,218
Total	3,873	169	3	4,045
Settled by compromise	221	34	19	274
Decided against the United States	970	11	3	984
Dismissed, abandoned, consolidated, etc	1,176	100	5	1,281
Total suits disposed of	6,240	314	30	6,584
Pending July 1, 1888	2,906	245	38	3,189
Wherein sentence is suspended	853	.....	.....	853

Recoveries of judgments, costs taxed, etc.	Fines, etc.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions	$238,204.34	.....	$167,738.41	$405,942.75
Amount of judgments recovered and costs taxed in civil actions *in personam*	.....	$148,657.70	5,652.41	154,310.11
Amount of judgments recovered and costs taxed in actions *in rem*	.....	1,912.49	1,129.58	3,042.07
Amount paid to collectors in criminal actions	72,638.47	.....	30,672.00	103,310.47
Amount paid to collectors in civil suits *in personam*	.....	24,006.96	2,199.57	26,206.53
Amount paid to collectors in actions *in rem*	.....	13,448.92	3,496.87	16,945.79

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1890, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported	$1,800,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of store-keepers, and for miscellaneous expenses	1,950,000
For paper for internal-revenue stamps	60,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	50,000
For salaries of officers, clerks, and employés in the office of the Commissioner of Internal Revenue	265,280
For expenses incident to the enforcement of the act of October 12, 1888, for the prevention of the manufacture and sale of adulterated foods and drugs in the District of Columbia, which provides for the analysis of such articles under the direction of the Commissioner of Internal Revenue	10,000
Total	4,135,280

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1889, are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated the salaries will be re-adjusted at the end of the fiscal year:

For collection of—	Salary.	For collection of—	Salary.
$25,000 or less	$2,000	$375,001 to $425,000	$3,375
25,001 to $37,500	2,125	425,001 to 475,000	3,500
37,501 to 50,000	2,250	475,001 to 550,000	3,625
50,001 to 75,000	2,375	550,001 to 625,000	3,750
75,001 to 100,000	2,500	625,001 to 700,000	3,875
100,001 to 125,000	2,625	700,001 to 775,000	4,000
125,001 to 175,000	2,750	775,001 to 850,000	4,125
175,001 to 225,000	2,875	850,001 to 925,000	4,250
225,001 to 275,000	3,000	925,001 to 1,000,000	4,375
275,001 to 325,000	3,125	1,000,001 and upwards	4,500
325,001 to 375,000	3,250		

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1888, in the various districts throughout the United States, as reorganized under the Executive order of May 21, 1887, was 63 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
31	$4,500	3	$3,750	5	$3,000
1	4,375	4	3,625	4	2,875
2	4,250	2	3,500	3	2,750
1	4,000	1	3,375	2	2,625
1	3,875	3	3,250		

There were also employed 947 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	$2,000	1	$1,150	1	$425
11	1,900	130	1,100	9	400
33	1,800	1	1,050	3	360
1	1,750	132	1,000	29	300
10	1,700	2	950	3	250
31	1,600	66	900	2	240
2	1,550	4	850	9	200
47	1,500	23	800	6	150
8	1,450	1	750	4	120
123	1,400	11	700	2	75
1	1,350	20	600	1	60
35	1,300	10	500		
151	1,200	2	480		

Also 181 clerks, who received per annum salaries as follows:

Number.	Salary	Number.	Salary.	Number.	Salary.
1	$1,800	9	$1,150	9	$700
2	1,600	8	1,100	2	650
3	1,500	30	1,000	11	600
9	1,400	31	900	1	500
4	1,300	18	800	1	400
1	1,250	5	750		
34	1,200	2	720		

Also 29 porters, messengers, or janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
5	$600	1	$400	1	$144
4	500	2	360	1	120
1	480	6	300	4	100
1	450	2	200	1	75

STORE-KEEPERS, GAUGERS, ETC.

There are also employed 605 gaugers who receive fees not to exceed $5 per diem, 507 store-keepers and 867 store-keepers and gaugers whose pay does not exceed $4 per diem, and 3 distillery surveyors. All the foregoing officers are paid only when actually employed.

The pay of store-keepers and store-keepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at $2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation for store-keepers and gaugers, and store-keepers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, $3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, $3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, $4 per day.

CONDITION OF THE OFFICE.

At the close of the year ended June 30, 1888, 193 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was $252,637.16.

During the year ended June 30, 1887, 198 persons were employed, and the aggregate payments on account of their salaries was $250,702.74.

At the close of the year ended June 30, 1885, the number of persons so employed was 220, and the aggregate amount paid for salaries during that year was $284,591.65. During the year ended June 30, 1884, there were 241 persons employed, and the aggregate payments on account of their salaries was $296,421.48.

Notwithstanding this reduction in the force of nearly 50 persons during the last four years, the work of the office is in good shape. For this condition of affairs I am indebted to the officers, clerks, and other employés of this Bureau, who have generally performed their duties in a most acceptable manner.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1888, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed	548
Solicitor's opinions prepared	528
Offers in compromise acted upon	518
Reports of suits and prosecutions recorded	6,351

Reports of seizures, on Form 117, recorded	374
Reports of seizures and destructions on Form 161	597
Reports of sales of forfeited personal property received, examined, and recorded	101
Reports on Form 128 recorded	22
Other reports received and examined	3,098
Quitclaim deeds of real estate sold, prepared	10
Amount received for sales of real property	$2,320.00
Accounts of United States attorneys for services in internal revenue cases received and acted upon	18
Reward claims acted upon	22
Direct-tax claims examined and disposed of	14
Amount allowed on direct-tax claims	$8,280.63
Applications for the redemption of school farm lands examined and disposed of	17
Number of acres redeemed	1,739
Claims for abatement of taxes disposed of	2,546
Orders for abatement of taxes issued	517
Amount of abatement claims allowed (uncollectible)	$41,008.67
Amount of abatement claims allowed (erroneous assessment)	$283,138.52
Amount of abatement claims rejected (uncollectible)	$4,449.56
Amount of abatement claims rejected (erroneous assessment)	$38,049.97
Claims for refunding of taxes disposed of	173
Amount of refunding claims allowed	$7,323.37
Amount of refunding claims rejected	$12,159.83
Circulars filled out and addressed	924
Letters written	8,131

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	250,808
Returns and reports relating to fermented liquors examined and disposed of	52,041
Computations made of capacities of distilleries, and of distillers' monthly liabilities	11,575
Cases of liability to assessment for deficiency, excess, and errors in gauging, found and reported	1,390
Aggregate amount reported for assessment	$97,309.59
Locks examined and issued	2,234
Hydrometer sets: boxes, cups, stems, and thermometers examined and issued	2,398
Gauging-rods examined and issued	73
Wantage-rods examined and issued	86
Letters written	17,376

DIVISION OF TOBACCO.

Accounts of cigar manufacturers audited	11,427
Accounts of tobacco manufacturers audited	610
Statements and notices of apparent deficiences in accounts sent to collectors for service on manufacturers	4,152
Explanations of deficiencies examined and acted upon	1,170
Claims for abatement and refunding of taxes examined and opinions thereon furnished to solicitor	46
Letters written	678

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing and counted	32,932,876
Collectors' orders and requisitions filled	3,565
Packages of stamps mailed	41,808
Brewers' permits issued	92,800
Books of stamps and coupons returned by collectors received and counted	59,654
Stamps and coupons returned by collectors received and counted	62,641,884
Stubs of stamps examined	14,927,360
Books of stamps and coupons referred to Fifth Auditor	38,173

Claims for redemption of stamps received and examined	591
Claims for redemption of stamps allowed and referred to Fifth Auditor.	611
Claims for redemption of stamps rejected	45
Applications for restamping received and disposed of	75
Applications for issue of special-tax stamps in lieu of others destroyed received and disposed of	799
Claims on Forms 66 and 66 A received and examined	679
Claims on Forms 66 and 66 A allowed and referred to Fifth Auditor	679
Stubs of tax-paid spirit and special-tax stamps examined on claims 66 and 66 A	87,286
Reports examined and disposed of	25,218
Statement of accounts made	308
Names of persons copied from stubs of special-tax stamps as appearing liable to assessment	32,758
Names of persons copied from stubs of special-tax stamps and reported for assessment	18,710
Re-examinations of stubs of special-tax stamps made to verify lists of persons liable to assessment	18,710
Packages received by express recorded and distributed	192
Packages received by registered mail recorded and distributed	5,075
Acknowledgments of stamps received prepared and forwarded	2,696
Letters written	4,749
Value of stamps received from Bureau of Engraving and Printing	$134,170,436.00
Value of stamps issued to collectors	$138,274,823.98
Value of stamps on tin-foil wrappers for tobacco issued to manufacturers by stamp agent at New York	$145,351.00
Value of stamps issued for stamping documents under section 3422 Revised Statutes	$23.82
Total value of stamps issued	$138,420,198.80
Value of stamps destroyed	$14,897.60
Value of stamps and coupons forwarded to Fifth Auditor as vouchers in collectors' accounts	$12,750,680.49
Value of claims for redemption of stamps allowed	$28,957.86
Value of claims, Forms 66 and 66 A, certified to Fifth Auditor for allowance	$3,076,894.63

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of	13,767
Reports relating to bonded accounts examined and disposed of	361,749
Reports relating to exportations examined and disposed of	44,211
Reports relating to oleomargarine examined and disposed of	2,364
Claims for drawback disposed of	1,206
Letters written	4,105

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of	2,734
Monthly reports examined and disposed of	30,032
Quarterly reports examined and disposed of	424
Miscellaneous reports examined and disposed of	845
Final accounts of collectors referred for settlement	40
Certificates of deposit for internal-revenue collections recorded (amounting to $124,229,640.32)	26,935
Certificates of special deposits to credit of the Secretary of the Treasury recorded (amounting to $97,127.98)	637
Drafts mailed to collectors for gaugers' fees and expenses (amounting to $716,187.71)	6,867
Drafts mailed to depositaries for transfer of special deposits (amounting to $93,454.95)	379
Drafts mailed to collectors for compromise offers returned (amounting to $4,704.38)	69
Drafts mailed to collectors for expenses of office	691
Collectors' monthly reports of taxes, etc., consolidated into yearly statements	937
Consolidated statements of monthly reports of taxes, etc., recorded	51
Letters written	1,383

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of	1,842
Reports of collectors relative to distilled spirits disposed of	56
Accounts of revenue agents examined	469
Miscellaneous expense accounts examined	117
Sales by dealers in leaf tobacco abstracted and referred to collectors	119,483
Sales by dealers in oleomargarine abstracted and referred to collectors	135,112
Quarterly returns of ordnance and ordnance stores in hands of collectors examined	67
Reports of examining officers on condition of collectors' offices examined and recorded	202
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded	704
Reports of revenue agents of seizures, etc., Form 170, examined and recorded	146
Letters written	1108

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, appointees notified, and blank bonds prepared	5
Bonds of collectors and disbursing agents recorded	38
Commissions of gaugers, store-keepers, and store-keepers and gaugers recorded, appointees notified, and blank bonds prepared	577
Bonds of gaugers, store-keepers, etc., examined and recorded	576
Statement of organization of collectors' offices and districts on Form 204 recorded	63
Reports of examining officers on condition of collectors' offices examined and acted upon	202
Letters received for entire Bureau registered and distributed to divisions	32,174
Letters briefed and filed	16,331
Press copies of letters briefed, registered, and arranged for reference (covering 53,870 pages of letter paper)	35,088
Pages of press-copy letters copied in record books, indexed, and compared (covering 4,705 pages in record books)	8,814
Pages of press copies bound in volumes (not recorded), paged, and indexed	45,689
Pages of letter and cap paper copied and compared	9,621
Letters briefed and registered	3,378
Press-copy letters compared and paged in registers	63,852
Blank forms prepared and issued	7,837,726
Blank books prepared and issued	13,541
Letters written	7,004

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1890, the sum of $265,280 as salaries for the following officers, clerks, and employés in this Bureau:

One Commissioner, at	$6,000
One Deputy Commissioner, at	3,200
One chemist, at	2,500
One microscopist, at	2,500
Two heads of division, at	2,500
Six heads of division, at	2,250
One superintendent of stamp vault, at	2,000
One stenographer, at	1,800
Twenty-four clerks, at	1,800
Twenty-four clerks, at	1,600
Thirty-four clerks, at	1,400
Twenty-four clerks, at	1,200
Thirteen clerks, at	1,000
Forty clerks, at	900
Two messengers, at	840
Sixteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of 204 persons.

The chemist and microscopist were authorized by the act of August 2, 1886, taxing oleomargarine, and the additional head of division and the two assistant messengers asked for are rendered necessary to carry out the provisions of that act; and these officers embrace all the additional force connected with this Bureau that will be needed to enforce this additional tax.

I also recommend the appropriation of the sum of $2,500 as salaries for one stamp agent at $1,600, and one counter at $900, the same to be re-imbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

STAMP DIVISION.

STATEMENT SHOWING NUMBER, KIND, AND VALUE OF INTERNAL REVENUE STAMPS ISSUED FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

Class of stamps.	Number.	Value.
Tax-paid	1,555,050	$70,473,105.00
Exportation, spirits	12,800	1,280.00
Other than tax-paid	3,741,200	
Tobacco and snuff	354,290,323	19,977,935.63
Exportation, tobacco	77,200	
Cigar and cigarette	239,255,137	12,711,013.35
Exportation, cigars	4,400	
Special-tax	898,880	9,075,426.00
Fermented liquors	75,495,500	25,246,400.00
Brewers' permits	92,800	
Oleomargarine	1,036,800	789,664.00
Exportation, oleomargarine	114,000	
Tin-foil for tobacco issued by stamp agent at New York	29,005,600	145,351.00
Documentary, issued for stamping documents under section 3422 Revised Statutes	27	23.82
Total	705,579,717	138,420,198.80

REDEMPTION OF CHECK STAMPS.

There have been received for redemption since June 1, 1887, to June 30, 1888, 101 claims for check and proprietary stamps, amounting to $325.20, and the time for the redemption of such stamps having expired June 30, 1886, the same were rejected and returned.

At the close of the last fiscal year there were remaining 78 packages of check and proprietary stamps undisposed of. These packages are made up, some without claims and some without stamps. None of the old claims have been disposed of, and are chiefly those for which no clue to their ownership can be obtained.

MANUFACTURE OF STAMP PAPER.

After due advertisement for proposals to furnish paper for the present fiscal year, to be used in printing United States internal-revenue stamps, two bids were presented. The bids were opened August 27, 1888, and after due consideration of the same, and a just and fair test of the various samples presented with the bids, the contract for supplying such paper was awarded on the 29th day of August to the Fairchild Paper Company, of Boston, Mass., at the rate of $6\frac{7}{10}$ cents per pound, including all expenses for the transportation and delivery at the Treasury Department.

Under the contract for the previous year the price paid was $7\frac{2}{10}$ cents per pound.

The contract for the manufacture of the paper by the Fairchild Paper Company was executed on the 6th of September, 1888.

The advertisement for proposals stated the quantity of paper likely to be required for the present fiscal year would be about 500,000 pounds. It is now apparent, by the regular annual increase of the demands for the several classes of stamps, the amount of paper required will be at least 600,000 pounds.

The manufacture of the paper under the present contract commenced September 14, 1888.

PRODUCTION OF STAMPS.

During the past fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, with the exception of stamps for tobacco imprinted on tin-foil wrappers, which have been printed by John J. Crooke, of New York, under contract which provides that the imprinting of such stamps shall be without cost to the Government, the contractor receiving such remuneration from the manufacturers of tobacco as may be agreed upon between them, and re-imbursing to the Government the salaries of one United States stamp agent and one counter, amounting to $2,500 per annum.

OFFICIAL COUNT OF STAMPS IN VAULT MADE BY COMMITTEE APPOINTED BY THE HONORABLE SECRETARY OF THE TREASURY.

A committee appointed by the honorable Secretary of the Treasury on the 6th day of January, 1888, took possession of the vaults of the stamp division of this Bureau at 9 o'clock Monday morning on the 16th of January, 1888, and with an adequate force of counters, clerks, and laborers selected from the different offices and bureaus of the Department immediately proceeded with the count, and completed the work at noon on Thursday, the 19th of the same month.

They reported the balances found by actual count to agree in every respect with the balances reported by the superintendent of the vault, and a statement of balances called for by the books of the Division of Loans and Currency in the office of the Secretary, which balances and statement were verified by the count and found to be absolutely correct.

The committee further reports that the gratifying results shown by this examination, involving the receipt, custody, and disbursement of 765,934,261 stamps, aggregating in value over $186,000,000, without loss to the Government could only have been secured by the strictest integrity and a most thorough and conscientious discharge of duty on the part of those upon whom this responsibility devolves, and leaves no room for other than favorable comment.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was $30,662,431.52. This amount includes internal-revenue taxes paid by stamps on imported manufactured tobacco, snuff, cigars, and cigarettes.

The increase of collections for the last fiscal year over those for the previous fiscal year was from—

Manufactured tobacco and snuff	$229,046.46
Cigars and cigarettes	308,347.07
Special taxes	16,970.86
Total increase of collections	554,364.39

The increase in the quantity of tobacco and snuff and in the number of cigars and cigarettes for the last fiscal year over those taxed during the previous fiscal year was:

	Pounds.
Manufactured tobacco	1,987,870
Snuff	875,211
Total	2,863,081
	Number.
Cigars	56,421,207
Cigarettes	278,220,900
Total	334,642,107

The export account shows a decrease in manufactured tobacco of 224,705 pounds; a decrease in the number of cigars exported of 462,425; and an increase in the number of cigarettes exported of 40,834,500.

The number of cigars imported during the fiscal year ended June 30, 1888, was 84,203,789. The value of the manufactured tobacco imported was $88,537.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1888, from each particular source of the tobacco tax, as compared with those for the previous fiscal year:

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, tax 8 cents per pound	$16,154,049.05
Snuff, tax 8 cents per pound	594,959.13
Total for year ended June 30, 1888	16,749,008.18
Total for year ended June 30, 1887	16,519,961.72
Increase in collections	229,046.46

The increase in collections from chewing and smoking tobacco was $159,029.59, and from snuff $70,016.87.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cigarettes, at $3 per 1,000	$11,534,179.95
Cigarettes, at 50 cents per 1,000	931,363.05
Total for year ended June 30, 1888	12,465,543.00
Total for year ended June 30, 1887	12,157,195.93
Increase in collections from cigars and cigarettes	308,347.07

Of this increase $169,263.62 was on cigars and $139,083.45 was on cigarettes.

RECEIPTS FROM SPECIAL TAXES.

Manufacturers of cigars	$116,398.09
Increase, manufacturers of cigars	3,058.09
Manufacturers of tobacco and snuff	5,125.00
Decrease, manufacturers of tobacco	438.75
Dealers in manufactured tobacco	1,268,294.89
Increase, dealers in manufactured tobacco	22,882.24
Peddlers of tobacco	13,116.53
Decrease, peddlers of tobacco	1,585.41
Leaf dealers	44,945.83
Decrease, leaf dealers	6,945.31

PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1888, computed from the receipts from stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export, and including importations, was:

TOBACCO AND SNUFF.

	Pounds.
Tobacco, taxed at 8 cents per pound	201,925,613
Snuff, taxed at 8 cents per pound	7,436,989
Total tobacco and snuff	209,362,602
Increase over last fiscal year	2,863,081
Tobacco and snuff exported	13,504,227
Total production for fiscal year 1888	222,866,829
Total production for fiscal year 1887	220,228,454
Total increase over fiscal year 1887	2,638,375

CIGARS AND CIGARETTES.

	Number.
Cigars, taxed $3 per 1,000	3,844,726,650
Cigarettes, taxed 50 cents per 1,000	1,862,726,100
Total taxed	5,707,452,750
Increase over last fiscal year	334,642,107
Cigars exported	1,432,625
Cigarettes exported	180,769,800
Total product for fiscal year 1888	6,224,297,282
Total product for fiscal year 1887	5,514,640,993
Increase	709,656,289

SPECIAL-TAX PAYERS.

The number of special-tax payers, on the computation that each paid special tax for a full year, as shown by the receipts from the sale of special-tax stamps during the fiscal year 1888 was:

Manufacturers of tobacco, including snuff	855
Manufacturers of cigars and cigarettes	19,400
Peddlers of tobacco	1,456
Dealers in leaf tobacco	4,235
Dealers in manufactured tobacco	528,456
Total number of special-tax payers	554,402
Special-tax payers, previous fiscal year	545,225
Increase during last fiscal year	9,177

THE TABULAR STATEMENTS.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantity of different kinds of material used, and the quantity and kinds of products manufactured. These taxes are compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1887, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

STATEMENT SHOWING THE NUMBER OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR 1887, AND THE QUANTITY OF TOBACCO USED THEREIN.

States.	Districts.	Accounts.	Tobacco used.	Cigars manufactured.	Cigarettes manufactured.
	No.	*Number.*	*Pounds.*	*Number.*	*Number.*
Alabama	1	42	92,666	4,810,450	24,500
Arkansas	1	24	38,603	1,683,175	.....
California	2	370	2,881,608	137,293,535	4,840,930
Colorado	1	103	222,392	11,191,740	.....
Connecticut	1	399	978,598	42,635,255	.....
Florida	1	243	2,246,896	104,768,155	1,164,530
Georgia	1	34	53,069	2,276,250	.....
Illinois	4	1,487	4,022,926	196,505,085	1,068,010
Indiana	2	539	1,072,268	47,877,888	.....
Iowa	2	309	983,414	45,364,479	.....
Kansas	1	240	456,093	21,104,253	.....
Kentucky	5	269	654,528	28,683,620	.....
Louisiana	1	145	915,155	37,347,414	16,571,080
Maryland	1	858	2,313,744	98,753,595	122,405,620
Massachusetts	1	608	2,236,888	93,061,641	319,050
Michigan	2	611	1,916,796	90,550,903	2,141,100
Minnesota	1	191	639,215	30,929,445	.....
Missouri	2	736	1,348,130	62,235,461	.....
Montana	1	22	27,545	1,270,300	.....
Nebraska	1	191	307,795	14,313,415	.....
New Hampshire	1	133	263,862	11,354,509	46,750
New Jersey	2	883	1,515,237	67,217,491	698,317
New Mexico	1	8	2,270	87,300	.....
New York	6	5,549	27,664,976	1,115,677,747	927,568,395
North Carolina	2	33	1,555,527	2,740,380	393,842,820
Ohio	4	1,582	6,629,849	306,031,601	8,444,850
Oregon	1	37	46,160	1,984,840	.....
Pennsylvania	4	4,594	19,147,768	923,602,704	1,446,920
South Carolina	1	24	23,989	1,091,050	.....
Tennessee	2	40	82,545	3,875,525	.....
Texas	2	63	134,176	4,083,375	.....
Virginia	2	181	1,885,180	35,524,498	384,704,210
West Virginia	1	131	761,054	44,615,825	.....
Wisconsin	2	595	1,585,159	71,087,518	.....
Total	63	21,274	84,706,081	3,661,630,422	1,865,287,082

STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, THE AGGREGATE QUANTITY OF LEAF-TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1887, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

State.	Factories.	Materials used in manufacturing tobacco and snuff.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Arkansas	9	56,711	323	.....	2,078	7,397	1,117	8,884	76,510
California	6	59,612	16,364	.....	.....	.....	175	13,871	90,022
Colorado	1	.....	8,402	.....	.....	.....	.....	.....	8,402
Connecticut	2	.....	.....	2,242	.....	10	150	1,596	3,998
Georgia	15	286,361	302	.....	8,266	13,180	7,264	13,484	328,857
Illinois	26	5,475,664	474,649	350,722	260,142	808,727	375,122	390,942	8,135,968
Indiana	14	37,487	7,976	.....	459	627	207	91	46,847
Iowa	4	251,484	10,006	87,921	2,686	9,210	.....	19,600	380,907
Kansas	2	6,932	2,625	.....	126	.....	55	14,121	23,859
Kentucky	83	17,039,459	19,443	213	2,685,820	2,458,310	1,355,558	378,544	23,937,347
Louisiana	42	2,386,877	10,583	.....	32,060	28,049	15,439	18,391	2,491,399
Massachusetts	7	417,523	5,175	9,077	46,599	49,172	9,653	99,329	636,528
Maryland	11	9,364,366	448,225	648,504	225,124	400,768	402,352	1,118,115	12,607,454
Michigan	7	7,256,787	800,686	191,662	721,608	1,113,523	459,940	500,972	11,045,238
Minnesota	4	1,388	3,857	.....	275	.....	107	.....	5,627
Missouri	63	35,305,939	534,265	1,352,914	8,259,159	4,923,284	1,131,639	573,389	52,080,589
New Jersey	11	24,224,405	707,648	481,639	3,570,152	5,190,012	1,418,209	2,814,891	38,406,956
New York	110	14,334,155	3,637,769	111,940	1,871,134	1,042,877	1,145,374	809,812	22,953,061
North Carolina	233	17,919,170	453,930	25,829	715,157	392,417	219,675	1,685,976	21,412,154
Ohio	35	15,851,092	89,407	458,478	3,410,419	2,827,102	725,341	670,329	24,032,168
Pennsylvania	32	3,738,139	102,956	46,378	20,920	44,654	51,682	253,149	4,257,278
South Carolina	4	53,611	.....	.....	2,778	800	26	.....	57,215
Texas	3	12,074	.....	.....	123	507	75	.....	12,779
Tennessee	49	1,652,121	12,112	.....	84,800	64,545	3,122	41,506	1,858,206
Virginia	169	41,742,659	495,177	27,061	2,682,724	3,157,813	1,769,788	1,215,155	51,090,397
West Virginia	12	686,778	802,205	.....	23,755	31,548	372	10,715	1,555,463
Wisconsin	7	4,777,634	36,367	860,220	163,545	282,848	64,849	185,552	6,371,015
Total	961	202,938,428	8,680,542	4,654,820	24,789,969	22,848,380	9,155,691	9,838,414	282,906,244

STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, ETC.—Continued.

States.	Tobacco, manufactured.										
	Tobacco and snuff produced.					Tobacco on hand January 1, 1887.	Total tobacco.	Unsold January 1, 1888.	Exported.	Sold.	Value of stamps used.
	Plug.	Fine-cut chewing.	Smoking.	Snuff.	Total.						
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Arkansas	40,463	.....	14,182	.....	54,645	44,004	98,649	17,561	8,285	72,803	$5,824.24
California	.....	.....	67,223	.....	67,223	31,558	98,781	24,510	22,344	51,927	4,154.16
Colorado	.....	.....	7,036	.....	7,036	168	7,204	.....	.....	7,204	572.60
Connecticut	.....	.....	.....	769	769	.....	769	.....	.....	769	61.52
Georgia	242,957	.....	20,510	.....	263,467	120,694	394,161	119,013	69	275,079	22,006.32
Illinois	753,808	1,578,104	4,619,386	324,012	7,275,310	312,863	7,588,173	58,783	4,978	7,524,412	601,952.96
Indiana	2,629	.....	9,239	24,033	35,901	39,511	75,412	34,585	100	40,727	3,258.16
Iowa	.....	31,360	331,413	1,800	364,573	12,991	377,564	6,228	.....	371,336	29,706.88
Kansas	6,031	.....	5,678	.....	11,709	14,656	26,365	11,522	.....	14,843	1,187.44
Kentucky	16,856,301	744,948	1,102,600	322,118	19,025,967	1,074,003	20,099,970	976,671	18,189	19,105,110	1,528,408.80
Louisiana	.....	200	1,778,075	164,965	1,943,240	361,747	2,304,987	317,393	105,766	1,881,828	150,546.24
Massachusetts	389,932	126	10,940	45,096	446,088	372	446,460	430	49,482	396,548	31,723.84
Maryland	.....	630,982	7,318,436	2,828,132	10,777,550	351,977	11,129,527	390,721	18,331	10,720,475	857,638.00
Michigan	1,061,566	3,377,479	6,281,292	.....	10,720,337	11,005	10,731,342	24,821	3,621	10,702,900	856,232.00
Minnesota	.....	.....	5,045	58	5,103	3,885	8,988	550	421	8,017	641.36
Missouri	37,284,574	314,421	4,508,544	120,918	42,318,457	2,404,916	44,722,373	1,971,973	22,324	42,728,076	3,418,246.08
New Jersey	16,633,263	5,668,308	5,103,998	2,686,646	30,092,215	50,743	30,142,958	60,193	272,568	29,810,197	2,384,815.76
New York	3,721,501	3,355,815	11,035,958	357,699	18,470,973	126,106	18,597,079	86,273	3,670,671	14,840,135	1,187,210.80
North Carolina	9,619,326	18,034	5,448,500	40,045	15,125,911	9,140,965	24,266,876	7,328,527	224,545	16,713,804	1,337,104.32
Ohio	16,571,055	917,616	2,562,208	21,371	20,075,250	267,915	20,343,165	626,657	7,010	19,709,498	1,576,759.84
Pennsylvania	724	82,368	2,482,816	877,039	3,442,947	105,835	3,548,782	91,263	5,357	3,452,162	276,172.96
South Carolina	39,687	.....	2,691	.....	42,378	48,352	90,730	42,598	.....	48,132	3,850.56
Texas	3,287	.....	.....	5,179	8,466	.....	8,466	2,143	2	6,321	505.68
Tennessee	1,063,432	35,422	77,825	175,010	1,351,689	852,867	2,204,556	957,686	1,065	1,245,805	99,664.40
Virginia	35,670,004	.....	1,386,825	168,473	37,225,302	12,184,378	49,409,680	9,130,032	8,715,855	31,563,793	2,525,103.44
West Virginia	13,785	.....	1,255,630	.....	1,269,415	72,871	1,342,286	85,843	200	1,256,243	100,499.44
Wisconsin	2,275	980,296	4,946,128	2,246	5,931,545	62,476	5,994,021	35,971	.....	5,958,050	476,644.00
Total	139,976,600	17,736,073	60,472,184	8,168,609	226,353,466	27,705,858	254,059,324	22,402,947	13,151,183	218,506,194	17,480,495.52

DIRECT TAX.

A bill to refund to the several States and Territories and the District of Columbia the taxes collected under the direct-tax act of 1861 has passed the Senate and is still pending before the House of Representatives.

SCHOOL FARMS.

The act of March 3, 1887, provided for the redemption of lands in Beaufort County, S. C., known as "school farms," owned or held by the United States by virtue of proceedings under the act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," approved June 7, 1862, and acts supplementary thereto.

The law required applications to be made within one year from the passage of the act. The time for filing applications has therefore expired, and a bill, H. R. 8053, has passed the House of Representatives proposing to extend the time for one year.

When the aforesaid act of March 3, 1887, passed, there were eighteen school farms in Beaufort County, S. C., owned by the United States, portions of which were leased from year to year by the collector of internal revenue.

Each school farm contained about 160 acres, with the exception of three, which were reported as containing respectively 40, 30, and 800 acres, making a total of 3,370 acres, more or less.

Their value was estimated at an average of about $3 per acre, or about $10,000 in the aggregate.

The revenue which was derived from leasing these lands has been invested in United States bonds and the interest used for the support of public schools, under the provisions of section 6 of the act of June 8, 1872 (17 Stats., 330), as amended by the act of March 3, 1873 (17 Stats., 600).

The fund accumulated and invested in United States bonds, the interest of which is for the benefit of public schools in the parishes of Saint Helena and Saint Luke, S. C., is as follows:

United States 4's, face value	$49,000
United States 4½'s, face value	700

RELEASES GRANTED.

There have been released, up to the present time, to the original owners of the school farm lands, heirs at law, devisees or grantees of such original owners, under the provisions of the act of March 3, 1887, 2,127.61 acres, included in eighteen different releases. The amount paid to redeem these lands, including the refund of surplus proceeds already paid, was $772.06.

ABATEMENT, REBATE, AND REFUNDING CLAIMS.

ABATEMENT CLAIMS.

On the 1st of July, 1887, there were pending 61 claims for abatement of assessed taxes, amounting to $31,252.35, and during the year 3,121 claims, amounting to $380,179.07, were presented.

Of these, 2,249 claims, amounting to $324,147.19, have been allowed by this office, and 828 claims, amounting to $78,723.25, have been rejected or returned for amendment.

This left 95 claims for abatement still pending on the 30th of June, 1888, amounting to $8,560.98.

Since that date and up to the 1st of October, 685 other claims have been filed, amounting to $98,681.92; 522 claims have been allowed, amounting to $71,366.80, and 203 rejected or returned for amendment, amounting to $33,256.24, and on the 1st day of October, 1888, 55 claims for abatement were pending, amounting to $2,619.86.

REBATE CLAIMS.

No claims for rebate of the tax on tobacco and cigars were received during the fiscal year ended June 30, 1888, and no claims of this character are now pending in this office. Since June 30, 1888, two claims amounting to $32.80, previously disallowed, have been reconsidered and allowed.

REFUNDING CLAIMS.

On the 1st of July, 1887, there were pending 194 claims for the refunding of taxes collected, amounting to $211,574.53, and during the year 271 other claims, amounting to $46,597.36, were presented, and one rejected claim, amounting to $312.95, was reconsidered. Of these, 126 claims, amounting to $7,323.37, have been allowed, and 116 claims, amounting to $30,532.92, have been rejected or returned for amendment. This left 224 claims for refunding still pending on the 30th of June, 1888, amounting to $220,629.05. Since that date and up to the 1st of October, 1888, 44 other claims have been received, amounting to $5,542.10. Of these, 37 claims have been allowed, amounting to $2,366.99, and 33 have been rejected or returned for amendment, amounting to $5,563.45, and on the 1st of October, 1888, 198 claims for refunding were pending, amounting to $218,240.71.

SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS.

STATEMENT OF SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS, OF WHICH THE PURCHASERS RECEIVED QUIT-CLAIM DEEDS, DURING THE FISCAL YEAR 1887–'88.

Date of sale.	When acquired.	From whom acquired.	Realty sold, and where situated.	Amount sold for.
June 20, 1887	Apr. 24, 1872	James Standley	A lot of 40 acres in Scott County, Mo.	$50.00
July 1, 1887	Aug. 21, 1868	William Troutman	W. ½ of NE. ¼ Sec. 2, T. 7, N., R. 9 E., Jasper County, Ill.	160.00
Oct. 28, 1887	Feb. 7, 1882	J. W. Ralston	178 acres land in Fannin County, Ga.	100.00
Nov. 30, 1887	Jan. 14, 1887	James A. O'Bryan	20 acres land in Crawford County, Ark.	50.00
Dec. 3, 1887	Nov. 25, 1878	William Staton	125 acres land in Gibson County, Tenn.	547.50
Dec. 6, 1887	Jan. 29, 1883	Thomas Pritchard	48 acres land in Pittsylvania County, Va.	108.00
Feb. 25, 1888	Nov. 3, 1882	Isaac A. Hill	85 acres land in Putnam County, Tenn.	85.00
Mar. 15, 1888	Dec. 16, 1875	Bingham Brothers	200 acres land in Gibson County, Ind.	810.00
Mar. 15, 1888	Dec. 16, 1875	....do	150 acres land in Gibson County, Ind.	410.00
			Total	2,320.50

NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES DURING THE SPECIAL-TAX YEAR ENDED APRIL 30, 1888.

[The figures in the following table, except in cases of retail dealers in leaf tobacco and manufacturers of oleomargarine, represent not the actual but the equated number of special-tax payers.]

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
Alabama	2	856	30	.....	33	.....	1	.....	8,661	.....	.....	2	32	19	.....	9	1	9,646
Arkansas	.....	703	30	.....	20	1	1	.....	7,071	4	1	.....	23	11	.....	21	3	7,889
California *a*	131	11,711	328	3	360	31	1	.....	16,435	3	15	189	281	128	.....	.....	1	29,617
Colorado *b*	7	2,831	73	.....	96	5	.....	.....	6,198	1	2	28	85	64	1	18	3	9,412
Connecticut *c*	23	4,097	72	1	328	67	13	.....	9,811	1	23	20	185	129	7	286	6	15,069
Florida	.....	332	11	.....	217	27	2	.....	2,958	1	3	.....	1	10	.....	2	1	3,565
Georgia	5	1,346	48	2	31	.....	.....	.....	11,735	17	13	2	46	20	.....	8	1	13,274
Illinois	102	11,271	222	4	1,200	53	12	.....	32,732	27	83	82	634	252	10	590	22	47,296
Indiana	18	5,567	62	.....	433	54	18	.....	17,241	10	26	49	184	92	1	32	1	23,788
Iowa	6	2,928	36	.....	272	2	.....	.....	15,140	3	11	74	249	48	.....	1	1	18,771
Kansas	1	1,277	8	3	177	1	.....	.....	15,335	.....	8	4	119	26	2	38	1	17,000
Kentucky	54	3,443	218	1	251	1,008	486	.....	10,820	67	11	26	113	35	.....	96	5	16,634
Louisiana *d*	24	4,913	114	.....	115	20	.....	.....	12,414	18	40	5	157	25	.....	11	2	17,858
Maryland *e*	58	6,298	134	1	676	95	28	.....	14,877	10	19	43	124	41	.....	15	1	22,420
Massachusetts	61	6,751	197	1	511	47	4	.....	17,394	4	79	38	549	197	1	330	16	26,180
Michigan	9	5,917	53	.....	584	14	2	.....	17,521	7	66	111	215	157	.....	204	22	24,882
Minnesota	25	3,095	54	.....	194	5	.....	.....	9,320	4	18	111	169	122	.....	.....	.....	13,117
Missouri	65	5,548	181	1	620	63	9	.....	19,563	65	19	57	193	151	.....	115	14	26,664
Montana *f*	2	2,164	67	.....	16	.....	.....	.....	3,582	1	4	58	68	42	.....	14	5	6,023
Nebraska *g*	6	2,698	58	.....	176	2	.....	.....	12,596	.....	3	46	135	125	.....	8	2	15,855
New Hampshire *h*	1	2,214	12	.....	108	1	.....	.....	8,878	.....	58	5	213	60	.....	29	1	11,586
New Jersey	18	7,329	52	3	728	9	.....	.....	16,404	8	75	47	368	164	.....	35	2	25,242
New Mexico *i*	3	1,570	39	.....	5	.....	.....	.....	2,371	.....	1	23	20	40	.....	18	1	4,091
New York	231	29,942	735	1	4,566	461	4	.....	60,076	124	298	235	1,809	478	1	14	.....	98,975
North Carolina	10	1,261	18	1	32	277	43	.....	8,378	198	77	.....	45	15	.....	.....	.....	10,355
Ohio	89	12,946	304	1	1,437	328	69	.....	33,089	36	146	134	504	236	4	209	4	49,536
Oregon *k*	8	1,802	52	.....	34	14	1	.....	4,706	.....	4	79	62	31	.....	4	2	6,799
Pennsylvania	197	14,132	332	2	3,860	308	56	.....	49,535	29	298	331	611	295	3	110	1	70,100
South Carolina	1	834	16	.....	18	.....	1	.....	6,546	2	.....	2	12	12	.....	.....	.....	7,444
Tennessee	13	1,571	56	.....	27	223	116	.....	8,122	37	12	3	24	26	.....	32	2	10,264
Texas	10	2,775	47	.....	67	1	.....	.....	14,431	4	4	12	509	165	.....	13	5	18,043
Virginia	16	2,299	40	.....	159	386	74	.....	7,802	153	6	2	29	22	.....	5	.....	10,993
West Virginia	4	700	8	.....	104	27	27	.....	4,448	14	3	8	48	8	.....	5	.....	5,404
Wisconsin	50	5,466	108	1	496	71	17	1	12,622	7	32	142	345	124	.....	44	5	19,531
Total	1,250	168,587	3,815	26	17,951	3,691	985	1	498,812	855	1,458	1,968	8,161	3,370	30	2,316	131	713,317
Total for special-tax year 1887	1,383	188,107	4,241	20	18,570	3,848	886	5	513,955	942	1,733	2,269	8,685	3,309	37	3,416	267	751,673

a Including the State of Nevada.
b Including the Territory of Wyoming.
c Including the State of Rhode Island.
d Including the State of Mississippi.
e Including the State of Delaware, District of Columbia, and two counties of Virginia.
f Including the Territories of Idaho and Utah
g Including the Territory of Dakota.
h Including the States of Maine and Vermont.
i Including the Territory of Arizona.
k Including Alaska and the Territory of Washington.

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1888, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State and collection district; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each State and collection district; the quantity of distilled spirits, in proof-gallons, rectified in the several districts and States; and the number of cattle and hogs fed at the registered grain distilleries, together with other items.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1888:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	.....	.....	.....	.....	15	15	15	15
Arkansas	25	21	.....	.....	10	10	35	31
California	2	1	.....	.....	266	246	268	247
Connecticut	1	1	.....	.....	70	66	71	67
Georgia	76	68	.....	.....	50	45	126	113
Iowa	1	.....	.....	.....	5	5	6	5
Illinois	22	21	.....	.....	22	16	44	37
Indiana	15	9	.....	.....	26	24	41	33
Kansas	.....	.....	.....	.....	1	1	1	1
Kentucky	309	165	1	1	189	185	499	351
Louisiana	.....	.....	.....	.....	8	7	8	7
Maryland	24	23	.....	.....	45	45	69	68
Massachusetts	1	1	8	8	7	7	16	16
Missouri	31	23	.....	.....	48	41	79	64
Nebraska	3	3	.....	.....	.....	.....	3	3
New Mexico	.....	.....	.....	.....	6	6	6	6
New Hampshire	.....	.....	1	1	5	5	6	6
New Jersey	1	1	.....	.....	80	75	81	76
New York	2	2	.....	.....	58	57	60	59
North Carolina	468	423	.....	.....	747	742	1,215	1,165
Ohio	37	31	.....	.....	29	26	66	57
Oregon	1	1	.....	.....	7	7	8	8
Pennsylvania	110	91	.....	.....	27	27	137	118
South Carolina	15	15	.....	.....	3	3	18	18
Tennessee	73	62	.....	.....	66	66	139	128
Texas	5	5	.....	.....	9	9	14	14
Virginia	70	57	.....	.....	862	854	932	911
West Virginia	5	4	.....	.....	23	17	28	21
Wisconsin	3	1	.....	.....	.....	.....	3	1
Total	1,300	1,029	10	10	2,684	2,607	3,994	3,646

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Alabama	15	15	New York:		
Arkansas	10	10	Fourteenth district	39	39
California:			Twenty-first district	7	6
First district	134	126	Twenty-eighth district	12	12
Fourth district	132	120	North Carolina:		
Connecticut	70	66	Fourth district	234	229
Georgia	50	45	Fifth district	513	513
Iowa:			Ohio:		
Fourth district	5	5	First district	3	2
Illinois:			Tenth district	12	12
Eighth district	16	10	Eleventh district	6	6
Thirteenth district	6	6	Eighteenth district	8	6
Indiana:			Oregon	7	7
Sixth district	3	3	Pennsylvania:		
Seventh district	23	21	First district	22	22
Kansas	1	1	Ninth district	1	1
Kentucky:			Twelfth district	3	3
Second district	68	66	Twenty-third district	1	1
Fifth district	22	22	South Carolina	3	3
Sixth district	4	2	Tennessee:		
Seventh district	20	20	Second district	10	10
Eighth district	75	75	Fifth district	56	56
Louisiana	8	7	Texas:		
Maryland	45	45	Third district	1	1
Massachusetts:			Fourth district	8	8
Third district	7	7	Virginia:		
Missouri:			Second district	226	226
First district	38	34	Sixth district	636	628
Sixth district	10	7	West Virginia	23	17
New Mexico	6	6			
New Hampshire	5	5	Total	2,684	2,607
New Jersey:					
First district	30	27			
Fifth district	50	48			

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1888, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
July	368	7	52,478	207,176	8,087	6,875	214,051
August	303	6	40,090	158,161	4,339	3,689	161,850
September	293	8	50,355	199,100	6,460	5,493	204,593
October	316	9	53,788	212,620	9,307	7,404	220,024
November	392	9	55,127	216,840	9,076	7,716	224,556
December	482	9	57,631	223,806	10,356	9,398	233,204
January	525	10	61,991	241,590	10,145	8,622	250,212
February	573	9	64,223	250,230	8,416	7,154	257,384
March	639	9	64,336	219,106	9,952	8,460	257,566
April	677	9	62,255	248,108	11,240	9,553	257,661
May	662	9	58,555	222,603	7,987	6,789	229,392
June	598	7	51,239	205,677	5,880	5,000	210,677
July	463	7	35,983	140,975	7,220	6,141	147,116
August	338	5	29,969	126,143	5,556	4,726	130,869
September	399	5	33,294	141,963	4,465	3,798	145,761

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1888.

COMPARATIVE STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION ON THE 1ST DAY OF SEPTEMBER IN EACH OF THE YEARS 1880 TO 1888, INCLUSIVE.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
September 1, 1880	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882	198	7	57,755	227,973	10,426	8,861	236,834
September 1, 1883	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885	212	8	42,594	174,295	7,122	6,054	180,349
September 1, 1886	305	9	46,180	181,223	8,853	7,524	188,747
September 1, 1887	293	8	50,355	199,100	6,460	5,493	204,593
September 1, 1888	399	5	33,294	141,963	4,465	3,798	145,761

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY COLLECTION DISTRICTS.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Arkansas	18	17	4	4	10	10	7	5	3	2	1	.....	.....	.....	.....	.....	.....	.....	25	21
California:																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	2	1
Connecticut	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Georgia	58	50	33	28	19	16	9	9	13	13	2	2	.....	.....	.....	.....	.....	.....	76	68
Iowa:																				
Second district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	1	.....
Illinois:																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	1	1	.....	.....	6	6	.....	.....	7	7
Fifth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10	9	.....	.....	10	9
Eighth district	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	1	1	2	2	.....	.....	4	4
Thirteenth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	1	1
Indiana:																				
Sixth district	.....	.....	.....	.....	.....	.....	.....	.....	2	2	.....	.....	5	3	4	3	2	2	11	7
Seventh district	.....	.....	.....	.....	2	1	1	.....	.....	.....	.....	.....	.....	.....	1	.....	1	.....	4	2
Kentucky:																				
Second district	55	42	14	9	39	31	4	2	2	.....	.....	.....	3	1	2	4	2	.....	75	47
Fifth district	7	2	.....	.....	5	2	3	.....	7	6	4	2	17	11	31	12	16	3	83	36
Sixth district	.....	.....	.....	.....	.....	.....	3	1	3	3	.....	.....	1	.....	9	5	5	.....	22	14
Seventh district	11	9	6	6	5	3	1	.....	6	1	3	2	4	1	12	6	7	1	44	20
Eighth district	60	39	38	23	18	13	7	5	9	5	5	1	2	1	5	1	3	.....	85	48
Maryland	5	4	1	1	4	3	6	6	5	5	1	1	2	2	2	2	3	3	24	23
Massachusetts:																				
Third district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	1	1
Missouri:																				
First district	9	6	3	3	4	2	2	1	2	2	.....	.....	.....	.....	.....	.....	3	2	14	10
Sixth district	8	5	.....	.....	8	5	1	1	5	4	.....	.....	2	2	.....	.....	1	2	17	13
Nebraska	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	2	2	3	3
New Jersey:																				
Fifth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED, ETC.—Continued.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capaity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
New York:																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1
Twenty-eighth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1
North Carolina:																				
Fourth district	106	89	93	76	13	12	.....	.....	1	1	.....	.....	1	1	.....	.....	.....	.....	108	90
Fifth district	358	331	344	317	14	14	1	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	360	333
Ohio:																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2	11	11	13	13
Tenth district	1	1	.....	.....	1	1	.....	.....	1	1	1	1	.....	.....	.....	.....	.....	.....	3	3
Eleventh district	4	3	1	1	3	2	1	1	1	1	.....	.....	.....	.....	.....	.....	4	2	10	7
Eighteenth district	2	2	.....	.....	3	3	4	3	3	1	1	1	.....	.....	.....	.....	.....	.....	11	8
Oregon	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Pennsylvania:																				
First district	3	2	.....	.....	3	2	.....	.....	.....	.....	.....	.....	.....	.....	2	2	.....	.....	5	4
Ninth district	3	2	1	1	3	2	2	2	15	14	5	3	3	2	....	.....	.....	.....	29	24
Twelfth district	7	7	.....	.....	10	10	7	6	1	1	.....	.....	.....	.....	.....	.....	.....	.....	18	17
Twenty-third district	5	5	.....	.....	10	8	9	4	24	19	1	1	3	3	8	8	3	3	58	46
South Carolina	12	10	10	10	2	2	.....	.....	2	2	1	1	.....	.....	.....	.....	.....	.....	15	15
Tennessee:																				
Second district	24	19	23	18	1	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25	20
Fifth district	22	18	.....	.....	11	8	12	12	18	15	4	4	1	1	2	2	.....	.....	48	42
Texas:																				
Fourth district	3	3	.....	.....	1	1	3	3	.....	.....	1	1	.....	.....	.....	.....	.....	.....	5	5
Virginia:																				
Sixth district	55	48	39	34	16	14	6	3	8	5	.....	.....	.....	.....	1	1	.....	.....	70	57
West Virginia	2	1	1	.....	1	1	2	2	.....	.....	.....	.....	.....	.....	.....	.....	1	1	5	4
Wisconsin:																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	1	1	3	1

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY STATES AND TERRITORIES.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Arkansas	18	17	4	4	10	10	7	5	3	2	1	.....	.....	.....	.....	.....	.....	.....
California	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	.....
Connecticut	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....
Georgia	58	50	33	28	19	16	9	9	13	13	2	2	.....	.....	.....	.....	.....	.....
Iowa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....
Illinois	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1	.....	.....	2	2	18	17
Indiana	.....	.....	.....	.....	2	1	1	1	2	2	.....	.....	.....	.....	5	2	5	3
Kentucky	133	92	58	38	67	49	18	8	27	15	8	4	29	14	68	28	34	9
Maryland	5	4	1	1	4	3	6	6	5	5	1	1	2	2	2	2	3	3
Massachusetts	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....
Missouri	17	11	3	3	12	7	3	2	7	6	.....	.....	2	2	.....	.....	4	3
Nebraska	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	2	2
New Jersey	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
New York	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2
North Carolina	464	420	437	393	27	26	1	1	2	2	.....	.....	1	1	.....	.....	.....	.....
Ohio	7	6	1	1	7	6	5	4	5	3	2	2	.....	.....	2	2	15	13
Oregon	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....
Pennsylvania	18	16	1	1	26	22	18	12	40	34	6	4	6	5	10	10	3	3
South Carolina	12	10	10	10	2	2	.....	.....	2	2	1	1	.....	.....	.....	.....	.....	.....
Tennessee	46	37	23	18	12	9	13	13	18	15	4	4	1	1	2	2	.....	.....
Texas	3	3	.....	.....	1	1	3	3	.....	.....	1	1	.....	.....	.....	.....	.....	.....
Virginia	55	48	39	34	16	14	6	3	8	5	.....	.....	.....	.....	1	1	.....	.....
West Virginia	2	1	1	.....	1	1	2	2	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Wisconsin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	1	1
Total	838	715	611	531	206	167	92	69	134	106	27	20	42	26	97	52	91	58

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1888, was 1,300, of which number 1,029 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1887, were 1,160 and 969, respectively, showing an increase during the last fiscal year of 140 in the number registered and of 60 in the number operated.

The increase, both in the number registered and in the number operated, occurred in the class of distilleries having the smaller capacities for the production of spirits, there having been an increase of 152 in the number of distilleries of this class registered, and of 137 in the number operated.

In the larger distilleries there was a decrease of 12 in the number registered and of 77 in the number operated.

During the fiscal year ended June 30, 1887, 918 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels per diem, were registered, and of this number 756, or 82 per cent., were operated.

Of the larger distilleries having daily capacities varying from 60 bushels to several thousands of bushels per diem, 242 were registered, and 213, or 88 per cent., were operated.

During the fiscal year ended June 30, 1888, of the smaller distilleries 1,070 were registered, and 893, or 83 per cent., were operated.

Of the larger distilleries 230 were registered and 136, or only 59 per cent., were operated.

There were 10 rum distilleries registered and 10 operated, the same number reported for the previous fiscal year.

There were 2,684 fruit distilleries registered and 2,607 operated, a decrease of 1,302 in the number registered, and 1,319 in the number operated during the fiscal year.

The total numbers of grain, molasses, and fruit distilleries registered and operated during the year were 3,994 and 3,646, respectively.

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Arkansas	2,014	107		1,006	19,412		4			22,603	
California:											
First district	15,943	50,703	803	24,236	12,142					103,827	
Connecticut	1,412			9,097	10,848					21,357	
Georgia	16,967			292	101,459					118,718	
Illinois:											
First district	143,178			177,150	1,323,250	4,084				1,647,662	
Fifth district	435,464			265,342	4,084,418	9,973				4,795,197	
Eighth district	24,511			25,760	264,920	2,955	50			318,202	
Thirteenth district	9,902			8,570	79,454	2,032				99,958	
Indiana:											
Sixth district	53,887			63,291	426,999	5,722	32,585			582,484	
Seventh district	32,515	427		10,942	338,194	3,199				385,277	
Kentucky:											
Second district	8,388	62	9	7,036	72,421	111				88,027	
Fifth district	63,914			110,413	496,826	16				671,169	
Sixth district	86,029	21,016		88,386	673,943	3,354	3,312	102,834		870,070	102,834
Seventh district	33,341	7		33,325	253,024	28	14			339,809	
Eighth district	1,806	144	15	2,798	28,358	19				33,120	
Maryland	31,454	154		219,841	122,942	954	254			385,599	
Massachusetts:											
Third district	834			10,835	9,516			2,373,627		21,185	2,373,627
Missouri:											
First district	21,940	1,901	14,864	18,518	356,877	652	405			415,157	
Sixth district	24,855	473	1,282	15,358	261,319					303,287	
Nebraska	49,501	1,530		33,541	669,096					753,758	
New Hampshire								42,900		42,900	
New Jersey:											
Fifth district	31,850			47,775	47,775					127,400	
New York:											
First district	70,003			131,794	131,988					333,875	
Twenty-eighth district	38,733			58,902	62,763					160,398	
North Carolina:											
Fourth district	3,035	1,253	11	1,611	37,420		276	133		43,606	133
Fifth district	23,961	11		34,953	173,374					231,909	
Ohio:											
First district	230,798	5,143	7,549	244,430	1,417,233	9,297	18,364			1,932,814	
Tenth district	838			3,849	3,885	9	857			9,438	

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—Continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY COLLECTION DISTRICTS—Continued.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
Ohio—Continued:	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Eleventh district	5,456	530	.....	3,154	56,042	942	7,894	.....	.....	74,018	.....
Eighteenth district	599	258	.....	5,507	3,566	130	.....	.....	.....	10,060	.....
Pennsylvania:											
First district	16,302	1,376	.....	72,005	9,555	.....	.....	.....	.....	99,238	.....
Ninth district	4,346	135	.....	50,566	9,713	13	.....	.....	.....	64,773	.....
Twelfth district	467	329	.....	12,584	3,504	59	.....	.....	.....	16,963	.....
Twenty-third district	75,085	1,314	.....	498,518	70,838	413	535	.....	.....	646,703	.....
South Carolina	1,866	.....	.....	668	15,759	.....	7	.....	.....	18,300	.....
Tennessee:											
Second district	1,571	50	.....	949	13,615	.....	50	.....	45	16,280	.....
Fifth district	22,079	.....	.....	18,777	191,291	.....	1,563	.....	.....	233,710	.....
Texas:											
Fourth district	366	27	.....	274	3,397	.....	48	.....	.....	4,112	.....
Virginia:											
Sixth district	3,195	174	69	18,399	33,915	.....	.....	.....	.....	55,752	.....
West Virginia	3,022	.....	.....	27,466	477	.....	.....	.....	.....	30,965	.....
Wisconsin:											
First district	11,859	153	105	32,403	85,449	270	.....	.....	.....	130,239	.....
Total	1,602,586	87,277	24,707	2,410,381	11,887,027	44,232	66,254	2,519,494	45	16,122,509	2,519,494

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—Continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY STATES AND TERRITORIES.

States.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Arkansas	2,014	107	.....	1,066	19,412	.....	4	.....	.....	22,603	.....
California	15,943	50,703	803	24,236	12,142	.....	.....	.....	.....	103,827	.....
Connecticut	1,412	.....	.....	9,097	10,848	.....	.....	.....	.....	21,357	.....
Georgia	16,967	.....	.....	292	101,459	.....	.....	.....	.....	118,718	.....
Illinois	613,055	.....	.....	476,822	5,752,042	19,044	56	.....	.....	6,861,019	.....
Indiana	86,402	427	.....	74,233	765,193	8,921	32,585	.....	.....	967,761	.....
Kentucky	193,478	21,229	24	261,958	1,524,622	3,528	3,356	102,834	.....	2,008,195	102,834
Maryland	31,454	154	.....	219,841	132,942	954	254	.....	.....	385,599	.....
Massachusetts	834	.....	.....	10,835	9,516	.....	.....	2,373,627	.....	21,185	2,373,627
Missouri	46,795	2,374	16,146	33,876	618,196	652	405	.....	.....	718,444	.....
Nebraska	49,591	1,530	.....	33,541	569,096	.....	.....	.....	.....	653,758	.....
New Hampshire	.....	.....	.....	.....	.....	.....	.....	42,900	.....	.....	42,900
New Jersey	31,850	.....	.....	47,775	47,775	.....	.....	.....	.....	127,400	.....
New York	108,826	.....	.....	190,696	194,751	.....	.....	.....	.....	494,273	.....
North Carolina	26,096	1,264	11	36,564	210,794	.....	276	133	.....	275,005	133
Ohio	237,691	5,931	7,549	256,940	1,480,726	10,378	27,115	.....	.....	2,026,330	.....
Pennsylvania	96,220	3,154	.....	633,673	93,610	485	535	.....	.....	827,677	.....
South Carolina	1,866	.....	.....	668	15,759	.....	7	.....	.....	18,300	.....
Tennessee	23,650	50	.....	19,726	204,906	.....	1,613	.....	45	249,990	.....
Texas	366	27	.....	274	3,397	.....	48	.....	.....	4,112	.....
Virginia	3,195	174	69	18,399	33,915	.....	.....	.....	.....	55,752	.....
West Virginia	3,022	.....	.....	27,466	477	.....	.....	.....	.....	30,965	.....
Wisconsin	11,859	153	105	32,403	85,449	270	.....	.....	.....	130,239	.....
Total	1,602,586	87,277	24,707	2,410,381	11,887,027	44,232	66,254	2,519,494	45	16,122,509	2,519,494

The average yield per bushel of grain was $\frac{68,388,160}{16,122,509} = 4.24+$ gallons of spirits.

The average yield per gallon of molasses was $\frac{1,891,246}{2,519,494} = .750+$ gallons of rum.

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TEN (FISCAL) YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	Bushels.	*Gallons.*	*Gallons.*	*Gallons.*
1879	18,735,814	69,649,166	2,801,307	2,243,455
1880	24,006,359	87,915,969	3,110,190	2,439,361
1881	31,291,175	115,609,644	2,710,307	2,118,506
1882	27,459,095	104,149,077	2,121,891	1,704,084
1883	18,644,787	72,235,175	2,373,106	1,801,969
1884	18,927,982	73,724,581	2,259,536	1,711,158
1885	17,865,203	72,834,198	2,719,416	2,081,165
1886	19,195,332	78,544,428	2,308,130	1,799,952
1887	17,959,565	75,974,376	2,428,783	1,857,223
1888	16,122,509	68,388,160	2,519,494	1,891,246
Total	210,207,821	819,024,774	25,352,073	19,648,059
Average	21,020,782	81,902,477	2,535,207	1,964,805

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1888 (16,122,509 bushels), is a decrease of 1,837,056 bushels from the amount used in the preceding fiscal year (17,959,565 bushels), and is 4,898,273 bushels less than the average (21,020,782 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (68,388,160) shows a decrease of 7,586,216 gallons from the product (75,974,376 gallons) of the year ended June 30, 1887, and is 13,514,317 gallons less than the average product (81,902,477 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.24+ gallons. The yield for the two preceding years was 4.23+ for 1887 and 4.09+ for 1886.

The quantity of molasses used for the production of rum during the fiscal year (2,519,494 gallons) shows an increase of 90,711 gallons over the quantity used in the previous year (2,428,783 gallons), and is 15,713 gallons less than the average (2,535,207 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,891,246 gallons) shows an increase of 34,023 gallons over the product of the previous year (1,857,223 gallons), and is 73,559 gallons less than the average product (1,964,805 gallons) for the last ten years.

SPIRITS RECTIFIED DURING THE YEAR ENDED APRIL 30, 1888.

STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1888, BY COLLECTION DISTRICTS.

States and districts.	Quantity rectified.	States and districts.	Quantity rectified.
Alabama	102,941.16	New Mexico	20,650.00
California:		New York:	
First district	2,042,074.05	First district	1,300,846.54
Fourth district	160,887.50	Second district	7,159,116.34
Colorado	97,978.50	Third district	792,156.26
Connecticut (and Rhode Island)	293,805.04	Fourteenth district	1,186,891.15
Georgia	90,137.50	Twenty-first district	216,342.23
Illinois:		Twenty-eighth district	1,277,766.50
First district	4,656,425.39	North Carolina:	
Fifth district	1,165,171.00	Fourth district	
Eighth district	13,458.50	Fifth district	97,750.50
Thirteenth district	29,006.00	Ohio:	
Indiana:		First district	10,286,193.65
Sixth district	58,026.00	Tenth district	251,769.00
Seventh district	1,102,144.94	Eleventh district	38,070.44
Iowa:		Eighteenth district	466,657.50
Third district	34,316.00	Oregon	120,181.00
Fourth district	20,133.50	Pennsylvania:	
Kansas	2,955.50	First district	7,077,228.91
Kentucky:		Ninth district	89,189.50
Second district	172,417.50	Twelfth district	157,091.00
Fifth district	1,201,349.42	Twenty-third district	730,542.50
Sixth district	3,540,032.50	South Carolina	
Seventh district		Tennessee:	
Eighth district		Second district	92,727.00
Louisiana	736,274.00	Fifth district	201,261.50
Maryland (and Delaware)	3,397,906.21	Texas:	
Massachusetts	1,918,977.16	Third district	198,964.00
Michigan:		Fourth district	9,522.50
First district	277,677.00	Virginia:	
Fourth district	19,225.50	Second district	545,049.50
Minnesota	147,767.67	Sixth district	98,628.00
Missouri:		West Virginia	72,439.10
First district	3,145,723.78	Wisconsin:	
Sixth district	676,882.54	First district	1,281,992.89
Montana (and Utah)	25,631.99	Second district	9,210.50
Nebraska	299,850.93	Total	59,412,180.04
New Hampshire	877.50		
New Jersey:			
First district	4,850.50		
Fifth district	199,037.75		

STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1888, BY STATES AND TERRITORIES.

States and Territories.	Quantity rectified.	States and Territories.	Quantity rectified.
Alabama	102,941.16	Montana	25,613.99
California	2,202,961.55	Nebraska	299,850.93
Colorado	97,978.50	New Hampshire	877.50
Connecticut	293,805.04	New Jersey	203,888.25
Georgia	90,137.50	New Mexico	20,650.00
Illinois	5,864,060.89	New York	11,933,119.02
Indiana	1,160,170.94	North Carolina	97,750.00
Iowa	54,449.50	Ohio	11,042,690.59
Kansas	2,955.50	Oregon	120,181.00
Kentucky	4,913,799.42	Pennsylvania	8,054,051.91
Louisiana	736,274.00	South Carolina	
Maryland	3,397,906.21	Tennessee	293,988.50
Massachusetts	1,918,977.16	Texas	208,486.50
Michigan	296,902.50	Virginia	643,677.50
Minnesota	147,767.67	West Virginia	72,439.10
Missouri	3,822,606.32	Wisconsin	1,291,203.39
		Total	59,412,180.04

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, with their average and total increase in weight, during the fiscal year ended June 30, 1888, by collection districts:

Districts.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Arkansas	147	27,100	184+	1,274	87,790	69+	114,890
First California	.....	.....	.....	1,448	344,624	238	344,624
Connecticut	107	26,750	250	.....	.....	.....	26,750
Georgia	376	53,080	141+	2,393	219,250	91+	272,330
First Illinois	5,515	1,413,500	256+	.....	.....	.....	1,413,500
Fifth Illinois	18,962	4,933,000	260+	.....	.....	.....	4,933,000
Eighth Illinois	1,053	264,303	251	235	15,980	68	280,283
Thirteenth Illinois	600	180,000	300	250	37,500	150	217,500
Sixth Indiana	1,707	413,850	242+	40	1,200	30	415,050
Seventh Indiana	2,627	525,400	200	.....	.....	.....	525,400
Second Kentucky	705	117,000	165+	317	23,945	75+	140,945
Fifth Kentucky	1,782	393,610	220+	1,751	195,440	111+	589,050
Sixth Kentucky	2,488	816,880	328+	2,313	283,400	122+	1,100,280
Seventh Kentucky	1,035	258,750	250+	483	33,810	70	292,560
Eighth Kentucky	58	7,004	120+	790	55,300	70	62,304
Maryland	138	22,600	163+	111	10,565	95+	33,165
Third Massachusetts	90	18,000	200	30	10,500	350	28,500
First Missouri	30	13,000	433+	239	20,254	84	33,254
Sixth Missouri	1,900	427,500	225	586	30,934	52+	458,434
Nebraska	2,621	541,914	206+	.....	.....	.....	541,914
Fifth New Jersey	664	136,120	205	.....	.....	.....	136,120
First New York	647	97,050	150	.....	.....	.....	97,050
Fourth North Carolina	200	16,050	80+	1,651	80,710	48+	96,760
Fifth North Carolina	772	122,125	158+	6,168	723,300	117+	845,425
First Ohio	2,781	617,964	222+	680	64,700	95+	682,664
Tenth Ohio	.....	.....	.....	29	850	29+	850
Eleventh Ohio	200	100,000	500	15	800	53+	100,800
Eighteenth Ohio	64	14,525	226+	74	6,300	85+	20,825
Ninth Pennsylvania	259	52,360	202+	991	132,417	133+	184,777
Twelfth Pennsylvania	64	12,650	197+	378	32,300	85+	44,950
Twenty-third Pennsylvania	1,186	270,356	235+	1,689	140,754	83+	420,110
South Carolina	173	38,060	220	632	44,240	70	82,300
Second Tennessee	9	1,600	177+	334	28,538	85+	30,138
Fifth Tennessee	905	207,625	229+	3,955	303,881	76+	511,506
Fourth Texas	60	16,000	266+	120	5,550	46+	21,550
Sixth Virginia	40	4,700	117+	1,037	73,660	71+	78,360
West Virginia	70	23,025	328+	.....	.....	.....	23,025
Wisconsin	318	95,400	300	18	3,600	200	99,000

The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States:

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Arkansas	147	27,100	184+	1,274	87,790	69+	114,890
California	.....	.....	.....	1,448	344,624	238	344,624
Connecticut	107	26,750	250	.....	.....	.....	26,750
Georgia	376	53,080	141+	2,393	219,250	91+	272,330
Illinois	26,130	6,790,803	259+	485	53,480	110+	6,844,283
Indiana	4,334	939,250	216+	40	1,200	30	940,450
Kentucky	6,068	1,593,244	262+	5,654	591,895	104+	2,185,139
Maryland	138	22,600	163+	111	10,565	95+	33,165
Massachusetts	90	18,000	200	30	10,500	350	28,500
Missouri	1,930	440,500	228+	825	51,188	62+	491,688
Nebraska	2,621	541,914	206+	.....	.....	.....	541,914
New Jersey	664	136,120	205	.....	.....	.....	136,120
New York	647	97,050	150	.....	.....	.....	97,050
North Carolina	972	138,175	142+	7,819	804,010	102+	942,185
Ohio	3,045	732,489	240+	798	72,650	91+	805,139
Pennsylvania	1,509	344,366	228+	3,058	305,471	99+	649,837
South Carolina	173	38,060	220	632	44,240	70	82,300
Tennessee	914	209,225	228+	4,289	332,419	77+	541,644
Texas	60	16,000	266+	120	5,550	46+	21,550
Virginia	40	4,700	117+	1,037	73,660	71+	78,360
West Virginia	70	23,025	328+	.....	.....	.....	23,025
Wisconsin	318	95,400	300	18	3,600	200	99,000
Total	50,353	12,287,851	244+	30,031	3,012,092	100+	15,299,943

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States		50,353
Total increase in weight of cattle	pounds..	12,287,851
Average increase in weight of cattle	do....	244+
Number of hogs fed at registered grain distilleries in the United States		30,031
Total increase in weight of hogs	pounds..	3,012,092
Average increase in weight of hogs	do....	100+
Total number of cattle and hogs fed		80,384
Total increase in weight of cattle and hogs	pounds..	15,299,943
Average increase in weight of cattle and hogs	do....	190+

FRUIT BRANDY—DISTILLATION FROM ANY FRUIT—STORAGE IN SPECIAL BONDED WAREHOUSES—PROPOSED REPEAL OF TAX.

In previous reports I have recommended that the distillation of all kinds of fruit under the regulations which govern the production of brandy from apples, peaches, or grapes exclusively should be authorized by law, and also the establishment of special bonded warehouses for the storage of brandy distilled from any kind of fruit, in addition to those authorized for the storage of brandy distilled from grapes exclusively. By an act passed at the recent session of Congress my recommendation in the latter respect has been carried out, and the provisions of the act of March 3, 1877, which provided for the establishment of special bonded warehouses for the storage of brandy made from grapes exclusively, have been extended and made applicable to brandy distilled from apples or peaches, or from any other fruit, the brandy distilled from which is not now required or hereafter shall not be required to be deposited in a distillery warehouse.

So soon as suitable warehouses shall have been established under this act the distillers of apple and peach brandy, as well as the distillers of grape brandy, will be able to store their product therein for a period not exceeding three years from the date of the original gauging of the same.

This relief will not extend to brandy distilled from any other fruits than apples, peaches, or grapes, as the distillation of all other fruits is still required to be carried on under the general distilling law and the brandy produced is required to be deposited in a distillery warehouse.

Legislation is, however, pending to place all fruits on the same footing with apples, peaches, and grapes, and the subject does not, therefore, call for further notice at this time.

I will add, however, that the applications and inquiries which have been received this season concerning the distillation of spirits from berries, tomatoes, cherries, the Maguey plant, etc., serve to show the demand existing for the privilege referred to, and to indicate an increase to the revenue obtainable from this source.

The deprivation of the liberty of distilling these fruits (except under the general law, which is usually impracticable for distillers of this class) affords a constant temptation to the violation of law and the illicit production of spirits.

In this connection, it may be observed, in reference to the proposition frequently made to remove the tax from brandy distilled from fruit, that it appears to be probable that the relief of this article from taxation would lead to the utilization of a large number of different fruits for the distillation of spirits, and to the production of an additional volume of such spirits, which might reasonably be expected to have an appreciable effect upon the tax-paid grain and molasses spirits with which it would come into competition. Under the present law, which practically confines the brandy producer to the use of apples, peaches, or grapes, and despite the endeavor to exercise as close a supervision as it has been found practicable to apply to a business carried on by so many individuals and scattered over so large an area, it is supposed that a considerable percentage of the product escapes tax; and even this amount is the subject of complaint from the distillers of whiskies, who declare that it is perceptibly felt in some places.

If, then, in addition to this fraudulent quantity, the whole legitimate product of fruit brandy should be put upon the market tax free, and this should again be swollen by the unrestricted use, not only of apples, peaches, and grapes, but of any and all other fruits, under the inducement offered of competition with whisky and rum loaded with a tax of 90 cents a gallon, I believe that the grievance to the whisky producers would prove not to be an imaginary one. A large quantity of free fruit brandy would surely be marketed in localities where the smaller grain distilleries are mainly situated and could not fail to seriously affect the business of the latter. For instance, during the last fiscal year there were operated 715 grain distilleries, having each a daily spirit-producing capacity not exceeding 30 gallons. Of these an average of not far from 350 was in operation each month. In the same collection districts there were operated, at various times during the fruit season, 2,065 fruit distilleries. In good fruit seasons twice this number of fruit distilleries are not infrequently operated.

If all restriction and limitation were removed from fruit distillation, and the stimulant of large profits added, the disproportion in numbers between these fruit and grain distilleries, and the product of the former, must speedily increase. The circumstances would offer to the small grain distillers the strongest temptation to meet the free fruit spirits with illicit grain spirits, just so far as might be found possible.

The reduction in the revenue by the abolition of the tax upon fruit brandy is not, therefore, I consider, to be measured by the subtraction of the present collections from that source.

A considerably larger amount would, in all probability, be lost, while mischief to the revenue service, and increased difficulties in the enforcement of the law as to grain and molasses spirits, out of all proportion to the amount of tax surrendered, must be seriously apprehended.

DIVISION OF ASSESSMENTS.

The following statements relative to assessments; to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1887; to exportations of spirits, tobacco, snuff, cigars, and cigarettes in bond; to exportations of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; and to the production, consumption, and exportation of oleomargarine and other particulars concerning the operation of the "oleomargarine law;" also preliminary steps taken under the act of October 12, 1888, entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," are prepared from reports in the division of assessments. The statements relative to assessments are to be found on this page and the page following; statements relative to operations in distillery warehouses commence on page L (see also special index on page XLIX); to operations in special bonded warehouses on page CXXXIX; to exportations in bond free of tax as to spirits on page CIII; as to tobacco, snuff, cigars, and cigarettes on page CXLI, and as to oleomargarine on page CXLVI; to exportations of tax-paid spirits, tobacco, cigars, cigarettes, fermented liquors, and stills, with benefit of drawback of the tax, page CXLII; to the subject of methylated spirits, page CXIII; of oleomargarine, page CXLIII; and of adulteration of food and drugs, page CLXXXV.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1887, and June 30, 1888, respectively, and the increase or decrease on each article or occupation:

	Assessed during fiscal year ended—		Fiscal year ended June 30, 1888.	
	June 30, 1887.	June 30, 1888.	Increase over 1887.	Decrease from 1887.
Tax on deficiencies in production of distilled spirits	$41,438.20	$24,498.09	.....	$16,940.11
Tax on excess of materials used in the production of distilled spirits	1,463.17	1,087.19	.....	375.98
Tax on circulation of banks and others	4,288.37	12,370.10	8,081.73	.....
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	3,333,295.90	3,976,143.15	642,847.25	.....
Tax on fermented liquors removed from brewery unstamped	4,941.16	12,950.43	8,009.27	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped	12,744.11	6,683.34	.....	6,060.77
Tax on oleomargarine sold without payment of tax	666.54	222.00	.....	444.54
Tax on income and dividends	9,527.62	.....	.....	9,527.62
Tax on legacies and successions	35.00	15.25	.....	19.75
Assessed penalties	83,515.56	85,148.14	1,632.58	.....
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected taxes previously abated, conscience money; also fines, penalties, and forfeitures and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	213,933.32	161,889.93	.....	52,043.39
Special taxes (licenses)	45,556.05	45,126.16	.....	429.89
	3,751,405.00	4,326,133.78	574,728.78	.....

ASSESSMENTS FOR 1888.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1888:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	$3,134.60	Montana, Idaho, and Utah	$2,478.26
Arkansas	3,802.59	Nebraska and Dakota	2,340.88
California and Nevada	44,503.54	New Hampshire, Maine, and Vermont	10,721.93
Colorado and Wyoming	1,141.43	New Jersey	7,324.33
Connecticut and Rhode Island	17,487.13	New Mexico and Arizona	1,675.34
Florida	463.62	New York	56,279.66
Georgia	11,976.13	North Carolina	38,667.68
Illinois	39,351.38	Ohio	83,717.56
Indiana	57,985.54	Oregon, Washington, and Alaska	1,269.88
Iowa	7,685.97	Pennsylvania	515,184.17
Kansas and Indian Territory	2,749.37	South Carolina	4,102.88
Kentucky	2,850,113.28	Tennessee	39,514.99
Louisiana and Mississippi	5,486.48	Texas	3,133.66
Maryland, Delaware, and District of Columbia	366,089.51	Virginia	28,004.14
Massachusetts	7,232.70	West Virginia	67,577.47
Michigan	19,615.06	Wisconsin	6,686.60
Minnesota	7,018.64		
Missouri	12,217.44	Total	4,326,133.78

The increased assessments on circulation of banks and others is owing to the tax of 10 per centum levied upon Canadian bank notes discovered to have been paid out within the United States.

As was intimated in my last annual report, the balance of distilled spirits in warehouse at the close of that year being about 2,000,000 gallons greater than at the close of the next preceding year, an increase in assessments of taxes overdue has resulted, the increase being $642,847.25.

The increase of assessments on fermented liquors is due to fraudulent removals occurring in one of the city districts.

The decrease in taxes on deficiencies in the production of distilled spirits and on excess of materials used is $17,316.09. Taxes of this character abated before assessment, under the provisions of the act of March 1, 1879, as amended by the act of May 28, 1880, amounted to $74,610.25, as follows:

Fifty-seven claims from grain distilleries, amount of tax abated—	
On excess of materials used	$2,687.31
On deficiencies in production of spirits	69,551.75
Twenty-seven claims from fruit distillers, amount of tax abated on deficiencies	2,371.19
Total	74,610.25

DETAILS OF OPERATIONS IN DISTILLERY WAREHOUSES.

The following tables furnish detailed statements in taxable gallons as to operations at distillery warehouses during the year and the months of July, August, and September, 1888; also as to spirits in the hands of wholesale liquor dealers and rectifiers, etc., viz:

I.—Spirits in warehouses July 1, 1887:
1. By districts and months of production, pages L to LVI inclusive.
2. By districts and kinds known to the trade, pages LVII and LVIII.

NOTE.—For statement of spirits in warehouses at commencement of previous fiscal years, see page CXXXII.

II.—Spirits produced:
1. By kinds known to the trade during fiscal year 1887, page LX.
2. By districts and kinds during fiscal year 1888, pages LIX and LX.
3. In aggregate during years 1884, 1885, 1886, 1887, and 1888, page CXXXI.
4. By kinds in aggregate during past eleven years, page LXI.

III.—Spirits withdrawn from warehouses:
1. Tax-paid by different kinds fiscal year 1887, page XCVII.
2. Tax-paid by districts and kinds during fiscal year 1888, pages XCVI and XCVII.
3. Tax-paid by kinds 1887 and 1888 compared, page XCVIII.
4. Tax-paid in aggregate, 1884, 1885, 1886, 1887, and 1888, page CXXXI.
5. For export by districts and kinds during fiscal year 1887, pages CIII and CIV.
6. For export by districts and kinds during fiscal year 1888, page CV.
7. For export by domestic and foreign ports and kinds in 1887, pages CVI and CVII.
8. For export by domestic and foreign ports and kinds in 1888, pages CVIII to CX.
9. For export in aggregate by years during the past sixteen years, page CXI.
10. For scientific purposes and use of the United States by kinds in 1887 and 1888, page CXI.
11. For manufacturing warehouses by districts and kinds, year 1888, and in aggregate for 1887, page CXII.
12. Lost by leakage in 1880, 1881, 1882, 1883, 1884, 1885, 1886, and 1887, also by districts and kinds in 1888, pages C to CII.
13. Lost by casualty, etc., in 1887, also by districts and kinds in 1888, also by calendar years 1872 to 1887, inclusive, pages CXXI and CXXII.
14. Losses and withdrawals not tax-paid or for export, 1884, 1885, 1886, 1887, and 1888, page CXXXI.

IV.—Spirits in warehouse, June 30, 1888:
1. By districts and months of production, pages CXXV to CXXIX, inclusive.
2. By districts and kinds known to the trade, pages CXXIII and CXXIV.
3. As compared with quantity in warehouses June 30, 1887, page CXXX.

V.—Summary of operations at distillery warehouses for the fiscal year 1888, page CXXXI.

NOTE.—For statement as to balances in warehouses at close of each of past twenty fiscal years, see page CXXXII.

VI.—Operations at distillery warehouses during July, August, and September of 1887 and 1888:
1. Spirits produced in July, August, and September, 1887, by months, page CXXXVI.
2. Spirits produced same months in 1888, by months and States, page CXXXVI.
3. Spirits withdrawn tax-paid in July, August, and September, 1887, by months, page CXXXVI.
4. Spirits withdrawn tax-paid same months in 1888 by months and States, page CXXXVI.
5. Spirits withdrawn for export in July, August, and September, 1888, page CXXXVIII.
6. Spirits withdrawn for export in July, August, September, and October, 1881, and 1882, and in July, August, and September, 1883, 1884, 1885, 1886, 1887, and 1888, page CXXXVIII.
7. Spirits in warehouse October 1, 1884, 1885, 1886, 1887, and 1888, page CXXXVII.

VII.—Spirits in hands of wholesale dealers and rectifiers:
1. Quantity in aggregate, by districts, held October 1, 1887, page CXXXIV.
2. Quantity by districts and kinds held October 1, 1888, pages CXXXIV and CXXXV.

VIII.—Quantity of spirits in the United States October 1, 1888, page CXLI

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE, JUNE 30, 1887.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1887.

[Quantities in taxable gallons.]

Month and year.	District of Alabama.	District of Arkansas.	First district of California.	District of Connecticut.	District of Delaware.	District of Georgia.	First district of Illinois.	Second district of Illinois.	Fourth district of Illinois.
Prior to June, 1884							4,347		
June, 1884						92	3,214		
July, 1884							225		
August, 1884						108	499		
September, 1884						207	440		
October, 1884									
November, 1884		142				48	1,666		
December, 1884						452		46	
January, 1885		133				313	903	142	
February, 1885		293	969			405	25,114		
March, 1885		21				534	7,302	181	
April, 1885		218	2,567			404	13,538	670	
May, 1885		27			50	682	225		
June, 1885			12,435		205	313	1,161		
July, 1885						724			
August, 1885						291			
September, 1885						960	8,614		
October, 1885						184	9,771	3,253	
November, 1885						775	8,206	5,403	
December, 1885		45				183	9,825	5,572	
January, 1886		587				183	8,506	4,931	
February, 1886		812				184	6,496	5,222	
March, 1886		1,084				584	7,297	1,941	
April, 1886		2,546				318	4,560		
May, 1886		1,989		23		394	9,083		
June, 1886		633				466	12,324		
July, 1886		599		446		181	3,269		
August, 1886		487				411	22,519		
September, 1886		968				375	27,739		
October, 1886		766				46	25,523		
November, 1886		785				278	36,999		
December, 1886		2,243				1,247	47,598	5,470	
January, 1887		2,887		455		2,181	63,200	5,935	
February, 1887		2,609		3,812		4,875	37,188	6,420	2,340
March, 1887		2,511	480	4,814		6,231	23,717	6,512	3,324
April, 1887		3,798		3,098		6,840	138,932	6,607	3,081
May, 1887		4,704	1,593	4,464		10,608	250,529	1,978	
June, 1887		5,293	9,730	1,858					8,745
Total		36,180	27,774	18,970	255	42,077	820,529	60,283	

IN WAREHOUSE, JUNE 30, 1887.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Fifth district of Illinois.	Eighth district of Illinois.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.	Eleventh district of Indiana.	Second district of Iowa.	District of Kansas.	Second district of Kentucky.
Prior to June, 1884				13,290					76,392
June, 1884				30,657					21,555
July, 1884									3,565
August, 1884	1,786			559					2,206
September, 1884	717			2,040					
October, 1884									
November, 1884	94			1,170					3,773
December, 1884				1,815					25,623
January, 1885	230			3,853					85,403
February, 1885	2,695			17,777					98,636
March, 1885	1,543			50,043					154,615
April, 1885	10,983			46,163	1,155		17,006		202,472
May, 1885	9,648			87,292	1,924				199,646
June, 1885	17,549			48,273					68,821
July, 1885	2,276			4,285					120
August, 1885	3,050			1,377					
September, 1885				5,956					
October, 1885	29,919			2,792					
November, 1885	3,526		90	4,671					37,588
December, 1885	106			51,187					137,446
January, 1886	1,685			36,131					187,027
February, 1886	918			54,518	1,142				216,026
March, 1886	2,380			62,276	185				287,858
April, 1886	7,578			49,589					287,695
May, 1886	64,823			91,640	5,432				300,430
June, 1886	8,776			17,864	856				92,251
July, 1886				30,783	659				3,034
August, 1886	46,977			514	669				642
September, 1886				459	584				830
October, 1886	22,421			5,510	224				7,287
November, 1886	5,180			22,422			870		34,684
December, 1886	49,403		910	26,346					182,577
January, 1887	5,891			66,554			555		229,485
February, 1887	36,573			50,059			927		235,207
March, 1887	43,675			89,124	841		683		275,582
April, 1887	54,333			80,717	1,449		335		260,931
May, 1887	109,015	13,640	2,140	102,929	1,342		36,176		123,705
June, 1887	310,653	30,116	1,319	136,963	1,580		31,922		9,123
Total	854,403	43,756	4,459	1,297,598	18,042		88,474		3,852,335

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.	District of Maryland.	Third district of Massachusetts.	Tenth district of Massachusetts.	First district of Missouri.	Fourth district of Missouri.
Prior to June, 1884	576,874	59,255	280,846	147,559	130,069	.....	.....	.....	.....
June, 1884	99,234	33,875	58,256	26,768	55,147	.....	.....	.....	.....
July, 1884	8,087	178	12,781	21	27,483	1,664	.....	.....	.....
August, 1884	.....	.....	.....	.....	.....	48	.....	225	.....
September, 1884	.....	.....	.....	.....	1,478	.....	.....	.....	.....
October, 1884	1,050	.....	.....	.....	1,541	.....	.....	.....	.....
November, 1884	33,572	1,244	7,155	6,203	36,281	4,212	526	.....	.....
December, 1884	173,167	141	38,244	40,340	45,098	1,380	.....	.....	.....
January, 1885	309,617	762	163,217	66,621	62,817	2,189	.....	.....	.....
February, 1885	428,104	8,708	335,792	138,580	131,023	588	.....	414	.....
March, 1885	764,927	71,651	454,783	209,783	168,853	2,137	.....	.....	.....
April, 1885	946,491	117,926	433,163	234,008	194,086	8,599	.....	.....	.....
May, 1885	1,040,405	196,358	257,024	261,323	198,119	2,630	1,358	527	.....
June, 1885	539,192	85,620	112,900	113,673	157,474	5,767	636	93	.....
July, 1885	89,410	8,037	.....	37,263	60,003	2,243	.....	.....	.....
August, 1885	83,360	1,122	.....	21,648	28,128	2,041	.....	.....	.....
September, 1885	70,917	.....	.....	11,142	39,886	7,383	.....	.....	.....
October, 1885	13,783	3,885	.....	15,734	126,033	3,174	.....	729	.....
November, 1885	196,539	34,506	12,277	83,202	132,324	16,538	.....	559	130
December, 1885	797,987	99,183	228,018	115,839	176,096	6,659	.....	.....	.....
January, 1886	1,099,667	107,276	444,866	205,589	192,231	10,002	.....	620	.....
February, 1886	1,267,804	186,040	453,044	277,785	182,297	18,969	....	254	.....
March, 1886	1,630,177	287,381	591,724	403,358	268,266	28,334	89	324	.....
April, 1886	1,609,941	307,889	596,898	382,043	250,273	13,928	.....	578	.....
May, 1886	1,518,125	301,128	446,186	314,646	263,084	7,071	.....	19,466	132
June, 1886	396,433	180,977	119,064	137,988	180,366	14,252	635	111	44
July, 1886	50,692	55,420	5,126	1,730	45,260	7,457	.....	92	.....
August, 1886	51,665	15,402	.....	561	2,312	18,350	.....	.....	.....
September, 1886	77,033	10,588	27,284	680	61,020	25,798	.....	.....	792
October, 1886	121,756	49,047	49,394	2,364	118,763	19,954	641	.....	163
November, 1886	440,552	101,294	57,181	46,838	125,393	16,105	.....	864	189
December, 1886	1,525,907	213,181	72,990	86,558	126,767	57,810	777	4,003	477
January, 1887	1,305,248	218,389	143,735	116,003	86,895	56,003	1,315	1,489	.....
February, 1887	1,354,183	338,290	255,102	121,187	92,543	64,827	632	3,562	.....
March, 1887	1,642,253	301,629	383,847	211,806	123,909	44,842	6,181	3,677	.....
April, 1887	1,619,151	368,796	624,615	247,700	140,029	41,311	5,577	46,798	3,346
May, 1887	943,954	354,786	493,539	119,886	168,482	56,984	5,858	10,867	3,621
June, 1887	233,446	155,090	62,158	8,087	111,928	127,267	6,069	5,335	3,496
Total	22,560,703	4,275,054	7,222,109	4,214,516	4,311,757	696,516	30,294	100,581	12,390

IN WAREHOUSE, JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Sixth district of Missouri.	District of Nebraska.	District of New Hampshire.	Third district of New Jersey.	First district of New York.	Fifteenth district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.	Fifth district of North Carolina.
Prior to June, 1884	.....	.....	.....	.....	.....	.....	.....	53	363
June, 1884	.....	.....	.....	.....	.....	.....	1,125	.....	.....
July, 1884	.....	.....	.....	215	.....	.....	1,283	.....	.....
August, 1884	.....	.....	267	.....	.....	.....	310	.....	.....
September, 1884	.....	.....	.....	.....	.....	.....	697	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	230	.....	163
November, 1884	.....	.....	.....	436	.....	.....	1,203	.....	141
December, 1884	.....	.....	47	.....	1,740	.....	4,370	.....	.....
January, 1885	256	.....	228	.....	3,188	.....	3,792	.....	45
February, 1885	.....	.....	626	.....	.....	.....	.....	23	598
March, 1885	685	.....	.....	.....	.....	.....	13,654	25	228
April, 1885	2,629	.....	448	.....	.....	.....	10,995	.....	327
May, 1885	2,862	.....	.....	.....	.....	.....	16,302	22	47
June, 1885	2,634	.....	1,124	.....	.....	.....	19,401	22	.....
July, 1885	.....	.....	1,486	.....	42	.....	7,240	.....	.....
August, 1885	.....	.....	2,705	.....	1,415	.....	8,148	.....	.....
September, 1885	.....	.....	1,794	.....	.....	.....	309	.....	.....
October, 1885	3,046	.....	445	.....	.....	.....	14,929	.....	.....
November, 1885	5,314	.....	525	.....	.....	.....	13,396	.....	.....
December, 1885	2,798	4,695	404	5,558	3,564	.....	27,598	.....	215
January, 1886	4,320	3,522	398	8,183	.....	.....	12,258	.....	307
February, 1886	4,815	6,879	880	13,726	.....	.....	8,653	153	429
March, 1886	16,676	10,221	1,725	24,765	8,129	.....	17,352	306	406
April, 1886	8,500	8,702	.....	27,346	2,550	.....	21,794	431	280
May, 1886	8,654	10,641	.....	7,558	2,102	.....	16,032	353	748
June, 1886	7,554	.....	.....	.....	.....	.....	15,888	292	216
July, 1886	615	.....	.....	4,678	8,173	.....	10,930	252	554
August, 1886	102	.....	.....	16,448	6,820	.....	10,558	158	301
September, 1886	3,947	.....	.....	8,642	6,030	.....	4,604	159	190
October, 1886	9,996	.....	.....	11,565	4,914	.....	8,105	161	320
November, 1886	12,678	6,058	588	14,252	.....	.....	9,260	219	284
December, 1886	18,297	17,728	1,569	20,160	.....	.....	12,025	322	567
January, 1887	4,296	18,443	391	11,656	.....	.....	2,125	395	2,251
February, 1887	12,095	15,994	1,798	18,731	5,182	.....	6,269	586	4,285
March, 1887	9,242	13,758	3,153	.....	8,564	.....	3,356	846	7,094
April, 1887	24,469	14,651	2,725	4,676	10,673	.....	7,518	836	5,573
May, 1887	31,091	12,206	2,725	.....	8,672	.....	14,048	1,351	6,150
June, 1887	49,253	89,501	2,698	2,482	19,439	.....	21,729	1,169	4,456
Total	246,824	233,001	28,749	201,077	101,197	.....	348,086	8,134	36,538

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Sixth district of North Carolina.	First district of Ohio.	Sixth district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.	Eighteenth district of Ohio.	District of Oregon.	First district of Pennsylvania.
Prior to June, 1884	183	7	4,840	3,554	.....	.....	.....	3,686
June, 1884	.....	2,322	1,727	211	20	.....	.....	5,025
July, 1884	.....	447	4,390	.....	.....	.....	.....	5,524
August, 1884	.....	1,082	.....	.....	6,272	.....	.....	.....
September, 1884	.....	782	.....	.....	2,485	146	.....	.....
October, 1884	.....	.....	.....	.....	.....	230	.....	.....
November, 1884	104	214	.....	.....	135	555	.....	4,120
December, 1884	57	.....	.....	.....	.....	1,429	.....	18,230
January, 1885	26	677	20,104	502	.....	1,718	1,378	20,385
February, 1885	.....	18,847	43,406	199	1,808	99	1,938	18,541
March, 1885	46	41,205	46,773	.....	1,893	.....	2,333	20,493
April, 1885	91	52,864	45,522	2,824	4,339	1,054	2,051	19,190
May, 1885	.....	37,319	41,890	4,708	6,617	2,453	1,114	19,302
June, 1885	.....	86	42,413	1,794	6,421	.....	.....	24,002
July, 1885	.....	2,618	22,274	.....	2,818	1,691	.....	29,809
August, 1885	.....	1,194	.....	.....	4,857	2,924	.....	10,580
September, 1885	45	1,289	.....	.....	93	2,917	.....	15,887
October, 1885	.....	2,187	.....	603	.....	2,971	.....	27,584
November, 1885	.....	8,060	42,552	553	385	2,936	.....	23,748
December, 1885	137	21,177	74,738	101	330	1,913	.....	34,834
January, 1886	524	22,982	72,960	3,320	.....	3,524	826	32,261
February, 1886	476	53,198	77,005	3,530	1,446	380	1,937	31,740
March, 1886	903	39,595	83,309	4,897	11,910	1,970	2,190	35,135
April, 1886	1,777	17,336	66,169	3,458	16,270	3,353	618	34,992
May, 1886	2,105	95,822	80,816	1,226	4,521	4,737	.....	33,748
June, 1886	2,598	76,297	84,129	1,664	1,419	4,008	.....	29,746
July, 1886	2,567	19,296	17,963	898	773	3,253	.....	27,445
August, 1886	2,157	17,287	4,243	.....	724	163	.....	23,916
September, 1886	2,609	18,988	25,168	.....	679	.....	.....	4,568
October, 1886	2,384	28,261	64,807	.....	4,381	.....	.....	31,318
November, 1886	2,658	25,074	65,891	1,269	9,541	.....	.....	29,965
December, 1886	4,892	45,465	75,653	1,909	6,448	1,718	.....	31,121
January, 1887	8,165	46,159	101,813	1,926	4,635	2,905	1,519	31,848
February, 1887	9,364	33,610	87,201	4,665	5,504	4,928	1,878	43,364
March, 1887	14,488	41,430	114,935	6,842	8,561	5,028	2,269	40,009
April, 1887	14,460	56,871	129,840	6,753	7,765	5,840	988	31,216
May, 1887	15,973	114,681	102,988	1,776	10,905	4,597	.....	29,627
June, 1887	14,576	179,819	120,974	1,800	2,639	3,568	.....	28,913
Total	103,275	1,124,578	1,762,403	60,982	136,594	73,008	21,039	851,272

IN WAREHOUSE, JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.	Nineteenth district of Pennsylvania.	Twenty-second district of Pennsylvania.	Twenty-third district of Pennsylvania.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.
Prior to June, 1884	2,571	.....	2,168	54,609	21,352	41	92	25,567
June, 1884	5,280	.....	.....	60,629	21,735	.....	.....	6,173
July, 1884	3,650	.....	.....	78,469	.....	.....	58	22,721
August, 1884	1,406	.....	.....	53,342	.....	.....	68	5,873
September, 1884	781	45	.....	40,218	.....	.....	.....	4,651
October, 1884	2,953	853	.....	51,998	15,288	.....	.....	6,226
November, 1884	5,392	1,691	.....	42,764	21,910	.....	.....	6,207
December, 1884	6,708	948	134	37,208	33,432	.....	.....	11,658
January, 1885	12,672	764	1,933	37,972	43,206	.....	.....	6,946
February, 1885	10,785	885	1,701	95,354	36,489	.....	.....	8,987
March, 1885	12,062	191	1,898	112,988	42,805	.....	186	6,812
April, 1885	14,471	588	1,735	135,121	48,099	.....	207	15,943
May, 1885	11,434	1,381	229	144,824	53,013	.....	414	24,520
June, 1885	12,690	493	.....	114,213	41,759	.....	464	20,659
July, 1885	7,201	.....	.....	60,424	40,282	.....	464	14,593
August, 1885	1,027	.....	.....	40,556	.....	.....	90	4,836
September, 1885	1,427	1,149	.....	42,289	.....	.....	.....	16,593
October, 1885	2,467	1,495	.....	137,602	39,593	.....	.....	15,428
November, 1885	4,276	890	.....	101,819	62,952	.....	30	7,382
December, 1885	8,017	249	.....	226,410	74,455	.....	140	12,763
January, 1886	9,322	47	.....	127,427	74,183	.....	.....	27,685
February, 1886	9,786	321	1,042	135,910	68,848	91	220	13,003
March, 1886	14,642	486	3,575	187,521	75,085	110	144	18,705
April, 1886	15,175	1,749	3,053	185,885	88,684	61	427	10,206
May, 1886	17,429	474	483	185,237	75,124	708	444	48,368
June, 1886	16,297	312	.....	178,065	79,150	508	617	26,289
July, 1886	14,568	902	.....	62,652	21,777	359	625	20,166
August, 1886	4,609	618	1,918	21,105	.....	115	353	18,123
September, 1886	5,088	1,663	9,215	46,156	26,118	404	349	19,626
October, 1886	7,115	2,459	9,600	149,327	86,696	494	89	25,085
November, 1886	10,491	3,763	9,713	187,475	93,821	405	312	29,178
December, 1886	16,303	2,476	10,170	198,789	96,593	837	398	23,719
January, 1887	21,781	3,328	11,103	203,397	94,074	1,431	964	32,068
February, 1887	20,748	2,683	10,785	188,987	90,891	425	1,029	43,903
March, 1887	27,149	3,709	13,313	218,712	104,070	1,604	625	53,054
April, 1887	22,905	4,762	17,833	219,605	99,598	2,211	1,361	58,554
May, 1887	24,116	4,865	14,820	221,436	97,456	2,319	1,564	62,780
June, 1887	22,432	1,815	7,875	209,793	59,266	2,143	1,369	64,862
Total	407,236	48,054	134,296	4,686,288	1,922,804	14,266	13,103	839,237

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE, JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Third district of Texas.	Fourth district of Texas.	Fourth district of Virginia.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Third district of Wisconsin.	Total in warehouse June 30, 1887.
Prior to June, 1884	.....	.....	.....	6,062	29,920	.....	.....	1,443,100
June, 1884	.....	.....	209	1,645	19,580	.....	.....	454,579
July, 1884	.....	.....	41	4,728	.....	.....	.....	175,530
August, 1884	.....	.....	.....	705	.....	.....	.....	74,648
September, 1884	.....	.....	.....	169	.....	192	.....	54,509
October, 1884	.....	.....	.....	1,099	87	.....	.....	82,365
November, 1884	.....	.....	48	2,747	.....	.....	.....	182,039
December, 1884	.....	.....	.....	2,957	.....	.....	.....	446,440
January, 1885	.....	.....	92	5,809	85	.....	.....	857,118
February, 1885	.....	584	106	5,724	13,179	3,318	.....	1,428,134
March, 1885	.....	914	122	5,331	38,048	3,137	.....	2,255,704
April, 1885	.....	46	85	6,602	42,949	7,041	.....	2,638,075
May, 1885	.....	.....	132	4,116	50,148	1,366	.....	2,696,056
June, 1885	.....	.....	171	4,299	25,347	.....	.....	1,481,537
July, 1885	.....	.....	245	765	60	.....	.....	397,123
August, 1885	.....	.....	89	943	120	.....	.....	220,934
September, 1885	.....	.....	27	671	17,847	.....	.....	237,912
October, 1885	.....	.....	90	3,672	26,655	.....	986	485,376
November, 1885	.....	.....	323	9,654	28,904	410	611	939,878
December, 1885	.....	.....	727	2,817	25,218	120	.....	2,155,928
January, 1886	.....	.....	695	3,244	42,319	3,971	1,095	2,756,634
February, 1886	.....	585	861	7,555	36,310	.....	.....	3,153,008
March, 1886	.....	4,701	1,016	8,309	60,368	1,142	611	4,215,242
April, 1886	.....	.....	1,060	12,609	55,769	2,513	1,003	4,110,550
May, 1886	.....	.....	702	6,667	59,100	1,143	1,141	4,005,151
June, 1886	.....	.....	710	3,405	30,131	.....	.....	1,710,022
July, 1886	.....	.....	557	692	.....	1,121	.....	434,844
August, 1886	.....	.....	580	272	.....	.....	.....	271,599
September, 1886	.....	.....	717	1,471	15,978	.....	1,089	431,032
October, 1886	.....	.....	930	3,710	27,889	7,920	.....	914,559
November, 1886	.....	.....	681	5,392	28,146	183	.....	1,425,107
December, 1886	.....	424	311	5,610	30,080	.....	.....	2,511,032
January, 1887	.....	737	844	6,190	26,100	.....	.....	2,930,242
February, 1887	.....	751	1,043	6,508	29,047	7,846	986	3,291,950
March, 1887	.....	899	1,286	8,120	29,437	18,394	2,024	3,948,648
April, 1887	.....	685	861	6,586	18,720	16,250	2,968	4,335,521
May, 1887	.....	.....	904	3,923	14,877	14,883	1,174	3,535,052
June, 1887	.....	.....	682	6,644	22,084	329	2,458,091	
Total	.....	10,326	17,499	161,470	829,062	113,034	14,017	65,145,269

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1887, AFTER CONSOLIDATION OF DISTRICTS.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSES JUNE 30, 1887, AFTER CONSOLIDATION OF DISTRICTS.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Alabama	.....	.....	.....	.....	.....	.....	.....	36,866	36,180	Corn whisky.
Arkansas	2,938	314	.....	.....	.....	.....	24,841	.....	27,774	
First California	.....	.....	.....	.....	.....	.....	.....	.....	18,970	
Connecticut	.....	407	.....	.....	18,970	.....	.....	41,670	42,077	Corn whisky.
Georgia	.....	.....	.....	.....	9,513	.....	17,039	780,429	880,812	Whisky.
First Illinois	60,283	.....	13,548	.....	421	.....	129,486	.....	851,403	
Fifth Illinois	607,167	72,555	44,774	.....	.....	4,921	.....	8,745	52,501	Sour mash and corn whisky.
Eighth Illinois	.....	.....	38,835	.....	.....	.....	799	90	4,450	Whisky.
Thirteenth Illinois	3,650	.....	520	.....	.....	.....	14,944	557,935	1,297,568	Whisky principally.
Sixth Indiana	201,905	522,814	.....	.....	.....	.....	.....	430	18,012	Whisky and high-proof spirits.
Seventh Indiana	17,612	.....	.....	.....	.....	.....	43,823	.....	88,474	
Fourth Iowa	2,154	.....	25,491	.....	.....	17,006	.....	.....	3,852,335	
Kansas	.....	.....	.....	.....	.....	.....	.....	.....	22,500,703	
Second Kentucky	3,828,346	23,989	.....	.....	.....	921	.....	26,049	4,275,054	Malt whisky.
Fifth Kentucky	21,560,256	955,402	18,075	.....	.....	.....	.....	1,146,068	7,222,109	Whisky and malt whisky.
Sixth Kentucky	2,704,948	368,919	426	52,850	843	.....	.....	21,055	4,214,516	Malt whisky.
Seventh Kentucky	6,200,904	1,000,150	.....	.....	.....	.....	.....	.....	4,312,012	
Eighth Kentucky	3,949,680	264,936	.....	.....	.....	13,753	79,196	.....	726,810	
Maryland	255	4,218,608	.....	696,516	30,294	.....	.....	.....	112,971	Whisky.
Third Massachusetts	.....	.....	.....	.....	.....	.....	4,354	1,946	246,824	Corn whisky.
First Missouri	94,561	1,739	10,371	.....	4,424	172	29,288	10,278	233,001	
Sixth Missouri	134,332	1,900	66,430	.....	.....	.....	22,619	.....	28,749	
Nebraska	92,614	63,880	53,878	28,749	.....	.....	.....	.....	201,077	
New Hampshire	.....	.....	.....	.....	.....	.....	.....	47,594	101,197	
Fifth New Jersey	.....	201,077	.....	.....	12,579	.....	33,611	20,153	348,086	
First New York	43,445	248,381	7,413	14,232	4,049	.....	16,948	35,394	35,518	
Twenty-eighth New York	.....	.....	878	124	.....	.....	.....	112,929	112,429	
Fourth North Carolina	.....	.....	.....	.....	.....	.....	.....	830,855	2,856,981	Bowen and Shamrock, corn-malt.
Fifth North Carolina	1,168,726	775,413	35,487	.....	2,684	6,681	67,135	.....	60,982	
First Ohio	36,897	24,085	.....	.....	.....	.....	.....	.....	186,594	
Tenth Ohio	17,983	6,280	.....	.....	.....	112,231	.....	.....	73,008	
Eleventh Ohio	2,801	60,169	.....	.....	.....	.....	.....	1,038	21,039	Wheat and malt whisky.
Eighteenth Ohio	8,814	12,225	.....	.....	.....	.....	.....	.....	.....	
Oregon	.....	.....	.....	.....	.....	.....	.....	.....	.....	

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1887, AFTER CONSOLIDATION OF DISTRICTS—Continued.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE, ETC.—Continued.

(Quantities in taxable gallons.)

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
First Pennsylvania		850,300						972	851,272	Wheat and malt whisky.
Ninth Pennsylvania		460,928				5,029			465,957	
Twelfth Pennsylvania		48,054							48,054	
Twenty-third Pennsylvania	4,383	6,171,187						509,097	6,684,667	Corn, wheat, and Montrose whisky.
South Carolina								14,266	14,266	Corn whisky.
Second Tennessee		371						12,732	13,103	
Fifth Tennessee		145,018						694,239	839,257	Corn whisky.
Third Texas										
Fourth Texas								10,326	10,326	Corn whisky.
Sixth Virginia	6,004	172,965							178,969	
West Virginia	15,881	798,837						14,344	829,062	Rye-malt and barley-malt whisky.
First Wisconsin	30,883	21,479	36,773		1,863	18,951	13,095	4,007	127,051	Kümmel and whisky.
Total	40,801,717	17,498,692	352,899	792,471	85,640	179,065	497,178	4,937,007	65,145,269	

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Arkansas		748						49,423	50,171	Corn.
First California	14,366						325,104	12,197	351,667	Whisky.
Connecticut					80,385				80,385	
Georgia		1,226						305,606	306,832	Corn.
First Illinois	9		1,420,678		225,800	570	4,263,749	1,200,995	7,146,231	Whisky.
Fifth Illinois	1,748,401	64,908	4,216,405		127,758	172,984	15,507,831		21,838,287	
Eighth Illinois		2,135	991,362			106,208	275,557	16,343	1,391,605	
Thirteenth Illinois	21,982		88,023			1,656	325,629		437,290	
Sixth Indiana	28,711	284,380	374,166		14,950	248,610	351,193	1,318,791	2,620,801	
Seventh Indiana	39,215	176	347,527					1,224,247	1,611,165	Spirits whisky.
Fourth Iowa										
Second Kentucky	302,496	4,042							306,538	
Fifth Kentucky	2,300,577	93,312	352,259			32,474		358	2,778,980	Malt whisky.
Sixth Kentucky	584,411	181,855	21,591	73,791	54,668		495,204	2,652,134	4,063,654	Do.
Seventh Kentucky	1,117,560	59,424	2,426		1,506		10,354	242,639	1,433,909	Copper distilled and malt whisky.
Eighth Kentucky	87,831								87,831	
Maryland		947,855	616			113,831	363,701		1,426,003	
Third Massachusetts				1,786,420	73,321				1,859,741	
First Missouri	82,825	2,461	506,277		32,926	1,897	1,191,319	63,340	1,881,045	Corn whisky and whisky.
Sixth Missouri	161,468	4,589	391,333		6,811	1,784	692,378	11,681	1,270,244	
Nebraska	72,678	825	1,429,080				1,394,656		2,897,239	
New Hampshire				31,021					31,021	
Fifth New Jersey		451,239							451,239	
First New York			175,498		125,663	1,908	781,750	41,448	1,126,267	
Twenty-eighth New York	91,492	51,157	49,619		19,854	7,675	343,267		563,064	
Fourth North Carolina		1,012		14				86,738	87,764	Corn whisky.
Fifth North Carolina								461,736	461,736	Do.
First Ohio	728,820	344,491	565,827		104,262	69,643	2,903,154	3,618,689	8,424,886	Copper distilled, corn malt, and whisky.
Tenth Ohio	19,880	11,847							31,736	
Eleventh Ohio	12,635	2,656			83	253,418			268,792	
Eighteenth Ohio	5,954	28,330							34,284	
Oregon	1								1	
First Pennsylvania		391,009							391,009	

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR—Continued.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE, ETC.—Continued.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Ninth Pennsylvania		228,464							228,464	
Twelfth Pennsylvania		55,227							55,227	
Twenty-third Pennsylvania		2,367,978						215,841	2,583,819	Corn whisky.
South Carolina								46,732	46,732	
Second Tennessee		360						35,881	36,241	
Fifth Tennessee								808,773	808,773	Corn whisky.
Fourth Texas								8,184	8,184	
Sixth Virginia		160,472							160,472	
West Virginia	3,280	120,057							123,346	
First Wisconsin	4,569	17,455							516,731	Kümmel, malt whisky, and whisky.
Total	7,463,609	5,879,690	11,075,639	1,891,246	872,990	1,016,436	29,475,913	12,603,883	70,279,406	
Deposited during year ended June 30, 1887	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,006,219	11,054,500	77,831,599	

DECREASED PRODUCTION OF SPIRITS.

The quantity of spirits (70,279,406 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1888, is less than the production (77,831,599 gallons) of the year 1887 by 7,552,193 gallons.

The difference is distributed among the different kinds known to the trade as follows:

Increase in the production of—	Gallons.
Alcohol	738,604
Rum	34,023
Gin	125,965
Pure, neutral, or cologne spirits	2,409,694
Miscellaneous	1,519,383
Total increase	4,827,669

Decrease in the production of—	Gallons.	
Bourbon whisky	9,551,425	
Rye whisky	1,433,950	
High wines	1,394,487	
Total decrease		12,379,862
Net decrease		7,552,193

PRODUCTION OF DISTILLED SPIRITS.

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST ELEVEN YEARS.

Fiscal years ended June 30—	Spirits warehoused.				
	Grape brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1878	178,544	6,405,520	2,834,119	10,277,725	1,603,376
1879	69,340	8,587,081	4,001,048	19,594,283	2,243,455
1880	129,086	15,414,148	6,341,991	21,631,009	2,439,301
1881	240,124	33,632,615	9,931,609	22,988,969	2,118,506
1882	381,825	29,575,667	9,224,777	15,201,671	1,704,084
1883	223,977	8,662,245	4,784,654	10,718,706	1,801,960
1884	200,732	8,896,832	5,089,958	12,385,229	1,711,158
1885	312,197	12,277,750	5,328,043	13,436,916	2,081,165
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,952
1887	673,610	17,015,034	7,313,640	10,337,035	1,857,223
1888	864,704	7,463,609	5,879,690	11,075,639	1,891,246

Fiscal years ended June 30—	Spirits warehoused.				
	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1878	364,963	19,412,985	11,108,023	4,096,342	56,281,597
1879	372,776	18,033,652	13,459,486	5,600,840	71,961,961
1880	394,668	15,210,389	20,657,975	8,265,789	90,484,356
1881	549,596	14,363,581	23,556,608	10,586,666	117,968,274
1882	569,134	10,962,379	27,871,293	10,744,156	106,234,986
1883	545,768	8,701,951	28,295,253	10,502,771	74,237,285
1884	641,724	6,745,688	28,538,680	11,426,470	75,636,471
1885	639,461	3,235,889	27,104,382	10,811,757	75,227,560
1886	656,607	2,396,248	26,538,581	10,543,756	80,674,059
1887	747,025	2,410,923	27,006,219	11,054,500	78,505,209
1888	872,990	1,916,436	29,475,913	12,603,883	71,144,110

TABLE SHOWING THE SERIAL NUMBER, NAME OR NAMES OF THE DISTILLER AND LOCATION OF EACH DISTILLERY WAREHOUSE IN THE UNITED STATES IN WHICH SPIRITS WERE HELD ON DEPOSIT IN THE FISCAL YEAR ENDED JUNE 30, 1888.

[NOTE.—An asterisk (*) at the end of a name in column No. 1 indicates that the name is that of the distiller who gave the distiller's annual bond May 1, 1888. In column No. 2 the letters indicate transactions during the fiscal year, as follows: "D" indicates that spirits were deposited in the warehouse; "T" that they were withdrawn upon payment of the tax; "S" that they were withdrawn for scientific purposes or for the use of the United States; "E" that they were withdrawn for export; "M" that they were withdrawn for transfer to manufacturing warehouses, and "W" that spirits remained in the warehouse at the close of the year. The name and address stated in columns 4 and 5 are those given by the storekeeper in his reports relative to the distillery warehouse. In column 6 the section of the State in which the warehouse is located is indicated by the letters used to designate points of the compass, except that the letter C indicates the central portion of the State.]

ARKANSAS.

Name of distiller.	Distillery number	transaction.	District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
H. C. Ward*	5	D, T, W	Arkansas	Malvern	Hot Springs	C.
Eidson & Co	18	T	do	Springdale	Washington	NW.
S. L. Eidson*	18	D, T, W	do	do	do	NW.
Wm. Easterling	24	D, T, W	do	Wharton Creek	Madison	N.
Wm. P. Kirby*	24	D, T, W	do	do	do	N.
J. H. Cato*	27	T, W	do	Farmington	Washington	NW.
Hickman & Bates*	32	T, W	do	Osage Mills	Benton	NW.
Small & Co	53	T	do	Oakland	Marion	N.
Cotton & Welch*	54	D, T, W	do	Dardanelle	Yell	W.
Frauenthal & Allinder.*	57	T. W	do	Conway	Faulkner	C.
M. G. Howard	59	D, T, W	do	Oakland	Marion	N.
J. P. Jones*	72	D, T, W	do	Williford	Sharp	N.
R. F. Flatt*	88	D, T, W	do	Logan	Benton	NW.
Williams & Co.*	91	D, T, W	do	Francis	Boone	NW.
J. R. Patterson & Co	69	T	do	Franklin	Izard	N.
Patterson & Brumitt*	99	D, T, W	do	do	do	N.
McBride & Arnold*	100	D, T, W	do	Marshall	Searcy	N.
Lane & Wilks	114	D, T	do	Hindsville	Madison	N.
Lane & Co.*	114	D, T	do	do	do	N.
Wilks & Co	114	D, T, W	do	do	do	N.
McCuiston & Co	117	T	do	Yellville	Marion	N.
A. B. Patterson*	117	D, T, W	do	do	do	N.
Covey & Co.*	118	D, T, W	do	Nebo	Benton	NW.
J. R. Pettigrew	119	T	do	Pettigrew Mills	do	NW.
Patterson & Co	120	T	do	Batesville	Independence	N.
J. R. Patterson*	120	D, T, W	do	do	do	N.
Frey & Black	124	T, W	do	Bayou Meto	Arkansas	E.
Stevens Bros.*	125	D, T, W	do	Star of the West	Pike	SW.
Alex. Henderson	126	D, T, W	do	Smithville	Lawrence	NE.
Patterson & Co.*	126	D, T, W	do	do	do	NE.
Jinks & Co	128	D, T	do	Brookland	Craighead	NE.
C. E. Noyes*	129	D, T, W	do	Siloam Springs	Benton	NW.
Thornton Bros.*	130	D, T, W	do	Mountain Glen	Garland	C
J. T. Davis & Son	132	D, W	do	Marble	Madison	NW.

CALIFORNIA.

California Dist. Co., Jost & Adler.*	3	T	First	Antioch	Contra Costa	W.
California Distilling Co., C. Jost, jr.	3	D, T, W	do	do	do	W.
Pacific Distilling Co.	5	T	do	San Francisco	San Francisco	W.

CONNECTICUT.

H. Barber*	1	D, T, W	Connecticut	Warehouse Point.	Hartford	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

GEORGIA.

Name of distiller.	Distillery number	transaction.	District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Sosebee & Allen*	2	D, T, W	Georgia	Clarkesville	Habersham	NE.
Geo. W. Cureton*	3	D, T, W	do	Rising Fawn	Dade	NW.
Kilgore Bros	4	D, T, W	do	Stone Mountain	Gwinnett	N.
Cagle Bros.*	5	D, T, W	do	Tate	Pickens	N.
J. H. Shackelford*	7	D, T, W	do	Griffin	Spalding	W.
W. Patrick & Co.*	8	D, T	do	do	do	W.
J. M. McAfee*	9	D, T, W	do	Canton	Cherokee	N.
R. P. Daniel*	11	D, T, W	do	Eagle Cliff	Walker	NW.
B. C. Church	12	T	do	Clarksville	Habersham	NE.
Church & Sosebee*	12	D, T, W	do	do	do	NE.
G. W. Chamlee*	13	D, T, W	do	Canton	Cherokee	N.
R. C. Castleberry*	14	D, T, W	do	Gainesville	Hall	N.
R. A. Chewning	15	T	do	Stone Mountain	Gwinnett	N.
W. S. Carroll	15	D, T, W	do	do	do	N.
B. W. T. Jeffares*	15	D, T, W	do	do	do	N.
J. C. Jett*	17	D, T, W	do	Duluth	do	N.
Johnson & Clemmens*	18	D, T, W	do	Summerville	Chattooga	NW.
R. W. Bagby*	19	D, T, W	do	Covington	Newton	C.
H. C. Cumming*	21	D, T	do	Griffin	Spalding	W.
J. N. Ridgway*	22	D, T, W	do	High Shoals	Oconee	N.
W. J. Brown*	23	D, T, W	do	Stone Mountain	Gwinnett	N.
J. H. Matthews*	24	D, T, W	do	Athens	Clarke	N.
M. F. Morris*	25	D, T, W	do	Griffin	Spalding	W.
A. P. Mound	26	D, T	do	Geneva	Talbot	W.
C. S. Northcutt	28	D, T	do	Marietta	Cobb	N.
Branch Corn Dis. Co.*	28	D, T, W	do	do	do	N.
Payne & Wood*	29	D, T, W	do	Sutallee	Cherokee	N.
F. M. Glover & Co.*	30	D, T, W	do	Franklin	Heard	W.
M. C. Livsey*	31	D, T, W	do	Lawrenceville	Gwinnett	N.
S. K. Payne*	32	D, T, W	do	Cherokee Mills	Cherokee	N.
L. N. Lewis*	34	D, T, W	do	Cartersville	Bartow	NW.
A. T. Smith*	35	D, T, W	do	Monroe	Walton	N.
T. J. Mitcham & Bro.*	36	D, T, W	do	Walnut Grove	Newton	C.
Moore Boys*	37	D, T, W	do	Moore's Mills	Cherokee	N.
C. E. Smith*	38	D, T, W	do	Newnan	Coweta	W.
J. A. Fowler*	39	D, T, W	do	Athens	Clarke	N.
J. W. Gilliam & Co.*	44	D, T, W	do	Blue Ridge	Fannin	N.
G. M. McKinnon	45	D, T, W	do	Gilmore	Cobb	N.
Zenary Watkins	51	D, W	do	Cherry Log	Gilmer	S.
D. N. Freeman*	54	D, T, W	do	Flat Shoals	Meriwether	W.
W. J. & J. Orr	58	T, W	do	Madison	Morgan	C.
A. M. Lyon	65	D, T, W	do	Tobler	Upson	W.
Carter & Taylor*	87	D, T, W	do	Carters	Gordon	NW.
Jordan Thornton	209	T	do	Brogdan's Store	Fayette	W.
J. L. Gram	219	T	do	Fayetteville	do	W.
Ellington Bros.*	226	D, T, W	do	Palmetto	Campbell	W.
J. W. Anderson*	243	D, T, W	do	Hot House	Fannin	N.
M. Stoner*	246	D, T, W	do	Jasper	Pickens	N.
L. Cohen & Co.*	253	D, T, W	do	Vinings	Cobb	N.
A. R. Cooper*	279	D, T, W	do	Flowery Branch	Hall	N.
W. E. Brown*	284	D, T, W	do	Lawrenceville	Gwinnett	N.
J. D. Edmonson	298	T	do	Roy	Gilmer	S.
John M. James*	303	D, T, W	do	Salt Springs	Douglas	W.
Pierce & Co	306	T	do	Geneva	Talbot	W.
J. E. Barksdale*	306	D, T, W	do	do	do	W.
Sam Bullock*	363	D, T, W	do	Warm Springs	Meriwether	W.
C. P. Johnson & Co	364	T	do	Mineral Springs	Pickens	N.
C. P. Johnson	364	D, T, W	do	do	do	N.
D. W. Willson*	369	D, T, W	do	Morganton	Fannin	N.
M. V. Teem & Co.*	421	D, T, W	do	Cartecay	Gilmer	S.
Milton Holt*	444	D, T	do	do	do	S.
A. A. Hewett	453	D, T	do	Snellville	Gwinnett	N.
J. D. Sproul	510	D, T	do	Rome	Floyd	NW.
G. W. Sword*	638	D, T, W	do	Logansville	Walton	N.
J. M. Dickson	645	D, T	do	Fayetteville	Fayette	W.
J. E. Bankston	657	T	do	Jackson	Butts	C.
Green S. Duke	793	T	do	Pendergrass	Jackson	N.
Joel Coffee	808	D, T	do	Lula	Hall	N.
C. L. Whaley	853	D, T	do	Jonesborough	Clayton	W.
J. A. Garland	858	D, T, W	do	Jordan's Store	Pike	W.
Miller & Perryman	860	D, T, W	do	Thomaston	Upson	W.
D. C. Bancroft	860	D, T, W	do	do	do	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

GEORGIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. F. Tanner	861	D, T	Georgia	Flowery Branch	Hall	N.
H. P. Strickland & Co.	862	D, T	do	Jonesborough	Clayton	W.
H. G. Kellar & Son*	863	D, T, W	do	Toccoa	Franklin	NE.
Smith & Walters*	864	D, T, W	do	Suwanee	Gwinnett	N.
Rice & Drummund	866	D, T	do	Lawrenceville	do	N.
W. F. Rice	866	D, T	do	do	do	N.
Wallace & Moore*	867	D, T, W	do	Stone Mountain	do	N.
W. A. Johnson	868	T	do	Welkins	Floyd	NW.
W. T. Bussey*	871	D, T, W	do	Warm Springs	Meriwether	W.
Wood & Little	884	T	do	Newnan	Coweta	W.
A. M. Wood*	884	D, T, W	do	do	do	W.
N. J. Wheeler	1105	T	do	Cherokee Mills	Cherokee	N.
A. M. Lyon	1275	D, T	do	Tobler	Upson	W.

ILLINOIS.

Garden City Distilling and Rectifying Company.	1	T	First	Chicago	Cook	NE.
Julia Graham	2	T, W	do	Rockford	Winnebago	N.
Graham Brothers*	2	D, T, W	do	do	do	N.
Empire Distilling Co.	3	D, T, S, W	do	Chicago	Cook	NE.
P. H. Rice Dist Co.*	3	D, T, S, W	do	do	do	NE.
Chicago Distilling Co.	5	D, T, W	do	do	do	NE.
Birmingham Distilling Company.	5	D, T, W	do	do	do	NE.
Riverdale Dist. Co.*	6	D, T, W	do	Riverdale	do	NE.
Phœnix Dist. Co.*	7	D, T, S, W	do	Chicago	do	NE.
H. H. Shufeldt & Co.*	9	D, T, S, W	do	do	do	NE.
U. S. Distilling Co	38	D, T, W	do	do	do	NE.
The Miller Dist. Co	38	D, T	do	do	do	NE.
Clarke Brothers	1	T, W	Fifth	Peoria	Peoria	C.
Clarke Bros. Dist'g Co	1	D, T, W	do	do	do	C.
G. T. Barker	3	D, T, S	do	do	do	C.
The Barker Distilling Company.*	3	D, T, S, E, W	do	do	do	C.
Zell, Schwabacher & Co.	4	T, S, W	do	do	do	C.
Northern Dist. Co.*	4	D, T, S, E, W	do	do	do	C.
Bush and Brown Distilling Company.*	5	D, T, E, M, W	do	do	do	C.
Woolner Bros. Distilling Company.*	7	T, W	do	do	do	C.
Woolner Bros. Distilling Company.*	8	D, T, E, M, W	do	do	do	C.
Monarch Dist. Co.*	9	D, T, E, S, M, W.	do	do	do	C.
Great Western Distilling Company.*	11	D, T, E, S, M, W.	do	do	do	C.
Manhattan Dist. Co.*	12	D, T, E, S, M, W.	do	do	do	C.
Great Eastern Distilling Company.*	14	D, T, E, M, W.	do	do	do	C.
Hamburgh Dist. Co.*	1	D, T, S, W	Eighth	Pekin	Tazewell	C.
Enterprise Dist. Co.	3	D, T, W	do	do	do	C.
Kruse Brothers	14	T	do	Wesley City	Morgan	W.
John M. Stringham	28	D, T, W	do	Jacksonville	Morgan	SW.
C. J. Pfeffer*	2	D, T	Thirteenth	Lebanon	Saint Clair	SW.
Pfeffer Distilling Co.	2	D, T, W	do	do	do	SW.

INDIANA.

Shelby Distilling Co	1	D, T, W	Sixth	Shelbyville	Shelby	C.
John F. Pfeffer	2	W	do	Indianapolis	Marion	C.
Powell & Feaster	3	D, T, W	do	Waldron	Shelby	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

INDIANA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
The Aurora Distilling Company.	4	D, T, S, W	Sixth	Aurora	Dearborn	SE.
N. J. Walsh	7	D, T, E, W	do	Lawrenceburgh	do	SE.
The Rossville Dis. Co	7	D, T, S, W	do	do	do	SE.
W. P. Squibb & Co.	8	D, T, E, W	do	Greendale	do	SE.
W. P. Squibb & Co. for Samuel Craddock.	8	D, T, W	do	do	do	SE.
N. Oester	9	D, T, W	do	Lawrenceburgh	do	SE.
Joseph Frederick & Bro.	13	T	do	Harrison	do	SE.
Scott & Turley	14	D, T, W	do	Mitchell	Lawrence	S.
Terre Haute Dist. Co.	1	T, W	Seventh	Terre Haute	Vigo	W.
Wabash Dist. Co.	1	D, T, E, W	do	do	do	W.
August Krogmann	2	D, T, W	do	Tell City	Perry	S.
W. T. Ferguson*	5	T, W	do	Lake	Spencer	SW.
Henry Zum Felde*	6	D, T, W	do	Indian Springs	Martin	SW.

IOWA.

International Dis. Co.	2	T, E, M	Fourth	Des Moines	Polk	C.
W. N. Hoover	10	T, W	do	Oskaloosa	Mahaska	S.

KENTUCKY.

Dowell & Pendleton	1	D, T, W	Second	East Fork	Metcalf	S.
Daviess County Club*	2	T, W	do	Owensborough	Daviess	W.
R. Monarch & Co.*	2	T, W	do	do	do	W.
J. W. M. Field*	3	T, W	do	do	do	W.
Springwater Dis'y Co	4	D, T, W	do	Memphis Junc	Warren	S.
J. A. Monks & Sons	4	T	do	do	do	S.
S. Grabfelder & Co	4	T, W	do	do	do	S.
F. H. Shimpeler	4	T, W	do	do	do	S.
M. Gruenberg & Co.	4	T, W	do	do	do	S.
L. & A. Schatff	4	W	do	do	do	S.
Grabfelder & Tachau	4	D, W	do	do	do	S.
J. T. Welch	5	T	do	Rumsey	McLean	W.
Queen of Ky. Dis'y Co.	6	T, W	do	Uniontown	Union	W.
Rich Grain Dis'y Co	6	T, W	do	do	do	W.
King of Ky. Dis'y Co	6	T, W	do	do	do	W.
C. L. Applegate & Co.*	7	T, W, E	do	Yelvington	Daviess	W.
Eagle Distillery Co.*	8	T, W	do	Garrison's Landing.	do	W.
Daviess County Club*	10	T, W	do	Owensborough	Daviess	W.
Rock Springs Dis. Co.*	11	T, W	do	do	do	W.
John Hanning Distilling Company.*	11	T, W	do	Tompkinsville	Monroe	S.
Bradshaw, Elmore & Bradshaw.	12	D, T, W	do	Peters Creek	Barren	S.
*M. P. Mattingly & Son.	13	T, W	do	Owensborough	Daviess	W.
Daviess County Club*	13	T, W	do	do	do	W.
Underwood & Cookesey.	14	D, T, W	do	Glasgow	Barren	S.
E. T. Harper	15	D, T, W	do	Kaler	Graves	SW.
Cliff Falls Dist'g Co.*	16	T, W	do	Burk's City	Daviess	W
Cliff Falls Incorporated Dist'y Co.	16	T, W	do	do	do	W.
Cliff Falls Dist'g Co.*	16	T	do	do	do	W.
F. Westheimer & Son	17	T, W	do	Owensborough	do	W.
Sour Mash Dist'g Co.	17	T, W	do	do	do	W.
Rock Springs Distilling Company.*	18	D, T, W	do	do	do	W.
Hill & Winstead*	19	D, T, W	do	Henderson	Henderson	W
T. & W. C. Pritchard*	20	D, T, W	do	Glasgow	Barren	S.
Thomas J. Lain	21	D, T	do	Tracey	do	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Peter Best*	22	D, T, W	Second	Hammonsville	Hart	C.
S. B. Vaughn	23	D, T	do	Gamaliel	Monroe	S.
R. Monarch & Co.*	24	T, W	do	Owensborough	Daviess	W.
Kentucky Standard Distilling Co.	24	T, W	do	do	do	W.
Glenmore Dist'g Co	24	T, W	do	do	do	W.
Best & Gibson*	25	D, T	do	Glasgow	Barren	S.
Riley Distilling Co.*	26	T, W	do	Lewisport	Hancock	W.
Josiah Wilson & Co.	27	T	do	Edmondston	Metcalf	S.
Gentry & Gentry*	28	D, T, W	do	Tompkinsville	Monroe	S.
R. Monarch & Co.*	29	T	do	Owensborough	Daviess	W.
Kentucky Standard Distilling Co.	29	T	do	do	do	W.
John Thixton	30	T	do	Leach	Grayson	W.
Glasscock & Co	30	D, T, W	do	do	do	W.
Samuel E. Hudson	31	D, T, W	do	Barren	Allen	S.
Withers, Dade & Co.*	32	T, W	do	Henderson	Henderson	W.
E. C. Berry Dist'g Co	33	T, W	do	Owensborough	Daviess	W.
Mary E. Burks	34	D, T	do	Hiesville	Barren	S.
John Burks*	34	D, T, W	do	do	do	S.
W. W. Pipkin*	35	T, W	do	Holland	Allen	S.
Baker & Kimbly	36	T, W	do	Carrollton	Carroll	N.
John B. King*	37	D, T, W	do	Glasgow	Barren	W.
W. C. Arnold	37	T	do	Carneyville	Grayson	W.
W. T. Pottinger	38	T, W	do	Dennis	Logan	SW.
Clemons & Decker	39	T	do	Dog Creek	Hart	C.
Clemons & Co.*	39	D, T, W	do	do	do	C.
H. E. May & Co	39	T	do	do	do	C.
Clemons & Higdon	39	D, T, W	do	do	do	C.
Giles, Kelly & Co	40	D, T, W	do	Litchfield	Grayson	W.
W. D. Quigley*	41	D, T, W	do	Nobob	Barren	S.
J. L. Reavis*	42	D, T, W	do	Bowling Green	Warren	S.
John Pitcock*	43	D, T, W	do	Tompkinsville	Monroe	S.
Smith & Branstetter	44	T	do	Smith's Cross Roads.	Metcalf	S.
G. H. Maggard & Bro*	45	D, T, W	do	Hiesville	Barren	S.
E. G. Long	46	W	do	Roseville	do	S.
I. W. Wade*	47	D, T, W	do	Jamestown	Russell	S.
Reynolds & Wilson	48	T, W	do	Glasgow	Barren	W.
Daniel Bigham	49	T	do	Marion	Crittenden	W.
T. E. Robertson	49	D, T, W	do	do	do	W.
E. W. Worsham & Co	50	T, W	do	Henderson	Henderson	W.
G. W. Metcalf	51	T	do	Sulphur Springs	Ohio	S.
Joseph Schneider	52	D, T, W	do	Bowling Green	Warren	S.
John Howell	52	D, T, W	do	do	do	S.
Clark & Harper*	53	T, W	do	Cold Water	Calloway	W.
C. W. Decker	54	T	do	Leitchfield	Grayson	W.
Harper & Dulaney*	56	D, T, W	do	Mayfield	Graves	SW.
J. B. King*	58	T, W	do	Glasgow	Barren	S.
Robert Toomey*	60	D, T, W	do	Randolph	Metcalf	S.
R. H. Tuck*	61	T, W	do	Franklin	Simpson	W.
Willis & Hays*	62	D, T, W	do	South	Edmonson	W.
Davis & Willis	62	D, T	do	do	do	W.
Davis & Poteet	62	D, T, W	do	do	do	W.
Thompson & Poteet*	63	D, T, W	do	Cub Run	Hart	C.
J. H. Quigley*	64	D, T, W	do	Nobob	Barren	S.
D. C. Butler*	65	D, T, W	do	Alvaton	Warren	S.
Compton & Long*	68	T, W	do	Gamaliel	Monroe	S.
Pruden, Lain & Co.*	69	D, T, W	do	Fountain Run	do	S.
Foster & Foster	70	T, W	do	Scottsville	Allen	W.
Miles & Buttram	72	T, W	do	Brownsville	Edmonson	S.
David Stinson	76	D, T, W	do	Mount Aeriel	Allen	W.
Powers Tarter	77	T, W	do	Rocky Hill	Edmonson	W.
Tarter & Mitchell	77	T	do	do	do	W.
Giles Kelly	78	D, T, W	do	Leitchfield	Grayson	W.
John W. Follis	79	D, T, W	do	Petroleum	Allen	S.
Thomas Pritchard	80	T	do	Glasgow	Barren	SW.
P. M. McReynolds	81	T	do	Dallam's Creek	Logan	S.
Foster & Bro	82	T	do	Scottsville	Allen	S.
W. W. Pipkin	82	D, T, W	do	do	do	S.
E. H. Davis	83	D, T, W	do	Smith's Grove	do	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Bridges & Parker	84	D, T, W	Second	Rocky Hill	Barren	S.
Best & Taylor	85	T	do	Glasgow	do	S.
Orrin Henderson	87	D, T, W	do	Hopkinsville	Christian	SW.
Mitchell & Skaggs	88	D, T, W	do	Rocky Hill	Edmonson	W.
J. V. Harrison	89	D, T, W	do	New Roe	Allen	S.
Nathaniel Nichols	90	D, T, W	do	Coral Hill	Barren	S.
Scott & Young	91	D, T, W	do	Temple Hill	do	S.
Milner Bros*	139	D, T, W	do	Big Clifty	Grayson	W.
A. C. Pile	140	D, T, W	do	Mount Hermon	Monroe	S.
Kentucky Distilling Company.*	1	E, T, W	Fifth	Louisville	Jefferson	N.
Doherty Distillery Co	2	T, W	do	do	do	N.
J. G. Mattingly & Son.*	2	E, T, W	do	do	do	N.
Thierman Bros	2	T, W	do	do	do	N.
Westmorlan Co	2	T, W	do	do	do	N.
Bonnie Bros., "FS"	3	T	do	do	do	N.
Bonnie Bros. "C. S. & Co."	3	T, W	do	do	do	N.
A. Coldewey, "F. S."	3	T	do	do	do	N.
Derby & Day	3	T, W	do	do	do	N.
Garland Distillery Company, "F. S."	3	T, W	do	do	do	N.
Garland Distillery Company, "C. S. & Co.	3	D, T, W	do	do	do	N.
Daisy Run Dis'y Co	3	D, T, W	do	do	do	N.
A. Englehard	3	T, W	do	do	do	N.
Fred. Stitzel	3	T	do	do	do	N.
Taylor & Williams	3	T, E	do	do	do	N.
Taylor & Williams "C. S & Co."	3	D, T, W	do	do	do	N.
Grabfelder & Tachan	3	D, T, W	do	do	do	N.
A. Coldewey, "C. S. & Co."	3	D, T, W	do	do	do	N.
The Nelson Dis'y Co.	4	E, T, W	do	do	do	N.
W. H. Head & Co	9	T, W	do	Raywick	Marion	C.
N. W. Lee	20	D, T, W	do	Columbus	Owen	N.
Mellwood Dis'y Co	34	D, T, W, E	do	Louisville	Jefferson	N.
R. F. Balke	34	D, W	do	do	do	N.
R. F. Balke "M. Distillery Company."	34	D, W	do	do	do	N.
J. A. Monks & Sons	34	T, W	do	do	do	N.
Pfirman & Herzog	34	T, W	do	do	do	N.
W. R. Kinmon	40	T, W	do	Lusby's Mills	Owen's	N.
R. H. Frazier	41	T	do	Bailey's Run	Anderson	C.
Waterfill & Frazier	41	D, T, W	do	do	do	C.
W. H. McBrayer	44	E, T, W	do	Lawrenceburgh	do	C.
M. S. Bond	45	M, T, W	do	Ripyville	Anderson	C.
Wiley Searcy	45	D, T, W	do	do	do	C.
Crystal Springs Distillery Company.	78	D, T, W	do	Louisville	Jefferson	N.
J. M. Atherton & Co	87	E, T, W	do	Athertonville	La Rue	C.
Wm. Miller & Co	87	T, W	do	do	do	C.
The Anderson Dis. Co.	97	T, W	do	Louisville	Jefferson	N.
The Belle of Nelson Distillery Company.	101	T, W	do	New Hope	Nelson	C.
New Hope Dis'y Co	101	W	do	do	do	C.
F. W. Jordan	105	D, T, W	do	New Liberty	Owen	N.
Stitzel Bros	106	D, T, W	do	Louisville	Jefferson	N.
Fred Stitzel	106	T, W	do	do	do	N.
The Parkland Distillery Company.	106	D, T, W	do	do	do	N.
Banner Dis'y Co	106	T, W	do	do	do	N.
Fibble and Crabb	107	D, T, W	do	Eminence	Henry	N.
H. McKenna	111	D, T, W	do	Fairfield	Nelson	C.
L. and A. Scharff	112	T, W	do	Tyrone	Anderson	C.
Thomas B. Ripy	112	E, T, W	do	do	do	C.
Schwabacker and Co	112	T, W	do	do	do	C.
G. and B. Gerdes	112	T, W	do	do	do	C.
J. A. McBrayer	112	W	do	do	do	C.
J. S. Searcy & Co. "O. F."	120	T	do	Lawrenceburgh	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. S. Searcy & Co. "N. F."	120	D, T, W	Fifth	Lawrenceburgh	Anderson	C.
R. G. McCorkle & Co.	120	T, W	do	do	do	C.
The Anderson Distillery Company.	134	D, T, W, E	do	Orr	do	C.
N. Harris, "D. & H."	134	T, E	do	do	do	C.
A. G. Nall	142	T, W	do	Bardstown	Nelson	C.
T. W. Samuels	145	T, W	do	Deatsville	do	C.
E. L. Miles & Co	146	T, W	do	New Hope	do	C.
D. F. Brooks	163	W	do	Mt. Washington	Bullitt	C.
Thomas & Royston	163	T, W	do	do	do	C.
J. A. McBrayer	166	T, W	do	Lawrenceburgh	Anderson	C.
J. H. Mc. Brayer, "P. C. W."	166	W	do	do	do	C.
J. M. Walker, "N. F."	166	T, W	do	do	do	C.
J. M. Walker, "P. C. W."	166	T, W	do	do	do	C.
Paul Jones	168	D, T, W	do	Bardstown	Nelson	C.
Henry Sutherland	168	T, W	do	do	do	C.
J. W. Dant	169	D, T, W	do	Chicago	Marion	C.
J. R. & J. P. Smith	174	T	do	do	do	C.
Smith & Smith	174	D, T, W	do	do	do	C.
Howard & Co	229	T, W	do	Athertonville	La Rue	C.
A. Mayfield & Co	229	T, W, E	do	do	do	C.
A. Mayfield & Co., "P. L. A."	229	T, W	do	do	do	C.
S. O. Bryan & Co., "A. M. & Co."	229	T, W	do	do	do	
S. O. Bryan & Co, "P. L. A."	229	T, W	do	do	do	C.
A. G. Nall, "D. M. B."	230	D, W	do	Bardstown	Nelson	C.
A. G. Nall, "D. M. B. & Son."	230	D, W	do	do	do	C.
D. M. Beam	230	D, T, W	do	do	do	C.
H. A. Miles	230	T, W	do	do	do	C.
Hawkins & Bro	236	D, T, W	do	Ripyville	Anderson	C.
Cold Springs Distillery Company.	240	T, W	do	Gethsemane	Nelson	C.
J. B. Dant	240	D, W	do	do	do	C.
Taylor & Williams	240	D, T, W, E	do	do	do	C.
W. B. Samuels & Co.*	241	T, W	do	Samuels' Depot	do	C.
W. Q. Emison & Co	263	D, W	do	Lebanon	Marion	C.
R. B. Lancaster*	263	D, T, W	do	do	do	C.
H. B. Moore	265	T	do	Mooresville	Washington	C.
J. T. S. Brown & Sons	266	T, W	do	Clermont	Bullitt	C.
B. as A. & B. Chapeze*	266	T, W	do	do	do	C.
Wathen, Mueller & Co.	270	T, W, E	do	Lebanon	Marion	C.
The New Hope Distillery Company.	271	T, W	do	New Hope	Nelson	C.
Brown, Thompson & Co.	272	T, W	do	Bardstown	do	C.
Mattingly & Moore Distilling Comp'y.	272	T, W	do	do	do	C.
Mattingly & Moore Distilling Company. "S. M. & E."	272	T, W	do	do	do	C.
Alvin, Wood & Co	272	T, W	do	do	do	C.
Alvin, Wood & Co., "S., M. & E."	272	T, W	do	do	do	C.
Bond & Lillard	274	D, T, W	do	Laurenceburgh	Anderson	C.
J. H. Beam	276	T, W	do	Bardstown	Nelson	C.
King & Fordtram	276	D, W	do	do	do	C.
Pearce, Hurt & Co	276	T, W	do	do	do	C.
The Early Times Distillery Company.	276	D, W	do	do	do	C.
Young & Co	292	T	do	Watson	Adair	S. C.
The Nelson County, Ky., Distillery Co.	294	T, W	do	Coon Hollow	Nelson	C.
The Nelson County, Ky., Dist'y Co. "C. L. K."	294	T, W	do	do	Nelson	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Allyn Wood	294	T, W	Fifth	Coon Hollow	Nelson	C.
Thomas & Royston	296	T, W	do	Harrod's Creek	Jefferson	N.
Bonnie Bros	297	T, W	do	Louisville	do	N.
Bel Air Dist'y Co	297	T, W	do	do	do	N.
Bel Rose Dist'y Co	297	T	do	do	do	N.
A. Biggs	297	T, W	do	do	do	N.
Joel B. Frazier	297	T, W	do	do	do	N.
John G. Roach	297	T, W	do	do	do	N.
Old Times Dis'y Co	297	T, W	do	do	do	N.
Chas. Kobert & Co	299	T, W	do	Lebanon	Marion	C.
The Anderson Distillery Company.	353	T, W	do	Louisville	Jefferson	N.
American Dist'y Co	354	D, T, W	do	do	do	N.
Chas. Backrow & Co.	354	T, W	do	do	do	N.
Wm. Collins & Co	354	D, T, W	do	do	do	N.
L. Zapp & Co	354	D, T, W	do	do	do	N.
Mayflower Dis'y Co	354	D, T, W	do	do	do	N.
Herman Bros	354	D, T, W	do	do	do	N.
Bel Air Distillery Comp'y "E. M. B."	354	D, T, W	do	do	do	N.
Muldraughs Hill Distillery Comp'y.	354	D, W	do	do	do	N.
W. W. Brownfield	355	T, W	do	Buffalo	La Rue	C.
Ballard & Lancaster	357	T, W	do	Loretto	Marion	C.
R. Cummins		T, W	do	do	do	C.
Lapp, Goldsmith & Co.	359	T	do	Colesburgh	Hardin	C.
W. C. Smith	359	T, W	do	do	do	C.
Rugby Dist'y Co	360	D, T, W	do	Louisville	Jefferson	N.
John G. Roach & Co.*	360	D, T, W	do	do	do	N.
Bonnie Bros., distillers.	360	W	do	do	do	N.
Bel Air Dist'g Co	360	T	do	do	do	N.
Bel Air Distilling Co. "C. P. G."	360	T, W	do	do	do	N.
Charter Oak Distilling Company.	360	T	do	do	do	N.
Diamond Crown Distilling Company.	360	T, W	do	do	do	N.
Diamond Crown Distilling Co. "P. P. S."	360	T	do	do	do	N.
Diamond Crown Distilling Co. "J. G. R."	360	T, W	do	do	do	N.
J. B. Frazier, distiller	360	W	do	do	do	N.
John Colter	363	D, T, W	do	do	do	N.
National Dist'g Co	363	D, T, W	do	do	do	N.
Mountain Lily Distilling Company.	363	D, T, W	do	do	do	N.
Mayer, Son & Co	363	D, T, W	do	do	do	N.
Fidelity Dist'y Co.	363	T, W	do	do	do	N.
Mulligan Dist'y Co	363	T, W	do	do	do	N.
Ky. Criterion Co	363	D, T, W, E	do	do	do	N.
National Dist'g Co	363	T, W	do	do	do	N.
J. B. Wathen & Bro.*	363	D, T, W, E	do	do	do	N.
J. B. Wathen & Bro. Company.*	363	T, W, E	do	do	do	N.
Williams & Marks Distillery Co.	363	D, T, W	do	do	do	N.
Astor Distillery Co	364	T, W	do	do	do	N.
Moore & Selliger*	364	T, W	do	Louisville	do	N.
Allen Bradley Co.*	368	T, W	do	do	do	N.
Bernheim Bros. & Utic.	370	D, T, W	do	Calvary	Marion	C.
Boldric & Callaghan	370	D, T, W	do	do	do	C.
John Callaghan	370	T	do	do	do	C.
John Callaghan "B & C"	370	D, T, W	do	do	do	C.
Spalding, Boldric & Co	370	T	do	do	do	C.
Queen of Ky. Distillery Company.	370	D, W	do	do	do	C.
Lee M. Gee	371	T, W	do	Hunter's Depot	Nelson	C.
Brown, Thompson & Co.	372	T, W	do	Louisville	Jefferson	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Marion County Distillery Company*	372	T, W, E	Fifth	Louisville	Jefferson	N.
C. Springler & Rompel	375	D, W	do	Chicago	Marion	C.
Blair, Osborn & Ballard.*	375	D, T, W	do	do	do	C.
Collingwood Distilling Company.	375	D, W	do	do	do	C.
Purdy & Co	376	T, W	do	Bradsfordville	do	C.
J. M. Atherton & Co	377	T, W	do	Athertonville	La Rue	C.
Wm. Miller & Co	377	W	do	do	do	C.
J. T. Carter	377	T, W	do	do	do	C.
Howard & Co	378	T, W	do	do	do	C.
S. O'Bryan & Co	379	T, W	do	do	do	C.
The Nelson County, Ky., Distillery Co.*	379	T, W	do	Coon Hollow	Nelson	C.
The Nelson County, Ky., Distillery Co. "C. L. K."*	379	W	do	do	do	C.
Uric & Bernheim	379	T, W	do	do	do	C.
Weil Bros. & Kahn	379	T, W	do	do	do	C.
Alvin Wood & Co	379	T, W	do	do	do	C.
Alvin Wood & Co., "C. L. K."	379	W	do	do	do	C.
Edward Murphy & Co.	400	T, W	do	Lawrenceburgh	Anderson	C.
Murphy & Dowling*	400	D, T, W	do	do	do	C.
Murphy, Barber & Co.*	400	T, W	do	do	do	C.
S. G. Foster & Co	402	T, W	do	Mackville	Washington	C.
Ashton Distillery Company, "D. T."	403	T, W	do	Elizabethtown	Hardin	C.
Do	403	T	do	do	do	C.
Ashton Distillery Company, "New."	403	T, W	do	do	do	C.
Muldraughs Hill Distillery Company.	403	T, W	do	do	do	C.
S. O. Hackley	406	T, W	do	Lawrenceburgh	Anderson	C.
The Fern Cliff Distillery Company.	409	D, T, W, S	do	Louisville	Jefferson	N.
S. B. Hopkins	409	T, W	do	do	do	N.
F. G. Walker	410	T, W	do	Bardstown	Nelson	C.
Belmont Dist'y Co	412	T, W	do	Louisville	Jefferson	N.
Astor Distillery Co	412	W	do	do	do	N.
Thierman Bros	413	D, W	do	Pleasure Ridge	Jefferson	N.
Lapp, Goldsmith & Co.	413	D, W	do	do	do	N.
F. X. Schimpeler & Son.	413	D, W	do	do	do	N.
Block, Franck & Co	413	D, W	do	do	do	N.
Lapp, Goldsmith & Co.	413		do	do	do	N.
"F. G. P. & Co."	413	T, W	do	do	do	N.
Levy & Ginsburg	413	T, W	do	do	do	N.
F. G. Paine & Co	413	D, T, W	do	do	do	N.
P. Winkler's Sons	413	D, T, W	do	Pleasure Ridge	Jefferson	N.
H. Grotenkemper & Co.	413	W	do	do	do	N.
W. S. Harris	414	D, T, W	do	Louisville	do	C.
G. & D. Brown, "R. B. L."	415	T, W	do	Bardstown	Nelson	C.
S. P Lancaster, "R. B"	415	T, W	do	do	do	C.
J. W. Stevens & Co	416	T	do	Orr	Anderson	C.
B. F. Colvin	417	T	do	Willisburgh	Washington	C.
B. F. Colvin & Co	417	T, W	do	do	do	C.
Anderson County Sour Mash Distilling Company.	418	T, W	do	Lawrenceburgh	Anderson	C.
M. S Bond	418	T, W	do	do	do	C.
J. H. McBrayer	418	W	do	do	do	C.
J. A. McBrayer	418	T, W	do	do	do	C.
R. G. McCorkle & Co	418	T, W	do	do	do	C.
Steinwender & Sellner	418	T, W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Waterfill, Dowling & Co.	418	T	Fifth	Lawrenceburgh	Anderson	C.
N. Harris	418	T, W	do	do	do	C.
Schwabacker & Co	418	T, W	do	do	do	C.
R. B. Hayden & Co.*	420	T	do	Bardstown	Nelson	C.
F. L. Terrill & Co	420	W	do	do	do	C.
Barber & Terrill	420	W	do	do	do	C.
Brown & Brother	422	T, W	do	do	do	C.
R. B. Hayden, "B. and B."	422	D, T, W	do	Raywick	Marion	C.
W. F. Ratcliff*	425	T, W	do	Mintonville	Casey	C.
Spaw & Chelf	426	T	do	Allendale	Green	C.
Warren Bros	428	T	do	Brushy	do	C.
Despain & Warren	429	T, W	do	Liletown	do	C.
W. N. Philpott	430	T, W	do	Summersville	do	C.
Perkins & Mears	431	D, T, W	do	New Haven	Nelson	C.
Mahony & Howard	432	D, T, W	do	Hudgins	Green	C.
Vaughn, Vance & Co	433	D, T, W	do	Lair	Harrison	N.
T. J. Megibben	1	T, W	Sixth	Milldale	Kenton	N.
Charles L. Mills	2	D, T, E, W	do	do	do	N.
The Antique Distillery Company.	2	D, T, E, W	do	do	do	N.
Milldale Distilling Company.	2	T, W	do	do	do	N.
Newcastle Distilling Company.	2	D, T, E, W	do	do	do	N.
Willow Run Distilling Company.	2	D, T, W	do	do	do	N.
Winchester Distilling Company.	3	T, W	do	Dayton	Campbell	N.
Kentucky Valley Distilling Comp'y.	3	T, W	do	do	do	N.
L. O. Maddux & Co.*	3	D, T, W	do	do	do	N.
C. H. Ritter & Co	3	T, W	do	do	do	N.
Schmidt & Friday	3	T, W	do	do	do	N.
John A. Scott & Co	3	T, W	do	do	do	N.
Carroll County Distilling Co.* (O. F.).	4	T,	do	Wide Awake	Carroll	N.
Carroll County Distilling Co.* (N. F.).	4	D, T, W	do	do	do	N.
Abrahams and Waldorf.	4	D, T, W	do	do	do	N.
A. Blade, Son & Co	4	D, T, W	do	do	do	N.
Bernheim Distilling Company.	4	D, T, W	do	do	do	N.
Darling Distilling Co	4	D, T, W	do	do	do	N.
Diederich Distilling Company.	4	D, W	do	do	do	N.
Engle, Heller & Co	4	T, W	do	do	do	N.
Edel Bros. Distillery Company.	4	T, W	do	do	do	N.
Fecheimer Brothers	4	D, T, W	do	do	do	N.
E. J. Franey & Co	4	D, W	do	do	do	N.
Hammel, Newald & Co.	4	D, T, W	do	do	do	N.
Mercantile Club Distillery Company.	4	D, T, W	do	do	do	N.
Mack & Birmingham	4	T, W	do	do	do	N.
Standard Distilling Company.	4	D, T, W	do	do	do	N.
Charles Shaffner & Co.	4	D, T, W	do	do	do	N.
Schwartz Brothers	4	D, T, W	do	do	do	N.
The F. Strauss Distilling Company.	4	D, T, W	do	do	do	N.
Louis Stern & Co	4	D, W	do	do	do	N.
Woodburn Distilling Company.	4	D, T, W	do	do	do	N.
H. A. Wolf & Son	4	D, W	do	do	do	N.
Jett Brothers	5	D, T, W	do	Carrollton	do	N.
Roland Distilling Co	5	T, W	do	do	do	N.
Richland Distillery Company.*	5	T, W	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
C. B. Cook & Co.*	6	T, W	Sixth	Cynthiana	Harrison	N.
Kenton County Distilling Company.*	7	T, W	do	Covington	Kenton	N.
Reynolds Distilling Company.	7	T, W	do	do	do	N.
Small Grain Distillery.	7	T, W	do	do	do	N.
Boone County Distilling Company.	8	D, T, E, S, W.	do	Petersburgh	Boone	N.
American Club Distilling Company.	8	D, T, W	do	do	do	N.
Isidor Bush & Co	8	T, W	do	do	do	N.
Charles Barwig	8	T, W	do	do	do	N.
Boehm & Co	8	D, T, W	do	do	do	N.
S. C. Boehm & Co	8	D, T, W	do	do	do	N.
Jos. Beck & Co	8	D, T, W	do	do	do	N.
Sol. Black & Co	8	D, W	do	do	do	N.
Berliner Brothers	8	D, T, W	do	do	do	N.
Cedar Creek Distilling Company.	8	D, T, W	do	do	do	N.
Clifton Spring Distilling Company.	8	D, T, W	do	do	do	N.
Clear Spring Distilling Company.	8	D, T, W	do	do	do	N.
Cynthiana Club Distilling Company.	8	D, T, W	do	do	do	N.
M. Cornhauser & Co	8	W	do	do	do	N.
J. H. Duker & Bro	8	D, T, W	do	do	do	N.
Dallemand & Co	8	D, T, W	do	do	do	N.
Charles Dennehy	8	D, T, W	do	do	do	N.
Freiberg, Klein & Co	8	D, T, W	do	do	do	N.
Philip Freiler	8	T, W	do	do	do	N.
Fechheimer Bros	8	T, W	do	do	do	N.
M. H. Flarsheim & Co.	8	D, T, W	do	do	do	N.
M. J. Freiler	8	D, W	do	do	do	N.
Feliner Brothers	8	D, W	do	do	do	N.
Gold Leaf Distilling Company.	8	D, W	do	do	do	N.
M. Hofmann	8	D, T, W	do	do	do	N.
F. W. Hartman & Co.	8	D, T, W	do	do	do	N.
Hammel, Newald & Co.	8	T	do	do	do	N.
Hornick, Allen & Co.	8	T, W	do	do	do	N.
S. Hirsch & Co	8	D, W	do	do	do	N.
M. Henoch & Co	8	D, W	do	do	do	N.
B. B. Joffee	8	T, W	do	do	do	N.
F. J. Kiesel & Co	8	T, W	do	do	do	N.
Kirchhoff & Newbarth.	8	W	do	do	do	N.
Emil Kiewert Co	8	D, T, W	do	do	do	N.
Knights of Labor Distilling Comp'y.	8	T, W	do	do	do	N.
Kohn & Adler	8	T	do	do	do	N.
Kraker Brothers	8	D, T, W	do	do	do	N.
L. Kirscht & Co	8	D, T, W	do	do	do	N.
A. T. Kerr & Co	8	D, W	do	do	do	N.
Lilienthal & Co	8	D, T, E, W	do	do	do	N.
Lexington Dis'g Co	8	D, T, W	do	do	do	N.
Loeb, Bloom & Co	8	D, T, W	do	do	do	N.
Log House Dis'g Co.	8	D, T, W	do	do	do	N.
D. McAteer	8	T, W	do	do	do	N.
Moss & Davis	8	D, T, W	do	do	do	N.
H. E. Mueller	8	D, W	do	do	do	N.
Maple Creek Dis'g Co	8	D, T, W	do	do	do	N.
Herman Nathan & Co.	8	T, W	do	do	do	N.
Julius Nathan & Co.	8	D, W	do	do	do	N.
Nelson Club Distilling Company.	8	D, W	do	do	do	N.
Old Cabin Creek Distilling Company.	8	D, T, W	do	do	do	N.
O'Connell, Tighe & Co	8	D, W	do	do	do	N.
Primrose Dis'g Co	8	D, T	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
C. M. Pfeifer & Co	8	T, W	Sixth	Petersburgh	Boone	N.
Pleasant Valley Distilling Company.	8	T, W	do	do	do	N.
C. Person's Sons	8	D, W	do	do	do	N.
Rubel & Penglase	8	D, T, W	do	do	do	N.
Rosenfield Brothers	8	D, T, W	do	do	do	N.
Rose Leaf Dis'g Co.	8	T, W	do	do	do	N.
Rosedale Dis'g Co	8	T, W	do	do	do	N.
Rosewood Dis'g Co	8	D, T, W	do	do	do	N.
L. A. Rhomberg	8	T, W	do	do	do	N.
Henry Rahte, sr.	8	D, T, W	do	do	do	N.
Raven Creek Distilling Company.	8	D, T, W	do	do	do	N.
Rochester Dis'g Co.	8	D, T, W	do	do	do	N.
Riley & Dillon	8	D, W	do	do	do	N.
Stein Bros. & Baumgartl.	8	T, W	do	do	do	N.
John K. Stack	8	D, T, W	do	do	do	N.
Stein Brothers	8	D, W	do	do	do	N.
Straus Brothers	8	D, W	do	do	do	N.
I. Tuteur & Sons	8	T, W	do	do	do	N.
Weideman & Co	8	W	do	do	do	N.
Wood & Lee	8	D, T, W	do	do	do	N.
Wendelin Meyer & Sons.	8	D, T, W	do	do	do	N.
Ferd. Westheimer & Sons.	8	D, W	do	do	do	N.
M. Wollstein	8	D, W	do	do	do	N.
Ashbrook Brothers (O. F.).	9	T	do	Cynthiana	Harrison	N.
Ashbrook Brothers (N. F.).	9	T, E, W	do	do	do	N.
Dorsel & Wulftange	10	T, W	do	Covington	Kenton	N.
Durham Dis'g Co	10	T, W	do	do	do	N.
Oakwood Dis'g Co	10	T, W	do	do	do	N.
The New England Dis'g Company.*	11	D, T, W	do	do	do	N.
O. D. Clark & Co	12	T	do	Williamstown	Grant	N.
McDonald & Holt.*	14	D, T, W	do	Falmouth	Pendleton	N.
Redmon Dis'g Co	15	T, W	do	Cynthiana	Harrison	N.
F. G. Craig	17	T, W	do	Berry	Harrison	N.
Sharpe Distilling Co.	19	T, W	do	Lair	do	N.
Perry Ducker	22	T, W	do	Butler	Pendleton	N.
Old Dexter Dis'g Co	22	D, T, W	do	do	do	N.
Robert Lilley	26	T	do	Oddville	Harrison	N.
O. W. Cowles	30	D, T, W	do	Butler	Pendleton	N.
Perry Ducker	31	T, W	do	do	do	N.
J. Ducker & Son	31	D, T, W	do	do	do	N.
G. W. Robson, jr. & Co.	33	D, T, W	do	Finchtown	Campbell	N.
Hoffheimer Brothers	33	D, T, E, W	do	do	do	N.
Mihalovitch, Fletcher & Co.	33	T, W	do	do	do	N.
The Old 76 Dis'g Co	33	D, T, E, W	do	do	do	N.
The Robson & Stegeman Distilling Co.	33	D, T, E, W	do	do	do	N.
Star Distillery Co.	33	D, T, W	do	do	do	N.
John A. Scott & Co	33	D, T, W	do	do	do	N.
Louis Taussig & Co	33	D, T, W	do	do	do	N.
The Union Dis'g Co	33	D, T, W	do	do	do	N.
White Mills Distillery Company.	33	D, T, W	do	do	do	N.
F. S. Ashbrook & Co.	35	T, W	do	Cynthiana	Harrison	N.
T. J. Megibbon & Bro.	38	T, W	do	Lair	do	N.
James O. Snyder	63	T	do	Milton	Trimble	N.
Cold Spring Dis'y Co.	63	T, W	do	do	do	N.
Richwood Dist'y Co.	63	T, E, W	do	do	do	N.
Wm. Tarr & Co	1	T, E, W	Seventh	Lexington	Fayette	C.
Derby & Day	1	T, W	do	do	do	C.
E. H. Taylor, jr. Co.	2	T, W	do	Frankfort	Franklin	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Geo. T. Stagg, doing business as E. H. Taylor, jr. Co.*	2	T, W	Seventh district	Frankfort	Franklin	C.
Geo. T. Stagg, doing business as The Duffy Malt Whisky Company.*	2	T, W	do	do	do	C.
H. E. Pogue*	3	T, E, W	do	Maysville	Mason	NE.
W. A. Gaines & Co.*	4	T, E, W	do	Frankfort	Franklin†	N.
W. A. Gaines & Co. (Inc.)*	4	T, W	do	do	do	N.
James E. Pepper & Co.*	5	T, E, W	do	Lexington	Fayette	C.
Poyntz Brothers	6	D, T, W	do	Maysville	Mason	NE.
S. J. Greenbaum*	9	T, W	do	Midway	Woodford	C.
S. J. Greenbaum, as Arlington Distillery Company.*	9	T, W	do	do	do	C.
S. J. Greenbaum, as L. N. Crigler.*	9	W	do	do	do	C.
S. J. Greenbaum, as Glenarme Distillery Company.*	9	T, W	do	do	do	C.
S. J. Greenbaum, as Grabfelder & Tachau.*	9	T, W	do	do	do	C.
S. J. Greenbaum, as T. J. Monarch.*	9	W	do	do	do	C.
S. J. Greenbaum, as Stege & Reiling.*	9	T, W	do	do	do	C.
S. J. Greenbaum as Emil Sterne.*	9	W	do	Midway	Woodford	C.
S. J. Greenbaum as Woodford Distilling Company.*	9	W	do	do	do	C.
Ford & Bowen	10	T, W	do	Paris	Bourbon	N.
Shawhan & Adair	11	T	do	Shawhan	do	N.
R. P. and J. S. Stoll as Commonwealth Distillery.	12	T, W	do	Lexington	Fayette	C.
R. P. and J. S. Stoll as The Commonwealth Dis'y Co.	12	D, T, W	do	do	do	C.
R. P. and J. S. Stoll as Stoll, Hamilton & Co.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as The Commonwealth Distillery Company.	12	T	do	do	do	C.
R. P. Stoll and I. Strauss as Durham Distillery.	12	D, T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Durham Distilling Company.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Edgewood Distillery.	12	W	do	do	do	C.
R. P. Stoll and I. Strauss as Oakwood Distillery Co.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Owl Club Distillery.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Stoll, Hamilton & Co.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Small Grain Distillery.	12	D, T, E, W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
R. P. Stoll and I. Strauss as Lynwood Distillery.	12	D, T	Seventh	Lexington	Fayette	C.
R. P. Stoll as Commonwealth Dis'y.	12	D, T, W	do	do	do	C.
R. P. Stoll as Durham Distillery.	12	D, T, W	do	do	do	C.
R. P. Stoll as Fechheimer Brothers.	12	D, T, W	do	do	do	C.
R. P. Stoll as W. W. Johnson & Co.	12	D, W	do	do	do	C.
R. P. Stoll as Lynwood Distillery.	12	D, T, W	do	do	do	C.
R. P. Stoll as Oakwood Distillery Co.	12	D, T, W	do	do	do	C.
R. P. Stoll as Stoll, Hamilton & Co.	12	D, T, W	do	do	do	C.
R. P. Stoll as Small Grain Distillery.	12	D, T, W	do	do	do	C.
R. P. Stoll as Stoll, Vannatta & Co.	12	D, W	do	do	do	C.
G. G. White & Co	14	T, E, W	do	Paris	Bourbon	N.
G. G. White Company	14	D, W	do	do	do	N.
Kemplin & Co	15	T, W	do	Grassy Creek	Morgan	E.
J. M. Cole	16	D, T, W	do	Mariba	Menifee	E.
E. H. Taylor, jr. & Sons.	17	T, W	do	Mount Sterling	Montgomery	C.
Henry Turney*	20	T	do	Ruddle's Mills	Bourbon	N.
Champe Farrow	21	D, T, W	do	Mount Gilead	Mason	NE.
Teager & Co	23	T, W	do	Tolesborough	Lewis	NE.
J. H. Rogers	24	D, T, W	do	Maysville	Mason	NE.
Hunter & Stickrod	29	T, W	do	Blue Lick Springs	Nicholas	N.
Beggs & Edwards	30	D, T, W	do	Blaine	Lawrence	NE.
J. & F. Laval	32	D, W	do	Versailles	Woodford	C.
John Cochran & Co	37	T, W	do	Frankfort	Franklin	N.
John Cochran & Co.as J. M. Johnson & Co	37	T, W	do	do	do	N.
John Cochran & Co.as L. & A. Scharff.	37	W	do	do	do	N.
A. J. Webb	43	D, T, W	do	Olioville	Lawrence	NE.
N. Harris	46	T, W	do	Yarnallton	Fayette	C.
W. H. Sellers	49	T	do	Mortonsville	Woodford	C.
Sellers & Howard	49	D, T, W	do	do	do	C.
W. J. Frazier†	50	T, W	do	Versailles	do	C.
Labrot & Graham	52	D, T, W	do	Frankfort	Franklin†	N.
J. S. Taylor	53	D, T, E, W	do	do	do	N.
J. S. Taylor as J. E. Fitzgerald Distillery Company.	53	D, W	do	do	do	N.
J. S. Taylor, as E. H. Taylor, jr.	53	D, T, W	do	Frankfort	Franklin	N.
Headley & Peck	54	T, W	do	Lexington	Fayette	C.
J. J. Chambers	72	D, T, W	do	Cornwall	Menifee;	E.
N. J. Walsh	77	T, W	do	Paris	Bourbon	N.
N. J. Walsh, as Paris Distilling Co.	77	D, T, W	do	do	do	N.
N. J. Walsh, as G. & B. Gerdes.	77	D, W	do	do	do	N.
J. A. Grimes	79	T, W	do	Millersburgh	do	N.
R. B. Gambill	81	D, T, W	do	Blaine	Lawrence	NE.
W. H. Thomas	84	T, W	do	Paris	Bourbon	N.
J. K. Marshall	88	T, W	do	Sadieville	Scott	N.
J. & J. M. Saffell	91	D, T, W	do	Frankfort	Franklin	N.
J. N. Blakemore	96	T, E, W	do	Farmdale	do	N.
L. N. Crigler	105	T, W	do	Stamping Ground	Scott	N.
W. A. Gaines & Co.*	106	T, E, W	do	Frankfort	Franklin†	N.
W. A. Gaines & Co. (Inc.).*	106	T, W	do	do	do	N.
E. H. Taylor, jr., Co.	113	T, E, W	do	do	do	N
H. H. Sallie	123	T	do	Pomeroyton	Menifee	E.

† Distillery located in Woodford County.
; Distillery located at Chamber's Station.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. W. Prater	144	D, T, W	Seventh	Caney	Morgan	E.
R. H. Risk	149	D, T, W	do	Long Lick	Scott	N.
Joshua Barton	160	T, W	do	Millersburgh	Bourbon	N.
W. W. Green	220	D, T, W	do	Bruin	Elliott	N.E.
Burnam, Bennett & Co.*	1	W	Eighth	Silver Creek	Madison	C.
Burnam, Bennett & Co., "T. S. B."	1	T, W	do	do	do	C.
W. H. Albright	2	D, T, W	do	Round Stone	Rock Castle	C.
E. J. Curley & Co	3	T, W	do	Camp Nelson	Jessamine	C.
J. K. Satwell & Co	3	W	do	do	do	C.
Adams, Taylor & Co.	3	T, W	do	do	do	C.
Queen of Kentucky Distillery Company	3	T, W	do	do	do	C.
John Miller & Co	3	T	do	do	do	C.
Ed. Hefferman	3	W	do	do	do	C.
Geo. F. Hewitt	3	W	do	do	do	C.
H. Bosworth & Son	3	W	do	do	do	C.
E. H. Chase & Co	3	T, W	do	Danville	Boyle	C.
Wm. Berkle & Co	4	W	do	do	do	C.
E. H. Chase & Co., "W. B."	4	T, W	do	do	do	C.
J. A. Huguely	6	T, W	do	Bergen	Mercer	C.
E. J. Curley	15	T, W	do	Camp Nelson	Jessamine	C.
Adams, Taylor & Co	15	W	do	do	do	C.
Ed. Hefferman	15	W	do	do	do	C.
Geo. F. Hewett	15	W	do	do	do	C.
John Miller	15	W	do	do	do	C.
C. M. Dedman	16	D, T, W	do	Oregon	Mercer	C.
J. & T. I. Herring	17	D, T, W	do	Lancaster	Garrard	C.
James Herring	17	T	do	do	do	C.
M. T. Mitchell	18	T, W	do	Bergen	Mercer	C.
S. J. Greenbaum	61	T, W	do	Ambrose	Jessamine	C.
J. B. Thompson	63	T, W, E	do	Harrodsburgh	Mercer	C.
E. B. Jones	67	D, T, W	do	Monticello	Wayne	S.
A. & W. H. Traylor	76	T, W	do	Stanford	Lincoln	C.
W. H. Traylor	76	D, T, W	do	do	do	C.
J. H. Hutchins	81	T, W	do	Crab Orchard	do	C.
D. A. Aiken Dis'g Co	86	T, W	do	Nicholasville	Jessamine	C.
Old Lexington Club Distilling Company,	86	T, W	do	do	do	C.
J. Van Arsdell	118	T, W	do	McAfee	Mercer	C.
Moore & Rebstock	148	T, W, E	do	Bergen	do	C.
D. L. Moore	148	T, W, E	do	do	do	C.
W. R. Mock, jr.	158	T, W	do	Danville	Boyle	C.
Shelby Jett	384	D, T, W	do	Doylesville	Madison	C.
W. C. Ogg	384	T	do	do	do	C.
G. R. Witt	385	D, T	do	Irvine	Estill	C.
Harris Thorpe*	389	D, T, W	do	Waco	Madison	C.
L. W. Cox*	392	D, T, W	do	Barbourville	Knox	SE.
E. & E. Million*	397	D, T, W	do	White Hall	Madison	C.
Snow & Hunter*	405	D, T, W	do	Cumberland City	Clinton	S.
John A. Wise & Son*	406	D, T, W	do	Irvine	Estill	C.
Reynolds & Wilson*	409	D, T, W	do	Booneville	Owsley	E.
Alexander Drake*	415	D, T, W	do	Campton	Wolfe	E.
Combest & Jasper*	416	D, T, W	do	Fawbush	Pulaski	S.
A. Miller*	537	D, T, W	do	Monticello	Wayne	S.
Eli Reynolds*	540	D, T, W	do	Union Hall	Estill	C.
W. S. Hume & Co.*	541	T, W	do	Silver Creek	Madison	C.
Linwood Dist'g Co	541	T, W	do	do	do	C.
Jacob Ambs & Co.	541	T	do	do	do	C.
M. Warde & Co.	541	T	do	do	do	C.
Murphy, McDougal & Co.	541	T, E	do	do	do	C.
G. & B. Gerdes	541	T, W	do	do	do	C.
Kingston Dis'g Co	551	D, T, W	do	Silver Creek	Madison	C.
Barlow & Stone*	552	T, W	do	Lancaster	Garrard	C.
J. W. Miller & Co.*	554	D, T, W	do	do	do	C.
Fred. Benge	685	D, T, W	do	Benge	Clay	SE.
H. C. Rice & Co	745	T	do	Irvine	Estill	C.
J. C. Tye	746	D, T, W	do	Lot	Whitley	SE.
Lewis Gossett	809	T	do	Somerset	Pulaski	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
H. B. Robinson*	802	T, W	Eighth	Richmond	Madison	C.
R. C. Kennon & Son*	805	D, T, W	do	Vaughn's Mill	Estill	C.
James H. Brown*	809	D, T, W	do	Stillwater	Wolfe	E.
Garrett & Shaw	811	D, T	do	Richmond	Madison	C.
Walter Elrod	815	T	do	Woodstock	Pulaski	S.
H. G. Bobbitt*	874	T, W	do	Valley Oak	do	S.
John Riddle*	877	T, W	do	Woodstock	do	S.
Calvin East	880	T, W	do	Buckeye	Garrard	C.
G. & B. Gerdes	880	T, W	do	do	do	C.
Harrison Ray	900	T	do			
Jos. Clark	901	T	do	Sexton's Creek	Clay	SE.
C. Simpson	953	D, T, W	do	Somerset	Pulaski	S.
S. P. & W. H. Floyd	953	T, W	do	do	do	S.
Dan J. Hudson*	954	D, T, W	do	do	do	S.
Tarter & Norfleet*	965	T, W	do	Faubush	do	S.
Roberts & Dickerson*	968	D, T, W	do	Proctor	Lee	E.
Farley & Wilson	968	T	do	do	do	E.
Crickmore & Asbury	971	D, T, W	do	Kingston	Madison	C.
Asbury & Rogers	971	T	do	do	do	C.
W. H. Spainhower*	978	T, W	do	Richmond	do	C.
Obadiah Roberts*	980	D, T, W	do	Jackson	Breathitt	E.
Gilbert & Gilbert*	983	D, T, W	do	Crane's Nest	Knox	SE.
F. M. Collins	985	D, T, W	do	Station Camp	Estill	C.
W. H. Crawford*	1046	T, W	do	Whynot	Lee	E.
A. H. Norton	1049	W	do	Miller's Creek	Estill	C.
J. W. Dickerson	1067	T	do	Lewellen	Lee	E.
Dickerson & Ponder	1067	D, T, W	do	do	do	E.
D. P. Bethurum	1068	D, T, W	do	Mount Vernon	Rockcastle	C.
Spivey & Hall	1069	T	do	Traveller's Rest	Owsley	E.
J. C. Taylor	1070	D, T, W	do	Trimble	Pulaski	S.
J. A. Watkins	1072	D, T, W	do	Callaway	Bell	SE.
B. C. Neal	1073	D, T, W	do	Miller's Creek	Estill	C.
Baker & Kimbly	1074	T	do	Irvine	do	C.
T. H. Barker	1074	D, T, W	do	do	do	C.
H. C. Rice	1074	T, W	do	do	do	C.
Barker & Rice	1074	T	do	do	do	C.
Adams & Adams	1075	D, T, W	do	Ansel	Pulaski	S.
S. B. Kelly	1076	T	do	Cleveland	Madison	C.
George W. Gray	1141	T, W	do	Ambrose	Jessamine	C.
Cornett & Benge	1149	T	do	Benge	Clay	SE.
G. J. Marcum	1150	D, T, W	do	Mill Springs	Wayne	S.
E. M. Pryse & Co.	1164	D, T, W	do	Beattyville	Lee	E.
J. F. West	1165	T, W	do	Miller's Creek	Estill	C.
William Clarke	1167	T, W	do	Goochland	Rockcastle	C.
Buttry & Benge	1168	T	do	Lorne	Clay	SE.
Hopper & Beams*	1169	D, T, W	do	Barboursville	Knox	SE.
E. M. Denney*	1170	D, T, W	do	Level Green	Rockcastle	C.
D. B. Young & Co*	1173	T, W	do	McWhorter	Laurel	SE.
Newton Woodson	1174	W	do	Bronston	Pulaski	S.
Daniel Norfleet	1175	D, T, W	do	Faubush	do	S.
Hampton Herd	1176	W	do	Traveller's Rest	Owsley	E.
Aaron Fletcher	1177	T	do	Irvine	Estill	C.
Daniel & Lunsford	1179	T	do	Station Camp	do	C.
Links & Short	1180	T, W	do	London	Laurel	SE.
James Spencer	1181	D, T, W	do	Campton	Wolfe	E.
Marcum & Taylor	1182	T	do	Pulaski	Pulaski	S.
S. P. Brandenburgh	1189	T	do	Beattyville	Lee	E.
Thomas M. Warren	1191	T	do	Edenton	Madison	C.
H. F. Glass	1192	D, T	do	Tuttle	Laurel	SE.
Wm. M. Elliott*	1192	D, T, W	do	do	do	SE.
S. P. & W. H. Floyd	1194	T, W	do	Somerset	Pulaski	S.
Ashley & Hall	1210	T, W	do	do	do	S.
T. Centers & Co	1211	T	do	Irvine	Estill	C.
Benge & Roberts	1212	D, T, W	do	Benge	Laurel	SE.
Samuel Acton	1213	D, T, W	do	Woodstock	Pulaski	C.
G. W. Campbell & Co.	1214	T, W	do	Cain's Store	do	C.
Geo. W. Campbell	1214	D, T, W	do	do	do	C.
H. F. Moore	1215	T	do	Campton	Wolfe	E.
S. M. Tutt*	1215	D, T, W	do	do	do	E.
Howell & Son*	1217	D, T, W	do	Miller's Creek	Estill	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

MARYLAND.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
M. Crichton & Co*	1	D, T, E, W	Maryland	Baltimore	Baltimore	N.
The Sherwood Distilling Company.*	2	D, T, E, W	do	Cockeysville	do	N.
The Hannis Distilling Company.	3	D, T, E, W	do	Baltimore	do	N.
Luther G. King*	4	D, T, W	do	Clarksburgh	Montgomery	C.
Melvale Distill'g Co.*	5	D, T, W	do	Melvale	Baltimore	N.
Edwin Walters & Co.*	6	T, E, W	do	Canton	do	N.
Edwin Walters & Co. B.*	6	D, T, S, W	do	do	do	N.
W. W. Walker*	7	D, T, W	do	Williamsport	Washington	NW.
Jesse Nunamaker*	8	T, W	do	Grimes	do	NW.
Israel Reiff*	9	D, T, W	do	Reiffs	do	NW.
John Himmler*	10	D, T, W	do	Cumberland	Allegany	NW.
John Welty Cable*	11	D, T, W	do	Smithsburgh	Washington	NW.
Robert Stewart*	12	D, T, W	do	Highlandtown	Baltimore	N.
J. D. Wishard*	13	D, W	do	Leitersburgh	Washington	NW.
J. D. Ahalt*	14	D, T, W	do	Burkittsville	Frederick	N.
Levy & Hoffman	15	T	do	Dover	†Kent	C.
J. B. Gunning*	16	D, T, W	do	Brady	Allegany	NW.
O. Horsey*	17	D, T, W	do	Burkittsville	Frederick	N.
Levi Price*	18	D, T, W	do	Hyattstown	‡Montgomery	C.
M. J. Miller	19	D, T, W	do	Accident	Garrett	NW.
James Clark*	20	D, T, W	do	Cumberland	Allegany	NW.
John T. Cretin*	22	T, W	do	Mount St. Mary's	Frederick	N.
Keefer Brothers*	23	D, T, W	do	Indian Springs	Washington	NW.
Rock Forge Distilling Company.*	24	T, W	do	Leitersburgh	do	NW.
The Rock Forge Distilling Company.*	24	T, W	do	do	do	NW.
L. Winand & Bro.*	25	D, T, W	do	Scott's Level	Baltimore	N.
Adam Rohrbach*	26	D, T, W	do	Lineborough	Carroll	N.

†State of Delaware. ‡Distillery located in Frederick County.

MASSACHUSETTS.

A. & G. J. Caldwell*	1	D, T, W	Massachusetts	Newburyport	Essex	NE.
Nahum Chapin*	2	D, T, E, W	do	Charlestown	Suffolk	E.
Daniel E. Chase & Co.*	3	D, T, E, W	do	Somerville	Middlesex	E.
Sortwell & Co.*	4	D, T, E, W	do	Cambridge	do	E.
D. Lawrence & Sons*	5	D, T, W	do	Medford	do	E.
C. W. Howland*	6	D, T, W	do	Everett	do	E.
The H. Porter Co.*	7	D, T, W	do	Agawam	Hampden	W.
Jonas French	8	T	do	Boston	Suffolk	E.
E. Edward French*	8	D, T, E, W	do	do	do	E.
Felton & Son*	9	D, T, E, W	do	South Boston	do	E.

MISSOURI.

Joseph Snyder*	1	D, T, W	First	Ashton	Clark	NE.
Teuscher Distillery Company.	2	D, T, W	do	Saint Louis	Saint Louis	E.
Mound City Distilling Company.	3	D, T, E	do	do	do	E.
Missouri Distilling Company.*	3	D, T, E, W	do	do	do	E.
James H. Smiley*	4	T, W	do	Trace Creek	Madison	SE.
Rock Springs Distillery Company.*	5	T, W	do	Saint Louis	Saint Louis	E.
John Seabaugh*	6	D, T, W	do	Sedgewickville	Bollinger	SE.
David Crites, jr*	8	D, T, W	do	Daisy	Cape Girardeau	SE.
S. W. Le Sueur	10	T	do	Edgar Springs	Phelps	C.
R. T. Grisham*	11	D, T, W	do	Yancy Mills	do	C.
L. M. Wills*	12	T, W	do	Sedgewickville	Bollinger	SE.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

MISSOURI—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Hawn & McDaniel	13	T	First	Farmington	Saint Francois	E.
Joseph Jeffers & Co.	14	D, T, W	do	Thayer	Oregon	S.
Mark Jackman*	15	D, T, W	do	Jackman Mills	Howard	C.
P. D. Whitener	16	D, T, W	do	Castor	Bollinger	SE.
D. & H. Crites	30	T	do	Kurreville	Cape Girardeau	SE.
H. Crites	30	D, T, W	do	do	do	SE.
F. M. Hutchison*	1	D, T, W	Sixth	Missouri City	Clay	NW.
Joseph Harper*	3	T, W	do	Bower's Mills	Lawrence	SW.
D. Holladay*	8	D, T, W	do	Weston	Platte	NW.
Blankenship & Wilson	11	D, T, W	do	Houston	Texas	S.
Cox, Bingaman & Co.	15	T	do	West Plains	Howell	S.
The Rich Hill Distilling Co.	28	T, W	do	Rich Hill	Bates	W.
T. N. Lofton*	29	D, T, W	do	Waco	Jasper	SW.
S. Mayes & Co	32	T	do	Bonanza	Caldwell	NW.
G. M. Wrightman	35	D, T, W	do	Walnut Grove	Greene	S.
J. C. Bohannon	37	T, W	do	Dry Glaize	Laclede	S.
R. C. Mayes	40	D, T, W	do	Bonanza	Caldwell	NW.
G. W. Johnson	58	D, T, W	do	Union Mills	Platte	NW.
G. H. Shawhan*	59	D, T, W	do	Lone Jack	Jackson	W.
M. M. Rhoton	61	T	do	Bakersfield	Ozark	S.
Rhoton & Lang*	61	D, T, W	do	do	do	S.
Mitchell & Mitchell	75	D, T, W	do	Billings	Christian†	S.
McCormick Distilling Co.*	83	D, T, W	do	Waldron	Platte	NW.
Kansas City Distilling Co.	96	D, T, E, W	do	Kansas City	Jackson	W.
Martin Distilling Co.*	96	D, T, E, W	do	do	do	W.
A. M. Jones*	97	D, T, W	do	Liberty	Clay	NW.

†Distillery located at Cave Springs.

NEBRASKA.

Willow Springs Distilling Company.*	1	D, T, W, S	Nebraska	Omaha	Douglas	E.
Nebraska Distilling Company.*	2	D, T, W, E	do	Nebraska City	Otoe	E.
Collins & Co	3	D, T, W	do	Deer Creek	Madison	N.
V. B. Lewis*	3	D, T, W	do	do	do	N.

NEW HAMPSHIRE.

William Ward*	1	D, T, W	New Hampshire.	Portsmouth	Rockingham	SE.

NEW JERSEY.

Somerset Distilling Company.*	43	D, T, W	New Jersey	East Millstone	Somerset	C.

NEW YORK.

Eastern Distilling Company.*	1	D, T, E, S, W	First	Bliasville, L. I.	Queens	SE.
E. N. Cook & Co.*	2	T, W	Twenty-eighth	Buffalo	Erie	W.
Do	3	D, T, E, S, W	do	do	do	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
R. R. Walker	2	D, T	Fourth	Roxborough	Person	N.
C. K. Gallagher*	3	D, T, W	do	Washington	Beaufort	E.
F. B. Fields*	4	D, T, W	do	La Grange	Lenoir	E.
F. Harvey	8	T	do	Trenton	Jones	E.
J. T. Respass*	9	D, W	do	Pantego	Beaufort	E.
S. Albertson*	12	D, T, W	do	Kenansville	Duplin	SE.
J. B. Martin	66	T	do	Reidsville	Rockingham	N.
W. A. Rhodes	155	W	do	Eagle Rock	Wake	C.
P. L. Sellars	169	T, W	do	Burlington	Alamance	N.
C. C. Curtis	379	D, T, W	do	Rock Creek	do	E.
H. Preddy	513	D, T, W	do	Oak Ridge	Guilford	N.
J. H. Harris	623	D, T, W	do	Blue Wing	Granville	N.
J. T. Parker	704	D, T, W	do	Hillsborough	Orange	N.
A. Coble	741	D, T	do	Lacont	Guilford	N.
G. W. Holt	744	T, W	do	Company's Shops	Alamance	N.
A. A. Kelley	924	D, T, W	do	Jonesborough	Moore	C.
J. H. Clapp	989	T	do	Company's Shops	Alamance	N.
W. G. Balsey	998	T	do	Gibsonville	Guilford	N.
W. C. Wood	1014	D, T	do	Julian	do	N.
J. N. Wood	1088	T	do	Graham	Alamance	N.
R. W. Coble	1099	T	do	Julian	Guilford	N.
O. S. Jones*	1197	T, W	do	Manly	Moore	C.
J. C. L. Bevil	1203	W	do	Adelaide	Rockingham	N.
W. Coble*	1234	D, T, W	do	Julian	Guilford	N.
Holt & Wilson*	1345	D, T, W	do	Loy's Shops	Alamance	N.
J. C. Foust*	1355	D, T, W	do	Liberty	Randolph	C.
J. B. Gerringer*	1365	D, T, W	do	Gibsonville	Guilford	N.
Cox & Craven	1366	W	do	Cheeks	Randolph	C.
A. H. Garrett	1368	T, W	do	Simpson's Store	Rockingham	N.
C. Patrick	1392	T	do	Clinton	Sampson	S.
R. Morgan	1427	D, T, W	do	Selma	Johnston	C.
D. E. Wagoner	1428	D, T, W	do	Archer Lodge	do	C.
J. H. Harris	1429	D, T, W	do	Franklinton	Franklin	N.
W. G. Johnson	1464	D, T	do	Bismarck	Johnston	C.
R. Honeycutt	1464	D, T, W	do	do	do	C.
H. W. Bray	1476	T	do	Cheeks	Randolph	C.
J. Gerringer	1480	D, T, W	do	Gibsonville	Guilford	N.
I. Turner	1487	D, T, W	do	Hillsborough	Orange	N.
J. McCauley	1488	T, W	do	University Station.	Durham	N.
J. E. Spier	1531	D, T, W	do	Bell's Ferry	Pitt	E.
W. W. Graves	1533	W	do	Elizabeth City	Pasquotank	NE.
W. P. Alley	1537	D, T, W	do	Franklinton	Franklin	N.
J. H. Royal & Co	1542	D, T, W	do	Clinton	Sampson	S.
G. F. Ingle	1558	D, T, W	do	Gibsonville	Guilford	N.
C. H. McLamb	1559	D, T, W	do	Bass	Sampson	S.
F. S. Garrett	1560	T	do	Raleigh	Wake	C.
R. H. Jenks	1561	D, T	do	Apex	do	C.
S. Pearce	1563	D, T	do	Louisburgh	Franklin	N.
J. T. Respass	1564	D, T	do	Greenville	Pitt	E.
Capps & Co	1565	D, T, W	do	Dunn	Harnett	C.
J. C. Peace	1566	D, T, W	do	Reamston	Granville	N.
D. A. Sutton	1616	D, T, W	do	Gibsonville	Guilford	N.
G. W. Patterson	1854	D, T	do	Rock Creek	Alamance	N.
R. Laws*	1855	D, T, W	do	Hillsborough	Orange	N.
P. H. Simpson*	1856	D, T, W	do	Simpson's Store	Rockingham	N.
W. H. Ellison	1858	T	do	Worthville	Randolph	C.
R. J. Smith*	1859	D, T, W	do	Julian	Guilford	N.
J. M. Sutton*	1862	D, T, W	do	Gibsonville	do	N.
R. C. Jones*	1863	D, T, W	do	Big Rock	Granville	N.
W. A. Jackson*	1993	D, T, W	do	Hillsborough	Orange	N.
S. H. Cates*	1994	D, W	do	Hurdle's Mills	Person	N.
Brady, Bray & Co	1996	T, W	do	Fall Creek	Chatham	C.
J. L. Davis & Bro*	1997	D, T, W	do	Rise	Moore	C.
P. L. Sellars*	2000	D, T, W	do	Company's Shops	Alamance	N.
D. M. Andrews*	2002	D, T, W	do	Roxborough	Person	N.
J. A. Norwood*	2003	D, T, W	do	Buchanan	Granville	N.
J. P. Smothers*	2004	D, T, W	do	Jobe	Rockingham	N.
J. W. Sharp	2005	T	do	Curtis' Mills	Alamance	N.
H. N. Albright	2007	D, T	do	Gibsonville	Guilford	N.
O. B. Cates & Bro*	2008	D, T, W	do	Hillsborough	Orange	N.
Gerringer & Sullivan*	2009	D, T, W	do	Gibsonville	Guilford	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
A. Toler & Son	2010	D, T, W	Fourth	Hillsborough	Orange	N.
L. Grimm*	2011	D, T, W	do	Parkewood	Moore	C.
L. C. Chrisman*	2012	D, T, W	do	Company's Shops	Alamance	N.
C. Patrick*	2050	D, T, W	do	Clinton	Sampson	S.
J. A. Cheek*	2051	D, T, W	do	Hillsborough	Orange	N.
J. W. Myrick*	2083	D, T, W	do	Manley	Moore	C.
W. G. Wilson	2084	D, T, W	do	Graham	Alamance	N.
W. H. Nowell	2085	D, T, W	do	Eagle Rock	Wake	C.
J. M. Davis*	2086	D, T, W	do	Kinston	Lenoir	E.
M. Sutton*	2087	D, T, W	do	La Grange	do	E.
J. K. Driver*	2088	D, T, W	do	do	do	E.
S. P. Kirkpatrick*	2090	D, T, W	do	Hillsborough	Orange	N.
M. J. Anthony*	2091	D, T, W	do	Burlington	Alamance	N.
S. B. Holt*	2092	D, T	do	Graham	do	N.
W. G. Albright*	2093	D, T, W	do	Burlington	do	N.
W. D. Ritter	2094	D, T, W	do	Prosperity	Moore	C.
R. S. Thomas*	2095	D, T, W	do	Reidsville	Rockingham	N.
Cox & Fields*	2096	D, T, W	do	Sandford	Moore	C.
R. H. Yelvington*	2097	D, T, W	do	Clayton	Johnston	C.
L. A. Carmen*	2098	D, T, W	do	McLeansville	Guilford	N.
J. W. Hicks*	2099	D, T, W	do	Hurdle's Mills	Person	N.
T. E. Webb*	2100	D, T, W	do	Bason	Rockingham	N.
C. J. Warner*	2101	D, T, W	do	Locust Hill	Caswell	N.
J. A. Isley*	2102	D, T, W	do	Curtis' Mills	Alamance	N.
J. D. Haithcock*	2103	D, T, W	do	Tally Ho	Granville	N.
Andrews & McBain*	2104	D, T, W	do	Chester	Chatham	C.
J. S. Jenkins	2105	D, T, W	do	Young's Cross Roads.	Granville	N.
L. G. Sykes	2106	D, T, W	do	Oaks	Orange	N.
R. H. Walker	2107	D, T, W	do	Liberty Store	Guilford	N.
C. R. Miller	2108	D, T, W	do	Caldwell Institute.	Orange	N.
J. B. Neal	2110	D, W	do	Halloway's	Person	N.
W. G. Owen	2111	D, T, W	do	Chublake	do	N.
J. T. Brooks	2112	D, W	do	Roxborough	do	N.
W. S. Terry	2113	D, T	do	South Lowell	Orange	N.
A. L. Lewellyn, jr	2114	D, W	do	Stoneville	Rockingham	N.
W. R. Horner	2115	D, T, W	do	Manly	Moore	C.
T. Turner	2116	D, T, W	do	Hillsborough	Orange	N.
T. M. Augle	2117	D, W	do	Yanceyville	Caswell	N.
H. N. Albright	2118	D, T, W	do	Gibsonville	Guilford	N.
J. B. Barnett	2119	D, T, W	do	Roxborough	Person	N.
A. Hunt*	51	D, T, W	Fifth	Lexington	Davidson	C.
L. M. Harper*	91	D, T, W	do	Lewisville	Forsyth	N.
J. J. Biesecker*	425	D, T, W	do	Lexington	Davidson	C.
R. Bailey	551	D, T	do	Elbaville	Davie	W.
L. M. Dellinger*	560	D, T, W	do	Shelby	Cleveland	SW.
S. G. Holton*	575	D, T, W	do	Cool Springs	Iredell	W.
A. M. Salmons*	632	D, T, W	do	Zion	Yadkin	NW.
L. L. Suggs*	644	D, T, W	do	Dallas	Gaston	SW.
J. W. Grant	651	D, T	do	Greenlee	McDowell	W.
R. D. Ballard*	651	D, T, W	do	do	do	W.
J. Bailey*	665	D, T, W	do	Smith Grove	Davie	W.
A. T. Kreeger	67	T	do	Bethania	Forsyth	N.
P. S. Hinkle	795	D, T	do	Welcome	Davidson	C.
Z. F. Hinkle	795	D, W	do	do	do	C.
J. Cornatzer*	989	D, T, W	do	Fork Church	Davie	W.
G. D. Wagoner*	995	D, T, W	do	Chestnut Ridge	Yadkin	NW.
Rudasil & Jones*	996	D, T, W	do	Shelby	Cleveland	SW.
J. M. Foster*	997	D, T, W	do	Hicksville	Rutherford	SW.
J. L. Whittington & Bro.*	1002	D, T, W	do	Reddie's River	Wilkes	NW.
R. M. Jenkins*	1007	D, T, W	do	Mount Holly	Gaston	SW.
E. O. Jenkins*	1012	D, T, W	do	Grover	Cleveland	SW.
W. A. Bailey*	1013	D, T, W	do	Lexington	Davidson	C.
M. M. Cline*	1018	D, T, W	do	Newton	Catawba	W.
W. A. Hewitt*	1168	D, T, W	do	do	do	W.
Daniel Smith*	1179	D, T, W	do	Salem	Forsyth	N.
A. M. Rhyne*	1202	D, T, W	do	Gastonia	Gaston	SW.
R. J. Hennessa*	1204	D, T, W	do	Morganton	Burke	W.
W. B. Stipe*	1206	D, T, W	do	Winston	Forsyth	N.
J. E. Hutchens	1209	D, T	do	Conrads	Yadkin	NW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
D. L. Shore	1209	D, W	Fifth	Conrads	Yadkin	NW.
R. & L. Everhart	1230	D, T	do	Lexington	Davidson	C.
Ransom Everhart*	1230	D, T, W	do	do	do	C.
A. J. Jenkins*	1232	D, T, W	do	Stanley Creek	Gaston	SW.
E. A. Jenkins	1234	T	do	Lowell	do	SW.
E. Shores	1245	D, T	do	Spillman	Yadkin	NW.
D. Thornburg*	1247	D, T, W	do	High Shoals	Gaston	SW.
W. V. Adams*	1270	D, T	do	Mulberry	Wilkes	NW.
J. B. Hambright*	1272	D, T, W	do	Grove	Chatham	C.
G. W. Flow*	1274	T, W	do	Monroe	Union	S.
S. B. Douthit	1276	D, T	do	Smith Grove	Davie	W.
J. B. Rhyne*	1291	D, T, W	do	Shelby	Cleveland	SW.
T. S. Bell*	1303	D, T, W	do	Zimmerman	Wilkes	NW.
J. T. Moore*	1304	D, T, W	do	Bethania	Forsyth	N.
G. D. Carrier	1307	T	do	Rutherfordton	Rutherford	SW.
D. A. Hines	1315	T	do	Lincolnton	Lincoln	SW.
W. C. Speas	1319	T	do	Shore	Yadkin	NW.
S. M. Speas*	1319	D, T, W	do	do	do	NW.
P. J. Holland*	1320	D, T, W	do	Olin	Iredell	W.
G. O. Fulenwider*	1322	D, T, W	do	Salisbury	Rowan	W.
J. E. McFarland	1323	T	do	Poor's Ford	Rutherford	SW.
J. A. Blanton*	1327	D, T, W	do	Shelby	Cleveland	SW.
J. H. Hobson*	1328	D, T, W	do	Forbush	Yadkin	NW.
S. J. Greenwood*	1330	T, W	do	Roaring River	Wilkes	NW.
G. H. Renigar	1332	D, T, W	do	Shore	Yadkin	NW.
S. A. Hill*	1333	D, T, W	do	Pilot Mountain	Surry	NW.
J. A. Dinkins	1337	D, T	do	Cross Roads Church.	Yadkin	NW.
J. C. Phyler*	1345	D, T	do	Statesville	Iredell	W.
H. B. Stewart*	1349	D, T, W	do	Hedrick	Alexander	W.
L. Everhart	1350	T	do	Lexington	Davidson	C.
G. W. Smith	1361	D, T, W	do	Kernersville	Forsyth	N.
Eller & Eller*	1366	D, T, W	do	Grayson	Ashe	NW.
J. B. Lanier*	1370	D, T, W	do	Salisbury	Rowan	W.
P. S. Hinkle	1371	D, T	do	Welcome	Davidson	C.
Z. F. Hinkle	1371	D, W	do	do	do	C.
A. R. Homesly	1374	T	do	Shelby	Cleveland	SW.
W. R. G. Martin	1380	T	do	Jonesville	Yadkin	NW.
J. S. Bryant	1380	D, T	do	do	do	NW.
W. L. Hutchens	1381	D, T	do	Yadkinville	do	NW.
R. W. Brown*	1382	D, T, W	do	Ashford	McDowell	W.
P. G. Honeycutt	1383	D, T, W	do	Clingman	Wilkes	NW.
L. L. Suggs	1386	D, T, W	do	Dallas	Gaston	SW.
F. Wagoner	1388	D, T, W	do	Longtown	Yadkin	NW.
H. C. Eller, jr	1390	D, T, W	do	Lewis Fork	Wilkes	NW.
N. M. Privitt	1396	D, T, W	do	Lovelace	do	NW.
L. H. Frayley	1398	T	do	Williamsburgh	Iredell	W.
R. C. Whirlow	1472	D, T	do	Lexington	Davidson	C.
J. F. L. Tussey	1486	D, T, W	do	do	do	C.
G. W. Chaffin	1623	D, T, W	do	Winston	Forsyth	N.
A. Harp	1701	D, T, W	do	Felix	Davie	W.
S. Triplett*	1707	D, T, W	do	Boomer	Wilkes	NW.
L. L. Caldwell*	1717	D, T, W	do	Miller	Iredell	W.
W. R. Carrick	1719	D, T	do	Denton	Davidson	C.
J. L. Hays*	1720	D, T, W	do	Purlear	Wilkes	NW.
D. Smitherman*	1726	D, T, W	do	East Bend	Yadkin	NW.
J. A. Huffman*	1729	D, T, W	do	Purlear	Wilkes	NW.
R. M. Jenkins*	1733	D, T, W	do	Mount Holly	Gaston	SW.
W. F. Williams	1734	D, T, W	do	Smith Grove	Davie	W.
J. W. Walker*	1736	D, T, W	do	do	do	NW.
I. C. Shores*	1737	D, T, W	do	Tilden	Yadkin	W.
D. Call*	1738	D, T, W	do	Fork Church	Davie	NW.
J. E. Hutchens	1745	T	do	Conrads	Yadkin	NW.
N. H. Robinett*	1746	D, T, W	do	Trap Hill	Wilkes	SW.
A. F. Weiss*	1748	D, T, W	do	King's Mountain	Cleveland	SW.
J. S. Carpenter*	1749	D, T, W	do	Cherryville	Gaston	NW.
Z. T. Rutledge*	1757	D, W	do	Cross Rds. Church	Yadkin	NW.
R. Spencer*	1758	D, T	do	Ozark	Wilkes	W.
G. W. Selvey*	1760	D, T	do	Montford	McDowell	NW.
S. B. Harding*	1761	D, T, W	do	Panther Creek	Yadkin	NW.
A. Y. Rash	1763	D, T	do	Osbornville	Wilkes	NW.
D. Jenkins*	1768	D, T, W	do	Lowell	Gaston	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. L. Harbin*	1770	D, T, W	Fifth	Statesville	Iredell	W.
J. A. Rhyne	1776	T, W	do	Gastonia	Gaston	SW.
H. Sprinkle*	1781	D, T, W	do	Yadkinville	Yadkin	NW.
E. Miller*	1788	D, T, W	do	Millertown	Rowan	W.
L. J. Salmon & Co*	1792	D, T	do	Brier Creek	Wilkes	NW.
J. W. Garrison*	1793	D, T, W	do	Morganton	Burke	W.
F. A. Tucker*	1835	D, T, W	do	Abbott's Creek	Davidson	C.
J. R. Smith	1850	T	do	Winston	Forsyth	N.
R. B. Jones	1857	D, T, W	do	Lexington	Davidson	C.
T. D. Roseman*	2015	D, T, W	do	Salisbury	Rowan	W.
J. A. Hyatt*	2016	D, T, W	do	Cobbs	Cherokee	SW.
J. Carson*	2019	D, T, W	do	Marion	McDowell	W.
M. C. Bruce*	2023	D, T, W	do	Conrads	Yadkin	NW.
G. Steelman*	2024	D, T, W	do	do	do	NW.
J. M. Long	2028	D, T, W	do	East Bend	do	NW.
J. Combs	2029	D, T, W	do	Lovelace	Wilkes	NW.
I. Shores*	2036	D, T, W	do	Yadkinville	Yadkin	NW.
Sparks & Gray	2037	D, T	do	Clingman	Wilkes	NW.
J. W. Smitherman	2039	D, T, W	do	East Bend	Yadkin	NW.
J. R. Patton & Co	2040	D, T	do	Dysartsville	McDonald	W.
J. I. Myers	2045	D, T	do	Round Mountain	Wilkes	NW.
S. Brown*	2045	D, W	do	do	do	NW.
J. C. Tinsley*	2050	D, T, W	do	Mulberry	do	NW.
L. C. Myers*	2056	D, T, W	do	Jennings' Mills	Iredell	W.
Z. H. Roberts	2057	D, T, W	do	Mulberry	Wilkes	NW.
J. L. Shoemaker*	2058	D, T, W	do	Evalin	Iredell	W.
J. L. Carpenter	2063	T	do	King's Mountain	Cleveland	SW.
J. A. Shaw	2065	D, T	do	Jonesville	Yadkin	NW.
S. B. Harding*	2066	D, T, W	do	Huntsville	do	NW.
J. W. Smitherman*	2069	D, T, W	do	East Bend	do	NW.
P. L. Hays*	2072	D, T, W	do	Hay Meadow	Wilkes	NW.
M. A. Cornwell*	2077	T	do	Collinsville	Polk	SW.
J. L. Wood*	2082	D, T, W	do	Pleasant Ridge	Gaston	SW.
J. Jenkins*	2093	D, T, W	do	Stanley Creek	do	SW.
H. T. Henning	2094	D, T, W	do	Conrads	Yadkin	NW.
W. J. Wadkins*	2096	D, T, W	do	Wilkesborough	Wilkes	NW.
H. F. Forbes*	2097	D, T, W	do	Crowder's Creek	Gaston	SW.
W. H. Kilby*	2098	D, T, W	do	Reddie's River	Wilkes	NW.
M. Parker	2101	T	do	Shelby	Cleveland	SW.
W. L. Absher	2102	D, T, W	do	Mulberry	Wilkes	NW.
J. C. Bodenhamer	2103	D, T, W	do	Jonesville	Yadkin	NW.
J. L. Hilton	2104	D, T, W	do	Advance	Davie	W.
I. Warden	2105	D, T, W	do	Mount Nebo	Yadkin	NW
R. F. Fulk*	2106	D, T, W	do	Dalton	Stokes	N.
J. S. Willgard*	2108	D, T, W	do	Cross Roads Church.	Yadkin	NW.
E. T. Stroup*	2109	D, T, W	do	Hickory	Catawba	W.
J. Dinkins*	2110	D, T, W	do	Conrads	Yadkin	NW.
R. N. Gray & Brother*	2111	D, T, W	do	Dellaplane	Wilkes	NW.
M. C. Watts*	2112	D, T, W	do	Stoney Hill	do	NW.
S. W. Gentry	2113	D, T	do	Walnut Grove	Stokes	N.
W. H. Somers	2114	D, T	do	Zimmerman	Wilkes	NW.
R. E. Somers	2114	D, T, W	do	do	do	NW.
J. M. Garrison	2115	D, T, W	do	Morganton	Burke	W.
C. F. Simpson*	2116	D, T, W	do	Belo	Surry	NW.
W. R. Forbes	2117	D, T	do	Pleasant Ridge	Gaston	SW.
R. L. Tomlin	2118	D, T, W	do	Harmony	Iredell	W.
H. Worley	2119	D, T, W	do	Little Pine Creek	Madison	W.
E. T. Stroup	2120	D, T, W	do	Hickory	Catawba	W.
S. Gray & Co*	2121	D, T, W	do	Clingman	Wilkes	NW.
H. W. Pope	2122	D, T, W	do	Hudsonville	Caldwell	W
J. R. Huie	2123	D, T, W	do	Olin	Iredell	W.
C. W. Bunker	2124	D, T, W	do	Hay Stack	Surry	NW.
T. L. Bumgarner*	2128	D, T, W	do	Newton	Catawba	W.
J. R. Combs*	2129	D, T, W	do	Osbornville	Wilkes	NW.
J. R. Kelley	2130	D, T, W	do	Old Fort	McDowell	W.
J. M. Smith	2137	D, T, W	do	King's Mountain	Gaston	SW.
O. C. King	2138	T	do	Gamewell	Caldwell	W.
L. L. Church	2140	D, T, W	do	Ready Branch	Wilkes	NW
J. Mitchell*	2141	D, T, W	do	Jennings' Mills	Iredell	W.
B. F. Sprinkle	2142	D, T, W	do	Footville	Yadkin	NW.
J. R. Hine	2143	D, T, W	do	Olin	Iredell	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.	District.	Post-office or town.	County.	Section of State.
1	2	3	4	5	6
C. Carpenter	2144	D, T, W	Fifth	Carpenter	Gaston	SW.
B. F. Capps	2145	D, T, W	do	Saluda	Polk	SW.
J. W. Miller	2146	T	do	Rutherfordton	Rutherford	SW.
J. Bailey	2148	D, T, W	do	Smith Grove	Davie	W.
Albea & Holland	2149	D, T, W	do	Houstonville	Iredell	W.
J. O. Markland	2150	D, T	do	Advance	Davie	W.
J. F. Dimmette*	2152	D, T, W	do	Wiles	Wilkes	NW.
E. Ramsey*	2154	D, T, W	do	Grover	Cleveland	SW.
R. H. Bandy	2155	D, T	do	Bandy	Catawba	W.
L. W. Bandy*	2155	D, T, W	do	do	do	W.
J. P. Summy	2 57	D, T, W	do	Lowesville	Lincoln	SW.
Speas & Sprinkle	2158	D, T, W	do	Bethania	Forsyth	N.
W. Shook	2159	D, T, W	do	Catfish	Catawba	W.
Tucker, Endy & Endy	2162	D, T, W	do	Mission	Stanley	C.
D. P. Jones	2163	D, T, W	do	Cross Roads Church.	Yadkin	NW.
H. P. Church	2164	D, W	do	Purlear	Wilkes	NW.
A. C. Cornatzer*	2165	D, T, W	do	Advance	Davie	W.
L. W. Shumate	2169	D, T, W	do	Mulberry	Wilkes	NW.
W. S. Rutledge	2171	D, T	do	Cross Roads Church.	Yadkin	NW.
B. M. Carpenter*	2172	D, T, W	do	Carpenter	Gaston	SW.
B. G. Colvard & Son	2173	D, T, W	do	Spillman	Yadkin	NW.
W. E. Current*	2174	D, T, W	do	Harmony	Iredell	W.
C. L. Collins*	2176	D, T, W	do	Grover	Cleveland	SW.
H. A. Bostian*	2177	D, T, W	do	Saw	Rowan	W.
W. D. Shuping	2178	T	do	Morganton	Burke	W.
Fraley & Hartman*	2180	D, T	do	Williamsburgh	Iredell	W.
C. G. Bailey*	2182	D, W	do	Elbaville	Davie	W.
W. E. Shore*	2184	D, T, W	do	Shore	Yadkin	NW.
J. M. Marlow	2185	D, T, W	do	Brushy Mountain	Wilkes	NW.
P. S. Hofer	2186	D, T, W	do	Polycarp	Alexander	W.
J. Huffman	2188	D, T, W	do	Morganton	Burke	W.
Harbin & Woodring	2190	D, T, W	do	Zionville	Watauga	NW.
W. C. Fisher	2191	D, W	do	Tryon City	Polk	SW.
J. P. Warren	2192	D, T, W	do	Osbornville	Wilkes	NW.
G. D. Wagoner	2193	D, W	do	Chestnut Ridge	Burke	W.
H. Cardwell & Co	2195	D, T, W	do	Lewis Fork	Wilkes	NW.
J. S. Cloninger	2196	D, T, W	do	Stanley's Creek	Gaston	SW.
J. Jenkins	2197	D, T, W	do	do	do	SW.
L. F. Sumertin	2198	D, T, W	do	Grayson	Ashe	NW.
J. P. Rausseau	2199	D, W	do	Wilkesborough	Wilkes	NW.
W. L. Baker and McLund.	2700	D, T, W	do	Hull's Cross Roads.	Lincoln	SW.
L. J. Huffstetler	2701	D, T, W	do	Lincolnton	do	SW.
A. A. Dobbins	2702	D, T, W	do	Olin	Iredell	W.
J. W. McFarland	2704	D, W	do	Poor's Ford	Rutherford	SW.
E. H. Griffith	2706	D, T	do	Kappa	Davie	W.
E. M. Couch	2708	D, T, W	do	Zion	Yadkin	NW.
J. L. Williams, jr.	2709	D, T, W	do	Spillman	do	NW.
W. L. Cornatzer	2710	D, W	do	Fork Church	Davie	W.
H. C. Huffstetler	2711	D, W	do	Pleasant Ridge	Gaston	SW.
W. Swicegood	2712	D, T	do	Jubilee	Davidson	C.
Richardson & Edward.	2713	D, T, W	do	Edward's Cross Roads.	Alleghany	NW.
L. J. Salmons	2714	D, T, W	do	Brier Creek	Wilkes	NW.
I. L. Younce	2716	D, T, W	do	Fair Grove	Davidson	C.
J. S. Russell	2718	D, T, W	do	Boomer	Wilkes	NW.
E. M. Parden	2719	D, T, W	do	Round Mountain	do	NW.
G. H. Hardin	2720	D, T, W	do	Beaver Creek	Ashe	NW.
W. S. Turner	2724	D, T, W	do	River Hill	Iredell	W.
J. I. Allgood	2725	D, T, W	do	Cross Roads Church.	Yadkin	NW.
W. V. Somers & Co	2726	D, T, W	do	Statesville	Iredell	W.
G. W. Flow	2727	D, T	do	Love's Level	Union	S.
A. P. Woodruff	2728	D, W	do	Charity	Yadkin	NW.
L. E. Davis	2729	D, W	do	Middle Cane	Watauga	NW.
S. Freeman	2730	D, T, W	do	Marshall	Madison	W.
Ludwick & Johnson*	2731	D, T	do	Salisbury	Rowan	W.
T. H. Johnson	2731	D, W	do	do	do	W.
W. H. West	2734	D, T	do	Stanley Creek	Gaston	SW.
J. Jenkins	2734	D, T, W	do	do	do	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.	District.	Post-office or town.	County.	Section of State.
1	2	3	4	5	6
L. W. Lonsford	2735	D, T, W	Fifth	Lovelace	Wilkes	NW.
J. G. Phillips	2737	D, T, W	do	Elsie	Mitchell	W.
G. W. Patterson	2740	D, T, W	do	Concord	Cabarrus	SW.
J. W. Gamble	2741	D, T	do	Gastonia	Gaston	SW.
J. J. Barnes	2742	D, W	do	Parks	Wilkes	NW.
J. P. Dellinger	2745	D, T, W	do	Erwinsville	Cleveland	SW.
T. M. Peoples	2747	D, W	do	Mocksville	Davie	W.
J. T. Harrison & Co	2749	D, T, W	do	Salisbury	Rowan	W.
L. W. Dellinger	2750	D, W	do	Cherryville	Gaston	SW.
J. Mitchell	2751	D, T, W	do	Jenning's Mills	Iredell	W.
H. H. Stillwell	2753	D, T, W	do	Cowan's Ford	Mecklenburgh	SW.
J. Orrell	2754	D, T	do	Advance	Davie	W.
J. T. Roberts	2755	D, T, W	do	Osbornville	Wilkes	NW.
F. G. Falls	2756	D, W	do	Pleasant Ridge	do	SW.
S. D. Davis	2758	D, W	do	East Bend	Yadkin	NW.
J. F. Salmon	2759	D, W	do	Osbornville	Wilkes	NW.
H. F. Shore	2764	D, T, W	do	Shore	Yadkin	NW.
J. Williams	2765	D, T, W	do	Panther Creek	do	NW.
J. A. Huffman	2769	D, T, W	do	Purlear	Wilkes	NW.
W. E. Collins	2772	T	do	Collinsville	Polk	SW.
J. F. McLain	2775	D, T, W	do	Grade	Alexander	W.
P. A. Miller	2777	D, T, W	do	Mocksville	Davie	W.
B. T. Eller*	2778	D, T, W	do	Purlear	Wilkes	NW.
G. A. Hartman*	2782	D, T, W	do	Farmington	Davie	W.
J. B. England	2783	D, T, W	do	Morganton	Burke	W.
R. C. Setzer	2784	D, T, W	do	Newton	Catawba	W.
M. M. Lineberger*	2785	D, T, W	do	Iron Station	Lincoln	SW.
D. A. Kanipe*	2787	D, T, W	do	Marion	McDowell	W.
W. L. Finey*	2788	D, T, W	do	Jonesville	Yadkin	NW.
N. H. Jimmerson*	2790	D, T, W	do	Rocky Pass	McDowell	W.
F. M. Parrish	2791	D, T	do	Pleasant Ridge	Gaston	SW.
J. Scruggs*	2794	D, T, W	do	Sandy Springs	Polk	SW.
W. Fraley*	2800	D, T, W	do	Cool Springs	Iredell	W.
A. Vancannon	2802	W	do	Elk Park	Mitchell	W.
D. M. Rudasil	2803	T	do	Shelby	Cleveland	SW.
L. A. Bailey*	2804	D, T, W	do	Elbaville	Davie	W.
S. Howard*	2805	D, T	do	Smith Grove	do	W.
P. A. Parker	2809	T	do	Shelby	Cleveland	SW.
W. R. Carroll*	2810	D, T, W	do	Cherryville	Yadkin	NW.
J. I. Todd	2811	T	do	Yadkinville	do	NW.
S. H. Dinkins*	2811	D, T, W	do	do	do	NW.
G. M. Barneycastle	2823	D, T	do	Advance	Davie	W.
R. E. Lineberger	2824	D, T	do	Hardin Station	Gaston	SW.
W. H. Stockton*	2825	D, T, W	do	Statesville	Iredell	W.
T. L. Godfrey	2828	D, T	do	Hamptonville	Yadkin	NW.
T. N. Godfrey*	2828	D, W	do	do	do	NW.
J. H. Holcomb	2831	T	do	Chestnut Ridge	do	NW.
V. A. Lang	2831	D, T, W	do	do	do	NW.
W. A. Bailey	2833	D, T, W	do	Advance	Davie	W.
J. H. Greenwood	2834	D, T, W	do	Jonesville	Yadkin	NW.
C. M. Figgins	2836	D, T, W	do	Collinsville	Polk	SW.
J. C. McNeely	2868	T	do	Bridgewater	Burke	W.
F. M. Huffman & Co	2868	D, T	do	do	do	W.
W. J. Thornburg	2870	T	do	Erwinsville	Cleveland	W.
J. M. Dalton	2872	D, T, W	do	Franklin	Iredell	SW.
H. C. Hedgcock	2875	D, T, W	do	Kernersville	Forsyth	N.
D. E. Orrell	2876	D, T, W	do	Advance	Davie	W.
D. L. Lowery	2877	D, T, W	do	County Line	do	W.
B. O. Jenkins	2881	D, T, W	do	Grover	Cleveland	SW.
S. P. Graham	2883	D, T, W	do	Williamsburgh	Iredell	W.
W. T. Hudson	2884	D, T, W	do	Morganton	Burke	W.
T. M. Peoples	2883	D, T	do	Smith's Grove	Davie	W.
C. F. Williams	2888	D, T, W	do	Otter Creek	Rutherford	SW.
S. Angle	2890	D, T, W	do	Eagle Mills	Iredell	W.
J. T. Goodman	2892	D, T, W	do	Amity Hill	do	W.
F. P. Rhyne	2893	D, T	do	Gastonia	Gaston	SW.
J. D. Cowan	2894	D, T, W	do	Mooresville	Iredell	W.
J. R. Mayberry	2895	D, T, W	do	Grade	Alexander	W.
J. M. Stout	2898	D, T	do	Miller's Creek	Wilkes	NW.
J. L. Hays & Co	2899	D, T, W	do	Purlear	do	NW.
D. A. Ramsay	4001	D, T	do	Salisbury	Rowan	W.
A. S. Alley	4004	D, T, W	do	Catawba	Catawba	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
P. H. Peeler	4005	T	Fifth	Brendletown	Burke	W.
A. N. Dale	4006	D, T, W	do	Chambers	do	W.
C. S. Holland*	4007	D, T, W	do	Olin	Iredell	W.
J. S. Higgins*	4008	D, T, W	do	Dysartsville	McDowell	W.
K. J. Kennedy*	4009	D, T, W	do	King's Mountain	Cleveland	SW.
C. A. Coleman	4011	D, T	do	Osbornville	Wilkes	NW.
W. Billings*	4012	D, T, W	do	Trap Hill	do	NW.
W. F. McGuire*	4013	D, T, W	do	Mocksville	Davie	W.
E. F. Anderson*	4014	D, T, W	do	Wilkesborough	Wilkes	NW.
Reid & Pope*	4015	D, T, W	do	Olin	Iredell	W.
M. H. Wooten	4016	D, T	do	Yadkinville	Yadkin	NW.
B. G. Shore*	4017	D, T, W	do	do	do	NW.
J. Shrum*	4020	D, T, W	do	Lincolnton	Lincoln	SW.
B. J. Blackwell*	4021	D, T, W	do	Salisbury	Rowan	W.
D. L. Call*	4022	D, T, W	do	Amity Hill	Iredell	W.
W. V. Somers*	4024	D, T	do	Goshen	Wilkes	NW.
I. E. Marlow*	4025	D, T, W	do	Montford	McDowell	W.
J. E. Cooper*	4026	D, T, W	do	Brevard	Transylvania	SW.
L. C. Myers*	4027	D, T, W	do	Jenning's Mills	Iredell	W.
Hays & Holland*	4028	D, T, W	do	Olin	do	W.
W. C. Niles*	4031	D, T, W	do	Dockery	Wilkes	NW.
E. M. Parden	4032	D, T	do	Wilkesborough	do	NW.
J. L. Rankin	4033	D, T, W	do	Mount Holly	Gaston	SW.
Z. H Roberts	4034	T	do	Mulberry	Wilkes	NW.
C. W. Lowrance	4035	D, T	do	Statesville	Iredell	W.
J. A. Brittain	4036	D, T	do	Morganton	Burke	W.
T. H. McNeely	4036	D, T, W	do	do	do	W.
P. W. Sigman	4038	T	do	Hickory	Catawba	W.
W. Y. Hair	4039	D, T, W	do	Elmwood	Iredell	W.
C. M. Waters	4041	T, W	do	Golden	Rutherford	SW.
J. L. Morgan	4042	D, T, W	do	Marion	McDowell	W.
J. A. Naile*	4044	D, T, W	do	Third Creek	Iredell	W.
T. Greenwood*	4046	D, T, W	do	Jonesville	Yadkin	NW.
T. J. Deal	4047	T	do	Kilby	Alexandria	W.
T. E. Rhyne	4049	T	do	Fonta Flora	Burke	W.
H. H. Hayes*	4050	D, T	do	Brushy Mountain	Wilkes	NW.
L. P. Jones*	4051	D, T, W	do	Jonesville	Yadkin	NW.
W. T. Bailey	4053	D, T	do	Statesville	Iredell	W.
W. J. Wiseman	4054	D, T, W	do	Ashford	McDowell	W.
Phelps & Vogler	4055	D, T, W	do	Advance	Davie	W.
Cooley & Foster	4056	T	do	Hicksville	Rutherford	SW.
G. F. Richardson	4058	D, T, W	do	Furches	Ashe	NW.
A. F. Mull & Son	4059	T	do	Cobb	Cherokee	SW.
M. R. Mull*	4060	D, T, W	do	Hickory	Catawba	W.
J. P. Salmon*	4061	D, T, W	do	Black Mountain	Buncombe	W.
I. S. Shield*	4063	D, T, W	do	Spillman	Yadkin	NW.
Reid & Pope	4064	D, T, W	do	Olin	Iredell	W.
G. D. Carrier	4065	T	do	Rutherfordton	Rutherford	SW.
J. A. Pasour	4066	D, T	do	Erwinsville	Cleveland	SW.
M. T. Parham	4067	D, T, W	do	Crowder's Creek	Gaston	SW.
J. A. Rhyne*	4070	D, T, W	do	Gastonia	do	SW.
J. B. Lanier*	4071	D, T, W	do	Salisbury	Rowan	W.
F. P. Rhyne	4072	D, T, W	do	Gastonia	Gaston	SW.
Dellinger & Blanton	4073	T	do	Shelby	Cleveland	SW.
L. L. Smith*	4075	D, T, W	do	Stanley Creek	Gaston	SW.
J. Cox*	4077	D, T, W	do	Eagle Mills	Iredell	W.
A. E. Barnhardt*	4078	D, T, W	do	Salisbury	Rowan	W.
J. E. Colvert*	4079	D, T, W	do	Williamsburgh	Iredell	W.
B. A. Jarvis*	4080	D, T, W	do	Cross Roads Church.	Yadkin	NW.
C. F. Chapel	4081	T	do	Longtown	do	NW.
Holland & Tomlin	4082	D, T	do	Weisner	Iredell	W.
Bowles & Vanstery	4083	D, T	do	Olin	do	W.
Holland & Tomlin	4083	D, T	do	do	do	W.
J. L. Morgan	4085	D, T, W	do	Marion	McDowell	W.
N. W. Brown	4086	D, T	do	Clingman	Wilkes	NW.
J. W. Gamble	4088	D, T, W	do	Gastonia	Gaston	SW.
Speas & Coon	4089	D, T	do	Granite Hill	Iredell	W.
M. P. Stroup*	4090	D, T, W	do	Crouse	Lincoln	SW.
Rudasil & Jones	4091	T	do	Shelby	Cleveland	SW.
J. A. Hoons, jr.*	4092	D, T, W	do	Cross Roads Church.	Yadkin	NW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. R. Mills*	4093	D, T, W	Fifth	Oak Forest	Iredell	W.
C. S. Holland*	4094	D, T, W	do	Olin	do	W.
C. L. Collins*	4095	D, T	do	Grover	Cleveland	SW.
F. A. Carroll*	4096	D, T, W	do	King's Mountain	do	SW.
R. G. Collins*	4097	D, T, W	do	Grover	do	SW.
T. F. Barnard*	4098	D, T, W	do	Eagle Mills	Iredell	W.

OREGON.

John A. Hanley	23	T, W	Oregon	Jacksonville	Jackson	SW.
Rogue River Distilling Company.	23	T	do	do	do	SW.

OHIO.

C. Dodsworth*	1	D, T, W	First	Cincinnati	Hamilton	SW.
The Peach Blossom Distilling Co.	1	T, W	do	do	do	SW.
The Star Distilling Company.	1	D, T, W	do	do	do	SW.
The Rosewood Distilling Company.	1	D, T, W	do	do	do	SW.
The Hamilton Distilling Company.	2	D, T, W	do	Hamilton	Butler	SW.
A. Hoffheimer & Co.	3	D, T, E, W	do	Cincinnati	Hamilton	SW.
G. K. Duckworth	4	D, T, E, W	do	do	do	SW.
Maddux, Hobart & Co.*	5	D, T, W	do	do	do	SW.
The Maddux & Hobart Company.*	5	D, T, E, S, W	do	do	do	SW.
The Mill Creek Distilling Company.	6	D, T, S, W	do	do	do	SW.
The Storrs Distilling Company.*	6	D, T, S, W	do	do	do	SW.
The Orange Valley Distilling Co.	7	D, T	do	do	do	SW.
D. F. Walsh	7	D, T	do	do	do	SW.
The Union Distilling Company.	9	D, T, W	do	do	do	SW
The Mayflower Distilling Company.	9	D, T, W	do	do	do	SW
D. Rohrer*	11	D, T, W	do	Germantown	Montgomery	W.
The Mill Creek Distilling Company.	12	T, W	do	Cincinnati	Hamilton	SW.
The Storrs Distilling Company.	12	D, W	do	do	do	SW.
Julius Freiberg, as Freiberg & Workum.	13	D, T, W	do	Lynchburgh	Highland	S.
Julius Freiberg,* as H. Altman & Co.	13	T, W	do	do	do	S.
Julius Freiberg,* as E. Ammon & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg,* as Boehm & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg,* as S. C. Boehm & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg,* as Edwin Davey.	13	T, W	do	do	do	S.
Julius Freiberg,* as Dallemand & Co.	13	T, W	do	do	do	S.
Julius Freiberg,* as Engl, Heller & Co.	13	T, W	do	do	do	S.
Julius Freiberg, as R. R. Grotte.	13	T, W	do	do	do	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

OHIO—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Julius Freiberg, as Glenridge Distilling Company.	13	T, W	First	Lynchburgh	Highland	S.
Julius Freiberg, as Gustav Hines.	13	T, W	do	do	do	S.
Julius Freiberg, as M. Hoffmann.	13	T, W	do	do	do	S.
Julius Freiberg, as George F. Hewitt.	13	D, T, W	do	do	do	S.
Julius Freiburg, as Hasterlik & Co.	13	T, W	do	do	do	S.
Julius Freiburg, as Wm. Hamilton.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Christ Jensen.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Key City Club Distilling Company.	13	T, W	do	do	do	S.
Julius Freiberg, as F. J. Kiesel & Co.	13	T, W	do	do	do	S.
Julius Freiberg, as Lilienthal & Co.	13	D, T, E, W	do	do	do	S.
Julius Freiberg, as D H. Lewis.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Linders Hill Distilling Company.	13	T, W	do	do	do	S.
Julius Freiberg, as D. Osborn & Co.	13	D, T, W	do	do	do	S.
Julius Freiburg, as J. Z. F. Robitzer.	13	W	do	do	do	S.
Julius Freiberg, as E. Rindskopf & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Robitzer & Bertalott.	13	T, W	do	do	do	S.
Julius Freiberg, as Ripe Grain Distilling Company.	13	T, W	do	do	do	S.
Julius Freiberg, as L. B. Schuler.	13	D, T. W	do	do	do	S.
Julius Frieberg, as L. Sonnenschein.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Clinton Dis'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as John H. Walsh.	13	T, W	do	do	do	S.
Julius Freiberg, as Edward Kane & Son.	13	D, T, W	do	do	do	S.
Julius Frieberg, as John Schweyer.	13	D, T, W	do	do	do	S.
Julius Freiberg, as N. J. Brintnall.	13	D, W	do	do	do	S.
Julius Frieberg, as Bourbon Dis'y Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Freeman Bros.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Heller & Loeb.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Raybuck Dis'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Max D. Stern.	13	D, W	do	do	do	S.
Julius Freiberg, as Edward Hefferman.	13	D, W	do	do	do	S.
Julius Freiberg, as Fishel & Levy.	13	D, T, W	do	do	do	S.
Julius Freiberg, as H. R. Adler & Co.	13	D, W	do	do	do	S.
Julius Freiberg, as F. W. Hartman & Co.	13	D, W	do	do	do	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

OHIO—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Julius Freiberg, as C. Kurzenberger.	13	D, W	First	Lynchburgh	Highland	S.
Julius Freiberg, as J. C. Childs & Co.	13	D, W	do	do	do	S.
Julius Freiberg, as D. M. Kochler.	13	D, W	do	do	do	S.
Julius Freiberg, as B. Stein & Co.	13	, T, W	do	do	do	S.
Julius Freiberg, as Windsor Club Distilling Company.	13	D, W	do	do	do	S.
Julius Freiberg, as M. Levy & Son.	13	D, W	do	do	do	S.
Julius Freiberg, as A. McCusker & Son.	13	D, W	do	do	do	S.
Julius Freiberg, as Froehlick Bros.	13	D, W	do	do	do	S.
The Fairmount Distilling Company.	14	D, T	do	Cincinnati	Hamilton	SW.
John Boyle & Co.	18	T, W	do	Higgingsport	Brown	SW.
Fleischmann & Co.	21	D, T, S, W	do	Riverside	Hamilton	SW.
Lewis Hayner	2	D, T, W	Tenth	Troy	Miami	W.
A. Amster	4	D, T, W	do	Monroeville	Huron	N.
Brickner & Ehrenfried	51	D, T, W	do	Tiffin	Seneca	N.
Wayne & Brickner	51	T	do	do	do	N.
George Davis & Co	1	T	Eleventh	Portsmouth	Scioto	S.
James Emmitt	2	D, T, W	do	Waverly	Pike	S.
F. C. Trebein	3	T, W	do	Trebein's	Green	W.
Martin A. Cesner	4	D, T, W	do	Dresden	Muskingum	C.
C. Koppe*	5	D, T, W	do	Cardington	Morrow	C.
R. C. Bigbee*	6	D, W	do	Levering	Knox	C.
Spring Lane Distilling Company.*	7	D, T, W	do	Portsmouth	Scioto	S.
William Burns*	14	D, T, W	do	Springfield	Clarke	W.
Israel Drum*	15	T, W	do	Lithopolis	Fairfield	C.
O. M. Gilbert*	18	D, T, W	do	Ashley	Delaware	C.
Bigbee & Van Buskirk.*	19	T, W	do	Levering	Knox	C.
John Ramser*	1	D, T, W	Eighteenth	Powhatan Point	Belmont	E.
F. W. Thorla*	2	D, T, W	do	Penrock	Noble	E.
Cyrus E. Davis*	3	D, T, W	do	Demos	Belmont	E.
S. Wachner*	4	D, T, W	do	Mogadore	Portage	NE.
Wire Rummerl & Co.	5	D, T, W	do	New Middletown	Mahoning	NE.
Eckert & Son*	10	D, T	do	Petersburgh	do	NE.
Eckert & Brothers*	10	D, T, W	do	do	do	NE.
S. M. Miller*	16	D, T, W	do	Cairo	Stark	NE.
C. K. Bowman*	18	D, T, W	do	Wooster	Wayne	N.
Wm. B. Thompson*	29	T, W	do	Port Washington	Tuscarawas	W.
Wm. B. Thompson & Co.*	29	T, W	do	do	do	W.
John Seeger*	33	D, T, W	do	New Springfield	Mahoning	NE.

PENNSYLVANIA.

A. Young (executors).*	1	T	First	408 South street, Philadelphia.	Philadelphia	SE.
A. Young Company (limited).*	1	D, T, W	do	do	do	SE.
J. A. Dougherty's Sons.*	2	T	do	1134 North Front street, Philadelphia.	do	SE.
J. A. Dougherty's Sons.*	2	D, T, W	do	do	do	SE.
D. M. Brensinger & Son.	3	T, W	do	Auburn	Schuylkill	E.
N. L. Kalbach*	8	D, T, W	do	Mount Ætna	Berks	SE.
S. Buch	10	T, W	do	Reading	do	SE.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
R. H. Dunkle*	11	T, W	First	East Berkley	Berks	SE.
A. Stein*	45	D, T, W	do	Kutztown	do	SE.
A. P. Lusk (estate)	1	D, T, W	Ninth	High Spire	Dauphin	C.
The Wilson Distilling Company.	1	D, W	do	do	do	C.
Wiley Bros	2	T, W	do	Bainbridge	Lancaster	SE.
Burkholder & Sheaffer.	3	T	do	Lititz	do	SE.
D. D. Burkholder	3	D, T, W	do	do	do	SE.
J. B. Hertzler	3	D, T, W	do	do	do	SE.
B. F. Welty	4	D, T, W	do	Waynesborough	Franklin	S.
J. Sechrist	5	T, W	do	Felton	York	S.
M. Grube	6	D, T, W	do	Huntingdon	Huntingdon	C.
P. & H. Small*	7	D, T, W	do	Saint Thomas	Franklin	S.
E. Hake*	8	T, W	do	New Cumberland	Cumberland	S.
H. Free & Co.*	9	T, W	do	Elters	York	S.
A. J. Unger*	10	D, T, W	do	Foltz	Franklin	S.
D. Y. Lenker*	11	T, W	do	Millersburgh	Dauphin	C.
Waidle & Lee	12	T	do	Railroad	York	S.
I. Hollenshead (estate)	13	T, W	do	Foltz	Franklin	S.
J. Waidlich	13	D, W	do	do	do	S.
B. F. Crouse & Co	14	T, W	do	Newville	Cumberland	S.
W. Foust	15	D, T, W	do	Glen Rock	York	S.
O. W. Good	16	D, T, W	do	Midvale	Franklin	S.
J. N. Stewart*	17	D, T, W	do	Masseysburgh	Huntingdon	C.
H. Kauffman*	18	D, T, W	do	Sporting Hill	Lancaster	SE.
R. Johnson*	19	D, T, W	do	Greencastle	Franklin	S.
N. Miller*	20	D, T, W	do	Elizabethville	Dauphin	C.
Weaver & Gilbert	21	T	do	do	do	C.
Weaver & Son*	21	D, T, W	do	do	do	C.
P. Hughes	22	D, T, W	do	Schellsburgh	Bedford	S.
W. A. Kottka	23	D, T, W	do	Elizabethville	Dauphin	C.
S. & M. L. Snyder	26	T, W	do	Maria	Bedford	S.
J. Crouse	27	T, W	do	Middleburgh	Snyder	C.
D. K. Haas	27	D, T, W	do	do	do	C.
C. Habecker	28	D, T, W	do	Penn	Lancaster	SE.
A. Shockey	29	T	do	Rowzersville	Franklin	S.
J. C. Clugston	29	D, T, W	do	do	do	S.
Lauck Bros	30	D, T, W	do	Bowmansdale	Cumberland	S.
J. Shawver	31	D, T, W	do	Middlesworth	Snyder	C.
A. B. Sheaffer	32	D, T, W	do	Lancaster	Lancaster	SE.
A. E. Fyan	33	D, T, W	do	Kegg	Bedford	S.
S. S. Brumbaugh*	34	D, T, W	do	New Enterprise	do	S.
Brumbaugh & Co	34	T	do	do	do	S.
J. F. Sheaffer*	35	D, T, W	do	Lancaster	Lancaster	SE.
Osterburg Distilling Company.	39	T, W	do	Osterburgh	Bedford	S.
A. S. Bomberger & Brother.*	48	D, T, W	do	Schaefferstown	Lebanon	SE.
Talbert & Trumbower	7	T	Twelfth	Clarkestown	Lycoming	N.
W. F. Romig	9	D, T, W	do	Stockertown	Northampton	E.
Mrs. M. Beezer, admx.	10	T, W	do	Bellefonte	Centre	C.
Mrs. M. Bosch*	10	D, T, W	do	do	do	C.
J. R. Fowler & Co	11	D, T, W	do	Pine Summit	Columbia	C.
G. N. Oyster*	13	D, T, W	do	Washingtonville	Montour	C.
Ash & Bro	17	T	do	Berwick	Columbia	C.
Do	17	D, T, W	do	do	do	C.
G. & J. K. Reish	18	T	do	Cowan	Union	C.
J. K. Reish	18	D, T, W	do	do	do	C.
P. K. Fisher*	19	D, T, W	do	Clarkestown	Lycoming	N.
J. P. & T. H. Shoemaker.	20	D, T, W	do	do	do	N.
J. G. Siegel	21	D, T, W	do	Salladasburgh	do	N.
G. Haag	22	D, T, W	do	Pleasant Gap	Centre	C.
N. W. Eby	23	D, T, W	do	Woodward	do	C.
Miller & Steckel*	27	D, T, W	do	Bath	Northampton	E.
W. B. Nace*	28	D, T, W	do	Petersville	do	E.
B. F. Edgar*	29	T	do	Stillwater	Columbia	C.
B. F. Edgar & Co.*	29	D, T, W	do	do	do	C.
R. Taylor*	30	T, W	do	Philipsburgh	Centre	C.
H. S. & W. B. Cole	31	D, T, W	do	Mifflin Cross Roads.	Columbia	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
O. W. VanValin*	32	D, T, W	Twelfth	Coburn	Centre	C.
R. McHenry & Co.*	33	D, T, W	do	Benton	Columbia	C.
A. Guckenheimer & Bros.*	1	D, T, W	Twenty-third	Freeport	Armstrong	W.
I. N. Burson	2	T, W	do	Fredericktown	Washington	SW.
A. Overholt & Co	3	D, T, W	do	Broad Ford	Fayette	SW.
Youghiogheny Distilling Company.	3	T, W	do	do	do	SW.
J. S. Finch & Co	4a	T	do	Pittsburgh	Allegheny	SW.
Do	4	D, T, W	do	do	do	SW.
The Large Distilling Company.	5	D, T, W	do	West Elizabeth	do	SW.
G. South	6	D, T, W	do	Bald Hill	Greene	SW.
G. W. Jones	7	T, W	do	Brownsville	Fayette	SW.
G. W. Jones Distilling Company.	7	D T, W	do	do	do	SW.
Schmidt & Friday	7	D, W	do	do	do	SW.
Penn'a Distilling Co	8	D, T, W	do	Freeport	Armstrong	W.
A. & H. Myers	8	D, T, W	do	do	do	W.
Appell, Jones & Co., limited.	8	D, W	do	do	do	W.
Schmidt & Friday	8	D, W	do	do	do	W.
The Upland Distilling Company.	8	D, W	do	do	do	W.
The Goetzman Distilling Company.	8	D, W	do	do	do	W.
H. Levi & Co	8	D, W	do	do	do	W.
U. E. Lippincott	9	D, T, W	do	Lippincott	Greene	SW.
W. J. Markell	10	D, T, W	do	Monongahela City	Washington	SW.
E. Harrison	11	T	do	do	do	SW.
J. Harrison*	11	D, T, W	do	do	do	SW.
S. T. Gray*	12	D, T, W	do	Masontown	Fayette	SW.
C. J. McCauley*	13	T, W	do	Latrobe	Westmoreland	SW.
Moore & Sinnott*	14	D, T, W	do	Gibsonton	do	SW.
S. Dillinger & Son*	15	D, T, W	do	Ruff's Dale	Westmoreland	SW.
J. R. Gray	16	D, W	do	Gray's Landing	Greene	SW.
D. J. Johnson*	17	D, T, W	do	Gibbon's Glade	Fayette	SW.
J. Dolan	17	T, W	do	do	do	SW.
T. McCullough*	17	T	do	do	do	SW.
Kammerer Manufacturing Company.*	18	D, T, W	do	Kammerer	Washington	SW.
T. McCullough	19	D, T, W	do	Farmington	Fayette	SW.
E. H. Abraham	19	D, T, W	do	do	do	SW.
W. H. Holmes	20	T, W	do	Millsborough	Washington	SW.
J. Emery*	20	D, T, W	do	do	do	SW.
T. Moore*	21	D, T, W	do	McKeesport	Allegheny	SW.
Fry & Matthias	22	T	do	Manor Station	Westmoreland	SW.
J. Matthias*	22	D, T, W	do	do	do	SW.
White Mills Distilling Company.*	23	T, W	do	Shireoaks	Washington	SW.
S. A. Topper	24	D, T, W	do	New Baltimore	Somerset	SW.
S. P. Sweitzer	25	D, T, W	do	Sand Patch	do	SW.
H. E. Wilson	26	T	do	Vallona	Crawford	NW.
Meadville, Pa., Distilling Co. (limited).	26	D, T, W	do	do	do	NW.
W. Britton	27	T, W	do	Brownsville	Fayette	SW.
J. Baughman*	28	D, T, W	do	Sand Patch	Somerset	SW.
J. M. Boyd	29	D, T, W	do	Allenport	Washington	SW.
W. F. Knight*	30	T, W	do	Knox	Clarion	W.
Huefner, Buhl & Co.*	31	T, W	do	Arthur	do	W.
V. and C. Huefner*	31	D, T, W	do	do	do	W.
R. C. Landis*	32	D, T, W	do	Berlin	Somerset	SW.
A. Shultz*	33	D, T, W	do	Myersdale	do	SW.
E. Buhl*	34	D, T, W	do	Clarion	Clarion	W.
H. V. Hantz & Co	36	T	do	Painterville	Mifflin	C.
H. V. Hantz*	36	T, W	do	do	do	C.
V. Hinkle*	37	D, T, W	do	Wellersburgh	Somerset	SW.
W. Fox*	38	T, W	do	Foxtown	Westmoreland	SW.
Mrs. B. Genkinger	39	T, W	do	New Castle	Lawrence	W.
J. F. Genkinger*	39	D, T, W	do	do	do	W.
J. M. Topper*	40	D, T, W	do	New Baltimore	Somerset	SW.
F. W. Seeman	41	D, T	do	Laurelville	Westmoreland	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. M. Topper*	43	D, T, W	Twenty-third	New Baltimore	Somerset	SW.
D. J. Johnson	44	D, T, W	do	Gibbon's Glade	Fayette	SW.
J. F. O'Neil*	44	D, T, W	do	do	do	SW.
M. G. Corey	45	T, W	do	West Brownsville	Washington	SW.
South Brothers*	45	D, T, W	do	do	do	SW.
The Westmoreland Distilling Company.	45	D, W	do	do	do	SW.
A. R. Rieder	46	T	do	Indiana	Indiana	W.
H. V. Hantz	47	D, T, W	do	Scott Dale	Westmoreland	SW.
E. Hoover*	48	D, T, W	do	Berlin	Somerset	SW.
F. Schlatter*	50	D, T, W	do	Houtzdale	Clearfield	C.
O. H. Nordstrum	51	T	do	Punxsutawney	Jefferson	W.
Gray & Williams*	52	D, T, W	do	Carrolltown	Cambria	C.
G. Stahle*	53	T, W	do	Zelienople	Butler	W.

SOUTH CAROLINA.

J. F. Hightower*	229	T	South Carolina	Cheraw	Chesterfield	NE.
W. R. Price	239	D, T, W	do	Sunny Dale	Pickens	NW.
W. H. Dowdy	243	T	do	Horse Creek	Aiken	W.
J. F. Hightower	273	D, T, W	do	Lima	Greenville	NW.
M. H. Bryce*	310	D, T, W	do	Walhalla	Oconee	NW.
A. B. Turner	312	D, T	do	Lima	Greenville	NW.
H. D. A. Biemann*	315	D, T, W	do	Walhalla	Oconee	NW.
J. A. Stewart	316	T, W	do	Mile Creek	Pickens	NW.
Fisher & Belue	318	T	do	Landrum	Spartanburgh	NW.
W. M. Welborn	350	W	do	Easley	Pickens	NW.
J. S. H. Price	351	W	do	Crow Creek	do	NW.
Brock & Bright	352	T	do	Cheraw	Chesterfield	NE.
A. P. Bridwell	354	T, W	do	Beech Island	Aiken	W.
M. H. Bryce	355	D, W, T	do	Walhalla	Oconee	NW.
G. F. Bowie	356	T	do	Nine Times	Pickens	NW.
H. D. A. Biemann*	358	D, T, W	do	Walhalla	Oconee	NW.
Do.*	359	D, T, W	do	do	do	NW.
Durham, Fisher & Belue.	363	D, T	do	Landrum	Spartanburgh	NW.
W. R. Lowry	364	D, T, W	do	Bethany	York	N.
Ross & Center	365	T	do	Gowensville	Greenville	NW.
H. D. A. Biemann*	368	D, T, W	do	Walhalla	Oconee	NW.
Do.*	369	D, T, W	do	do	do	NW.
B. F. Dacus	370	D, T	do	Pendleton	Anderson	NW.
A. B. Turner*	371	D, T	do	Wattacoo	Pickens	NW.

TENNESSEE.

Harmon Brewer*	138	D, T, W	Second	Speedville	Hancock	NE.
M. H. Hansard*	212	D, T, W	do	Graveston	Union	NE.
Jos. Hurley*	235	D, T, W, C	do	Newport	Cocke	E.
W. O. Phillips*	236	D, T, W	do	Dugger's Ferry	Carter	NE.
H. I. Welcker	237	T	do	Adolphus	Loudon	E.
N. J. Walker	237	D, T, W	do	do	do	E.
W. L. Smith	238	C	do	Butler	Johnson	NE.
Henry Keck*	240	D, T, W	do	Keck's Chapel	Claiborne	C.
S. N. Kelley*	249	D, T, W	do	Meltabarger	Union	NE.
Morrison & Ross*	309	D, T, W	do	Xenophon	Hancock	NE.
John Hughes*	312	D, T, W	do	Johnson City	Washington	NE.
Wm. Whillock*	313	D, T, W	do	Mount's Cross Roads.	Jefferson	E.
W. E. Taylor	314	T, W	do	Cog Hill	Polk	SE.
John Mills*	316	D, T, W	do	Meadowfield	Hancock	NE.
J. D. Mayes*	329	D, T, W	do	Bacchus	Claiborne	C.
I. Wilson	337	D, T, W	do	Jacksboro	Campbell	NE.
Wm. Greene	345	D, T, W	do	Lee Valley	Hawkins	NE.
Willoughbey Lynch	356	T	do	Rohdelia	Union	NE.
J. C. Rogers	370	T	do	Pleasant	Claiborne	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

TENNESSEE—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Robert Stone*	377	D, T, W	Second	Spring Dale	Claiborne	C.
John Wilson*	379	T	do	Agee	Campbell	NE.
H. I. Welcker*	399	T, W	do	Regret	McMinn	SE.
A. Montgomery*	400	D, T, W, C	do	Brays	Hancock	NE.
W. O. Harper*	402	D, T, C	do	Bridgeport	Cocke	E.
Atchley, Brown & Co.	404	T, C	do	Greenville	Green	NE.
J. R. Maples	404	D, T, C	do	Sevierville	Sevier	E.
McHenry and C. R. Ross.	405	T, C	do	Xenophon	Hancock	NE.
W. W. Daniels	408	D, T	do	Mossy Creek	Jefferson	E.
G. W. Swor*	2	D, T, W	Fifth	Buchanan	Henry	NW.
Charles Nelson	5	D, T, W	do	Green Brier	Robertson	N.
Charles Nelson, as B. J. Semms & Co.	5	D, T, E, W	do	do	do	N.
James Groves & Co	6	T, W	do	Mitchellsville	Sumner	N.
C. S. Pearce	9	T, C	do	Nashville	Davidson	N.
R. H. Mason & Co	10	D, T, W	do	McMinnville	Warren	C.
Wakeman & Hodges*	11	D, T, W	do	Sparta	White	C.
J. W. Miller	14	D, T, W	do	Rock Island	Warren	C.
Tolley Brothers*	29	D, T, W	do	Lynchburgh	Moore	S.
R. S. McClure	32	D, T, W	do	Huntland	Franklin	S.
J. H. McClure*	32	D, T, W	do	do	do	S.
Zach. Thompson*	62	D, T, W	do	Caldwell	Bedford	S.
J. H. Woodard	79	T, W	do	Springfield	Robertson	N.
John Woodard	110	D, T, W	do	do	do	N.
Pitt Brothers*	135	D, T, W	do	do	do	N.
R. D. McCutcheon	183	D, T	do	do	do	N.
Parker & Lamb	183	T	do	do	do	N.
Peak & Terry	204	T	do	Avoton	Putnam	N.
Copeland & Co	210	D, T, W	do	Flintville	Lincoln	S.
J. W. Stone	211	D, T, W	do	Stonesboro	do	S.
J. W. Stone & Co	211	T	do	do	do	S.
N. A. Warren	225	D, T, W	do	Marbuts	Giles	S.
W. A. Copeland*	388	D, T, W	do	Flintville	Lincoln	S.
M. B. Sims*	392	D, T, W	do	Tullahoma	Coffee	C.
Barney Patterson*	393	D, T, W	do	Normandy	Bedford	C.
Tolley & Eaton*	397	T	do	County Line	Moore	S.
Tolley & Eaton (new firm).*	397	D, T, W	do	do	do	S.
W. R. Staunton	400	D, T, C	do	Granville	Jackson	N.
T. J. Lee*	487	D, T, W	do	Gabbatha	Putnam	N.
John B. Gunn*	488	D, T, W	do	Maxwell	Franklin	S.
F. M. Perdue*	489	D, T, W	do	Richland	Sumner	N.
Mitchell & Bragg	492	D, T	do	Woodbury	Cannon	C.
Bragg & Jameson	492	D, T, W	do	do	do	C.
Daniel Woodard*	496	D, T, W	do	Springfield	Robertson	N.
Denning & Perdue*	502	D, T, W	do	New Roe, Ky	Sumner, Tenn	N.
G. E. Rogers*	505	D, T, W	do	Hickman, Ky	Obion, Tenn	NW.
R. Speck*	507	D, T	do	Winchester	Franklin	S.
W. Durham	516	D, T	do	New Roe, Ky	Sumner, Tenn	N.
M. G. Osborn*	512	D, T, W	do	Winchester	Franklin	S.
Jack Daniel*	514	D, T, W	do	Lynchburgh	Moore	S.
T. F. Wooton*	515	D, T, W	do	Normandy	Bedford	C.
W. P. Carroll*	516	D, T, W	do	Tullahoma	Coffee	C.
J. C. Barnes*	517	D, T, W	do	Double Springs	Putnam	N.
Bose & Sherwood*	519	D, W	do	Winchester	Franklin	S.
D. Woodard & Co.*	521	D, W	do	Springfield	Robertson	N.
John Trigg*	522	D, T, W	do	Maxwell	Franklin	S.
J. S. Brown*	524	D, T, W	do	Springfield	Robertson	N.
Jobe & Co	528	T, C	do	Clementsville	Clay	N.
I. Vanzant*	529	D, T, W	do	Winchester	Franklin	S.
Hornady & Mitchell*	530	D, T, W	do	Singleton	Bedford	S.
West & Williams*	532	D, T, W	do	Maxwell	Franklin	S.
Cunningham & Carroll.	533	T	do	Tullahoma	Coffee	C.
T. J. Montgomery*	533	D, T, W	do	do	do	C.
Tolley & Eaton*	535	D, T, W	do	Kelso	Lincoln	S.
S. B. Vaughn	536	T, W	do	Walnut Shade	Macon	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

TEXAS.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
H. J. McRea & Bro..	4	T, W	Fourth	Elwood	Fannin	NE.
Wynn & Donalson...	8	D, T, W	do	Ben Franklin	Delta	NE.
G. W. Pool	13	D, T, W, C	do	Copeville	Collins	NE.
J. A. Laws*	14	D, T, W	do	Hagansport	Franklin	NE.
B. J. & J. D. Harris*..	15	D, T, W	do	Andrews	Wood	NE.

VIRGINIA.

L. D. Meyerley & Co	1	D, T, W	Sixth	Staunton	Augusta	W.
George Reves	2	T	do	Independence	Grayson	SW.
W. M. Warren*	2	D, T, W	do	do	do	SW.
P. M. Engleman*	3	D, T, W	do	Engleman	Rockbridge	W.
E. A. Fulcher	4	T	do	Hundley's Mill	Augusta	W.
Henry Koiner	5	D, T, W	do	Koiner's Store	do	W.
A. Zollman*	6	D, T, W	do	Lexington	Rockbridge	W.
A. McCartney*	7	D, T, W	do	Ripley's Mills	Craig	W.
J. A. Bumgardner*	8	T, W	do	Greenville	Augusta	W.
J. Bumgardner & Sons.*	8	T, W	do	do	do	W.
John Gibson	9	T	do	Timber Ridge	Rockbridge	W.
J. F. Clemer*	10	D, T, W	do	Middle Brook	Augusta	W.
W. H. Robinson*	11	T, W	do	Madison C. H.	Madison	N.
A. Woodard*	12	D, T, W	do	Sperryville	Rappahannock	N.
A. J. Trevey*	14	D, T, W	do	Big Island	Bedford	C.
W. D. Martin	14	T	do	do	do	C.
D. S. Deane*	15	D, T, W, C	do	Quinque	Green	C.
George W. Crist*	16	D, T, W	do	Chatham	Pittsylvania	S.
William Green*	18	D, T, W	do	Jonesville	Lee	SW.
Shelor & Sowder	19	D, T, W	do	Copper Hill	Floyd	SW.
J. C. Burner	20	D, T, W	do	Laray	Page	N.
J. M. Adams*	28	T, W	do	Rockbridge Baths	Rockbridge	W.
J. B. Lavell	33	T	do	Brownsburgh	do	W.
M. N. Bradley	37	T, W	do	Staunton	Augusta	W.
David Beard*	167	D, T, W	do	New Hope	do	W.
L. E. Savage	223	D, T, W	do	Kernstown	Frederick	N.
J. Masemere	508	D, T, W	do	Brownstown	Warren	N.
Foster & Co*	522	T, W	do	Folly Mills	Augusta	W.
H. A. McCormick	523	T, W	do	Brownsburgh	Rockbridge	W.
D. E. Rosenbaum*	533	D, T, W	do	Liberty	Bedford	C.
T. V. Fry & Co	593	T, W	do	Madison Court House.	Madison	N.
Fudge & McClintic..	601	T	do	Covington	Alleghany	W.
J. K. Morrison	601	T	do	Bentonsville	Warren	N.
Peter Fegan	635	T, W	do	Arlington	Alexandria	N.
Mahoneysville Distilling Comdany.	635	D, T, W	do	do	do	N.
N. G. Feller	636	D, T, W	do	Mount Olive	Shenandoah	N.
Ashbey & McKay*	694	D, T, W	do	Front Royal	Warren	N.
A. A. McKay	694	T, W	do	do	do	N.
A. J. & W. P. Broy	763	T, W	do	Cedar Point	Page	N.
M. W. Williams	765	T, W, C	do	Pedlar Mills	Amherst	C.
Williams & Feagan..	765	D, T, W	do	do	do	C.
Geo. L. Revercomb...	821	D, T, W	do	Slate Mills	Rappahannock	N.
A. T. Walden	821	T, W, C	do	do	do	N.
W. H. Hershaw	822	T, W	do	Lithia	Botetourt	W.
F. A. Massie*	823	T, W	do	Lowesville	Amherst	C.
T. T. Carter	887	D, T, W	do	Dan	Franklin	S.
W. D. A. Fallin*	913	D, T, W	do	Caddo	Pittsylvania	S.
T. C. Helms*	914	D, T, W	do	Salem	Roanoke	SW.
M. Montgomery	1095	D, T, W	do	Turman	Floyd	SW.
James Smith	1096	D, T, W	do	Terry's	do	SW.
W. T. Miller	1096	D, T, W	do	Bentonville	Warren	N.
J. J. Spangler*	1108	D, T, W	do	Mendota	Washington	SW.
R. M. Terry*	1111	D, T, W	do	South Boston	Halifax	S.
R. D. Candler*	1114	D, T, W	do	Rural Retreat	Wythe	SW.
R. J. W. Houseman*	1116	D, T, W	do	Union Hall	Franklin	S.
J. D. Blackwell*	1117	D, T, W	do	Saltville	Washington	SW.
J. W. Richardson*	1119	D, T, W	do	Lester	Montgomery	SW.
M. L. Hamman*	1124	D, T, W	do	Capon Roads	Shenandoah	N.
A. F. Barrow	1127	D, T	do	Mountain Valley	Henry	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

VIRGINIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
T. T. Carter*	1129	D, T, W	Sixth	Mayo Forge	Patrick	S.
J. P. Williams	1130	D, T, W	do	Witts Spur	do	S.
P. D. Cooper	1132	D, T, W	do	Olympia	Smyth	SW.
A. Seekford	1134	D, T, C	do	Alma	Page	N.
J. F. Cale*	1135	D, T, W	do	Alleghany Station.	Alleghany	W.
J. G. Lester*	1138	D, T, W	do	Snapps	Tazewell	SW.
J. N. Edwards	1139	D, T, W	do	Sylvatus	Carroll	SW.
C. H. Thomas	1141	D, T, W	do	Hillsville	do	SW.
H. C. Price	1144	D, T, W	do	Dillin's Hill	Franklin	S.
A. Barbo*	1150	D, T, W	do	Shenandoah Alum Springs.	Shenandoah	N.
W. R. Harvey*	1151	D, T, W	do	Danville	Pittsylvania	SW.
C. M. Marshall*	1152	D, T, W	do	Stone Mountain	Carroll	SW.
D. T. Inge*	1152	D, T, W	do	Ula	Franklin	S.
T. F. Rakes*	1155	D, T, W	do	Charity	Patrick	S.
N. D. Gose	1204	D, T, W	do	Brewster	Russell	SW.
P. H. Hubbard	1218	D, T, W	do	Cascowilla	Mecklenburgh	S.
J. M. Smith	1248	D, T, W	do	Newport	Giles	SW.
W. H. Fore	1264	D, T, W	do	Clover	Halifax	S.
S. H. Fergerson	1265	W	do	Young's Store	Franklin	S.
Jas. T. Motley	1414	T	do	Chatham	Pittsylvania	S.
Thos. J. Hunter	1415	D	do	Newport	Giles	SW.
Puckett & Smith	1416	D, T, W	do	do	do	SW.
O. H. Oliver*	1416	D, T, W	do	Paces	Halifax	S.
J. Mullins*	1575	D, T, W	do	Longfield	Lee	SW.

WEST VIRGINIA.

Hannis Ditilling Co..	1	D, T, E, W	Sixth	Martinsburgh	Berkeley	NE.
A. M. Jarrett	4	T, W	do	Fetterman	Taylor	N.
George C. Sturgess (assignee.)	6	T	do	Georgetown	Monongalia	N.
T. Orndorff	7	D, T, W	do	Yellow Spring	Hampshire	NE.

WISCONSIN.

L. Gehl & Co	1	D, T, W	First	Saint Lawrence	Washington	E.
Peter Barth	2	T, W	do	Lake	Milwaukee	SE.
National Distilling Company.*	3	D, T, S, W	do	Milwaukee	do	SE.
John Meiners	5	D, T, W	do	Wanwantosa	Sheboygan	W.
Theodor Rietz	18	D, T, W	do	Silver Creek	Sheboyan	W.

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY WAREHOUSES, TAX-PAID, DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "miscellaneous" column.
Arkansas		354						51,281	51,635	Corn.
First California	15,076						338,682	10,991	364,749	Whisky.
Connecticut					82,580				82,580	
Georgia		547						293,648	294,195	Corn.
First Illinois	22,237		1,426,543		229,392	570	4,250,076	1,204,834	7,133,652	Whisky.
Fifth Illinois	1,593,850	7,703	3,719,535		127,806	172,297	14,631,096		20,252,287	
Eighth Illinois			1,007,686			111,117	269,082	3,115	1,391,000	
Thirteenth Illinois	22,870		88,543			1,656	326,428	87	439,584	Bourbon.
Sixth Indiana	93,028	157,885	362,142		14,950	248,610	366,086	1,081,203	2,323,904	
Seventh Indiana	15,922		276,315					965,759	1,257,996	Spirits and whisky.
Fourth Iowa	127		25,248			7,451	38,563		71,389	
Second Kentucky	962,041								962,041	
Fifth Kentucky	5,333,441	161,530	346,782			28,610		9,396	5,879,759	Malt whisky.
Sixth Kentucky	623,999	190,835	15,353	65,908	43,350		495,204	2,340,122	3,774,771	Do.
Seventh Kentucky	1,491,752	123,252	2,336		1,506		10,354	161,213	1,790,413	Copper distilled and malt whisky.
Eighth Kentucky	1,033,244	31,644							1,064,888	
Maryland	225	1,004,975				110,484	274,012		1,389,696	
Third Massachusetts				1,011,097	75,885				1,086,982	
First Missouri	89,624	1,150	490,803		32,879	1,897	1,184,864	59,793	1,861,010	Corn whisky and whisky.
Sixth Missouri	125,754	2,446	365,734		5,329	948	557,266	11,865	1,069,342	
Nebraska	112,135	9,437	1,379,264				1,204,189		2,705,025	
New Hampshire				25,338					25,338	
Fifth New Jersey		358,422							358,422	
First New York			179,502		116,886		798,032	33,647	1,128,067	
Twenty-eighth New York	71,065	98,946	47,877	12,123	22,969	7,675	330,039	5,374	596,068	Malt whisky.
Fourth North Carolina		329		78				78,966	79,373	Corn whisky.
Fifth North Carolina								443,534	443,534	Do.
First Ohio	531,867	231,312	577,207		105,781	76,269	3,045,269	3,558,061	8,125,766	Copper distilled, corn, malt, and whisky.
Tenth Ohio	11,957	4,176							16,133	
Eleventh Ohio	6,906	4,717			11	258,163			269,797	
Eighteenth Ohio	5,719	33,559						933	40,211	Wheat and malt whisky.
Oregon	7,891	182							8,073	
First Pennsylvania		276,537						353	276,890	Do.
Ninth Pennsylvania		221,649				1,838			223,487	
Twelfth Pennsylvania		39,968							39,968	
Twenty-third Pennsylvania		1,745,787						131,923	1,877,710	
South Carolina								46,833	46,833	Corn whisky.
Second Tennessee		514						39,843	40,357	
Fifth Tennessee		92,995						685,054	778,049	
Fourth Texas								8,516	8,516	Do.
Sixth Virginia	5,794	144,034							149,828	
West Virginia	496	180,358							180,854	
First Wisconsin	12,993	23,001	177,068		3,964	17,001	170,445	177,167	581,639	Kümmel, malt, and whisky.
Total	12,190,013	5,148,244	10,487,938	1,114,544	863,288	1,044,586	28,289,687	11,403,511	70,541,811	
Total tax-paid during the year ended June 30, 1887	10,102,919	4,722,335	9,817,164	1,027,322	734,373	2,411,527	27,040,494	10,327,169	66,183,303	

INCREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits (70,541,811 gallons) withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1888, is more than the quantity (66,183,303 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1887, by 4,358,508 gallons, the increase being distributed among the different kinds known to the trade, as follows:

Increase in withdrawals of—	Gallons.
Bourbon whisky	2,087,094
Rye whisky	425,909
Alcohol	670,774
Rum	87,222
Gin	128,915
Pure, neutral, or cologne spirits	1,249,193
Miscellaneous	1,076,342
Total increase	5,725,449
Decrease in withdrawals of—	
High wines	1,366,941
Net increase over 1887	4,358,508

If the quantity, 2,635,792 gallons (as stated by the Chief of the Bureau of Statistics), of exported domestic spirits re-imported during the year upon payment of a customs duty equal to the internal-revenue tax be added, the quantity virtually withdrawn from distillery warehouses during the year ended June 30, 1888, is found to be 73,177,603 gallons, or 4,777,655 more than during the year 1887, including the 2,216,645 gallons re-imported and tax-paid during that year.

WITHDRAWAL OF PRODUCTS, BY MONTHS.

The quantity of each month's product of spirits in warehouse July 1, 1887, which was withdrawn during the year ended June 30, 1888, is shown in the following statement:

[In taxable gallons.]

Product of—	In warehouse July 1, 1887.	Withdrawn during the year ended June 30, 1888.	Remaining in warehouse June 30, 1888.
1884.			
Prior to June, 1884	1,443,100		
June	454,579		
July	175,530		
August	74,648		
September	54,509		
October	82,365		
November	182,039		
December	446,440		
1885.			
January	857,118		
February	1,428,134		
March	2,255,704		
April	2,638,075		
May	2,696,056		
Prior to June, 1885	12,788,297	10,894,775	1,893,522
June	1,481,537	698,485	783,052
July	397,123	234,742	162,381
August	220,934	140,562	80,372
September	237,912	120,304	117,608
October	485,376	145,090	340,286
November	939,878	291,460	648,418
December	2,155,928	635,178	1,520,750

WITHDRAWAL OF PRODUCTS, BY MONTHS—Continued.

[In taxable gallons.]

Product of—	In warehouse July 1, 1887.	Withdrawn during the year ended June 30, 1888.	Remaining in warehouse June 30, 1888.
1886.			
January	2,756,634	542,581	2,214,053
February	3,153,008	526,570	2,626,438
March	4,215,242	596,073	3,619,169
April	4,110,550	497,138	3,613,412
May	4,005,151	483,192	3,521,959
June	1,710,022	282,351	1,427,671
July	434,844	142,366	292,478
August	271,599	120,762	150,837
September	431,032	155,633	275,399
October	914,559	270,643	643,916
November	1,425,107	377,519	1,047,588
December	2,511,032	430,567	2,080,465
1887.			
January	2,930,242	487,753	2,442,489
February	3,291,950	590,397	2,701,553
March	3,948,648	460,202	3,488,446
April	4,335,521	595,497	3,740,024
May	3,535,052	810,687	2,724,365
June	2,458,091	1,224,730	1,233,361
Total	65,145,269	21,755,257	43,390,012

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, LOST FROM DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1888.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Arkansas		18						1,489	1,507	Corn whisky.
First California	43						480	1,206	1,729	Whisky.
Connecticut					418				418	
Georgia		55						1,075	1,130	Corn whisky.
First Illinois	1,746		131		113		370	23,956	26,316	Whisky.
Fifth Illinois	23,762	1,005	223		8	4	1,674		26,676	
Eighth Illinois			75			12		218	305	
Thirteenth Illinois	159							3	162	
Sixth Indiana	8,330	17,814	19				51	25,074	51,288	
Seventh Indiana	1,148							63	1,211	Spirits and whisky.
Fourth Iowa	9		243			2,603	530		3,385	
Second Kentucky	111,294								111,294	
Fifth Kentucky	660,118	21,608	322			17		841	682,906	Malt whisky.
Sixth Kentucky	65,915	13,198		1,473	30			37,526	118,142	Do.
Seventh Kentucky	210,268	26,499	2					693	237,462	Copper-distilled and malt whisky.
Eighth Kentucky	138,781	4,061							142,842	
Maryland	30	170,534				428	1,945		172,937	
Third Massachusetts				19,379	362				19,741	
First Missouri	3,102	101	257				43	157	3,660	Corn whisky and whisky.
Sixth Missouri	6,646	124	574			8	640	195	8,187	
Nebraska	2,018	708	49						2,775	
New Hampshire				977					977	
Fifth New Jersey		11,903							11,903	
First New York					281		85	2,003	2,369	
Twenty-eighth New York	2,216	15,193		860	14		23	516	18,822	Malt whisky.
Fourth North Carolina				9				358	367	Corn whisky.
Fifth North Carolina								262	262	Do.
First Ohio	39,886	28,193	486		186	55	2,462	30,560	101,828	Copper distilled, corn, malt, and whisky.
Tenth Ohio	1,210	568							1,778	
Eleventh Ohio	516	372				4,557			5,445	
Eighteenth Ohio	331	2,988						105	3,424	Wheat and malt whisky.
Oregon	924	4							928	
First Pennsylvania		34,773						17	34,790	
Ninth Pennsylvania		23,761				236			23,997	
Twelfth Pennsylvania		2,255							2,255	
Twenty-third Pennsylvania		261,889						20,975	282,864	
South Carolina								403	403	Corn whisky.
Second Tennessee		23						383	406	
Fifth Tennessee		6,969						44,191	51,160	
Fourth Texas								597	597	Do.
Sixth Virginia	113	15,011							15,124	
West Virginia	44	31,577							31,621	
First Wisconsin	1,431	866	742		57	448	323	67	3,934	
Total	1,280,040	692,070	3,123	22,698	1,469	8,368	8,626	192,933	2,209,327	
Lost by leakage during the year ended June 30, 1887	1,019,234	579,386	6,733	21,763	1,463	5,834	14,298	184,970	1,833,681	

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSE.

The quantity of spirits (2,209,327 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named:

Year.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	Gallons.	*Gallons.*	
1880	78,199,283	75,834	.096
1881	84,335,900	811,466	.962
1882	80,281,611	1,231,336	1.533
1883	83,291,190	2,291,013	2.750
1884	92,022,593	3,858,494	4.193
1885	a96,925,782	4,424,314	4.866
1886	b78,566,767	1,896,868	2.209
1887	70,782,951	1,833,681	2.591
1888	74,391,751	2,209,327	2.909

a Includes 7,750,696 gallons stamped for export not actually withdrawn.
b Includes 2,494,091 gallons stamped for export not actually withdrawn.

The increase of 375,646 gallons leakage allowed under section 17 of the act of May 28, 1880, over the quantity so allowed during the previous year, is distributed among the different kinds of spirits known to the trade as follows:

	Gallons.
Increase of leakage allowed for—	
Bourbon whisky	260,806
Rye whisky	112,684
Rum	935
Gin	6
High wines	2,534
Miscellaneous	7,963
Total increase of leakage	384,928
Decrease of leakage allowed for—	
Alcohol	3,610
Pure, neutral, or cologne spirits	5,672
Total decrease of leakage	9,282
Net increase of leakage allowed in 1888	375,646

EXPORTATION OF DISTILLED SPIRITS.

The following statements show the quantities of spirits of different kinds withdrawn for export during the last two fiscal years:

1. BY DISTRICTS WITHDRAWN IN 1887.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
First California	190	240			
First Illinois			20,674		3,014
Fifth Illinois	31,284		492,789		
Eighth Illinois			15,182		
Sixth Indiana	293		55,331		
Seventh Indiana			34,873		
Second Iowa			a135,188		
Second Kentucky	1,782				
Fifth Kentucky	22,163	175			
Sixth Kentucky	8,344		839		
Seventh Kentucky	149,581	39,017			
Eighth Kentucky	4,123				
Maryland		886			
Third Massachusetts				755,147	
First Missouri					
Sixth Missouri			102,083		
Nebraska			12,988		
Third New Jersey		b859			
First New York					456
First Ohio	40	38			
Sixth Ohio			13,939		
Eleventh Ohio					
First Pennsylvania		118			
Ninth Pennsylvania					
Twenty-second Pennsylvania		292			
Twenty-third Pennsylvania					
Fifth Tennessee					
First Wisconsin					
West Virginia		5,910			
Total	c217,800	b47,535	a883,886	755,147	3,470
Withdrawn during year ended June 30, 1886.	1,946,042	250,368	2,320,361	788,638	753

a 69,019 gallons included in this table as pure spirits called "refined alcohol" in bonds taken in second district of Iowa and included in "Alcohol" in Table No. 4.
b 24,352 gallons included in this table as miscellaneous called "rye whisky" in bonds taken in fifth district of Tennessee and included in "Rye whisky" in Table No. 4; 41 gallons included in this table as rye whisky called "whisky" in bonds taken in third district of New Jersey and included in "Miscellaneous" in Table No. 4.
c 1,186 gallons included in this table as miscellaneous called "Bourbon whisky" in bonds taken in first district of Illinois and included in "Bourbon whisky" in Table No. 4.

EXPORTATION OF DISTILLED SPIRITS—Continued.

1. BY DISTRICTS WITHDRAWN IN 1887—Continued.

[Quantities in taxable gallons.]

District and State.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California		809	(a)	1,239
First Illinois		6,899	b1,186	31,773
Fifth Illinois		44,772		568,845
Eighth Illinois				15,182
Sixth Indiana		867	c428	56,919
Seventh Indiana				34,873
Second Iowa		d229,188		364,376
Second Kentucky				1,782
Fifth Kentucky				22,338
Sixth Kentucky			e1,391	10,574
Seventh Kentucky				188,598
Eighth Kentucky				4,123
Maryland		950		1,836
Third Massachusetts				755,147
First Missouri				
Sixth Missouri				102,083
Nebraska		900		13,888
Third New Jersey				850
First New York				456
First Ohio			a220	298
Sixth Ohio			f4,113	18,052
Eleventh Ohio				
First Pennsylvania				118
Ninth Pennsylvania				
Twenty-second Pennsylvania				292
Twenty-third Pennsylvania				
Fifth Tennessee			gh24,352	24,352
First Wisconsin				
West Virginia				5,910
Total		d284,385	ga31,690	2,223,913
Withdrawn during year ended June 30, 1886	2,222	323,967	14,305	5,646,656

a 1,186 gallons included in this table as miscellaneous called "Bourbon whisky" in bonds taken in first district of Illinois and included in "Bourbon whisky" in Table No. 4.
b Whisky.
c Whisky and barley.
d 69,010 gallons included in this table as pure spirits called "Refined alcohol" in bonds taken in second district of Iowa and included in "Alcohol" in Table No. 4.
e Whisky and malt whisky.
f Corn whisky.
g 24,352 gallons included in this table as miscellaneous called "Rye whisky" in bonds taken in fifth district of Tennessee and included in "Rye whisky" in Table No. 4; 41 gallons included in this table as rye whisky called "Whisky" in bonds taken in third district of New Jersey and included in "Miscellaneous" in Table No. 4.
h Bowen and Shamrock.

EXPORTATION OF DISTILLED SPIRITS—Continued.

2. BY DISTRICTS WITHDRAWN IN 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
First California	414								414	
First Illinois										
Fifth Illinois			195,687				11,256		206,943	
Eighth Illinois										
Sixth Indiana			2,179					210	2,389	
Seventh Indiana			5,705						5,705	
Fourth Iowa						6,952			6,952	
Second Kentucky	399								399	
Fifth Kentucky	23,532	3,182							26,714	
Sixth Kentucky	9,909							3,683	13,592	Malt whisky
Seventh Kentucky	124,197	96,236							220,433	
Eighth Kentucky	11,608								11,608	
Maryland		17,513					8,704		26,217	
Third Massachusetts				800,534					800,534	
First Missouri	215		16,245						16,460	
Sixth Missouri			33,477						33,477	
Nebraska			29,277				44,338		73,615	
First New York			1,117		568		3,046	1,737	6,468	
Twenty-eighth New York		9,566							9,566	
First Ohio	556	3,155						6,387	10,098	Copper-distilled corn, malt, and whisky.
Twenty-third Pennsylvania		17,419						41	17,460	
Fifth Tennessee		14,128							14,128	
West Virginia		11,033							11,033	
Total	170,830	172,232	283,687	800,534	568	6,952	67,344	12,058	1,514,205	
Withdrawn during the year ended June 30, 1887	217,800	47,535	883,886	755,147	3,470		284,385	31,690	2,223,913	

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS, IN 1887.

[Quantities in taxable gallons.]

Ports to which exported.	Alcohol.					Pure, neutral, or cologne spirits.				
	New York.	Brownsville.	Boston.	El Paso.	Laredo.	San Francisco.	New York.	New Orleans.	Port Huron.	Philadelphia.
Aspinwall, Central America	148,351									
Australia							4,472			
Barcelona, Spain	1,484						7,016			
Bilbao, Spain	63,921						4,464			
Belfast, Ireland	8,640									
Bermudas	1,699						8,880			
Bluefields, Central America	7,742									950
Boco del Toro, Central America	1,769									
Bristol, England							860			
Colon, Central America	77,945									
Gibraltar, Spain	17,398									
Glasgow, Scotland	4,400						11,759			
Greytown, Central America	17,270									
Japan	23,231									
Kahoolawe, Sandwich Islands						90				
Las Palmas, Canary Islands	52,238									
Leith, Scotland	6,880									
Liverpool, England	8,700						21,946			
Livingston, Central America	1,703							867		
London, England	46,635						114,085			
Marseilles, France	125,456									
Matamoros, Mexico		38,717								
Melbourne, Australia	13,833						9,024			
Montevideo, South America	67,194									
Nuevo Laredo, Mexico					6,981					
Nogales, Mexico						273				
Panama, Central America	64,249									
Paso del Norte, Mexico	864			431						
Ponce, Porto Rico	2,146									
Port au Prince, Hayti	4,766									
Porto Bello, Brazil	6,068									
Port Said, Egypt	6,890									
Prescott, Canada									20,828	
Rufisque, Africa			8,717							
San Juan del Sur, Central America						446				
Santa Cruz, Canary Islands	3,455									
Santa Cruz de Teneriffe, Canary Islands	15,524									
St. Pierre, St. Pierre and Miquelon			13,004							
St. Thomas, West Indies	12,064						5,400			
Sydney, Australia	430						3,060			
Yokohama, Japan	72,119						946			
Total	885,055	38,717	21,721	431	6,981	809	191,912	867	20,828	950

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS, IN 1887—Continued.

[Quantities in taxable gallons.]

Ports to which exported.	Bourbon whisky.							
	San Francisco.	New York.	Laredo.	Boston.	El Paso.	Nogales.	Brownsville.	New Orleans.
Aspinwall, Central America		263						
Bermudas		90,274						
Bordeaux, France		20						
Bremen, Germany		101,872						
Guaymas, Mexico						119		
Honolulu, Sandwich Islands				2,631				
London, England		4,228						
Matamoros, Mexico							440	800
Nuevo Laredo, Mexico			208					
Nogales, Mexico						42		
Paso del Norte, Mexico		207			1,547			
Rotterdam, Netherlands		78						
St. John, Canada								
St. Thomas, West Indies		11,554		3,162				
Victoria, Canada	293							
Yokohama, Japan	1,248							
Total	1,541	208,496	208	5,793	1,547	161	440	800

Ports to which exported.	Rye whisky.			Rum.		Gin.	Miscellaneous.		
	San Francisco.	New York.	Philadelphia.	New York.	Boston.	New York.	New Orleans.	New York.	Boston.
Alexandria, Egypt				18,173					
Aspinwall, Central America		371							
Bermudas		24,228							
Bluefields, Central America		167	73				457		
Bristol, England		31,517							
Cadiz, Spain						118			
Cape Coast, Africa					131,000				
Colon, Central America		86					448	41	
Constantinople, Turkey					2,915				
Elmina, Africa					324,148				
Grand Bassam, Africa					136,165				
Hamburg, Germany									
Havana, Cuba		38						44	
Havre, France		168							
Honduras		431							
Honolulu, Sandwich Islands									4,113
Liverpool, England					30,672				
Livingston, Central America		198					442		
London, England		1,693				3,014			
Rio Grande do Sul, Brazil		214							
San Juan del Sur, Central America	240								
Santo Tomas, Central America							220		
Sierra Leone, Africa					86,860				
Smyrna, Turkey					25,154				
St. Andrews, Canada						358			
St. Thomas, West Indies		12,422							
Truxillo, Central America							428		
Total	240	71,533	73	18,173	736,974	3,470	1,995	85	4,113

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1888.

[Quantities in taxable gallons.]

Ports to which exported.	Alcohol.					Pure, neutral, or cologne spirits.	
	New York.	Boston.	Laredo.	Brownsville.	El Paso.	New York.	Port Huron.
Aspinwall, Central America	14,063						
Bermudas	258					11,759	
Bluefields, Central America	858						
Boco del Toro, Central America	2,179						
Colon, Central America	20,058						
Greytown, Central America	9,405						
Livingston, Central America	4,897						
Matamoros, Mexico				33,667			
Melbourne, Australia						5,570	
Montevideo, South America	13,901						
Nuevo Laredo, Mexico			11,694				
Panama, Central America	10,742						
Paso del Norte, Mexico					5,728		
Ponce, Porto Rico	4,272						
Port au Prince, Hayti	879						
Prescott, Canada							37,386
Santa Cruz de Teneriffe, Canary Islands	8,680						
St. Pierre, St. Pierre and Miquelon	19,050	47,753					
St. Thomas, West Indies	8,642					5,686	
St. Andrews, Canada	859						
Sarnia, Canada							6,952
Yokohama, Japan	68,102						
Total	184,845	47,753	11,694	33,667	5,728	23,006	44,338

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1888.

[Quantities in taxable gallons.]

Ports to which exported.	Bourbon whisky.										
	New York.	Boston.	Laredo.	St. Vincent.	El Paso.	Port Huron.	Port Townsend.	San Francisco.	San Diego.	Eagle Pass.	New Orleans.
Bermudas	67,442										
Bluefields, Central America	209										771
Bremen, Germany	75,469										
Belize, Honduras											1,019
Colon, Central America											791
Cartago, Central America											202
Ensenada, Mexico									407		
Honolulu, Sandwich Islands		2,483									
Hamburg, Germany	1,814										
Livingston, Central America											291
London, England	427										
Marseilles, France	41										
Matamoros, Mexico											382
Mexico, Mexico					1,144						
Nuevo Laredo, Mexico			787								
Paso del Norte, Mexico					2,971						
Port Limon, Central America											214
Piedras Negras, Mexico					414					836	
Rotterdam, Netherlands	424										
St. Thomas, West Indies	2,021										
St. John, Canada		3,225									
Victoria, Canada				3,114			559				
Vera Cruz, Mexico	169										
Waterloo, Canada						2,164					
Yokohama, Japan								633			
Tax paid at port of export					216						191
Total	148,016	5,708	787	3,114	4,745	2,164	559	633	407	836	3,861

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1888.

[Quantity in taxable gallons.]

Ports to which exported.	Rye whisky.					Rum.		
	New York.	Baltimore.	Boston.	El Paso.	Philadelphia.	Boston.	New York.	New Orleans.
Alexandria, Egypt							4,590	
Bermudas	76,091							
Bordeaux, France	36							
Bremen, Germany	29,671	36,148						
Colon, Central America								1,046
Cape Coast, Africa						279,979		
Constantinople, Turkey						4,419		
Elmina, Africa						252,833		
Greytown, Central America	44							
Grand Bassam, Africa						82,784		
Honolulu, Sandwich Islands			3,115					
Hamburg, Germany	13,190							
Havana, Cuba	43							
Havre, France	314							
Liverpool, England		39			179	80,175		
London, England	629	20						
Marseilles, France	40							
Paso del Norte, Mexico				312				
St. Thomas, West Indies	11,585							
St. John, Canada						4,977		
Sierre Leone, Africa						37,428		
Smyrna, Turkey						52,303		
Shanghai, China	199							
Vera Cruz, Mexico	346							
Tax paid at port of export	231							
Total	132,419	36,207	3,115	312	179	794,898	4,590	1,046

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1888.

[Quantities in taxable gallons.]

Ports to which exported.	Gin.	High wines.	Miscellaneous.				
	New York.	New York.	Boston.	New Orleans.	El Paso.	St. Vincent.	New York.
Antwerp, Belgium	336						
Bermudas							1,737
Bluefields, Central America				2,141			208
Colon, Central America				210			
Honolulu, Sandwich Islands			5,458				
Hamburg, Germany		6,952					
Livingston, Central America				808			
Mexico, Mexico					41		
Paso del Norte, Mexico					884		
Port Limon, Central America				440			
St. Andrews, Canada	232						
Victoria, Canada						131	
Total	568	6,952	5,458	3,599	925	131	1,945

SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gallons exported.	Percentage of production.	Year.	Taxable (proof) gallons exported.	Percentage of production.
1873	2,358,630	3.45+	1881	15,921,482	13.52+
1874	4,060,160	5.90+	1882	8,092,725	7.64+
1875	587,413	0.96+	1883	5,326,427	7.19+
1876	1,308,900	2.25+	1884	9,586,738	12.70+
1877	2,529,528	4.22+	1885	10,671,118	14.24+
1878	5,499,252	9.80+	1886	5,646,656	7.02+
1879	14,837,581	20.63+	1887	2,223,913	2.85+
1880	16,765,666	18.55+	1888	1,514,205	2.15+

The falling off in exportations in 1888, as compared with 1887, is due mainly to the decreased withdrawals for export of alcohol and pure, neutral, or cologne spirits, and is distributed as follows:

Decrease in withdrawals of—	Gallons.
Bourbon whisky	46,970
Alcohol	600,199
Gin	2,902
Pure, neutral, or cologne spirits	217,041
Miscellaneous	19,632
Total decrease	886,744

Increase in withdrawals of—	Gallons.
Rye whisky	124,697
Rum	45,387
High wines	6,952
Total increase	177,036
Net decrease from 1887	709,708

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSE FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California				1,509	1,509
First Illinois			3,347	609	3,956
Fifth Illinois			11,105	571	11,676
Eighth Illinois			261		261
Sixth Indiana		188	170		358
Seventh Indiana			85		85
Fifth Kentucky	631		90		721
Sixth Kentucky			426		426
Maryland			84	169	253
First Missouri			86		86
Nebraska			485		485
First New York			1,296		1,296
Twenty-eighth New York			1,268		1,268
First Ohio			2,394		2,394
Twenty-third Pennsylvania		666			666
First Wisconsin			174		174
Total	631	854	21,271	2,858	25,614
Withdrawn for scientific purposes and for the use of the United States during year ended June 30, 1887	402	720	18,673	1,373	21,168

INCREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES AND USE OF THE UNITED STATES.

The above table shows an increase of spirits withdrawn for scientific purposes and for the use of the United States of 4,446 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1887, as follows:

	Gallons.
Bourbon whisky	229
Rye whisky	134
Alcohol	2,598
Pure, neutral, or cologne spirits	1,485
Total increase	4,446

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

STATEMENT OF THE QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Fifth Illinois			25,817	44,059		69,876
Fourth Iowa				4,730		4,730
Fifth Kentucky	2,705					2,705
Twenty-third Pennsylvania		389			1,901	2,290
Total	2,705	389	25,817	48,789	1,901	79,601
Transfers to manufacturing warehouses during year ended June 30, 1887	1,621		13,919	211,737	1,929	229,206

DECREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1887, the above table shows a decrease of 149,605 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

	Gallons.	
Decrease in—		
Pure, neutral, or cologne spirits	162,948	
Miscellaneous	28	
Total decrease		162,976
Increase in—		
Bourbon whisky	1,084	
Rye whisky	389	
Alcohol	11,898	
Total increase		13,371
Net decrease		149,605

METHYLATED SPIRITS.

Inquiry having been made at this office by members of Congress as to the practicability of withdrawing spirits from distillery warehouses free of tax for use in the mechanical arts, and protecting the revenue against fraud by methylating the spirits in bonded warehouses established for the purpose, the microscopist of this office was requested to make experiments in the chemical laboratory for the purpose of ascertaining whether such spirits could be demethylated. It appears from his report herewith that he has succeeded, by the use of a small still, in separating the methyl or wood alcohol, from the ethyl or taxable alcohol; and in deodorizing a portion of the ethyl alcohol through the use of bone-black and other chemical substances.

It may be urged that if the demethylation can not be accomplished without the use of a still, the operator is readily liable to detection because of the special surveillance required by the internal-revenue laws in the matter of stills and distilling, but I do not take this view of the case. The internal-revenue laws do not prohibit the use of stills by persons other than distillers of spirits, and, as a matter of fact, many druggists and others use stills on their premises. It is true that these laws prohibit the making of a mash fit for the distillation of spirits except on the premises of a distiller, brewer, or vinegar manufacturer. It is also true that the process of mashing is readily discoverable by the peculiar smell which pervades the premises on which the business is conducted, but the process of demethylation does not involve any process of mashing or fermenting, nor the use of the large still which even the smallest distillers who produce spirits from a mash are compelled to use. The still used in this office was among the smallest of the stills which druggists and others, not distillers, are permitted to use.

REPORT OF THE MICROSCOPIST ON METHYLATED SPIRITS.

The question whether methyl or wood alcohol can be separated from methylated spirits, by distillation or otherwise, and leave the ethyl alcohol contained therein in such a state of purity that it can be placed on the market at a profit, has been the subject of several investigations by special committees in England and Germany, and of one in this country.

The English committee, consisting of Professors Graham, Hofmann, and Redwood, in their reports of July 24, 1854, and January 3, 1855, reached the conclusion that there was no economical method then known for separating the two alcohols, and that the presence of a very small quantity of methyl alcohol rendered the mixture unpalatable; they recommended the use of purified wood naphtha for this purpose.

In Germany the subject has been investigated by Kraemer, Gerick, and Dietze. They recommended the use of the first and last very impure products obtained in the distillation of crude wood spirits.

Drawing their information from the reports of these committees most writers of textbooks on the subject declare that methylated alcohol can not be made drinkable by any commercial process. These conclusions being based on the results of laboratory experiments, where no distilling apparatus approaching the perfection of a modern column still for differentiating and separating liquids of different boiling points were employed, should not be regarded as final.

As the English law and regulations against any attempt at removing or purifying the methyl are very stringent, it may be inferred that such attempts have been successfully made.

Methyl alcohol is the lowest form of the alcohol series, and when pure is a colorless, mobile liquid, having a vinous smell closely resembling that of ethyl alcohol. It has a specific gravity of 0.8142 at 0° C. (32° F.) (Kopp.). The boiling point, as stated by various observers, varies from 58.6° to 66.5° C. (137° to 152° F.), owing to the great difficulty of obtaining it in a perfectly anhydrous condition. The difference between the densities of mixtures of methyl alcohol and ethyl alcohol with the same proportions of water is so small that the tables ordinarily used for the latter may be employed for most purposes in ascertaining the strength of the former.

Methyl alcohol is miscible in all proportions with water, ethyl alcohol, and ether. In its solvent and chemical properties it closely resembles ethyl alcohol.

Wood naphtha, pyroxylic spirits, is the name given to the impure commercial methyl alcohol. It is a very complex liquid, containing variable proportions of methyl alcohol, acetone, methyl acetate and formate, allyl alcohol, aldehyde, water, etc. The best commercial wood naphtha contains about 95 per cent. of methyl alcohol, the common varieties from 75 to 90 per cent., and sometimes going as low as 30 to 40 per cent. It has a very characteristic odor, and if taken internally will generally produce nausea and other deleterious effects. Pure methyl alcohol, however, is free from these objections. Cases may be cited from the English court reports and daily papers where persons habitually drank methylated alcohol without any other toxic effect than that common to ethyl alcohol.

The higher alcohols, propyl, etc., have a greater toxic effect than ethyl alcohol. Brockhaus has recently personally investigated the effects of propyl, butyl, and amyl alcohols on the system. He found the disagreeable symptoms, giddiness, nausea, etc., to increase with the molecular weights of the alcohols, and amyl alcohol itself proved to be a very violent poison. According to the experiments of Rabuteau, amyl alcohol is fifteen times as intense as ethyl alcohol, and is even fatal in small doses. Amyl alcohol is one of the chief constituents of fusel oil.

An addition of 10 per cent. of wood naphtha to ethyl alcohol lowers the boiling point of the mixture 3.3° C. (6° F.) (Ure.)

Ethyl alcohol, spirits of wine, ordinary or grain alcohol is next to methyl alcohol in the ascending order of the alcohol series, is the alcohol on which the internal-revenue tax is levied, and is the alcohol with which most people are familiar. It is a limpid, colorless liquid, of a hot pungent taste, and has a peculiar pleasant smell. According to Mendelejeff, absolute alcohol boils under the normal pressure at 78.3° C. (173° F.), and has a specific gravity of 0.80625 at 0° C. (32° F.) compared with water at its maximum density 4° C. Dr. E. R. Squibb, of Brooklyn, N. Y., in 1884 obtained alcohol of a specific gravity lower than that recorded by any previous observer, viz., 0.80257 at 4° C., or 0.80591 at 0° C. compared with water at its maximum density (4° C.).

Ethyl alcohol is miscible with water in all proportions, a considerable evolution of heat and contraction in bulk taking place on admixture. It is nearly impossible to remove the last traces of water, owing to the tendency of alcohol to quickly absorb moisture from the air. It is a powerful solvent for fluid and solid bodies, both organic and inorganic. It absorbs many gases with considerable avidity. As found on the market, ethyl alcohol often contains traces of higher homologues, of aldehyde and acetic acid, of volatile oils, of various fixed impurities, both organic and inorganic, and is more or less mixed with water.

In September, 1882, a committee of the National Academy of Sciences, consisting of Profs. Ira Remsen, C. F. Chandler, and G. F. Barker, in their report on methylated spirits to the honorable Green B. Raum, Commissioner of Internal Revenue, reached the following conclusions:

"That by treating the mixtures of ethyl alcohol and wood spirits (in the proportion proposed in the bill now before Congress) with bone-black, filtering, adding a caustic alkali—as, for example, caustic potash—and then distilling with the aid of the Hempel tube, the principal product obtained is nearly free from methyl alcohol, and that the odor and taste of this product are not very marked. At the same time, even in the best product thus obtained, the odor and taste characteristic of wood naphtha can be detected, though only with difficulty, by those who are unskilled in such matters. We believe that the method employed by us which gave the best product could be applied economically on the large scale, and a product fully as good as our best, if not better than it, might thus be obtained." (Senate Mis. Doc. No. 85, Forty-eighth Congress, first session, 1884, p. 62.)

They submitted their best specimens to some dealers in alcohol and alcoholic beverages and were informed that the purified product might easily be used in the manufacture of low-grade whiskies and rum.

The committee used in their experiments a Hempel tube to represent, on a laboratory scale, the column still used by the manufacturers of alcohol. "This consists of a glass tube about 1½ inches in diameter, and 3 feet long, filled with glass beads. The tube is inserted in the cork of the distilling-flask, and the vapor of the distilled substance is caused to pass through the tube before it reaches the condenser." (*Loc. cit.*, p. 61.)

Although no mention is made in their report of the quantity of alcohol used in their experiments, I think it may be assumed that the quantity employed in any one experiment was less than 1 gallon.

In the experiments conducted in the laboratory of this office a small 3-gallon still, steam jacketed, by which means the temperature was kept well under control, and furnished with a column head having a series of diaphragms which offered more or less condensing surface, according to the set used, was employed. Such a still conforms more to the large column still used by manufacturers than the Hempel tube employed by the committee.

The column head is 1 foot high and 2 inches inside diameter. The set of diaphragms, which can be inserted in the head, divide the space into from seven to twenty-one equal parts. The vapors are thus partially condensed and drop back into the lower part or boiler. The whole apparatus is made of the best tinned copper and is provided with a block-tin worm. Openings for thermometers in the boiler and at the top of the column are made which can be closed with corks. The apparatus worked very satisfactorily, and quantities distilled by it were large enough to determine what might be done for commercial purposes.

The ethyl alcohol used in the experiments was purchased from a firm of large chemical dealers in New York; it was slightly colored from tannin and other extractive matter derived from the barrel in which it was kept, had a specific gravity, by the hydrometer standardized at 60° F., at 62° F. of .823, corresponding to a content of 93.40 per cent. absolute alcohol by volume.

The wood naphtha, methyl alcohol, pyroxylic spirit, was purchased from the same firm; it was highly colored and had a specific gravity of .841 at 61° F., corresponding to a content of 87.85 per cent. alcohol by volume.

The methylated spirit was made, at room temperature, by taking 90 per cent. by volume of the ethyl alcohol and 10 per cent. by volume of the wood naphtha, the proportions used in Great Britain; the mixture was colored by the latter to a considerable extent, and had a specific gravity of .825 at 62° F., 92.75 per cent. by volume of absolute alcohol.

The methylated spirit so prepared was the starting-point of all the experiments.

A larger loss of alcohol was experienced than would happen on a commercial scale, owing first, to the high temperature of the laboratory, which ranged from 90° to 75° F. during most of the experiments, causing loss by excessive evaporation; second, to the mechanical retention in the pores of the bone-black of a considerable volume of the alcohol, as there was no means in the laboratory for filtering under pressure; and third, to the tank water employed for condensation not being cool enough to thoroughly condense the alcoholic vapors, although the distillation was purposely conducted very slowly.

The results obtained are stated in percentages of the original volume of methylated spirit taken for the experiment and of the total volume of product obtained by distillation.

The bone-black, used for filtration, was ground moderately fine and placed in a percolator having a piece of fine copper gauze at the bottom on which was first placed some coarse bone-black, then the fine. By proportioning the coarse and the fine a mechanical filter was obtained that would allow of a more or less rapid filtration. By the use of long and narrow columns a greater surface was presented, thus allowing the bone-black to more fully act on the alcohol. One pound of bone-black was used to one gallon of alcohol.

The liter (1.056 quarts) was used as the standard volume for all measurements, thus permitting of the easy reading of percentages by volume at any course of the experiments.

FIRST EXPERIMENT.

Ten liters of the methylated alcohol were taken and filtered over bone-black. By this treatment the greater part of the disagreeable odor and all the color were removed. The alcohol was passed only once over the bone-black. The filtered alcohol was then placed in the still, steam turned on, and the distillate received in suitable vessels.

The first 12.50 per cent. of the original volume (16.125 per cent. of the total volume of distillate) contained the greater part of the wood naphtha. Specific gravity .823 at 63° F. = 93.45 per cent. of absolute alcohol by volume. This can be used for the manufacture of varnish or burning in lamps. The middle portions of the distillate, 47.50 per cent. of the original volume (61.275 per cent. of volume of distillate) were saved, and are nearly free from the odor and taste of the wood naphtha. The specific gravity varied from .8215 at 60° F., 93.60 per cent. alcohol by volume, to .8255 at 60° F., 92.45 per cent. alcohol by volume in the different portions. The last portions of the distillate, 17.50 per cent. of the original volume (22.575 per cent. of volume of distillate) had a disagreeable odor and taste, and were rejected.

Ten gallons of methylated alcohol, of 92.75 per cent. of absolute alcohol by volume, would be equal to 18.50 gallons of proof spirits. These would yield by this experiment 5.5 proof gallons of alcohol that would be rejected, and 8.85 proof gallons of fairly demethylated alcohol.

SECOND EXPERIMENT.

Ten liters of the methylated alcohol were treated with 2.5 per cent. of recently burnt quicklime, coarsely powdered, with frequent agitation for twenty-four hours. This treatment had the effect of intensifying the yellow color. The alcohol was then filtered first through paper to remove the lime, and then through bone-black, which decolorized it. The filtrate was treated with 0.1 per cent. permanganate of potash dissolved in water, and allowed to stand for twenty-four hours, when it was filtered through paper and bone-black and distilled.

The treatment with lime raised the specific gravity from .8244 at 60° F., 92.75 per cent. of alcohol by volume to .8215 at 60° F., 93.60 per cent. by volume. The addition of the watery solution of permanganate, however, lowered it to .8272 at 60° F., 91.95 per cent. before it was placed in the still. Through the breaking of a flask, over 4 liters of this filtrate were lost, so that no percentage results are given.

The first and last portions of the distillate were received separate from the middle portions.

The middle portion of this distillate has such a faint taste and odor of the wood naphtha as to be nearly indistinguishable. Specific gravity .8314 at 60° F., 90.75 per cent. of alcohol by volume.

THIRD EXPERIMENT.

This was a repetition of the second experiment, except that the quantity of permanganate of potash was increased to 0.2 per cent.

The first 12.50 per cent. of the original volume (10 liters of 92.75 per cent. alcohol), (15.74 per cent. of the total volume of distillate) had a specific gravity of .8304 at 60° F., 91 per cent. of alcohol by volume, and was rejected.

The middle portions of the distillate, 57.50 per cent. of the original volume (72.41 per cent. of the volume of distillate) was very nearly tasteless. The specific gravity varied from .8367 to .8437 at 60° F., 89.10 to 86.90 per cent. of alcohol by volume.

The last 9.40 per cent. of the original volume (11.83 per cent. of the volume of distillate) was rejected. As soon as the distillate began to have an offensive odor the steam was turned off the still. The last portion of the distillate, 6.25 per cent. of the original volume (7.87 per cent. of the distillate) had a specific gravity of .8491 at 60° F., 85.10 per cent. of alcohol by volume. The contents of the still, 3.15 per cent. of the original volume (3.96 per cent. of the distillate) had a specific gravity of .9324 at 60° F., 51 per cent. of alcohol by volume.

Ten gallons of methylated alcohol of .8244 specific gravity at 60° F., 92.75 per cent. of alcohol by volume (18.50 gallons of proof spirit) would yield by this experiment 10.20 proof gallons of alcohol that is drinkable, and 3.66 proof gallons of alcohol that has a decided taste.

FOURTH EXPERIMENT.

Five liters of the methylated alcohol were treated with 2.5 per cent. caustic lime for twenty-four hours, filtered through paper, then diluted with 40 per cent. of its volume of distilled water, filtered over bone-black, treated with 0.1 per cent. of permanganate of potash for twenty-four hours, filtered over paper, then over bone-black. The filtrate had a specific gravity of .8261 at 60° F., 89.30 per cent. of alcohol by volume.

The first portion of the distillate had a specific gravity of .8537 at 60° F., 83.60 per cent. of alcohol by volume, and was rejected.

The middle portion of the distillate had a specific gravity varying from .8617 to .8700 at 60° F., 80.75 per cent. to 77.70 per cent. of alcohol by volume, and was the one most nearly free from smell and taste thus far produced.

The distillation was then stopped, and the contents of the still removed when sufficiently cool. This portion had a specific gravity of .9735 at 60° F., 22.45 per cent. of alcohol by volume.

FIFTH EXPERIMENT.

Twelve liters of the methylated alcohol were taken and first filtered over bone-black; the bone-black used in the third experiment for filtering the alcohol after treatment with permanganate was used for this purpose.

The filtrate was then treated with 2.5 per cent. of freshly burnt quicklime, coarsely powdered, for forty-eight hours (a Sunday intervening), then filtered through paper to remove the lime, and afterwards through a fresh portion of bone-black. This was then treated with 0.2 per cent. of permanganate of potash dissolved in water, and allowed to stand for twenty hours; then filtered over paper and finally over fresh bone-black. It was then distilled. It had a specific gravity of .834 at 60° F., 89.95 per cent. of alcohol by volume. The distillate was received in small quantities, so as to keep it more distinctly separated. The first portion of the distillate, 8.333 per cent. of the original volume (11.111 per cent. of the volume of distillate), had a specific gravity of .8258 at 60° F., 92.35 per cent. of alcohol by volume. It has a faint disagreeable odor of the wood naphtha.

The next portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8258 at 60° F., 92.35 per cent. of alcohol by volume. It did not smell as strong as the first portion. The next portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8271 at 60° F., 91.95 per cent. of alcohol by volume. This had a very slight peculiar taste.

The next portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8268 at 60° F., 92.05 per cent. of alcohol by volume. The next six portions of the distillate, each 8.333 per cent. of the original volume (11.111 per cent. of the volume of distillate), ranged in specific gravity from .8285 to .8405 at 60° F., 91.55 to 87.90 per cent. of alcohol by volume, and with the two preceding portions are drinkable.

The last portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8488 at 60 °F., 85.25 per cent. of alcohol by volume. This has a slight disagreeable taste and odor. On the basis of this experiment 10 gallons of the methylated alcohol of 92.75 per cent. of alcohol by volume (18.50 gallons of proof spirits) would yield 10.50 proof gallons of drinkable alcohol, and 3.03 proof gallons of alcohol fit for varnish or burning purposes.

Recapitulation of results of experiments on the basis of 10 gallons of methylated alcohol of .8244 specific gravity, at 60° F., 92.75 per cent. of alcohol by volume, 18.50 gallons of proof spirits being used, stated in proof gallons:

Experiment.	1	3	5
Middle (drinkable) portion of distillate	8.84	10.20	10.50
First (rejected) portion of distillate	2.34	2.28	2.32
Last (rejected) portion of distillate	3.17	1.38	.71
Loss by treatment	4.15	4.64	4.97

CONCLUSION.

From the results of these experiments I am led to the conclusion that a 10 per cent. methylated spirit can be so purified, at a moderate cost for materials and apparatus, that the great majority of purchasers would fail to detect the slight odor or taste of the methyl alcohol in the treated and distilled product, and would find it still more difficult in the artificial liquors.

The mere mechanical filtration over bone-black so deodorizes and decolorizes the methylated alcohol that a sufficiently prolonged treatment gives a filtrate that is nearly free from the smell or taste of the wood naphtha. On subjecting such a filtrate to the action of freshly burnt quicklime and again filtering over bone-black and then distilling, a product is obtained that has but the faintest taste of the methyl. Probably if the middle portion of such a distillate was diluted with about 40 per cent. of its volume of water, filtered over bone-black and redistilled, a product would be obtained that would compare favorably with most cologne spirits.

The time at my disposal has not been sufficient to allow of carrying out modifications which have suggested themselves as the experiments progressed, especially where all the different distillates have been saved and measured in working quantitatively. No doubt filtration of the different distillates over bone-black would further improve them, *i. e.*, render them more nearly tasteless.

From the middle portions of all these distillates artificial Bourbon whiskies have been prepared. A Bourbon whisky used by rectifiers for blending was procured from the collector at Lexington, Ky. The alcohols were first diluted with water until they had the same specific gravity as the whisky, viz, .9315 at 60° F. The diluted alcohol was then mixed with one-third its volume of whisky. Being so recently made, these samples have a decidedly "raw" smell and taste.

From the middle portion of the distillate of the fifth experiment an artificial brandy and a rye whisky have been made in the same manner as the Bourbon, viz., by dilution to the same alcoholic strength and mixture in the proportion of two-thirds alcohol to one-third liquor. The cognac brandy and rye whisky being old and of a delicate flavor, the artificial samples allow of the more accurate judging whether the alcohol imparts any disagreeable taste or smell.

COST OF TREATMENT.

Fifty dollars would be a very liberal estimate for the total cost of plant required for treating 10 gallons of methylated alcohol at one time.

A 10-gallon still, made of heavily-tinned copper, with column head and set of diaphragms, with block-tin condenser, costs	$30.00
A Fletcher solid-flame gas-burner, consuming 35 cubic feet of gas per hour, costs	2.00
(A kerosene or ordinary coal stove may be used, instead of gas, at less expense.)	
Three stoneware filtering cylinders of 7½ gallons capacity, 34 inches high, 8½ inches wide, cost $3.75 each	11.25
Four tin funnels, 1 gallon capacity, cost 30 cents each	1.20
Four tin cans, 5 gallons capacity, cost 33 cents each	1.32
Outfit of measures, United States standard	1.00
Thermometer	.75
Filter paper and rubber tubing	2.00

This estimate is evidently higher than ordinary practice would call for, being more suitable for the requirement of laboratory work.

On the basis of the results obtained in the fifth experiment, the treatment there indicated being pursued on 10 gallons of methylated alcohol at one time, the cost based on the actual retail price paid for the materials and $50 for plant, and the profit may be stated as follows:

9 gallons of ethyl alcohol, 95 per cent., $2.40—1.70, present tax, equals 70 cents per gallon	$6.30
1 gallon wood naphtha, methyl alcohol	1.35
10 pounds bone-black, granular, 8 cents per pound	.80
1 ounce permanganate of potash, 8 cents per ounce	.08
2 pounds quicklime, 1 cent per pound	.02
Cost of 35 cubic feet of gas, for six hours, at $1.25 per thousand	.26
1 per cent. cost of plant	.50
Total	9.31
Would yield—	
3 proof-gallons methylated alcohol, at 50 cents	1.50
10.5 proof-gallons demethylated alcohol, at $1	10.50
	12.00
Profit	2.69

This profit would be further increased by the additional amount of methylated alcohol recovered from the saturated bone-black by distillation. The bone-black can be recharred and used over again, as is done in sugar refineries.

Wood charcoal may be used instead of bone-black, at a less cost for material, but in this case the filtration would have to be done under considerable pressure, as the finely-ground charcoal clogs the filter so as to make filtration under atmospheric pressure exceedingly slow and nearly impossible if the layer of charcoal is of any considerable thickness. Besides, the charcoal contains resins and other extractive organic matters which the alcohol dissolves in passing through it and imparts a decided taste to the filtrate. Bone-black, on the other hand, contains less organic matter, and so yields a more nearly tasteless product.

LIST OF EXHIBITS.

Accompanying this report are the following samples:

	Per cent. alcohol by volume.
1. Commercial 95 per cent. ethyl alcohol, specific gravity .823, at 62° F. =.8224, at 60° F	93.40
2. Commercial methyl alcohol, wood naphtha, specific gravity .841, at 61° F.=.8407, at 60° F	87.85
3. Methylated alcohol 90 per cent. ethyl + 10 per cent. methyl alcohols, specific gravity .825, at 62° F.=.8244, at 60° F	92.75

First experiment.

	Per cent. alcohol by volume.
4. No. 3. Filtered over bone-black, specific gravity .825, at 62° F = .8244, at 60° F	92.75
4a 1. No. 4. First portion of distillate, specific gravity .823, at 63° F = .8221, at 60° F	93.45
4a 2. No. 4. First portion of distillate, last; specific gravity .823, at 63° F.=.8221, at 60° F	93.45
4b 1. No. 4. Middle portion of distillate, first; specific gravity .823, at 65° F.=.8215, at 60° F	93.60
4b 2. No. 4. Middle portion of distillate; specific gravity .825, at 64° F.=.8238, at 60° F	92.95
4b 3. No. 4. Middle portion of distillate, last; specific gravity .827, at 65° F.=.8255, at 60° F	92.45
4c 1. No. 4. Last portion of distillate, first; specific gravity .830, at 65° F.=.8285, at 60° F	91.55
4c 2. No. 4. Last portion of distillate, last; specific gravity .838, at 66° F.=.8365, at 60° F	89.15

Second experiment.

5A. No. 3. Treated with 2.5 per cent. caustic lime for twenty-four hours and filtered through paper, specific gravity .823, at 65° F. =.8215, at 60° F	93.60
5. No. 3. Treated with 2.5 per cent. caustic lime and filtered over bone-black, then with .1 per cent. permanganate of potash for twenty-four hours, filtered through paper and bone-black, specific gravity .829, at 66° F.=.8272, at 60° F	91.95
5a. No. 5. First portion of distillate, specific gravity .828, at 62° F.= .8274, at 60° F	91.90
5b. No. 5. Middle portion of distillate, specific gravity .832, at 62° F.= .8314, at 60° F	90.75
5c. No. 5. Last portion of distillate, specific gravity .848, at 62° F. = .8474, at 60° F	85.75

Third experiment.

6. No. 3. Treated with 2.5 per cent. caustic lime for twenty-four hours, filtered over bone-black, then with .2 per cent. permanganate of potash, and filtered over bone-black and distilled.	
6a. No. 6. First portion of distillate, specific gravity .831, at 62° F.= .8304, at 60° F.	91.00
6b 1. No. 6. Middle portion of distillate, specific gravity .837, at 61° F.= .8367, at 60° F.	89.10
6b 2. No. 6. Middle portion of distillate, last; specific gravity .844, at 61° F.=.8437, at 60° F.	86.90
6c 1. No. 6. Last portion of distillate, specific gravity .850, at 63° F.= .8491, at 60° F.	85.10
6c 2. No. 6. Contents of still, specific gravity .933, at 62° F.=.9324, at 60° F	51.00

Fourth experiment.

7. No. 3. Treated with 2.5 per cent. caustic lime for twenty-four hours, filtered, diluted with 40 per cent. water, filtered over bone-black, treated with .1 per cent. permanganate of potash, and filtered over bone-black, specific gravity, .827 at 63° F. = .8261 at 60° F	89.30
7a. No. 7. First portion of distillate, specific gravity .854 at 61° F. = .8537 at 60° F	83.60
7b. 1. No. 7. Middle portion of distillate, first; specific gravity .862 at 61° F.= .8617 at 60° F	80.75
7b. 2. No. 7. Middle portion of distillate, specific gravity .856 at 64° F. =.8548 at 60° F	83.20
7b. 3. No. 7. Middle portion of distillate, last; specific gravity .870 at 60° F.= .8700 at 60° F	77.70
7c. No. 7. Contents of still, specific gravity .975 at 65° F. = .9735 at 60° F	22.45

Fifth experiment.

	Per cent. alcohol by volume.
8. No. 3. Filtered over bone-black, treated with 2.5 per cent. caustic lime for forty-eight hours, filtered through paper and bone-black, treated with .2 per cent. permanganate of potash, filtered over paper and bone-black, specific gravity .834 at 60° F. = .8340 at 60° F	89.95
8*a*. 1. No. 8. First portion of distillate, specific gravity .827 at 64° F. = .8258 at 60° F	92.35
8*a*. 2. No. 8. First portion of distillate, middle; specific gravity .827 at 64° F. = .8258 at 60° F	92.35
8*a*. 3. No. 8. First portion of distillate, last; specific gravity .828 at 63° F. = .8271 at 60° F	91.95
8*b*. 1. No. 8. Middle portion of distillate, first; specific gravity .828 at 64° F. = .8268 at 60° F	92.05
8*b*. 2. No. 8. Middle portion of distillate, second; specific gravity .830 at 65° F. = .8285 at 60° F	91.55
8*b*. 3. No. 8. Middle portion of distillate, third; specific gravity .831 at 65° F. = .8295 at 60° F	91.30
8*b*. 4. No. 8. Middle portion of distillate, fourth; specific gravity .834 at 63° F. = .8331 at 60° F	90.20
8*b*. 5. No. 8. Middle portion of distillate, fifth; specific gravity .836 at 65° F. = .8345 at 60° F	89.75
8*b*. 6. No. 8. Middle portion of distillate, sixth; specific gravity .838 at 65° F. = .8365 at 60° F	89.15
8*b*. 7. No. 8. Middle portion of distillate, last; specific gravity .842 at 65° F. = 8405 at .60° F	87.90
8*c*. No. 8. Last portion of distillate, specific gravity .850 at 64° F. = .8488 at 60° F	85.25

Artificial liquors.

Bourbon whisky, marked T, W, X, Y, and Z.
Rye whisky, marked R.
Cognac brandy, marked 8.

The ethyl alcohol used in these experiments would not pass the four principal tests called for by the Pharmacopœia, viz., with sulphuric acid, with caustic potash, with permanganate of potash, and with nitrate of silver, and it is very doubtful if any commercial alcohol would, because unobjectionable and unavoidable organic matter is absorbed from the barrels and the dust of refineries, etc. These tests are complementary and are directed to organic matters that are readily reduced by these reagents.

On applying these reagents to the middle distillates of the last experiment they were found to compare favorably with some redistilled cologne spirits taken for comparison.

The best test is undoubtedly that of excessive dilution with water and noting the odor and taste. This simple treatment seems to intensify the odor and taste of the impurity such as methyl or fusel oil.

WASHINGTON, *September* 15, 1888.

The necessary permission to publish having been obtained, the following letter from the Assistant Commissioner of Inland Revenue, of Ottawa, Canada, on the use of methylated alcohol, is herewith submitted for your consideration:

DEPARTMENT OF INLAND REVENUE,
Ottawa, October 25, 1888.

DEAR SIR: I beg to acknowledge the receipt of your communication of the 22d instant, calling my attention to the fact that the statement promised in my letter of the 19th ultimo had not been received. I certainly owe you an apology for the delay, and I now beg to express my regret at not being able to comply with your wishes at an earlier date, but owing to the absence of the Commissioner in British Columbia and the Northwest, my time has been so fully occupied that the matter escaped my notice.

I will now, however, endeavor to give you as much information as possible on the subject you wrote about, viz., demethylated alcohol.

I will first inform you that this Department permitted, for many years, the manufacture in bond of methylated spirits, the ingredients used being wood naphtha and grain alcohol in the following proportions, viz, 12 gallons of wood naphtha to 100 gallons of grain alcohol, not less than 60. O. P. by Syke's hydrometer. The alcohol was used in bond (free of duty), and the mixing was conducted under the supervision of an officer of this Department, and the methylated spirits produced paid an Excise duty of 15 cents per proof gallon.

The Department was subsequently awakened to the fact that this methylated spirits was capable of being demethylated and rendered potable, thus causing a serious loss to the revenue of the country.

The Department feeling satisfied, from the fact that alcohol vaporizes at from 175° to 180° F., and wood naphtha at about 144°, that demethylization was possible, repealed the provisions of the law permitting the manufacture of methylated spirits in bond, and undertook to supply the trade with a substitute therefor. This substitute is composed of a methylated spirit consisting of 25 per cent. of wood naphtha and 75 per cent. of grain alcohol, which is supplied only to varnish manufacturers and other persons engaged in the mechanical arts. The persons using this grade of methylated spirits give bonds in the sum of $2,000 that such spirits shall be used solely for the purposes mentioned, and in the premises described, in their application. An inferior grade, consisting of equal parts of wood naphtha and grain alcohol, is supplied the trade without any restrictions as to its use.

Dr. Squibb, of Brooklyn, informed me in January last that from his own experience it was quite possible to free this methylated spirits from methyl, and make it quite clean and sweet and fit for potable purposes. This could be done, he asserted, by means of distillation, using a column, instead of an ordinary, still. He stated that the cost of demethylating was very trifling. I would suggest that you consult that gentleman, as the opinion of so eminent a chemist is of the greatest value.

I am not aware that Mr. Macfarlane has made any experiments as to demethylating alcohol, but will refer your letter to him in order that he may communicate with you on the subject.

That the spirits can be demethylated is beyond doubt, and that it has been used for potable purposes in this Country is clearly evident, and further, that in many instances it has been used in the preparation of medical prescriptions, which must be injurious to those using such medicines.

I note your kind offer to send me a report of the results of your experiments on demethylating alcohol, and shall be grateful to you for doing so.

Mr. Macfarlane will be home in a week or ten days, when your letter will be handed him.

I remain, dear sir, yours, respectfully,

W. J. GERALD,
Assistant Commissioner.

HON. EDGAR RICHARDS,
Microscopist, Office of Internal Revenue,
Treasury Department, Washington, D. C.

SPIRITS LOST BY CASUALTY IN WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Arkansas	.....	.....	.....	.....	10	10	
Georgia	.....	.....	.....	.....	2,260	2,260	Corn whisky.
Fifth Illinois	.....	90	.....	.....	.....	90	
Sixth Indiana	.....	44	.....	.....	.....	44	
Second Kentucky	269	.....	.....	.....	.....	269	
Fifth Kentucky	153	.....	.....	.....	.....	153	
Sixth Kentucky	47	40	.....	.....	92	179	Malt whisky.
Seventh Kentucky	98	.....	.....	.....	.....	98	
Eighth Kentucky	1,480	.....	.....	.....	.....	1,480	
Twenty-eighth New York	.....	.....	.....	.....	46	46	Do.
Fourth North Carolina	.....	.....	.....	.....	911	911	Corn whisky.
Fifth North Carolina	.....	.....	.....	.....	1,617	1,617	Do.
Twenty-third Pennsylvania	.....	53	.....	.....	.....	53	
South Carolina	.....	.....	.....	.....	486	486	Do.
Second Tennessee	.....	.....	.....	.....	1,044	1,044	
Fifth Tennessee	.....	.....	.....	.....	11,130	11,130	
Fourth Texas	.....	.....	.....	.....	93	93	Do.
Sixth Virginia	.....	1,230	.....	.....	.....	1,230	
Total	2,047	1,457	.....	.....	17,689	21,193	
Losses by casualty during the year ended June 30, 1887.	231,964	14,560	3,837	221	41,098	291,680	

CASUALTIES.

STATEMENT OF DISTILLED SPIRITS REPORTED AS LOST BY CASUALTY IN DISTILLERY WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGES, ETC., DURING THE FISCAL YEAR 1888.

	Gallons.
1. Lost by fire	14,894
2. Lost by other casualty (breakage of packages)	604
3. Lost by flood	93
4. Lost by excessive leakage	971
5. Lost by excessive leakage or theft	882
6. Lost by theft	1,678
7. Seized for violation of law	1,992
8. Unaccounted for on discontinuance of warehouse	79
Total	21,193

SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST SIXTEEN YEARS.

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last sixteen calendar years. As it shows also the stock of spirits in warehouse at the close of each of the fiscal years 1872 to 1887, both inclusive, the percentage of loss on the stock held may be readily computed.

[Quantities in taxable gallons.]

Years.	In bond June 30.	Total loss.	Years.	In bond June 30.	Total loss.
1872	10,103,392	28,399	1881	64,648,111	198,251
1873	12,917,462	9,901	1882	89,862,645	175,216
1874	15,817,709	124,602	1883	80,499,993	396,299
1875	13,367,253	81,493	1884	63,502,551	416,609
1876	12,984,896	99,102	1885	54,724,916	109,030
1877	13,258,794	7,487	1886	58,096,620	181,198
1878	14,068,773	29,913	1887	65,145,269	112,722
1879	19,212,470	2,465			
1880	31,363,869	14,620	Aggregate	619,594,723	1,987,307

Average loss, .33 of 1 per cent.

The loss during the six months ended June 30, 1888, was only 1,058 gallons, the stock on hand June 30, 1888, being 61,030,236 gallons.

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE, JUNE 30, 1888.

STATEMENT OF THE QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSES, JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Arkansas		690						32,509	33,199	Corn.
First California	1,766						9,274		11,040	
Connecticut					16,357				16,357	
Georgia		1,031						50,293	51,324	Do.
First Illinois	70,739		4,205		5,808		29,733	752,624	863,119	Whisky.
Fifth Illinois	737,956	128,665	308,812		365	683	946,661		2,125,142	
Eighth Illinois		2,135	22,175				6,475	21,765	52,540	
Thirteenth Illinois	2,003								2,003	
Sixth Indiana	129,253	631,263	9,656					770,239	1,540,416	
Seventh Indiana	39,757	176	65,422					258,855	361,210	
Fourth Iowa	2,018								2,018	
Second Kentucky	3,056,839	28,031							3,084,870	
Fifth Kentucky	17,840,342	862,394	23,140			4,768		16,170	18,746,814	Malt whisky.
Sixth Kentucky	2,501,489	346,701	6,238	59,260	12,131			1,415,779	4,431,598	Do.
Seventh Kentucky	5,492,149	813,587	88					101,788	6,407,612	Copper-distilled and malt whisky.
Eighth Kentucky	2,852,303	229,231				16,672	158,067		3,081,534	
Maryland		3,972,611	532						4,148,912	
Third Massachusetts				651,926	27,388	47			679,294	
First Missouri	84,445	2,949	9,357				10,766	5,336	112,800	
Sixth Missouri	163,410	8,153	57,978		1,602	1,000	165,960	9,899	406,002	Corn whisky and whisky.
Nebraska	51,139	54,570	73,883				168,748		348,340	
New Hampshire				33,455					33,455	
Fifth New Jersey		281,991							281,991	
First New York			996		20,507	1,908	14,198	51,655	89,264	
Twenty-eighth New York	61,656	175,833	1,352	1,249	920		20,153	14,217	285,380	Malt whisky.
Fourth North Carolina		683		51				41,897	42,631	Corn whisky.
Fifth North Carolina								128,752	128,752	Do.
First Ohio	1,325,237	857,244	21,227		979		12,558	854,536	3,071,781	Copper-distilled corn, malt, and whisky.
Tenth Ohio	43,619	31,188							74,807	
Eleventh Ohio	23,196	2,947			72	102,929			130,144	
Eighteenth Ohio	5,765	57,952							63,657	
Oregon		12,039							12,039	
First Pennsylvania		923,999						602	930,601	Wheat and malt whisky.
Ninth Pennsylvania		443,982				2,955			446,937	

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE, JUNE 30, 1888—Continued.

STATEMENT OF THE QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSE, JUNE 30, 1888—Continued.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Twelfth Pennsylvania		61,058							61,058	
Twenty-third Pennsylvania	4,383	6,512,962						570,098	7,087,443	Corn whisky.
South Carolina								13,276	13,276	
Second Tennessee		194						7,343	7,537	
Fifth Tennessee		30,926						762,637	793,563	Do.
Fourth Texas								9,304	9,304	
Sixth Virginia	97	173,162							173,259	
West Virginia	18,630	695,626						14,344	728,900	Rye malt and barley malt.
First Wisconsin	21,028	15,067	1,741		2,845	5,280	3,194	8,880	58,035	Kümmel, malt, and whisky.
Total	34,619,154	17,367,380	600,702	745,941	89,001	136,195	1,555,787	5,912,798	61,023,018	
Remaining in warehouse, June 30, 1887	40,801,717	17,498,692	352,890	792,471	85,640	179,665	497,178	4,037,007	65,145,269	

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1888.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1888.

[Quantities in taxable gallons.]

Month and year.	District of Arkansas.	First district of California.	District of Connecticut.	District of Georgia.	First district of Illinois.	Fifth district of Illinois.	Eighth district of Illinois.	Thirteenth district of Illinois.	Sixth district of Indiana.
Prior to June, 1885						2,400			8,221
June, 1885				45		1,901			29,203
July, 1885				46		1,459			2,742
August, 1885						1,983			
September, 1885				45		4,341			803
October, 1885				90	3,966	16,954			179
November, 1885					4,202	1,442			2,683
December, 1885	45			227	3,160				16,075
January, 1886	266		23		4,759	44			10,258
February, 1886	541				2,839	918			20,203
March, 1886	586				7,571	1,506			36,407
April, 1886	762			176	4,192	43			40,029
May, 886	45			46	1,650	44,328			74,191
June, 1886	42			185	2,754	935			13,596
July, 1886			46	185	749				23,325
August, 1886				46	451	46,893			428
September, 1886				411	2,093				241
October, 1886				141	2,701	1,140			5,154
November, 1886	91			46	4,254	86			1,859
December, 1886	501			92	22,624	1,346			10,655
January, 1887	359			137	17,541	1,842			24,345
February, 1887	569			270	36,351	7,460			29,943
March, 1887			701	140	27,477	17,614	293		66,787
April, 1887	487		325	554	16,636	22,809	2,218		43,245
May, 1887	953	827		523	48,919	27,299	2,901		63,462
June, 1887	1,776		85	127	104,008	100,583			90,490
July, 1887	134			616	148,484	90,067			8,590
August, 1887				137	15,243	51,674			23,174
September, 1887				415	25,589	21,246	616		24,426
October, 1887	368		136	91	58,942	52,860			77,374
November, 1887	795				83,756	52,890			29,037
December, 1887	1,360			104	34,090	46,263	3,149		50,221
January 1888	3,157		138	1,826	70,734	43,348	3,954		100,219
February, 1888	3,676		1,202	5,513	6,569	52,447	3,330		143,027
March, 1888	4,319		1,953	6,996	11,307	65,125	4,347		190,290
April, 1888	4,892		4,070	8,266	34,974	248,381	3,082		108,055
May, 1888	4,842	4,483	2,804	9,875	36,407	584,152		2,003	110,881
June, 1888	2,633	5,730	4,874	13,953	18,127	511,363	28,650		60,597
Total	33,199	11,040	16,357	51,324	863,119	2,125,142	52,540	2,003	1,540,416

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Seventh district of Indiana.	Fourth district of Iowa.	Second district of Kentucky.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.	District of Maryland.	Third district of Massachusetts.
Prior to June, 1885	.....	.....	205,435	806,587	75,995	295,890	179,068	155,473	.....
June, 1885	.....	.....	45,498	260,386	52,381	116,440	79,781	89,713	2,445
July, 1885	.....	.....	30	9,415	4,412	9,796	17,369	46,367	1,574
August, 1885	.....	.....	.....	5,694	447	.....	19,000	19,497	883
September, 1885	.....	.....	.....	4,149	.....	.....	4,533	35,841	2,471
October, 1885	.....	.....	.....	8,476	2,756	.....	8,435	102,944	2,681
November, 1885	.....	.....	26,309	141,989	18,712	6,878	66,379	109,947	6,559
December, 1885	.....	.....	100,996	567,593	57,946	236,235	87,217	162,086	1,588
January, 1886	.....	.....	148,895	905,266	97,953	412,806	184,824	151,504	2,738
February, 1886	458	.....	173,482	1,071,531	146,603	428,736	259,588	178,653	5,457
March, 1886	.....	.....	258,318	1,453,448	229,731	546,132	376,116	248,170	10,864
April, 1886	.....	.....	249,047	1,453,792	271,353	546,860	361,846	243,206	6,603
May, 1886	2,281	.....	271,545	1,404,172	257,216	427,297	303,129	249,270	2,692
June, 1886	86	.....	76,888	330,268	136,883	111,810	133,471	173,914	9,221
July, 1886	.....	.....	495	26,084	43,458	5,126	838	38,261	1,821
August, 1886	624	.....	.....	10,097	13,204	.....	419	1,849	5,774
September, 1886	542	.....	.....	20,945	1,097	27,188	463	60,790	7,366
October, 1886	224	.....	6,945	64,959	16,116	49,158	1,295	106,066	6,916
November, 1886	.....	.....	30,406	307,105	54,250	54,056	45,231	116,712	5,884
December, 1886	.....	.....	172,159	923,999	132,633	74,457	85,086	120,210	9,025
January, 1887	.....	509	200,885	1,212,032	159,649	83,725	112,477	75,713	19,411
February, 1887	.....	537	213,639	1,283,235	198,810	197,965	116,079	87,643	19,808
March, 1887	.....	637	260,641	1,563,839	269,519	348,086	205,431	119,779	6,067
April, 1887	534	335	250,906	1,489,287	271,298	608,583	238,840	135,896	14,592
May, 1887	22	.....	107,570	881,894	247,086	437,788	116,426	159,617	7,217
June, 1887	221	.....	7,812	216,101	74,416	61,576	5,809	98,454	5,749
July, 1887	237	.....	305	28,098	39,578	5,740	534	20,961	10,359
August, 1887	87	.....	144	48	15,629	2,725	72	4,576	7,701
September, 1887	122	.....	295	.....	42,174	6,913	.....	31,599	18,334
October, 1887	23	.....	671	13,744	92,228	29,155	463	49,192	18,143
November, 1887	.....	.....	1,409	57,109	73,095	69,931	680	76,957	31,159
December, 1887	7,248	.....	1,518	216,679	115,709	95,765	885	62,937	35,446
January, 1888	17,693	.....	19,974	297,665	119,505	190,461	2,934	126,516	39,417
February, 1888	22,035	.....	43,932	398,759	196,917	239,062	8,191	132,504	61,659
March, 1888	124,920	.....	73,700	472,286	241,032	251,841	17,633	159,258	73,731
April, 1888	66,755	.....	71,445	428,664	214,748	205,673	20,080	139,455	65,318
May, 1888	38,473	.....	54,841	303,454	264,246	162,862	18,181	161,238	69,711
June, 1888	81,625	.....	8,735	107,965	182,813	60,916	2,731	96,144	82,960
Total	364,210	2,018	3,084,870	18,746,814	4,431,598	6,407,612	3,081,534	4,148,912	679,294

IN WAREHOUSE JUNE 30, 1888—Continued.

STATEMENT BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	First district of Missouri.	Sixth district of Missouri.	District of Nebraska.	District of New Hampshire.	Fifth district of New Jersey.	First district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.	Fifth district of North Carolina.
Prior to June, 1885	.....	.....	.....	.....	.....	.....	8,793	368	174
June, 1885	.....	.....	.....	.....	.....	.....	4,692	22	.....
July, 1885	.....	.....	.....	.....	.....	.....	3,666	.....	.....
August, 1885	.....	.....	.....	444	.....	.....	2,340	.....	.....
September, 1885	.....	.....	.....	.....	.....	.....	.....	.....	45
October, 1885	.....	1,451	.....	354	.....	.....	6,826	.....	.....
November, 1885	.....	.....	.....	525	.....	.....	5,060	.....	.....
December, 1885	.....	1,066	230	404	3,604	.....	19,052	.....	137
January, 1886	.....	1,864	.....	398	777	.....	5,246	181	133
February, 1886	.....	2,342	4,443	467	3,361	.....	2,509	358	95
March, 1886	.....	7,220	5,156	721	6,307	8,129	6,575	484	.....
April, 1886	132	4,546	8,614	.....	6,276	795	16,061	382	33
May, 1886	.....	6,246	10,641	.....	1,274	1,016	9,794	387	.....
June, 1886	.....	2,037	.....	.....	.....	.....	6,385	145	187
July, 1886	.....	.....	.....	.....	2,106	2,689	9,163	129	97
August, 1886	.....	.....	.....	.....	7,651	4,448	6,632	.....	184
September, 1886	.....	.....	.....	.....	3,580	4,730	3,481	45	.....
October, 1886	211	1,918	.....	.....	5,843	4,914	6,173	.....	47
November, 1886	98	8,464	3,271	588	3,125	.....	8,756	141	377
December, 1886	2,934	13,814	17,685	1,122	12,509	.....	12,048	256	.....
January, 1887	519	4,296	17,013	391	6,564	.....	.....	427	45
February, 1887	364	9,766	15,964	692	.....	463	3,174	564	48
March, 1887	695	8,122	13,739	3,153	10,143	.....	893	655	158
April, 1887	32,718	6,797	1,452	2,090	2,772	.....	3,838	655	350
May, 1887	12,641	6,638	.....	.....	.....	.....	4,612	684	159
June, 1887	1,890	1,426	308	1,442	1,062	.....	9,008	421	110
July, 1887	484	56	.....	1,806	29,510	3,151	7,809	280	403
August, 1887	176	.....	.....	1,645	12,305	1,714	1,462	188	138
September, 1887	2,219	.....	.....	1,604	3,892	8,851	3,669	110	416
October, 1887	.....	1,236	147	456	11,105	.....	14,785	.....	115
November, 1887	2,209	2,529	98	504	20,124	174	9,604	386	230
December, 1887	12,443	11,063	1,445	1,101	.....	.....	21,630	599	746
January, 1888	2,134	9,348	.....	1,823	19,739	.....	7,409	1,923	7,800
February, 1888	1,671	42,776	.....	2,674	25,835	.....	7,062	2,377	10,982
March, 1888	13,423	74,720	46,178	2,990	20,457	5,764	2,846	6,012	13,257
April, 1888	12,622	56,242	43,036	2,801	18,708	8,211	4,843	7,572	25,072
May, 1888	4,729	57,710	46,577	2,846	23,123	10,708	8,867	9,227	28,205
June, 1888	8,488	62,369	112,343	414	20,239	23,507	30,617	7,653	39,009
Total	112,800	406,062	348,340	33,455	281,991	89,264	285,380	42,631	128,752

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	First district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.	Eighteenth district of Ohio.	District of Oregon.	First district of Pennsylvania.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.	Twenty-third district of Pennsylvania.
Prior to June, 1885	15,978	2,882	.....	.....	.....	9,781	1,951	.....	76,040
June, 1885	11,019	1,726	3,649	.....	.....	9,992	4,680	.....	65,713
July, 1885	5,147	.....	2,732	46	.....	13,982	359	.....	36,091
August, 1885	.....	.....	4,815	236	.....	3,655	289	.....	17,840
September, 1885	.....	.....	.....	1,492	.....	7,761	264	884	36,757
October, 1885	445	603	.....	2,943	.....	19,776	1,336	971	118,671
November, 1885	29,107	553	20	2,855	.....	18,323	3,365	695	168,623
December, 1885	44,427	101	.....	1,024	.....	19,510	4,764	.....	169,179
January, 1886	53,663	2,805	.....	2,917	826	17,412	6,042	.....	151,220
February, 1886	87,140	1,674	791	.....	1,937	22,834	6,169	.....	162,755
March, 1886	82,824	2,360	8,710	938	2,190	31,093	7,839	.....	209,238
April, 1886	69,355	1,812	15,851	2,321	618	30,249	10,082	798	205,041
May, 1886	111,261	488	3,786	2,190	.....	29,390	12,426	143	202,534
June, 1886	137,628	1,169	1,056	2,089	.....	28,135	10,742	.....	208,699
July, 1886	28,691	854	91	2,060	.....	24,530	9,637	902	67,803
August, 1886	7,395	.....	11	163	.....	23,510	2,170	176	16,523
September, 1886	38,954	.....	65	.....	.....	4,080	1,706	599	73,404
October, 1886	67,164	.....	1,956	.....	.....	30,636	3,832	789	220,974
November, 1886	66,632	1,269	1,275	.....	.....	29,292	6,256	2,156	263,636
December, 1886	101,170	1,817	4,106	1,208	.....	30,620	11,912	1,330	283,248
January, 1887	126,705	1,880	2,251	1,684	1,519	30,129	16,784	1,755	288,822
February, 1887	95,216	4,339	5,361	1,606	1,878	28,539	20,634	1,296	276,304
March, 1887	124,420	6,658	5,091	1,947	2,269	31,478	28,963	1,565	314,516
April, 1887	151,458	6,753	5,959	2,891	862	29,605	21,672	3,576	314,961
May, 1887	161,912	1,776	10,685	2,445	.....	29,125	18,365	3,462	317,012
June, 1887	107,094	1,800	.....	2,066	.....	28,560	19,522	1,121	267,323
July, 1887	73,457	432	710	2,023	.....	29,680	16,475	311	126,957
August, 1887	30,037	.....	2,363	687	.....	6,602	5,643	317	63,567
September, 1887	52,974	.....	222	45	.....	27,705	6,537	186	64,707
October, 1887	38,949	.....	4,160	476	.....	30,219	9,365	2,688	148,254
November, 1887	102,079	1,113	1,023	504	.....	30,914	12,897	2,573	207,605
December, 1887	159,073	5,047	.....	967	.....	32,364	19,133	2,561	265,674
January, 1888	177,485	6,931	1,752	1,494	.....	31,113	21,426	2,265	248,135
February, 1888	148,118	6,708	2,106	3,069	.....	32,314	24,068	3,049	250,494
March, 1888	153,066	7,485	3,624	5,641	.....	38,508	26,046	6,120	298,197
April, 1888	134,297	1,712	12,117	5,139	.....	31,997	23,864	7,524	306,156
May, 1888	141,402	1,793	11,941	4,430	.....	39,443	26,935	6,833	333,579
June, 1888	136,039	267	11,865	4,061	.....	17,754	22,787	4,413	240,890
Total	3,071,781	74,807	130,144	63,657	12,039	930,601	446,937	61,058	7,087,443

IN WAREHOUSE, JUNE 30, 1888—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.	Fourth district of Texas.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Total in warehouse June 30, 1888.
Prior to June, 1885	.....	.....	11,169	.....	856	35,086	1,366	1,893,522
June, 1885	.....	11	2,293	.....	1,462	.....	.....	783,052
July, 1885	.....	.....	7,101	.....	46	.....	.....	162,381
August, 1885	.....	.....	3,249	.....	.....	.....	.....	80,372
September, 1885	.....	.....	3,224	.....	261	14,737	.....	117,608
October, 1885	.....	.....	12,034	.....	2,385	25,657	353	340,286
November, 1885	.....	.....	3,414	.....	6,069	24,709	.....	648,418
December, 1885	.....	.....	5,152	.....	656	18,326	.....	1,520,750
January, 1886	.....	.....	9,807	.....	1,000	37,490	2,936	2,214,053
February, 1886	45	27	4,556	313	1,347	34,266	.....	2,626,438
March, 1886	58	.....	7,757	2,677	2,633	56,686	725	3,619,169
April, 1886	14	.....	4,312	.....	2,665	53,581	1,965	3,613,412
May, 1886	333	.....	32,565	.....	1,883	56,119	1,621	3,521,959
June, 1886	102	.....	10,143	.....	1,862	27,239	.....	1,427,671
July, 1886	19	.....	1,818	.....	380	.....	1,121	292,478
August, 1886	.....	61	1,883	.....	245	.....	.....	150,837
September, 1886	47	.....	5,983	.....	962	15,538	1,089	275,399
October, 1886	.....	.....	4,241	.....	2,200	27,622	4,581	643,916
November, 1886	.....	.....	2,480	.....	1,646	28,146	.....	1,047,588
December, 1886	47	.....	1,443	238	2,307	27,884	.....	2,080,465
January, 1887	134	.....	4,315	173	3,177	25,290	.....	2,442,489
February, 1887	90	.....	11,964	45	2,658	28,279	.....	2,701,553
March, 1887	48	12	11,202	162	4,118	29,437	1,988	3,488,446
April, 1887	273	.....	27,574	12	6,174	18,720	2,377	3,740,024
May, 1887	226	27	23,435	.....	3,600	14,832	10,225	2,724,365
June, 1887	179	140	13,977	.....	739	6,600	1,367	1,233,361
July, 1887	64	314	12,962	.....	1,099	.....	.....	661,686
August, 1887	152	21	8,994	.....	682	.....	2,233	260,126
September, 1887	.....	166	9,557	.....	184	.....	.....	354,773
October, 1887	.....	48	17,271	147	672	19,163	530	693,176
November, 1887	.....	48	26,440	92	3,143	14,805	.....	915,912
December, 1887	135	159	43,959	1,259	6,110	15,098	315	1,272,255
January, 1888	1,395	332	48,759	1,214	5,648	14,226	2,263	1,652,415
February, 1888	1,832	822	54,655	1,428	8,567	14,150	1,668	1,965,243
March, 1888	1,549	1,568	74,367	1,059	12,537	15,283	1,383	2,530,818
April, 1888	2,541	1,271	75,415	292	18,329	14,457	3,799	2,441,875
May, 1888	2,304	721	98,895	193	32,873	15,474	2,230	2,739,491
June, 1888	1,689	1,789	95,198	.....	32,124	...	11,900	2,155,231
Total	13,276	7,537	793,563	9,304	173,259	728,900	58,035	61,033,018

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1887, AND JUNE 30, 1888, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
DR.									
Remaining in warehouse July 1, 1886	35,360,623	15,549,588	700,076	739,701	77,921	186,103	983,246	4,439,363	58,096,621
Produced and bonded during the year	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	77,831,599
Total	52,375,657	22,863,228	11,037,111	2,596,924	824,946	2,597,026	28,049,465	15,523,863	135,928,220
CR.									
Withdrawn on payment of tax during the year	10,102,919	4,722,335	9,817,164	1,027,322	734,573	2,411,587	27,040,494	10,327,109	66,183,303
Lost by leakage or evaporation in warehouse	1,019,234	579,386	6,733	21,763	1,463	5,834	14,298	184,970	1,833,681
Withdrawn for export during the year	217,800	47,535	883,886	735,147	3,470	....	284,325	31,000	2,223,913
Withdrawn for scientific purposes during the year	402	720	18,673	....	....	....	1,373	....	21,168
Withdrawn for transfer to manufacturing warehouse	1,621	....	13,919	....	....	....	211,737	1,929	229,206
Lost by casualties during the year	231,964	14,560	3,837	221	....	....	....	41,098	291,680
Remaining in warehouse June 30, 1887	40,801,717	17,498,692	352,899	792,471	85,640	179,665	497,178	4,937,007	65,145,269
Total	52,375,657	22,863,228	11,037,111	2,596,924	824,946	2,597,026	28,049,465	15,523,863	135,928,220
DR.									
Remaining in warehouse July 1, 1887	40,801,717	*17,502,936	352,899	792,471	*81,396	179,665	497,178	4,937,007	65,145,269
Erroneous charge to casualty October, 1885, corrected this year	89	....	....	....	....	....	....	....	89
Erroneous charge to export in previous year corrected	5	....	....	....	....	....	....	....	5
Produced and bonded during the year	7,463,609	5,879,690	11,075,639	1,891,246	872,990	1,016,436	29,475,913	12,603,883	70,279,406
Total	48,265,420	23,382,626	11,428,538	2,683,717	954,386	1,196,101	29,973,091	17,540,890	135,424,769
CR.									
Withdrawn on payment of tax during the year	12,190,013	5,148,244	10,487,038	1,114,544	863,258	1,044,586	28,289,637	11,403,511	70,511,811
Lost by leakage or evaporation in warehouse	1,230,040	692,070	3,123	22,698	1,469	8,368	8,626	192,933	2,209,327
Withdrawn for export during the year	170,830	172,232	283,687	800,534	563	6,952	67,344	12,058	1,514,205
Withdrawn for scientific purposes during the year	631	854	21,271	....	....	....	2,858	....	25,614
Withdrawn for transfer to manufacturing warehouse	2,705	389	25,817	....	....	....	48,789	....	77,701
Lost by casualty, etc., during the year	2,047	1,457	....	....	....	....	....	1,901	5,405
Remaining in warehouse June 30, 1888	34,619,154	17,367,380	606,702	745,941	89,061	136,195	1,555,787	17,089	55,137,309
Total	48,265,420	23,382,626	11,428,538	2,683,717	954,386	1,196,101	29,973,091	17,540,890	135,424,769

* 4,324 gallons formerly improperly reported as "gin," were at the beginning of the year transferred to "rye whisky."

The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents tax, placed in distillery warehouses during the fiscal year ended June 30, 1888, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year:

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1888.

Distilled spirits—	Quantity.	Total.
	Gallons.	*Gallons.*
Actually remaining in warehouse July 1, 1887	65,142,487	
Outstanding balances on seven months export bonds	2,782	
Not actually in warehouse, claimed to have been lost by casualty	226,609	
Withdrawn for exportation, proofs of landing not received	4,126,474	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	10,608	
		69,508,960
Produced from July 1, 1887, to June 30, 1888		70,279,406
Total		139,788,366
Withdrawn from warehouse, tax-paid	70,541,811	
Tax paid on deficiencies in export bonds and casualties disallowed	8,405	
Exported, proofs of landing received	1,791,517	
Allowed for loss by casualty	108,670	
Withdrawn for scientific purposes and for the use of the United States	25,614	
Allowed for loss by leakage or evaporation in warehouse	2,209,335	
Allowed for loss by leakage in transportation for export, etc	4,046	
Withdrawn for transfer to manufacturing warehouse and received at warehouse	75,095	
		74,764,493
Withdrawn for exportation, proofs of landing not received	3,844,295	
Withdrawn for transfer to manufacturing warehouse, not received at warehouse	15,040	
Not actually in warehouse, claimed to have been lost by casualty	131,520	
Outstanding balances on seven months export bonds	2,782	
All other spirits remaining in warehouse June 30, 1888	61,030,236	
		65,023,873
Total		139,788,366

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1884, 1885, 1886, 1887, and 1888:

Distilled spirits—	1884.	1885.	1886.	1887.	1888.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Actually in warehouses at beginning of fiscal year	80,499,993	63,502,551	54,724,916	*58,096,621	65,145,269
Produced during fiscal year	75,435,739	74,915,363	80,344,380	77,831,599	70,279,500
Total	155,935,732	138,417,914	135,069,296	135,928,220	135,424,769
Withdrawn tax-paid during fiscal year	78,342,474	67,649,321	69,096,900	66,183,303	70,541,811
Withdrawn for exportation during fiscal year	9,586,738	10,671,118	5,646,656	2,223,913	1,514,205
Withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, etc	4,503,969	5,372,559	2,229,120	2,375,735	2,335,735
Total	92,433,181	83,692,998	76,972,676	70,782,951	74,391,751
Remaining in warehouses at end of fiscal year	63,502,551	54,724,916	58,096,620	65,145,269	61,033,018

* Inclusive 1 gallon. Error corrected.

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

The following table shows the quantity of spirits remaining in distillery warehouses at the close of each of the twenty fiscal years during which spirits have been stored in such warehouses.

It will be observed that the quantity in warehouse June 30, 1879, is more than five million gallons greater than that in warehouse June 30, 1878; also that subsequently the quantity increased rapidly from year to year until June 30, 1882, since which date the quantity has been reduced so as to average during the past five years a little more than sixty million gallons. The causes of these fluctuations have been pointed out in previous annual reports of this office, the tendency of legislation since 1871 having been to encourage the deposit of spirits in such warehouses.

The acts of Congress believed to have had such a tendency are the internal revenue laws passed on the following dates, viz:

June 6, 1872, raising the tax to 70 cents per gallon; March 3, 1875, raising the tax to 90 cents per gallon; March 28, 1878, (joint resolution) extending the bonded period to three years; May 28, 1880, authorizing allowance for loss in warehouse, etc.:

Date.	Quantity.	Date.	Quantity.
	Gallons.		*Gallons.*
Remaining June 30, 1869	16,685,166	Remaining June 30, 1879	19,212,470
Remaining June 30, 1870	11,671,886	Remaining June 30, 1880	31,363,869
Remaining June 30, 1871	6,744,360	Remaining June 30, 1881	64,648,111
Remaining June 30, 1872	10,103,392	Remaining June 30, 1882	89,962,645
Remaining June 30, 1873	14,650,148	Remaining June 30, 1883	80,499,993
Remaining June 30, 1874	15,575,224	Remaining June 30, 1884	63,502,551
Remaining June 30, 1875	13,179,596	Remaining June 30, 1885	54,724,916
Remaining June 30, 1876	12,595,850	Remaining June 30, 1886	58,096,620
Remaining June 30, 1877	13,091,773	Remaining June 30, 1887	65,145,269
Remaining June 30, 1878	14,088,773	Remaining June 30, 1888	61,033,018

NOTE.

It appears from the following table (on pages CXXXIV and CXXXV) that the quantity of spirits tax or duty paid held by wholesale dealers and rectifiers October 1, 1888, was 14,828,371 gallons, the quantity so held October 1, 1887, being 14,614,959 gallons. The quantity of domestic and foreign spirits, respectively, and the aggregate held October 1 each year from 1878 to 1888, both inclusive, are as follows:

Year.	Domestic.	Foreign.	Total.
	Proof gallons.	*Proof gallons.*	*Proof gallons.*
1878	14,480,393	11,401	14,491,794
1879	13,014,112	593,506	13,607,618
1880	11,666,991	626,692	12,293,683
1881	11,065,611	572,797	11,638,408
1882	11,505,434	583,992	12,089,426
1883	13,345,779	575,703	13,921,482
1884	15,139,715	524,491	15,664,206
1885	14,760,683	496,109	15,256,792
1886	15,523,226	534,094	16,057,320
1887	14,003,833	511,126	14,614,959
1888	14,341,056	487,315	14,828,371

SPIRITS IN HANDS OF WHOLESALE LIQUOR DEALERS

QUANTITY, IN PROOF-GALLONS, OF TAX-PAID SPIRITS HELD BY WHOLESALE

	District.	All kinds, October 1, 1887.	Domestic.						
			Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.
1	Alabama	76,022	22,519	27,385	2,314	922	5,254	140	514
2	Arkansas	62,007	56,885	2,572	1,448	116	7,890	0	0
3	1st California	644,337	487,881	70,927	9,250	31,741	33,290	1,083	96,609
4	4th California	60,731	41,608	3,102	799	1,274	1,663	123	1,613
5	Colorado	105,691	96,439	9,435	942	1,012	3,697	174	748
6	Connecticut	236,237	110,450	57,239	2,815	14,241	14,108	7,084	3,726
7	Florida	7,922	1,553	1,059	0	346	523	4,060	0
8	Georgia	62,187	9,666	28,643	289	5,906	9,423	494	390
9	1st Illinois	622,460	398,761	54,392	13,648	8,688	12,368	294	47,261
10	5th Illinois	154,119	106,501	24,961	5,930	2,241	5,188	17	14,027
11	8th Illinois	66,660	52,039	3,046	1,777	692	2,594	0	139
12	13th Illinois	21,696	12,175	2,471	109	131	405	0	538
13	6th Indiana	87,593	63,524	5,961	1,814	1,065	3,782	0	1,606
14	7th Indiana	84,414	64,037	1,783	5,057	403	4,282	111	15,109
15	3d Iowa	62,773	36,943	3,809	3,563	970	1,450	0	337
16	4th Iowa	72,267	25,314	2,666	1,626	886	1,498	320	428
17	Kansas	6,051	1,722	117	722	6	83	0	19
18	2d Kentucky	151,442	135,108	9,220	1,860	150	100	0	210
19	5th Kentucky	701,203	675,551	82,813	4,895	3,317	4,150	643	16,726
20	6th Kentucky	274,926	83,004	26,953	7,170	1,027	1,479	160	44,728
21	7th Kentucky	177,811	91,225	8,822	0	30	289	0	0
22	8th Kentucky	897	1,239	0	0	0	0	0	0
23	Louisiana	337,347	117,704	61,597	10,556	2,321	20,363	0	8,190
24	Maryland	716,939	25,029	405,788	8,944	7,855	5,507	7,178	46,947
25	3d Massachusetts	967,545	545,280	142,210	72,290	108,586	21,278	6,384	24,780
26	1st Michigan	143,738	86,292	14,352	2,945	2,368	4,791	0	8,184
27	4th Michigan	27,106	15,439	2,291	928	1,073	1,390	0	957
28	Minnesota	182,412	145,603	29,410	13,448	3,500	6,806	0	12,406
29	1st Missouri	425,451	429,229	23,860	10,148	5,502	5,297	91	40,052
30	6th Missouri	337,716	307,272	13,566	44,407	9,403	12,568	35	8,189
31	Montana	103,451	73,256	3,654	370	1,425	2,523	2,071	191
32	Nebraska	114,189	76,660	9,670	1,917	1,795	2,730	47	641
33	New Hampshire	15,576	5,245	969	1,014	1,894	477	0	174
34	1st New Jersey	7,243	958	4,109	115	53	258	0	252
35	5th New Jersey	110,205	10,521	40,855	712	2,964	3,808	298	4,089
36	New Mexico	36,074	24,096	1,074	61	272	1,343	233	531
37	1st New York	208,982	50,597	55,775	4,852	5,630	3,707	928	91,278
38	2d New York	1,183,304	334,054	412,170	29,677	23,757	15,134	968	121,842
39	3d New York	181,164	43,324	63,930	2,262	5,990	5,002	344	10,730
40	14th New York	147,259	51,683	27,987	22,964	4,259	4,226	84	14,174
41	21st New York	118,656	40,253	25,026	9,225	3,428	3,826	47	17,051
42	28th New York	240,830	42,950	105,937	4,108	3,988	5,711	453	13,617
43	4th North Carolina	7,218	0	1,960	0	253	619	0	0
44	5th North Carolina	14,846	0	820	0	40	48	0	262
45	1st Ohio	1,281,877	540,963	136,922	19,429	5,951	18,071	10,026	159,741
46	10th Ohio	114,791	54,094	14,164	1,102	1,179	2,299	0	2,971
47	11th Ohio	87,964	48,143	16,286	1,700	745	3,757	0	979
48	18th Ohio	162,073	75,535	39,232	4,615	2,716	6,111	0	7,489
49	Oregon	95,612	92,885	4,193	6,969	1,487	6,754	22	2,151
50	1st Pennsylvania	1,627,823	18,145	1,352,690	102,590	11,929	3,983	5,238	202,705
51	9th Pennsylvania	37,209	2,150	28,662	285	828	1,435	88	1,689
52	12th Pennsylvania	40,986	4,563	16,998	458	1,305	1,848	665	4,559
53	23d Pennsylvania	327,124	20,772	184,388	2,225	1,918	5,461	0	28,797
54	South Carolina	94,792	3,487	34,391	430	2,208	4,249	2,225	444
55	2d Tennessee	13,194	3,292	7,084	497	77	1,477	0	1,528
56	5th Tennessee	526,849	94,759	28,547	3,324	1,432	9,920	0	4,067
57	3d Texas	123,094	86,821	15,701	1,747	750	3,475	70	1,465
58	4th Texas	71,295	194,997	11,880	4,892	4,809	4,121	0	3,760
59	2d Virginia	149,894	12,877	83,272	70	3,412	8,813	0	12,019
60	6th Virginia	20,057	750	14,520	0	520	0	0	2,912
61	West Virginia	63,103	17,848	24,887	427	525	1,793	0	1,415
62	1st Wisconsin	295,184	155,056	28,549	10,983	3,999	5,918	744	22,402
63	2d Wisconsin	15,337	9,064	916	390	305	524	0	440
	Total	14,614,959	6,435,790	3,917,659	469,099	317,615	328,676	52,942	1,130,798

AND RECTIFIERS OCTOBER 1, 1887, AND OCTOBER 1, 1888.

LIQUOR DEALERS AND RECTIFIERS OCTOBER 1, 1887, AND OCTOBER 1, 1888.

Domestic.		Foreign.							Total domestic and foreign.	Number of wholesale liquor dealers.	Number of rectifiers.	
Miscellaneous spirits.	Total.	Irish whisky.	Scotch whisky.	Jamaica rum.	St. Croix rum.	Holland gin.	Miscellaneous spirits.	Total.				
16,689	75,737	0	20	158	4	466	312	960	76,697	25	2	1
12,086	80,997	0	0	36	0	597	1,305	1,938	82,935	27	0	2
100,848	831,638	1,679	6,608	2,365	306	11,958	11,868	34,784	866,422	137	103	3
3,654	53,836	110	502	491	32	1,164	1,448	3,747	57,583	43	10	4
7,316	119,763	286	372	806	67	748	977	3,256	123,019	50	6	5
10,017	219,680	469	827	772	2,178	3,045	2,673	9,964	229,644	72	21	6
395	7,927	71	0	35	14	76	32	228	8,155	14	9	7
20,633	75,444	83	160	361	155	565	743	2,067	77,511	33	6	8
54,092	589,504	1,392	2,152	2,669	440	4,090	7,486	18,229	607,733	161	83	9
15,389	174,254	79	112	320	43	357	1,212	2,123	176,377	23	8	10
10,823	71,110	10	41	191	0	188	178	608	71,718	27	2	11
3,440	19,269	0	34	56	0	152	92	334	19,603	9	4	12
10,119	87,871	78	154	163	158	407	288	1,248	89,119	32	9	13
4,535	93,517	28	64	69	7	138	295	601	94,118	24	4	14
3,975	51,047	43	89	54	0	129	151	466	51,513	11	5	15
5,575	38,313	5	94	270	35	135	356	895	39,208	21	3	16
318	2,987	0	0	15	0	8	34	57	3,044	3	1	17
7,240	153,888	0	0	90	30	50	110	280	154,168	16	3	18
35,642	823,737	60	151	161	129	482	487	1,470	825,207	111	40	19
51,620	216,141	20	35	35	0	50	207	347	216,488	46	7	20
3,332	103,698	0	0	0	0	0	0	0	103,698	21	1	21
147	1,386	0	0	0	0	0	0	0	1,386	2	0	22
50,789	277,460	312	75	1,021	384	848	3,830	6,470	277,930	122	22	23
23,747	531,085	196	592	1,080	270	2,024	2,564	6,726	537,811	80	65	24
32,677	953,485	3,645	3,760	7,800	5,959	12,955	13,142	47,291	1,000,776	193	58	25
12,146	131,078	555	553	693	0	927	770	3,498	134,576	35	5	26
5,636	27,714	21	34	23	0	60	44	182	27,896	9	1	27
16,514	227,682	285	940	1,171	240	933	1,640	5,209	232,891	44	14	28
61,792	575,971	2,040	2,124	2,720	1,594	7,069	5,994	21,541	597,512	106	43	29
16,722	412,162	766	902	2,758	634	7,763	1,449	14,272	426,434	67	14	30
5,625	89,115	203	406	603	108	441	1,144	2,905	92,020	56	4	31
10,630	104,090	103	254	535	14	650	1,705	3,261	107,351	49	2	32
469	10,242	130	24	62	28	0	65	309	10,551	10	0	33
1,258	7,003	21	89	15	36	330	354	845	7,848	6	1	34
16,140	79,387	408	936	1,126	236	1,459	1,958	6,123	85,510	56	24	35
4,206	31,816	33	91	185	30	112	266	717	32,533	30	3	36
16,840	229,607	1,158	1,600	1,672	751	2,712	4,820	12,713	242,320	47	15	37
75,890	1,013,492	6,488	9,139	11,889	6,910	23,383	32,177	89,986	1,103,478	343	117	38
9,616	141,198	1,795	4,167	3,575	3,196	3,522	8,522	24,777	165,975	132	31	39
8,510	133,887	542	918	1,136	894	3,550	1,593	8,633	142,520	85	20	40
9,773	108,629	102	509	507	263	974	1,839	4,194	112,823	38	17	41
37,049	213,813	453	1,062	702	275	1,790	2,347	6,629	220,442	78	29	42
951	3,783	0	20	0	0	0	5	25	3,808	4	1	43
38,349	39,519	0	0	0	0	0	19	19	39,538	14	8	44
91,677	982,780	409	818	1,357	392	2,700	3,093	8,769	991,549	165	61	45
11,126	86,935	23	121	279	5	110	617	1,155	88,090	14	12	46
6,956	78,566	71	129	231	88	339	720	1,578	80,144	37	4	47
16,351	152,049	193	193	300	18	602	839	2,145	154,194	62	8	48
7,182	121,643	103	784	1,642	24	913	831	4,297	125,940	42	7	49
283,793	1,981,073	3,946	5,274	4,919	681	11,735	53,075	81,630	2,062,703	189	117	50
4,010	39,147	11	3	44	4	254	442	758	39,905	25	9	51
4,653	35,049	140	324	301	10	654	446	1,875	36,924	26	14	52
19,062	262,623	602	464	1,498	188	2,148	2,271	7,171	269,794	70	30	53
22,557	69,991	13	127	501	27	526	952	2,146	72,137	14	0	54
17,561	26,516	8	0	22	0	26	125	181	26,697	5	3	55
161,817	303,866	282	268	592	101	835	6,202	8,280	312,146	39	10	56
9,907	119,936	86	189	421	241	545	1,053	2,535	122,471	38	11	57
30,687	255,146	139	139	934	60	1,094	259	2,625	257,771	11	2	58
16,250	136,213	15	0	72	0	117	1,021	1,225	137,438	31	11	59
2,320	21,022	20	22	25	0	110	204	381	21,403	6	3	60
4,657	51,552	0	110	78	23	211	0	422	51,974	7	4	61
18,571	276,222	234	902	1,728	223	2,209	4,515	9,811	286,033	76	35	62
1,126	12,765	63	81	58	46	58	98	404	13,169	16	3	63
1,688,477	14,341,056	30,057	49,558	63,392	27,551	121,493	195,264	487,315	14,828,371	3,285	1,176	

PRODUCTION AND WITHDRAWALS OF TAX-PAID SPIRITS DURING THREE MONTHS OF CURRENT FISCAL YEAR.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS PRODUCED AND WITHDRAWN TAX-PAID, AND THE AMOUNT OF TAX PAID DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1888.

States.	July, 1888.			August, 1888.			September, 1888.		
	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
	Gallons.	*Gallons.*	*Dollars.*	*Gallons.*	*Gallons.*	*Dollars.*	*Gallons.*	*Gallons.*	*Dollars.*
Alabama	118	.....	.....	197	211	169.90	190	.....	.....
Arkansas	1,211	3,833	3,449.70	939	4,472	4,024.80	1,411	3,158	2,842.20
California	26,879	24,791	22,311.90	24,883	27,570	24,813.00	27,564	29,406	26,465.40
Connecticut	6,232	7,058	6,352.20	6,891	7,521	6,768.90	5,413	6,035	5,431.50
Georgia	17,786	16,897	15,207.30	17,701	18,286	16,457.40	25,364	22,300	20,070.00
Illinois	1,730,229	2,154,000	1,938,600.00	1,700,904	2,430,891	2,187,801.90	2,306,175	2,559,240	2,303,316.00
Indiana	267,918	368,065	331,258.50	202,132	466,192	419,572.80	344,186	475,324	427,791.60
Iowa	.....	81	72.90	.....	40	36.00	.....	80	72.00
Kentucky	66,601	1,379,303	1,241,372.70	56,328	1,481,451	1,333,305.90	129,573	1,017,634	915,870.60
Maryland	80,633	186,330	167,697.00	38,108	136,499	122,849.10	76,440	143,172	128,854.80
Massachusetts	121,483	88,931	80,037.90	109,198	101,844	91,659.60	100,923	103,530	93,177.00
Missouri	135,449	182,216	163,994.40	96,452	167,013	150,311.70	113,078	210,131	189,117.90
Nebraska	66,007	164,815	148,333.50	88,521	185,168	166,651.20	119,364	174,307	156,876.30
New Hampshire	.....	1,864	1,677.60	.....	1,367	1,230.30	.....	2,503	2,252.70
New Jersey	37,802	30,558	27,502.20	36,302	35,623	32,060.70	34,740	28,675	25,807.50
New York	131,975	158,791	142,911.90	142,697	158,048	142,243.20	140,487	176,356	158,720.40
North Carolina	46,830	32,829	29,546.10	45,098	43,918	39,526.20	42,008	44,249	39,824.10
Ohio	414,560	516,958	465,262.20	397,370	576,034	518,430.60	577,077	714,078	642,670.20
Oregon	.....	.....	.....	1,227	.....	.....	1,011	.....	.....
Pennsylvania	68,956	218,943	197,048.70	31,487	188,638	169,774.20	133,236	219,403	197,462.70
South Carolina	1,492	2,267	2,040.30	1,632	1,352	1,216.80	2,219	1,138	1,024.20
Tennessee	85,824	46,122	41,509.80	49,689	62,055	55,849.50	46,703	54,269	48,842.10
Texas	.....	471	423.90	.....	377	339.30	.....	462	415.80
Virginia	11,899	13,219	11,897.10	3,965	15,498	13,948.20	2,935	14,479	13,031.10
West Virginia	.....	25,935	23,341.50	.....	16,686	15,017.40	11,771	11,505	10,408.50
Wisconsin	40,412	55,602	50,041.80	43,433	47,663	42,896.70	42,122	42,777	38,499.30
Total	3,360,296	5,679,879	5,111,891.10	3,095,154	6,174,417	5,556,975.30	4,279,490	6,054,271	5,448,843.90
Quantity for same months in 1887	4,581,594	5,249,601	4,724,640.90	4,577,118	5,804,370	5,223,933.00	5,358,621	6,104,858	5,494,372.20

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1884, 1885, 1886, 1887, AND 1888.

The following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1884, 1885, 1886, 1887, and 1888, respectively:

States.	Gallons.				
	1884.	1885.	1886.	1887.	1888.
Alabama	2,400	1,847	190	.....	294
Arkansas	40,422	38,076	37,603	28,074	24,939
California	124,184	42,957	22,071	26,322	8,481
Colorado	13,543	20,412	15,210	15,996	14,183
Connecticut	39,220	708	459	.....	.....
Delaware	.....	41,938	36,961	32,506	54,544
Georgia	.....	.....	.....	.....	.....
Idaho	.....	.....	.....	.....	.....
Illinois	1,535,527	1,383,131	1,575,318	2,018,821	1,525,883
Indiana	968,910	1,239,890	1,290,801	1,241,119	1,392,774
Iowa	81,892	48,798	60,438	18,470	1,708
Kansas	11,020	12,670	9,216	.....	.....
Kentucky	35,351,017	29,558,919	34,079,071	39,009,726	31,838,206
Maryland	2,647,133	2,944,560	3,894,050	4,060,385	3,780,520
Massachusetts	512,862	357,851	616,803	656,649	581,431
Montana	2,706	446	.....	.....	.....
Missouri	262,349	208,000	303,142	343,342	295,010
Nebraska	130,942	81,912	186,990	195,254	96,404
New Hampshire	31,252	34,080	29,942	28,493	27,406
New Jersey	187,170	61,836	199,563	223,313	299,178
New York	302,127	430,547	528,604	423,118	280,903
North Carolina	189,362	88,953	126,961	121,995	183,004
Ohio	2,036,127	2,120,167	2,439,413	3,036,818	2,887,060
Oregon	8,383	16,058	18,078	19,967	14,277
Pennsylvania	6,723,160	6,140,093	6,629,880	7,740,718	8,043,986
South Carolina	17,262	10,149	14,631	16,257	13,854
Tennessee	1,408,638	1,133,955	992,961	735,678	811,029
Texas	7,033	6,498	11,538	8,483	7,853
Virginia	248,951	294,006	218,626	148,646	146,814
West Virginia	667,972	614,158	804,024	761,546	677,708
Wisconsin	167,563	94,112	60,579	96,721	27,637
Total	53,749,246	47,158,358	54,303,818	61,608,377	52,554,625

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

STATEMENT SHOWING, BY DISTRICTS, THE NUMBER OF GALLONS OF EACH KIND OF SPIRITS REMOVED FOR EXPORT DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1888.

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
First California					88		88
Fifth Illinois	7,588		23,874		26,401		57,863
Second Kentucky	3,318						3,318
Fifth Kentucky	1,046						1,046
Sixth Kentucky	210					1,253	1,463
Seventh Kentucky	11,251	628					11,879
Eighth Kentucky	3,234						3,234
Maryland		5,610			17,928		23,538
Third Massachusetts				129,834			129,834
Sixth Missouri			5,176				5,176
First Ohio	220						220
First Pennsylvania		34					34
Twenty-third Pennsylvania		442					442
Total	26,867	6,714	29,050	129,834	44,417	1,253	238,135

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity in taxable gallons of spirits withdrawn for export during the four months ended October 31, in the years 1881 and 1882, and during the three months ended September 30, 1883, 1884, 1885, 1886, 1887, and 1888:

Districts.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
1st California	441	2,526	268	879				88
1st Illinois	94,309		6,680	6,629		6,899		
3d Illinois	52,036							
5th Illinois	879,486	30,388	125,771	49,532	100,167	270,980	43,889	57,863
8th Illinois	183,299				6,457			
1st Indiana								
4th Indiana			16,593					
6th Indiana					1,131	20,658	2,389	
7th Indiana	53,511	19,712	42,995					
2nd Iowa	125,267		91,070	93,617		32,538		
5th Iowa	167,792							
2d Kentucky		878	19,307	257,237	143,246			3,318
5th Kentucky		1,777	110,329	877,852	283,755	422	1,185	1,046
6th Kentucky		2,446	38,170	241,449	137,863	1,110	1,184	1,463
7th Kentucky	2,747	694	102,711	737,318	317,721	7,476	8,042	11,879
8th Kentucky			22,750	157,954	207,531			3,234
3d Maryland		11,230	28,261	57,857			1,134	23,538
3d Massachusetts	67,068	71,663	126,885	194,228	229,916	319,593	197,680	129,834
5th Massachusetts	227,407	337,868	451					
1st Missouri				905				
6th Missouri			436	5,151	3,937	28,079		5,176
Nebraska	16,698				893	7,828	52,102	
1st New York						456	1,304	
1st Ohio	28,515				425	78		220
3d Ohio	80,637							
6th Ohio			4,398	30,582	29,151			
1st Pennsylvania			3,864			118		34
9th Pennsylvania				6,517				
22d Pennsylvania		10,619	9,602	90,918	32,513	81		
23d Pennsylvania	292	3,772	1,848	40,893	21,115		9,406	442
5th Tennessee				4,750			14,128	
West Virginia				13,083		4,947		
1st Wisconsin					11,014			
Total	1,979,505	493,573	752,389	2,867,351	1,526,865	701,263	332,443	238,135

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1888:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1887:			
First district of California	436,846		
Fourth district of California	219,562		
Fourth district of North Carolina	1,768		
		658,176	
Transferred to other collectors and not accounted for July 1, 1887:			
First district of California, in transit to second district of New York	4,315		
Fourth district of California, in transit to first district of California	2,668		
Fourth district of California, in transit to second district of New York	13,667		
		20,650	
Removed for export and unaccounted for July 1, 1887:			
First district of California		1,756	
Fourth district of California		287	
			680,869
Produced and bonded during the year:			
Produced and warehoused in first district of California	499,527		
Produced and warehoused in fourth district of California	263,488		
Produced and warehoused in tenth district of Ohio	10,089		
Produced in fourth district of California and first warehoused in first district of California	51,655		
Produced in fourth district of California and first warehoused in second district of New York	3,473		
Produced in first district of California and first warehoused in second district of New York	36,056		
Produced in fifth district of New Jersey and first warehoused in second district of New York	416		
		864,704	
Receipts from warehouses during the year:			
Received in warehouses of first district of California from warehouses in fourth district of California	15,028		
Received in warehouse of second district of New York from warehouses in fourth district of California	93,284		
Received in warehouse of second district of New York from warehouses in first district of California	58,271		
Received in warehouse of first district of Illinois from warehouses in first district of California	11,796		
		178,379	
			1,043,083
			1,723,952
Exported and accounted for during the year:			
First district of California	3,722		
Fourth district of California	23,087		
Second district of New York	955		
		27,764	
Removed, tax-paid, during the year:			
First district of California	217,965		
Fourth district of California	47,155		
Second district of New York	78,325		
Tenth district of Ohio	292		
Fourth district of North Carolina	292		
		344,029	

	Gallons.	Gallons.	Gallons.
Loss by regauge act of May 28, 1880:			
First district of California	9,218		
Fourth district of California	3,786		
Second district of New York	4,921		
Fourth district of North Carolina	18		
		17,943	
Loss by casualty:			
First district of California	45		
Fourth district of California	3		
		48	
			389,784
Removals from warehouses during the year:			
Shipped from warehouses in the first district of California to warehouse in the second district of New York	58,921		
Shipped from warehouses in the fourth district of California to warehouse in the second district of New York	91,859		
Shipped from warehouses in the fourth district of California to warehouses in the second district of New York	14,634		
		165,414	
Removed for exportation and unaccounted for June 30, 1888:			
First district of California	4,174		
Fourth district of California	3,158		
Second district of New York	1,081		
		8,413	
Transferred to other collectors and unaccounted for June 30, 1888:			
First district of California, in transit to second district of New York	170,524		
First district of California, in transit to first district of Illinois	9,552		
Fourth district of California, in transit to second district of New York	5,935		
		186,011	
Remaining in warehouse June 30, 1888:			
First district of California	535,006		
Fourth district of California	310,055		
Second district of New York	106,218		
First district of Illinois	11,796		
Tenth district of Ohio	9,797		
Fourth district of North Carolina	1,458		
		974,330	
			1,334,168
			1,723,952

Of the 864,704 gallons grape brandy bonded during the fiscal year, 535,583 gallons were produced in the first district of California, 318,616 gallons in the fourth district of California, 10,089 gallons in the tenth district of Ohio, and 416 gallons in the fifth district of New Jersey.

The total product bonded was 191,094 gallons more than in the previous year; the amount removed, tax-paid, was 60,735 gallons more, and the loss resulting from regauge under act of May 28, 1880, was 5,813 gallons more than in 1887.

Of the quantity in warehouses June 30, 1888, 535,006 gallons were in the following warehouses in the first district of California:

	Gallons.
No. 1. Bode & Haslett	187,320
No. 2. Juan Bernard	233,889
No. 3. George C. Carlon	15,052
No. 4. James M. Tiernan	67,348
No. 5. Snyder, Foss & Co	31,397

And 310,055 gallons were in the following warehouses in the fourth district of California:

	Gallons.
No. 1. Thomas J. Clunie	65,390
No. 2. Luther W. Burris	55,818
No. 3. Frank Pellet	70,153
No. 4. John Tivnen	20,411
No. 5. Henry B. Shackelford	81,580
No. 6. Albert E. Hatt, sr	16,703

And 106,218 gallons were in the following warehouse in the second district of New York:

	Gallons.
No. 1. J. D. W. Sherman	106,218

And 11,796 gallons were in the following warehouse in the first district of Illinois:

	Gallons.
No. 8. Hiram Sibley	11,796

And 9,797 gallons were in the following warehouse in the tenth district of Ohio:

	Gallons.
No. 1. Hugo F. Engels	9,797

And 1,458 gallons were in the following warehouse in the fourth district of North Carolina:

	Gallons.
No. 1. Benj. R. Taylor	1,458

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1888.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1888, was 93,712,919 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses	53,596,498
In hands of wholesale liquor dealers	14,828,371
In hands of retail liquor dealers	25,288,050
Total	93,712,919

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1887, and June 30, 1888, the quantity in pounds of manufactured tobacco and snuff which had been removed for exportation in bond and concerning which the proof of exportation required by law had not been furnished prior to the dates named therein:

	Pounds.
1. Removed and unaccounted for July 1, 1887:	
Tobacco, at 8 cents tax, removed under exportation bonds	1,272,432¼
2. Removed during the year ended June 30, 1888:	
Tobacco, at 8 cents tax, under exportation bonds	13,504,227¾
Total	14,776,660¼
3. Exported and accounted for during the year:	
Tobacco, at 8 cents tax, under exportation bonds	13,477,543¼
Tobacco, at 8 cents tax, paid on deficiencies	2,445
Total	13,479,988¼
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1888	1,296,672
Total	14,776,660¼

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Number of cigars at $3 per M.	Number of cigarettes at 50 cents per M.
1. Removed and unaccounted for July 1, 1887	101,000	12,200,500
2. Removed during the year ended June 30, 1888	1,432,625	180,769,800
Total	1,533,625	192,970,300
3. Exported and accounted for during the year ended June 30, 1888	1,489,125	180,205,800
Tax paid on deficiencies in export	.....	60,000
Total	1,489,125	180,265,800
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1888	44,500	12,704,500
Total	1,533,625	192,970,300

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

STATEMENT OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Fermented liquors.	Distilled spirits.	Stills.	Total.
Baltimore	3	.....	$36.00	.....	$5,681.70	.....	$5,717.70
Boston	10	.....	.....	$192.29	.....	.....	192.29
Milwaukee	176	.....	.....	6,252.70	.....	.....	6,252.70
New Orleans	32	$86.56	268.25	181.31	.....	.....	536.12
New York	487	225.28	.....	7,145.88	17,409.70	$160.00	24,940.86
Philadelphia	4	.....	.....	242.34	.....	.....	242.34
Saint Louis	202	.....	.....	9,459.30	.....	.....	9,459.30
San Francisco	308	5,272.16	399.00	2,692.72	5,319.90	.....	13,683.78
Total	1,222	5,584.00	703.25	26,166.54	28,411.30	160.00	61,025.09

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1888, INCLUSIVE.

Period.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
Allowed, 1863 to 1876, inclusive	.....	.....	.....	.....	.....
Allowed, 1877	751	$48,235.85	$5,819.32	.....	.....
Allowed, 1878	562	33,820.54	2,537.98	.....	.....
Allowed, 1879	744	43,184.71	12,113.86	.....	$250.20
Allowed, 1880	872	35,153.86	22,314.02	.....	1,094.97
Allowed, 1881	749	28,483.87	8,596.60	$26.08	1,232.43
Allowed, 1882	909	33,695.22	5,069.36	.....	1,406.12
Allowed, 1883	1,130	33,000.89	5,604.60	.....	5,195.37
Allowed, 1884	1,090	16,460.34	6,053.81	82.00	5,673.96
Allowed, 1885	706	46.66	2,515.80	.....	901.75
Allowed, 1886	800	.....	3,582.13	1.60	661.25
Allowed, 1887	877	.....	5,270.54	.....	968.62
Allowed, 1888	1,222	.....	5,584.00	.....	703.25

Period.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
Allowed, 1863 to 1876, inclusive	.....	.....	.....	.....	$6,673,845.00
Allowed, 1877	$760.12	.....	.....	a$277.11	55,092.40
Allowed, 1878	46.25	$718.90	.....	.....	37,123.67
Allowed, 1879	533.69	1,426.92	.....	.....	57,509.38
Allowed, 1880	2,205.42	.....	$80.00	b888.00	61,736.27
Allowed, 1881	1,128.38	1,161.90	220.00	.....	40,849.26
Allowed, 1882	3,913.18	1,966.50	60.00	.....	46,110.38
Allowed, 1883	6,034.16	4,608.00	60.00	c590.92	55,093.94
Allowed, 1884	14,996.30	8,352.00	480.00	.....	52,098.41
Allowed, 1885	16,192.71	3,705.30	.....	.....	23,362.22
Allowed, 1886	23,878.21	6,642.00	.....	.....	34,765.19
Allowed, 1887	21,238.94	5,755.50	140.00	.....	33,373.60
Allowed, 1888	26,166.54	8,411.30	160.00	.....	61,025.09
Total	.....	.....	.....	.....	7,231,984.81

a Manufactured cotton exported prior to 1868. b Machinery exported prior to 1868.
c Chairs exported prior to 1868.

OLEOMARGARINE.

The following statements, showing operations under the act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, are the first submitted which cover a full fiscal year.

The statements comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1888; also a summary of such operations by collection districts from November 1, 1886, to June 30, 1888, and by months covering the same period; also a statement of the quantity of oleomargarine in the United States June 30, 1888.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ended June 30, 1888.

Third. A statement, by States and Territories and in aggregate, of all persons who paid taxes as manufacturers of and dealers in oleomargarine; also in aggregate of all persons who paid oleomargarine special taxes prior to May 1, 1887.

Fourth. A statement by districts of the number of retail dealers in oleomargarine doing business in April, 1887, and April, 1888, respectively.

Fifth. A statement as to the location of oleomargarine manufactories in April, 1888; also of wholesale dealers in oleomargarine at that time.

Sixth. A statement of production and use of oleo oil during the year ended June 30, 1888.

Seventh. The report of the analytical chemist.

Eighth. The report of the microscopist.

Ninth. A list of laws relating to oleomargarine now in force in European countries.

Tenth. Copies of laws relating to oleomargarine now in force in European countries.

Eleventh. Copies of letters and reports as to countries having no special laws on the subject of oleomargarine, but having general laws relative to food adulterations.

It appears from the subjoined tables that the average monthly production of oleomargarine during the fiscal year was 2,860,460 pounds, and that the average monthly production for the twenty months during which the law was in operation was 2,801,007 pounds; a slight increase for the year over that for the twenty months, due to the comparatively small quantity per month, 2,711,828 pounds, produced during the eight months ended June 30, 1887. It also appears that the average monthly quantity withdrawn from factories upon payment of the tax was as follows:

	Pounds.
During the fiscal year	2,707,430
During the twenty months ended June 30, 1888	2,661,636

The quantity withdrawn monthly for export also appears to have been as follows:

	Pounds.
During the fiscal year	140,516
During the twenty months ended June 30, 1888	120,536

As in the case of the production, there appears to have been a small increase in the average removals upon payment of the tax and for export during the fiscal year as compared with the average for the whole

period. The demand for consumption at home and abroad is increasing.

The month in which the greatest quantity is produced and withdrawn is the month of March, the quantity produced and withdrawn in March, 1887, being in excess of 3,500,000 pounds; the quantity produced in March, 1888, being in excess of 3,900,000 pounds, and the quantity withdrawn tax-paid in March, 1888, being in excess of 3,800,000 pounds.

The quantity produced and withdrawn was the lowest during July, 1887, the quantity then produced being a little more and the quantity withdrawn being a little less than 1,200,000 pounds.

While there was an increase in the production and distribution of oleomargarine during the fiscal year ended June 30, 1888, there was a falling off in the number of persons engaged in the business.

The number of persons in business during April, 1887, and April, 1888, was as follows:

	April, 1887.	April, 1888.
Manufacturers	32	29
Wholesale dealers	236	154
Retail dealers	3,929	3,279
Total	4,197	3,462

The falling off in the number of special-tax payers is due in a measure to the fact that manufacturers are dealing more directly with consumers, and this state of affairs is in turn doubtless largely due to prohibitory laws in populous States, which have driven out the manufacturers of and dealers in oleomargarine. But the principal cause of the falling off in the number of dealers, especially of retail dealers, is believed to be the extremely high rates of special taxes imposed by the law. (See page CXXXII of my report for the year ended June 30, 1887.) The decrease in the number of special-tax payers has, however, been a subject of great solicitude to this office, as it may be partly due to fraud. The statement as to the production and use of oleo oil shows that more than 27,000,000 pounds, out of a product during the year of 69,000,000 pounds of this substance, invented for the sole purpose of being used in the manufacture of a butter substitute, was neither exported nor used, as shown by reports received at this office, in the manufacture of oleomargarine. The question as to what actually becomes of this material will never be satisfactorily answered until the manufacturers thereof are compelled to account for it with the same particularity as they are required to account for the article subject to tax, and I renew the recommendations on this subject made in my last annual report. It is doubtless used in the manufacture of some food product, such, for instance, as cheese. It can not be economically used as a lubricant, in the face of the fact that its market price is nearly double the price of tallow.

The examination in laboratories of articles sold as butter, but suspected of being oleomargarine, has been found inadequate to meet the demands of a service covering a territory whose area is 3,611,849 square miles. Accordingly efforts have been made to secure reliable tests, which can be used on the spot where the suspected article is found. The simplest chemical test is doubtless to be obtained through the use of an instrument which will determine the specific gravity of the suspected fat; such, for instance, as the instrument described and recommended by the analytical chemist of this Bureau in his report of October 10, 1887, published on pages CXLIV and CXLV of my report for the year ended June 30, 1887, and further described in his report of October 10, 1888, herewith. As it is necessary, however, in applying the specific gravity test to any suspected butter to melt the butter and carefully separate the fat from the other constituents, considerable delay and nice manipulation with the aid of conveniences not ordinarily at hand on the premises of the dealer are involved, and this office has not yet deemed it advisable to use such an instrument outside of the chemical laboratory. No such objection occurs in the use of a microscope with polarizing attachments. It is true that in some instances a melted butter may, in the view of the inexperienced observer, be classed as oleomargarine, but such instances are rare and readily remedied by a chemical analysis. On the other hand the instrument in the hands of an instructed person of average intelligence will almost infallibly indicate pure unmelted butter. Under the circumstances, therefore, this office has concluded to adopt a cheap and convenient form of microscope with polarizing attachments with which to make examinations of suspected butter in all parts of the country. The details of the plan under which the instrument has already been used in the principal cities of the United States, and the plan proposed for its continued use in the future, are fully set forth in the report of the microscopist of this office submitted herewith. It will be observed from this report that during a period of about two months over eleven thousand samples, representing the stock of over six thousand five hundred different dealers, were examined and reported upon. The great success of this undertaking, which is regarded as the greatest practical triumph of a scientific nature that has yet attended the administration of the oleomargarine law, has induced me to provide similar instruments to be used hereafter in all the collection districts of the United States.

In my report for the fiscal year ended June 30, 1887, considerable space was given to the consideration of the oleomargarine law not only as a revenue measure, but also as a measure intended to protect the people from imposition in the matter of an important article of food. Other views of the subject were also presented, and certain laws enacted by European countries were quoted as affording valuable suggestions in case it is proposed to modify the law, so as to render it more effectual either as a revenue measure, a protective measure, a sanitary measure, or as a prohibitory measure.

It was in view of their value in connection with an intelligent consideration of the subject that the copies of the most important of these European laws submitted herewith were procured. These laws and the regulations made pursuant thereto, as well as the reports as to countries not having special laws relating to oleomargarine, were procured through the courtesy of the Department of State, the representatives of the United States at the capitals of said countries, and of the representatives of the Governments themselves.

In their anxiety to supply this office with every statutory and regulatory provision relating to the subject, several representatives of foreign Governments have forwarded laws and regulations for the prevention of the adulteration of food and drugs. It is anticipated that these laws and regulations will prove of great value in the administration of the act of Congress approved by the President October 12, 1888.

I take great pleasure in acknowledging the receipt of these evidences of friendliness to this country, and of interest in matters which greatly concern the physical well-being of the whole human family.

The following table shows the quantity of oleomargarine in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1888, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1888:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Oleomargarine.	Pounds.	Pounds.
Stock on hand July 1, 1887	175,299	
Removed for export and remaining unaccounted for July 1, 1887	56,701	
		232,000
Produced during the year		34,325,527
Total		34,557,527
Withdrawn from factories, tax-paid	32,489,165	
Lost or destroyed in manufactories	9,563	
Withdrawn from manufactories for export and accounted for	1,331,223	
		33,829,951
Removed for export, not accounted for June 30, 1888	411,676	
Remaining in manufactories June 30, 1888	315,900	
		727,576
Total		34,557,527

OPERATIONS IN OLEOMARGARINE FROM NOVEMBER 1, 1886, TO JUNE 30, 1888.

The following statement, by districts, shows the quantity of oleomargarine, in pounds, produced from November 1, 1886, the day on which the law took effect, to June 30, 1888, the quantity withdrawn during that period, tax-paid, or for export, the quantity lost or destroyed in manufactories, and the stock remaining in factories June 30, 1888:

Districts.	From November 1, 1886, to June 30, 1887.			
	Produced.	Tax-paid.	Exported.	Lost or destroyed.
Colorado	308,593	306,969		
Connecticut *a*	196,378	148,572	47,806	
First Illinois	10,549,297	10,272,299	256,680	20,793
Eleventh Indiana *b*	2,784,183	2,734,607	9,040	
Sixth Indiana				
Kansas	1,262,584	1,247,032		
Third Massachusetts	594,541	573,194		
First New York *c*	1,053,086	852,029	200,271	786
Second New York *c*	766,365	766,365		
Twenty-eighth New York *d*	97,433	95,002		
Eleventh Ohio	80,164	80,164		
Eighteenth Ohio	587,082	586,708		1
First Pennsylvania	489,913	216,673	266,735	920
Twenty-second Pennsylvania *c*	99,302	99,194		108
Twenty-third Pennsylvania *c*	112,171	111,814		357
Rhode Island *f*	2,713,535	2,653,547		28,262
Total	21,694,627	20,743,569	724,532	51,227

a Received June 30, 1887, 31,726 pounds from Rhode Island.
b Consolidated June 30, 1887, with sixth district, Indiana; 40,536 pounds transferred.
c Ceased production in March, 1887.
d Ceased production in April, 1888.
e Ceased production in April, 1887.
f Consolidated June 30, 1887, with Connecticut district; 31,726 pounds transferred.

Districts.	From July 1, 1887, to June 30, 1888.				
	Produced.	Tax-paid.	Exported.	Lost or destroyed.	Remaining in factory June 30, 1888.
Colorado	266,365	264,841			3,148
Connecticut *a*	6,713,021	6,202,803	396,989	4,357	140,598
First Illinois	17,876,127	17,602,148	242,204	5,206	82,094
Sixth Indiana	3,935,316	3,928,544	4,521		42,787
Kansas	1,848,040	1,855,774			7,818
Third Massachusetts	657,712	655,330	16,591		7,138
Twenty-eighth New York *b*	99,677	102,108			
Eleventh Ohio	142,364	139,914			2,450
Eighteenth Ohio	1,358,472	1,357,363			1,462
First Pennsylvania	1,428,453	380,340	1,025,893		28,405
Total	34,325,527	32,489,165	1,686,198	9,563	315,900
Add amounts from November 1, 1886, to June 30, 1887	21,694,627	20,743,569	724,532	51,227	
Grand total	56,020,154	53,232,734	2,410,730	60,790	315,900

a Received June 30, 1887, 31,726 pounds from Rhode Island.
b Ceased production in April, 1888.

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED AND WITHDRAWN TAX-PAID FOR EXPORT AND LOST OR DESTROYED IN MANUFACTORIES, MONTHLY, FROM NOVEMBER 1, 1886, TO JUNE 30, 1888.

Month.	Quantity produced.	Withdrawn tax-paid.	Lost or destroyed.	Withdrawn for export.	On hand June 30, 1888.
1886.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
On hand November 1	181,090				
November	3,188,261	2,986,241	10,878	6,747	
December	3,073,263	2,956,827	296	67,189	
1887.					
January	2,804,096	2,720,235	3,056	144,535	
February	2,779,855	2,716,759	9,182	60,500	
March	3,568,254	3,512,138	12,472	96,499	
April	2,839,358	2,780,367	6,866	149,838	
May	1,885,027	1,769,954	2,210	136,523	
June	1,375,423	1,301,108	6,267	62,701	
July	1,208,638	1,170,136	1,191	33,240	
August	2,425,226	2,296,238	601	110,990	
September	2,703,256	2,568,007	262	68,917	
October	3,082,935	2,915,016	1,979	92,201	
November	3,003,715	2,862,321		148,899	
December	3,256,028	3,120,393		78,500	
1888.					
January	3,058,955	2,918,868		117,781	
February	3,057,149	3,003,515		126,168	
March	3,940,727	3,824,672	2,998	155,761	
April	3,273,453	3,062,396	1,537	251,994	
May	3,185,127	2,817,292		327,726	
June	2,130,318	1,930,311	995	174,021	
On hand June 30, 1888					315,900
Total	56,020,154	53,232,734	60,790	2,410,730	315,900

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE IN THE UNITED STATES JUNE 30, 1888.

Oleomargarine—	Packages.	Pounds.
In hands of manufacturers	14,020	315,900
In hands of wholesale dealers	10,416	259,393
In hands of retail dealers (estimated)	42,553	1,000,000
Total	66,989	1,575,293

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Districts.	Collections on oleomargarine at 2 cents per pound.	Special taxes of—			Total.
		Manufacturers.	Retail dealers.	Wholesale dealers.	
Alabama			$606.00		$606.00
Arkansas			728.00	$1,212.24	1,940.24
Colorado	$5,327.36	$600.00	464.00	760.00	7,151.36
Connecticut	124,532.10	4,550.00	17,098.00	6,560.00	152,740.10
Florida			80.66	240.00	320.66
Georgia			299.88	360.00	659.88
First Illinois	354,669.08	5,100.00	27,842.00	8,980.00	396,591.08
Fifth Illinois			1,361.00	920.00	2,284.00
Eighth Illinois			1,384.00		1,384.00
Thirteenth Illinois			264.00	280.00	544.00
Sixth Indiana	78,535.76	600.00	2,120.00	1,480.00	82,735.76
Seventh Indiana			352.00		352.00
Third Iowa			28.00		28.00
Fourth Iowa			108.00	240.00	348.00
Kansas	37,768.54	1,200.00	1,632.00	40.00	40,640.54
Second Kentucky			152.00		152.00
Fifth Kentucky			1,436.00	1,440.00	2,876.00
Sixth Kentucky			2,430.00	480.00	2,910.00
Seventh Kentucky			280.00		280.00
Eighth Kentucky			56.00		56.00
Louisiana			800.00	920.00	1,720.00
Maryland			582.00	440.00	1,022.00
Massachusetts	12,983.24	600.00	18,462.00	10,280.00	42,325.24
First Michigan			9,798.00	9,880.00	19,678.00
Fourth Michigan			1,428.00	2,120.00	3,548.00
First Missouri	.04		2,062.00	3,920.00	4,982.04
Sixth Missouri	4.06		5,100.00	4,620.00	9,724.06
Montana			344.00	2,100.00	2,444.00
Nebraska			398.00	480.00	878.00
New Hampshire			1,946.00	540.00	2,486.00
First New Jersey			324.00		324.00
Fifth New Jersey			1,258.00	480.00	1,738.00
New Mexico			470.00	560.00	1,030.00
Second New York			40.00		40.00
Twenty-eighth New York	1,993.54		24.00		2,017.54
First Ohio			5,136.00	1,280.00	6,416.00
Tenth Ohio			648.00		648.00
Eleventh Ohio	2,799.28	1,100.00	1,592.00		5,491.28
Eighteenth Ohio	27,171.10	1,600.00	4,306.00	1,460.00	34,537.10
Oregon			256.00	900.00	1,156.00
First Pennsylvania	7,571.00	1,800.00	760.00		10,131.00
Ninth Pennsylvania			104.00		104.00
Twelfth Pennsylvania			66.00		66.00
Twenty-third Pennsylvania			4,252.00	2,200.00	6,452.00
Second Tennessee			164.00	360.00	524.00
Fifth Tennessee			1,336.00	960.00	2,296.00
Third Texas			152.00	1,160.00	1,312.00
Fourth Texas			444.00	1,240.00	1,684.00
Second Virginia			242.00		242.00
Sixth Virginia			4.00		4.00
West Virginia			92.00		92.00
First Wisconsin			1,196.00	804.00	2,000.00
Second Wisconsin			748.00	1,680.00	2,428.00
Total	653,355.10	17,150.00	123,258.54	70,376.24	864,139.88

STATEMENT BY STATES AND TERRITORIES, SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES AS MANUFACTURERS OF, AND DEALERS IN, OLEOMARGARINE.

States and Territories, as constituted July 1, 1887, for the collection of internal revenue.	Manufacturers of oleomargarine.	Wholesale dealers in oleomargarine.	Retail dealers in oleomargarine.*	Total.
Alabama		1	9	10
Arkansas		3	21	24
California *a*		1		1
Colorado *b*	1	3	18	22
Connecticut *c*	7	12	286	305
Florida		1	2	3
Georgia		1	8	9
Illinois	10	23	590	623
Indiana	1	5	32	38
Iowa		1	1	2
Kansas	2	1	38	41
Kentucky		4	96	100
Louisiana *d*		3	11	14
Maryland *e*		2	15	17
Massachusetts	1	25	330	356
Michigan		23	204	227
Minnesota	0	0	0	0
Missouri		17	115	132
Montana *f*		4	14	18
Nebraska *g*		2	8	10
New Hampshire *h*		1	29	30
New Jersey		2	35	37
New Mexico *i*		2	18	20
New York	1		14	15
North Carolina	0	0	0	0
Ohio	4	6	209	219
Oregon *k*		2	4	6
Pennsylvania	3	3	110	116
South Carolina	0	0	0	0
Tennessee		2	32	34
Texas		5	13	18
Virginia			5	5
West Virginia			5	5
Wisconsin		11	44	55
Total for special-tax year 1888	30	166	2,316	2,512
Total for special-tax year 1887	37	267	3,416	3,720
Total for special-tax year 1887, including all who did business one or more months	37	288	6,977	7,302

* Found by dividing total receipts by rate of tax for full year.
a Including the State of Nevada.
b Including the Territory of Wyoming.
c Including the State of Rhode Island.
d Including the State of Mississippi.
e Including the State of Delaware, District of Columbia, and the counties of Accomack and Northampton, in Virginia.
f Including the Territories of Idaho and Utah.
g Including Dakota.
h Including the States of Maine and Vermont.
i Including the Territory of Arizona.
k Including Alaska and the Territory of Washington.

NUMBER OF RETAIL DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL, 1887, AND APRIL, 1888.

Districts.	April, 1887.	April, 1888.	Districts.	April, 1887.	April, 1888.
Alabama	11	18	Nebraska	8	5
Arkansas	68	31	New Hampshire	33	38
Colorado	85	17	First New Jersey	49	7
Connecticut	425	384	Fifth New Jersey	132	36
Florida	10	8	New Mexico	33	22
Georgia	12	8	First New York	71	3
First Illinois	720	726	Twenty-eighth New York	25	8
Fifth Illinois	37	46	Fourth North Carolina	2	0
Eighth Illinois	85	52	First Ohio	109	141
Thirteenth Illinois	13	13	Tenth Ohio	10	8
Sixth Indiana	22	40	Eleventh Ohio	46	55
Seventh Indiana	17	13	Eighteenth Ohio	101	111
Fourth Iowa	1	7	Oregon	0	8
Kansas	57	66	First Pennsylvania	179	22
Second Kentucky	12	13	Ninth Pennsylvania	3	4
Fifth Kentucky	43	51	Twenty-third Pennsylvania	318	129
Sixth Kentucky	64	66	Second Tennessee	3	8
Seventh Kentucky	11	9	Fifth Tennessee	2	10
Eighth Kentucky	1	2	Third Texas	12	5
Louisiana	19	23	Fourth Texas	20	16
Maryland	33	23	Second Virginia	19	4
Third Massachusetts	411	405	Sixth Virginia	1	1
First Michigan	227	267	West Virginia	11	12
Fourth Michigan	92	61	First Wisconsin	31	32
First Missouri	21	59	Second Wisconsin	27	27
Sixth Missouri	157	144			
Montana	30	15	Total	3,929	3,279

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL, 1888.

Collection districts.	Location.	Manufacturers.	Wholesale dealers.	Total.
Alabama	Birmingham	0	1	1
Arkansas	Fort Smith	0	1	1
Arkansas	Little Rock	0	1	1
Colorado	Denver	1	2	3
Colorado	Aspen	0	1	1
Connecticut	Providence, R. I	5	10	15
Connecticut	Pautucket, R. I	1	0	1
Connecticut	New Haven	1	2	3
Florida	Jacksonville	0	1	1
First Illinois	Chicago	9	18	27
Fifth Illinois	Peoria	0	2	2
Thirteenth Illinois	Cairo	0	1	1
Sixth Indiana	Hammond	1	0	1
Sixth Indiana	Indianapolis	0	5	5
Fourth Iowa	Council Bluffs	0	1	1
Kansas	Kansas City	2	0	2
Fifth Kentucky	Louisville	0	3	3
Sixth Kentucky	Covington	0	1	1
Louisiana	New Orleans	0	3	3
Maryland	Baltimore	0	2	2
Third Massachusetts	Cambridge	1	0	1
Third Massachusetts	Boston	0	12	12
Third Massachusetts	Fall River	0	3	3
Third Massachusetts	Lowell	0	3	3
Third Massachusetts	Worcester	0	2	2
Third Massachusetts	Lawrence	0	1	1
Third Massachusetts	Salem	0	1	1
Third Massachusetts	Gloucester	0	1	1
Third Massachusetts	Springfield	0	1	1
First Michigan	Detroit	0	4	4
First Michigan	Haughton	0	1	1
First Michigan	Bay City	0	3	3
First Michigan	Saginaw	0	2	2
First Michigan	East Saginaw	0	1	1
First Michigan	Hancock	0	1	1
First Michigan	Escanaba	0	2	2
First Michigan	Bessemer	0	2	2
First Michigan	Ironwood	0	1	1

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE, ETC.—Continued.

Collection districts.	Location.	Manufacturers.	Wholesale dealers.	Total.
First Michigan	Grayling	0	1	1
Fourth Michigan	Grand Rapids	0	4	4
Fourth Michigan	Muskegon	0	1	1
First Missouri	Saint Louis	0	7	7
Sixth Missouri	Kansas City	0	7	7
Sixth Missouri	Willow Springs	0	1	1
Sixth Missouri	Saint Joseph	0	1	1
Montana	Butte City	0	2	2
Montana	Helena	0	1	1
Montana	Salt Lake (Utah)	0	1	1
Nebraska	Omaha	0	2	2
New Hampshire	Portland (Me.)	0	1	1
Fifth New Jersey	Jersey City	0	2	2
New Mexico	Albuquerque	0	1	1
New Mexico	Las Vegas	0	1	1
Twenty-eighth New York	Buffalo	1	0	1
First Ohio	Cincinnati	0	3	3
Eleventh Ohio	Columbus	1	0	1
Eighteenth Ohio	Cleveland	3	2	5
Eighteenth Ohio	Youngstown	0	1	1
First Pennsylvania	Philadelphia	3	0	3
Twenty-third Pennsylvania	Pittsburgh	0	3	3
Fifth Tennessee	Memphis	0	2	2
Third Texas	El Paso	0	2	2
Fourth Texas	Dallas	0	1	1
Fourth Texas	Fort Worth	0	2	2
First Wisconsin	Oshkosh	0	1	1
First Wisconsin	Milwaukee	0	2	2
First Wisconsin	Green Bay	0	1	1
Second Wisconsin	Ashland	0	2	2
Second Wisconsin	Chippewa Falls	0	1	1
Second Wisconsin	Eau Claire	0	1	1
Second Wisconsin	Hayward	0	1	1
Total		29	154	183
Manufacturers of and wholesale dealers in oleomargarine, doing business in April, 1887		32	236	268

STATEMENT OF PRODUCTION AND USE OF OLEO-OIL DURING YEAR ENDED JUNE 30, 1888.

State or Territory.	District.	Oleo-oil produced.	Oleo-oil used in oleomargarine.
		Pounds.	*Pounds.*
Colorado	.....	.....	88,634
Connecticut	.....	.....	2,545,172
Illinois	1	37,696,050	5,155,588
Indiana	6	.....	1,801,656
Kansas	.....	790,966	689,537
Maryland	.....	654,479	.....
Massachusetts	3	1,699,360	324,714
Missouri	6	186,990	.....
New York	3	17,949,900	.....
Do	28	686,050	20,795
Ohio	11	.....	49,935
Do	18	.....	597,726
Pennsylvania	1	7,670,000	992,043
Do	23	2,290,000	.....
Total	.....	69,623,795	12,265,800
Exported fiscal year ended June 30, 1888	.....	.....	30,146,595
Used otherwise than in the manufacture of oleomargarine	.....	.....	27,211,400
Total	.....	69,623,795	69,623,795

REPORT OF THE ANALYTICAL CHEMIST.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Chicago, Ill., October 10, 1888.

SIR: During the past fiscal year the following samples of supposed oleomargarine and adulterated butters were officially submitted for analyses at this laboratory, besides numerous other examinations were made for revenue collectors and agents for information, that were not official seizures.

No.	By whom submitted.	Specific gravity (10 °).	Vol. N/10 Na OH (Reichert's process).	Per cent. of insoluble fatty acids (Hehner's method).	Remarks.
			c. c.	*Per cent.*	
114	F. Barnum, collector first district Missouri.	0.861	0.36	94.70	Oleomargarine.
115	R. Stone, collector first district Illinois	0.868	12.10	87.80	Butter.
116	....do	0.868	13.30	87.20	Do.
117	F. Barnum, collector first district Missouri.	0.862	0.80	95.10	Oleomargarine.
118	R. Stone, collector first district Illinois	0.866	11.00	88.80	Butter, old and rancid.
119	....do	0.868	15.00	87.50	Butter.
120	....do	0.867	12.60	88.20	Do.
121	....do	0.862	1.00	95.50	Oleomargarine.
122	J. K. Roberts, collector district Maryland.	0.861	0.45	95.60	Do.
123	....do	0.861	0.45	95.50	Do.
124	Office Internal Revenue, Washington, D. C.	0.867	11.20	88.80	Butter, old and rancid.
125	J. F. Wohlgamot, deputy collector eighth district Illinois.	0.876	11.50	88.00	Butter.
126	A. Hickley, deputy collector eighth district Illinois.	0.867.5	13.90	87.10	Do.
127	....do	0.867	12.10	87.80	Do.
128	R. Stone, collector first district Illinois	0.867	12.10	87.80	Do.
129	J. E. Dennis, deputy collector district Connecticut.	0.867	13.70	87.50	Do.
130	R. Stone, collector first district Illinois	0.868	12.50	87.80	Do.
131	O. Scott, deputy collector eighth district Illinois.	0.866	12.40	.....	Do.
132	....do	0.867	12.90	.....	Do.

The marked falling off in the number of samples submitted, in comparison with that of last year, is very probably in a great measure to be attributed to the salutary effect the law and the convictions procured under it have had upon the "butter mixers;" also in part to the fact that the past year had been a very favorable one for dairy products, making the price of pure butter too low to offer sufficient inducements to run the risks of adulteration. Another reason may be that the revenue collectors and agents have not as yet become sufficiently expert with the microscopic instrument adopted by the Bureau for preliminary examinations.

In support of my suggestion in last year's report with regard to Dr. Koenig's specific gravity test, for preliminary examinations, I have translated part of an article on the subject by Professor Sell, of the Berlin University, and a member of the German imperial board of health, and take the liberty to annex it hereto as part of my report.

DETERMINING THE SPECIFIC GRAVITY OF BUTTER FAT AT 100° C., AFTER KOENIG'S METHOD, AS A BASIS FOR REGULATING AND CONTROLLING TRAFFIC.*

There can hardly be any doubt in the minds of those having directed their attention to the present public discussion relative to the traffic in milk, butter, and its artificial substitutes as to the fact that sooner or later it will become incumbent upon the competent authorities of the different countries within the pale of civilization to require of their experts the formulation of certain regulations, based upon the rules of science, for the guidance of executive officers, supplying the latter with the means of controlling the traffic in question in accordance with late experiences, and to the end of insuring a legitimate and honest basis for the same.

In view of this, the advisability of giving especial attention to Koenig's method for determining the specific gravity of fats at a temperature of 100° C., and regarding its availability for the object in question, will scarcely be disputed by experts desirous of supplanting that which may be good and useful by that which proves to be better, and who are prepared to aid, with the scientific material at hand, in effectively opposing certain undeniable evils of the traffic as now practiced.

* Ueber Kunstbutter, Dr. Eugen Sell, Berlin, 1886.

Seven years have elapsed since this process was first made known by its originator, and during that period it has been repeatedly tested by different parties. The good results obtained through the experiments by many competent chemists of acknowledged authority, and the favorable opinions given by them regarding this process, have been enumerated on page 26 of this book, in the article on artificial butter, etc.

The board of health, acting solely upon its own experience, without hesitancy fully concurred in these opinions.

The board, immediately upon publication of the process by its originator, took steps for testing the same by making numerous experiments with reference to its value. * * * For the purpose of entering upon these experiments it was primarily necessary to obtain data as to the specific gravity of pure milk, butter, beef fat, and lard; the necessary material for which was partly personally prepared and partly procured from such reliable sources that left no doubt as to its purity.

The results, which were subsequently fully confirmed by a further series of tests, are given in the following (Table I):

TABLE I.

Specific gravity at 100° C. of—			
Butter.	Beef fat.	Lard.	Oleomargarine.
0.867 to 0.868	0.859	0.860 to 0.861	.....
0.868	0.859	.....	0.860
0.867	0.859	0.860	.....
0.867	0.862	0 861	.....
0.867	0.860	0.860	.....
0.867	0.859	0.860 to 0.861	.....
0.867	0.860	0.860	.....
0 866	0.860 to 0.861	.....	0.859
0.868	0.859	0.860 to 0.861	.....
0.867	.....	.....	0.859 to 0.860
0.866	0.860	.....	0.860
0.867	0.860	.....	0.859

By these figures it is shown, and they are in accordance with other data in our possession, that the specific gravity of butter fat fluctuates between 0.866 and 0.868, and it may be here incidentally mentioned that the figures 0.865 were not found in the above and other series of tests that were made by the health authorities.

The figures relating to beef fat and hog's lard agree in the main with observations made by others.

As to the samples of oleomargarine obtained directly from the press, the specific gravity of which at 100° C. no data was found in the current literature on the subject, it will be seen that there is no deviation from that of beef fat.

Mixtures were then made of pure butter with German artificial butter, composed of oleomargarine, milk, and peanut oil, and of butter with beef fat and lard, respectively. The component parts were subjected to Koenig's method at 100° C., showing the following results:

The milk butter	0.867 to 0.868
The artificial butter	0.861
The beef fat	0.859
The hog's lard	0.860

The specific gravity of different mixtures at 100° C. was found as compiled in the following table, viz:

TABLE II.

1. 90 per cent. pure butter with 10 per cent. artificial butter	0.865 to 0.866
2. 75 per cent. pure butter with 25 per cent. artificial butter	0.865
3. 66.6 per cent. pure butter with 33.3 per cent. artificial butter	0.864 to 0.865
4. 50 per cent. pure butter with 50 per cent. artificial butter	0.863 to 0.864
5. 25 per cent. pure butter with 75 per cent. artificial butter	0.862 to 0.863
6. 10 per cent. pure butter with 90 per cent. artificial butter	0.860 to 0.861
7. 72 per cent. pure butter with 28 per cent. hog's lard	0.865
8. 90 per cent. pure butter with 10 per cent. beef fat	0.866
9. 80 per cent. pure butter with 20 per cent. beef fat	0.864 to 0.865
10. 70 per cent. pure butter with 30 per cent. beef fat	0.863 to 0.864

Respectfully submitted.

LOUIS C. STARKEL,
Analytical Chemist, Internal Revenue Bureau.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue,
Washington, D. C.

REPORT OF THE MICROSCOPIST.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, July 10, 1888.

SIR: I have the honor to submit my first annual report of the work done in the laboratory since July 1, 1887.

During the past year 141 samples have been received and analyzed. Of this number 39 were substances submitted by collectors of internal revenue for your decision under sections 14 and 15 of the act of August 2, 1886; 24 of which proved, on analysis, to be oleomargarine, 1 oleo oil, and the remainder butter. From twelve of the largest oleomargarine factories samples were procured of the different ingredients used, with the exception of salt, milk, cream, and annotto or other coloring matter, and the different grades of oleomargarine made by them. These samples consisted of 9 creamery butters, 12 neutral lards, 12 oleo oils, 4 cotton-seed oils, 3 sesame oils, 16 oleomargarines, 8 dairy butterines, and 6 creamery butterines; also, 5 samples of annotto were sent; a total of 75 samples. In addition, 7 more samples of cotton-seed oil, 2 of cotton-seed stearin, and 6 of an artificial food-product were procured from other parties. A sample of creamery butter and dairy butterine were purchased in the local market, for comparison. Ten miscellaneous samples, consisting of beers, whiskies, etc., were likewise analyzed.

METHODS FOR THE DETERMINATION OF BUTTER AND BUTTER SUBSTITUTES.

The examination of a fat may conveniently be divided into two parts:
(1) For the determination of its physical properties; and
(2) For the determination of its chemical properties.

Physical properties.

The melting point of a fat was at one time considered quite an essential determination to establish the difference between a butter and an oleomargarine, but it did not take the manufacturers of the artificial product long to produce an admixture which would melt at the same temperature as genuine butter. While the differences between the melting points of the various ingredients used for the production of artificial butter and genuine butter are noticeable, these ingredients are not used by themselves for butter. Consequently this method has fallen into disuse.

The microscopical examination of the fresh sample is purely a negative test. That is to say, that a sample of fresh genuine butter, when examined under the microscope with the aid of polarized light, and with or without the employment of a selenite plate to color the field of vision, gives a perfectly homogeneous field.

The difference between a fresh unmelted butter and oleomargarine—which is always made in whole or in part of melted fats—is readily and quickly detected by this means, owing to the bright white particles with which the whole field is illuminated when melted fats are present. It is true that genuine butters are sometimes accidentally melted, so that while the presence of melted fat is not a sure indication that the article is oleomargarine, their entire absence in the article found in the markets removed from the place of manufacture is a very strong indication that it is butter.

Boiled or "ladle-packed" butter, made from old, rancid butter, melted and churned with a small quantity of milk, and very rancid butter, may sometimes be mistaken for oleomargarine, but by having a slide of oleomargarine or butterine ready for comparison, the difference is readily perceived. Such inspection is quickly and easily performed without previous preparation of the sample, and a large number of samples can be examined in a short time. The hard fats, palmitin and stearin, exist in a state of solution in the globules of a fresh sample of butter and in the fats of living animals. Upon being melted and cooled these hard fats separate out in the form of acicular crystals, which polarize light, owing to their being double-refracting bodies. The use of the microscope for the purpose of observing the presence of melted fats in a fresh sample was first brought to the attention of chemists in 1873 in an article "On Butter," by Dr. J. Campbell Brown, republished in the Chemical News, vol. 28, page 1, from the Liverpool and Manchester Medical and Surgical Reports, 1873, wherein he described the appearance of the characteristic globules of fat, the granular masses of curd, and the cubical crystals of salt in genuine butter, the presence of stearic acid, stearin, or palmitin being recognized by single fusiform crystals or star-like aggregations of acicular crystals.

The specific gravity of a body is the weight of that body as compared with the weight of an equal volume of another body assumed as the standard. For solids and liquids this standard is distilled water. All determinations are made at known temperatures, generally either 15° C., or 15.5° C. (60° F.). However, on this point there is no uniformity, and results are stated, water at 4° C.—the point of maximum density—at 15° C., at 15.5° C., at 37.8° C., (100° F.), at 40° C., or at 100° C., the boiling point of water, being taken as unity by different analysts.

The higher temperatures are generally used for substances like fats, which are liquid at these and solid at the lower temperatures. This is apt to cause confusion in the way the results are stated, the "actual density," as it is called, being preferable; here the substance under examination is compared with the weight of an equal volume of water at the temperature at which the determination is made. The result as given in Tables I and II, page CLIII, Annual Report of the Commissioner of Internal Revenue, 1887, and in the tables in this report, of the different specific gravities, are the actual densities at the temperature specified. In Table III, page CLIV (report above cited), the results are stated with water at 15.5° C. and 37.8° C. as unity. For fats the determination should be carefully performed in specific gravity bottles, furnished with a delicate thermometer stopper, as giving the most accurate results. The use of the Westphale balance for this determination, made at the temperature of boiling water, though the temperature of the fats melted in a water bath rarely exceeds 98° C., may also be recommended.

When the specific gravity is expressed at the "actual density" at 40° C. the density of pure butter-fat ranges from .909 to .913, being rarely below .911; butterine, .904 to .908; oleomargarine, .903 to .905; oleo-oil, .902 to .903; neutral lard, .903 to 904; cotton-seed oil, .911 to .914; and sesame oil, .911. Any admixture of cotton-seed or sesame oil tends to increase the density of oleomargarine, but there is, of course, a practical limit to their employment as ingredients of artificial butter. It is evident that the determination of the specific gravity of the melted fat affords a useful indication as to whether it is butter or not, and a means of simply estimating the proportion of foreign fat contained in adulterated samples. The determination of the specific gravity alone is not sufficiently reliable to justify the positive condemnation of a sample as adulterated, or even to prove it to be approximately genuine, but taken in connection with the results of the chemical examination, it helps to clinch the whole matter together and allows of a positive judgment being pronounced.

Chemical properties.

The recognition of foreign fats in butter is dependent on the peculiar constitution of genuine butter-fats, and it is therefore necessary to separate the water, salt, curd, etc., from the fatty matter of the sample to obtain it in a fit condition for further examination. For this purpose the sample is heated in a suitable vessel till the fat is melted and the curd and salt have settled to the bottom. The fat is then filtered, and when thus obtained is ready for the chemical determinations.

Numerous methods of examining butter for foreign fats have been devised, but many are worthless for their intended purpose, unless the sophistication has been of the grossest character. The three methods that have received the most support from analysts and yielded the best and most uniform results are those known as Reichert's, Koettstorfer's, and Hehner and Angel's. These are based on the more or less complete quantitative determination, by treatment with a caustic alkali, either of the soluble and insoluble fatty acids together, or of either of the classes separately.

Hehner and Angel were the first, in 1874, to devise a reliable method for analyzing butter-fats. Their original process involved only the estimation of the insoluble fatty acids; and although it is not as capable of giving a sharp distinction between genuine and adulterated butter as some of the latter modifications, yet in cases of gross adulteration, or the almost complete absence of genuine butter-fat, it affords a means of arriving at a perfectly reliable result. It is, however, a lengthy operation, involving much manipulation, and consequently is liable to errors, the tendency being toward loss of the insoluble acids.

It may briefly be described as follows: A certain quantity of the fat is weighed out and saponified by the addition of an alcoholic solution of caustic potash with the aid of heat; the excess of alcohol is driven off by evaporation; the resulting soap is dissolved in water and decomposed by the addition of a dilute mineral acid, and the insoluble fatty acids are collected on a filter and well washed with boiling water until all the soluble (volatile) fatty acids are removed. The very readily soluble butyric acid being first removed, and afterwards the small amount of fatty acids which are soluble with more difficulty, and which, therefore, remain, at first, mixed with the insoluble acids; the soluble acids are then determined in the wash water with a standard solution of caustic alkali; and finally the insoluble acids are dried and weighed. Ordinary fats, consisting of mixtures of stearin, palmitin, and olein yield, on saponification, fully 95 per cent. of fatty acids, of which all but a small quantity are insoluble in water. Butter-fat, owing to the larger proportion of soluble (volatile) fatty acids, which range from 4.5 per cent. to nearly 7 per cent., yields from 86.5 per cent. to 89 per cent. of insoluble fatty acids. A sample ought scarcely to be considered adulterated unless the insoluble acids exceed 89.5 per cent. This method yields trustworthy and concordant results only when the conditions of opera-

tions are rigorously the same, and different observers may get somewhat different results with the same sample. The result is to some extent dependent upon the method of washing, and the quantity and temperature of the water employed. It may likewise be influenced by the mode of drying of the washed fatty acids, as by long continued heating their weight is liable to increase owing to oxidation.

For these reasons, as well as the length of time demanded for a determination, this method has generally been abandoned in favor of the more reliable and quicker procedure of the Reichert process.

Koettstorfer's method (saponification equivalent).—This is based upon the fact that butter-fat contains a larger proportion of the fatty acids that have a low-combining molecular weight than most of the other mixtures of glycerides which may be used for butter substitutes, and consequently requires a greater amount of an alkali to effect saponification. A certain quantity of the filtered fat is weighed out and saponified by the addition of an alcoholic solution of caustic potash with the aid of heat in a closed bottle.

When completely saponified the contents of the bottle are cooled, an indicator, such as phenol phthalein, added, and the amount of alkali neutralized ascertained by the addition of a standard solution of acid. The results are expressed in the number of milligrams of the fat which would be decomposed by one cubic centimeter of a normal solution of any alkali, and are conveniently designated saponification equivalents of the fat. The expression of the neutralizing power of fats in saponification equivalents has the advantage of being applicable to the results of saponification by any alkali, whilst the percentage of caustic potash required for complete saponification is not directly comparable with the figures obtained when soda is the alkali employed. This process is excellent for the rapid preliminary examination of butter and butter substitutes. Butter may vary from 235 to 269; lard, tallow, and other fats, used for butter substitutes, give from 270 to 290 as the saponification equivalents. Cocoa-nut oil, however, gives results slightly below genuine butter, and it is quite possible to prepare a mixture of this oil and oleomargarine that will give results almost identical with that afforded by pure butter. (Moore in Chemical News, December, 1884.) Its presence would be shown by the other tests, and in all probability this oil is not used for this purpose, certainly not in any of the oleomargarine factories in this country, as its strong taste and smell would readily be detected.

Reichert's method.—In this process advantage is taken of the facts that the quantity of soluble acids in a mixture of fats bears a direct relation to the quantity of genuine butter present, and that if the aqueous solution of a saponified fat is decomposed by an acid and heated to boiling, the greater portion of the soluble acids escapes with the watery vapors, and can be collected and determined in the distillate.

This process is arbitrary in every detail, as no attempt is made to distill all the fatty acids over, but taking a definite amount of the melted and filtered fat—2.5 grams—every time, saponifying it with the same quantities of caustic potash and alcohol, driving off the alcohol, diluting and acidifying with the same quantities of water and acid, boiling and taking the same quantity of distillate, a sufficient uniformity of results can be obtained on which to base an opinion. Its reliability has been confirmed by those who have had occasion to use it, and it is almost universally adopted as the best single test for distinguishing butter from other fats.

Reichert concluded from his experiments that 2.5 grams of genuine butter-fat require, on an average, 14 cubic centimeters of decinormal alkali to neutralize the volatile fatty acids, and his results have been substantially verified by very numerous experiments of many different chemists. Investigation has led to the general adoption of 12. cubic centimeters as the minimum for butter made on a large scale.

In this as well as the other two methods, blank determinations containing no fat, but simply the chemicals used, should always be carried on simultaneously with the analysis of the fat under examination and the proper correction made for any acidity developed in the chemicals by the manipulation performed. It is easy to obtain results from known mixtures of butter and oleo-oil, neutral lard, etc., that will agree closely with theory, where the constituents employed have been determined by preliminary experiment, but in the case of an unknown sample, where the separate examination of the constituents is impossible, a slight admixture of foreign fats might be practiced and escape detection by the chemical results. On a commercial scale, however, this admixture of foreign fats would be practiced with larger amounts than 10 per cent. or 15 per cent. to be profitable. The best creamery butterine, put up by one of the largest factories in this country, whose analysis is given in Table II, p. CLIX, is readily distinguishable from genuine butter. In the lower grades of oleomargarine, containing the minimum quantity of milk and cream, the results of the analysis approach more and more to the composition of the predominating constituent.

Mr. A. H. Allen, president of the Society of Public Analysts, in his testimony before the English Select Committee on the Butter Substitutes Bill, stated that a very superior butter would stand a certain admixture with oleomargarine which analysis would not be able to detect. That under favorable conditions from 5 to 8 per cent. of such an admixture could be detected, but there might exist instances where as much as 15 to 20 per cent. of oleomargarine were added to the butter without the analyst being able to definitely state it as a fact with sufficient certainty for a court. That the differences of specific gravity, of the percentages of the soluble and insoluble acids (Hehner and Angel's method), and the difference of the melting points would fail to detect as much as 33 to 40 per cent. of the adulteration, as they do not go far enough, and the two tests on which he would rely to detect small admixtures of foreign fats are those known as Koettstorfer's and Reichert's methods.

In adopting and using two physical and two chemical methods of examination of the samples of butter and oleomargarine received, I have employed the microscopic and specific gravity determinations and followed Koettstorfer's and Reichert's methods as giving the most reliable results, with the least manipulation and consequent source of errors, and in the shortest time. My object being to determine the nature of the substance under examination with as little delay as possible. (For details see Bulletin No. 16, Division of Chemistry, Department Agriculture, 1887, pages 68 to 72. Methods of analysis for dairy products adopted by the Association of Official Agricultural Chemists.) Each sample was analyzed in quadruplicate, by each method, and the necessary blank determination carried on simultaneously.

TABLES OF ANALYSES.

The following tables give the analyses of the various samples of butter and oleomargarine received from collectors of internal revenue, together with the different ingredients used by twelve of the largest factories and the various grades of oleomargarine made in them. These latter samples were received directly from the factories, together with a statement of the various proportions in which the manufacturers used the different ingredients to obtain the resulting product. I propose during the coming year to continue this investigation until samples have been received from all the factories. In addition to the chemical analysis a microscopical examination was made of the solid fats used as ingredients, in order to ascertain whether they contained any harmful organisms, but none were found.

Table III shows the range in composition of the various samples of oleomargarine and of the ingredients used in the twelve factories.

TABLE I.—ANALYSES OF SUBSTANCES SUBMITTED FOR EXAMINATION BY COLLECTORS OF INTERNAL REVENUE.

Serial No.	Sample marked—	Place whence received.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 grams.	Microscopic examination.	Proved to be—
5	Oleo 1	Boston, Mass	.90352	285.4	0.190	Variegated field; melted fats	Oleomargarine.
6	Oleo 2	do	.90357	287.5	0.264	do	Do.
7	Oleo 3	do	.90353	282.3	0.253	do	Do.
8	Oleo 4	do	.90420	282.5	0.309	do	Do.
9	Oleo 5	do	.90377	286.6	0.394	do	Do.
10	Oleo 6	do	.90402	285.3	0.343	do	Do.
11	Oleo 7	do	.90350	285.5	0.362	do	Do.
12	Oleo 8	do	.90386	283.6	0.441	do	Do.
13	Oleo 9	do	.90422	283.6	0.418	do	Do.
14	Oleo 10	do	.90391	285.1	0.277	do	Do.
21	Oleo	do	.90205	284.9	0.682	do	Oleo oil.
25	Oleomargarine No. 1	Newark, N. J	.91025	244.7	12.820	Homogeneous field	Butter.
26	Oleomargarine No. 2	Fort Smith, Ark	.90998	247.7	12.640	do	Do.
55	Package No. 1	do	.90518	285.8	0.087	Variegated field; melted fats	Oleomargarine.
56	Package No. 2	Baltimore, Md	.90508	286.0	0.066	do	Do.
57	Package No. 3	do	.90491	291.6	0.080	do	Do.
62	10-pound package	do	.90354	285.3	1.129	do	Do.
68	Oleomargarine No. 1	Providence, R. I	.90945	256.4	10.020	Homogeneous field	Butter; rancid.
69	Oleomargarine No. 2	Chicago, Ill	.91034	257.5	10.870	do	Do.
70	Oleomargarine No. 3	do	.90980	248.8	10.840	do	Do.
88	Oleomargarine	Newark, N. J	.90448	283.4	0.231	Variegated field; melted fats	Oleomargarine.
89	Ashford, pure Jersey	Covington, Ky	.90291	287.3	0.340	do	Do.
90	Butter	Philadelphia, Pa	.90457	291.5	0.231	do	Do.
101	Oleomargarine	Baltimore, Md	.90405	286.4	0.615	do	Do.
119	do	Newark, N. J	.90478	286.1	0.336	do	Do.
120	Butter	Brooklyn, Anne Arundel Co., Md	.90450	283.5	0.415	do	Do.
127	do	Baltimore, Md	.90426	287.0	0.546	do	Do.
128	do	do	.90433	285.5	0.513	do	Do.
129	do	New York	.90977	252.1	12.672	do	Butter; rancid.
130	do	do	.90965	252.6	12.647		Do.
131	do	do	.91001	251.6	12.654		Do.
132	do	do	.91004	247.4	14.301		Do.
133	do	do	.91038	248.7	13.665		Do.
134	do	do	.91018		13.173		Do.
137	do	New Haven, Conn	.91044	248.9	12.623		Do.
138	do	do	.90868	258.3	11.105		Do.
139	do	Baltimore, Md	.90342	285.6	0.282	Variegated field; melted fats	Oleomargarine.
140	do	do	.90354	285.9	0.218	do	Do.
141	do	Wilkes Barre, Pa	.91127	243.5	14.500	Homogeneous field	Butter.
58	do	Purchased Washington, D. C	.91038	254.2	11.274	do	Do.
59	Creamery butterine	do	.90460	280.3	2.218	Variegated field; melted fats	Oleomargarine.

TABLE II.—ANALYSIS OF INGREDIENTS AND DIFFERENT GRADES OF OLEOMARGARINES, RECEIVED DIRECT FROM THE FACTORIES.

Serial No.	Factory.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 gms.
Oleo oil.				
29	A	.90268	284.6	.000
33	B	.90193	286.4	.000
38	C	.90247	285.3	.000
41	D	.90263	285.6	.000
45	E	.90226	285.8	.000
51	F	.90207	284.9	.000
63	G	.90171	287.0	.096
77	H	.90195	286.8	.207
91	K	.90216	287.9	.158
98	L	.90198	285.0	.148
104	M	.90211	288.0	.000
113	N	.90210	288.4	.000
Neutral lard.				
30	A	.90372	285.9	.000
34	B	.90364	284.6	.000
39	C	.90379	285.1	.000
42	D	.90343	285.5	.000
46	E	.90376	285.9	.000
52	F	.90369	286.0	.000
64	G	.90334	287.7	.000
76	H	.90358	287.5	.208
92	K	.90370	288.2	.000
99	L	.90353	287.1	.000
105	M	.90362	287.4	.000
114	N	.90362	286.9	.000
Cotton-seed oil.				
31	A	.91118	285.7	.000
43	D	(*)	287.1	.000
53	F	.91130	286.2	.000
97	L	.91082	289.1	.135
Sesame oil.				
32	A	.91034	294.5	.000
35	B	.91173	294.9	.000
47	E	(*)	290.7	.000
Butter.				
82	A	.90924	250.9	11.234
80	B	.91128	263.5	12.350
Butter—Continued.				
84	C	.90985	248.1	12.640
86	D	.90962	253.6	11.980
61	E	.91084	250.3	11.130
48	E	.90963	257.5	11.620
78	E	.91032	255.6	11.198
93	K	.90985	255.7	10.792
106	M	.90978	250.4	12.947
Oleomargarine.				
83	A	.90389	286.0	0.589
81	B	.90356	286.4	.716
87	D	.90442	285.3	.620
71	F	.90526	287.2	.276
72	F	.90505	287.1	.284
66	G	.90522	286.0	.349
73	H	.90318	287.3	.207
94	K	.90326	284.6	.500
100	L	.90323	284.2	.205
101	L	.90360	287.2	.272
107	M	.90340	286.0	.417
108	M	.90317	287.6	.175
109	M	.90388	284.5	.882
115	N	.90340	285.7	.698
116	N	.90333	285.8	.712
117	N	.90303	286.6	.199
Dairy butterine.				
79	E	.90350	286.8	1.020
67	G	.90361	286.5	1.160
74	H	.90427	279.4	1.915
95	K	.90375	282.9	1.463
110	M	.90374	283.4	1.158
111	M	.90377	283.9	1.002
112	M	.90418	282.2	1.568
118	N	.90367	283.4	1.224
Creamery butterine.				
85	C	.90480	275.8	3.397
49	E	.90508	275.4	2.550
65	G	.90750	266.1	7.577
75	H	.90501	276.1	3.076
96	K	.90416	280.4	1.973
102	L	.90516	277.5	3.476

* Not enough for a determination.

TABLE III.—EXTREMES IN COMPOSITION OF SAMPLES OF OLEOMARGARINE, AND INGREDIENTS.

Oleomargarine.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5gms.	Ingredients.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5gms.
Oleomargarine:				Oleo oil:			
Average, 39 samples	.90397	286.0	0.370	Average, 13 samples	.90216	286.2	.053
Highest	.90526	291.6	0.882	Highest	.90268	288.4	.207
Lowest	.90291	282.3	0.080	Lowest	.90171	284.6	.000
Dairy butterine:				Neutral lard:			
Average, 9 samples	.90378	284.9	1.293	Average, 12 samples	.90362	286.6	.017
Highest	.90427	286.8	1.915	Highest	.90379	288.2	.208
Lowest	.90350	282.2	1.002	Lowest	.90334	284.6	.000
Creamery butterine:				Cotton-seed oil:			
Average, 7 samples	.90519	275.9	3.467	Average, 8 samples	.91198	285 7	.089
Highest	.90750	280.4	7.577	Highest	.91403	289.1	.171
Lowest	.90416	266.1	1.973	Lowest	.91082	283.3	.000

Several samples having been received of an artificial food product, composed principally of the beef stearin left after pressing out the oleo oil in the manufacture of that product and cotton-seed oil, for analysis, I collected from various sources samples of cotton-seed oil, both crude and refined, and some cotton-seed stearin. Through the courtesy of one of the large firms in Chicago, samples of refined oil were blown for some time, and the resulting product together with the original oil was sent here for analysis. The results obtained are given in the following table:

TABLE IV.—*Analyses of cotton-seed oil.*

Serial No.	Description.	Factory.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ Na OH for 2.5 gms.
3	Crude cotton-seed oil	.....	.91302	283.3	.171
2	Refined cotton-seed oil	.....	.91403	283.3	.147
16	"Off quality yellow oil"	.....	.91136	285.2	.080
19	"Prime white oil"	.....	.91214	285.9	.088
31	Refined cotton-seed oil	A.	.91118	285.7	.090
43	.....do	D.	(*)	287.1	.000
53	.....do	F.	.91130	286.2	.000
97	.....do	L.	.91082	289.1	.135
15	Cotton-seed stearin	.....	.90939	284.2	.092
54	Cotton-seed stearin, yellow	.....	.90949	284.1	.083
	"Blown cotton-seed oil:"				
16	"Off quality yellow oil"	.....	.91136	285.2	.080
17	No. 16 blown two weeks at 30° C	.....	.93912	269.0	1.010
18	No. 16 blown two weeks at 30° C., then twenty-four hours at 100° C.	.....	.96104	.....	1.505
19	"Prime white oil"	.....	.91214	285.9	.088
20	No 19 blown sixteen hours at 100° C	.....	.92271	275.8	.513
1	Cotton-seed compound	.....	.90932	289.5	.190
121		.....	.90977	287.2	.199
122		.....	.90950	288.4	.392
123		.....	.90873	286.9	.460
124		.....	.90835	286.4	.000
125		.....	.90884	286.2	.000

* Not enough for analysis.

The effect of the prolonged oxidation is to raise the specific gravity of the oil and to lower its percentage of insoluble acid, as shown by the saponification equivalent and Reichert's method. These blown oils were thick and had quite an agreeable smell and nutty flavor. It is very questionable whether they could be used in the manufacture of oleomargarine.

AMERICAN METHODS OF MANUFACTURING OLEOMARGARINE.

The following ingredients enter into the manufacture of oleomargarine as pursued in this country: Oleo oil, neutral lard, some liquid vegetable oil, as cotton seed, sesame, or peanut; butter, in the higher grades, cream and milk, together with salt, and annotto or other coloring matter. A brief statement of the general system pursued in the preparation of the ingredients, and of the finished products, may not be uninteresting. Very few of the oleomargarine manufacturers make their own oleo oil or neutral lard, and none of them refine or crush the vegetable oils used in the lower grades of oleomargarine, but buy them in the open market, these materials being now well established commercial products.

The manufacture of oleo oil is generally carried on in connection with the large slaughter and packing houses situated in or near the principal cities, where every effort is made to utilize all portions of the cattle slaughtered. The caul and suet fats are removed from the freshly slaughtered beeves and placed in tanks filled with water at 75° to 85° F., where they remain from two to three hours before being transferred to other tanks containing ice water. By this procedure the fats are gradually deprived of their animal heat and the danger of their becoming sour is avoided, as would happen if the mass of fat was suddenly chilled by being placed directly in ice water. The caul, long or slaughter fat, is kept separate from the suet fat, which yields an inferior grade of oil.

A Texan steer will yield on an average 65 pounds of caul and suet fats, from which are obtained 28 pounds (43 per cent.) oleo oil, 21 pounds (32 per cent.) oleo stearin, and 12 pounds (20 per cent.) high grade tallow. The chilled fats having been thoroughly washed to remove any blood that may be present, are then sent to the rendering tanks. These are generally in a separate building from the slaughter-house. Fat from cattle slaughtered late in the afternoon is generally kept in the ice-water tanks over night before being rendered; thus no fat is more than twelve or fourteen hours on hand, and the great majority less than four hours, before it is rendered. The fat is fed into choppers or hashers, revolving at a high rate of speed, from which it issues through fine sieves directly into the rendering tank. This is a large steam-jacketed upright kettle of 2,000 to 5,000 pounds capacity, provided with revolving blades driven by suitable machinery. Steam being turned on in the jacket, the hashed fat is fed continuously into the tank and kept in motion by the stirrer. When the tank is full and the contents thoroughly melted, the temperature being 120° to 155° F., the stirrer is removed, and the water and scrap allowed to settle. The clear fat is drawn off from the top, and run into the graining or seeding cars of 400 to 600 pounds capacity, where it is allowed to chill. The temperature of the room in which these cars are stored is maintained at 85° to 95° F. The fat in chilling naturally solidifies gradually; the hardest variety, the stearin, being the first to form a thin crust on top and sides. In from one to three days the whole contents of the car will be in a semi-solid condition. This fat is free from all "greasy" taste. The car containing the semi-solid fat is taken to the press-room, which is maintained at a temperature somewhat below that of the seeding-room, viz., 70° to 80° F., where it is dipped out by ladle and poured on a stout linen cloth, placed in a suitable depression on a wooden revolving table, and after the cloth is properly folded so as to make a rough bag, it is transferred to the metal plate of a screw-press. A dozen of these cloth bags cover the surface of a plate. When one plate is covered, another one is let down and filled.

When the press is filled, pressure is gradually applied by means of an endless chain revolving a screw; the expressed "oil" constitutes the "oleo-oil." This liquid fat is conducted, still hot, from the press into barrels or cars, where it is allowed to cool. The finished product is nearly colorless, tasteless, and at ordinary temperatures is a soft, granular fat, rather than an oil. The hard fat remaining in the filter bags is removed from the press and forms the beef- or oleo-stearin, which is used either for making "refined lard," by the addition of cotton-seed oil, or sold to the soap and candle makers.

The manufacture of "neutral lard" is conducted by essentially the same machinery and at about the same temperature employed in the manufacture of "oleo-oil." Only the leaf fat of freshly-slaughtered hogs is used. A hog yields from 5 to 15 pounds of leaf lard, averaging 9 pounds; 100 pounds of which yield 90 pounds "neutral." The "neutral," however, is not pressed to extract the stearin, but is run directly from the rendering tank into a very strong iced brine, where it remains for about twenty-four hours, when it is removed and placed on shelves to drain. The "neutral" is a white, slightly granular, tasteless, solid fat. The skimmings and scrap from the lard-rendering kettles are strained, and the fat, about 2 per cent. of the original charge, obtained from them added to the steam-rendered product. Several factories, however, use the ordinary steam and kettle-rendered lards, and not "neutral." Great cleanliness is observed throughout both processes, and there is very little manual handling, machinery being used as much as possible, and the fat carefully guarded from any source of contamination.

The by-products of oleo-oil and neutral, viz: stearin, tallow, and lard, are standard merchantable articles. Only fresh and sweet fats are used, and tanks, etc., are thoroughly cleaned before use, as a small amount of fat, if allowed to adhere to the apparatus, is liable to decompose in such a way as to spoil the succeeding batch of materials worked up.

Though there may be slight differences in the details, the range of temperature, size of tanks, etc., pursued by the different manufacturers, the general procedure is as above described, the object being to obtain a neutral fat, melting at butter temperatures.

The vegetable oils are prepared by crushing the seeds, etc., and subjecting the crushed mass to hydraulic pressure, or by extracting the oil by carbon bisulphide or other solvent. The crude oil thus obtained is refined to remove the coloring matter by treatment with mineral acids and subsequent neutralization by alkalies, and chilling and pressing, whereby a product is obtained of a light straw-color and bland taste.

The butter used is always selected for its high flavor and taste and is generally obtained direct from the creamery. Owing to the granular character of oleo-oil it becomes necessary to add some softer and smoother fat; and neutral lard and cotton-seed or other similar vegetable oil, are added for the purpose of making the mixture more closely approach the consistency of butter. The proportions in which these ingredients are used vary with the seasons of the year, the grade desired, and the formulas of the manufacturers. The charge of milk or cream, however, is the same for all grades manufactured by any particular factory, and varies from 10 to 20 per cent. The milk or cream is allowed to become slightly sour.

The churn used is steam-jacketed, of 1,200 to 2,500 pounds capacity, and the whole operation of churning is conducted at a temperature of 85° to 105° F., insuring the melting and thorough mixture of the solid fats used, thus differing from ordinary creamery practice. The oleo-oil and neutral lard are melted in separate kettles at a temperature of about 90° F. The charge of milk or cream is first run in and the paddles kept in motion until the butter begins to form. Then the charge of melted oleo-oil is added and stirred. When this is well incorporated the neutral lard is run in, and finally the annotto, to give the desired butter color. The butter is added either directly into the churn, being first melted, or it is worked into the oleomargarine after it is taken from the churn. The temperature is carefully regulated, being about 85° F. at the beginning and gradually increasing to 105° F. at the end, when the whole charge has the appearance of a yellowish, creamy fluid. From twenty to ninety minutes are occupied in the churning. The whole melted charge, after it has been sufficiently churned to thoroughly incorporate all the ingredients, is run either directly into tanks containing chopped ice and constantly stirred, or is met by a stream of ice-water as it issues from the churn. The object is to give the melted mass a fine grain by this sudden cooling. The chilled mass is removed from the tanks and placed on wooden trays to drain. Here the salt is added and allowed to work itself in, which generally takes from twelve to twenty-four hours. The salted mass is then thoroughly worked by mechanical rollers, to remove the buttermilk and water, following the general practice of creameries in this and subsequent operations of packing, etc.

Oleomargarine is placed on the market either "solid packed" or in prints or rolls. Four grades are generally made, known as "dairy" and "extra dairy oleomargarine," "creamery," and "extra creamery butterine," the last two containing from 10 to 25 per cent. of the best creamery butter. In the lower grades, from 25 to 60 per cent. of neutral lard, from 20 to 50 per cent. of oleo-oil, from 5 to 25 per cent. of vegetable oils, and in some cases from 2 to 10 per cent. of butter, with 10 to 20 per cent. of milk or cream, are the proportions used. Some factories employ no vegetable oils in their oleomargarine, preferring to use a larger proportion of neutral lard with a small amount of butter to obtain the desired butter consistency. In the higher grades the proportions of oleo-oil are reduced, the vegetable oils are discarded, and creamery butter is used to make up the charge.

THE USE OF THE MICROSCOPE AS A PRACTICAL TEST FOR OLEOMARGARINE.

A convenient and cheap form of microscope, which had been in use about ten years, having been fitted with the necessary polarizing attachments, consisting of two Nicols prisms of Iceland spar, first used in 1828, and having been procured in sufficient numbers, about the middle of April, I was instructed to proceed to Philadelphia and New York and assist the local revenue officers in the examination of samples of butter collected in those cities. This investigation was afterward extended to other cities, in May and June, and samples of all grades of butter handled by retail butter dealers were collected and examined, the object being to ascertain to what extent and by whom oleomargarine was sold without complying with the law. The following cities and towns were visited: New York, Philadelphia, Brooklyn, Jersey City, Newark, Paterson, Elizabeth, Hoboken, Boston, Cincinnati, Indianapolis, Chicago, Milwaukee, and in Michigan, Ishpeming, Marquette, Houghton, Hancock, Red Jacket, Escanaba, and Menominee. The principal cities and towns in New York and Pennsylvania, and the cities of Baltimore, Washington, Hartford, and New Haven were visited and the samples examined by the revenue agents connected with those districts. The method of procedure was generally as follows: On a certain day all the division deputy collectors in the city and vicinity in which the examination was to be made were detailed with instructions to visit the stores of all, if possible, retail dealers in butter, except those who had paid the special tax as dealers in oleomargarine, and to obtain a sample of each grade of butter dealt in. For this purpose each deputy was furnished with a wooden box containing a gross of half-ounce specimen tubes, with the necessary number of gum labels and blank forms for noting addresses, etc., of the dealers visited. At the end of the day the samples collected were brought to the office and placed in an ice-chest. From two to three days were devoted to this canvass. The samples were examined as soon as possible after they were received, and any specimen found showing the presence of melted fats was at once thoroughly investigated, and the dealer's store visited, and the goods detained, etc. Most of these cases proved on investigation that the so-called butter had been bought from a regular oleomargarine dealer or received direct from the factory.

The following table shows the number of samples of butter that have been examined in the different localities and the number found to be oleomargarine:

TABLE V.—SHOWING NUMBER OF SAMPLES OF BUTTER EXAMINED.

Locality.	Number of samples.	Representing stock of dealers.	Number of oleomargarine.
Philadelphia, Pa	656	288	2
Brooklyn, N. Y	632	346	5
New York, N. Y	2,998	1,862	3
Jersey City, N. J	234	145	2
Newark, N. J	280	175	1
Paterson, N. J	122	64	7
Hoboken, N. J	84	49	0
Elizabeth, N. J	103	77	1
Boston, Mass	1,181	595	2
Lowell, Mass	59	19	4
Salem, Mass	57	28	0
Cincinnati, Ohio	651	424	6
Indianapolis, Ind	233	152	2
Chicago, Ill	719	346	2
Milwaukee, Wis	574	362	0
Baltimore, Md	228	142	1
Washington, D. C	149	89	0
Four towns in Connecticut	822	478	1
Eighteen towns in Pennsylvania	599	456	19
Eleven towns in New York	596	426	0
Eight towns in Upper Michigan	182	98	4

From a personal inspection of the large retail dealers in the cities visited, I am convinced that whatever prejudice may have existed, however erroneously, against oleomargarine, when the law first went into effect, has now for the most part disappeared, and the article is demanded and bought on its own merits, by an increasing number of consumers. Some of these stores sell from one-half to one ton per week, even in spring when butter is cheap, in quantities of less than 10 pounds to any one person at one time, put up in packages duly branded with the word "oleomargarine," as required by the law and regulations. Cities like Boston with nearly two hundred and Chicago with four hundred retail dealers in oleomargarine give some idea of how extensively artificial butter is dealt in.

In the lumber and mining regions of the Upper Peninsula of Michigan the large grocery stores deal in oleomargarine to a much greater extent than butter, as their customers prefer it, owing to its keeping in a sweet and palatable condition for a much longer time. The great lumber firms buy it direct from the factories for their camps in winter.

Fully 10 per cent. of the butters examined were unfit for human consumption, being exceedingly rancid, and in many cases actually putrid.

The use of borax as an antiseptic was common with this class of butters.

NEED OF NEW LABORATORY.

The present laboratory is entirely too small and inadequate for the purpose, and is so crowded with the necessary apparatus for proper chemical and microscopical examinations of samples as to leave very little floor room. I therefore would repeat

my former recommendation: "That an appropriation be asked for from Congress sufficient to fit up a proper laboratory, to defray the expense for chemicals and apparatus; and for the purchasing, collecting, and forwarding of samples for analysis; and the salaries of two assistants and one messenger in the laboratory."

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue.

LIST OF FOREIGN STATES HAVING SPECIAL LAWS AGAINST BUTTER SUBSTITUTES.

Sweden. Decree, October 2, 1885.
France. Act, March 14, 1887.
Russia. Rules, June 7, 1887.
Germany. Act, July 12, 1887.
England. Act, August 23, 1887.
Denmark. Act, April 5, 1888.

LIST OF FOREIGN STATES HAVING NO SPECIAL LAWS ON THE SUBJECT, BUT GENERAL LAWS RELATING TO FOOD ADULTERATION.

Austria-Hungary. (Special law under consideration)
Belgium.
Italy.
Netherlands.
Switzerland. Local cantonal laws.

LAWS AND REGULATIONS OF SWEDEN.

[Translated from the Swedish and published in the Return of Board of Trade; London, Sept. 1, 1887.]

His Majesty's gracious decree relating to a control on the trade in margarine or artificial butter. (Given at the Palace of Stockholm, October 2, 1885.)

We, Oscar, by the grace of God, King of Sweden, Norway, the Goths and the Vandals, make known that, on the proposal of the Diet and several agricultural societies, and after the administrative committee of the agricultural academy, the board of commerce, and the general administration of customs have been heard on the subject, we have, with regard to a control on the trade in margarine or so-called artificial butter, found it good to ordain as follows:

SECTION 1. By margarine is understood in this enactment artificial butter of every kind, in the composition of which is included any fat not produced from milk.

SEC. 2. (Paragraph 1.) Margarine intended for sale, whether manufactured in this country or imported from abroad, shall be kept in a vessel on which the word "margarine" is marked in a durable and distinct manner and so as to be easily seen.

Should any vessel arrive from abroad without such a mark, and be reported to contain margarine, the article shall not be delivered from the customs until the vessel has by the care either of the owner of the article or of the official of the Crown been properly marked.

(Paragraph 2.) In any shop where margarine is kept for sale a notice to that effect shall be posted up in a suitable place.

(Paragraph 3.) When exported margarine shall be kept in vessels marked in the manner as prescribed in paragraph 1, and the article shall also be declared in the shipping and freight documents as margarine.

SEC. 3. (Paragraph 1.) Any person who sells margarine, or keeps it for sale, but not in a vessel marked as prescribed in section 2, paragraph 1, shall be subject to a fine of not less than 50 and not exceeding 500 kronor.

(Paragraph 2.) Any one infringing the regulation enacted in section 2, paragraph 2 shall be liable to a fine not exceeding 50 kronor.

Paragraph 3.) Whoever exports or tries to export from the country margarine not kept in vessels as prescribed in section 2, paragraph 1, or not declared in the shipping and freight documents as margarine, shall be punishable by a fine of not less than 100 and not exceeding 1,000 kronor.

SEC. 4. Of fines imposed in pursuance of this statute, one-third falls to the Crown and two-thirds fall to the prosecutor. In case of a special informer he shall be entitled to half the prosecutor's share.

In the case of insufficient assets for the full payment of the fines they shall be substituted pursuant to the provisions of the common law.

SEC. 5. Offenses against the provisions contained in this enactment shall be prosecuted before a police court, where there is one established; but otherwise, before a police office, or where there is none, before a common court, and with reference to complaints against the decisions of a court or police office in these cases, the general provisions relating to appeals in criminal cases shall be observed.

SEC. 6. With reference to the punishment of any person selling margarine for natural butter the provisions of the common criminal law shall be observed.

SEC. 7. (Paragraph 1.) It is the duty of the public prosecutor to prosecute offenses against this enactment, and to see that all vessels in which margarine is kept are properly marked, and where the owner omits to do so to attend to the marking.

(Paragraph 2.) If there be any reason to suppose that any article arrived from abroad or entered at the custom-house for exportation shall consist of margarine, although the vessel in which it is kept be not marked as prescribed in section 2, paragraph 1, it will be the duty of the customs immediately to report the fact to the public prosecutor, in order that he may be able to take such measures as may be deemed necessary.

SEC. 8. (Paragraph 1.) In case any article is suspected of being margarine, although not kept in a vessel as prescribed, the public prosecutor shall be entitled to take a sample of it. Such sample, however, in so far as it refers to any article under the care of the customs, shall not be taken before a permit is granted. The samples shall be taken with proper care so as not unnecessarily to cause any damage either to the article or the vessel.

(Paragraph 2.) The sample, which ought to weigh about 50 grams, shall be taken in the presence of two witnesses and be sealed with the seal of the prosecutor, upon which, for the sake of ascertaining the quality of the article, it shall be sent to a competent analyst.

SEC. 9. (Paragraph 1.) The agricultural institute of the kingdom, and the chemical stations established by the agricultural societies by means of grants from the state for the benefit of agriculture and industrial pursuits, are competent to make examinations as stated in section 8, and to give certificates accordingly. Any person conversant with the subject, who has been authorized by the provincial government to undertake similar examinations, shall likewise be considered equally competent.

(Paragraph 2.) Directions as to the mode of performing examinations, and forms of certificates, are given by the administrative committee of the agricultural academy.

SEC. 10. The fees for examinations and certificates founded on the same shall be paid at the following rates:

	Kronor.
For the examination of a single sample	12
For the examination of two samples delivered at the same time	20
For the examination of every sample beyond the first two, when several samples are delivered at the same time, extra	5

SEC. 11. The expense of the examination shall be paid by the person who has demanded the examination, and when it has been performed by virtue of the command of an authority, by the provincial government. Unless the owner of the article, by the decision of the court, be ultimately required to pay the expense, an application for the repayment of the amounts paid by the provincial government shall be made to the civil department (home office) before the end of the month of January every year, and his Majesty will, with regard to any expense paid by a public prosecutor, take into consideration, at the suggestion of the governor of the district, whether the prosecutor, in any particular case, ought to be exempt from the expense, and the same paid out of the public purse.

SEC. 12. For any marking performed by the prosecutor he shall be entitled to charge the owner of the article in account.

This enactment shall come into force on November 1st, 1885.

The which all whom it may concern shall obediently observe. In further verification whereof, we have hereto subscribed our name with our own hand and caused our royal seal to be affixed.

Palace of Stockholm, this 2d day of October, in the year 1885.

(Signed:) OSCAR. [ROYAL SEAL.]
(Countersigned:) E. VON KRUSENSTJERNA.

[Translation.]

Public notice issued by the administrative committee of the Agricultural Academy relating to the examination of Margarine, given in Stockholm, 13th of October, 1885.

Since His Majesty, in a gracious decree of 2d October, 1885, relative to the control over the trade in margarine or artificial butter, has ordained that prescriptions as to the mode of ascertaining whether a sample delivered consists of butter or margarine, and that a form of a certificate respecting the quality of the article shall be communicated by the administrative committee of the Royal Agricultural Academy, the committee have prescribed the subjoined rules and form to be in force until further notice.

Stockholm, 13th October, 1885.

On behalf of the administrative committee of the Agricultural Academy.

PEHR EHRENHEIM.
CHRISTIAN LOVÉN.

PRESCRIPTIONS RESPECTING THE MODE OF MAKING THE EXAMINATION.

The method that should be applied at the chemical examination in question, and which is described below, is founded on the fact that volatile fatty acids soluble in water are found in butter to a much greater extent than in margarine, and the object of the examination, therefore, is to determine the exact quantity of these acids contained in the sample which is to be examined, and for that purpose the following mode of procedure is to be adopted:

(1) About 10 grams of the sample delivered for examination are weighed and melted in a small cup at a gentle heat. When the contents have cooled a little, 25 cubic centimeters of pure ether are added, and they are then stirred until all the fat is dissolved. The cup is then covered with a watch glass, and left at rest until all the undissolved substances have sunk to the bottom, when the ethereal solution is to be strained through a dry filter. It is to be observed that the solution, on being poured out from the cup, must not be accompanied by any sediment.

(2) The ether is to be removed from the perfectly clear filtrate by evaporation at so gentle a heat as not to boil, upon which the residue is to be dried for half an hour in an air-bath at 100° centigrade.

(3) Rather more than 2.5 grams of the fat, which is still warm, and has been cleared from any extraneous admixtures in the above-named manner, are to be poured off along a narrow glass rod into an accurately-tared glass retort with thin sides, capable of containing 200 cubic centimeters. The retort shall be left in the weighing-room, which shall be locked up, until the fat has again assumed a solid form, when as much of the weighed fat is to be removed, by means of a glass rod, as will make the retort contain exactly 2.5 grams of fat.

(4) The fat is then to be saponified in the retort by being heated with 5 cubic centimeters of alcoholic potash lye, prepared by dissolving 20 grams of pure hydrate of potash in 100 cubic centimeters of pure alcohol of 70 per cent. The retort and its contents shall be heated over a small flame (a wreath-shaped gas flame to be preferred), and the fat will then be perfectly saponified in a minute or two.* Upon that, the retort shall be swung for a brief moment over the flame, when the greater part of the alcohol will evaporate.

(5) The last residue of alcohol is then to be removed by connecting the retort with a water air-pump by means of a doubly perforated india-rubber stopper in which are two glass tubes, and sucking a current of air through the retort, which in the mean time is kept in a cup of briskly boiling water until the soap has assumed a solid form and no longer rises when the air in the retort † is rarefied by the closure of one of the glass tubes while the pump is in operation.

* If the fat saponified is real butyrin, a distinct smell of ether of butyric acid will be perceived, which, on the contrary is not the case when common margarine is saponified.

† Butyric soap puffs up considerably on the rarefaction of the air, and may easily fill up the whole retort. Margarine soap, under the same circumstances, rises but little or not at all. The alcohol must be perfectly expelled, for even though but a very small portion remain, volatile ethers will be formed at the following distillation with phosphoric acid, and under the influence of the same. Such ethers are not altered at the titration of the distillate with alkali. If they were, the result would be that the quantity of the volatile fatty acids contained in the distillate would turn out too low.

(6) When the residue, or soap, is thus entirely cleared from alcohol and dissolved in 50 cubic centimeters of water, a few pieces of pumice stone* of the size of peas shall be put in, and upon that add 20 cubic centimeters of a solution of pure phosphoric acid of 1.124 specific weight, at 15° centigrade, containing 15 per cent. of anhydrous phosphoric acid. The retort is then to be connected by means of a perforated india-rubber stopper with a glass tube,† nearly 1 meter long by 10 millimeters wide, cut off obliquely at both ends, and twice elbowed, the central part of which may be cooled by means of a current of cold water, which is made to flow through a Liebig cooling tube of glass. The retort resting in a sloping position on a metallic gauze, is to be heated over a flame, which shall be so adjusted that only one cubic centimeter shall distill over in a minute. During the distillation the glass tube shall be kept cool by means of a current of cold water. When the distillate,‡ which is to be collected in a small graduated cylinder, is exactly 50 cubic centimeters, the distillation is brought to a close.

(7) In order to remove the non-volatile acids insoluble in water which may follow during the distillation, and either fasten in the elbowed glass-tube § or flow down in small quantities into the distillate,‖ the distillate shall be strained in a funnel, through a filter about 60 millimeters in diameter, which has been soaked in water, then the graduated cylinder and filter shall be washed with 50 cubic centimeters of distilled water.

(8) The solution, which, as plainly appears from the above, will make 100 cubic centimeters, and then contain only the volatile fatty acids soluble in water that were contained in the sample examined, has two drops of a diluted solution of phenolphthalein in alcohol added. It is then to be titrated with one-tenth normal solution of alkali, prepared from hydrate of alkali as free as possible from carbonic acid, and standarized with one-tenth normal sulphuric acid with the same re-agent as an indicator, until a final re-action appears by the fluid assuming a lasting rose color. The number of cubic centimeters of the alkaline solution consumed will be a scale as to the volatile acids contained in the fat examined, and thus it can be determined whether the substance examined is butter or margarine. But it is to be remembered that at least 10 cubic centimeters of the alkaline solution ¶ will be needed for the saturation of the volatile acids in butyrin, whereas a much smaller quantity is required for the saturation of the same acids in margarine.

* The pumice stone will prevent a hard jolting, which otherwise would be unavoidable on the boiling of the fluid.

† The glass tube will answer the purpose best if it be bent at obtuse angles 20 centimeters from one end and 10 centimeters from the other. The 20 centimeters section of the tube is to be joined to the retort and on account of its length it will afford the particles which, during the boiling of the fluid may possibly, by spattering, get into the glass tube, a good opportunity of again flowing into the retort.

‡ If the sample consists of butter the distillate will have a strong smell of butyric acid, but, on the contrary, if it consists of margarine, a tallowish smell will be emitted.

§ After every distillation the tube should, therefore, be rinsed with boiling water, and it should be occasionally thoroughly cleaned with ether.

‖ When butter is tested these fatty acids float in the shape of small drops of fat on the surface of the distillate, and they do not assume a solid form in the temperature of common dwellings. On the testing of margarine these fatty acids settle either high up in the top of the elbowed funnel in the shape of a shaggy or woolly ring, or else on the surface of the distillate in the shape of white solid groups.

¶ The quantity of volatile acids contained in butyrin is by no means invariable; it varies, on the contrary, very much, and seems to be mainly depending upon a more or less advanced period of lactation with the animal that produces the fat, for the butyrin obtained from cows that have newly calved contains a far greater quantity of volatile acids than does that obtained from animals that have been in milk for a longer period. The smallest quantity of volatile fatty acids is found in butter from cows that have been milked for a long time. The above-named quantity of 2.5 grammes of butyrin may require for the saturation of the volatile acids contained in it as much as 17 cubic centimeters of one-tenth normal alkali—indeed, sometimes still more; 14 cubic centimeters are generally needed, but never less than 10 cubic centimeters. Any fat, therefore, that, at an examination made as above stated, is found to require less than 10 cubic centimeters of one-tenth normal solution of alkali is not butter, but margarine, more or less mixed with butter. The fine tallow composing the raw material for the preparation of margarine, consumed, at the tests that have been made, only a very small quantity or 0.6 cubic centimeters of normal alkali. But margarine prepared from the same kind of tallow, which always contains some butyrin, in consequence of the manner it is prepared in, consumed a rather larger quantity of normal alkali. For the purpose of showing the number of cubic centimeters that have been consumed at the examinations of some different sorts of margarine, it may be mentioned that the following sample of Dutch margarine consumed: a=1.05, b=1.30, c=1.35, d=1.88, e=1.42, f=1.42, g=1.65, h=1.67 cubic centimeters.

(9) No re-agents needed for the examination must contain any acids that may volatilize during the distillation and thus cause too great a consumption of alkali at the titration. Only such re-agents as are, in consequence of the manner of preparing them, already free from acids of that kind are, therefore, to be used, and for the same reason a hydrate of potash prepared from sulphate by means of a hydrate of baryta should be selected; and of ether, alcohol, and phosphoric acid, the best products obtainable in the market should be chosen. For safety sake all the re-agents needed for the examination ought moreover to be tested. For that purpose 25 cubic centimeters of the ether and 5 cubic centimeters of the alcoholic potash-lye are to be measured into a retort, and all the ether and alcohol are to be expelled; the residue is to be dissolved, 20 cubic centimeters of the solution of phosphoric acid are then to be added and 50 cubic centimeters to be distilled off. Then a test is to be made as to how much of one-tenth normal alkali will be needed at the titration of the distillate with phenolphthalein as an indicator. If the re-agents are free from volatile acids a lasting rose color will appear when a drop or two of the alkaline solution are added. In the opposite case more will be needed. If it is accurately ascertained by another trial how much of one-tenth normal alkali will be required on account of defective purity of the re-agents, a corresponding correction may be applied at the examinations made with the same re-agents.

FORM OF CERTIFICATE AS TO THE QUALITY OF THE ARTICLE.

At the request of* (1) , I have examined a sample of butter suspected of being margarine. When delivered to me it was kept in (2) , and provided with the following superscription: " " and seal unopened and marked with the letters . Since cubic centimeters of one-tenth normal alkali were consumed (3), for the saturation of the volatile fatty acids soluble in water which were contained in 2.5 grammes of melted pure fat of the above-named sample; and since at a similar procedure with butter prepared from cow's milk alone, never less than 10 cubic centimeters are used, I hereby declare the above-named sample to be (4) .

The chemical examination was made strictly in accordance with the prescriptions issued by the administrative committee of the Agricultural Academy in Appendix No. 60 to "Collection of Swedish Laws," 13th October, 1885, and none but perfectly suitable re-agents, previously tested, were used. Part of the sample delivered, properly melted and marked and provided with my seal, will be kept by me for two months, in the event of a new examination being considered necessary (5) .

[Translation.]

LAW RELATING TO THE TRADE IN ARTIFICIAL BUTTER.

We, Oscar, by the grace of God, King of Norway, Sweden, the Goths, and the Vandals, make known: That the resolution of the 17th of June this year, passed by the regular Storthing now assembled, has been submitted to us, worded as follows:

SECTION 1. In this law margarine stands for butter from any source or of any composition, when fat, not produced from milk, enters into the composition.

SEC. 2. When margarine is kept for sale in this country, or exported to foreign parts, it shall be packed in a vessel (packing-box) provided with a mark determined by the King. When margarine is exported to foreign parts it shall also be distinctly indicated as such in the shipping and clearance documents.

SEC. 3. When butter is imported from abroad, the consignee shall distinctly report whether the article be pure or mixed with margarine. In the event of his not being fully informed in that respect, the article shall not be delivered until it has been

Norwegian margarine consumed: i=2.38, k=3.50 cubic centimeters. The latter, from Pellerin and Fils' manufactory in Christiania, consequently contained a far greater quantity of butyrine than did the former. If the quantity of one-tenth normal alkali required by pure tallow be deducted from the quantity required by margarine, and if it be assumed at the same time that butyrine generally consumes 14 cubic centimeters, which no doubt will be very near the mark, the above-named samples of margarine may be estimated to have contained *about*: a=3.0, b-d=5.0–5.5, e-f=6.0, g-h=7.5, i=13.0, and k=21.5 per cent. of real butyrine.

*At the above-mentioned figures are inserted: at (1), name occupation, profession, or title and address; at (2), a short description of vessel and packing; at (3), the quantity of one-tenth normal alkali consumed, expressed in cubic centimeters, the whole numbers being indicated with letters and figures, and the first decimal also denoted with a comma and a figure; for instance, "Five or accurately 5,4"; at (4), either "butter" or "margarine"; at (5), address, date and year, and the name, occupation, profession or title of the person who made the chemical examination.

officially examined, in the manner and in accordance with the prescriptions to be observed in the case referred to in section 5, but in any case the examination shall be made at the expense of the consignee. In cases where margarine is imported in vessels not provided with the mark prescribed, the article shall not be delivered until the deficiency be remedied. The expenses in that case shall be defrayed by the consignee.

SEC. 4. Wherever a trade in margarine is carried on, signs shall be put up in suitable places indicating the business in a distinct and conspicuous manner.

SEC. 5. Where it is suspected that the prescriptions referring to margarine have not been observed, the police or custom authorities shall cause an examination to be made, and for that purpose they shall be entitled to take samples of the article suspected. The examination as to whether the article in question shall be regarded as margarine (section 1) or not, shall be made by the proper Government department in the manner prescribed. The expenses on account of the examination, if it be proved that the suspicion was well founded, shall be borne by the offender, but in the opposite case they shall be paid out of the public funds.

SEC. 6. Infringements of this law shall be punishable by fines from 20 kronor to 1,500 kronor, and shall be prosecuted before the police court.

SEC. 7. This law shall come into operation on the 1st of January, 1887.

Therefore, we have accepted and confirmed, and we hereby accept and confirm this resolution as a law.

Given at Christiania 22d June 1886, under the great seal of the Kingdom.

By order of his most Gracious Majesty.

[SEAL.] (Signed) J. SVERDRUP.
J. STANG.
J. R. SVERDRUP.
A. SORENSSEN.
HAUGLAND.
B. KILDAL.
H. R. ASTRUP.

(Signed) LEHMANN.

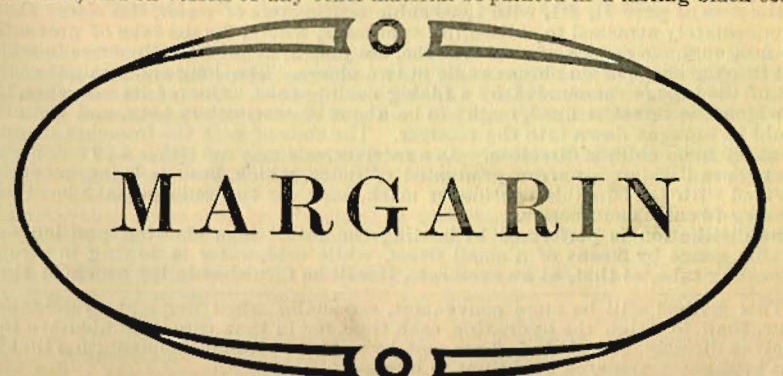
[Translation.]

ORDER IN COUNCIL OF THE 14TH OF DECEMBER, 1886.

Pursuant to section 2 of the law of the 22d of June, 1886, relative to the trade in artificial butter, it is provided that—

Instead of the rules contained in the royal mandate of the 20th of November, 1886, which are hereby revoked, from the 1st of January, 1887, the following provisions shall apply with regard to the marking of vessels (packing boxes) in which butter is kept for sale in this country or exported to foreign countries:

Every vessel shall be provided on the outer sides with two marks of the shape and size as shown by the annexed sketch. The marks, which are to be placed diametrically opposite each other, near the upper edge of the vessel, shall, on wooden vessels, be branded, and on vessels of any other material be painted in a lasting black color.



Length of mark = 17.0 centimeters.
Height of mark = 7.0 centimeters.
Height of letters = 1.7 centimeters.

[Translation.]

RULES FOR CARRYING OUT THE EXAMINATIONS, ETC., REFERRED TO IN SECTION 5; COMPARE SECTION 3 OF THE LAW OF THE 22D JUNE, 1886, RELATIVE TO THE TRADE IN ARTIFICIAL BUTTER.

[Drawn up by the Home Department on the 14th of December, 1886.]

1. Of the article that is to be examined a sample of about 70 grams shall be taken in the presence of two witnesses and be put into a clean, dry glass vessel, which shall be provided with the seal of the proper authority, and be marked and sent to a competent chemist. In case the article in any individual butter vat be found heterogeneous, two samples shall be taken, so that either of them shall appear to be of a different kind from the other. The examination, the object of which is to determine the quantity of volatile acids contained in the butter, it being much greater in butyrin than in other fats, is carried out in the following manner:

2. About 15 grams of butter are put in a small glass vessel, in a vapor bath or air bath at 100 degrees centigrade, until the sediment is separated from the melted fat, which then, without being accompanied by any essential portion of the sediment, is strained through a small filter into a dry glass vessel. During the filtration the glass vessel, filter, and funnel ought to remain in the warm bath. The melted fat must be filtered clear and free from any drops of serum or particles of salt.

3. 2.5 grams of the melted fat are weighed out into a retort holding from 150 to 200 cubic centimeters, which may be conveniently done by measuring off in the dry and weighed retort about 3 cubic centimeters melted fat by means of a pipette. When the fat is perfectly congealed the surplus is removed with a glass rod, so that the exact quantity mentioned remains in the retort.

4. To the fat in the retort is added an alcoholic solution of soda or potash, which is prepared each time by mixing 20 cubic centimeters of pure alcohol (free from any acid) of 87 per cent. by volume (0.84 specific gravity) with two cubic centimeters of a watery solution of the purest hydroxide of sodium or hydroxide of potassium (as free as possible from carbonic acid) in which 100 cubic centimeters contain, respectively, 40 or 50 grams of hydroxide.* The retort is then heated in a sloping position in a water bath, when the saponification will soon take place. When most of the alcohol is evaporated, the heating being continued, and the soap begins to froth, the remainder of the alcohol can be conveniently expelled by closing the retort with a stopper furnished with two glass tubes. The retort is then lowered a little in the water bath, when a current of air, by means of the water air-pump or otherwise, is sucked through the retort until all the alcohol is removed.† At the same time the india-rubber tube which is attached to the glass tube, by means of which the air gets into the retort, ought frequently to be squeezed, so that a rarefaction of the air in it will be produced. Since the admission of carbonic acid may have some influence on the result, the current of air ought to be freed from this substance by passing through a tube filled with soda lime or the like before it enters the retort.

5. Add to the soap exactly 40 cubic centimeters of water and it will then, after a short heating over a water bath (when no noticeable evaporation must take place), dissolve; then add some pieces of heated pumice stone of the size of hemp seeds, and exactly 20 cubic centimeters of diluted sulphuric acid, prepared by mixing 100 cubic centimeters of pure H_2SO_4 with 1,000 cubic centimeters of water, the retort should be immediately attached to a distilling apparatus, which, for the sake of preventing any loss, ought to consist of a whole tube, not joined, about 10 millimeters in width, bent into the shape of an obtuse angle in two places. The long and straight central part of the tube is surrounded by a Liebig cooling tube. One of its branches, that on which the retort is fixed, ought to be about 20 centimeters long, and the other should be brought down into the receiver. The ends of both the branches ought to be cut off in an oblique direction. As a receiver, one may use either a 50 cubic centimeter glass flask, or a narrow graduated cylinder, which, besides being accurately provided with the 50 cubic centimeter mark, may for convenience' sake be divided for every 10 cubic centimeters.

The distillation is performed by heating the retort in a slanting position on a metallic gauze by means of a small flame, while cold water is flowing in through the cooling tube, so that, at an even rate, it will be furnished in the course of three-quarters of an hour or one hour. The distillation is stopped when the distillate is exactly 50 cubic centimeters.

6. The distillate, which generally contains solid fatty acids that have been carried along with it, is strained through a small filter into a flat-bottomed retort. The receiver and filter are washed with 50 cubic centimeters of warm water in two or three portions. The filtered fluid is to be titrated with one-tenth normal solution of soda or potash, a few drops of an alcoholic solution of phenolphthalein having previously been added, until the red color produced no longer vanishes, not even after some delay.

7. From many experiences it may be assumed that a distillate from 2.5 grams of fat from unmixed natural butter, produced in the manner above mentioned, will consume for its saturation at least 12 cubic centimeters of one-tenth normal solution of alkali, so that a smaller consumption will indicate an admixture of extraneous fats.

8. The re-agents should be tested as to their acid contents, if there be any, which, in that case, may volatilize during the distillation and increase the consumption of alkali. For that purpose the alcohol is evaporated in a retort in a water bath employing the same quantity of alcoholic solution as was used for the saponification, and finally by a thorough suction of air free from carbonic acid, then 40 cubic centimeters of water and 20 cubic centimeters of the diluted sulphuric acid are added, and 50 cubic centimeters are distilled off. The distillate is titrated after being diluted with 50 cubic centimeters of water. For its saturation it ought not to require more, or only a little more, of a solution of alkali than 100 cubic centimeters of the distilled water alone requires.

Consequently it is necessary to pay particular attention to the correctness of the titrated solution of alkali used, especially when the boundary number is approached.

It may be remarked that some soft kinds of glass when used yield perceptible quantities of alkali to distilling fluids, especially in the beginning.

9. The following rates are fixed for the examination and the attestation founded on the same:

	Kr.
For the examination of a single sample	15
For the examination of two samples delivered at the same time	25
For the examination of every sample over and above the first two when several are delivered at the same time, additional	8

* This method will be more convenient, especially when frequent examinations occur, than to weigh the hydroxide each time, for in that case it would have to be dissolved directly in alcohol of 80 per cent. by volume. An alcoholic solution that has been kept ready prepared ought not to be used.

† A perfect removal of the alcohol is necessary as otherwise ethers may be formed during the distillation, which at the process of titration will cause a smaller consumption of alkali.

LAWS AND REGULATIONS OF FRANCE.

[Translated from the Journal Officiel de la République Française of March 15, 1887.]

LAW CONCERNING THE REPRESSION OF FRAUDS COMMITTED IN THE SALE OF BUTTERS.

The Senate, etc.

TITLE I.—*For the repression of frauds in the sale of butter.*

ARTICLE 1. It is forbidden to expose, to place on sale or to sell, to import or to export, under the name of butter, any margarine, oleomargarine, and, generally, all substances intended to replace butter, as well as the compounds of margarine, fat, oil, and other substances with butter, whatever may be the quantity these compounds contain of it.

ART. 2. Those shall be punished with an imprisonment of from six days to six months and with a fine of from 50 to 3,000 francs, who knowingly shall have violated the provisions of article 1.

At all events, those shall be presumed to have known of the adulteration of the merchandise who are not able to indicate the name of the seller or commission merchant.

ART. 3. The substances or the compounds fraudulently exposed, sold, or placed on sale, imported or exported, remaining in the possession of the delinquent shall be confiscated conformably to article 5 of the law of the 27th of March, 1851.

ART. 4. The courts may always order that any sentences of condemnation pronounced in accordance with the provisions of article 2, shall be, by extracts or literally, published in the journals which they shall designate, or posted in the places or markets where the fraud has been committed, as well as on the doors of the house or warehouses of the delinquent, and also on those of the mayoralty of the domicile of the latter, and this always at the expense of the condemned.

ART. 5. In case of a repetition of the offense within the year following the (first) conviction, the maximum fine shall always be imposed and the sentence always published and posted.

TITLE II.—*As to the sale, transportation, and exportation of margarine, of oleomargarine, or edible fats.*

ART. 6. Every retail dealer in margarine, oleomargarine, or any substances or compounds intended to replace butter, must inform the purchaser that the substance or compound sold by him is not butter, by delivering it in a vessel, flask or wrapper, bearing in plain characters the words: "Margarine, oleomargarine, or edible fats."

ART. 7. Every manufacturer, wholesale dealer, commission merchant, or consignee of margarine, of oleomargarine, or of similar substances, shall be required to place them in wooden packages [fûts] or receptacles marked in plain characters, printed or branded, with the words: "Margarine, oleomargarine, or edible fats."

ART. 8. Manufacturers, dealers, commission merchants, or consignees of margarine, oleomargarine, or of similar substances, shall indicate in their invoices, way-bills, bills of lading, etc., for each invoice of merchandise of this class, that the merchandises thus forwarded are sold as margarine, oleomargarine, edible fat.

Every carrier and every transportation company, by land or water, must repeat this designation on their books, invoices, and declarations or manifests.

ART. 9. Those who shall have violated the provisions of articles 6, 7, and 8, paragraph 1, as above, shall be punished with an imprisonment of from six days to one month and with a fine of from 25 to 1,000 francs, or with one of these two penalties only.

Carriers or transportation companies, by land or water, who shall have violated the provisions of the second paragraph of article 8, shall be punished with a fine of from 25 to 500 francs.

ART. 10. In case of a repetition of the offense within the year following the (first) conviction, the maximum fine shall always be imposed.

General regulations.

ART. 11. A regulation of the public administration shall determine the method and the conditions of the verification to which it may be necessary to proceed chiefly in regard to merchandise in transit by the custom-house officers, or by the collectors of indirect taxes; who shall proceed to this verification without cost and without impediment or delay to the dispatch of the butters.

This regulation of the public administration shall be drawn up within a period of three months, without this delay in any way affecting the execution of the present law, in all cases where the application of the said regulations is not necessary.

ART. 12. The provisions of article 463 of the penal code are applicable to the misdemeanors forbidden and punished by the present law.

The present law, etc., approved March 14, 1887.

DECREE OF THE 8TH OF MAY, 1888.*

[Bearing regulations of the public administration determining the method and the conditions of the verification of butters, to which it may be necessary to proceed, chiefly in regard to merchandises in transit, by custom-house officers or by collectors of indirect taxes, etc. Art. 11, law of 14th March, 1887.]

ARTICLE 1. Employés of indirect taxes, of custom-houses, and of tolls, as well as officers charged with the supervision of halls and market places legally commissioned and sworn in, are authorized to obtain samples of butters which are exposed, placed on sale, transported, imported or exported, in order to ascertain their purity.

Carriers, as well as the directors and agents of transportation companies, by land and water, are required to raise no obstacle to the requisitions for taking samples and to exhibit their way-bills, receipts, bills of lading and declarations of which they may be the bearers.

Each taking of a sample is verified by a special affidavit (*procès-verbal spécial*).

ART. 2. When the taking of the sample is done at the establishment of a retail dealer, of a wholesale dealer, of a commission merchant, of a consignee, or in the hands of a carrier, these persons are required to make known the name and residence of the person from whom they obtained the merchandise.

If the dealer, commission merchant, consignee or carrier is not willing or is not able to indicate the name and address of the party from whom he obtained the merchandise, as likewise if he refuses to sign the affidavit (*procès-verbal*), mention must be made of it in the said affidavit.

* Journal Officiel, 16th May, 1888.

ART. 3. The samples taken by the officers indicated in article 1 are, in presence of the holders, shut up in the vessels or flasks, hermetically closed and sealed, and immediately transmitted to one of the experts designated in each department by the prefect.

Mention of these circumstances is made in the affidavit.

ART. 4. Pure butters, mixed butters, margarines, oleomargarines, and edible fats forwarded by dispatch should be contained in closed receptacles, and should indicate in plain characters the production and the nature of the merchandise.

On their arrival at the custom-house bureau, the packages are weighed, corded, and stamped with lead, and they are delivered to the carrier or transportation company, by land or water, charged with their transmittal a certificate to accompany them to the bureau of export.

The certificate shall specify the detention allowed for re-exportation.

ART. 5. The ministers of the interior, of agriculture, and of finances are charged, each one in that which concerns him, with the execution of the present decree.

LAWS AND REGULATIONS OF RUSSIA.

[From Return of Board of Trade; London, September 1, 1887.]

The attention of the Russian Government having at last been directed to the increasing production in the Empire of oleomargarine and the sale of that spurious product as genuine butter, the minister of imperial domains, with a view of protecting the legitimate interests of the Russian dairy farmer and agriculturist, drew up in the early part of the present year the following rules, which, in his excellency's opinion, it is desirable to enforce legislatively for the control and regulation of the manufacture and sale of artificial butter in Russia, the rules elaborated being based on a study of the measures adopted in the west of Europe and in the United States for that purpose:

(1) The product obtained from a mixture of fat with butter shall be called margarine fat.

(2) Its manufacture shall be liable to an excise duty, or to supplementary patent dues.

(3) The extent of the import shall be determined in concert by the ministers of finances and imperial domains.

(4) Margarine fat shall be dyed some bright color, but in no case shall such color be yellow.

(5) The vessels (cases, firkins) in which margarine is packed at the manufactory shall be dyed the same color as the margarine.

(6) These vessels shall have clearly marked on them the name of the manufactory, and they shall also bear the inscription, "Margarine fat."

(7) The sale of margarine fat shall not be carried on in the shops where dairy butter is on sale.

(8) Shops dealing in margarine fat shall exhibit a sign-board bearing an inscription that margarine fat is sold within.

(9) Hotels, cook-shops, restaurants, bars, and generally all public establishments in which food is prepared, shall exhibit in a conspicuous place a notice, and also state on their bills of fare, that the dishes prepared on the premises are cooked with margarine, if such be used by them in their kitchens.

(10) The importation of margarine fat from foreign countries shall be prohibited.

For the non-observance of the above regulations the minister of imperial domains proposed the imposition of fines varying from 100 to 1,000 rubles (£10 to £100), and that the vendors of butterine as genuine butter should be punished by imprisonment from one to three months.

These proposed regulations, on being submitted to the medical council of the ministry of the interior for their opinion, were generally approved by that body. They, however, suggested that the substance to be employed in dyeing butterine should be the root of the alkanet plant and alkanine, which are not injurious to health, would not affect the taste of the butterine, and of which, moreover, only a small quantity is necessary for coloring purposes. The council further recommend that the police and inspectors of manufactories should, in case of doubtful products, be empowered to take samples of them, with a view of submitting them to chemical analysis, the expense of such test to be paid by the dealer in the article analyzed.

The medical council, moreover, considered that it would be desirable, in order to prevent misunderstandings, to modify the wording of points 1, 4, 5, and 6 in the following manner:

(1) All artificial butter, prepared from grease or tallow, even though it be improved

by being washed with milk or cream, or mixed with real butter, shall be called margarine fat.

(4) Margarine fat shall be dyed red by means of the rind of the alkanet root or with alkanine. If this margarine fat be sold in separate pieces, all these, both great and small, sold in retail shall be of uniform shape (for instance, brick shape).

(5) Each piece shall bear on it, in deeply indented characters, the words "margarine fat," and the brand of the producing firm.

(6) The cases or firkins in which the oleomargarine is contained and dispatched shall be colored red, and they shall bear in distinct letters the designation of the producing firm, and of the contents—*i. e.*, margarine. If the cases or firkins have an outside packing, this shall also be dyed red, and bear on it the same inscription.

As regards the proposed fines, the medical council considered that they should not exceed 100 rubles (£10), or at the utmost 200 rubles (£20), and that confiscation of butterine should follow the imposition of a fine; also, that the punishment for selling margarine for genuine butter should, on first offense, be visited by a fine, and that imprisonment be only awarded in aggravated cases, or when the offender is not able to pay a money penalty.

As a further modification in detail, the council suggested that the proposed law be brought into operation after a certain fixed period, in order to allow the manufacturers of oleomargarine to wind up their business; and that at the expiration of the period of notice the manufacture of oleomargarine as a food product should cease entirely, it being shown by competent medical authorities that continued consumption of spurious butter in combination with food not unfrequently produces intestinal catarrh.

On re-assembling for the next winter session, the Council of the Empire will take into consideration the proposed regulations of the minister of Imperial domains on this important subject, together with the suggested amendments of the medical council thereon, with a view to legislative enactment and enforcement.

JOHN MICHELL.

ST. PETERSBURG, *June* 7, 1887.

[See pages CXXXV and CXXXVI, Report of Commissioner of Internal Revenue for 1887.]

LAWS AND REGULATIONS OF GERMANY.

[Translated from the German Imperial Law Gazette, p. 375.]

A LAW TO REGULATE THE TRADE IN SUBSTITUTES FOR BUTTER, APPROVED JULY 12, 1887.

We, William, by the Grace of God, etc., decree in the name of the Empire, and with the consent of the Bundesrath and Reichstag, as follows:

SECTION 1. The business localities and other sale places, including market-stalls, where margarine is professionally sold or offered for sale, must have the inscription "sale of margarine" indelibly marked on them in a conspicuous place. By "margarine" in the sense of this law is to be understood all preparations similar to milk-butter, whose fatty substances are not exclusively derived from milk.

SEC. 2. The admixture of butter with margarine, or other edible fats, for the purpose of trading with such mixtures, and further the professional sale or offering for sale of the same, are prohibited.

This provision does not apply to the addition of butter-fat derived from the employment of milk or cream in the manufacture of margarine, provided that not more than 100 specific parts (Gewichtstheile) of milk, or 10 parts of cream to 100 parts of fatty substances not derived from milk, are employed.

SEC. 3. The vessels and outer coverings in which margarine is professionally offered for sale or sold must bear in a conspicuous place a clear and indelible inscription, containing the designation "margarine." If margarine is professionally sold or offered for sale in entire barrels or chests, the inscription must, in addition, give the name or firm of the manufacturer. If margarine is professionally sold or offered for sale in separate pieces, these must be in the form of cubes, and have an inscription stamped on them giving their description as "margarine," and the name or firm of the seller, unless they are provided with a covering bearing such inscription. The federal council is empowered to issue further detailed enactments to be published in the Imperial "Gesetzblatt," for the due carrying out of the provisions in sections 1, 2, and 3 of this law.

SEC. 4. The provisions of this law do not apply to products of the kind indicated in section 1 which are not meant for human food.

SEC. 5. Infringements of the provisions of this law or of the enactments to be published by the federal council under section 3 are to be punished by fines up to 150 marks or by arrest.

If the offense is repeated, the sentence shall be a fine not exceeding 600 marks, arrest or imprisonment not exceeding three months. This provision shall not apply in case three years have elapsed since the date on which the penalty for the previous offense was completed or remitted.

In addition to the penalty, judgment may be given to seize the articles sold or offered for sale in violation of the provisions of this law, whether the articles in question belong or not to the person sentenced.

If the prosecution or condemnation of a particular person is not practicable judgment to seize the goods may be given independently.

SEC. 6. The provisions of the law relating to the traffic in articles of food and drink and consumption of 14th May, 1879 (Reichsgesetzblatt, page 145), remain unaffected. The provisions in sections 16 and 17 of the same law are equally applicable to infringements of the provisions of the present law.

SEC. 7. The present law comes into force on the 1st October, 1887.

[Imperial Law Gazette, No. 43, 1887.]

No. 1754.—*Publication concerning regulations for the execution of the law on the traffic in substitutes for butter of November* 12, 1887.

For the execution of the regulations contained in section 3, clause 1 to 3, of the law concerning the traffic in substitutes for butter, of July 12, 1887 (Imperial Law Gazette, page 375), the Federal Council, in accordance with section 3, clause 4, of this law, has concluded to supplement the regulation under No. 1 of the publication of July 26, 1887 (Imperial Law Gazette, page 383), by the following additional regulation:

In round or elliptical vessels, the cover of which has a greatest diameter of less than 35 centimeters, the length of the framing surrounding the inscription "Margarine" may be diminished to 15 centimeters.

Berlin, November 12, 1887.

For the Imperial Chancellor.

VON BOETTICHER.

LAW AND REGULATIONS OF GREAT BRITAIN.

[From an official copy.]

50 and 51 Vict.] MARGARINE ACT, 1887. [Ch. 29.

CHAPTER 29.—An Act for the better Prevention of the Fraudulent Sale of Margarine (23*d August*, 1887).

Whereas it is expedient that further provision should be made for protecting the public against the sale as butter of substances made in imitation of butter, as well as of butter mixed with any such substances:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Margarine Act, 1887.

2. This Act shall come into operation on the 1st day of January, 1888.

3. The word "butter" shall mean the substance usually known as butter, made exclusively from milk or cream, or both, with or without salt or other preservative, and with or without the addition of coloring matter.

The word "margarine" shall mean all substances, whether compounds or otherwise, prepared in imitation of butter, and whether mixed with butter or not, and no such substance shall be lawfully sold, except under the name of margarine, and under the conditions set forth in this Act.

4. Every person dealing in margarine, whether wholesale or retail, whether a manufacturer, importer, or as consignor or consignee, or as commission agent or otherwise, who is found guilty of an offense under this Act, shall be liable on summary conviction for the first offense to a fine not exceeding £20, and for the second offense to a fine not exceeding £50, and for the third or any subsequent offense to a fine not exceeding £100.

5. Where an employer is charged with an offense against this Act he shall be entitled, upon information duly laid by him, to have any other person whom he charges as the actual offender brought before the Court at the time appointed for hearing the charge, and if, after the commission of the offense has been proved, the employer proves to the satisfaction of the Court that he had used due diligence to enforce the execution of this Act, and that the said other person had committed the offense in question without his knowledge, consent, or connivance, the said other person shall be summarily convicted of such offense, and the employer shall be exempt from any penalty.

6. Every person dealing in margarine in the manner described in the preceding section shall conform to the following regulations:

Every package, whether opened or closed, and containing margarine, shall be branded or durably marked "Margarine" on the top, bottom, and sides, in printed capital letters, not less than three-quarters of an inch square; and if such margarine be exposed for sale, by retail, there shall be attached to each parcel thereof so exposed, and in such manner as to be clearly visible to the purchaser, a label marked in printed capital letters not less than 1½ inches square, "Margarine"; and every person selling margarine by retail, save in a package duly branded or durably marked as aforesaid, shall in every case deliver the same to the purchaser in or with a paper wrapper, on which shall be printed in capital letters, not less than a quarter of an inch square, "Margarine."

7. Every person dealing with, selling, or exposing, or offering for sale, or having in his possession for the purpose of sale, any quantity of margarine contrary to the provisions of this Act, shall be liable to conviction for an offense against this Act, unless he shows to the satisfaction of the court before whom he is charged that he purchased the article in question as butter, and with a written warranty or invoice to that effect, that he had no reason to believe at the time when he sold it that the article was other than butter, and that he sold it in the same state as when he purchased it, and in such case he shall be discharged from the prosecution, but shall be liable to pay the costs incurred by the prosecutor unless he shall have given due notice to him that he will rely upon the above defense.

8. All margarine imported into the United Kingdom of Great Britain and Ireland, and all margarine whether imported or manufactured within the United Kingdom of Great Britain and Ireland, shall, whenever forwarded by any public conveyance, be duly consigned as margarine; and it shall be lawful for any officer of Her Majesty's Customs or Inland Revenue, or any medical officer of health, inspector of nuisances, or police constable, authorized under section 13 of the Sale of Food and Drugs Act, 1875, to procure samples for analysis if he shall have reason to believe that the provisions of this Act are infringed on this behalf, to examine and take samples from any package, and ascertain, if necessary, by submitting the same to be analyzed, whether an offense against this Act has been committed.

9. Every manufactory of margarine within the United Kingdom of Great Britain and Ireland shall be registered by the owner or occupier thereof with the local authority from time to time in such manner as the Local Government Boards of England and Ireland and the Secretary for Scotland respectively may direct, and every such owner or occupier carrying on such manufacture in a manufactory not duly registered shall be guilty of an offense under this Act.

10. Any officer authorized to take samples under the Sale of Food and Drugs Act, 1875, may, without going through the form of purchase provided by that Act, but otherwise acting in all respects in accordance with the provisions of the said Act as to dealing with samples, take for the purpose of analysis samples of any butter, or substances purporting to be butter, which are exposed for sale, and are not marked Margarine, as provided by this Act; and any such substance not being so marked shall be presumed to be exposed for sale as butter.

11. Any part of any penalty recovered under this Act may, if the Court shall so direct, be paid to the person who proceeds for the same, to re-imburse him for the legal costs of obtaining the analysis, and any other reasonable expenses to which the Court shall consider him entitled.

12. All proceedings under this Act shall, save as expressly varied by this Act, be the same as prescribed by sections 12 to 28 inclusive of the Sale of Food and Drugs Act, 1875, and all officers employed under that Act are hereby empowered and required to carry out the provisions of this Act.

13. The expression "local authority" shall mean any local authority authorized to appoint a public analyst under the Sale of Food and Drugs Act, 1875.

22,450.] MARGARINE ACT, 1887. [22d December, 1887.

Registration of Manufactories.

To the Owners and Occupiers for the time being of Manufactories of Margarine in England and Wales to which the Margarine Act, 1887, applies; to the several Local Authorities under the said Act for the time being in England and Wales; and to all others whom it may concern.

Whereas by Section 9 of the Margarine Act, 1887 (which will come into operation on the 1st day of January, 1888), provision is made for the Registration with the Local Authority of every Manufactory of Margarine (as defined by the said Act) in England and Wales from time to time in such manner as We, the Local Government Board, may direct;

And whereas by Section 13 of the said Act the expression "local authority" is defined as meaning "any local authority authorized to appoint a public analyst under the Sale of Food and Drugs Act, 1875," and the local authorities authorized to appoint a public analyst under the last-named Act are as follows, namely: In the City of London and the Liberties thereof the Commissioners of Sewers of the City of London and the Liberties thereof, and in all other parts of the Metropolis the Vestries and District Boards acting in execution of the Act for the better local management of the Metropolis; the Court of Quarter Sessions for every County; and the Town Council of every Borough having a separate Court of Quarter Sessions, or having under any General or Local Act of Parliament, or otherwise, a separate Police Establishment:

Now, Therefore, We, the Local Government Board, hereby Order and Direct as follows:

ARTICLE 1.—Every owner or occupier of a Manufactory of Margarine in England and Wales who shall make application to the proper local authority for a Certificate of Registration under the said Margarine Act, 1887, shall, in his application, state the following particulars:

(*a*) The name and address of the owner or occupier making the application.

(*b*) The situation of the manufactory.

(*c*) The name and address, or names and addresses, of the owner or owners, or occupier or occupiers carrying on the manufacture.

Every such application shall be signed by the person making the same, or by some one acting on his behalf.

ART. 2. If the application is in due form, the local authority shall cause the Manufactory to be registered by entering in a book the particulars of the application for registration; and thereupon a Certificate, in the Form A, set forth in the Schedule hereto, shall be issued by the local authority to the person applying for the same.

ART. 3. Where any change occurs in the persons carrying on the manufacture, written notice thereof shall be given by the owner or occupier of the Manufactory to the local authority, and the Register shall thereupon be amended by making therein the requisite alteration, and an indorsement shall be made by the local authority on the certificate in accordance with the Form B set forth in the said Schedule.

ART. 4. This Order shall come into operation on the 1st day of January, 1888, and shall remain in force until We shall otherwise direct.

—

SCHEDULE.

FORM A.

Certificate under the Margarine Act, 1887 (50 & 51 *Vict., c.* 29).

This is to certify that the Manufactory known as the ——, situate at ——, at which the manufacture of Margarine is at present carried on by ——, the owner (or occupier) thereof, has been duly registered by [here insert the name of the local authority within whose District the Manufactory is situate] in accordance with the provisions of the Margarine Act, 1887, in that behalf, on the application of ——.

Dated this —— day of ——, in the year 188–.

(Signed) ——— ———,

Clerk to the [here insert name of Local Authority].

FORM B.

Endorsement on Certificate in case of Change in Persons carrying on the Manufacture.

This is to certify that —— has been duly registered as the owner (or occupier) carrying on the manufacture of Margarine in the within named Manufactory in the place of ——.

Dated this —— day of ——, in the year 188–.

(Signed,) ——— ———,

Clerk to the [here insert name of Local Authority].

Given under the Seal of Office of the Local Government Board, this 22d day of December, 1887.

[L. S.]

CHAS. S. RITCHIE, *President.*
HUGH OWEN, *Secretary.*

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Secy. Customs. No. $\frac{18652}{1887}$.

General Order $\frac{1}{1888}$.

CUSTOM-HOUSE,
London, 7th January, 1888.

SIR: With reference to the provisions of the Margarine Act, 50 & 51 Vic., C. 29, copies of which were forwarded in G. O. $\frac{1}{1887}$; the only directions which the board deem it necessary at present to issue for the guidance of their officers are the following:

If, on information, any reasonable ground is entertained for the belief that an importation of Butter is other than it purports to be, the Surveyors in London, or Collectors at Outports, will not detain the goods if properly entered but report the facts to the Board, together with the name and address of the consignee of the goods. Beyond this no notice is to be taken, under the Margarine Act, of the way in which Packages, entered as containing Margarine, are marked on importation.

No Samples are to be taken at importation until further orders.

I am, sir, your obedient Servant,

E. GOODWYN.

To the COLLECTOR.

LAWS AND REGULATIONS OF DENMARK.

A LAW REGULATING THE MANUFACTURING AND SELLING OF MARGARINE, ETC.

[Translated from the Danish; U. S. Legation, Copenhagen.]

§ 1. The word "Margarine" is used in this law to designate all articles resembling butter, whatever be their origin, mixture or compound, provided any fat has been added which was not produced from milk.

§ 2. Any person intending to manufacture margarine shall file his purpose with the chief of police in his district, and at the expense of the manufacturer the chief of police shall publish an announcement thereof in "Berlingske Tidende" in Copenhagen, and also in the papers most widely circulated in the jurisdiction of the manufacturer. The manufacturer shall keep a book showing his products and sales, and the margarine shall be packed by the manufacturer in firkins or tubs of a shape distinctly different from the usual butter firkins, and marked with the word "Margarine," both firkin and mark being subject to the regulations of the minister of the interior. Margarine shall not be manufactured under any other name.

It shall be unlawful for any producer of butter to manufacture margarine or to make any compound thereof with butter or to permit any one else to engage in this business on his premises. Compounds for private use not made on the premises of the dairies are not included in this prohibition and are not within the purview of this law.

§ 3. Dealers—both wholesale and retail—in margarine shall keep the article in margarine firkins or tubs (§ 2). For smaller quantities, to be kept in shops as samples or for sale at retail, the minister of the interior will prescribe small packages, marked in a manner to be easily seen by the purchaser with the word "Margarine." Margarine must not be offered for sale under any other name. When margarine is not delivered to the buyer in a firkin or tub of the kind above described, then the package (jar, box, paper, etc.) wherein the goods are delivered shall be made and marked in accordance with directions to be given by the minister of the interior. If the buyer fetches the article in his own firkin or tub, the dealer shall place on the top of the margarine a piece of paper prescribed by the minister of the interior and marked with the word "Margarine." In every shop in which margarine is kept for sale there shall, in accordance with instructions to be given by the minister of the interior, be put up in a conspicuous place a notice with letters at least 3 inches size: "Margarine for sale here."

The selling of margarine on the market places and in ships is prohibited. Margarine shall be shipped only in margarine firkins or tubs.

§ 4. The manufacturing, importing, exporting, or selling of margarine containing more than 50 per cent. of butter shall be unlawful, and the offender will be punished in accordance with § 14, section 1 of this act.

The outside of every margarine package (§ 2) shall be marked with the name of the manufacturer, and with the percentage of butter in the article contained in the package, in the manner to be described by the minister of the interior, and any violation of this regulation will be punished with a fine. Retail dealers in margarine must sell only from packages on which the percentage of butter and the name of the manufacturer are stamped.

When the margarine contains less than the above percentage of butter the offender will be punished according to § 14, section 2 of this act.

§ 5. It shall be unlawful to manufacture, import, export, or deal in margarine which has a darker yellow color than No. 9 in the six scaled color plates A–F, presented by the minister of the interior. The necessary regulations in this respect will be published by the minister of the interior.

The coloring of margarine for private use is not prohibited by this law.

§ 6. The minister of the interior may, if he finds it necessary, prohibit all export of margarine from Denmark.

The violation of this paragraph will be punished according to § 14, section 2 of this act.

§ 7. It shall be unlawful to export, or import, or ship margarine in any other than margarine firkins, tubs, or packages.

Any person engaged in exporting or importing butter or margarine, or in the packing of butter or margarine, shall file notice thereof with the police, who shall keep a record of the notices filed. Books shall be kept showing the amount of import, and the amount of margarine sold in the whole firkins, according to regulations to be prescribed by the minister of the interior.

§ 8. Contracts, invoices, bills of lading, and similar documents that relate to margarine, shall be stamped or headed "Margarine."

Any person neglecting to do this shall be punished with a fine; and if the document in question is made out for a foreign country said fine shall not be less than 100 kroner, the fine to be paid by the author of the document if he be subject to Danish laws, or by the receiver if he does not report the fact to the police at once after receiving the goods.

§ 9. In Denmark, oleomargarine must be sold only in packages, the form of which, prescribed by the minister of the interior, will differ from that of butter or margarine packages, and which are to be marked with the word "Oleomargarine" and the name of the manufacturer. Any person manufacturing or dealing in oleomargarine must, in accordance with prescriptions to be issued by the minister of the interior, keep a book showing what has been produced, or bought, or sold.

Violations of this paragraph will be punished with fines.

§ 10. The business referred to by this law shall be under the surveillance and control of three officers appointed by the minister of the interior, one for Copenhagen and two for the rest of Denmark. Their salaries and contingent expenses for travel, for assistance, for chemical analysis, and for procuring samples are to be fixed in the annual budget. Said officers will receive full instructions in regard to their duties from the minister of the interior, and shall be required to make an annual report to the minister of the interior.

§ 11. The officers of control shall have access to every manufactory of margarine or oleomargarine, to every dairy, to every store or stock of butter or margarine, and to every shop where butter or margarine is offered for sale, and shall have the right to take samples at the current price and to examine the books mentioned in §§ 2, 7, and 9. Such samples are from time to time at regular intervals to be submitted to chemical analysis even when there is no suspicion of crime committed or intended. Appropriations for this purpose are to be made in the annual budget. An unjustified refusal to deliver samples shall be punished with a fine of not less than 10 and not more than 500 kroner.

§ 12. This act and paragraph 47 and § 278, section 1, and the penal clause in § 277 of the Penal Code shall by regulation of the minister of the interior in clear print be posted in places that are conspicuous and easy of access in every manufactory and shop embraced in this law and in every dairy where hired help is employed. Violations of this paragraph shall be punished with fines.

§ 13. The chemical and microscopic analysis found necessary by the officers of control shall be made as far as practicable at the government laboratories. The necessary funds for such analysis will be appropriated in the annual budgets.

§ 14. Any person adulterating butter or passing margarine as butter will be punished according to § 278, section 1, of the Penal Code, omitting section 2 of said paragraph.

Violations of the provisions in §§ 2 and 5 will be punished with imprisonment (Penal Code, § 25), or when fraudulent intent can be established, with fines of not less than 200 and not more than 4,000 kroner. When the offense has been committed three or more times the offender will be punished with imprisonment and fines as stated. A violation of the provisions of §§ 3 and 7 are punished in the same manner, except that the fines may be as low as 100 kroner, and that the importer of margarine in other than margarine packages may clear himself of responsibility if he within twenty-four hours after receiving the goods reports the matter to the police and delivers the imported articles.

The unlawful goods are then to be confiscated and the proceeds from the sale thereof are to be paid one-third to the informer—officers of control here excepted—and in Copenhagen two-thirds to the city treasury, while outside of Copenhagen the two-thirds go to the poor fund.

§ 15. Decisions according to §§ 4 and 14 of this act involving imprisonment or a higher grade of punishment, or, if the offender has previously been fined for violations of this law, will be published by the police and the name of the offender and the nature of his offense will be stated. The judge will state in the rendering of his decision that such publication is to be made. In Copenhagen these facts will be published in the "Berlingske Tidende," and outside of Copenhagen in the papers most widely circulated within the jurisdiction. The expenses of the publication will be considered as a part of the costs of the trial.

§ 16. Violations of §§ 4 (section 2), 8, 9, 11, and 12 will be tried in the police courts; but violations of §§ 8 and 9 must always be followed by a sentence and can not be dismissed with a warning or with a voluntary payment of fine.

§ 17. This act shall go into effect on the first day of May, 1888, and shall remain in force for two years from that date. On the Fareys (Faroe Island) this law shall not go into effect before it has been there proclaimed by royal mandate and with the modifications required by the peculiar situation of these islands.

Approved, April 5, 1888.

NOTE BY TRANSLATOR.—An inconsistency will be found in § 4 of this act. I have consulted the minister of the interior in regard to it, and he informs me that the last three lines of the paragraph were added *by mistake* and will, in his opinion, be disregarded by the courts. As the minister of the interior understands the act, margarine may contain *less* than 50 per cent. of butter, but not *more*. As the law now stands margarine must contain neither more nor less than 50 per cent. of butter.

R. B. ANDERSON.

[Translated from the Danish.]

OFFICIAL NOTICE IN REGARD TO THE FORM, MARKING, ETC., OF MARGARINE PACKAGES.

In accordance with the act of April 5, 1888, in regard to the manufacturing of and dealing in margarine, etc., the following regulations are to be observed:

1. The margarine tubs (§ 2, etc., of the act) are to be oval in form, so that the circumference of any part parallel with the bottom describes an ellipsis whose length is 1½ times that of the width. Externally, both on the cover and on the bottom and on the sides, the margarine tubs are to be furnished with the following mark:

[Length of mark = 6 inches; height of mark = 2 7/16 inches; height of letters = ⅛ inch.]



in black, put on in full size and in a conspicuous manner. Below each mark shall be stated the percentage of butter in the margarine, in the following manner: "Amount of butter, — per cent."; for which words the same kind of letters are to be used as those in the above mark, but of half the size. The figures put in the blank spaces must correspond in size and distinctness to the letters. Below this stamp shall be given, in letters of the same character and size, the name or firm of the manufacturer.

2. Packages in which smaller quantities are kept in shops as samples or to be sold in retail, jars, paper packages, and the like, wherein margarine is delivered to the customers, shall have the same oval form as the margarine tubs (No. 1), and externally, on the sides parallel with the bottom, they are to be marked with the word "Margarine," in letters of the same character and size as those prescribed in No. 1, and underneath the percentage of butter contained in the margarine, and the name or firm of the manufacturer are to be given in the same manner.

The same marks are to be put in a conspicuous manner on paper or similar material used in packing the margarine, or for putting over the margarine when the purchaser fetches it in his own tub.

3. For the posters "Margarine for sale here", to be put up in shops dealing in margarine, the letters must be of the same kind as those prescribed for the margarine tubs and they must be at least 3 inches in height. The words are to be in black on a white back-ground, and are to be written on two lines, the first line containing "Margarine" and the second "for sale here," leaving a space of 2 inches between the lines.

4. The oleomargarine tubs shall have the form of a frustum of a cone, the height of which shall be at least one and one-eighth times that of the greatest diameter of the bottom, and on the sides shall be found the word "Oleomargarine" in letters of the same size and character as those prescribed for the mark of the margarine tubs.

5. The books to be kept in accordance with §§ 2, 7, and 9 are to be arranged by schedules fixed by the ministry of the interior, and must not be taken into use before they have been properly authorized in Copenhagen and in the cities by the magistrate and in the rural districts by a subordinate officer of the Government.

Printed copies of the above schedules and printed copies of the margarine act, etc., to be hung in accordance with § 12 of the act may, until May 1, 1888, be had without pay in Copenhagen, at Schultz's office, and outside of Copenhagen from the chiefs of police.

6. The regulations herewith published shall be in force from May 1, 1888, when the act of the 5th instant, in regard to the manufacturing and sale of margarine, goes into effect. On that date will become null and void the notice of the ministry of the interior dated April 11, 1885, concerning firkins for artificial butter.

THE MINISTRY OF THE INTERIOR.

APRIL 12, 1888.

OFFICIAL NOTICE CONCERNING THE COLOR OF MARGARINE.

[Translated from the Danish.]

The color referred to in § 5 of the act of May 5, 1888, in regard to the manufacturing and sale of margarine, will be found represented as No. 9 in the six tables herewith inclosed, and marked with the letters A–F.

MINISTRY OF THE INTERIOR.

MAY 17, 1888.

COLOR PLATES PERTAINING TO THE OFFICIAL NOTICE OF THE MINISTRY OF THE INTERIOR DATED MAY 17, 1888, IN REGARD TO THE COLOR OF BUTTER.

Instructions for the use of the color tables.

The determination of the color of a sample of margarine should be made by daylight and in the following manner:

From a sample taken out by the butter tester is cut with a knife a small piece, one-eighth of an inch in diameter, and in such a manner as to leave a plain surface where it was cut. The examiner stands with his back to the window and holds the plates perpendicularly before him and in such a manner that he does not himself cast a shadow on them, and so that the sun does not shine on the plates.

The color is then selected in the plates which most resemble the margarine sample, beginning the comparison with Table D. If the sample is found to be more reddish than the colors found in D, it is to be compared with Table C, and if still more reddish, with B, and finally with A. If on the other hand it is found to be more yellowish than the colors in D, it is to be compared with E, and if not found in E, with F. The table having thus been found which contains the same color as the margarine sample, the strength of the color may be determined by moving the sample up and down along the plate. That part of the plate which is neither lighter nor darker than the margarine sample will then determine the color of the margarine, which is thereupon indicated by first giving the letters of the table, and then the number on the table opposite the color found, for example, D 9, D 7, etc.

NOTE.—These plates are not reproduced in this report.

REPLIES TO INQUIRIES AS TO LAWS IN FORCE IN AUSTRIA-HUNGARY.

No. 81.] UNITED STATES LEGATION,
Vienna, August 20, 1888.

SIR: I have the honor to inclose two copies of translation of a note received from the ministry of foreign affairs in reply to inquiries made as to the laws in force in the Austro-Hungarian Empire relating to artificial butter. These inquiries were made by this legation in accordance with instructions contained in Department circular under date of July 10, 1888, and from the inclosed reply it would appear that there are at present no special laws in regard to the manufacture and sale of artificial butter in the Austrian Empire, though some legislation on the subject is in preparation.

I have the honor to be, sir, your obedient servant,

A. R. LAWTON.

Hon. THOMAS F. BAYARD,
Secretary of State, Washington, D. C.

[Translation.]

In reply to the esteemed note of July 27, No. 30, the imperial and royal ministry of foreign affairs has the honor to inform the honorable legation that intelligence has been received from the ministry of the interior showing that there are no special sanitary laws in this part of the empire relative to the manufacture and sale of artificial butter. Its sale, however, is under the supervision of the market-police, who have to guard against any attempts to sell adulterations made of doubtful ingredients and to pass them off for butter made from milk. Also to see that no butter be brought to market and offered for sale in a state endangering the public health.

Nor do the laws of Hungary contain any special paragraphs regulating the question. The general regulations in force, however, relative to adulteration of provisions, are also applied to butter.

A law limiting the manufacture and sale of artificial butter, however, is being prepared.

Vienna, August 16, 1888.

For the minister of foreign affairs.

M. PASETTÉ.

To the honorable LEGATION OF THE UNITED STATES.

REPLIES TO INQUIRIES AS TO LAWS OF BELGIUM.

No. 393.] LEGATION OF THE UNITED STATES,
Brussels, October 4, 1888.

SIR: Referring to your circular of July 10, 1888, asking for copies of all laws and regulations in force in Belgium relating to artificial butter, I have the honor to transmit herewith a note I have received from the Belgian minister of foreign affairs on this subject, in reply to my request for copies of such laws and regulations.

I have, etc.,

LAMBERT TREE.

Hon. THOMAS F. BAYARD.

The Minister of Foreign Affairs to Lambert Tree.

[Translation.]

MINISTRY OF FOREIGN AFFAIRS,
Brussels, September 29, 1888.

MR. MINISTER: By your note dated July 25 last, your excellency has kindly asked on the part of your Government for two copies of all laws and regulations in force in Belgium concerning artificial butter.

I have the honor to inform your excellency that in our country the surveillance of the wholesomeness of provisions and drinks is confided to the communal administrations. These make police regulations on this matter or they may abstain from doing so.

The Government can only intervene by way of counsels and circulars. The penal code contains, it is true, a certain number of provisions punishing adulterations with severe penalties, but the minister of the interior and of public instruction, esteeming that the search for and the ascertaining of these frauds are not sufficiently organized, recognizes that there exists incontestably a grave hiatus which it belongs to the Government to fill.

Hence the intention of Mr. De Volder is to submit shortly to Parliament a project of law authorizing the Government to take itself, by general administration regulations, the measures of inspection and surveillance necessary to assure the repression of adulterations of provisions and drinks destined for consumption.

I will take care, Mr. Minister, to transmit to you, when they shall be published, the text of the project of law in question, and the parliamentary documents relative thereto.

I seize this occasion, Mr. Minister, to renew, etc.

For the Minister.

BON LAMBERMONT,
Secretary-General.

Mr. LAMBERT TREE,
Brussels.

REPLY TO INQUIRY AS TO LAWS OF ITALY.

No. 225.] LEGATION OF THE UNITED STATES,
Rome, August 13, 1888.

SIR: In answer to the inquiries contained in your circular letter of July 10, 1888, respecting the laws and regulations now in force in the Kingdom of Italy relating to artificial butter, I have the honor to report that thus far the Italian Government has not attempted, either by law or by royal decree, to regulate the manufacture or sale of artificial butter. The minister of agriculture, commerce, and industry has recently submitted the matter to the council of agriculture, and this has charged one of the Government chemists with the duty of reporting on the best and simplest methods to distinguish genuine from artificial or adulterated butter. It is not intended, as I understand, to prohibit or interfere with the production or sale of oleomargarine or other forms of artificial butter, but simply as far as possible to protect the public against fraud and imposition.

I have the honor to be, sir, your obedient servant,

J. B. STALLO.

The Hon. T. F. BAYARD,
Secretary of State.

REPLY TO INQUIRY AS TO LAWS OF THE NETHERLANDS.

No. 12.] UNITED STATES LEGATION,
The Hague, August 24, 1888.

DEAR SIR: I have received a reply from the Government of The Netherlands informing me that no laws have been passed in this country bearing directly upon the fabrication of butter, but that the sale of oleomargarine, or any artificial imitation of any other food product, under false representations and with the knowledge that it was not what the purchaser supposed he was buying, would constitute a crime under the penal code, and would be punishable by imprisonment.

I am, dear sir, your obedient servant,

R. B. ROOSEVELT.

Hon. THOMAS F. BAYARD,
Secretary of State.

REPLY TO INQUIRY AS TO LAWS OF SWITZERLAND.

No. 229.] LEGATION OF THE UNITED STATES,
Berne, August 15, 1888.

SIR: Referring to your circular letter of July 10, 1888, instructing this legation to furnish the Department with copies of all laws and regulations now in force in Switzerland relating to artificial butter, I have the honor to report that there is no federal law regulating the manufacture or sale of artificial butter. Only in a few cantons does there exist either cantonal or municipal laws appertaining to the same, although as a rule there prevails throughout Switzerland general cantonal laws and local police regulations touching the falsification or adulteration of provisions, without any specific mentioning of artificial butter. The only specific laws relating to butter, so far as I have been able to ascertain, are as follows:

In the canton of Berne it is provided that sellers of victuals or articles of consumption, which have in them artificial products (artificial wine, artificial butter, etc.,) even if they are claimed only for their own use, must be made known through bills posted up at the business house, and a failure to do so is subject to a fine of 5 to 100 francs.

In the canton of Zurich artificially prepared articles of food shall never be offered for sale or brought into traffic under the names and marks belonging only to genuine natural wares.

Preparations resembling milk butter, the fatty constituents of which do not come exclusively from milk, shall be marked "Artificial butter." Other grease intended for use shall be marked according to its origin.

The preparation as well as sale of such article of food is subject to the immediate control of the local sanitary authorities.

Contraventions of the provisions of this ordinance, where no mistake has occurred, shall be punished by a police fine not to exceed 1,000 francs.

Canton of St. Galle.—Fats (Fettwaaren) which are used in trade as a means of nourishment, and qualified as necessities of life shall be marked so that the pur-

chaser and consumer may be sufficiently enlightened in regard to their origin and composition.

As butter, there must be marked only on that made from milk, without the addition of any foreign ingredient, pure butter.

As artificial butter, every preparation resembling milk butter, the fat property of which is not exclusively produced from milk; but such compositions must contain at least 25 per cent. of pure butter.

Certain other fats used in consumption, which contain less than 25 per cent. of milk butter, or none at all, as hog, beef, and mutton fats, etc., or mixtures of the same, dare not be identified with artificial butter, but must be marked conformably to their origin.

These marks alone are binding as well for the wholesale as for the retail trade, and must also be applied to bills and invoices.

In order not to deceive consumers and assayers at the places of sale the vessels must bear the marks of their contents in a clearly distinct manner, "Butter," "Artificial butter," or the above-named kinds of fat. In the same way those fats offered for sale in these places must be made known to the public by placards.

The control of all fats (Fettwaaren) exercised by the proper authorities extends not only over products intended for sale, but also over their preparation and the places and tools used therefor.

Violations of these rules will be punished by the municipal authority, through its police department, with a fine not exceeding 150 francs.

In case of repetition the matter will be brought before the court commissioners, who shall extend the fine as high as 300 francs, besides a confiscation of the goods.

I am, sir, your obedient servant,

BOYD WINCHESTER.

Hon. T. F. BAYARD,
Secretary of State, Washington, D. C.

ADULTERATION OF FOOD AND DRUGS.

THE ACT TO PREVENT THE MANUFACTURE OR SALE OF ADULTERATED FOOD OR DRUGS IN THE DISTRICT OF COLUMBIA.

Under the provisions of sections 11 and 12 of an act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia, approved October 12, 1888, any health officer, inspector of nuisances, or food inspector of the District may submit samples of food or drugs to this office for analysis, and purchasers of food or drugs are also entitled to so submit the articles purchased. The Commissioner of Internal Revenue is required to cause such analysis to be made under such rules and regulations as may be prescribed by the Secretary of the Treasury. This office is also authorized by section 16 of said act to declare from time to time certain articles or preparations to be exempt from the provisions of the act.

In view of the additional duties imposed upon me as above stated, I have procured a report from the microscopist of this office on the subject of food adulterations, which is herewith submitted. Copies of European laws on the subject, and a list of publications relating to the adulteration of food and drugs and allied subjects prepared by him, are likewise submitted.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, October 16, 1888.

SIR: I have the honor to submit the following report on adulterations of foods.

The adulteration of alimentary substances has been practiced from the most ancient times, and numerous laws and regulations have been adopted in various countries to check and prohibit such sophistications.

France has taken the lead in protecting consumers of food from adulterations, and in 1802 the Conseil de Salubrité was established in Paris. In England as well as in France, Germany, and other Continental countries laws against the adulteration of individual articles, such as tea, coffee, beer, and wine have been passed since the Middle Ages. The first general Act was not passed in England till 1860, and this was amended in 1872. However, they were found unsatisfactory, and the Sale of Food and Drugs Act was passed in 1875, and further amended in 1879 in the endeavor to obtain a workable law. This latter law is now in force, though the third and fourth sections of the act relating to the mixing, coloring, staining, or powdering of any article of food so as to *injure health*, or in the case of drugs so as to *injure* their *quality*, are practically of no value and unenforced because the fifth section provides that guilty knowledge is essential to the proof of the offense, and no prosecution, unless supported by very exceptional circumstances, would be successful under these sections. Sections six to nine are the ones that are found workable, and provide that no person shall sell foods or drugs, with certain exceptions, to the *prejudice* of the purchaser; shall not *abstract* any constituents of food, and that compound foods or drugs must be in accordance with the demands of purchase, though with these sections again a large loop-hole for the escape of offenders is provided in section eight, which states that a legible descriptive notice that the article sold is a mixture exonerates the seller.

In this country in 1877 several of the State boards of health united, viz: Those of New York, New Jersey, Massachusetts, and Michigan, and at their instance laws formulated on the English law were passed, and annual reports are now made by these boards on the results of the examinations of their chemists on the adulterations of foods and drugs practiced in their several States.

On June 26, 1848, an act was passed by Congress to secure the purity of imported drugs, and is still in force. Its efficacy is directed principally towards Peruvian bark and opium.

The tea adulteration law was passed by Congress March 2, 1883, and on August 2, 1886, the oleomargarine law was passed, defining butter and butter substitutes.

The following list of the most common adulterants met with in the principal food products is compiled from the reports of the State Boards of Health, the returns of the English Inland Revenue Department, and of the Report of the Municipal Laboratory of Paris.

FOOD PRODUCTS AND THEIR CHIEF ADULTERANTS.

Food products.	Adulterants.
Milk	Water, removal of cream, addition of cotton-seed or oleo oil to skim milk.
Butter	Water, salt, foreign fats, artificial coloring matter.
Cheese	Lard, oleo oil, cotton-seed oil.
Flour, bread	Other meals, alum.
Baker's chemicals	Starch, alum.
Canned foods	Metallic poisons.
Tea	Exhausted tea leaves, foreign leaves, tannin, indigo, Prussian blue, turmeric, gypsum, soapstone, sand.
Coffee	Chicory, peas, beans, rye, corn, wheat, coloring matter.
Cocoa and chocolate	Sugar, starch, flour.
Beer	Artificial glucose, malt and hop substitutes, sodium bicarbonate, salt, antiseptics.
Wines, liquors	Water, spirits, artificial coloring matter, fictitious imitations, aromatic ethers, burnt sugar, antiseptics.
Sirup	Glucose.
Honey	Glucose-sirup, cane sugar.
Confectionery	Glucose, starch, artificial essences, poisonous pigments, terra alba, gypsum.
Olive oil	Cotton-seed and other vegetable oils.
Vinegar	Water, sulphuric acid.
Pickles	Salts of copper.
Spices	Flour, starches of various kinds, turmeric.

An inspection of this list shows that the great majority of substances used for adulterants are not injurious to health; the public is *cheated* but not *poisoned*. They consist for the most part in the willful and fraudulent addition of substances which do not exist in the normal product, or are only found there in an appreciably lower proportion. Another large class consists of simple alterations by the willful and fraudulent subtraction of some substance that is normally present in the product, and which is not found in the abnormal product, or only in an appreciably lower proportion.

The number of substances used that are positively injurious to health is small, and they generally make their presence felt by the prompt manner in which dangerous symptoms manifest themselves in the consumer. Such are the arsenic, copper, lead, and other metallic poisonous salts that are sometimes used for artificial colors in candies, pickles, etc.

The use of antiseptics, such as salicylic acid, sulphite of soda, borax, etc., for the prevention of fermentation in improperly prepared foods, is daily becoming more frequent. These deserve mention as being additions to foods of a class of substances used to cloak carelessness in manufacture, and producing, in many cases, deleterious effects on the human economy. The addition of such antiseptics as salicylic acid to food products is prohibited in France and Germany, though in the latter country such use is allowed when the food product is exported to countries where such addition is not prohibited.

It seems to be a popular impression that any substance used as an adulterant of, or a substitute for, a food product is to be avoided as itself being injurious to health. Such impression is erroneous in nearly every case. Oleomargarine, for instance, is a mixture of milk, cream, butter, suet fat, lard, cotton-seed oil in the lower grades, and salt, with a very small proportion of the coloring matter, annatto, used by farmers to produce the rich golden tint in their butters. The greatest cleanliness is observed throughout its manufacture, and the finished product, as well as all its ingredients, are perfectly pure and wholesome articles of food.

Food adulteration is carried on by manufacturers in the interest of pecuniary profit and gain, and they take pains to keep themselves well posted on the subject of cheap and harmless substitutes. This is well illustrated in the most recent form of milk adulteration. The whole milk is placed in centrifugal machines and nearly all the cream, fat, removed. The machines are then stopped, another drum called the emulsifier put in, or sometimes the same machine is used, the machines restarted, and a charge of cotton-seed oil or melted "oleo-oil" is then, together with the warmed skim milk, run in sufficiently to bring up the fat contents and specific gravity to those of ordinary milk. A description of such machines will be found in Engineering, vol. 44, 1887, p. 478. The manufacturers of these machines also describe such emulsifiers in their catalogues.

It would be an impossible, not to say a ridiculous attempt to convince any court or jury that ordinary potable water was either externally or internally "injurious to health," yet it is probably the most common adulterant used. The watering of milk is everywhere recognized as not only a fraud but also a very grave misdemeanor, if not actually a crime. This is the food on which the whole population under one year old is fed; and where the mother can not supply the proper nourishment for the child she must depend for its bringing up on cow's or other milk. It is self-evident that a pint of watered milk does not contain the same amount of nourishment as the same volume of whole milk, so that a child or invalid might be actually starved to death if compelled to rely on the former for its sole nourishment.

Many drugs are used both in the arts and in medicine, different degrees of purity being demanded for these different uses. We have such substances as the mineral acids and alkalies, salts of arsenic, antimony, copper, lead, mercury, etc.; alkaloids, as aconite, cocaine, morphine, strychnine, etc.; some organic acids and salts, that are found on the markets chemically pure, but which are universally conceded to be very "injurious to health," without any adulterations whatever. Whilst most medicines are drugs, some are not drugs, and again many drugs are not medicines. So that the definition of a medicine should be clearly stated in any law on the subject.

The last full returns of the number of samples examined by the public analysts of England, including London and fifty-four counties, under the Sale of Food and Drugs Acts, to which I have access, is for the year 1886, and the totals and percentages are set forth in the following table:

Table showing the total number of samples submitted, under the Sale of Food and Drugs acts in the year 1886, *to the public analysts of England, and the number and proportion adulterated.*

Articles.	Examined.	Adulterated.	Per cent.	Articles.	Examined.	Adulterated.	Per cent.
Milk	9,819	1,275	13.0	Confectionery	144	1	0.7
Bread	991	32	3.2	Wines	44	3	0.7
Flour	398	2	0.5	Beers	602	17	2.8
Butter	2,322	401	17.3	Spirits	2,297	410	17.8
Coffee	1,596	241	15.0	Drugs	435	47	10.8
Sugar	222	.....	.....	Other articles	3,774	280	7.4
Mustard	817	104	12.7				
Pickles	43	.....	.....	Total	23,596	2,813	11.9
Jam	92	.....	.....				

This table is interesting as showing the extent of adulterations practiced in the samples submitted for examination in the whole of England.

Any general law on food adulteration should clearly define the terms "adulteration," "alteration," "imitation," and "substitution." It should also consider the use of antiseptics, of harmful coloring matters, and of the products of diseased animals. A clear and concise definition of the different food products as well as an accurate statement of what shall be the minimum composition of the principal ingredients of the chief food products would also be very desirable.

In this latter regard we have such standards as are derived from the average composition of a large number of analyses of genuine samples of the special food product under consideration; for instance, the standards adopted by the English Society of Public Analysts for pure milk are as follows:

Specific gravity	1.030
Ash	per cent.. 0.70
Solids, not fat	do.... 9.00
Fat	do.... 2.50
Total solids	do.... 11.50
Water	do.... 88.50

Those adopted by the Municipal Laboratory of Paris as the minimum limits for condemnation are:

	Per cent.
Fat	2.70
Milk-sugar	4.50
Caseine, albumen, and ash	4.30
Total solids	11.50
Water	88.50

In New York and New Jersey the legal standards are: Minimum amount of total solids, 12 per cent; maximum amount of water 88 per cent.; and 3 per cent. fat. In

Massachusetts the milk must not contain more than 87 per cent. of water, nor less than 13 per cent. of milk solids.

The Union of Swiss Analysts have adopted the following for milk: Specific gravity between 1.030 and 1.033; fat 3 per cent.

The law should be so worded and the penalties imposed for violations so severe that it will deter persons from engaging in the practice of adulteration of food products; in other words the risks incurred will not pay for any profit that might result from non-compliance with the law.

Possession or ownership of an adulterated article of food should be considered sufficient ground for conviction in a civil action without knowledge in the possession of the dealer that the same was adulterated, being demanded from the prosecution.

Many food products spoil in transportation, and penalties ranging from a nominal fine to imprisonment for a term of years should be provided, if, on account of dealing in and consumption of articles so spoiled, or in those injurious to health, a death or even a severe sickness is caused by the same.

The inspection of meat, fish, vegetables, fruit, and especially milk, should be done daily in any large city, and properly belongs to the health department of such city.

Provision should be made for the character of the packing and quality of the vessel, either metal or glass, in which food products are put up. Acid foods will attack and dissolve the solder with which tin packages are closed, and such foods should be put up in glass or acid-proof vessels. The drawing of liquids like beer, vinegar, etc., intended for food through lead or copper pipes should be prohibited, and iron or block-tin pipes only allowed.

Where samples of food products are received from the public at large they should be accompanied with an affidavit stating the facts in the case and a small fee for the analysis of the same should be paid in advance.

The law should provide for the procuring, by purchase or otherwise, of a sufficient sample and of properly identifying the same. Also for the proper chemical or physical examination by competent analysts, including the salaries of the force employed, the fitting up and maintaining a properly equipped laboratory, including chemicals, apparatus, and the purchase of samples by duly authorized agents.

All adulterated goods, when sold as such, should be so branded with the word "Adulterated," or the words "This is a mixture," in letters printed in broad-faced type at least one inch long and affixed in a secure and conspicuous place either by a label to the vessel containing the goods or on the goods themselves, and likewise such goods should be wrapped in paper or other covering with said words printed on both sides of the wrapper.

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue.

FOREIGN LAWS, DECREES, AND REGULATIONS CONCERNING THE REPRESSION OF ADULTERATIONS PRACTICED ON ARTICLES OF FOOD AND OF DRINK.

AUSTRIA.

[Translated from the Revue Internationale des Falsifications des Denrées Alimentaires, Vol. I.]

In Cislithania, in accordance with a law contained in the Bulletin of Laws, No. 68, of the year 1870, it appertains to the municipalities to take the necessary police measures as to the subject of the trade in commodities for food.

Numerous ordinances are in existence, promulgated by the governors of provinces or by the minister of the interior, regulating both the traffic in wines in general, as well as the sale of eatables and beverages injurious to health. Special ordinances forbid the adulteration of commodities for food, such as wheat, flour, bread, various pastries, milk, cream, cheese, oils, spices, wine, brandy, liquors, vinegar, etc.

The decree of the minister of state, dated May 1, 1886, contained in Bulletin No. 54, prohibits the use, in the manufacture of various articles, such as toys, clothing material, artificial flowers, of ingredients injurious to health, or the employment of substances of such nature in the preparation of eatables.

The Austrian penal code of 1852 (§§ 399 to 408) punishes the sale of commodities for food dangerous to health, the unwholesome manufacture or preservation of eatables, as well as the adulteration of liquids or the use of unwholesome utensils.

The manufacture and trade in artificial wines are regulated by the law of the 21st June, 1880, published in the Bulletin of Laws, No. 120.

As to the use of salicylic acid for the preservation of commodities, it is generally allowed. It is not, according to the penal code, a violation of the decree above mentioned except in case of exaggerated use. An infringement of this sort falls under the action of section 407 of the penal code.

LAW OF THE 21ST OF JUNE, 1880, RELATIVE TO THE MANUFACTURE AND SALE OF BEVERAGES SIMILAR TO WINE.

1. The manufacture of beverages similar to wine (commonly called artificial wines), as well as the manufacture of beverages with grape juice, added to and mixed with foreign substances, not with the object exclusively of improving the quality of the wine and for its better preservation, but serving to increase its alcoholic strength, should only be permitted for wholesale and retail sale, as being considered industrial products and subject to tax. These substances are then within the scope of the industrial laws.

Exception must be made for wine from the residuum of grapes, "vin de marc" (*piquette*), piccolo (*vinetto*), and for similar beverages made by the proprietors themselves, from their own crop, at their own house, for their own use.

2. Substances of the kind designated in the first paragraph of section 1 are subject, as before stated, to the tax on the consumption of wine.

3. The use of starch-sugar (glucose) in the manufacture of the beverages designated in section 1 is prohibited.

4. Beverages manufactured with the different substances mentioned in section 1 must not be labeled, placed on sale, nor sold at wholesale and retail as wine.

5. A violation of the provisions of sections 3 and 4 of this law, if it should not fall within the action of the common penal code, shall be punished by the commercial authorities (*l'autorité commerciale supérieure*) with a fine of from 25 to 500 florins, and in case of non-payment by an imprisonment of one day for each 5 florins of fine.

The industrial authorities (*l'autorité supérieure industrielle*) should cause the destruction, at the expense of the condemned, of the beverages in question, when they shall have been found injurious to health.

In case of a repetition of the offense, in addition to the fine and imprisonment, confiscation also of the beverage in question shall be imposed for the benefit of the poor fund of the district in which the misdemeanor has been committed.

And the condemnatory sentence shall be published in the local journals and in the customary places and manner at the expense of the condemned.

BULLETIN OF LAWS OF THE AUSTRIAN EMPIRE, YEAR 1866, PART XVIII, PUBLISHED AND PROMULGATED THE 12TH OF MAY, 1866.

Decree of the minister of state, conjointly with the minister of commerce, of justice, and of the police, of the 1st of May, 1866, relative to the use of poisonous coloring-matter, of preparations injurious to health in the manufacture of different articles of common use, and to their sale, in force in Bohemia, Lombardy-Venetia, Dalmatia, Galicia, Cracow, Austria, below and above the Ems, Salzbourg, Styria, Carinthia, Carinola, Moravia, Bukowina, Silesia, Tyrol, Vorarlberg, Gœrtz, and Gradiska, Istria, Trieste, and their environs.

1. The use of coloring-matter containing the metals (iron excepted), gamboge, picric acid, and aniline is prohibited for articles of consumption of every sort (food or beverages), including devices and figures made of gum adraganth, starch, or sugar.

2. For coloring or painting children's toys no one shall use preparations or coloring-matters containing arsenic, antimony, lead, cadmium, copper, cobalt, nickel, mercury (excepting pure cinnabar), zinc, or gamboge.

The use of other metallic coloring matters is tolerated, it is true, but in all cases the coloring matter must be entirely covered by a varnish which resists the action of moisture and is not easily rubbed off.

3. No one shall use substances the employment of which has been prohibited by section 2, or simply tolerated conditionally, for the manufacture of earthenware vessels which are intended to contain food, unless these coloring matters shall have been burnt in.

4. The coloring with preparations of arsenic, of artificial flowers, or portions of natural plants plunged in a colored glaze, shall not be permitted unless a glazed varnish completely prevents the coloring matter from separating itself in powder.

This also applies to tapestries or wall-hangings containing arsenical colors, which may not be manufactured unless a glaze or varnish covers these tapestries and colored articles.

5. It is forbidden to use coloring matters containing arsenic for painting the walls of apartments and other places where people live and assemble.

6. For the preparation of articles of common use, of table and kitchen utensils,

clothing, and all toilet articles, it is forbidden to use substances which, in the manner or form in which they are employed, may be dangerous to health.

7. The manufacture, as well as the sale, at wholesale or retail, of articles specified in the preceding paragraphs, which shall not fulfill the conditions above enunciated, is forbidden.

8. Every violation of this decree, which does not come under the common law, shall be punished by virtue of the ministerial decree of September 30, 1857 (Bulletin of the Laws, No. 198).

Decree of the ministers of agriculture, of commerce, of the interior, and of finance, of the 16th of September, 1880, relative to the law of June 21, 1880, as to the manufacture and the sale of beverages similar to wine.

1. In the spirit of the law of June 21, 1880, it is necessary to distinguish, apart from pure wine (that is to say, that which results from the alcoholic fermentation of grape-juice, wines which have been treated only for the purpose of improving their quality or to render their preservation more easy), the following products:

(1) Products resembling wine. Artificial wines, which are made without pressed grapes (marc de raisin), with a mixture imitating wine, of different substances, such as water, brandy, glycerine, sugar, tartaric acid, œnanthic ether, etc.

(2) Products containing wine. Demi-wine, resulting from the addition to must or pure wine of water and other substances intended to reproduce the taste of wine in these diluted and attenuated liquids (glycerine, sugar, alcohol) or manufactured in the same manner from grape-residue (marc de raisin) which has already been used in the preparation of must.

With these last are included the products manufactured by the Gall process (the must is diluted with water, to which are added alcohol and sugar) and by the process of Petiot (the addition of sweetened water and the fermentation of the residue of grapes (débris de raisin) after the must is drawn off, or the thorough dilution and washing of this residue with diluted alcohol.)

2. When these artificial wines (demi-wines) are placed on sale, either at wholesale or retail, they must be advertised as manufactured products and are subject to the prescriptions of the industrial decree (décret industrielle).

According to section 3 of the industrial decree, industries for the manufacturing of artificial wine and demi-wine are declared licensed industries (requiring to be authorized).

It is required (§ 18) of the applicant to set forth the process he intends to use in his manufacture. It is necessary that this should have been found harmless to the public health by the commercial authorities (l'autorité supérieure commerciale).

3. In accordance with the law (§ 2), an exception is made in favor of the manufacture of piquette and piccolo wine. The manufacture of these demi-wines does not come within the scope of the industrial decree, and, according to Article V upon licensed importation, they must be considered as free agricultural products (in contradistinction to manufactured products), whether they be intended for sale or not, provided they have been manufactured by the proprietor himself, on his own premises, with the product of his own crop.

But when this condition is not fulfilled—when a person uses not only his own fruit-residue (marc), but that of others, the exception is no longer effective. The preceding § 2 then is applicable, and the manufacturer must take steps to obtain the license for his business.

4. According to § 2 of the law, it is unnecessary to make further distinction in future between artificial wines and demi-wines in the collection of the tax on consumption. The tax must be paid on artificial and demi-wines under the same conditions and in the same proportions as for that commonly imposed on wine.

5. According to § 3 of the law, no person shall employ in the manufacture of artificial wines and demi-wines, any starch-sugar, or sugar or sirup prepared from the starch derived from fruits, grains, or potatoes, also called grape-sugar, potato-sugar.

This prohibition applies to the examination of the processes of manufacture, which it is necessary to make with particular care in this respect.

6. According to the law, § 4, artificial wines and demi-wines must not be advertised under a title confounding them with wine; neither offered for sale, nor sold as such, either at wholesale or retail.

Every designation shall be considered fraudulent which is calculated to deceive, as table wine, wine of such a year, of such a country, of such a mountain, red wine, sparkling wine, dessert wine, etc., and which consists in adding a qualification to the word wine, without explaining at the same time that this beverage is an artificial or demi-wine.

7. The industrial authorities (les autorités supérieures industrielles), according to the law, should punish:

(1) the violation of § 1, relative to the enforcement of the industrial decree therein

referred to. The establishing of a factory for the manufacture of artificial wine without having obtained a license is to be treated with especial severity.

(2) The violation of § 3 and § 4 of the law, by virtue of § 5 of said law.

Under the same section punishment shall be enforced when there is at the same time manufacture without license and violation of §§ 3 and 4 of the special law.

8. When, in the course of inspection, it is desirable to have an exact analysis of the beverages in question (for want of a statement by the manufacturer or retailer, or lacking a sufficiently precise knowledge of the processes and ingredients which are used in the manufacture), the commercial authorities shall have recourse to a competent expert for the chemical analysis of the wine, and may require his testimony. Until this testimony has been received from him, it is necessary in all cases to take a sample of a half-liter of the beverage and send it, securely fastened and officially sealed, to the minister of agriculture for examination.

9. The commercial authorities, the health officers, and the market police should see to the execution of the provisions of the present law. These officers can for this purpose, at the places under their surveillance, take a sample of these beverages, giving payment for it, and should in the presence of the merchant or his representative, seal it and send it with a report to the higher authority (l'autorité supérieure).

10. Until a new regulation, the competent industrial authorities (l'autorité industrielle) shall describe severally, all the licenses given for the manufacture of artificial and demi-wine.

They will transmit every six months to the political authorities of the province (l'autorité supérieure politique) the list of the different punishments and their effect, that it may thence be transmitted to the minister of agriculture.

False statements must not be rendered.

HUNGARY.

LAW XIV OF THE YEAR 1876, RELATIVE TO THE ORGANIZATION OF PUBLIC HYGIENE

ART. 8. Food, beverages, and vessels injurious to health, as well as substances, materials, and products dangerous and prohibited, unless specially authorized, may, in addition to the penalties imposed in the preceding paragraph, be confiscated by the police and destroyed.

[The penalties prescribed by article 7 are a maximum fine of 300 florins, or, in case of insolvency, sixty days in prison. The fines are turned over to the funds of the district where the violation of law has been committed and applied to the expenses of the public hygiene.]

ART. 14. The sale is forbidden of unwholesome fruit, of suspected mushrooms, of food spoiled and deteriorated by the mixture with injurious materials, of adulterated beverages; also the manufacture and the use of utensils and vessels employed in the manufacture and the preservation of the above-mentioned substances.

ART. 107. The bottling and preservation of mineral waters and the sale of artificial mineral waters shall be regulated by direction of law.

ART. 108. Artificial mineral waters shall only be manufactured by the permission of the authorities, under the supervision and direction of a graduated apothecary or chemist.

In cases of repeated violations the permission may be withdrawn.

BELGIUM.

[Translated from Revue Internationale des Falsifications des Denrées Alimentaires, Vol. I.]

LAW OF THE 19TH OF MAY, 1829.

ARTICLE 1. Whoever shall mix, or cause to be mixed, sulphate of copper (blue vitriol), or sulphate of zinc (white vitriol), or any other poisonous material in bread or other eatables, or in the ingredients which enter into the manufacture of bread or other eatables, the one or the other being intended to be sold or distributed, shall be punished with an imprisonment of from two to five years and a fine of from 200 to 500 francs; the license of the offender shall at the same time be withdrawn, and he shall be deprived of the right of obtaining a like license during the term of his imprisonment.

ART. 2. The person shall suffer the like penalties who shall have mixed, or cause to be mixed, poisonous materials, such as those named in the above article, with bever-

ages or with the ingredients which enter into their manufacture, the one or the other being intended to be sold or distributed.

ART. 3. The penalties imposed by the preceding articles are equally applicable to every person who, knowing that some poisonous materials, such as those named in these articles, have been mixed with bread, with other eatables, with beverages, or with the ingredients which are destined to enter into the manufacture of bread, other eatables, or beverages, shall have sold, retailed, or distributed, or who shall have attempted to sell, retail, or distribute, or cause to be distributed such bread, eatables, or beverages; also, whosoever shall have sold or bought the poisonous material, knowing that it might be employed to commit a misdemeanor.

ART. 4. By amplification and modification of article 318 of the penal code now in force (§ 1), the penalties prescribed by said article 318 are declared applicable to whosoever shall mix, or cause to be mixed, materials injurious to health with bread or other eatables or with beverages, or with the ingredients entering into the manufacture of bread, other eatables, or beverages, the one or the other intended to be sold or distributed, as well as every person who, knowing that injurious materials have been mixed with such eatables, beverages, or their ingredients, shall have sold, retailed, or attempted to sell, retail, distribute, or cause to be distributed, the same.

ART. 5. In case of the repetition of the misdemeanors provided for by the preceding articles, the provisions of article 58 of the penal code now in force shall be applicable.

ART. 6. In addition to the penalties above mentioned in articles 1, 2, 3, and 5, the judge may direct that the sentence shall be posted and published at the expense of the condemned.

ART. 7. Beside the enforcement of the penalties prescribed by these laws, the bread, eatables, or the ingredients which are destined to enter into the manufacture of the bread, eatables, or beverages, with which poisonous or injurious materials shall have been mixed, shall in every case be confiscated and destroyed.

ART. 8. This present law does not derogate in any manner from the provisions contained in article 302 of the penal code now in force, concerning those persons who are guilty of the crime of poisoning, as this crime is defined in article 301 of the same code.

LAW OF MARCH 17, 1856, FOR THE REPRESSION OF THE ADULTERATION OF COMMODITIES FOR FOOD.

ARTICLE 1. Those who shall have adulterated, or caused to be adulterated, any eatables or beverages, any commodities or materials for food whatsoever, intended to be sold or retailed, shall be punished with an imprisonment of from eight days to one year and with a fine of from 50 to 1,000 francs, or one of these two penalties only.

ART. 2. The penalties imposed by the preceding articles shall be inflicted upon—

(1) Whoever shall sell, retail, or expose for sale, knowing them to be adulterated, any eatables, beverages, commodities, or substances for food whatsoever;

(2) Whoever, either by placards affixed, or by notices printed, or otherwise, published, sold, or distributed, shall have maliciously given instructions necessary to facilitate or to disseminate the processes of adulteration of the said eatables or beverages, commodities, or articles for food.

ART. 3. Those shall be punished with imprisonment of from eight days to six months and with a fine of from 26 to 50 francs, or with one of these two penalties only who shall have in their warehouses, shops, or in any other place, eatables, beverages, commodities, or articles for food intended to be sold or retailed, knowing that they are adulterated.

ART. 4. In the cases provided for by articles 1 and 2 of the present law, 318 of the penal code, § 1, and § 4 of the law of May 19, 1829, when the offender shall be condemned to an imprisonment of more than six months, his license shall at the same time be withdrawn and he shall not have the right to obtain another during the term of his imprisonment. The court may always order that the sentence be posted in such places as it shall designate, and be inserted, entire or by extracts, in the journals which it shall indicate, all at the expense of the condemned.

ART. 5. The preceding provisions shall be applied without prejudice to the heavier penalties provided by the penal code or by special laws.

ART 6. Those who, without the criminal intent provided for in article 2, shall have sold, retailed, or exposed for sale adulterated eatables, beverages, or commodities for food, shall be punished in conformity with articles 475 and 476 of the penal code. In case of a repetition of the offense, the penalty of imprisonment, not exceeding five days, may be imposed.

ART. 7. In sentencing to a fine, the courts and tribunals shall order that in default of payment within two months from the rendering of the judgment—if upon a hearing of the adverse parties being had and with legal notice thereof it is entered by default—this fine may be changed to correctional imprisonment (*i. e.*, for misdemeanors punishable either with fine or imprisonment) which must not exceed the term of one year, in cases provided for by articles 1, 2, 3, and 10, or by an imprisonment by the police court, which must not exeed the term of seven days, in the cases mentioned by the preceding article. The condemned may always be liberated from the imprisonment upon the payment of the fine.

ART. 8. In that which concerns the sentencing of costs, accruing to the profit of the State, the duration of arrest for debt shall be determined by the judgment or sentence, provided it shall not be for less than eight days, nor more than one year or one month, according as the infraction shall be a misdemeanor or a mere violation of police regulation. Nevertheless, condemned persons who shall prove their insolvency according to the manner prescribed by the criminal code of instruction, shall be set at liberty, after having submitted to seven days of arrest, when the costs shall not exceed 25 francs. Arrest for debt is neither exercised nor maintained against convicted persons over seventy years of age.

ART. 9. Adulterated eatables, beverages, commodities, or substances for food, which are found in possession of the offenders, shall be seized and confiscated. If they can be used as food, they shall be placed at the disposal of the bureau of charities of the district where the misdemeanor has been committed, unless their destruction or diffusion shall be ordered.

ART. 10. In the cases provided for in article 318 of the penal code, and § 4 of the law of 19th May, 1829, the penalty of imprisonment shall be for from eight days to two years, and the fine from 50 to 1,000 francs. These penalties may be applied cumulatively or separately.

ART. 11. When extenuating circumstances exist in favor of the accused, the penalties of imprisonment and fine prescribed by articles 1, 2, 3, and 10 of the present law may be reduced to less than eight days and 26 francs respectively, provided they shall not in any case be less than those of the police court.

PENAL CODE OF THE 8TH JUNE, 1867.

[Translated from an official copy.]

ART. 454. Any one who shall have mixed or caused to be mixed, whether with eatables, or beverages, or with articles or commodities for food whatsoever, intended to be sold or retailed, materials which are of a nature to cause the death or serious illness of a person, shall be punished with an imprisonment of from six months to five years and with a fine of from 2 to 2,000 francs.

ART. 455. Those shall be punished with the penalties prescribed by the preceding article:

Who sell, retail or expose for sale any eatable, beverage, article or commodity for food whatsoever, knowing that it contains materials of a nature to cause the death or serious illness of a person;

Who shall have sold or purchased these materials, knowing that they might be used to adulterate the articles or commodities for food.

ART. 456. Those shall be punished with an imprisonment of from three months to three years and with a fine of from 100 to 1,000 francs:

Who shall have in their warehouses, shops, or in any other place, eatables, beverages, commodities or articles of food, intended to be sold or retailed, knowing that they contain materials of a nature to cause the death or serious illness of a person.

ART. 457. Adulterated eatables, beverages, commodities or articles of food shall be seized, confiscated and rendered unfit for use.

The license of the offender shall be taken from him; and he shall not be able to obtain another during the term of his imprisonment.

He may be in addition condemned to the prohibition in conformity with article 33.*

The tribunal may prescribe that the sentence shall be posted in the places it shall

*ART. 33. The courts and tribunals may, in the cases provided for by the law, forbid, totally or partly, to the condemned guilty of misdemeanors (*correctionnels*), the rights enumerated in article 31, for a term of from five to ten years.

ART. 31. All sentences of condemnation to the penalty of death or hard labor shall pronounce, against the condemned, the perpetual interdiction of the right:

(1) To again fill any public functions, employments, or offices;

(2) To vote, for election, or for eligibility;

(3) To wear any decoration, any title of nobility;

(4) To be sworn as expert, witness to an instrument or voucher to deeds; to give evidence for the sake of justice otherwise than for simple information (*simple renseignement*);

(5) To take part in family councils, to be appointed to the position of guardian, legal guardian (*subrogé*) or trustee, if it be not to the interest of their children and upon the judgment formed by the family council; as well as to again fill the function of judicial councilor or provisional administrator;

(6) To carry arms, to enlist in the militia (*garde civique*) or to serve in the army.

designate and inserted entire or by extracts in the journals which it shall indicate all at the expense of the condemned.

ART. 498. Those shall be punished with an imprisonment of from one month to one year and with a fine of from 50 to 1,000 francs, or by one of these penalties only, who shall have deceived the purchaser:

As to the identity of the goods sold, in fraudulently delivering an article other than the specified one as to which the transaction was conducted;

As to the nature or origin of the goods sold in selling or delivering to the purchaser an article differing but resembling in appearance that which he bought or thought to buy.

ART. 499. Those shall be condemned to an imprisonment of from eight days to one year and to a fine of from 26 to 1,000 francs, or to one of these penalties only, who, by fraudulent manipulations, shall have deceived the purchaser as to the quantity of the article sold.

ART. 500. Those shall be punished with an imprisonment of from eight days to one year and with a fine of from 50 to 1,000 francs, or with one of these two penalties only:

Who shall have adulterated or caused to be adulterated commodities or beverages suitable for food, and intended to be sold or retailed;

Who shall have sold, retailed or exposed for sale these articles, knowing that they were adulterated;

Who, by label or notice, printed or not, shall have maliciously or fraudulently set forth or revealed methods for the adulteration of the same.

ART. 501. Those shall be punished with an imprisonment of from eight days to six months and with a fine of from 26 to 500 francs, or with one of these penalties only, with whom shall be found commodities or beverages suitable for food and intended to be sold or retailed, and who knew that they were adulterated.

ART. 502. In the cases provided for in the two preceding articles, the tribunal may order that the sentence shall be posted in the places it shall designate and inserted, entire or by extracts, in the journals which it shall indicate; all at the expense of the condemned.

If the offender is condemned to an imprisonment exceeding six months, the license shall be taken away from him and he shall not be able to obtain another during the term of his sentence.

ART. 503. Adulterated commodities for food or beverages found in the possession of the offender shall be seized and confiscated.

If they may be fit for food, they shall be placed at the disposition of the authorities where the misdemeanor has been committed, charged with their distribution to the hospitals or bureau of charity, according to the needs of these establishments; in the contrary case, the seized articles shall be rendered unfit for use.

ART. 504. The provisions of article 462* shall be applicable to the misdemeanors provided in articles 496, 498, and 499.

ART. 561. Those shall be punished with a fine of from 10 to 20 francs and with an imprisonment of from one to five days, or with one of these penalties only:

* * * * * * *

(2) Who shall have sold, or retailed or exposed for sale eatables, beverages, commodities or articles for food spoiled or decomposed;

(3) Who, without the fraudulent intention contemplated by article 500 (1), shall have sold, retailed or exposed for sale adulterated eatables, beverages, commodities or articles for food.

Eatables, beverages, commodities or articles for food spoiled, decomposed, or adulterated, which shall be found in possession of the offender, shall be seized and confiscated.

If they may serve as food, they shall be placed at the disposal of the authorities where the deed shall have been committed, charged with their distribution to the hospitals or bureau of charity, according to the needs of these establishments; in the contrary case, the seized articles shall be rendered unfit for use.

ART. 562. * * * Concerning the infractions provided for by the preceding article, the judge may, in case of a repetition of the offense, impose, in addition, the penalty of imprisonment not exceeding nine days.

ART. 565. It shall be a repetition of the offense, in the cases provided for by the four preceding articles (561 *et seq.*), when the transgressor has already been condemned, in the twelve months preceding, for the same infraction and by the same tribunal.

ART. 566. When, in the cases provided for by the four preceding articles (561 *et seq.*), extenuating circumstances exist, the fine may be reduced to 5 francs, but it shall not be, in any case, less than 1 franc.

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*ART. 462. Damages shall only be imposed for theft committed by married people to the prejudice of their consorts; by a widower or widow, as to those goods which have belonged to their deceased spouse; by descendants, to the prejudice of their progenitors, by progenitors to the prejudice of their descendants, or by relatives of the same degree.

All other persons who shall have participated in these thefts or concealed all or part of the articles stolen shall be punished as if the preceding provisions did not exist.

GREAT BRITAIN.

[From an official copy.]

SALE OF FOOD AND DRUGS, 1875.

[38 and 39 Vict., ch. 63.]

Arrangement of clauses.

1. Repeal of statutes.
2. Interpretation of words.

Description of Offenses.

3. Prohibition of the mixing of injurious ingredients, and of selling the same.
4. Prohibition of the mixing of drugs with injurious ingredients, and of selling the same.
5. Exemption in case of proof of absence of knowledge.
6. Prohibition of the sale of articles of food and of drugs not of the proper nature, substance, and quality.
7. Provisions for the sale of compounded articles of food and compounded drugs.
8. Protection from offenses by giving of label.
9. Prohibition of the abstraction of any part of an article of food before sale, and selling without notice.

Appointment and Duties of Analysts and Proceedings to obtain Analysis.

10. Appointment of analysts.
11. Town council of a borough may engage the analyst of another borough or of the county.
12. Power to purchaser of an article of food to have it analyzed.
13. Officer named to obtain a sample of food or drug to submit to analyst.
14. Provision for dealing with the sample when purchased.
15. Provision when sample is not divided.
16. Provision for sending article to the analyst through the post-office.
17. Person refusing to sell any article to any officer liable to penalty.
18. Form of the certificate.
19. Quarterly report of the analyst.

Proceedings against Offenders.

20. Proceedings against offenders.
21. Certificate of analyst *primâ facie* evidence for the prosecution, but analyst to be called if required. Defendant and his wife may be examined.
22. Power to justices to have articles of food and drug analyzed.
23. Appeal to quarter sessions.
24. In any prosecution defendant to prove that he is protected by exception or provision.
25. Defendant to be discharged if he prove that he bought the article in the same state as sold, and with a warranty. No costs except on issues proved against him.
26. Application of penalties.
27. Punishment for forging certificate or warranty; for willful misapplication of warranty; for false warranty; for false label.
28. Proceedings by indictment and contracts not to be affected.

Expenses of executing the Act.

29. Expenses of executing Act.

Special Provision as to Tea.

30. Tea to be examined by the Customs on importation.
31. Interpretation of Act.
32. Provision for the liberty of a cinque-port.
33. Application of the Act to Scotland.
34. Interpretation of terms in application of Act to Ireland.
35. Commencement of the Act.
36. Title of the Act.

Schedule.

CHAPTER 63.—*An Act to repeal the Adulteration of Food Acts, and to make better provision for the Sale of Food and Drugs in a pure state.* (*11th August*, 1875.)

Whereas it is desirable that the Acts now in force relating to the adulteration of food should be repealed, and that the law regarding the sale of food and drugs in a pure and genuine condition should be amended:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. From the commencement of this Act the statutes of the twenty-third and twenty-fourth of Victoria, chapter 84; of the thirty-first and thirty-second of Victoria, chapter 121, section 24; of the thirty-third and thirty-fourth of Victoria, chapter 26 section 3, and of the thirty-fifth and thirty-sixth of Victoria, chapter 74, shall be repealed except in regard to any appointment made under them and not then determined, and in regard to any offence committed against them or any prosecution or other act commenced and not concluded or completed, and any payment of money then due in respect of any provision thereof.

2. The term "food" shall include every article used for food or drink by man, other than drugs or water:

The term "drug" shall include medicine for internal or external use:

The term "county" shall include every county, riding, and division, as well as every county of a city or town not being a borough:

The term "justices" shall include any police and stipendiary magistrate invested with the powers of a justice of the peace in England, and any divisional justices in Ireland.

Description of Offenses.

3. No person shall mix, color, stain, or powder, or order or permit any other person to mix, color, stain, or powder, any article of food with any ingredient or material so as to render the article injurious to health, with intent that the same may be sold in that state, and no person shall sell any such article so mixed, colored, stained, or powdered, under a penalty in each case not exceeding £50 for the first offense; every offense, after a conviction for a first offense, shall be a misdemeanor, for which the person, on conviction, shall be imprisoned for a period not exceeding six months with hard labor.

4. No person shall, except for the purpose of compounding as herein-after described, mix, color, stain, or powder, or order or permit any other person to mix, color, stain, or powder, any drug with any ingredient or material so as to affect injuriously the quality or potency of such drug, with intent that the same may be sold in that state, and no person shall sell any such drug so mixed, colored, stained, or powdered, under the same penalty in each case respectively as in the preceding section for a first and subsequent offense.

5. Provided that no person shall be liable to be convicted under either of the two last foregoing sections of this Act in respect of the sale of any article of food, or of any drug, if he shows to the satisfaction of the justice or court before whom he is charged that he did not know of the article of food or drug sold by him being so mixed, colored, stained, or powdered as in either of those sections mentioned, and that he could not with reasonable diligence have obtained that knowledge.

6. No person shall sell, to the prejudice of the purchaser any article of food or any drug which is not of the nature, substance, and quality of the article demanded by such purchaser, under a penalty not exceeding £20; provided that an offense shall not be deemed to be committed under this section in the following cases; that is to say,

(1) Where any matter or ingredient not injurious to health has been added to the food or drug because the same is required for the production or preparation thereof as an article of commerce, in a state fit for carriage or consumption and not fraudulently to increase the bulk, weight, or measure of the food or drug, or conceal the inferior quality thereof;

(2) Where the drug or food is a proprietary medicine, or is the subject of a patent in force, and is supplied in the state required by the specification of the patent;

(3) Where the food or drug is compounded as in this act mentioned;

(4) Where the food or drug is unavoidably mixed with some extraneous matter in the process of collection or preparation.

7. No person shall sell any compound article of food or compounded drug which is not composed of ingredients in accordance with the demand of the purchaser, under a penalty of not exceeding £20.

8. Provided that no person shall be guilty of any such offense as aforesaid in respect of the sale of an article of food or a drug mixed with any matter or ingredient not injurious to health, and not intended fraudulently to increase its bulk, weight, or measure, or conceal its inferior quality, if at the time of delivering such article or drug he shall supply to the person receiving the same a notice, by a label distinctly and legibly written or printed on or with the article or drug, to the effect that the same is mixed.

9. No person shall, with the intent that the same may be sold in its altered state without notice, abstract from an article of food any part of it so as to affect injuriously its quality, substance, or nature, and no person shall sell any article so altered without making disclosure of the alteration, under a penalty in each case not exceeding £20.

Appointment and Duties of Analysts, and Proceedings to obtain Analysis.

10. In the city of London and the liberties thereof the Commissioners of Sewers of the city of London and the liberties thereof, and in all other parts of the metropolis the vestries and district boards acting in execution of the Act for the better local management of the metropolis, the court of quarter sessions of every county, and the town council of every borough having a separate court of quarter sessions, or having under any general or local Act of Parliament or otherwise a separate police establishment, may, as soon as convenient after the passing of this Act, where no appointment has been hitherto made, and in all cases as and when vacancies in the office occur, or when required so to do by the Local Government Board, shall, for their respective city, districts, counties, or boroughs, appoint one or more persons possessing competent knowledge, skill, and experience, as analysts of all articles of food and drugs sold within the said city, metropolitan districts, counties, or boroughs, and shall pay to such analysts such remuneration as shall be mutually agreed upon, and may remove him or them as they shall deem proper; but such appointments and removals shall at all times be subject to the approval of the Local Government Board, who may require satisfactory proof of competency to be supplied to them, and may give their approval absolutely or with modifications as to the period of the appointment and removal, or otherwise: Provided, That no person shall hereafter be appointed an analyst for any place under this section who shall be engaged directly or indirectly in any trade or business connected with the sale of food or drugs in such place.

In Scotland the like powers shall be conferred and the like duties shall be imposed upon the commissioners of supply at their ordinary meetings for counties, and the commissioners or boards of police, or where there are no such commissioners or boards, upon the town councils for boroughs within their several jurisdictions; provided that one of Her Majesty's Principal Secretaries of State in Scotland shall be substituted for the Local Government Board of England.

In Ireland the like powers and duties shall be conferred and imposed respectively upon the grand jury of every county and town council of every borough; provided that the Local Government Board of Ireland shall be substituted for the Local Government Board of England.

11. The town council of any borough may agree that the analyst appointed by any neighboring borough or for the county in which the borough is situated, shall act for their borough during such time as the said council shall think proper, and shall make due provision for the payment of his remuneration, and if such analyst shall consent, he shall during such time be the analyst for such borough for the purposes of this Act.

12. Any purchaser of an article of food or of a drug in any place being a district, county, city, or borough where there is any analyst appointed under this or any Act hereby repealed shall be entitled, on payment to such analyst of a sum not exceeding 10*s*. 6*d*., or if there be no such analyst then acting for such place, to the analyst of another place, of such sum as may be agreed upon between such person and the analyst, to have such article analyzed by such analyst, and to receive from him a certificate of the result of his analysis.

13. Any medical officer of health, inspector of nuisances, or inspector of weights and measures, or any inspector of a market or any police constable under the direction and at the cost of the local authority appointing such officer, inspector, or constable, or charged with the execution of this Act, may procure any sample of food or drugs, and if he suspect the same to have been sold to him contrary to any provision of this Act, shall submit the same to be analyzed by the analyst of the district or place for which he acts, or if there be no such analyst then acting for such place, to the analyst of another place, and such analyst shall, upon receiving payment as is provided in the last section, with all convenient speed analyze the same and give a certificate to such officer, wherein he shall specify the result of the analysis.

14. The person purchasing any article with the intention of submitting the same to analysis shall, after the purchase shall have been completed, forthwith notify to the seller or his agent selling the article his intention to have the same analyzed by the public analyst, and shall offer to divide the article into three parts to be then and there separated, and each part to be marked and sealed or fastened up in such

manner as its nature will permit, and shall, if required to do so, proceed accordingly, and shall deliver one of the parts to the seller or his agent.

He shall afterwards retain one of the said parts for future comparison, and submit the third part, if he deems it right to have the article analyzed, to the analyst.

15. If the seller or his agent do not accept the offer of the purchaser to divide the article purchased in his presence, the analyst receiving the article for analysis shall divide the same into two parts, and shall seal or fasten up one of those parts, and shall cause it to be delivered, either upon receipt of the sample or when he supplies his certificate to the purchaser, who shall retain the same for production in case proceedings shall afterwards be taken in the matter.

16. If the analyst do not reside within 2 miles of the residence of the person requiring the article to be analyzed, such article may be forwarded to the analyst through the post-office as a registered letter, subject to any regulations which the Postmaster-General may make in reference to the carrying and delivery of such article, and the charge for the postage of such article shall be deemed one of the charges of this Act or of the prosecution, as the case may be.

17. If any such officer, inspector, or constable, as above described, shall apply to purchase any article of food or any drug exposed to sale, or on sale by retail on any premises or in any shop or stores, and shall tender the price for the quantity which he shall require for the purpose of analysis, not being more than shall be reasonably requisite, and the person exposing the same for sale shall refuse to sell the same to such officer, inspector, or constable, such person shall be liable to a penalty not exceeding £10.

18. The certificate of the analysis shall be in the form set forth in the schedule hereto, or to the like effect.

19. Every analyst appointed under any Act hereby repealed or this Act shall report quarterly to the authority appointing him the number of articles analyzed by him under this Act during the foregoing quarter, and shall specify the result of each analysis and the sum paid to him in respect thereof, and such report shall be presented at the next meeting of the authority appointing such analyst, and every such authority shall annually transmit to the Local Government Board, at such time and in such form as the Board shall direct, a certified copy of such quarterly report.

Proceedings against Offenders.

20. When the analyst, having analyzed any article shall have given his certificate of the result, from which it may appear that an offense against some one of the provisions of this Act has been committed, the person causing the analysis to be made may take proceedings for the recovery of the penalty herein imposed for such offense, before any justices in petty sessions assembled having jurisdiction in the place where the article or drug sold was actually delivered to the purchaser, in a summary manner.

Every penalty imposed by this act shall be recovered in England in the manner prescribed by the eleventh and twelfth of Victoria, chapter 43. In Ireland such penalties and proceedings shall be recoverable, and may be taken with respect to the police district of Dublin metropolis, subject and according to the provisions of any Act regulating the powers and duties of justices of the peace for such district, or of the police of such district; and with respect to other parts of Ireland, before a justice or justices of the peace sitting in petty sessions, subject and according to the provisions of "The Petty Sessions (Ireland) Act, 1851," and any Act amending the same.

Every penalty herein imposed may be reduced or mitigated according to the judgment of the justices.

21. At the hearing of the information in such proceeding the production of the certificate of the analyst shall be sufficient evidence of the facts therein stated, unless the defendant shall require that the analyst shall be called as a witness, and the parts of the articles retained by the person who purchased the article shall be produced, and the defendant may, if he think fit, tender himself and his wife to be examined on his behalf, and he or she shall, if he so desire, be examined accordingly.

22. The justices before whom any complaint may be made, or the court before whom any appeal may be heard, under this Act may, upon the request of either party, in their discretion cause any article of food or drug to be sent to the Commissioners of Inland Revenue, who shall thereupon direct the chemical officers of their department at Somerset House to make the analysis, and give a certificate to such justices of the result of the analysis; and the expense of such analysis shall be paid by the complainant or the defendant as the justices may by order direct.

23. Any person who has been convicted of any offense punishable by any Act hereby repealed or by this Act by any justices may appeal in England to the next general or quarter sessions of the peace which shall be held for the city, county, or town or place wherein such conviction shall have been made, provided that such person enter into a recognizance within three days next after such conviction, with two sufficient sureties, conditioned to try such appeal, and to be forthcoming to abide the judgment

and determination of the court at such general or quarter sessions, and to pay such costs as shall be by such court awarded; and the justices before whom such conviction shall be had are hereby empowered and required to take such recognizance; and the court at such general or quarter sessions are hereby required to hear and determine the matter of such appeal, and may award such costs to the party appealing or appealed against as they or he shall think proper.

In Ireland any person who has been convicted of any offense punishable by this act may appeal to the next court of quarter sessions to be held in the same division of the county where the conviction shall be made by any justice or justices in any petty sessions district, or to the recorder at his next sessions where the conviction shall be made by the divisional justices in the police district of Dublin metropolis, or to the recorder of any corporate or borough town when the conviction shall be made by any justice or justices in such corporate or borough town (unless when any such sessions shall commence within ten days from the date of any such conviction, in which case, if the appellant sees fit, the appeal may be made to the next succeeding sessions to be held for such division or town), and it shall be lawful for such court of quarter sessions or recorder (as the case may be) to decide such appeal, if made in such form and manner and with such notices as are required by the said Petty Sessions Acts respectively hereinbefore mentioned as to appeals against orders made by justices at petty sessions, and all the provisions of the said Petty Sessions Acts respectively as to making appeals and as to executing the orders made on appeal, or the original orders where the appeals shall not be duly prosecuted, shall also apply to any appeal made under this Act.

24. In any prosecution under this Act, where the fact of an article having been sold in a mixed state has been proved, if the defendant shall desire to rely upon any exception or provision contained in this Act, it shall be incumbent upon him to prove the same.

25. If the defendant in any prosecution under this Act prove to the satisfaction of the justices or court that he had purchased the article in question as the same in nature, substance, and quality as that demanded of him by the prosecutor, and with a written warranty to that effect, that he had no reason to believe at the time when he sold it that the article was otherwise, and that he sold it in the same state as when he purchased it, he shall be discharged from the prosecution, but shall be liable to pay the costs incurred by the prosecutor, unless he shall have given due notice to him that he will rely on the above defense.

26. Every penalty imposed and recovered under this Act shall be paid in the case of a prosecution by any officer, inspector, or constable of the authority who shall have appointed an analyst or agreed to the acting of an analyst within their district, to such officer, inspector, or constable, and shall be by him paid to the authority for whom he acts, and be applied towards the expenses of executing this Act, any Statute to the contrary notwithstanding; but in the case of any other prosecution the same shall be paid and applied in England according to the law regulating the application of penalties for offenses punishable in a summary manner, and in Ireland in the manner directed by the Fines Act, Ireland, 1851, and the Acts amending the same.

27. Any person who shall forge, or shall utter, knowing it to be forged for the purposes of this Act, any certificate or any writing purporting to contain a warranty, shall be guilty of a misdemeanor and be punishable on conviction by imprisonment for a term of not exceeding two years with hard labor;

Every person who shall willfully apply to an article of food, or a drug, in any proceedings under this Act, a certificate or warranty given in relation to any other article or drug, shall be guilty of an offense under this Act, and be liable to a penalty not exceeding £20;

Every person who shall give a false warranty in writing to any purchaser in respect of an article of food or a drug sold by him as principal or agent, shall be guilty of an offense under this Act, and be liable to a penalty not exceeding £20;

And every person who shall willfully give a label with any article sold by him which shall falsely describe the article sold, shall be guilty of an offense under this Act, and be liable to a penalty not exceeding £20.

28. Nothing in this Act contained shall affect the power of proceeding by indictment, or take away any other remedy against any offender under this Act, or in any way interfere with contracts and bargains between individuals, and the rights and remedies belonging thereto.

Provided that in any action brought by any person for a breach of contract on the sale of any article of food or of any drug, such person may recover alone or in addition to any other damages recoverable by him the amount of any penalty in which he may have been convicted under this Act, together with the costs paid by him upon such conviction and those incurred by him in and about his defense thereto, if he prove that the article or drug the subject of such conviction was sold to him as and for an article or drug of the same nature, substance, and quality as that which was demanded of him, and that he purchased it not knowing it to be otherwise, and after-

wards sold it in the same state in which he purchased it; the defendant in such action being nevertheless at liberty to prove that the conviction was wrongful, or that the amount of costs awarded or claimed was unreasonable.

Expenses of executing the Act.

29. The expenses of executing this Act shall be borne, in the city of London and the liberties thereof, by the consolidated rates raised by the Commissioners of Sewers of the city of London and the liberties thereof, and in the rest of the metropolis by any rates or funds applicable to the purposes of the Act for the better local management of the metropolis, and otherwise as regards England, in counties by the county rate, and in boroughs by the borough fund or rate;

And as regards Ireland, in counties by the grand jury cess, and in boroughs by the borough fund or rate; all such expenses payable in any county out of grand jury cess shall be paid by the treasurer of such county; and

The grand jury of any such county shall, at any assizes at which it is proved that any such expenses have been incurred or paid without previous application to presentment sessions, present to be raised off and paid by such county the moneys required to defray the same.

Special Provision as to Tea.

30. From and after the 1st day of January, 1876, all tea imported as merchandise into and landed at any port in Great Britain or Ireland shall be subject to examination by persons to be appointed by the Commissioners of Customs, subject to the approval of the Treasury, for the inspection and analysis thereof, for which purpose samples may, when deemed necessary by such inspectors, be taken and with all convenient speed be examined by the analysts to be so appointed; and if upon such analysis the same shall be found to be mixed with other substances or exhausted tea, the same shall not be delivered unless with the sanction of the said commissioners, and on such terms and conditions as they shall see fit to direct, either for home consumption or for use as ships' stores or for exportation; but if on such inspection and analysis it shall appear that such tea is, in the opinion of the analyst, unfit for human food, the same shall be forfeited and destroyed or otherwise disposed of in such manner as the said commissioners may direct.

31. Tea to which the term "exhausted" is applied in this Act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

32. For the purposes of this Act every liberty of a cinque port not comprised within the jurisdiction of a borough shall be part of the county in which it is situated, and subject to the jurisdiction of the justices of such county.

33. In the application of this Act to Scotland the following provisions shall have effect:

(1) The term "misdemeanor" shall mean "a crime or offense:"

(2) The term "defendant" shall mean "defender" and include "respondent:"

(3) The term "information" shall include "complaint:"

(4) This Act shall be read and construed as if for the term "justices," wherever it occurs therein, the term "sheriff" were substituted:

(5) The term "sheriff" shall include "sheriff substitute:"

(6) The term "borough" shall mean any royal burgh and any burgh returning or contributing to return a member to Parliament:

(7) The expenses of executing this Act shall be borne in Scotland, in counties, by the county general assessment, and in burghs by the police assessment:

(8) This Act shall be read and construed as if for the expression "the Local Government Board," wherever it occurs therein, the expression "one of Her Majesty's Principal Secretaries of State" were substituted:

(9) All penalties provided by this Act to be recovered in a summary manner shall be recovered before the sheriff of the county in the sheriff court, or at the option of the person seeking to recover the same in the police court, in any place where a sheriff officiates as a police magistrate under the provisions of "The Summary Procedure Act, 1864," or of the Police Act in force for the time in any place in which a sheriff officiates as aforesaid, and all the jurisdiction, powers, and authorities necessary for this purpose are hereby conferred on sheriffs:

Every such penalty may be recovered at the instance of the procurator fiscal of the jurisdiction, or of the person who caused the analysis to be made from which it appeared that an offense had been committed against some one of the provisions of this Act:

Every penalty imposed and recovered under this Act shall be paid to the clerk of court, and by him shall be accounted for and paid to the treasurer of the county general assessment, or the police assessment of the burgh, as the sheriff shall direct:

(10) Every penalty imposed by this Act may be reduced or mitigated according to the judgment of the sheriff:

(11) It shall be competent to any person aggrieved by any conviction by a sheriff in any summary proceeding under this Act to appeal against the same to the next circuit court, or where there are no circuit courts to the High Court of Justiciary at Edinburgh, in the manner prescribed by such of the provisions of the Act of the twentieth year of the reign of King George the Second, chapter 43, and any Acts amending the same, as relate to appeals in matters criminal, and by and under the rules, limitations, conditions, and restrictions contained in the said provisions.

34. In the application of this Act to Ireland,

The term "borough" shall mean any borough subject to the Act of the session of the third and fourth years of the reign of Her present Majesty, chapter 108, intituled "An Act for the regulation of Municipal Corporations in Ireland:"

The term "county" shall include a county of a city and a county of a town not being a borough:

The term "assizes" shall, with respect to the county of Dublin, mean "presenting term:"

The term "treasurer of the county" shall include any person or persons or bank in any county performing duties analogous to those of the treasurer of the county in counties, and, with respect to the county of Dublin it shall mean the finance committee:

The term "police constable" shall mean, with respect to the police district of Dublin metropolis, constable of the Dublin Metropolitan Police, and with respect to any other part of Ireland, constable of the Royal Irish Constabulary.

35. This Act shall commence on the 1st day of October, 1875.

36. This Act may be cited as "The Sale of Food and Drugs Act, 1875."

SCHEDULE.

Form of Certificate.

To* —— ——

I, the undersigned, public analyst for the ——, do hereby certify that I received on the —— day of ——, 18—, from† —— ——, a sample of —— for analysis, (which then weighed‡ ——), and have analyzed the same, and declare the result of my analysis to be as follows:

I am of opinion that the same is a sample of genuine.

Or, I am of opinion that the said sample contained the parts as under, or the per centages of foreign ingredients as under ——.

Observations.§

As witness my hand this —— day of ——, A. B., —— at ——.

SALE OF FOOD AND DRUGS ACT AMENDMENT ACT, 1879.

[From an official copy.]

[42 and 43 Vict., chap. 30.]

CHAPTER 30.—*An Act to amend the Sale of Food and Drugs Act*, 1875 (21*st July*, 1879).

Whereas conflicting decisions have been given in England and in Scotland in regard to the meaning and effect of section 6 of the Sale of Food and Drugs Act, 1875, in this Act referred to as the principal Act, and it is expedient in this respect and otherwise, to amend the said Act: Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited for all purposes as the Sale of Food and Drugs Act Amendment Act, 1879.

2. In any prosecution under the provisions of the principal Act for selling to the prejudice of the purchaser any article of food or any drug which is not of the nature,

* Here insert the name of the person submitting the article for analysis.

† Here insert the name of the person delivering the sample.

‡ When the article cannot be conveniently weighed, this passage may be erased, or the blank may be left unfilled.

§ Here the analyst may insert at his discretion his opinion as to whether the mixture (if any) was for the purpose of rendering the article portable or palatable, or of preserving it, or of improving the appearance, or was unavoidable, and may state whether in excess of what is ordinary, or otherwise, and whether the ingredients or materials mixed are or are not injurious to health.

In the case of a certificate regarding milk, butter, or any article liable to decomposition, the analyst shall specially report whether any change had taken place in the constitution of the article that would interfere with the analysis.

substance, and quality of the article demanded by such purchaser, it shall be no defense to any such prosecution to allege that the purchaser, having bought only for analysis, was not prejudiced by such sale. Neither shall it be a good defense to prove that the article of food or drug in question, though defective in nature or in substance or in quality, was not defective in all three respects.

3. Any medical officer of health, inspector of nuisances, or inspector of weights and measures, or any inspector of a market, or any police constable under the direction and at the cost of the local authority appointing such officer, inspector, or constable, or charged with the execution of this Act, may procure at the place of delivery any sample of any milk in course of delivery to the purchaser or consignee in pursuance of any contract for the sale to such purchaser or consignee of such milk; and such officer, inspector, or constable, if he suspect the same to have been sold contrary to any of the provisions of the principal Act, shall submit the same to be analyzed, and the same shall be analyzed, and proceedings shall be taken, and penalties on conviction be enforced in like manner in all respects as if such officer, inspector, or constable had purchased the same from the seller or consignee under section 13 of the principal Act.

4. The seller or consignor or any person or persons entrusted by him for the time being with the charge of such milk, if he shall refuse to allow such officer, inspector, or constable to take the quantity which such officer, inspector, or constable shall require for the purpose of analysis, shall be liable to a penalty not exceeding £10.

5. Any street or open place of public resort shall be held to come within the meaning of section 17 of the principal Act.

6. In determining whether an offense has been committed under section 6 of the said Act, by selling, to the prejudice of the purchaser, spirits not adulterated otherwise than by the admixture of water, it shall be a good defense to prove that such admixture has not reduced the spirit more than 25 degrees under proof for brandy, whisky, or rum, or 35 degrees under proof for gin.

7. Every liberty having a separate court of quarter sessions, except a liberty of a cinque-port, shall be deemed a county within the meaning of the said Act.

8. The town council of any borough having a separate court of quarter sessions shall be exempt from contributing towards the expenses incurred in the execution or the principal Act in respect of the county within which such borough is situate, and the treasurer of the county shall exclude the expenses so incurred from the account required by section 117 of the Municipal Corporation Act, 1835, to be sent by him to such town council.

9. The town council of any borough having under any general or local Act of Parliament, or otherwise, a separate police establishment, and being liable to be assessed to the county rate of the county within which the borough is situate, shall be paid by the justices of such county the proportionate amount contributed towards the expenses incurred by the county in the execution of the principal Act by the several parishes and parts of parishes within such borough in respect of the ratable value of the property assessable therein as ascertained by the valuation lists for the time-being in force.

10. In all prosecutions under the principal Act, and notwithstanding the provisions of section 20 of the said Act, the summons to appear before the magistrates shall be served upon the person charged with violating the provisions of the said Act within a reasonable time, and in the case of a perishable article not exceeding twenty-eight days from the time of the purchase from such person for test purposes of the food or drug, for the sale of which in contravention to the terms of the principal Act the seller is rendered liable to prosecution, and particulars of the offense or offenses against the said Act of which the seller is accused, and also the name of the prosecutor, shall be stated on the summons, and the summons shall not be made returnable in a less time than seven days from the day it is served upon the person summoned.

FRANCE.

[Translated from the Second Report of the Paris Municipal Laboratory.]

The supervision of the wholesomeness of commodities for food, of beverages, and medicines belongs in a general way to the mayors, by virtue of the law of the 16–24 August, 1790 (Title XI, articles 3 and 4), which has been subsequently confirmed by the laws of July 19–22, 1791, Title I, articles 9 and 13; of July 18, 1837, articles 10 and 11; and of April 5, 1884, relative to municipal organization. It is, then, the mayors of the departments and the prefect of police in Paris who take, in this connection, measures which appear to them necessary for the interest of the public health.

Concerning frauds in this regard, they have been repressed in a very imperfect manner by the penal code, and it was to modify this state of affairs that the law of March 27, 1851, was passed, which now governs this matter and the provisions of which have been made applicable to beverages by a law of May 5, 1855.

LAW OF 27TH MARCH, 1851, TENDING TOWARDS THE MORE EFFICACIOUS REPRESSION OF CERTAIN FRAUDS IN THE SALE OF MERCHANDISE.

ARTICLE 1. Those are punished with the penalties stated in article 423 of the penal code—

(1) Who shall adulterate substances or commodities for food or medicines intended for sale;

(2) Who shall sell or offer for sale substances or commodities for food or medicines which they know to be adulterated or decomposed;

(3) Who shall have deceived or attempted to deceive, regarding the quantity of articles delivered, the persons to whom they sell or from whom they buy, either by the use of false weights or measures, or instruments not exact used in weighing or in measuring, whether by adroit act or method tending to pervert the operation of weighing or measuring, or to fraudulently increase the weight or volume of the merchandise, even before this operation; or, finally, by fraudulent indications giving rise to the belief that the weighing is straightforward and exact.

ART. 2. If, in the cases provided for by article 423 of the penal code or by article 1 of this law, there is question of a merchandise containing mixtures injurious to health, the fine shall be from 50 to 500 francs, unless the fourth of the restitutions and damages exceeds this last named amount; and the term of imprisonment shall be from three months to two years.

This present article shall be applicable even in the case where the injurious adulteration shall have been known to the purchaser or consumer.

ART. 3. Those shall be punished with a fine of from 16 to 25 francs and with imprisonment for from six to ten days, or one of these penalties only, according to the circumstances, who, with unlawful intent, shall have in their warehouses, shops, workshops, mercantile establishments, or in market-houses, fairs or trades places, whether it be false weights or measures, or other inexact apparatus used for weighing or measuring, whether it be substances for food or medicines which they know to be adulterated or decomposed.

If the adulterated substance is injurious to health, the fine may be raised to 50 francs and the imprisonment to fifteen days.

ART. 4. When the accused, convicted of infringement of this present law or of article 423 of the penal code, shall have, in the five years which have preceded the misdemeanor, been sentenced for infraction of this law or of article 423, the penalty may be increased to double the maximum; the fine imposed by article 423 and by articles 1 and 2 of this law may at the same time be raised even to 1,000 francs, if the half of the costs of the restitutions and damages imposed does not exceed this sum; all without prejudice to the application, if expedient, of articles 57 and 58 of the penal code.

ART. 5. Commodities, the sale, use or possession of which constitutes the misdemeanor, shall be confiscated, conformably to article 423 and to articles 477 and 481 of the penal code.

If they are fit for use as food or medicine, the court may place them at the disposal of the Government to be given to the charitable institutions.

If they are unfit for this use or injurious, these commodities shall be destroyed or poured out, at the expense of the condemned. The court may order that the destruction or pouring out shall take place in front of the establishment or dwelling of the condemned.

ART. 6. The court may order the posting of the sentence in the places which it shall designate, and its insertion, entire or by extracts, in all the journals which it shall name, all at the expense of the condemned.

ART. 7. Article 463 of the penal code shall be applicable to the misdemeanors provided for by this present law.

ART. 8. Two-thirds of the total amount of the fines are assigned to the communities in which the misdemeanors shall have been proved.

ART. 9. Articles 475, No. 14, and 479, No. 5, of the penal code are repealed.

LAW OF THE 5TH OF MAY, 1855, WHICH DECLARES THE LAW OF THE 27TH OF MARCH, 1851, APPLICABLE TO BEVERAGES.

ARTICLE 1. The provisions of the law of the 27th of March, 1851, are applicable to beverages.

ART. 2. Article 318 and No. 6 of article 475 of the penal code are and remain repealed.

Penal code.

ART. 57 (modified by the law of March 13, 1863). Whosoever, having been condemned for a crime to a penalty greater than one year of imprisonment, shall have

committed a misdemeanor or crime which is punishable with correctional penalties (peines correctionelles) only [*i. e.* punishable by fine or imprisonment], shall be sentenced to the maximum penalty provided by the law and this penalty may be increased until it is doubled. The condemned, moreover, may be placed under the special espionage of the police for five years at least and ten years at most.

ART. 58 (modified by the law of May 13, 1863). Offenders sentenced for misdemeanors to an imprisonment of more than one year shall also, in case of a new misdemeanor or a crime punishable only by fine or imprisonment (peines correctionelles), be sentenced to the maximum penalty provided by the law and this penalty may be increased until it is doubled; they shall, in addition, be placed under special surveillance by the Government for five years at least and ten years at most.

ART. 387 (modified by the law of May 13, 1863). Carriers, boatmen or their agents who shall have altered or attempted to alter wines or any other kind of merchandise, the transportation of which has been confided to them, and who shall have effected or attempted to effect this alteration by the mixture of harmful substances, shall be punished with imprisonment from two to five years and with a fine of 25 to 500 francs. They may, in addition, be deprived of the rights mentioned in article 42 of this present code, during five years at least, and ten years at most; they may also, by sentence or judgment, be placed under the surveillance of the police during the same number of years.

If the mixture has been of substances not harmful, the penalty shall be imprisonment for from one month to one year and a fine of 16 to 100 francs.

ART. 423. Whosoever shall have deceived the purchaser as to the standard of gold and silver articles, as to the quality of an imitation gem sold for a precious stone; as to the nature of all kinds of merchandise; whosoever, by false weights or false measures, shall have deceived as to the quantity of goods sold, shall be punished with imprisonment for three months at least, one year at most, and with a fine which may not exceed the fourth of the cost of the restitutions and damages, nor be less than 50 francs.

The adulterated commodities, or their value, if still in the possession of the vender, shall be confiscated; the false weights and false measures shall be confiscated, and, in addition, be destroyed.

The court may order the posting of the sentence in the places which it shall designate and its insertion, entire or in part, in all the journals it shall designate, all at the expense of the condemned.

(This last paragraph was added by the law of May 13, 1863).

ART. 471. Those persons shall be punished with a fine of from 1 franc to 5 francs, inclusive:

* * * * * * *

(15) Who shall have violated the regulation lawfully made by the administrative authority and those who have not conformed to the regulations or public decrees issued by the municipal authority by virtue of articles 3 and 4, Title XI, of the law of the 16–24 August, 1790, and of article 46, Title I, of the law of 19–22 July, 1791.

ART. 474. The penalty of imprisonment against all persons mentioned in article 471, shall always last, in case of a repetition of the offence, for three days at most.

ART. 477. These shall be seized and confiscated:

* * * * * * * *

(2) Adulterated beverages found in possession of the seller or retailer; these beverages shall be poured out for destruction;

* * * * * * *

(4) Eatables spoiled, decomposed or injurious; these eatables shall be destroyed.

Military code of June 9, 1857.

ART. 265. Every soldier, commissary or military purveyor who adulterates or causes to be adulterated substances, materials, commodities or liquids confided to his charge or placed under his supervision, or who, knowingly, distributes or causes to be distributed the said adulterated substances, materials, commodities or liquids, is punished by solitary confinement.

The penalty of solitary confinement is also pronounced against every soldier, commissary or military purveyor, who, with guilty intent, distributes or causes to be distributed meats derived from animals infected with contagious diseases, or materials, substances, commodities or liquids spoiled or decomposed. If extenuating circumstances exist, the penalty of solitary confinement shall be reduced to that of imprisonment for from one year to five years, with deprivation of his commission, if the offender is an officer.

Code of maritime law of June 4, 1858.

It provides regulations similar to the preceding.

For further reference, see—

(1) The ordinance of October 29, 1846, the decree of July 8, 1850, concerning poisonous substances, and that of the 28th of September, 1882, on the sale of the Indian berry.

(2) The ordinances of the prefecture of police of Paris under date of 15th of June, 1862, of the 8th of June, 1881, and the 3d of July, 1883, concerning the coloration of articles of food.

(3) The ordinances of the same under date of March 21, 1879, and July 7, 1881, concerning the manufacture of packages for preserved food.

(4) The ordinances of the same of the 1st of February, 1861, and the 18th of July, 1882, concerning the greening of pickles, etc., with copper.

(5) Of the 2d of July, 1878, concerning glazed pottery.

(6) Of April 5, 1884, concerning the coloration of children's toys.

(7) Of April 30, 1881, concerning the preparation of beer.

(8) Of February 23, 1881, concerning the addition of salicylic acid.

(9) Of the 13th of May, 1882, concerning the sale of artificial butter.

(10) Circulars of October 18, 1876; September 1, 1879; and of July 27, 1880, on the coloration of wines.

GERMANY.

[Translated from an official copy.]

LAW OF THE 14TH OF MAY, 1879, RELATING TO THE TRADE IN ARTICLES OF FOOD AND FOR CONSUMPTION AND ARTICLES IN COMMON USE (BULLETIN OF LAWS OF THE EMPIRE, P. 145.)

§ 1. The trade in articles for food and for consumption, of toys, wall-papers, coloring matters, eating, drinking or cooking utensils, as well as petroleum, is subject to surveillance under the provisions of the present law.

§ 2. Officers of the police are authorized to enter places where the articles designated by § 1 are placed on sale, both during business hours or while these places are accessible to the public.

They are authorized to take, as they see fit, for the purpose of examination, samples, for which a receipt must be given, of articles of the kind designated by § 1, which are found at the above-named places, or which are exposed for sale, sold, or peddled about public places, in the markets, squares, or streets. Upon demand of the dealers, he may be allowed to retain part of the sample, officially sealed. An indemnity shall be paid for the sample taken equal to its market price.

§ 3. During the hours indicated by § 2, the police are authorized to proceed to the houses of persons having been sentenced to a penalty of imprisonment by virtue of §§ 10, 12, and 13, of the present law, for the investigation of the places where articles of the kind named in § 1 are exposed for sale, or which are used as places of deposit, or for the manufacture of such articles.

This authority begins at the time when the sentence takes effect, and ceases after the expiration of three years, counting from the day on which the term of imprisonment has ceased, expired, or has been remitted.

§ 4. The full authority of the officers appointed to enforce the measures provided in §§ 2 and 3, is regulated by the provisions governing the matter in each particular state.

All regulations of a state giving to the police powers more extended than those described by §§ 2 and 3 remain in force.

§ 5. By Imperial decree, given with consent of the Federal Council, special laws can be decreed for the Empire, in the interest of the public health, and which forbid—

(1) Certain methods of manufacture, and of the preservation and packing of articles of food and for consumption, intended for sale;

(2) The selling and offering for sale of articles of food and for consumption of a certain nature or under a name not agreeing with their true character;

(3) The sale and offering for sale of animals infected with certain diseases for the purpose of slaughtering, as well as the sale and offering for sale of meats from diseased animals;

(4) The use of certain material and coloring matter in the manufacture of clothing, toys, wall-papers, eating, drinking or cooking utensils, as well as the sale and offering for sale of articles manufactured contrary to this prohibition;

(5) The selling and offering for sale of petroleum of a certain quality.

§ 6. By Imperial decree, given with the consent of the Federal Council, the manufacture, trade in, and offering for sale of substances intended for the adulteration of articles of food and for consumption may be forbidden or restricted throughout the Empire.

§ 7. The Imperial decrees, given in conformity with §§ 5 and 6, shall be immediately submitted to the Reichstag, in the event of its being in session; in the contrary case, at the next session. If the Reichstag so require, they will be repealed.

§ 8. Infringements upon the regulations made in accordance with §§ 5 and 6 are punishable by a fine of 150 marks or by arrest.

The States of the Empire are forbidden to promulgate laws imposing a greater penalty.

§ 9. Whoever shall refuse, in defiance of §§ 2 to 4, to allow entrance to their places, the taking of samples, or investigation, is punished by a fine of from 50 to 150 marks or by arrest.

§ 10. Any person shall be punished by imprisonment for six months and a fine of 1,500 marks, or by either of these penalties:

(1) Who, for the purpose of misleading in trade, imitates or adulterates articles for food or for consumption;

(2) Who knowingly sells, under concealment of the facts, any articles of food or for consumption which are spoiled, counterfeited, or adulterated, or who offers them for sale under a name intended to deceive.

§ 11. If the act provided for by § 10, No. 2, is committed through negligence the penalty shall consist of a fine of 150 marks or arrest.

§ 12. With imprisonment, which may also be accompanied by deprivation of the civil rights, is punished:

(1) Any one who shall have designedly manufactured substances intended for food or for consumption in such manner that the use of these substances shall be prejudicial to the health of man; also, who knowingly sells, offers for sale, or otherwise puts upon the market articles as food or for consumption the use of which is apt to injure human health;

(2) Who designedly shall have manufactured wearing apparel, toys, wall-papers, eating, drinking, and cooking utensils, or petroleum, in such manner that the natural or possible use of these articles might be prejudicial to health; also, one who knowingly sells, offers for sale, or puts in circulation articles of such kind.

The attempt is punishable in a case where the offense shall have occasioned serious injury or the death of a person; the penalty shall be imprisonment for five years.

§ 13. If, in cases under § 12, the enjoyment or use of the article could have the effect of destroying the health of a person, and if the delinquent has had knowledge of this fact, the penalty shall be that of imprisonment for ten years, and in case the crime shall have occasioned the death of a person, the penalty shall be imprisonment for not less than ten years, or imprisonment for life. In addition to the penalty the offender may be placed under the surveillance of the police.

§ 14. If one of the offenses contemplated by §§ 12 and 13 has been committed through negligence the penalty shall be a fine of 1,000 marks or imprisonment for six months, and if the offense has caused injury to the health of any person the term of imprisonment shall be for one year, but in case the death of a person has been occasioned thereby, the penalty shall be imprisonment for from one month to three years.

§ 15. In cases provided for by §§ 12 to 14 there shall be, over and above the penalty, the right to confiscate the articles manufactured, sold, or offered for sale, or put in circulation, in violation of the prohibitions above indicated, whether they shall or shall not belong to the offender. In cases coming under §§ 8, 10, and 11, confiscation may be ordered.

In cases provided for by §§ 12 to 14 when it is impossible to prosecute or convict any particular person, forfeiture can be enforced.

§ 16. The judgment or penal decree may order that the sentence shall be published at the expense of the guilty party.

Upon demand of a person accused who shall have been acquitted, the court shall order the publication of the acquittal, the expense thereof to be borne by the state, unless it have been charged to the accuser.

The order shall specify the manner of publication.

§ 17. If there exist, in the locality of the misdemeanor, a public laboratory for the technical examination of articles for food and for consumption, the fines imposed by virtue of the present law, as far as they are in favor of the state, shall be turned over to the treasury which sustains the laboratory, and not to the state.

DECREE OF THE 1ST OF MAY, 1882, RELATIVE TO THE USE OF POISONOUS COLORING MATTERS.

ARTICLE 1. The use of poisonous coloring matter is prohibited in the manufacture of commodities for food or of articles for consumption intended for sale. Coloring matters are considered poisonous, in the meaning of this decree, which contain the following materials or compounds: Antimony (oxide of antimony), arsenic, barium (excepting the sulphate of barium), lead, chromium (except pure oxide of chromium), cadmium, copper, mercury (except cinnabar), zinc, tin, gamboge, picric acid.

ART. 2. The preservation or the packing of commodities for food or articles for consumption, intended for sale, in wrappers colored with the poisonous coloring matters above designated, or in barrels in the construction of which the poisonous coloring matter is used in such a way that it can pass into the contents of the barrels, is forbidden.

ART. 3. The use of the poisonous coloring matters enumerated in section 1 is forbidden in the manufacture of toys, with the exception of varnishes and oil colors of zinc-white and chrome-yellow (chromate of lead).

ART. 4. The use of coloring matter prepared with arsenic in the manufacture of wall-hangings is forbidden; also coloring matters of copper with arsenic, and materials containing the like coloring matters in the manufacture of wearing apparel.

ART. 5. The placing on sale and the selling at wholesale or retail commodities for food and articles for consumption, manufactured, preserved, or packed contrary to the prescriptions of articles 1 and 2, is forbidden: also toys, wall-hangings, and wearing apparel manufactured contrary to the prescriptions of articles 3 and 4.

PRUSSIA.

[Translated from the Revue Internationale des Falsifications des Denrées Alimentaires, Vol. I.]

OFFICIAL DECREE OF THE 28TH OF JANUARY, 1884, REGULATING THE SALE OF MILK.

(The framing of a uniform regulation for the sale of milk applicable to the whole German Empire, or even to Prussia alone appearing to be impracticable, in view of the variations in the composition of this liquid depending on the feed of the cows, and their breed, the official decree, leaving the care of this regulation to the municipal police, contents itself with establishing certain principles which may serve for the guidance of the authorities.)

(*a*) *Treatment of milk at the producers' and the retailers' establishment.*—The milk should be submitted to a refrigeration to prevent its souring. The use of vessels of copper, brass, zinc, pottery, poorly glazed or made with lead enamel, must be avoided.

Persons coming in contact with invalids suffering from contagious diseases, should abstain from the handling of milk.

Places for storing or retailing milk should be clean, airy, and located at a distance from sleeping or sick rooms. All cans must be kept-tightly covered by the retailer. The vessels should be scalded and then dried with a towel.

(*b*) *Supervision by the police.*—(The decree describes the course to be followed and the precautions to be taken in the determination of the density of milk.) In whole milk containing all the cream, the density varies between 1.029 and 1.034. In mixed or half-skimmed milk, resulting from the mingling of the skimmed milk with the morning's whole milk, the density varies between 1.031 and 1.036. Finally, in milk entirely without cream, or skimmed milk, it varies between 1.032 and 1.037, with an average of 1.0345.

But the density of milk does not always constitute a sufficient test of its composition. It is necessary, then, to determine the proportion of cream, an operation which must be confided to the care of experts, and which is effected with the Chevallier cremometer. (The circular shows the manner of using this instrument and the information deduced by means of it.)

Milk thoroughly skimmed is simply unfit for the proper nourishment of children; it can not be absolutely excluded from the market. To avoid all mistakes, milkmen are required to mark upon their cans, in an indelible manner, which of these three kinds of milk they contain.

The following should be considered as dangerous to health: bitter milk, mucilaginous milk, milk that is blue or red, milk from cows infected with aphthous fevers, consumption, variola, jaundice, anthrax, mammitis, septic metritis, dysentery, pyœmia, septicemia, delirium, malignant pustule, or rabies, and also the milk of all animals under medical treatment, and colostrum, before and after calving.

The use of carbonate of soda, salicylic and boric acids, or their salts, as preservative agents of milk, is prohibited.

(*c*) *Analytical examination.*—This is effected in a chemical laboratory. In doubtful cases, the expert should first commence with the examination of the milk undertaken at the retailer's (density).

After being assured of the result, he will determine the proportions of fat and dry residue (total solids). In whole milk, the fat averages 3.39 per cent., the minimum limit being fixed at 2.4 per cent. Milk half-skimmed contains one-half less of fat—less than 1.5 per cent. is generally found. In skimmed milk, if the cream has been obtained by simply standing, the average of fat is 0.7 per cent., while it is only 0.3

per cent. if the cream has been removed by the aid of the centrifugal machine. In whole milk, the dry residue averages 12.25 per cent., varying from 11 to 14 per cent.; less than 10.9 per cent. should never be accepted. In milk half-skimmed, the dry residue is diminished from 1½ to 2 per cent.

(*d*) *The stable test.*—By this is meant the examination of the liquid obtained by the mixtures of all the milkings of the cow, or cows, which have furnished the milk of suspicious composition. This test, which takes place on the premises, should be made within three days at the latest, making sure that the feed of the cattle has not been surreptitiously changed, in order to lower the quality of the milk.

The stable test is indispensable in case of a claim by the dealer. It is only favorable to him when the difference in the two samples of milk—the one under suspicion and the other taken at the stable—does not exceed 2 degrees in the density, 0.3 per cent. in the proportion of fat, and 1 per cent. in the dry residue.

BAVARIA.

[Translated from the Revue Internationale des Falsifications des Denrées Alimentaires, Vol. I.]

The subject-matter under consideration is governed principally in Bavaria by the law of the German Empire of the 14th of May, 1879, relative to the trade in commodities for food, beverages, and condiments inserted in No. 14 of the bulletin of laws of the German Empire (p. 205, which see).

By the terms of paragraph 10 of this law, the offender is punished with imprisonment not exceeding six months, and a fine of 1,500 marks, or by either of these penalties:

(1.) Who, with fraudulent intent, has imitated or adulterated, for trade and circulation, commodities for food, beverages, and the like;

(2.) Who, knowingly and with intent to deceive, sells deteriorated, counterfeited, or adulterated commodities, as well as any one who places them on sale under a designation intended to mislead the public.

In accordance with paragraph 11, any one who shall have committed the misdemeanor provided for in paragraph 10, No. 2 of said law, may be sentenced to a fine not exceeding 50 marks, or the penalty of arrest not exceeding six weeks.

Under paragraph 12, whosoever has knowingly put in circulation any commodity the consumption of which might prove injurious to health, as well as any one who has sold the same, is to be punished with imprisonment not exceeding the term of five years. If the serious illness or death of a person has followed as a consequence of such sales, the penalty shall be changed to that of solitary confinement not exceeding five years. If the consumption of any such commodity should be of a nature to infect the public health, and if this circumstance was known to the offender, the penalty, under paragraph 13, shall be solitary confinement not exceeding ten years. In the case where the death of a person has been caused, the penalty shall be solitary confinement for not less than ten years, and may be for life.

If one of the misdemeanors provided for in paragraphs 12 and 13 has been unintentionally committed, a fine of 1,000 marks, or an imprisonment of six months may be imposed, as is provided for in paragraph 14. In the case where this misdemeanor shall have occasioned a serious illness, or shall have caused the death of a person, the penalty imposed may be, in the first case, imprisonment not exceeding one year, and in the second case, the imprisonment may vary from one month to three years.

Finally, paragraphs 15 and 16 relate to the confiscation of the illicit goods and the publication of the sentences imposed.

Every imitation of any commodity for food, beverage, condiment, or medicine, produced artificially with foreign substances and composed of materials other than the ingredients essential to its composition, is regarded as counterfeit.

Every commodity for food, etc., deteriorated by the use or by the addition of foreign substances, and not being of the kind it is claimed to be, is regarded as adulterated.

Beside the above-mentioned regulations of the law relative to commodities for food, etc., paragraph 367, clause 1, No. 7, of the penal code of the German Empire relative to the retailing and vending of beverages and commodities for food adulterated or decomposed, is always applicable when the conditions of paragraph 10, No. 2, and paragraph 11 of the law of May 14, 1879, fail to meet the case.

Furthermore, the person who adulterates or the vender of the commodities adulterated, may be subjected to a heavier penalty when by the act he shall have committed a deliberate fraud. (Paragraphs 213 and 264 of the penal code of the Empire.

Manufacture of beer.

The manufacture of beer in Bavaria is regulated separately from the law of May 14, 1879, by articles 7 and 71 of the Bavarian law of May 16, 1868, concerning the tax on malt, revised August 23, 1879, and published in No. 50 of the Bulletin of Laws of that year.

Under these regulations, it is absolutely forbidden to employ, in the manufacture of beer, substances other than water, yeast, malt, and hops, whether the beer is intended for home consumption or exportation.

In particular, the use of salicylic acid, even in small quantity, is forbidden during or after brewing. Every transgressor of the law concerning the tax on malt incurs, under article 71, a fine of from 180 to 540 marks, unless the severer penalties of the law relative to the trade in commodities for food should be applicable.

The German Federal Council has now before it a draft of a bill relative to the sale of wine, the first article of which gives the following enumeration of the chemical substances that should be prohibited as injurious to health:

Salts of barium.—Employed for déplâtrage.

Salts of lead.—Employed for déplâtrage, as well as to prevent the wine from becoming sour.

Glycerine.—Forbidden, because, as sold, it is rarely pure, and for the reason that the smooth quality of the wine thus obtained gives opportunity for frauds.

Cochineal bugs.—The scarlet bugs are used in France, Italy, Portugal, Wurtemberg, and Alsace to color wines. These bugs are injurious to health.

Salts of magnesium.—The soluble salts of magnesium have a very decided purgative effect, and their use is prohibited for that reason.

Salicylic acid.—This substance, as a means for the preservation of wine, has, of late, been greatly abused, and the scientific commission for medical affairs in Prussia has decided against the use of salicylic acid for the preservation of wine. The draft of the law adopts this view of the matter. It is very requisite to exclude any preservative agent in the least doubtful and the addition of which is unnecessary, where the healthful qualities of wine are in question.

Impure alcohol.—Impure alcohol should be prohibited in order to prevent the use of dephlegmated alcohol. The prohibition does not apply to the said liquor in the proportions employed in the manufacture of sparkling wines.

Glucose.—Non-crystallized glucose is excluded from use for the reason that it always contains impurities.

Aniline.—As to the use of aniline dyes, which should equally be forbidden—their number is very large, and new ones are continually being discovered. These substances, the effect of which upon the organism, as well as the physiological qualities, are unknown, come into competition with the vegetable colors, the harmlessness of which is established.

UNITED STATES.

STATE LAWS ON THE ADULTERATION OF FOOD AND DRUGS, DAIRY PRODUCTS, AND BUTTER SUBSTITUTES.

Alabama	Act February 28, 1887.
Arizona	Act March 8, 1883.
Arkansas	No law now in force in this State.
California	Acts March 12, 1870; March 2, 1881; March 1, 1883.
Colorado	Acts May 20, 1881; April 6, 1885.
Connecticut	Chapter 108, 1879; chapter 84, 1880; chapter 122, 1881; chapter 123, 1886; chapters 74, 85, 1887.
Dakota	Butter substitutes, act of March 10, 1885; food and drugs, act Jan. 11, 1865.
Delaware	Acts February 10, 1879; March 21, 1883.
Florida	Chapter 80, sections 34, 35, 1881.
Georgia	Sections 3003, 3004, Code 1882; acts 1882-'83, No. 329.
Idaho	Revised Statutes of 1887, sections 6916 to 6919.
Illinois	Chapter 38, Criminal Code 1885, sections 7, 8, 9, a, b, c, d, e, f, g, h, 10, 39, a, b, c, 62, 63, 104 a, b, c.
Indiana	Revised Statutes, section 2071; act March 3, 1883.
Iowa	Chapter 52, 1886; chapter 98, 1888; section 4042 Code.
Kansas	Compiled Laws of 1885, chapter 31, sections 260, 276, 277 278, 336, and 337; Laws of 1887, chapter 174, page 256 relating to practice of pharmacy.

Kentucky	Section XVII, article XVII, chapter 28, Revised Statutes, as to selling poisonous drugs.
Louisiana	Chapter 20, 1880; chapter 82, 1882; act March 8, 1886.
Maine	Revised Statutes 128; act March 3, 1885.
Maryland	Chapter 493, 1878; chapter 493, 1883; chapter 243, 1884; act April 7, 1886.
Massachusetts	Public Statutes, chapters 56, 57, 58, 60, 208; chapter 263, 1882; chapter 257, 1883; chapters 289, 307, 310, 1884; chapters 149, 150, 352, 1885; chapters 317, 318, 1886.
Michigan	Act June 12, 1885.
Minnesota	Chapter 149, 1885; chapters 140, 141, 1887.
Mississippi	No law relative to adulteration of food or drugs found in the compilation on file in this Department.
Missouri	Revised Statutes 1879, sections 1595, 1596, 1597, 1598, 1599, 1600; Laws 1881, p. 130; Laws 1885, p. 149; Laws 1887, p. 174; Laws 1888, p. 89.
Montana	Compiled Statutes of March 1, 1887, chapter 10, fifth division, title "Offenses against Public Morality, Health, and Police."
Nebraska	Section 2345.
Nevada	General Statutes, sections 4718, 4810, 4811, 4812.
New Hampshire	Chapter 57, 1881; chapter 68, 1885; chapters 122, 127, 271, 1887.
New Jersey	Laws of 1881—An act to prevent the adulteration of drugs ..... Ch. CCXVII. 1882—An act to prevent the adulteration and regulate the sale of milk ..... Ch. LXXXII. 1883—An act as to adulteration of foods ..... Ch. CXXXIX. 1883—An act relative to skimmed milk ..... Ch. CLXXXV. 1884—An act to prevent adulteration and to regulate the the sale of milk ..... Ch. XC. 1885—An act entitled "An act to amend an act as to impure and imitation dairy products" ..... Ch. XCIII. (See also act of 1884, approved May 5, 1884. 1886—Oleomargarine act ..... Ch. LXXXIV. 1887—See Chapters CXXVI and CXLIX.
New Mexico	Compiled Laws of 1884; Laws of 27th Legislative Assembly.
New York	Chapter 544, 1864; chapter 220, 1878; chapter 407, 1881; chapter 202, 1884; chapters 183, 193, 427, 458, 1885; chapter 577, 1886; chapters 223, 430, 583, 1887; chapters 298, 550, 1888.
North Carolina	No legislation on these subjects.
Ohio	Act April 27, 1885; act March 20, 1887.
Oregon	Act February 20, 1885; act April 25, 1885; act February 17, 1887.
Pennsylvania	Act May 24, 1883; act May 21, 1885.
Rhode Island	Public Statutes of 1882, chapters 84, 126, 127, 131, and 245; act March 22, 1882, chapter 276; act April 14, 1886, chapter 560.
South Carolina	Act ——, 1885; act to prevent and punish the adulteration of food and drink.
Tennessee	Code 1814, chapter 14, sections 2682, 2683, 2684.
Texas	Penal Code, articles 392, 393, 394, 395. No laws on butter.
Utah	Title X, 1876, sections 2037, 2039, 2040.
Vermont	Chapter 51, 1855; chapter 76, 1870; chapter 192, 1874; act November 18, 1886.
Virginia	Code 1873, chapter 865, title 26, section 56; Code 1887, sections 1900, 1901, 3812.
Washington Territory	No law now in force in the Territory.
West Virginia	Chapter 41, 1885.
Wisconsin	Revised Statutes 1878, chapter 61, sections 1491, 4607; chapter 361, 1885; chapters 157, 185, 204, 1887.
Wyoming	Revised Statutes, sections 1006, 1007, 1008; chapter 21, section 12 1886.

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I have the honor to be, very respectfully, your obedient servant,

JOS. S. MILLER,
Commissioner.

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

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The District of Columbia and Delaware are now part of the collection district of Maryland; Idaho and Utah, of the district of Montana; Maine and Vermont, of the district of New Hampshire; and the Territories of Alaska and Washington, of the district of Oregon. Wyoming is part of the district of Colorado; Rhode Island, of the district of Connecticut; Dakota, of the district of Nebraska; Mississippi, of the district of Louisiana; Nevada, of the fourth district of California; and Arizona, of the district of New Mexico. Hence the collections of the District of Columbia do not appear separately in Tables A, C, D, and H of the annual reports of this office since the fiscal year 1877, nor the collections of Arizona, Dakota, Idaho, Utah, Washington, and Wyoming since the fiscal year 1884, nor the collections of Delaware, Maine, Mississippi, Nevada, Rhode Island, and Vermont, in the same tables of this report, but are included in the collections of the districts of which they severally form a part.

A.—TABLE SHOWING THE RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

	DISTRICTS.	DISTILLED SPIRITS.										
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles, containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles, containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	
	CALIFORNIA.														
1	First	$249,270.18	$328,274.10	$8,633.35	$5,000.00				$212,024.34	$27,350.01	$195.84	$680.00	$17.90	$831,445.72	1
4	Fourth	78,780.70		766.67	400.00				97,066.67	5,191.67			124.10	182,329.81	4
	Total	328,050.88	328,274.10	9,400.02	5,400.00				309,091.01	32,541.68	195.84	680.00	142.00	1,013,775.53	
	ILLINOIS.														
1	First		6,420,493.87	6,833.34	5,800.00				215,134.47	17,908.34	208.34	340.00		6,666,718.36	1
5	Fifth		18,227,155.50	400.00	600.00				17,794.25	1,841.67		20.00	319.90	18,248,131.32	5
8	Eighth	1,595.03	1,251,900.00	275.00					39,561.22	2,608.36				1,295,939.61	8
13	Thirteenth	2,855.73	395,628.39	400.00					26,379.44	1,100.00				426,363.47	13
	Total	4,450.76	26,295,177.67	7,908.34	6,400.00				298,869.38	23,458.37	208.34	360.00	319.90	26,637,152.76	
	INDIANA.														
6	Sixth	468.90	2,091,974.89	1,091.67	200.00				94,109.82	3,245.83			3.00	2,191,094.02	6
7	Seventh	5,802.88	1,132,668.80	341.67	200.00				62,154.18	2,975.00			6.50	1,204,149.03	7
	Total	6,271.78	3,224,643.69	1,433.34	400.00				156,264.00	6,220.83			9.50	3,395,243.05	
	IOWA.														
3	Third			500.00					29,082.31	1,033.33				30,615.64	3
4	Fourth	635.05	64,424.45	308.33					42,500.27	2,891.67			23.20	110,782.97	4
	Total	635.05	64,424.45	808.33					71,582.58	3,925.00			23.20	141,398.61	
	KENTUCKY.														
2	Second	10,965.66	968,236.68	350.00					14,991.68	1,608.34			1.00	936,153.36	2
5	Fifth	21,282.54	5,312,949.23	2,899.99	2,583.33				35,727.10	11,624.99	62.50	100.00	67.00	5,387,296.68	5
6	Sixth	564.53	3,397,495.55	391.67	825.00				13,539.59	4,683.33				3,417,499.67	6
7	Seventh	1,353.74	1,611,855.48	108.33					12,516.73	2,779.18			515.70	1,629,129.16	7
8	Eighth	4,685.70	961,515.61						6,866.32	412.50			8.80	973,488.93	8
	Total	38,852.17	12,192,052.55	3,749.99	3,408.33				83,641.42	21,108.34	62.50	100.00	592.50	12,343,567.80	
	MICHIGAN.														
1	First		243.90	250.00	800.00				109,496.29	3,533.33				114,323.52	1
4	Fourth			100.00					34,424.55	908.33				35,432.88	4
	Total		243.90	350.00	800.00				143,920.84	4,441.66				149,756.40	
	MISSOURI.														
1	First	1,129.52	1,675,661.54	2,750.00	4,083.34				84,041.87	11,025.04	41.67	20.00	19.00	1,778,771.98	1
6	Sixth	1,216.98	962,727.63	1,275.00	1,000.00				58,320.83	7,945.82			38.40	1,032,524.66	6
	Total	2,346.50	2,638,389.17	4,025.00	5,083.34				142,362.70	18,970.86	41.67	20.00	57.40	2,811,296.64	
	NEW JERSEY.														
1	First	31,164.29			58.33				40,981.25	675.00				72,878.87	1
5	Fifth	44,534.22	313,231.50	2,325.01	200.00				144,388.66	5,508.33	83.33	100.00		510,371.05	5
	Total	75,698.51	313,231.50	2,325.01	258.33				185,369.91	6,183.33	83.33	100.00		583,249.92	

A.—Receipts from each Specific Source of Internal Revenue, etc.—Continued.

	DISTRICTS.	DISTILLED SPIRITS. Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles, containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles, containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	
	NEW YORK.														
1	First		$1,015,328.94	$1,024.99	$1,400.00				$137,412.51	$5,316.66				$1,160,483.10	1
2	Second	$71,066.10		8,041.67	7,933.34				74,501.73	38,401.05	$4.17	$40.00	$5.50	200,593.56	2
3	Third			2,741.67	2,000.00				148,372.37	13,941.67		40.00		167,095.71	3
14	Fourteenth	33,340.79		1,916.66	400.00				197,794.88	9,041.68				242,494.01	14
21	Twenty-first	2,662.99		1,716.67	400.00				104,531.92	4,183.37				113,494.55	21
28	Twenty-eighth	31,974.20	535,198.60	1,983.34	2,200.00				149,549.98	8,166.67			25.00	729,097.79	28
	Total	130,044.08	1,550,527.54	18,025.00	14,333.34				812,163.39	79,051.10	4.17	80.00	30.50	2,613,259.12	
	NORTH CAROLINA.														
4	Fourth	11,369.42	73,540.48	133.33					23,118.75	700.00				108,861.98	4
5	Fifth	24,475.90	399,850.60	716.67	116.67				9,271.14	1,441.70	29.17	20.00		425,921.85	5
	Total	35,845.32	473,391.08	850.00	116.67				32,389.89	2,141.70	29.17	20.00		544,783.83	
	OHIO.														
1	First	3,613.52	7,311,204.00	3,487.49	7,033.34				95,500.03	16,908.36	100.00	240.00	24.20	7,438,110.94	1
10	Tenth	7,091.94	14,424.71	1,400.00	800.00				67,628.01	3,479.17				94,823.83	10
11	Eleventh	244.80	242,923.80	333.33	200.00				52,758.95	3,875.01				300,335.89	11
18	Eighteenth	1,907.66	36,231.97	833.33	1,200.00				96,439.60	6,212.51				142,825.07	18
	Total	12,857.92	7,604,784.48	6,054.15	9,233.34				312,326.59	30,475.05	100.00	240.00	24.20	7,976,095.73	
	PENNSYLVANIA.														
1	First	6,494.31	249,005.70	8,675.01	9,600.00				160,643.78	19,966.71	41.67	40.00		454,467.18	1
9	Ninth	15,098.40	201,520.31	1,050.00					27,261.46	2,608.33				247,538.50	9
12	Twelfth	377.78	35,920.57	1,450.00					69,497.53	2,600.00				109,845.88	12
23	Twenty-third	475.20	1,690,869.67	2,066.67	2,000.00				57,130.27	7,708.34	4.17	60.00	43.60	1,760,357.92	23
	Total	22,445.69	2,177,316.25	13,241.68	11,600.00				314,533.04	32,883.38	45.84	100.00	43.60	2,572,209.48	
	TENNESSEE.														
2	Second	1,019.95	37,316.11	300.00	200.00				6,873.49	679.17				46,388.72	2
5	Fifth	10,629.00	704,084.40	700.00	200.00				34,225.48	4,391.35			33.80	754,264.03	5
	Total	11,648.95	741,400.51	1,000.00	400.00				41,098.97	5,070.52			33.80	800,652.75	
	TEXAS.														
3	Third	31.50	34.20	1,075.00	400.00				38,333.38	3,801.67				43,765.75	3
4	Fourth	1,119.60	7,217.10	200.00					32,127.11	1,008.33				41,672.14	4
	Total	1,151.10	7,251.30	1,275.00	400.00				70,460.49	4,900.00				85,437.89	
	VIRGINIA.														
2	Second	12,565.09		666.67	1,200.00				37,283.86	3,208.34				54,923.96	2
6	Sixth	39,883.37	136,051.80	116.67	400.00				21,715.78	508.33				198,675.95	6
	Total	52,448.46	136,051.80	783.34	1,600.00				58,999.64	3,716.67				253,599.91	
	WISCONSIN.														
1	First		523,258.15	2,616.67	2,000.00				97,211.49	9,500.00	29.16	20.00		635,235.47	1
2	Second			600.00					66,830.23	1,600.00				69,030.23	2
	Total		523,258.15	3,216.67	2,000.00				164,041.72	11,100.00	29.16	20.00		704,265.70	

A.—Receipts from each Specific Source

	DISTRICTS.	TOBACCO. Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.
	CALIFORNIA.						
1	First	$455,722.99	$2,251.65	.....	$2,113.00	$474.56	$26,210.81
4	Fourth	9,254.40	.....	.....	255.50	.....	99.40
	Total	464,977.39	2,251.65	.....	2,368.50	474.56	26,310.21
	ILLINOIS.						
1	First	467,587.51	172.50	.....	5,464.60	1,907.65	379,349.47
5	Fifth	28,958.12	.....	.....	387.50	2,892.58	052.14
8	Eighth	114,433.88	.....	.....	1,473.00	.....	151,078.97
13	Thirteenth	28,101.85	.....	.....	602.50	.....	7,899.28
	Total	639,081.36	172.50	.....	7,927.60	4,800.24	538,179.86
	INDIANA.						
6	Sixth	110,624.96	.....	.....	1,950.74	.....	4,326.53
7	Seventh	38,693.59	.....	.....	854.00	.....	4,476.07
	Total	149,315.55	.....	.....	2,804.74	.....	8,802.60
	IOWA.						
3	Third	27,237.76	.....	.....	484.50	.....	28,308.94
4	Fourth	114,542.30	.....	.....	1,224.00	56.00	4,403.41
	Total	141,780.06	.....	.....	1,708.50	56.00	32,712.35
	KENTUCKY.						
2	Second	3,666.17	.....	.....	55.50	14.96	163,334.02
5	Fifth	53,506.58	.....	.....	664.50	.....	1,033,305.91
6	Sixth	18,966.10	.....	.....	501.00	.....	188,050.16
7	Seventh	11,925.27	.....	.....	132.00	.....	9,090.98
8	Eighth	417.00	.....	.....	6.00	.....	4,764.82
	Total	88,481.12	.....	.....	1,350.00	14.96	1,398,554.89
	MICHIGAN.						
1	First	203,940.72	464.30	.....	2,821.75	.....	768,804.40
4	Fourth	70,845.47	.....	.....	892.75	.....	1,514.10
	Total	274,786.19	464.30	.....	3,714.50	.....	770,318.50
	MISSOURI.						
1	First	145,679.91	4.15	.....	2,847.50	4,039.72	3,269,684.69
6	Sixth	49,559.85	6.80	.....	989.50	.....	90,261.39
	Total	195,239.76	10.95	.....	3,837.00	4,039.72	3,359,946.08
	NEW JERSEY.						
1	First	48,441.22	.....	.....	1,429.50	.....	439.47
5	Fifth	151,004.18	3.05	.....	3,485.00	225,517.72	1,771,645.23
	Total	199,445.40	3.05	.....	4,914.50	225,517.72	1,772,084.70

of Internal Revenue, etc.—Continued.

TOBACCO. Dealers in leaf-tobacco (special tax), $12.	Dealers in leaf-tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf-tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf-tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 50 cents.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
$341.50	.....	.....	.....	$29,514.50	$25.50	.....	$30.00	$13.80	$49.80	$516,748.11	1
.....	.....	.....	.....	12,563.80	.....	.....	.....	.....	.....	22,173.10	4
341.50	.....	.....	.....	42,078.30	25.50	.....	30.00	13.80	49.80	538,921.21	
374.50	$25.42	.....	.....	45,336.80	84.00	.....	165.00	240.00	52.20	900,759.76	1
5.00	.....	.....	.....	6,387.19	21.00	.....	.....	.....	1.20	39,504.73	5
12.00	.....	.....	.....	20,370.40	24.00	.....	111.25	28.20	7.20	286,538.90	8
189.00	25.42	.....	.....	11,485.48	6.00	.....	57.50	34.80	.....	48,401.83	13
580.50	50.84	.....	.....	83,579.97	135.00	.....	333.75	303.00	60.60	1,275,205.22	
50.00	18.74	.....	.....	28,233.42	22.00	.....	12.50	34.20	23.10	145,293.19	6
451.00	28.75	.....	.....	16,371.00	55.50	.....	58.75	39.00	.....	61,027.66	7
501.00	47.49	.....	.....	44,604.42	77.50	.....	71.25	73.20	23.10	206,320.85	
.....	.....	.....	.....	14,901.10	6.00	.....	30.00	6.60	18.30	70,993.20	3
36.00	.....	.....	.....	21,788.60	6.00	.....	.....	.....	6.00	142,062.31	4
36.60	.....	.....	.....	36,689.70	12.00	.....	30.00	6.60	24.30	213,055.51	
6,678.25	1,138.98	.....	.....	7,066.30	138.00	.....	.....	.....	.....	182,092.18	2
1,640.34	407.91	.....	.....	6,975.20	139.00	.....	30.00	.....	4.80	1,096,674.24	5
1,026.00	176.25	.....	.....	3,812.60	78.00	.....	5.00	48.60	.60	212,672.71	6
990.84	162.49	.....	.....	5,068.80	18.00	.....	.....	.....	.....	27,388.38	7
30.00	30.83	.....	.....	3,405.50	37.50	.....	.....	.....	.....	8,691.65	8
10,365.43	1,916.46	.....	.....	26,327.80	410.50	.....	35.00	48.60	5.40	1,527,519.16	
171.00	.....	.....	.....	30,037.80	49.00	.....	276.25	193.10	21.90	1,006,780.22	1
.....	12.00	.....	.....	13,891.00	.....	.....	202.50	52.20	3.30	87,413.32	4
171.00	12.00	.....	.....	43,928.80	49.00	.....	478.75	245.30	25.20	1,094,193.54	
411.00	36.25	.....	.....	23,386.00	233.50	.....	55.00	40.80	9.30	3,446,427.82	1
267.00	2.92	.....	.....	25,631.60	107.50	.....	30.00	20.40	3.60	166,880.56	6
678.00	39.17	.....	.....	49,017.60	341.00	.....	85.00	61.20	12.90	3,613,308.38	
13.00	.....	.....	.....	13,946.50	.....	.....	134.38	82.80	7.20	64,494.07	1
109.00	.....	.....	.....	28,635.50	60.00	.....	496.25	211.20	13.50	2,181,180.63	5
122.00	.....	.....	.....	42,582.00	60.00	.....	630.63	294.00	20.70	2,245,674.70	

A.—Receipts from each Specific Source of Internal Revenue, etc.—Continued.

	DISTRICTS.	TOBACCO												
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff-flour sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.	Dealers in leaf-tobacco (special tax), $12.	Dealers in leaf-tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf-tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf-tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
	NEW YORK.																		
1	First	$199,343.04	$2,740.01	.....	$6,471.00	$535.76	$395,030.78	$250.00	.....	.....	.....	$27,307.80	$168.50	$30.00	$165.00	$184.20	$23.40	$632,249.49	1
2	Second	438,274.51	147,236.79	.....	2,234.00	3,539.08	164,215.92	3,287.00	.....	.....	.....	11,968.40	230.50	.....	10.00	46.20	7.20	771,049.60	2
3	Third	1,917,711.58	143,015.20	.....	11,073.00	6,882.70	255,055.50	1,683.00	.....	.....	.....	25,778.90	153.50	.....	30.00	162.60	78.90	2,361,624.68	3
14	Fourteenth	1264,154.44	.....	.....	3,873.00	382.40	82,076.92	157.00	$7.50	.....	.....	38,001.45	60.00	.....	537.50	289.20	49.80	389,589.21	14
21	Twenty-first	544,689.87	2,980.40	.....	2,967.50	130.80	69,810.08	389.00	10.43	.....	.....	26,000.09	47.50	.....	137.50	145.20	35.70	647,324.07	21
28	Twenty-eighth	146,647.55	102,816.70	.....	2,944.00	362.00	225,511.71	148.00	13.75	.....	.....	27,703.40	85.00	30.00	473.65	372.00	51.90	507,159.66	28
	Total	3,510,820.99	398,789.10	.....	29,562.50	11,832.54	1,191,700.91	5,894.00	31.68	.....	.....	156,760.04	745.00	60.00	1,353.65	1,199.40	246.90	5,308,996.71	
	NORTH CAROLINA.																		
4	Fourth	3,007.34	227,658.75	.....	92.00	2,844.00	670,207.79	2,310.00	73.34	.....	.....	15,248.60	369.50	.....	230.00	26.40	.....	922,067.72	4
5	Fifth	6,760.73	34.03	.....	118.50	.....	692,611.78	640.00	145.04	.....	.....	6,469.20	684.50	.....	668.75	16.20	5.40	708,154.13	5
	Total	9,768.07	227,692.78	.....	210.50	2,844.00	1,362,819.57	2,950.00	218.38	.....	.....	21,717.80	1,054.00	.....	898.75	42.60	5.40	1,630,221.85	
	OHIO.																		
1	First	447,324.50	5,510.40	.....	3,348.00	1,391.10	1,150,114.82	2,384.00	212.84	.....	.....	19,505.10	121.00	.....	121.25	228.00	37.20	1,630,298.21	1
10	Tenth	70,677.44	.....	.....	1,249.50	.....	76,039.14	87.00	.....	.....	.....	17,923.48	24.50	.....	73.75	96.60	26.70	166,198.11	10
11	Eleventh	181,788.60	.....	.....	1,224.50	.....	28,349.53	125.00	23.34	.....	.....	16,864.40	12.00	.....	147.50	40.20	12.60	228,587.67	11
18	Eighteenth	226,758.55	30.00	.....	3,035.50	53.20	71,728.06	734.00	173.96	.....	.....	26,971.10	42.00	.....	295.00	228.60	41.85	330,091.82	18
	Total	926,549.09	5,540.40	.....	8,857.50	1,444.30	1,326,231.55	3,330.00	410.14	.....	.....	81,264.08	199.50	.....	637.50	593.40	118.35	2,355,175.81	
	PENNSYLVANIA.																		
1	First	886,868.27	330.16	.....	8,618.00	62,268.26	73,972.55	1,260.00	22.51	.....	.....	45,716.01	110.00	.....	125.00	629.40	77.10	1,079,997.26	1
9	Ninth	1,432,310.36	36.05	.....	11,311.75	636.24	4,131.59	2,346.75	315.85	.....	.....	16,842.00	53.25	.....	15.00	231.00	45.00	1,468,274.84	9
12	Twelfth	91,184.91	.....	.....	1,719.50	.....	42,469.44	48.00	37.50	.....	.....	24,960.60	14.00	.....	105.00	236.40	21.00	160,796.35	12
23	Twenty-third	513,411.19	357.25	.....	3,304.25	12,442.00	104,090.22	171.00	.....	.....	.....	36,577.80	12.00	.....	211.25	157.80	39.60	670,783.36	23
	Total	2,923,774.73	723.46	.....	24,953.50	75,346.50	224,672.80	3,825.75	375.86	.....	.....	124,096.41	189.25	.....	456.25	1,254.60	182.70	3,379,851.81	
	TENNESSEE.																		
2	Second	4,813.50	.....	.....	89.50	.....	53,593.47	110.00	28.13	.....	.....	7,085.10	78.50	.....	30.00	.....	.....	65,828.20	2
5	Fifth	8,264.54	.....	.....	148.50	141.91	63,566.09	2,332.60	445.79	.....	.....	14,660.23	195.50	.....	98.75	.....	.....	89,853.91	5
	Total	13,078.04	.....	.....	238.00	141.91	117,159.56	2,442.60	473.92	.....	.....	21,745.33	274.00	.....	128.75	.....	.....	155,682.11	
	TEXAS.																		
3	Third	12,697.13	4.38	.....	252.50	.....	622.80	12.60	.....	.....	.....	17,644.10	6.00	.....	.....	.....	3.15	31,242.06	3
4	Fourth	5,371.58	.....	.....	120.50	.....	557.08	.....	.....	.....	.....	18,046.80	6.00	.....	.....	.....	.....	24,101.96	4
	Total	18,068.71	4.38	.....	373.00	.....	1,179.88	12.60	.....	.....	.....	35,690.90	12.00	.....	.....	.....	3.15	55,344.02	
	VIRGINIA.																		
2	Second	93,675.08	182,336.60	.....	587.50	241.56	1,499,945.25	2,131.76	145.89	.....	.....	10,521.60	322.00	.....	.....	.....	.....	1,789,907.24	2
6	Sixth	23,074.99	33,992.56	.....	385.50	22,710.38	1,066,112.23	2,564.00	145.97	.....	.....	9,011.30	588.50	.....	126.25	1.20	.....	1,158,712.88	6
	Total	116,750.07	216,329.16	.....	973.00	22,951.94	2,566,057.48	4,695.76	291.86	.....	.....	19,532.90	910.50	.....	126.25	1.20	.....	2,948,620.12	
	WISCONSIN.																		
1	First	152,709.97	3.00	.....	2,504.75	217.60	432,465.80	153.00	3.75	.....	.....	18,585.20	32.00	.....	100.00	169.80	19.80	606,964.67	1
2	Second	63,184.38	.....	.....	1,118.50	.....	3,243.68	895.00	54.60	$218.75	.....	16,405.33	19.00	.....	62.50	.....	7.20	85,208.94	2
	Total	215,894.35	3.00	.....	3,623.25	217.60	435,709.48	1,048.00	58.35	218.75	.....	34,990.53	51.00	.....	162.50	169.80	27.00	692,173.61	

A.—Receipts from each Specific Source

	DISTRICTS.	FERMENTED LIQUORS.						
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.
	CALIFORNIA.						
1	First	$519,779.79	$1,550.00	$4,866.67	$4,125.83	$4,812.51	$535,134.80
4	Fourth	87,271.90	3,237.50	3,675.00	1,376.66	1,887.50	97,448.56
	Total	607,051.69	4,787.50	8,541.67	5,502.49	6,700.01	632,583.36
	ILLINOIS.						
1	First	1,469,889.50	722.92	6,241.67	6,872.51	8,570.82	1,492,297.42
5	Fifth	92,425.54	45.84	1,091.67	752.54	1,418.80	95,734.39
8	Eighth	100,731.83	100.00	1,500.00	1,638.40	3,083.54	107,053.77
13	Thirteenth	101,336.96		1,000.00	4,333.39	1,166.67	107,836.93
	Total	1,764,383.83	868.76	9,833.34	13,596.75	14,239.83	1,802,922.51
	INDIANA.						
6	Sixth	275,464.63	150.00	2,516.68	2,932.53	4,139.60	285,203.44
7	Seventh	163,387.16	50.00	2,216.66	1,070.01	1,258.33	167,982.16
	Total	438,851.79	200.00	4,733.34	4,002.54	5,397.93	453,185.60
	IOWA.						
3	Third	57,734.11	450.00	1,500.00	1,910.83	991.67	62,586.61
4	Fourth	90,517.86	750.00	2,100.00	3,088.36	1,454.17	97,910.39
	Total	148,251.97	1,200.00	3,600.00	4,999.19	2,445.84	160,497.00
	KENTUCKY.						
2	Second	2,826.80	50.00	150.00	466.66	475.00	3,968.46
5	Fifth	193,260.25	45.83	2,233.33	614.17	254.16	196,407.74
6	Sixth	80,399.15		400.00	533.33	254.17	81,586.65
7	Seventh	2,758.35		100.00	415.00	416.67	3,690.02
8	Eighth				70.00	137.50	207.50
	Total	279,244.55	95.83	2,883.33	2,099.16	1,537.50	285,860.37
	MICHIGAN.						
1	First	407,384.55	1,220.83	6,358.34	2,829.37	4,931.24	422,724.33
4	Fourth	75,476.26	200.00	1,691.67	1,020.03	1,843.75	80,231.71
	Total	482,860.81	1,420.83	8,050.01	3,849.40	6,774.99	502,956.04
	MISSOURI.						
1	First	1,339,764.46	745.83	2,700.00	2,125.00	3,100.01	1,348,435.30
6	Sixth	105,573.95	216.67	1,550.00	1,683.33	4,329.17	113,353.12
	Total	1,445,338.41	962.50	4,250.00	3,808.33	7,429.18	1,461,788.42
	NEW JERSEY.						
1	First	1,736.70	170.83	341.67	2,650.85	4,887.49	9,787.54
5	Fifth	1,215,611.34	575.00	3,350.00	4,831.58	5,166.69	1,229,534.61
	Total	1,217,348.04	745.83	3,691.67	7,482.43	10,054.18	1,239,322.15

of Internal Revenue, etc.—Continued.

OLEOMARGARINE.							
Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
							1
							4
$354,669.08		$3,600.00	$1,500.00	$27,842.00	$8,980.00	$396,591.08	1
				1,364.00	920.00	2,284.00	5
				1,384.00		1,384.00	8
				264.00	280.00	544.00	13
354,669.08		3,600.00	1,500.00	30,854.00	10,180.00	400,803.08	
78,535.76		600.00		2,120.00	1,480.00	82,735.76	6
				352.00		352.00	7
78,535.76		600.00		2,472.00	1,480.00	83,087.76	
				28.00		28.00	3
				108.00	240.00	348.00	4
				136.00	240.00	376.00	
				152.00		152.00	2
				1,436.00	1,440.00	2,876.00	5
				2,430.00	480.00	2,910.00	6
				280.00		280.00	7
				56.00		56.00	8
				4,354.00	1,920.00	6,274.00	
				9,798.00	9,880.00	19,678.00	1
				1,428.00	2,120.00	3,548.00	4
				11,226.00	12,000.00	23,226.00	
.04				2,062.00	2,920.00	4,982.04	1
4.06				5,100.00	4,620.00	9,724.06	6
4.10				7,162.00	7,540.00	14,706.10	
				324.00		324.00	1
				1,258.00	480.00	1,738.00	5
				1,582.00	480.00	2,062.00	

A.—Receipts from each Specific Source

	DISTRICTS.	FERMENTED LIQUORS.						OLEOMARGARINE.						
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
	NEW YORK.														
1	First	$1,577,378.95	$650.00	$4,041.67	$5,261.67	$3,087.49	$1,590,419.78					$40.00		$40.00	1
2	Second	581,048.50		1,066.66	1,725.00	1,372.90	585,213.06								2
3	Third	3,061,259.75	445.84	4,066.66	5,844.17	1,350.00	3,072,966.42								3
14	Fourteenth	1,013,732.30	404.17	5,966.66	10,302.45	9,845.83	1,040,251.41								14
21	Twenty-first	301,186.28	337.51	4,233.34	6,478.41	4,116.72	316,352.26								21
28	Twenty-eighth	845,536.74	700.00	5,091.67	3,810.00	4,595.83	859,734.24	$1,993.54				24.00		2,017.54	28
	Total	7,380,142.52	2,537.52	24,466.66	33,421.70	24,368.77	7,464,937.17	1,993.54				64.00		2,057.54	
	NORTH CAROLINA.														
4	Fourth				556.66	454.17	1,010.83								4
5	Fifth				236.69	333.34	570.03								5
	Total				793.35	787.51	1,580.86								
	OHIO.														
1	First	1,119,870.61	29.17	3,983.33	710.83	1,824.99	1,126,418.93					5,136.00	$1,280.00	6,416.00	1
10	Tenth	330,252.80	150.00	2,900.00	1,937.52	4,016.67	339,256.99					648.00		648.00	10
11	Eleventh	206,981.70	150.00	1,900.00	881.68	2,595.84	212,509.22					1,592.00		5,491.28	11
18	Eighteenth	374,081.48	395.83	3,583.33	1,953.34	4,281.26	384,295.24	2,799.28		$600.00	$500.00	4,306.00	1,460.00	34,537.10	18
								27,171.10		600.00	1,000.00				
	Total	2,031,186.59	725.00	12,366.66	5,483.37	12,718.76	2,062,480.38	29,970.38		1,200.00	1,500.00	11,682.00	2,740.00	47,092.38	
	PENNSYLVANIA.														
1	First	1,476,641.00	2,425.01	9,608.36	3,144.17	4,245.84	1,496,064.38	7,571.00		1,800.00		760.00		10,131.00	1
9	Ninth	71,868.47	404.16	2,200.00	1,966.66	1,362.49	77,801.78					104.00		104.00	9
12	Twelfth	238,933.87	462.50	3,325.00	3,161.70	5,395.86	251,278.93					66.00		66.00	12
23	Twenty-third	505,949.10	1,670.83	5,366.67	1,904.17	3,054.15	517,944.92					4,252.00	2,200.00	6,452.00	23
	Total	2,293,392.44	4,962.50	20,500.03	10,176.70	14,058.34	2,343,090.01	7,571.00		1,800.00		5,182.00	2,200.00	16,753.00	
	TENNESSEE.														
2	Second	5,620.63		100.00	116.66	275.00	6,112.29					164.00	360.00	524.00	2
5	Fifth	30,248.65		100.00	306.66	912.49	31,567.80					1,336.00	960.00	2,296.00	5
	Total	35,869.28		200.00	423.32	1,187.49	37,680.09					1,500.00	1,320.00	2,820.00	
	TEXAS.														
3	Third	38,449.96	225.00	300.00	7,844.14	5,202.08	52,021.18					152.00	1,160.00	1,312.00	3
4	Fourth	8,674.20		100.00	2,688.36	2,849.99	14,312.55					444.00	1,240.00	1,684.00	4
	Total	47,124.16	225.00	400.00	10,532.50	8,052.07	66,333.73					596.00	2,400.00	2,996.00	
	VIRGINIA.														
2	Second				465.01	725.01	1,190.02					242.00		242.00	2
6	Sixth	45,574.75	50.00	100.00	196.68	320.84	46,242.27					4.00		4.00	6
	Total	45,574.75	50.00	100.00	661.69	1,045.85	47,432.29					246.00		246.00	
	WISCONSIN.														
1	First	1,357,779.75	1,183.33	6,966.67	3,340.00	2,300.00	1,371,569.75					1,196.00	804.00	2,000.00	1
2	Second	199,124.37	958.34	6,216.67	1,668.32	2,175.82	210,143.52					748.00	1,680.00	2,428.00	2
	Total	1,556,904.12	2,141.67	13,183.34	5,008.32	4,475.82	1,581,713.27					1,944.00	2,484.00	4,428.00	

of Internal Revenue, etc.—Continued.

A.—Receipts from each Specific Source

	DISTRICTS.	BANKS AND BANKERS.				
		Circulation issued by any bank, etc., or person, per month, ½ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, ½ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Total collections not otherwise herein provided for.
	CALIFORNIA.					
1	First					
4	Fourth					
	Total					
	ILLINOIS.					
1	First					
5	Fifth					$2.00
8	Eighth					
13	Thirteenth					4.00
	Total					6.00
	INDIANA.					
6	Sixth					
7	Seventh					100.00
	Total					100.00
	IOWA.					
3	Third					
4	Fourth					
	Total					
	KENTUCKY.					
2	Second					
5	Fifth					100.00
6	Sixth					.77
7	Seventh					
8	Eighth					
	Total					100.77
	MICHIGAN.					
1	First			$1,304.65	$1,304.65	.03
4	Fourth			314.75	314.75	
	Total			1,619.40	1,619.40	.03
	MISSOURI.					
1	First					
6	Sixth					
	Total					
	NEW JERSEY.					
1	First					
5	Fifth					1.97
						32.13
	Total					34.10

of Internal Revenue, etc.—Continued.

PENALTIES, ETC.							
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
$231.15		$200.00	$8,888.00			$9,319.15	1
2,199.62		238.60	2,308.90	$5.00	$63.74	4,815.86	4
2,430.77		438.60	11,196.90	5.00	63.74	14,135.01	
20.51		1,989.00	4,321.50		1,118.65	7,449.66	1
.05	$100.00	65.00	2,275.00	.03	246.04	2,686.12	5
9.66		2,196.52	75.00	2.18		2,283.36	8
12.96		1,368.15		190.62	914.87	2,486.60	13
43.18	100.00	5,618.67	6,671.50	192.83	2,279.56	14,905.74	
3.76		372.35	75.50	3.22	489.78	944.61	6
6.98		30.00	70.00	16.44	154.03	277.45	7
10.74		402.35	145.50	19.66	643.81	1,222.06	
4.51		866.00	239.32	1.05	246.51	1,357.99	3
1,148.38		55.00	380.00		142.68	2,226.06	4
1,152.89		921.00	1,119.32	1.05	389.19	3,584.05	
130.80				126.90	195.36	453.06	2
384.44		99.00	210.00	26.81	21.54	741.79	5
					65.92	65.92	6
217.82			15,000.00	5.96	28.07	15,251.85	7
1,445.90		268.19	353.44	666.25	118.62	2,852.40	8
2,178.96		367.19	15,563.44	825.92	429.51	19,365.02	
69.79		1,166.40	365.00	28.01	367.84	1,997.04	1
		200.00	80.00	11.33	279.23	570.56	4
69.79		1,366.40	445.00	39.34	647.07	2,567.60	
1,034.37		3,292.86	225.00	1.77		4,554.00	1
			10.00	7.11	4,412.92	4,430.03	6
1,034.37		3,292.86	235.00	8.88	4,412.92	8,984.03	
299.34		10.00	250.00	8.23	28.82	596.39	1
18.50		6.15	1,116.30	.79	165.48	1,307.22	5
317.84		16.15	1,366.30	9.02	194.30	1,903.61	

A.—Receipts from each Specific Source

	DISTRICTS.	BANKS AND BANKERS.				Total collections not otherwise herein provided for.
		Circulation issued by any bank, etc., or person, per month, ½ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, ½ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	
	NEW YORK.					
1	First					$3.37
2	Second					
3	Third					
14	Fourteenth					.67
21	Twenty-first					3.29
28	Twenty-eighth	$200.50		$981.60	$1,182.10	1.80
	Total	200.50		981.60	1,182.10	9.13
	NORTH CAROLINA.					
4	Fourth					
5	Fifth					
	Total					
	OHIO.					
1	First					5.99
10	Tenth					
11	Eleventh					
18	Eighteenth			364.56	364.56	
	Total			364.56	364.56	5.99
	PENNSYLVANIA.					
1	First					5.00
9	Ninth					
12	Twelfth					
23	Twenty-third					.30
	Total					5.30
	TENNESSEE.					
2	Second					
5	Fifth					3,448.76
	Total					3,448.76
	TEXAS.					
3	Third					198.39
4	Fourth					78.37
	Total					276.76
	VIRGINIA.					
2	Second					
6	Sixth					
	Total					
	WISCONSIN.					
1	First					
2	Second					.10
	Total					.10

of Internal Revenue, etc.—Continued.

PENALTIES, ETC.							
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
$0.59		$600.00	$880.00		$2.40	$1,482.99	1
	$15.00	12,000.00	640.00		36.46	12,691.46	2
19.30		3.03	91.65		22.21	136.19	3
57.39		751.85	3,053.19	$0.32	7.60	3,870.35	14
20.18	10.00	440.00	7,000.00	2.58		7,472.76	21
612.43		495.00				1,107.43	28
709.89	25.00	14,289.88	11,664.84	.90	68.67	26,761.18	
344.96			1,626.02	45.99	1,695.89	3,112.86	4
77.99			325.00	34.22	5,032.14	5,469.35	5
422.95			1,351.02	80.21	6,728.03	8,582.21	
102.06			1,275.00		97.81	1,474.87	1
14.00		418.43	1,863.95	6.48	406.68	2,709.54	10
495.44						495.44	11
.41		15.00	370.94	.25	31.68	418.28	18
611.91		433.43	3,509.89	6.73	536.17	5,098.13	
42.60	62.50	248.25	3,283.66	1.99		3,639.00	1
31.98			265.15			297.13	9
50.71	5.00		25.00	28.47	182.81	291.99	12
26.69	48.00	56.80	649.83	6.74	433.96	1,222.02	23
151.98	115.50	305.05	4,223.64	37.20	616.77	5,450.14	
2,829.30						2,829.30	2
6,177.33						6,177.33	5
9,006.63						9,006.63	
2.48		100.00	25.00	1.26	252.04	380.78	3
874.40			276.14	7.65		1,158.19	4
876.88		100.00	301.14	8.91	252.04	1,538.97	
15.40			95.00	5.63		116.03	2
962.05	17.23	1,449.41	722.68			3,151.37	6
977.45	17.23	1,449.41	817.68	5.63		3,267.40	
3.15		303.76	1,394.02	.64	9.00	1,710.57	1
3.59			1,150.00	1.25		1,154.84	2
6.74		303.76	2,544.02	1.89	9.00	2,865.41	

A.—Recapitulation of Receipts from each General Source of Internal Revenue, and the Amounts Refunded in each Collection District.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$831,445.72	$86.03	$831,359.69	$516,748.11	$88.90	$516,659.21
Fourth	182,329.81	.....	182,329.81	22,173.10	.....	22,173.10
Total	1,013,775.53	86.03	1,013,689.50	538,921.21	88.90	538,832.31
ILLINOIS.						
First	6,666,718.36	50.00	6,666,668.36	900,759.76	22.68	900,737.08
Fifth	18,248,131.32	.....	18,248,131.32	39,504.73	.....	39,504.73
Eighth	1,265,939.61	.....	1,295,939.61	286,538.90	.....	286,438.90
Thirteenth	426,363.47	13.25	426,350.22	48,401.83	19.39	48,382.44
Total	26,637,152.76	63.25	26,637,089.51	1,275,205.22	42.07	1,275,163.15
INDIANA.						
Sixth	2,191,094.02	.....	2,191,094.02	145,293.19	.....	145,293.19
Seventh	1,204,149.03	.....	1,204,149.03	61,027.66	.....	61,027.66
Total	3,395,243.05	.....	3,395,243.05	206,320.85	.....	206,320.85
IOWA.						
Third	30,615.64	95.31	30,520.33	70,993.20	14.15	70,979.05
Fourth	110,782.97	.....	110,782.97	142,062.31	.....	142,062.31
Total	141,398.61	95.31	141,303.30	213,055.51	14.15	213,041.36
KENTUCKY.						
Second	936,153.36	203.29	935,950.07	182,032.18	152.31	181,939.87
Fifth	5,387,296.68	827.86	5,386,468.82	1,096,674.24	.....	1,096,674.24
Sixth	3,417,499.67	4.50	3,417,495.17	212,672.71	.....	212,672.71
Seventh	1,629,129.16	.....	1,629,129.16	27,388.38	.....	27,388.38
Eighth	973,488.93	1,003.38	972,485.55	8,691.65	.....	8,691.65
Total	12,343,567.80	2,039.03	12,341,528.77	1,527,519.16	152.31	1,527,366.85
MICHIGAN.						
First	114,323.52	.....	114,323.52	1,006,780.22	.....	1,006,780.22
Fourth	35,432.88	.....	35,432.88	87,413.32	40.26	87,373.06
Total	149,756.40	.....	149,756.40	1,094,193.54	40.26	1,094,153.28
MISSOURI.						
First	1,778,771.98	.....	1,778,771.98	3,446,427.82	35.40	3,446,392.42
Sixth	1,032,524.66	.....	1,032,524.66	166,880.56	58.80	166,821.76
Total	2,811,296.64	.....	2,811,296.64	3,613,308.38	94.20	3,613,214.18
NEW JERSEY.						
First	72,878.87	.....	72,878.87	64,494.07	.....	64,494.07
Fifth	510,371.05	.....	510,371.05	2,181,180.63	.....	2,181,180.63
Total	583,249.92	.....	583,249.92	2,245,674.70	.....	2,245,674.70
NEW YORK.						
First	1,160,483.10	.....	1,160,483.10	632,249.49	.....	632,249.49
Second	200,593.56	.....	200,593.56	771,049.60	.....	771,049.60
Third	167,095.71	a1,159.34	165,936.37	2,361,624.68	.....	2,361,624.68
Fourteenth	242,494.01	59.60	242,434.41	389,589.21	b9,275.15	380,314.06
Twenty-first	113,494.95	.....	113,494.95	647,324.07	86.41	647,237.66
Twenty-eighth	729,097.79	.....	729,097.79	507,159.66	5.40	507,154.26
Total	2,613,259.12	1,218.94	2,612,040.18	5,308,996.71	9,366.96	5,299,629.75

a Judgment for damages.
b Interest on railroad bonds refunded to non-resident aliens.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth	$108,861.98	$27.61	$108,834.37	$922,067.72	a$164.30	$921,903.42
Fifth	435,921.85	28.53	435,893.32	708,154.13	.....	708,154.13
Total	544,783.83	56.14	544,727.69	1,630,221.85	164.30	1,630,057.55
OHIO.						
First	7,438,110.94	.....	7,438,110.94	1,630,298.21	.....	1,630,298.21
Tenth	94,823.83	.....	94,823.83	166,198.11	.....	166,198.11
Eleventh	300,335.89	.....	300,335.89	228,587.67	.....	228,587.67
Eighteenth	142,825.07	.....	142,825.07	330,091.82	.....	330,091.82
Total	7,976,095.73	.....	7,976,095.73	2,355,175.81	.....	2,355,175.81
PENNSYLVANIA.						
First	454,467.18	b4,911.01	449,556.17	1,079,997.26	35.94	1,079,961.32
Ninth	247,538.50	.....	247,538.50	1,468,274.84	47.22	1,468,227.62
Twelfth	109,845.88	.....	109,845.88	160,796.35	.....	160,796.35
Twenty-third	1,760,357.92	38.70	1,760,319.22	670,783.36	c15,556.63	655,226.73
Total	2,572,209.48	4,949.71	2,567,259.77	3,379,851.81	15,639.79	3,364,212.02
TENNESSEE.						
Second	46,388.72	91.14	46,297.58	65,828.20	.....	65,828.20
Fifth	754,264.03	893.98	753,370.05	89,853.91	.....	89,853.91
Total	800,652.75	985.12	799,667.63	155,682.11	.....	155,682.11
TEXAS.						
Third	43,765.75	.....	43,765.75	31,242.06	.....	31,242.06
Fourth	41,672.14	55.12	41,617.02	24,101.96	.....	24,101.96
Total	85,437.89	55.12	85,382.77	55,344.02	.....	55,344.02
VIRGINIA.						
Second	54,923.96	.....	54,923.96	1,789,907.24	.....	1,789,907.24
Sixth	198,675.95	341.58	198,334.37	1,158,712.88	d2.08	1,158,710.80
Total	253,599.91	341.58	253,258.33	2,948,620.12	2.08	2,948,618.04
WISCONSIN.						
First	635,235.47	143.07	635,092.40	606,964.67	.....	606,964.67
Second	69,030.23	.....	69,030.23	85,208.94	5.72	85,203.22
Total	704,265.70	143.07	704,122.63	692,173.61	5.72	692,167.89

a Amount twice paid in compromise.
b Including $4,847.80 interest on railroad bonds refunded to non-resident aliens.
c Interest on railroad bonds refunded to non-resident aliens.
d Excess in collector's account.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$535,134.80		$535,134.80			
Fourth	97,448.56		97,448.56			
Total	632,583.36		632,583.36			
ILLINOIS.						
First	1,492,297.42		1,492,297.42	$396,591.08		$396,591.08
Fifth	95,734.39		95,734.39	2,284.00		2,284.00
Eighth	107,053.77		107,053.77	1,384.00		1,384.00
Thirteenth	107,836.93		107,836.93	544.00		544.00
Total	1,802,922.51		1,802,922.51	400,803.08		400,803.08
INDIANA.						
Sixth	285,203.44		285,203.44	82,735.76		82,735.76
Seventh	167,982.16		167,982.16	352.00		352.00
Total	453,185.60		453,185.60	83,087.76		83,087.76
IOWA.						
Third	62,586.61		62,586.61	28.00		28.00
Fourth	97,910.39		97,910.39	348.00		348.00
Total	160,497.00		160,497.00	376.00		376.00
KENTUCKY.						
Second	3,968.46		3,968.46	152.00		152.00
Fifth	196,407.74		196,407.74	2,876.00		2,876.00
Sixth	81,586.65		81,586.65	2,910.00		2,910.00
Seventh	3,690.02		3,690.02	280.00		280.00
Eighth	207.50		207.50	56.00		56.00
Total	285,860.37		285,860.37	6,274.00		6,274.00
MICHIGAN.						
First	422,724.33		422,724.33	19,678.00		19,678.00
Fourth	80,231.71		80,231.71	3,548.00		3,548.00
Total	502,956.04		502,956.04	23,226.00		23,226.00
MISSOURI.						
First	1,348,435.30		1,348,435.30	4,982.04		4,982.04
Sixth	113,353.12		113,353.12	9,724.06		9,724.06
Total	1,461,788.42		1,461,788.42	14,706.10		14,706.10
NEW JERSEY.						
First	9,787.54		9,787.54	324.00		324.00
Fifth	1,229,534.61		1,229,534.61	1,738.00		1,738.00
Total	1,239,322.15		1,239,322.15	2,062.00		2,062.00
NEW YORK.						
First	1,590,419.78		1,590,419.78			
Second	585,213.06		585,213.06	40.00	$9.12	30.88
Third	3,072,966.42		3,072,966.42			
Fourteenth	1,040,251.41		1,040,251.41			
Twenty-first	316,352.26		316,352.26			
Twenty-eighth	859,734.24		859,734.24	2,017.54		2,017.54
Total	7,464,937.17		7,464,937.17	2,057.54	9.12	2,048.42

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth	$1,010.83		$1,010.83			
Fifth	570.03		570.03			
Total	1,580.86		1,580.86			
OHIO.						
First	1,126,418.93		1,126,418.93	$6,416.00		$6,416.00
Tenth	339,256.99		339,256.99	648.00		648.00
Eleventh	212,509.22		212,509.22	5,491.28		5,491.28
Eighteenth	384,295.24		384,295.24	34,537.10		34,537.10
Total	2,062,480.38		2,062,480.38	47,092.38		47,092.38
PENNSYLVANIA.						
First	1,496,064.38		1,496,064.38	10,131.00		10,131.00
Ninth	77,801.78		77,801.78	104.00		104.00
Twelfth	251,278.93		251,278.93	66.00		66.00
Twenty-third	517,944.92		517,944.92	6,452.00		6,452.00
Total	2,343,090.01		2,343,090.01	16,753.00		16,753.00
TENNESSEE.						
Second	6,112.29		6,112.29	524.00		524.00
Fifth	31,567.80		31,567.80	2,296.00		2,296.00
Total	37,680.09		37,680.09	2,820.00		2,820.00
TEXAS.						
Third	52,021.18		52,021.18	1,312.00		1,312.00
Fourth	14,312.55		14,312.55	1,684.00		1,684.00
Total	66,333.73		66,333.73	2,996.00		2,996.00
VIRGINIA.						
Second	1,190.02		1,190.02	242.00		242.00
Sixth	46,242.27		46,242.27	4.00		4.00
Total	47,432.29		47,432.29	246.00		246.00
WISCONSIN.						
First	1,371,569.75		1,371,569.75	2,000.00		2,000.00
Second	210,143.52		210,143.52	2,428.00		2,428.00
Total	1,581,713.27		1,581,713.27	4,428.00		4,428.00

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	BANKS AND BANKERS.			COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First						
Fourth						
Total						
ILLINOIS.						
First				$2.00		$2.00
Fifth						
Eighth				4.00		4.00
Thirteenth						
Total				6.00		6.00
INDIANA.						
Sixth				100.00		100.00
Seventh						
Total				100.00		100.00
IOWA.						
Third						
Fourth						
Total						
KENTUCKY.						
Second				100.00	a$11.80	88.20
Fifth				.77		.77
Sixth						
Seventh						
Eighth						
Total				100.77	11.80	88.97
MICHIGAN.						
First	$1,304.65		$1,304.65	.03		.03
Fourth	314.75		314.75			
Total	1,619.40		1,619.40	.03		.03
MISSOURI.						
First						
Sixth						
Total						
NEW JERSEY.						
First				1.97		1.97
Fifth				32.13		32.13
Total				34.10		34.10
NEW YORK.						
First				3.37		3.37
Second						
Third						
Fourteenth				.67	b.67	
Twenty-first				3.29		3.29
Twenty-eighth	1,182.10		1,182.10	1.80		1.80
Total	1,182.10		1,182.10	9.13	.67	8.46

a Cotton tare.
b Interest on railroad bonds refunded to non-resident aliens.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	BANKS AND BANKERS.			COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth						
Fifth						
Total						
OHIO.						
First				$5.99		$5.99
Tenth						
Eleventh						
Eighteenth	$364.56		$364.56			
Total	364.56		364.56	5.99		5.99
PENNSYLVANIA.						
First				5.00	a$5.00	
Ninth						
Twelfth						
Twenty-third				.30	a.30	
Total				5.30	5.30	
TENNESSEE.						
Second						
Fifth				3,448.76		3,448.76
Total				3,448.76		3,448.76
TEXAS.						
Third				198.39		198.39
Fourth				78.37		78.37
Total				276.76		276.76
VIRGINIA.						
Second						
Sixth						
Total						
WISCONSIN.						
First						
Second				.10		.10
Total				.10		.10

a Interest on railroad bonds refunded to non-resident aliens.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$9,319.15	$122.65	$9,196.50	$1,892,647.78	$297.58	$1,892,350.20
Fourth	4,815.86	.....	4,815.86	306,767.33	.....	306,767.33
Total	14,135.01	122.65	14,012.36	2,199,415.11	297.58	2,199,117.53
ILLINOIS.						
First	7,449.66	25.00	7,424.66	9,463,818.28	97.68	9,463,720.60
Fifth	2,686.12	.....	2,686.12	18,388,340.56	.....	18,388,340.56
Eighth	2,283.36	13.70	2,269.66	1,693,203.64	13.70	1,693,189.94
Thirteenth	2,486.60	6.62	2,479.98	585,632.83	39.26	585,593.57
Total	14,905.74	45.32	14,860.42	30,130,995.31	150.64	30,130,844.67
INDIANA.						
Sixth	944.61	9.13	935.48	2,705,371.02	9.13	2,705,361.89
Seventh	277.45	.....	277.45	1,433,788.30	.....	1,433,788.30
Total	1,222.06	9.13	1,212.93	4,139,159.32	9.13	4,139,150.19
IOWA.						
Third	1,357.99	.75	1,357.24	165,581.44	110.21	165,471.23
Fourth	2,226.06	.....	2,226.06	353,329.73	.....	353,329.73
Total	3,584.05	.75	3,583.30	518,911.17	110.21	518,800.96
KENTUCKY.						
Second	453.06	.....	453.06	1,122,919.06	367.40	1,122,551.66
Fifth	741.79	.....	741.79	6,683,997.22	827.86	6,683,169.36
Sixth	65.92	.....	65.92	3,714,734.95	4.50	3,714,730.45
Seventh	15,251.85	.....	15,251.85	1,675,739.41	.....	1,675,739.41
Eighth	2,852.40	.....	2,852.40	985,296.48	1,003.38	984,293.10
Total	19,365.02	.....	19,365.02	14,182,687.12	2,203.14	14,180,483.98
MICHIGAN.						
First	1,997.04	.....	1,997.04	1,566,807.79	.....	1,566,807.79
Fourth	570.56	11.20	559.36	207,511.22	51.46	207,459.76
Total	2,567.60	11.20	2,556.40	1,774,319.01	51.46	1,774,267.55
MISSOURI.						
First	4,554.00	6.85	4,547.15	6,583,171.14	42.25	6,583,128.89
Sixth	4,430.03	42.87	4,387.16	1,326,912.43	101.67	1,326,810.76
Total	8,984.03	49.72	8,934.31	7,910,083.57	143.92	7,909,939.65
NEW JERSEY.						
First	596.39	13.70	582.69	148,082.84	13.70	148,069.14
Fifth	1,307.22	.....	1,307.22	3,924,163.64	.....	3,924,163.64
Total	1,903.61	13.70	1,889.91	4,072,246.48	13.70	4,072,232.78
NEW YORK.						
First	1,482.99	.....	1,482.99	3,384,638.73	.....	3,384,638.73
Second	12,691.46	.....	12,691.46	1,569,587.68	9.12	1,569,578.56
Third	136.19	.....	136.19	5,601,822.00	1,159.34	5,600,663.66
Fourteenth	3,870.35	12.50	3,857.85	1,676,205.65	9,347.92	1,666,857.73
Twenty-first	7,472.76	20.80	7,451.96	1,084,647.33	107.21	1,084,540.12
Twenty-eighth	1,107.43	12.50	1,094.93	2,100,300.56	17.90	2,100,282.66
Total	26,761.18	45.80	26,715.38	15,417,202.95	10,641.49	15,406,561.46

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth	$3,112.86	.....	$3,112.86	$1,035,053.39	$191.91	$1,034,861.48
Fifth	5,469.35	.....	5,469.35	1,150,115.36	28.53	1,150,086.83
Total	8,582.21	.....	8,582.21	2,185,168.75	220.44	2,184,948.31
OHIO.						
First	1,474.87	.....	1,474.87	10,202,724.94	.....	10,202,724.94
Tenth	2,709.54	$6.25	2,703.29	603,636.47	6.25	603,630.22
Eleventh	495.44	.....	495.44	747,419.50	.....	747,419.50
Eighteenth	418.28	13.70	404.58	892,532.07	13.70	892,518.37
Total	5,098.13	19.95	5,078.18	12,446,312.98	19.95	12,446,293.03
PENNSYLVANIA.						
First	3,639.00	.....	3,639.00	3,044,303.82	4,951.95	3,039,351.87
Ninth	297.13	13.70	283.43	1,794,016.25	60.92	1,793,955.33
Twelfth	291.99	.....	291.99	522,279.15	.....	522,279.15
Twenty-third	1,222.02	.....	1,222.02	2,956,760.52	15,595.63	2,941,164.89
Total	5,450.14	13.70	5,436.44	8,317,359.74	20,608.50	8,296,751.24
TENNESSEE.						
Second	2,829.30	3.00	2,826.30	121,682.51	94.14	121,588.37
Fifth	6,177.33	.....	6,177.33	887,607.83	893.98	886,713.85
Total	9,006.63	3.00	9,003.63	1,009,290.34	988.12	1,008,302.22
TEXAS.						
Third	380.78	6.25	374.53	128,920.16	6.25	128,913.91
Fourth	1,158.19	.....	1,158.19	83,007.21	55.12	82,952.09
Total	1,538.97	6.25	1,532.72	211,927.37	61.37	211,866.00
VIRGINIA.						
Second	116.03	.....	116.03	1,846,379.25	.....	1,846,379.25
Sixth	3,151.37	14.70	3,136.67	1,406,786.47	358.36	1,406,428.11
Total	3,267.40	14.70	3,252.70	3,253,165.72	358.36	3,252,807.36
WISCONSIN.						
First	1,710.57	12.50	1,698.07	2,617,480.46	155.57	2,617,324.89
Second	1,154.84	12.56	1,142.28	367,965.63	18.28	367,947.35
Total	2,865.41	25.06	2,840.35	2,985,446.09	173.85	2,985,272.24

A.—Receipts from each Specific Source of Internal Revenue by States and Territories.

	States and Territories.	Distilled spirits. Spirits distilled from apples, peaches, or grapes, per gallon, 30 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.
1	Alabama	$1,093.65	$110.76	$100.00	$200.00
2	Arkansas	1,085.34	46,741.06		
3	California	328,050.88	328,274.10	9,400.02	5,400.00
4	Colorado			433.33	200.00
5	Connecticut	28,104.26	76,025.16	2,566.68	400.00
6	Florida				
7	Georgia	2,941.71	268,310.60	475.00	200.00
8	Illinois	4,450.76	26,295,177.67	7,908.34	6,400.00
9	Indiana	6,271.78	3,224,643.60	1,433.34	400.00
10	Iowa	635.05	64,424.45	808.33	
11	Kansas	981.00		183.33	
12	Kentucky	38,852.17	12,192,052.55	3,749.99	3,408.33
13	Louisiana	868.02		1,724.99	1,850.00
14	Maryland	23,132.10	1,250,137.43	4,458.33	5,000.00
15	Massachusetts		1,023,706.49	3,933.34	4,016.67
16	Michigan		243.90	350.00	800.00
17	Minnesota			2,854.16	200.00
18	Missouri	2,346.50	2,638,389.17	4,025.00	5,083.34
19	Montana			300.00	
20	Nebraska		2,438,847.71	733.33	200.00
21	New Hampshire	322.65	22,804.20	8.33	
22	New Jersey	75,698.51	313,231.50	2,325.01	258.33
23	New Mexico	1,666.80	9.00	391.66	
24	New York	139,044.08	1,550,527.54	18,025.00	14,333.34
25	North Carolina	35,845.32	473,391.08	850.00	116.67
26	Ohio	12,857.92	7,604,784.48	6,054.15	9,223.34
27	Oregon	702.22	7,271.10	675.00	200.00
28	Pennsylvania	22,445.69	2,177,316.25	13,241.68	11,600.00
29	South Carolina	445.50	42,409.64	25.00	
30	Tennessee	11,648.95	741,400.51	1,000.00	400.00
31	Texas	1,151.10	7,251.30	1,275.00	400.00
32	Virginia	52,448.46	136,051.80	783.34	1,600.00
33	West Virginia	6,205.77	162,849.89	308.33	200.00
34	Wisconsin		523,258.15	3,216.67	2,600.00
	Total	799,296.19	63,609,641.18	93,616.68	74,700.02
	Collections for fiscal year ended June 30, 1887	1,090,379.07	59,551,972.59	92,908.44	83,691.68

Distilled spirits. Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles, containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles, containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	
			$22,503.37	$2,862.49		1
			21,145.91	3,475.02		2
			309,091.01	32,541.68	$195.84	3
			69,668.80	6,083.33		4
			109,567.68	7,899.99	25.00	5
			7,599.99	1,658.33		6
			39,821.70	5,175.93	108.33	7
			208,869.38	23,458.37	208.34	8
			156,264.00	6,220.83		9
			71,582.58	3,925.00		10
			23,287.55	510.41	156.25	11
			83,641.42	21,108.34	62.50	12
			137,681.46	12,691.68		13
			169,427.13	15,325.02	37.50	14
			147,572.08	19,891.69	16.67	15
			143,920.84	4,441.66		16
			68,750.12	6,691.65		17
			142,362.70	18,970.86	41.67	18
			54,607.28	6,237.51		19
			73,662.54	5,275.02		20
			50,398.43	1,141.67		21
			185,369.91	6,183.33	83.33	22
			37,301.11	3,508.34		23
			812,163.39	79,051.10	4.17	24
			32,389.89	2,141.70	29.17	25
			312,326.59	30,475.05	100.00	26
			51,113.36	5,070.84		27
			314,533.04	32,883.38	45.84	28
			22,130.21	1,641.67		29
			41,098.97	5,070.52		30
			70,460.49	4,900.00		31
			58,999.64	3,716.67		32
			17,686.70	800.00		33
			164,041.72	11,100.00	29.16	34
			4,331,040.99	392,129.08	1,143.77	
			4,587,268.21	416,304.66	866.86	

A.—Receipts from each Specific Source of Internal Revenue, etc.—Continued.

	States and Territories.	Distilled spirits.			Tobacco.	Tobacco.						
		Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.	Dealers in leaf-tobacco (special tax), $12.	
1	Alabama			$26,870.27	$13,431.69	$6.00		$224.00		$13.80		1
2	Arkansas			72,447.33	6,095.08			125.50		6,113.72	$10.00	2
3	California	$680.00	$142.00	1,013,775.53	464,977.39			2,368.50	$474.56	26,310.21	341.50	3
4	Colorado			76,385.46	36,548.17	2,251.65		592.00		951.38	62.00	4
5	Connecticut	60.00		224,648.77	131,786.72			2,302.00	110.35	1,054.59	806.00	5
6	Florida			9,258.32	328,490.88			1,387.00		843.23	275.00	6
7	Georgia	370.00		317,403.36	6,690.97	686.54		162.50		14,961.64		7
8	Illinois	360.00	319.90	26,637,152.76	639,081.36	6.00		7,927.60	4,800.24	538,179.86	580.50	8
9	Indiana		9.50	3,295,243.05	149,315.55	172.50		2,804.74		8,802.60	501.00	9
10	Iowa		23.20	141,398.61	141,780.06			1,708.50	56.00	32,712.35	36.00	10
11	Kansas	120.00		35,238.54	59,122.09			1,234.00		4,090.72		11
12	Kentucky	100.00	502.50	12,343,567.80	88,481.12			1,359.00	14.96	1,398,554.89	10,365.43	12
13	Louisiana			154,816.15	114,607.06			786.50	2,865.60	156,688.02	275.50	13
14	Maryland	120.00	56.80	1,467,694.31	301,952.29	15,414.16		4,599.50	238,499.90	675,151.37	1,131.00	14
15	Massachusetts	20.00	798.90	1,199,955.84	302,619.10	62,475.90		3,281.50	3,800.49	22,615.12	463.00	15
16	Michigan			149,756.40	274,786.19	774.17		3,714.50		770,318.50	171.00	16
17	Minnesota			78,495.93	100,131.27	464.30		1,272.50		2,018.80	36.00	17
18	Missouri	20.00	57.40	2,811,296.64	195,239.76	3.50		3,837.00	4,039.72	3,359,946.08	678.00	18
19	Montana			61,144.79	5,091.82	10.95		155.50		100.84		19
20	Nebraska		24.80	2,518,743.40	57,042.17			1,143.00		2,172.06	24.00	20
21	New Hampshire			74,675.28	33,524.93			695.00	.80	314.10	12.00	21
22	New Jersey	100.00		583,249.92	199,445.40	2.05		4,914.50	225,517.72	1,772,084.70	122.00	22
23	New Mexico			42,876.91	339.93	3.05		38.50		.80		23
24	New York	80.00	30.50	2,613,259.12	3,510,820.99	398,789.10		20,562.50	11,832.54	1,191,700.91	5,894.00	24
25	North Carolina	20.00		544,783.83	9,768.07	227,692.78		210.50	2,844.00	1,362,819.57	2,950.00	25
26	Ohio	240.00	24.20	7,976,095.73	926,549.09	5,540.40		8,857.50	1,444.30	1,326,231.55	3,330.00	26
27	Oregon			65,032.52	10,749.10	6.00		263.00		1,698.08	90.00	27
28	Pennsylvania	100.00	43.60	2,572,209.48	2,923,774.73	723.46		24,953.50	75,346.50	224,672.80	3,825.75	28
29	South Carolina			66,652.02	2,803.65	4.00		82.50		1,822.16		29
30	Tennessee		33.80	880,652.75	13,078.04			238.00	141.91	117,159.56	2,442.60	30
31	Texas			85,437.89	18,068.71	4.38		373.00		1,179.88	12.00	31
32	Virginia			253,599.91	116,750.07	216,329.16		973.00	22,951.94	2,566,057.48	4,695.76	32
33	West Virginia		31.40	188,082.09	135,342.15			628.00		130,992.20	206.00	33
34	Wisconsin	20.00		704,265.70	215,894.35	3.00		3,623.25	217.60	435,769.48	1,048.00	34
	Total	2,410.00	2,188.50	69,306,166.41	11,534,179.95	931,363.05		116,398.09	594,959.13	16,154,049.05	40,384.04	
	Collections for fiscal year ended June 30, 1887	2,860.00	3,076.20	65,829,321.71	11,364,916.33	792,247.20	$32.40	113,340.00	524,942.26	15,995,019.46	46,768.24	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	STATES AND TERRITORIES.	TOBACCO.									
		Dealers in leaf tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.
1	Alabama	$2.50			$21,669.21						$35,347.20
2	Arkansas				18,179.40						30,563.70
3	California				42,078.30		$12.50				30,563.70
4	Colorado				14,984.50		30.00		$13.80	$49.80	538,921.21
5	Connecticut	69.16			26,054.74				6.60	8.10	53,152.75
6	Florida	15.00			7,669.40	8.50		108.75	57.00	16.80	162,374.61
7	Georgia				28,743.11	8.50				9.90	339,385.45
8	Illinois	50.84			83,579.97	65.00		132.50	14.40	5.40	50,781.52
9	Indiana	47.49			44,601.42	135.00		333.75	303.60	60.60	1,275,205.22
10	Iowa				36,689.70	77.50		71.25	73.20	23.10	206,320.85
11	Kansas				36,164.55	12.00		30.00	6.60	24.30	213,055.51
12	Kentucky	1,916.46			26,327.80	6.00		67.50		31.20	100,732.06
13	Louisiana				32,995.00	410.50		35.00	48.60	5.40	1,527,519.16
14	Maryland	177.50			38,632.60	246.00		163.75	95.40	39.60	324,176.59
15	Massachusetts	24.16			42,621.30	75.50			100.80	3.60	1,322,799.96
16	Michigan	12.00			43,928.80	30.00		593.75	242.40	62.10	377,127.09
17	Minnesota				23,264.30	49.00		478.75	215.30	25.20	1,094,193.54
18	Missouri	39.17			49,017.60	24.00		51.25	66.00	5.40	126,873.02
19	Montana				9,487.00	341.00		85.00	61.20	12.90	3,613,308.38
20	Nebraska				30,046.40	2.25	$45.00			7.20	14,889.61
21	New Hampshire				26,864.60			31.25			90,458.88
22	New Jersey				42,582.00			225.00	219.00	15.00	61,872.48
23	New Mexico				5,539.20	60.00		630.63	294.00	20.70	2,245,674.70
24	New York	31.68			156,760.04			1.25			5,919.68
25	North Carolina	218.38			21,717.80	745.00	60.00	1,353.65	1,199.40	246.90	5,308,996.71
26	Ohio	410.14			81,264.08	1,054.00		898.75	42.60	5.40	1,630,221.85
27	Oregon	2.50			12,849.10	199.50		637.50	593.40	118.35	2,355,175.81
28	Pennsylvania	375.86			124,096.41			28.75		7.50	25,694.03
29	South Carolina	5.42			16,425.30	189.25		456.25	1,254.60	182.70	3,379,851.81
30	Tennessee	473.92			21,745.33	18.00					21,161.03
31	Texas				35,690.90	274.00		128.75			155,682.11
32	Virginia	291.86			19,532.90	12.00				3.15	55,344.02
33	West Virginia	120.65			11,498.60	910.50		126.25	1.20		2,948,620.12
34	Wisconsin	58.35	$218.75		34,990.53	68.00		6.25		5.40	278,867.25
						51.00		162.50	169.80	27.00	692,173.61
	Total	4,343.04	218.75		1,268,294.89	5,125.00	105.00	6,880.53	5,108.30	1,022.70	30,662,431.52
	Collections for fiscal year ended June 30, 1887	4,685.39	437.51		1,245,412.65	5,563.75	177.50	7,358.14	6,027.80	1,138.50	30,108,067.13

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	STATES AND TERRITORIES.	FERMENTED LIQUORS.					
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.
1	Alabama	$13,643.75	.....	$100.00	$731.67	$1,118.33	$15,593.75
2	Arkansas	.....	.....	.....	366.25	470.83	837.08
3	California	607,051.69	$4,787.50	8,511.67	5,502.49	6,700.01	632,583.36
4	Colorado	136,839.54	366.67	1,600.00	1,696.67	2,858.33	143,361.21
5	Connecticut	240,819.14	150.00	2,158.32	3,302.58	7,108.36	253,538.40
6	Florida	.....	.....	.....	120.83	250.00	370.83
7	Georgia	4,320.22	.....	100.00	1,224.17	1,662.50	7,306.89
8	Illinois	1,764,383.83	868.76	9,833.34	13,596.75	14,239.83	1,802,922.51
9	Indiana	438,851.79	200.00	4,783.34	4,002.54	5,397.93	453,185.60
10	Iowa	148,251.97	1,200.00	3,600.00	4,999.19	2,445.84	160,497.00
11	Kansas	13,107.27	50.00	300.00	2,266.66	1,150.01	16,873.94
12	Kentucky	279,244.55	95.83	2,883.33	2,999.16	1,537.50	285,860.37
13	Louisiana	115,264.29	.....	400.00	3,621.68	1,619.42	120,896.39
14	Maryland	586,598.47	900.00	3,983.34	2,590.00	2,689.57	596,761.38
15	Massachusetts	940,753.72	175.00	2,950.00	6,390.91	9,672.90	959,942.53
16	Michigan	482,860.81	1,420.83	8,650.01	3,849.40	6,774.99	502,956.04
17	Minnesota	283,487.31	1,412.50	7,754.18	3,076.69	6,347.90	302,078.58
18	Missouri	1,445,338.41	962.50	4,250.00	3,808.33	7,429.18	1,461,788.42
19	Montana	59,394.83	1,862.49	2,025.00	1,106.65	2,541.66	66,930.63
20	Nebraska	155,750.97	866.67	2,625.00	2,256.66	6,241.09	167,740.99
21	New Hampshire	316,938.32	.....	500.00	4,825.84	2,570.85	324,835.01
22	New Jersey	1,217,348.04	745.83	3,691.67	7,482.43	10,054.18	1,239,322.15
23	New Mexico	5,602.19	795.84	358.33	408.33	2,004.17	9,168.86
24	New York	7,380,142.52	2,537.52	24,466.66	33,421.70	24,368.77	7,464,937.17
25	North Carolina	.....	.....	.....	793.35	787.51	1,580.86
26	Ohio	2,031,186.59	725.00	12,366.66	5,483.37	12,718.76	2,062,480.38
27	Oregon	75,999.93	2,533.32	2,683.34	1,318.35	1,208.34	83,743.28
28	Pennsylvania	2,293,392.44	4,962.50	20,500.03	10,176.70	14,058.34	2,343,090.01
29	South Carolina	11,599.48	.....	100.00	161.65	400.00	12,261.13
30	Tennessee	35,869.28	.....	200.00	423.32	1,187.49	37,680.09
31	Texas	47,124.16	225.00	400.00	10,532.50	8,052.07	66,333.73
32	Virginia	45,374.75	50.00	100.00	661.69	1,045.85	47,432.29
33	West Virginia	95,558.52	50.00	641.67	989.16	375.00	97,614.35
34	Wisconsin	1,556,904.12	2,141.67	13,183.34	5,098.32	4,475.82	1,581,713.27
	Total	22,829,202.90	30,085.43	145,079.23	148,295.99	171,554.93	23,324,218.48
	Collections for fiscal year ended June 30, 1887	21,387,411.79	34,577.23	152,775.01	177,148.13	170,275.33	21,922,187.49

OF INTERNAL REVENUE, ETC.—Continued.

	OLEOMARGARINE.						
	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.
1	.....	.....	.....	.....	$606.00	.....	$606.00
2	.....	.....	.....	.....	728.00	$1,212.24	1,940.24
3	.....	.....	.....	.....	.....	.....	.....
4	$5,327.36	.....	$600.00	.....	464.00	760.00	7,151.36
5	124,532.10	.....	3,550.00	$1,000.00	17,098.00	6,560.00	152,740.10
6	.....	.....	.....	.....	80.66	240.00	320.66
7	.....	.....	.....	.....	299.88	360.00	659.88
8	354,669.08	.....	3,600.00	1,500.00	30,854.00	10,180.00	400,803.08
9	78,535.76	.....	600.00	.....	2,472.00	1,480.00	83,087.76
10	.....	.....	.....	.....	136.00	240.00	376.00
11	37,768.54	.....	1,200.00	.....	1,632.00	40.00	40,640.54
12	.....	.....	.....	.....	4,354.00	1,920.00	6,274.00
13	.....	.....	.....	.....	800.00	920.00	1,720.00
14	.....	.....	.....	.....	582.00	440.00	1,022.00
15	12,983.24	.....	600.00	.....	18,462.00	10,280.00	42,325.24
16	.....	.....	.....	.....	11,226.00	12,000.00	23,226.00
17	.....	.....	.....	.....	.....	.....	.....
18	4.10	.....	.....	.....	7,162.00	7,540.00	14,706.10
19	.....	.....	.....	.....	344.00	2,100.00	2,444.00
20	.....	.....	.....	.....	398.00	480.00	878.00
21	.....	.....	.....	.....	1,946.00	540.00	2,486.00
22	.....	.....	.....	.....	1,582.00	480.00	2,062.00
23	.....	.....	.....	.....	470.00	560.00	1,030.00
24	1,993.54	.....	.....	.....	64.00	.....	2,057.54
25	.....	.....	.....	.....	.....	.....	.....
26	29,970.38	.....	1,200.00	1,500.00	11,682.00	2,740.00	47,092.38
27	.....	.....	.....	.....	256.00	900.00	1,156.00
28	7,571.00	.....	1,800.00	.....	5,182.00	2,200.00	16,753.00
29	.....	.....	.....	.....	.....	.....	.....
30	.....	.....	.....	.....	1,500.00	1,320.00	2,820.00
31	.....	.....	.....	.....	596.00	2,400.00	2,996.00
32	.....	.....	.....	.....	246.00	.....	246.00
33	.....	.....	.....	.....	92.00	.....	92.00
34	.....	.....	.....	.....	1,944.00	2,484.00	4,428.00
	653,355.10	.....	13,150.00	4,000.00	123,258.54	70,376.24	864,139.88
	435,924.04	.....	13,200.00	18,500.00	154,924.00	101,400.00	723,948.04

A.—Receipts from each Specific Source

	States and Territories.	Banks and Bankers.				Total collections not otherwise herein provided for.
		Circulation issued by any bank, etc., or person, per month, ½ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, ⅛ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	
1	Alabama					
2	Arkansas					
3	California					
4	Colorado					
5	Connecticut					$5,518.04
6	Florida					.60
7	Georgia					.20
8	Illinois					6.00
9	Indiana					100.00
10	Iowa					
11	Kansas					
12	Kentucky					100.77
13	Louisiana					185.50
14	Maryland					17.51
15	Massachusetts			$68.20	$68.20	13.50
16	Michigan			1,619.40	1,619.40	.03
17	Minnesota					
18	Missouri					
19	Montana					
20	Nebraska					
21	New Hampshire			968.29	968.29	
22	New Jersey					34.10
23	New Mexico					
24	New York	$200.50		981.60	1,182.10	9.13
25	North Carolina					
26	Ohio			364.56	364.56	5.99
27	Oregon					
28	Pennsylvania					5.30
29	South Carolina					22.76
30	Tennessee					3,448.76
31	Texas					276.76
32	Virginia					
33	West Virginia					
34	Wisconsin					.10
	Total	200.50		4,002.05	4,202.55	9,745.05
	Collections for fiscal year ended June 30, 1887			4,288.37	4,288.37	21,506.41

of Internal Revenue, etc.—Continued.

Penalties, etc.							
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
				$1.77	$1,198.66	$1,200.43	1
			$753.43			753.43	2
$2,430.77		$438.60	11,196.90	5.00	63.74	14,135.01	3
2.41						2.41	4
7.94		160.16	4,372.50	3.44	1,344.34	5,888.38	5
							6
428.48			3,624.07	183.71	285.11	4,521.37	7
43.18	$100.00	5,618.67	6,671.50	192.83	2,279.56	14,905.74	8
10.74		402.35	145.50	19.66	643.81	1,222.06	9
1,152.89		921.00	1,119.92	1.05	389.19	3,584.05	10
10.63		218.93	30.65	.11	113.75	374.07	11
2,178.96		367.19	15,563.44	825.92	429.51	19,365.02	12
9.90		1,027.51	913.47	2.85	166.75	2,120.48	13
31.29		198.75	825.00	26.99		1,082.03	14
5.64		450.00		.43	183.31	639.38	15
69.79		1,366.40	445.00	39.34	647.07	2,567.60	16
		125.00	2,800.00		119.62	3,044.62	17
1,034.37		3,292.86	235.00	8.88	4,412.92	8,984.03	18
3.40		250.00	172.95			426.35	19
3.23		399.88	45.00			448.11	20
3.75		840.00	703.35	1.62	608.58	2,157.30	21
317.84		16.15	1,366.30	9.02	194.30	1,903.61	22
2.38			19.87	.49	37.00	59.74	23
709.89	25.00	14,289.88	11,664.84	2.90	68.67	26,761.18	24
422.95			1,351.02	80.21	6,728.03	8,582.21	25
611.91		433.43	3,509.89	6.73	536.17	5,098.13	26
			579.50		30.60	610.10	27
151.98	115.50	305.05	4,223.64	37.20	616.77	5,450.14	28
26.59		116.30	68.45	205.50	1,942.41	2,359.25	29
9,006.63						9,006.63	30
876.88		100.00	301.14	8.91	252.04	1,538.97	31
977.45	17.23	1,449.41	817.68	5.63		3,267.40	32
114.63		441.90			66.44	622.97	33
6.74		303.76	2,544.02	1.89	9.00	2,865.41	34
20,653.24	257.73	33,533.18	76,064.03	1,672.08	23,367.35	155,547.61	
30,792.62	110.56	19,965.02	137,027.96	2,709.18	29,599.49	220,204.83	

A.—Recapitulation of Receipts from each General Source of Internal Revenue and the Amounts Refunded in the Several States and Territories.

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$26,870.27	$53.45	$26,816.82	$35,347.20	a$620.10	$34,727.10
Arkansas	72,447.33	.....	72,447.33	30,563.70	.....	30,563.70
California	1,013,775.53	86.03	1,013,689.50	538,921.21	88.90	538,832.31
Colorado	76,385.46	.....	76,385.46	52,152.75	.....	53,152.75
Connecticut	224,648.77	89.41	224,559.36	162,374.61	96.00	162,278.61
Florida	9,258.32	.....	9,258.32	339,385.45	.....	339,385.45
Georgia	317,403.36	b96.33	317,307.03	50,781.52	28.96	50,752.56
Illinois	26,637,152.76	62.25	26,637,089.51	1,275,205.22	42.07	1,275,163.15
Indiana	3,395,243.05	.....	3,395,243.05	206,320.85	.....	206,320.85
Iowa	141,398.61	95.31	141,303.30	213,055.51	14.15	213,041.36
Kansas	35,238.54	.....	35,238.54	100,722.06	.....	100,722.06
Kentucky	12,343,567.80	2,039.03	12,341,528.77	1,527,519.16	152.31	1,527,366.85
Louisiana	154,816.15	c5,856.40	148,959.75	324,176.59	.....	324,176.59
Maryland	1,467,694.31	d2,583.77	1,465,110.54	1,322,799.96	.....	1,322,799.96
Massachusetts	1,199,955.84	9.21	1,199,946.63	377,127.09	.....	377,127.09
Michigan	149,756.40	.....	149,756.40	1,094,193.54	40.26	1,094,153.28
Minnesota	78,495.93	.....	78,495.93	126,873.02	.....	126,873.02
Missouri	2,811,296.64	.....	2,811,296.64	3,613,308.38	94.20	3,613,214.18
Montana	61,144.79	.....	61,144.79	14,889.61	.....	14,889.61
Nebraska	2,518,743.40	.....	2,518,743.40	90,458.88	.....	90,458.88
New Hampshire	74,675.28	.....	74,675.28	61,872.48	.....	61,872.48
New Jersey	583,249.92	.....	583,249.92	2,245,674.70	.....	2,245,674.70
New Mexico	42,876.91	.....	42,876.91	5,919.68	.....	5,919.68
New York	2,613,259.12	e1,218.94	2,612,040.18	5,308,996.71	f9,366.96	5,299,629.75
North Carolina	544,783.83	56.14	544,727.69	1,630,221.85	g164.30	1,630,057.55
Ohio	7,976,095.73	.....	7,976,095.73	2,355,175.81	.....	2,355,175.81
Oregon	65,032.52	.....	65,032.52	25,694.03	.....	25,694.03
Pennsylvania	2,572,209.48	h4,949.71	2,567,259.77	3,379,851.81	i15,639.79	3,364,212.02
South Carolina	66,652.02	13.24	66,638.78	21,161.03	.....	21,161.03
Tennessee	800,652.75	985.12	799,667.63	155,682.11	.....	155,682.11
Texas	85,437.89	55.12	85,382.77	55,344.02	.....	55,344.02
Virginia	253,599.91	341.58	253,258.33	2,948,620.12	k2.08	2,948,618.04
West Virginia	188,082.09	.....	188,082.09	278,867.25	.....	278,867.25
Wisconsin	704,265.70	143.07	704,122.63	692,173.61	5.72	692,167.89
Total	69,306,166.41	18,735.11	69,287,431.30	30,662,431.52	26,355.80	30,636,075.72
Collections for fiscal year ended June 30, 1887	65,829,321.71	63,246.09	65,766,075.62	30,108,067.13	24,357.04	30,083,710.09

a Cotton tare.
b Including $19.80 special taxes of manufacturers.
c Interest on railroad bonds (claim from Mississippi).
d Interest on railroad bonds refunded to non-resident aliens.
e Including $1,159.34 judgment for damages.
f Including $9,275.15 interest on railroad bonds refunded to non-resident aliens.
g Amount twice paid in compromise.
h Including $4,847.80 interest on railroad bonds refunded to non-resident aliens.
i Including $15,556.63 interest on railroad bonds refunded to non-resident aliens.
k Excess in collector's account.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

STATES AND TERRITORIES.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$15,593.75	.....	$15,593.75	$606.00	.....	$606.00
Arkansas	837.08	.....	837.08	1,940.24	.....	1,940.24
California	632,583.36	.....	632,583.36	.....	.....	.....
Colorado	143,361.21	.....	143,361.21	7,151.36	.....	7,151.36
Connecticut	253,538.40	.....	253,538.40	152,740.10	.....	152,740.10
Florida	370.83	.....	370.83	320.66	.....	320.66
Georgia	7,306.89	.....	7,306.89	659.88	.....	659.88
Illinois	1,802,922.51	.....	1,802,922.51	400,803.08	.....	400,803.08
Indiana	453,185.60	.....	453,185.60	83,087.76	.....	83,087.76
Iowa	160,497.00	.....	160,497.00	376.00	.....	376.00
Kansas	16,873.94	.....	16,873.94	40,640.54	.....	40,640.54
Kentucky	285,860.37	.....	285,860.37	6,274.00	.....	6,274.00
Louisiana	120,896.39	.....	120,896.39	1,720.00	.....	1,720.00
Maryland	596,761.38	.....	596,761.38	1,022.00	.....	1,022.00
Massachusetts	959,942.53	.....	959,942.53	42,325.24	.....	42,325.24
Michigan	502,956.04	.....	502,956.04	23,226.00	.....	23,226.00
Minnesota	302,078.58	.....	302,078.58	.....	.....	.....
Missouri	1,461,788.42	.....	1,461,788.42	14,706.10	.....	14,706.10
Montana	66,930.63	.....	66,930.63	2,444.00	.....	2,444.00
Nebraska	167,740.99	.....	167,740.99	878.00	.....	878.00
New Hampshire	324,835.01	.....	324,835.01	2,486.00	.....	2,486.00
New Jersey	1,239,322.15	.....	1,239,322.15	2,062.00	.....	2,062.00
New Mexico	9,168.86	.....	9,168.86	1,030.00	.....	1,030.00
New York	7,464,937.17	.....	7,464,937.17	2,057.54	$9.12	2,048.42
North Carolina	1,580.86	.....	1,580.86	.....	.....	.....
Ohio	2,062,480.38	.....	2,062,480.38	47,092.38	.....	47,092.38
Oregon	83,743.28	.....	83,743.28	1,156.00	.....	1,156.00
Pennsylvania	2,343,090.01	.....	2,343,090.01	16,753.00	.....	16,753.00
South Carolina	12,261.13	.....	12,261.13	.....	.....	.....
Tennessee	37,680.09	.....	37,680.09	2,820.00	.....	2,820.00
Texas	66,333.73	.....	66,333.73	2,996.00	.....	2,996.00
Virginia	47,432.29	.....	47,432.29	246.00	.....	246.00
West Virginia	97,614.35	.....	97,614.35	92.00	.....	92.00
Wisconsin	1,581,713.27	.....	1,581,713.27	4,428.00	.....	4,428.00
Total	23,324,218.48	.....	23,324,218.48	864,139.88	9.12	864,130.76
Collections for fiscal year ended June 30, 1887	21,922,187.49	$3,974.59	21,918,212.90	723,948.04	1.60	723,946.44

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

States and Territories.	Banks and bankers.			Collections not otherwise herein provided for.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama						
Arkansas						
California						
Colorado						
Connecticut				$5,518.04		$5,518.04
Florida				.60		.60
Georgia				.20	a$0.20	
Illinois				6.00		6.00
Indiana				100.00		100.00
Iowa						
Kansas						
Kentucky				100.77	b11.80	88.97
Louisiana				185.50	c185.50	
Maryland				17.51	d17.51	
Massachusetts	$68.20		$68.20	13.50		13.50
Michigan	1,619.40		1,619.40	.03		.03
Minnesota						
Missouri						
Montana						
Nebraska						
New Hampshire	968.29		968.29			
New Jersey				34.10		34.10
New Mexico						
New York	1,182.10		1,182.10	9.13	d.67	8.46
North Carolina						
Ohio	364.56		364.56	5.99		5.99
Oregon						
Pennsylvania				5.30	d5.30	
South Carolina				22.76		22.76
Tennessee				3,448.76		3,448.76
Texas				276.76		276.76
Virginia						
West Virginia						
Wisconsin				.10		.10
Total	4,202.55		4,202.55	9,745.05	220.98	9,524.07
Collections for fiscal year ended June 30, 1887	4,288.37		4,288.37	21,506.41	3,975.87	17,530.54

a Part of manufacturer's special tax. b Cotton tare. c $16 55 cost erroneously deposited and $168.95 interest on railroad bonds (claim from Mississippi). d Interest on railroad bonds refunded to non-resident aliens.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

States and Territories.	Penalties, etc.			Aggregate receipts.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$1,200.43		$1,200.43	$79,617.65	$673.55	$78,944.10
Arkansas	753.43		753.43	106,541.78		106,541.78
California	14,135.01	$122.65	14,012.36	2,199,415.11	297.58	2,199,117.53
Colorado	2.41		2.41	280,053.19		280,053.19
Connecticut	5,888.38	138.27	5,750.11	804,708.30	323.68	804,384.62
Florida				349,335.86		349,335.86
Georgia	4,521.37	27.40	4,493.97	380,673.22	152.89	380,520.33
Illinois	14,905.74	45.32	14,860.42	30,130,995.31	150.64	30,130,844.67
Indiana	1,222.06	9.13	1,212.93	4,139,159.32	9.13	4,139,150.19
Iowa	3,584.05	.75	3,583.30	518,911.17	110.21	518,800.96
Kansas	374.07	3.20	370.87	193,849.15	3.20	193,845.95
Kentucky	19,365.02		19,365.02	14,182,687.12	2,203.14	14,180,483.98
Louisiana	2,120.48		2,120.48	603,915.11	6,041.90	597,873.21
Maryland	1,082.03	13.70	1,068.33	3,389,377.19	2,614.98	3,386,762.21
Massachusetts	639.38		639.38	2,580,071.78	9.21	2,580,062.57
Michigan	2,567.60	11.20	2,556.40	1,774,319.01	51.46	1,774,267.55
Minnesota	3,044.62		3,044.62	510,492.15		510,492.15
Missouri	8,984.03	49.72	8,934.31	7,910,083.57	143.92	7,909,939.65
Montana	426.35		426.35	145,835.38		145,835.38
Nebraska	448.11		448.11	2,778,269.38		2,778,269.38
New Hampshire	2,157.30		2,157.30	466,994.36		466,994.36
New Jersey	1,903.61	13.70	1,889.91	4,072,246.48	13.70	4,072,232.78
New Mexico	59.74	13.70	46.04	59,055.19	13.70	59,041.49
New York	26,761.18	45.80	26,715.38	15,417,202.95	10,641.49	15,406,561.46
North Carolina	8,582.21		8,582.21	2,185,168.75	220.44	2,184,948.31
Ohio	5,098.13	19.95	5,078.18	12,446,312.98	19.95	12,446,293.03
Oregon	610.10		610.10	176,235.93		176,235.93
Pennsylvania	5,450.14	13.70	5,436.44	8,317,359.74	20,608.50	8,296,751.24
South Carolina	2,359.25		2,359.25	102,456.19	13.24	102,442.95
Tennessee	9,006.63	3.00	9,003.63	1,009,290.34	968.12	1,008,302.22
Texas	1,538.97	6.25	1,532.72	211,927.37	61.37	211,866.00
Virginia	3,267.40	14.70	3,252.70	3,253,165.72	358.36	3,252,807.36
West Virginia	622.97		622.97	565,278.66		565,278.66
Wisconsin	2,865.41	25.06	2,840.35	2,985,446.09	173.85	2,985,272.24
Total	155,547.61	577.20	154,970.41	124,326,451.50	45,898.21	124,280,553.29
Collections for fiscal year ended June 30, 1887	220,204.83	1,147.06	219,057.77	118,829,523.98	96,702.25	118,732,821.73

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FERMENTED LIQUORS ISSUED DURING THE FISCAL

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead, at $2	89,600	72,900	104,000	147,500	116,000	146,500
Barrel, at $1	241,800	164,700	227,000	192,000	209,300	210,000
One-half barrel, at 50 cents	1,447,000	1,611,300	1,101,000	1,045,000	869,300	915,000
One-third barrel, at 33⅓ cents	16,200	63,000	.....	81,000	12,300	69,000
One-quarter barrel, at 25 cents	5,266,600	6,001,600	3,837,000	3,182,000	3,030,000	3,454,500
One-sixth barrel, at 16⅔ cents	184,200	240,900	166,800	177,600	96,000	196,800
One-eighth barrel, at 12½ cents	986,000	858,200	629,000	610,000	719,000	617,000
Total	8,231,400	9,012,600	6,064,800	5,435,100	5,051,900	5,599,800
Number of brewers' permits	.....	4,000	4,000	20,000	.....	9,600

B.—STATEMENT OF KIND, NUMBER, AND VALUE OF SPECIAL-TAX STAMPS ISSUED TO

Denominations.	Value of each stamp.	Number issued in—			
		July.	Aug.	Sept.	Oct.
Rectifiers of less than 500 barrels	$100.00	.....	10	.....	20
Rectifiers of 500 barrels or more	200.00	.....	.....	20	.....
Retail liquor dealers	25.00	1,000	.....	800	600
Wholesale liquor dealers	100.00	20	20	10	.....
Manufacturers of stills	50.00	10	.....	.....	20
Stills manufactured	20.00	10	10	.....	20
Worms manufactured	20.00	.....	.....	.....	10
Brewers, annual manufacture less than 500 barrels	50.00	10	.....	.....	.....
Brewers of 500 barrels or more	100.00	10	.....	20	20
Retail dealers in malt liquors	20.00	160	260	230	120
Wholesale dealers in malt liquors	50.00	80	70	140	40
Manufacturers of cigars	6.00	70	50	80	70
Dealers in leaf-tobacco, of 25,000 pounds or less	5.00	10	180	20	20
Dealers in leaf-tobacco	12.00	50	.....	20	50
Retail dealers in leaf-tobacco	250.00	.....	.....	.....	.....
Dealers in manufactured tobacco	2.40	7,700	4,000	7,500	4,700
Manufacturers of tobacco	6.00	60	.....	.....	10
Peddlers of tobacco, first class	30.00	10	.....	.....	.....
Peddlers of tobacco, second class	15.00	10	30	20	10
Peddlers of tobacco, third class	7.20	20	20	.....	20
Peddlers of tobacco, fourth class	3.60	.....	.....	10	.....
Manufacturers of oleomargarine	600.00	.....	.....	.....	.....
Manufacturers of oleomargarine	550.00	.....	.....	.....	.....
Manufacturers of oleomargarine	500.00	.....	.....	40	.....
Retail dealers in oleomargarine	48.00	10	.....	60	200
Wholesale dealers in oleomargarine	480.00	10	.....	.....	20
Aggregate number of stamps	.....	9,250	4,650	8,970	5,950
Aggregate value of stamps	.....	$62,184	$23,294	$80,636	$56,954

B.—STATEMENT OF NUMBER AND VALUE OF STAMPS FOR OLEOMARGARINE ISSUED TO

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
10 pounds	5,000	42,200	54,000	35,200	10,000
20 pounds	.....	6,200	4,000	4,000	8,000
30 pounds	1,000	11,400	5,000	6,400	11,400
40 pounds	4,000	13,000	23,000	.....	26,000
50 pounds	12,000	13,000	25,800	17,000	27,000
60 pounds	.....	600	.....	1,000	1,000
70 pounds	.....	600	.....	400	.....
80 pounds	.....	.....	.....	.....	.....
90 pounds	.....	.....	.....	.....	.....
100 pounds	.....	.....	.....	200	.....
Total stamps for oleomargarine	22,000	87,000	111,800	64,200	83,400
Exportation stamps for oleomargarine	4,400	6,800	4,000	4,000	6,000
Aggregate of stamps	26,400	93,800	115,800	68,200	89,400
Aggregate value	$20,760	$58,380	$70,724	$43,196	$76,052

AND THE NUMBER OF BREWERS' PERMITS ISSUED TO COLLECTORS OF INTERNAL YEAR ENDED JUNE 30, 1888.

Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
106,000	104,200	118,000	220,700	99,000	112,200	1,436,600	$2,873,200
73,000	180,000	164,000	323,800	200,200	241,000	2,426,800	2,426,800
609,000	612,000	980,200	1,146,300	1,462,500	1,525,000	13,323,600	6,661,800
1,500	12,000	23,700	18,600	46,500	60,000	394,800	131,600
2,322,000	1,990,000	2,690,000	4,679,000	4,182,000	5,936,000	46,570,700	11,642,675
102,900	131,100	153,000	302,100	196,800	270,600	2,218,800	369,800
318,000	640,000	869,000	858,400	902,600	1,117,000	9,124,200	1,140,525
3,532,400	3,669,300	4,997,900	7,548,900	7,089,600	9,261,800	75,495,500	25,246,400
20,000	2,400	26,800	.....	4,000	2,000	92,800	.....

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Number issued in—								Aggregate number of each denomination.	Aggregate value of each denomination.
Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
10	20	.....	20	1,330	.....	120	.....	1,530	$153,000
10	20	.....	.....	740	30	40	.....	860	172,000
1,500	2,200	200	9,100	186,000	2,300	6,100	800	210,600	5,265,000
60	10	30	30	4,580	110	100	20	4,990	499,000
10	.....	10	10	150	10	.....	20	240	12,000
.....	.....	10	20	180	10	.....	20	280	5,600
.....	10	10	10	150	10	.....	10	210	4,200
.....	.....	.....	.....	1,210	.....	30	10	1,260	63,000
10	.....	.....	30	1,950	.....	80	.....	2,120	212,000
100	170	60	80	8,780	130	250	60	10,400	208,000
20	20	30	30	3,740	30	160	40	4,400	220,000
310	120	110	200	20,330	240	520	70	22,170	133,020
10	40	180	40	1,750	50	10	.....	2,310	11,550
50	100	150	200	4,570	50	160	.....	5,400	64,800
.....	.....	10	.....	20	10	.....	.....	40	10,000
9,900	8,600	6,200	19,800	529,300	2,600	15,900	6,600	622,800	1,494,720
10	10	10	10	1,380	.....	110	20	1,620	9,720
.....	.....	.....	.....	200	.....	.....	.....	210	6,300
10	10	20	.....	870	.....	20	.....	1,000	15,000
40	10	10	.....	1,090	10	20	30	1,270	9,144
.....	10	.....	.....	680	.....	20	.....	720	2,592
.....	.....	.....	.....	110	.....	.....	.....	110	66,000
.....	.....	.....	.....	.....	.....	.....	10	10	5,500
.....	.....	.....	.....	.....	.....	.....	.....	40	20,000
140	.....	90	40	2,940	110	120	100	3,810	182,880
10	.....	10	.....	420	10	.....	.....	480	230,400
12,200	11,350	7,140	29,620	772,470	5,710	23,760	7,810	898,880	.....
$89,288	$89,678	$41,892	$293,000	$7,928,436	$100,682	$255,186	$54,196	.....	9,075,426

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1888

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
35,400	41,400	26,000	50,600	26,200	21,000	48,800	395,800	$150,404
4,400	8,600	4,000	6,000	6,400	17,000	3,400	72,000	41,760
24,600	10,200	6,000	12,000	13,400	14,000	9,000	124,400	97,032
3,400	23,200	5,000	26,000	28,000	4,000	3,000	158,600	155,428
29,600	29,000	6,000	30,000	29,200	8,000	29,200	255,800	301,844
20,000	2,000	.....	.....	1,600	.....	1,000	27,200	37,536
.....	.....	200	.....	.....	.....	.....	1,200	1,896
200	.....	200	.....	.....	.....	.....	400	712
1,000	.....	200	.....	.....	.....	.....	1,400	3,052
118,600	114,400	47,600	124,600	104,800	64,000	94,400	1,036,800	789,664
8,000	7,200	21,200	.....	16,000	18,000	18,400	114,000	.....
126,600	121,600	68,800	124,600	120,800	82,000	112,800	1,150,800	.....
$103,588	$88,392	$29,968	$92,948	$88,224	$42,120	$66,312	.....	789,664

B.—Statement of the Number and Value of Stamps for Distilled Spirits June 30,

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
TAX-PAID STAMPS.					
10 gallons	1,800	3,000	3,000	900	5,550
20 gallons	18,750	37,950	50,100	41,400	58,800
30 gallons	11,100	7,800	10,950	10,200	19,950
40 gallons	42,750	44,550	54,900	56,700	77,400
50 gallons	1,050	.....	900	600	1,650
60 gallons	750	1,650	150	300	150
70 gallons	300	.....	.....	.....	.....
80 gallons	17,550	25,200	30,600	28,500	38,400
90 gallons	1,050	.....	.....	.....	2,250
100 gallons	.....	.....	.....	.....	.....
110 gallons	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....
Total tax-paid stamps	95,100	120,150	150,600	138,600	204,150
OTHER THAN TAX-PAID STAMPS.					
Stamps for rectified spirits.					
5 gallons	2,800	6,600	12,600	9,000	6,200
10 gallons	7,600	16,600	21,600	8,000	10,400
20 gallons	17,200	18,800	4,400	6,000	23,000
30 gallons	7,600	6,000	13,000	19,600	23,600
40 gallons	62,200	71,600	79,600	.....	113,200
50 gallons	4,000	200	1,600	78,400	3,000
60 gallons	.....	.....	400	16,200	.....
70 gallons	.....	.....	400	2,000	200
80 gallons	2,600	1,400	7,600	3,000	3,400
90 gallons	.....	.....	600	600	400
100 gallons	.....	200	.....	.....	200
110 gallons	.....	400	.....	.....	.....
120 gallons	.....	400	.....	.....	.....
130 gallons	.....	400	.....	.....	.....
Total stamps for rectified spirits	104,000	122,600	148,800	142,800	183,600
Wholesale liquor dealers' stamps.					
5 gallons	9,900	11,400	9,900	3,000	16,500
10 gallons	21,300	14,700	19,500	17,100	22,500
20 gallons	8,100	10,800	8,400	4,800	8,100
30 gallons	2,700	.....	3,600	600	2,400
40 gallons	22,200	18,300	6,000	18,900	21,000
50 gallons	1,500	300	2,400	3,900	9,000
60 gallons	600	.....	600	.....	600
70 gallons	.....	.....	.....	.....	.....
80 gallons	.....	.....	300	.....	.....
90 gallons	.....	.....	.....	.....	.....
100 gallons	.....	.....	.....	.....	.....
110 gallons	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....
Total wholesale liquor dealers' stamps	66,300	55,500	50,700	48,300	80,100
Stamps for imported spirits.					
5 gallons	300	.....	1,200	.....	300
10 gallons	600	.....	1,200	600	300
20 gallons	.....	300	900	.....	.....
30 gallons	.....	.....	.....	.....	.....
40 gallons	.....	.....	.....	.....	.....
50 gallons	.....	.....	.....	.....	.....
60 gallons	.....	.....	.....	.....	.....
70 gallons	.....	.....	.....	.....	.....
80 gallons	.....	.....	.....	.....	.....
90 gallons	.....	.....	.....	.....	.....
100 gallons	.....	.....	.....	.....	.....

issued to Collectors of Internal Revenue during the fiscal year ended 1888.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
1,050	150	2,850	900	750	4,200	.....	24,150	$412,965
23,150	21,150	44,100	21,900	19,350	50,850	21,600	419,100	10,938,510
11,700	5,700	7,050	5,700	11,850	8,550	33,450	144,000	5,054,400
72,300	39,150	67,050	47,850	32,550	49,500	56,700	641,400	28,285,740
.....	150	450	900	150	900	750	7,500	398,250
1,800	1,350	900	3,000	.....	1,050	300	11,400	707,940
1,500	.....	.....	750	.....	150	300	3,000	213,300
47,250	8,100	18,300	34,650	12,000	12,150	23,850	296,550	23,753,655
300	.....	2,100	1,500	.....	150	600	7,950	708,345
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
169,050	75,750	142,800	117,150	76,650	127,500	137,550	1,555,050	70,473,105
5,400	18,200	1,800	8,000	8,600	16,600	4,800	107,600	.....
12,400	27,800	5,800	10,600	10,800	4,600	8,400	144,600	.....
26,000	13,200	3,800	13,800	24,600	2,400	600	153,800	.....
27,600	24,000	8,800	6,600	10,000	27,000	7,800	181,600	.....
70,600	80,200	49,000	83,600	84,800	43,200	48,000	786,000	.....
600	1,000	1,200	9,400	11,600	1,800	600	113,400	.....
400	.....	.....	.....	.....	400	400	17,800	.....
2,200	.....	.....	.....	.....	400	.....	5,200	.....
2,000	8,200	5,600	3,000	2,200	7,800	3,600	49,800	.....
2,000	2,000	1,000	2,200	2,000	2,800	1,000	14,600	.....
1,200	.....	.....	200	.....	.....	.....	1,800	.....
1,200	.....	.....	.....	.....	.....	200	1,800	.....
1,000	.....	.....	.....	.....	.....	200	1,600	.....
1,000	.....	200	.....	.....	.....	200	1,800	.....
153,400	174,600	77,200	137,400	154,600	107,000	75,200	1,581,400	.....
15,000	1,800	8,100	7,500	7,800	3,000	2,700	96,600	.....
21,900	8,100	27,000	8,700	19,200	17,400	20,400	217,800	.....
18,600	1,500	12,000	3,600	11,100	3,300	13,800	104,100	.....
5,100	.....	.....	.....	3,000	300	.....	17,700	.....
32,700	13,200	12,300	2,400	19,200	16,200	10,800	193,200	.....
3,600	3,000	1,800	.....	3,000	3,600	10,500	42,600	.....
300	.....	.....	.....	.....	.....	.....	2,100	.....
300	.....	.....	.....	.....	.....	.....	300	.....
300	.....	.....	.....	.....	.....	.....	600	.....
300	.....	.....	.....	.....	.....	.....	300	.....
300	.....	.....	.....	.....	.....	.....	300	.....
300	.....	300	.....	.....	.....	.....	600	.....
300	.....	.....	300	.....	300	.....	900	.....
300	.....	.....	.....	.....	300	.....	600	.....
99,300	27,600	61,500	22,500	63,300	44,400	58,200	677,700	.....
.....	.....	.....	.....	.....	300	.....	2,100	.....
.....	300	300	.....	.....	300	.....	3,600	.....
.....	.....	.....	.....	.....	.....	.....	1,200	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	300	.....	.....	.....	.....	300	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....

B.—STATEMENT OF THE NUMBER AND VALUE OF

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
Stamps for imported spirits—Continued.					
110 gallons	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....
Total stamps for imported spirits	900	300	3,300	600	600
Warehouse	152,400	44,000	78,000	228,800	118,400
Special warehouse	6,000	.....	3,000	3,600	.....
Rewarehousing	3,600	.....	3,000	.....	.....
Exportation	.....	2,000	.....	.....	.....
Total other than tax-paid stamps	333,200	224,400	286,800	424,100	382,700
Grand aggregate of stamps	423,300	344,550	437,400	562,700	586,850
Aggregate value of tax-paid stamps	$4,418,010	$5,401,215	$6,672,510	$6,287,760	$9,116,415
Aggregate value of other than tax-paid stamps	.....	$200	.....	.....	.....
Grand aggregate value	$4,418,010	$5,401,415	$6,672,510	$6,287,760	$9,116,415

STAMPS FOR DISTILLED SPIRITS, ETC.—Continued.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	300	600	.....	.....	600	.....	7,200	.....
109,200	153,600	64,800	158,400	145,200	135,200	48,000	1,436,000	.....
300	.....	3,000	.....	.....	.....	.....	15,900	.....
.....	.....	.....	.....	.....	.....	3,600	10,200	.....
400	8,000	.....	.....	.....	.....	2,400	12,800	$1,280
362,800	364,100	207,100	318,300	363,100	287,200	187,400	3,741,200	.....
531,850	439,850	349,900	435,450	439,750	414,700	324,950	5,296,250	.....
$8,512,155	$3,221,775	$6,136,830	$6,093,765	$3,338,415	$4,992,300	$6,281,955	.....	$70,473,105
$40	$800	.....	.....	.....	.....	$240	.....	$1,280
$8,512,195	$3,222,575	$6,136,830	$6,093,765	$3,338,415	$4,992,300	$6,282,195	.....	$70,474,385

B.—Statement showing the Number and Value of Stamps for Tobacco, during the fiscal year

Denominations.	Number issued in—					
	July.	August.	September.	October.	November.	December.
Tobacco (8 cents per pound).						
1 ounce	1,020,000	1,002,500	1,301,000	680,000	1,321,000	1,640,000
2 ounces	12,600,000	12,107,400	12,834,000	10,996,000	12,253,000	13,694,000
3 ounces	609,000	1,080,000	980,000	870,000	1,398,000	800,000
4 ounces	10,032,000	11,467,000	8,425,000	7,844,500	8,960,000	8,254,000
8 ounces	1,875,735	2,179,650	1,718,910	1,060,455	1,658,205	1,269,630
16 ounces	641,205	687,705	400,215	339,600	518,010	433,905
½ pound	79,716	89,304	47,004	51,600	19,800	12,096
1 pound	28,608	20,400	20,880	8,400	6,240	7,200
2 pounds	28,608	20,004	12,240	15,000	18,000	16,200
3 pounds	42,408	14,904	24,000	9,600	10,800	32,400
4 pounds	17,400	29,304	105,000	3,000	19,200	1,200
5 pounds	59,208	55,512	27,240	31,800	19,140	72,600
10 pounds	318,400	412,800	183,200	232,000	296,000	224,000
20 pounds	262,800	263,200	149,200	190,400	234,400	211,200
30 pounds	52,000	71,600	78,400	58,000	20,000	68,400
40 pounds	63,200	59,000	60,800	28,000	26,000	19,600
50 pounds	11,200	10,400	10,000	12,000	.....	.....
60 pounds	2,800	400	400	.....	800	1,600
Total	27,744,288	29,571,683	26,377,489	22,430,355	26,778,595	26,157,431
Foil-wrappers (8 cents per pound).						
1 ounce	2,159,600	2,411,040	2,517,280	2,408,000	2,537,600	2,636,680
2 ounces	.....	2,880	800	1,440	2,160	3,600
4 ounces	.....	.....	.....	.....	.....	.....
8 ounces	.....	.....	.....	.....	.....	.....
Total	2,159,600	2,413,920	2,518,080	2,409,440	2,539,760	2,670,280
Snuff (8 cents per pound).						
½ ounce	22,540	.....	58,800	980	.....	.....
1 ounce	1,607,984	1,637,972	2,206,568	2,424,716	2,108,176	1,892,968
2 ounces	515,808	578,880	706,320	851,580	588,600	421,200
3 ounces	20,000	10,400	20,000	40,000	41,000	50,000
4 ounces	110,000	50,400	122,000	82,000	90,400	40,500
6 ounces	394,000	520,000	510,000	360,000	480,000	490,000
8 ounces	19,400	23,600	43,406	8,000	22,200	1,200
16 ounces	57,000	34,400	88,000	39,000	30,500	33,000
½ pound	6,600	19,104	1,320	7,200	12,660	7,320
1 pound	12,600	21,120	7,200	8,916	27,300	6,864
2 pounds	12,720	20,424	3,600	3,696	9,600	9,264
3 pounds	8,400	10,584	3,000	96	15,180	9,264
4 pounds	2,700	504	.....	.....	.....	.....
5 pounds	18,300	22,224	12,600	12,000	12,900	10,704
10 pounds	4,000	2,000	2,000	2,000	2,000	2,000
20 pounds	2,400	1,200	3,200	2,400	800	3,200
Total	2,814,452	2,952,812	3,788,608	3,842,584	3,441,316	2,977,484
Exportation.						
Tobacco	2,800	9,200	800	10,000	6,000	10,400
Cigars	.....	400	.....	2,000	400	.....
Total	2,800	9,600	800	12,000	6,400	10,400
Cigars ($3 per thousand).						
25's	252,800	344,000	332,000	272,000	296,000	662,800
50's	4,362,000	5,432,000	5,681,000	4,498,000	4,636,000	5,317,000
100's	760,500	965,000	1,028,000	758,000	551,000	839,500
200's	9,700	15,500	15,400	15,600	12,000	9,300
250's	41,500	61,600	51,700	86,050	53,700	52,400
500's	1,100	17,500	1,100	1,550	.....	16,000
Total	5,427,600	6,835,600	7,109,200	5,631,200	5,548,700	6,896,600
Cigarettes (50 cents per thousand).						
10's	10,850,000	14,450,160	15,760,880	17,380,000	9,804,560	12,460,000
20's	1,520,000	2,220,000	1,092,880	842,000	1,720,320	1,064,000
50's	27,600	12,120	14,004	9,600	6,000	20,244
100's	7,000	35,500	48,800	32,000	46,000	28,000
Total	12,404,600	16,717,780	16,916,564	18,263,600	11,576,880	13,572,244

Snuff, Cigars, and Cigarettes issued to Collectors of Internal Revenue ended June 30, 1888.

Number issued in—						Aggregate number of stamps issued.	Aggregate value of stamps issued.
January.	February.	March.	April.	May.	June.		
800,000	1,061,000	1,100,000	1,964,000	700,000	1,700,000	13,689,500	$68,447.50
13,059,900	12,425,800	13,735,000	13,932,000	12,213,000	15,455,000	155,305,100	1,553,051.00
1,575,000	1,100,000	1,720,000	660,000	630,000	860,000	12,282,000	184,230.00
8,319,000	7,889,200	8,718,000	6,605,000	7,029,000	8,752,000	102,294,700	2,045,894.00
1,250,025	1,312,500	1,348,500	1,089,525	1,060,020	1,576,515	17,399,070	695,962.80
605,010	556,200	417,000	275,505	541,050	558,000	5,973,405	477,872.40
28,008	10,008	8,400	12,000	37,404	36,000	431,340	17,253.60
24,408	6,408	1,200	24,000	6,600	11,400	165,744	13,259.52
30,504	8,904	1,200	37,200	7,800	33,600	229,260	36,681.60
57,600	18,408	3,600	16,800	18,000	50,400	298,920	71,740.80
24,600	1,200	.....	2,400	73,200	12,000	288,504	92,321.28
49,104	48,504	9,600	41,100	85,608	18,000	517,416	206,966.40
268,400	160,400	278,000	137,200	190,800	360,000	3,061,200	4,653,024.00
212,000	142,000	187,200	63,200	148,800	209,600	2,274,000	5,275,680.00
69,600	33,200	20,400	38,400	80,800	23,200	614,000	1,915,680.00
34,800	46,000	38,400	22,800	6,800	25,600	431,600	1,691,872.00
16,000	4,000	.....	.....	2,000	.....	65,600	309,632.00
.....	400	2,000	.....	1,600	.....	10,000	55,200.00
26,423,959	24,824,132	27,588,500	24,921,130	22,832,482	29,681,315	315,331,359	19,364,768.90
2,045,520	2,135,000	2,552,360	2,197,680	2,747,760	2,562,480	28,941,000	144,705.00
5,760	10,800	12,320	7,280	7,200	10,360	64,600	646.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
2,051,280	2,145,800	2,564,680	2,204,960	2,754,960	2,572,840	29,005,600	145,351.00
980	19,600	20,580	19,600	980	.....	144,060	360.15
1,414,728	2,373,168	1,523,116	2,108,176	1,431,584	2,255,568	22,984,724	114,923.62
313,200	872,640	505,440	617,760	443,880	764,640	7,179,948	71,799.48
20,000	70,000	.....	10,000	30,000	60,000	371,400	5,571.00
41,000	94,000	142,080	40,000	30,000	100,000	942,380	18,847.60
510,000	570,000	501,000	640,000	540,000	510,000	6,025,000	180,750.00
7,200	7,400	9,200	25,200	21,200	3,200	191,200	7,648.00
46,000	33,000	62,000	24,000	47,000	36,000	529,900	42,392.00
600	6,960	1,380	2,160	6,000	1,200	72,504	2,900.16
1,920	11,760	8,520	5,040	9,600	10,800	131,640	10,531.20
360	9,600	6,720	3,360	8,400	4,944	92,688	14,830.08
2,400	8,400	6,120	2,760	2,400	9,240	77,844	18,682.56
1,200	.....	840	.....	.....	.....	5,244	1,678.08
13,560	6,600	17,220	6,480	10,800	19,044	162,432	64,972.80
1,200	1,600	3,600	1,600	1,200	1,200	24,400	19,520.00
.....	800	4,800	800	400	3,600	23,600	37,760.00
2,374,348	4,085,528	2,812,616	3,596,936	2,583,444	3,779,436	38,958,964	613,166.73
8,000	1,200	10,400	2,000	8,400	8,000	77,200	.....
.....	400	1,200	.....	.....	.....	4,400	.....
8,000	1,600	11,600	2,000	8,400	8,000	81,600	.....
260,000	280,500	270,500	243,500	330,000	434,000	3,978,100	298,357.50
3,666,000	3,267,000	3,744,500	4,342,000	4,167,000	5,373,000	54,485,500	8,172,825.00
743,500	477,000	606,500	719,000	729,500	835,000	9,012,500	2,703,750.00
3,100	18,000	8,500	13,500	11,750	24,600	156,950	94,170.00
54,000	17,000	26,000	36,075	48,000	32,100	559,725	419,793.75
1,000	10,000	.....	1,000	100	1,600	50,950	76,425.00
4,727,600	4,069,500	4,656,000	5,355,075	5,286,350	6,700,300	68,243,725	11,765,321.25
12,088,000	17,600,160	7,216,000	12,408,000	12,880,240	13,093,840	155,991,840	779,959.20
1,688,000	560,000	1,160,000	924,000	696,240	1,041,920	14,529,360	145,293.60
17,640	.....	6,600	9,000	12,444	27,600	162,852	4,071.30
30,060	11,000	21,000	40,000	8,000	20,000	327,360	16,368.00
13,823,700	18,171,160	8,403,600	13,381,000	13,596,924	14,183,360	171,011,412	945,692.10

B.—Statement showing the Number and Value of Internal Revenue Adhesive Stamps ordered monthly from the Office of the Commissioner of Internal Revenue during the fiscal year ended June 30, 1888.

Denominations.	Number ordered in—												Aggregate number of each denomination.	Aggregate value of each denomination.
	July.	September.	October.	November.	December.	January.	March.	April.	May.	June.				
Documentary stamps.														
1 cent							2						2	$0.02
5 cents				1			3		3				4	.20
10 cents					1		3		1				7	.70
20 cents						1							2	.40
50 cents	2	1			1			1		1			5	2.50
$1		1					1						3	3.00
$2		2											2	4.00
$3					1								1	3.00
$10			1										1	10.00
Aggregate number	2	4	1	1	3	1	9	1	4	1			27	.....
Aggregate value	$1.00	$5.50	$10.00	$0.65	$3.00	$0.20	$1.47	$0.50	$0.50	$1.00			.....	$23.82

B.—Statement showing the Monthly Receipts from the Sale of Documentary Stamps for the fiscal year ended June 30, 1888.

Months.	Receipts.
July	$1.00
September	5.50
October	10.00
November	.05
December	3.60
January	.20
March	1.47
April	.50
May	.50
June	1.00
Total	23.82

C.—Comparative Table showing the Percentages of Receipts from the ties, in each State and Territory of the United States, to the Aggregate 30, 1888.

[Note.—The percentages of receipts from the several general sources of revenue now exempt from continued

	States and Territories.	Spirits.								
		Fiscal year ended June 30—								
		1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.
1	Alabama	.....	.....	.2098	.7495	.9187	.2661	.1870	.1571	.1477
2	Arizona	.....	.....	.....	.0049	.0228	.0073	.0090	.0145	.0204
3	Arkansas	.....	.....	.0477	.1020	.2254	.0486	.1274	.1199	.1128
4	California	.9530	2.3012	1.9756	6.0727	10.0058	2.5944	2.0606	2.4027	2.0915
5	Colorado	.0218	.0582	.0355	.0881	.1950	.0276	.0242	.0279	.0295
6	Connecticut	.4498	1.1256	.7621	.8995	1.3819	.4935	.5213	.8272	.7178
7	Dakota	.....	.....	.....	.0017	.0231	.0190	.0053	.0065	.0073
8	Delaware	.0181	.2160	.0487	.0559	.1215	.0510	.0359	.0611	.0251
9	District of Columbia	.1313	.2605	.1101	.1146	.2619	.0808	.0697	.0792	.0776
10	Florida	.....	.....	.0002	.0343	.0875	.0290	.0321	.0293	.0390
11	Georgia	.....	.....	.3988	.6705	.7666	.2826	.2108	.2660	.3217
12	Idaho	.....	.....	.0395	.0368	.0658	.0477	.0322	.0492	.0354
13	Illinois	24.3036	16.1260	15.4797	12.1809	6.4373	14.9676	21.4777	23.0475	25.1264
14	Indiana	7.0616	9.5156	4.0999	3.9073	2.6597	4.8364	6.2199	8.2922	9.4369
15	Iowa	.9742	4.0936	4.1886	2.5919	1.4359	1.1089	.5872	.8273	.9809
16	Kansas	.0.82	.1414	.0943	.1235	.2509	.0809	.1297	.14 0	.1123
17	Kentucky	4.1005	4.7749	3.4764	3.7950	6.0940	11.4389	12.5367	8.8140	7.6181
18	Louisiana	.5244	.3257	.6921	1.8219	1.5643	.9163	.9158	.9504	1.3060
19	Maine	.2595	.6327	.0844	.0569	.0617	.0427	.1631	.1789	.1572
20	Maryland	2.0020	1.6348	3.8156	3.5802	3.2271	3.6410	2.7215	1.9798	2.7317
21	Massachusetts	2.9745	3.5.84	2.5499	2.3179	2.8065	2.9150	2.8417	3.9164	4.5278
22	Michigan	.5723	.86.2	.4634	.6284	.8183	.4459	.4295	.7618	.5954
23	Minnesota	.0499	.2658	.2502	.2854	.3053	.1745	.1377	.1350	.1258
24	Mississippi	.....	.....	.0110	.0348	.1719	.1012	.1124	.1189	.1165
25	Missouri	1.6127	1.4971	3.3894	4.0227	5.1865	3.6541	3.3773	3.3373	3.5495
26	Montana	....	.0333	.0442	.0537	.2274	.0486	.0375	.0770	.0271
27	Nebraska	.0194	.0462	.0458	.0523	.1595	.0910	.0585	.2605	.3049
28	Nevada	.0223	.0600	.0376	.0402	.1163	.0665	.0486	.0454	.0546
29	New Hampshire	.0548	.1112	.0903	.0890	.1735	.0644	.0622	.0829	.1003
30	New Jersey	1.5647	2.4490	1.2197	1.8364	1.2053	.4914	.7988	.8633	.8043
31	New Mexico	.0186	.0407	.0515	.0683	.1367	.0385	.0336	.0354	.0284
32	New York	21.0493	18.4821	18.5678	18.6342	17.9049	14.8749	9.4561	8.8213	9.0775
33	North Carolina	.....	.....	.2289	.6945	1.5004	.2763	.3248	.7366	.2160
34	Ohio	21.9272	16.9561	23.0217	18.6487	13.9454	20.5888	21.6965	21.4950	20.4975
35	Oregon	.0551	.0615	.0655	.0799	.2093	.0509	.0668	.0517	.0470
36	Pennsylvania	7.8571	11.3719	9.8227	9.7088	11.1815	10.1407	7.4078	6.3895	4.6317
37	Rhode Island	.0483	.2149	.3306	.2848	.4412	.0769	.1357	.0939	.1628
38	South Carolina	.....	.....	.0740	.1668	.3446	.1035	.1079	.1 29	.1417
39	Tennessee	.0563	.6088	1.1518	1.6582	2.6027	1.1763	1.0919	.9007	.9021
40	Texas	.....	.....	.1544	.2701	.4607	.1685	.1530	.2241	.2817
41	Utah	.0137	.0056	.0416	.0613	.0575	.0276	.0162	.0275	.0171
42	Vermont	.0.08	.0648	.0533	.0439	.0774	.0314	.0247	.0439	.0462
43	Virginia	.0426	.0988	.5086	1.8810	1.9788	1.5949	1.3746	1.2885	.7790
44	Washington	.0086	.0529	.0167	.0609	.1701	.0586	.0449	.0392	.0188
45	West Virginia	.0462	.2321	.1793	.3418	.6309	.3270	.5417	.3227	.2050
46	Wisconsin	1.0596	1.7394	2.0231	1.7369	1.3495	1.4184	1.5417	1.5720	1.5928
47	Wyoming	.....	.....	.....	.....	.....	.0019	.0168	.0090	.0065
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

several General Sources of Internal Revenue now taxable, including penal- Receipts from the same sources, by fiscal years, from July 1, 1863, to June

tax are not given in Table C in reports since 1880, except those of banks and bankers. They are to 1883.]

	Spirits.											
	Fiscal year ended June 30—											
	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.
	.1505	.1429	.1116	.0980	.1096	.1367	.1273	.1104	.1035	.0738	.0731	.0755
	.0166	.0122	.0121	.0123	.0170	.0256	.0277	.0270	.0337	.0293	.0350	.0026
	.1100	.0743	.0666	.0821	.0998	.1675	.1445	.1237	.1203	.0757	.0783	.0798
	2.1665	2.7844	3.0791	2.6027	1.8635	.9497	1.0547	1.9768	2.9089	3.2464	2.9916	2.8952
	.0615	.0561	.0520	.0464	.0508	.0597	.0863	.1051	.1195	.1330	.0992	.0.98
	.7563	.5618	.5545	.4743	.5618	.5361	.4594	.2727	.3778	.2749	.2083	.2295
	.0082	.0129	.0100	.0098	.02.6	.0329	.0359	.0312	.0322	.0373	.0483	.0039
	.0769	.0291	.0309	.0551	.0432	.0505	.0505	.0608	.0288	.0615	.0277	.0343
	.0724	.0679	.0634	.0612	.0043	.....	.....	.....	.....	.....	.....	.....
	.0181	.0333	.0308	.0229	.0230	.0283	.0245	.0191	.0189	.0166	.0145	.0105
	.2783	.3078	.2908	.2709	.2258	.4091	.3526	.3131	.3481	.3409	.3788	.4164
	.0291	.0307	.0287	.0235	.0252	.0315	.0327	.0479	.0294	.0326	.0350	.0019
	26.3492	25.1029	27.0947	35.1278	31.7051	31.8768	30.5348	32.0162	32.8074	34.2737	29.80.9	27.30.8
	9.7798	8.6110	7.5954	8.7781	9.4964	10.1711	10.0538	9.0472	9.7603	8.0641	6.558.	6.6239
	.9539	.6791	.6043	.8007	.2701	.6314	.4664	.3753	.3690	1.5235	4.5050	2.9759
	.1372	.0973	.0700	.0608	.0617	.0758	.0818	.1434	.0895	.0910	.0929	.0841
	7.0252	10.3218	13.4511	9.6207	12.8341	9.6517	10.3830	11.2456	10.1413	11.9381	17.8193	22.2241
	1.4082	1.1812	.4294	.1841	.2055	.5909	.2701	.2347	.2092	.3333	.1973	.1930
	.1557	.0752	.0394	.0269	.0173	.0302	.0109	.0296	.0374	.0361	.0362	.0344
	2.0814	2.1749	2.5126	1.6853	1.9112	1.4542	1.4108	1.3485	1.0885	1.2773	2.0844	2.4752
	3.2143	3.3924	2.9624	2.6745	2.3704	2.0939	2.2348	2.1195	1.9603	1.8302	1.7356	1.5798
	.7554	.5402	.5165	.4316	.3085	.2569	.2261	.1903	.1901	.1852	.1996	.2083
	.1327	.1234	.1153	.1118	.0959	.1151	.1173	.1368	.1099	.1241	.1346	.1460
	.1331	.1155	.0899	.0772	.0721	.0854	.0758	.0701	.0703	.0585	.0424	.0114
	3.6976	3.9069	3.4068	.6063	3.0860	4.5296	4.0825	3.5176	3.3457	3.5949	4.0063	4.0219
	.0278	.0570	.0261	.0218	.0218	.0330	.0329	.0297	.0354	.0513	.0561	.0938
	.3661	.4457	.4246	.7647	.9231	1.2196	1.4902	1.3057	1.2549	1.3813	1.5875	1.7747
	.0565	.0577	.0546	.0570	.0471	.0561	.0508	.0440	.0363	.0302	.0275	.0017
	.1529	.1522	.1677	.1316	.1161	.1292	.1078	.1028	.0920	.0843	.0883	.0850
	1.4841	.5930	.8735	.3999	.7670	.6680	.6550	.4699	.7282	.7822	.7359	.6979
	.0306	.0244	.0312	.0282	.0224	.0280	.0276	.0401	.0538	.0582	.0549	.0686
	7.7907	6.5929	6.2212	5.6222	5.1041	6.0754	6.2028	4.9211	4.3453	3.6129	3.3728	3.4255
	.5543	.4054	.3869	.3797	.4941	.5194	.5415	.8008	.9191	.7476	.7340	.7514
	20.8976	21.7276	19.1211	21.0766	18.8163	20.0853	21.4000	21.8912	21.3817	19.0571	15.0115	13.1851
	.0480	.0441	.0399	.0344	.0384	.0467	.0492	.0442	.0453	.0454	.0526	.0793
	4.2686	4.1073	3.6425	2.7252	3.4286	3.1383	2.9012	3.0336	3.0851	3.3347	3.7386	4.3209
	.1446	.1252	.0559	.0599	.0704	.0775	.0721	.0639	.0596	.0519	.0513	.0492
	.1591	.0948	.1059	.0872	.0913	.1261	.1126	.1070	.0950	.0742	.0907	.0821
	.9100	1.0018	1.2901	.7806	1.2045	1.2689	1.3545	1.3421	1.4240	1.1106	1.3532	1.4657
	.3147	.2700	.2145	.1838	.1675	.2305	.2045	.1402	.1324	.1147	.1400	.1371
	.0338	.0460	.0263	.0205	.0180	.0443	.0214	.0183	.0167	.0173	.0179	.0009
	.0366	.0302	.0245	.0208	.0204	.0233	.0250	.0221	.0190	.0176	.0152	.0165
	1.2200	1.0027	.9746	.4807	.6675	.6001	.5091	.5634	.4557	.4789	.3591	.4211
	.0119	.0162	.0137	.0129	.0120	.0133	.0139	.0123	.0145	.0170	.0217	.0023
	.2541	.4620	.4445	.3107	.3135	.0789	.0842	.0954	.1650	.1907	.2793	.4047
	1.6282	2.3114	2.6302	2.8413	2.1639	1.5527	1.7619	1.3988	1.3206	1.0686	.9973	1.1959
	.0119	.0132	.0122	.0153	.0131	.0148	.0116	.0108	.0104	.0113	.0096	.0004
	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

C.—Comparative Table showing the

	States and Territories.	Spirits.				Tobacco.				
		Fiscal year ended June 30—				Fiscal year ended June 30—				
		1885.	1886.	1887.	1888.	1864.	1865.	1866.	1867.	1868.
1	Alabama	.0672	.0629	.0456	.0388	.....	.....	.0128	.2225	.3472
2	Arizona	.....	.....	.....	.....	.....	.....	.....	.0005	.0001
3	Arkansas	.0874	.0906	.0906	.1045	.....	.....	.0002	.0081	.0038
4	California	2.3167	1.5117	1.4286	1.4627	.5109	1.0594	4.0884	4.0071	4.6263
5	Colorado	.0950	.0913	.1119	.1102	.0002	.0001	.0001	.0316	.0420
6	Connecticut	.2634	.3149	.2935	.3241	.5096	.6826	.7895	.7198	.5939
7	Dakota	.....	.....	.....	.....	.....	.....	.....	.....	.0003
8	Delaware	.0660	.0347	.0473	.....	.8173	.6711	1.3358	1.0713	.9828
9	District of Columbia	.....	.....	.....	.....	.0149	.0703	.0628	.0538	.0542
10	Florida	.0141	.0155	.0154	.0134	.....	.....	.....	.0008	.0022
11	Georgia	.3828	.3573	.3947	.4580	.....	.....	.0146	.3031	1.1343
12	Idaho	.....	.....	.....	.....	.....	.....	.0006	.0001	.....
13	Illinois	30.4346	30.7068	32.8357	38.4340	3.7028	3.5441	5.2410	5.8924	5.7042
14	Indiana	5.1903	6.2607	5.4489	4.8689	1.6957	1.3212	1.1753	.7781	.9173
15	Iowa	2.7219	3.0054	2.3574	.2040	.2342	.5899	.2801	.3028	.4998
16	Kansas	.0998	.1375	.0872	.0508	.0089	.0457	.0365	.0583	.0386
17	Kentucky	19.7213	20.3207	16.1354	17.8102	18.3743	8.8958	7.7879	7.0027	5.8206
18	Louisiana	.2081	.2071	.1892	.2234	.3921	.7060	.8775	1.9817	1.4123
19	Maine	.0356	.0384	.0276	.....	.1916	.1247	.0976	.3594	.4370
20	Maryland	2.1535	1.5402	2.0766	2.1177	5.2294	5.0498	3.9395	4.7472	4.1902
21	Massachusetts	1.5892	1.3836	1.6105	1.7314	1.9476	1.7721	2.1918	2.8002	2.5457
22	Michigan	.2323	.2440	.2581	.2161	4.0904	4.4778	4.3478	4.2057	4.4359
23	Minnesota	.1565	.1616	.1533	.1133	.0087	.0162	.0406	.0404	.0305
24	Mississippi	.0434	.0371	.0320	.....	.....	.....	.....	.0091	.....
25	Missouri	3.9816	4.3696	4.8819	4.0563	15.9464	11.7129	10.8390	8.8943	8.5094
26	Montana	.0780	.0739	.0808	.0882	.....	.....	.....	.0001	.....
27	Nebraska	2.6604	2.1235	3.2539	3.6342	.....	.0031	.0023	.0029	.0103
28	Nevada	.0376	.0350	.0375	.....	.0035	.0036	.0043	.0019	.0002
29	New Hampshire	.0903	.0729	.0871	.1077	.0705	.0871	.0888	.0702	.0020
30	New Jersey	.9837	.6983	1.1913	.8416	1.3127	2.1344	2.0771	1.9178	1.8197
31	New Mexico	.0760	.0693	.0692	.0619	.....	.....	.....	.....	.0067
32	New York	3.8456	3.6898	3.9435	3.7706	25.2422	29.6279	31.0267	30.3183	30.1435
33	North Carolina	.8357	.7010	.7373	.7861	.....	.....	.0162	.1275	1.4088
34	Ohio	13.3825	13.5257	14.3611	11.5085	9.7261	12.1760	10.5294	9.7320	9.9034
35	Oregon	.0791	.0705	.0881	.0938	.0087	.0116	.0060	.0894	.1859
36	Pennsylvania	4.1152	4.2533	3.9235	3.7114	7.8318	12.9570	9.8709	9.7364	8.7326
37	Rhode Island	.0565	.0536	.0520	.....	.2083	.3101	.2481	.2698	.1862
38	South Carolina	.0017	.0008	.0034	.0062	.....	.....	.0235	.0183	.0710
39	Tennessee	1.3710	1.2722	1.2684	1.1552	.0551	.1869	.0519	.2496	.5613
40	Texas	.1357	.1348	.1344	.1233	.....	.....	.0030	.0245	.1084
41	Utah	.....	.....	.....	.....	.....	.....	.0021	.....	.0146
42	Vermont	.0177	.0190	.0178	.....	.0257	.0359	.0220	.0236	.0143
43	Virginia	.4548	.4511	.4267	.3659	.0731	.1100	1.4513	1.5098	2.2688
44	Washington	.....	.....	.....	.....	.0003	.0012	.0010	.0014	.0011
45	West Virginia	.4127	.3051	.3260	.2714	.6265	.4798	.4597	.3936	.5438
46	Wisconsin	1.4151	1.3786	1.3860	1.0162	1.0811	1.1327	.9553	1.3109	1.5898
47	Wyoming	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Percentages of Receipts, etc.—Continued.

	Tobacco.												
	Fiscal year ended June 30—												
	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	
1	.1101	.0675	.0602	.2275	.1394	.0818	.0769	.0799	.0699	.0790	.0794	.0919	1
2	.0019	.0019	.0027	.0041	.0070	.0092	.0080	.0099	.0105	.0129	.0166	.0174	2
3	.0320	.0500	.0613	.0700	.0751	.0800	.0970	.0469	.0499	.0665	.0 60	.1074	3
4	3.8890	3.1393	3.1928	2.9850	2.0050	1.7099	1.8644	2.0808	1.8595	1.9119	1.8630	1.9324	4
5	.0199	.0188	.0097	.0144	.0255	.0326	.0310	.0324	.0390	.0443	.0539	.0759	5
6	.6900	.5682	.4771	.4053	.4771	.4624	.4466	.4289	.3848	.3906	.3814	.4434	6
7	.0029	.0019	.0024	.0025	.0043	.0064	.0050	.0057	.0101	.0140	.0182	.0279	7
8	.4652	.7911	.8303	.9549	1.0436	.9866	.8833	.9362	1.0442	1.0944	.8348	.6467	8
9	.0896	.0719	.0774	.0873	.0955	.0973	.0903	.0887	.0174	.....	.....	.....	9
10	.0361	.1477	.1781	.2151	.3601	.3498	.4458	.3992	.3649	.4174	.4630	.4920	10
11	.6428	.8769	.6953	.6342	.7124	.5210	.4512	.3846	.2333	.1546	.1720	.1908	11
12	.0084	.0182	.0050	.0040	.0053	.0046	.0046	.0038	.0030	.0035	.0049	.0052	12
13	6.2387	6.2186	6.8321	5.9107	5.7066	6.6506	7.0311	7.4279	6.8598	7.0583	6.6178	6.4142	13
14	1.2257	.8565	.8889	.9434	.9162	.9355	.9648	.8937	.7419	.7733	.7451	.8524	14
15	.9719	.7806	.7128	.8273	.8767	1.0835	1.1965	1.1615	1.0113	.9087	.7887	.7675	15
16	.0771	.0781	.0996	.1147	.1163	.1427	.1298	.1308	.1145	.1625	.1957	.2575	16
17	4.6136	4.0269	4.4321	4.4296	4.3641	4.7347	4.6285	5.0386	4.6543	4.3553	4.7119	4.3415	17
18	1.9054	3.2019	2.5712	1.8661	1.3145	.9396	.7532	.8397	1.0413	.9314	.9254	1.0838	18
19	.1439	.0960	.0901	.0886	.1291	.1378	.1218	.1114	.1093	.1156	.1178	.1338	19
20	4.2645	4.9643	4.5993	4.5953	3.2560	2.9826	3.1480	3.4035	3.1888	3.2137	3.0420	3.1464	20
21	2.2924	1.7308	1.6035	1.6478	1.5632	1.5892	1.4804	1.5970	1.6826	1.7308	1.5558	1.5082	21
22	4.5090	4.4012	4.1962	4.7161	4.0878	3.7278	3.7099	3.7848	3.2736	2.9793	3.0209	2.8795	22
23	.1029	.1216	.0869	.0880	.1114	.1301	.1452	.1537	.1506	.1918	.2152	.2787	23
24	.0224	.0253	.0563	.0514	.0783	.0720	.0605	.0524	.0519	.0563	.0565	.0719	24
25	6.9828	5.9777	6.2747	5.8741	4.9526	5.2722	5.4065	4.7689	4.6540	4.8758	5.2847	6.1550	25
26	.0072	.0354	.0122	.0065	.0069	.0091	.0072	.0060	.0059	.0076	.0078	.0096	26
27	.0326	.0441	.0408	.0451	.0631	.0716	.0820	.0892	.0895	.1041	.1262	.1516	27
28	.0191	.0259	.0104	.9132	.0141	.0151	.0143	.0159	.0137	.0147	.0156	.0159	28
29	.0827	.0629	.0088	.0682	.1163	.1020	.1035	.0767	.0772	.0762	.0701	.0815	29
30	1.9151	1.6218	1.0606	1.8519	2.0995	2.2807	3.5414	7.3686	9.6475	10.4912	9.3454	8.3892	30
31	.0122	.0111	.0101	.0085	.0118	.0117	.0059	.0085	.0073	.0067	.0079	.0133	31
32	27.8634	25.2702	25.6257	26.4263	23.9837	23.4429	20.4801	17.6930	17.3903	18.6653	18.7889	19.9762	32
33	1.4308	3.1384	2.5658	2.7820	3.1370	3.6554	3.7349	3.5820	3.6060	3.8282	5.2261	4.7325	33
34	9.3570	7.5297	7.5762	8.0332	7.9826	9.1245	9.3436	8.9790	8.7464	8.6714	8.5771	8.3132	34
35	.1813	.0808	.0513	.1343	.0838	.0211	.0192	.0408	.0224	.0.70	.0.19	.0379	35
36	10.1693	8.1595	8.3109	8.3614	7.6103	7.4360	6.8674	6.8850	6.5163	7.0033	7.3831	8.5482	36
37	.2132	.1626	.1682	.1817	.1883	.1838	.1639	.1476	.1399	.1578	.1524	.1577	37
38	.0916	.0788	.0696	.0829	.1105	.1123	.1169	.0994	.0941	.1010	.0865	.0899	38
39	.3089	.2625	.2737	.3549	.2737	.3520	.3716	.2770	.3985	.3743	.3602	.3331	39
40	.0719	.1006	.1061	.1457	.1650	.1996	.1645	.1679	.1818	.1926	.2036	.2155	40
41	.0107	.0136	.0049	.0054	.0120	.0183	.0170	.0149	.0139	.0150	.0160	.0155	41
42	.0157	.0367	.0393	.0539	.0700	.0790	.0676	.0574	.0515	.0582	.0546	.0592	42
43	6.5124	12.9765	12.9959	11.7974	19.0978	17.1568	18.8712	17.4672	18.1625	15.3284	15.2284	13.8056	43
44	.0013	.0036	.0046	.0089	.0058	.0080	.0061	.0064	.0074	.0079	.0083	.0103	44
45	.6133	.6365	.6977	.8178	.7857	.7324	.6089	.5048	.5594	.5822	.5635	.6434	45
46	1.6980	1.4682	1.5787	2.0012	1.7253	2.2135	2.2284	2.6663	2.5846	2.7411	2.4853	2.4228	46
47	.0037	.0057	.0028	.0022	.0037	.0043	.0041	.0055	.0045	.0045	.0044	.0045	47
	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—Comparative Table showing the

	States and Territories.	Tobacco. Fiscal year ended June 30— 1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	Fermented Liquors. Fiscal year ended June 30— 1864.	1865.
1	Alabama	.0963	.0910	.0683	.0922	.0859	.1059	.1081	.1153	.....	.....
2	Arizona	.0159	.0137	.0092	.0010	.....	.....	.....	.....	.....	.....
3	Arkansas	.1043	.1094	.0732	.1055	.0966	.1073	.1006	.0997	.....	.....
4	California	2.0873	2.3062	2.3482	2.3519	2.1184	1.8399	1.7786	1.7576	2.4532	2.2458
5	Colorado	.0794	.0783	.0594	.0910	.1086	.1249	.1615	.1783	.0478	.0478
6	Connecticut	.4321	.4359	.4373	.4352	.4108	.4191	.4113	.5296	.5145	.6590
7	Dakota	.0293	.0338	.0369	.0057	.....	.....	.....	.....	.....	.....
8	Delaware	.6139	.6032	.6013	.6371	.6823	.7144	.6748	.....	.0303	.0358
9	Dist. of Columbia	.....	.....	.....	.....	.....	.....	.....	.....	.4333	.5207
10	Florida	.5562	.5494	.5412	.6516	.7889	.8095	1.0353	1.1068	.....	.....
11	Georgia	.1771	.1520	.1200	.1630	.1476	.1535	.1981	.1656	.....	.....
12	Idaho	.0066	.0085	.0067	.0005	.....	.....	.....	.....	.....	.....
13	Illinois	6.1881	6.0535	6.0120	5.4142	4.9481	4.8066	4.4084	4.1589	7.0483	7.4385
14	Indiana	.8448	.8295	.7480	.7210	.6793	.6443	.6515	.6729	2.1837	2.8562
15	Iowa	.7273	.7429	.7195	.7685	.7870	.7254	.6803	.6948	.9363	1.1672
16	Kansas	.2617	.2654	.2540	.2858	.3099	.3134	.3407	.3285	.1795	.2430
17	Kentucky	3.7012	3.8833	4.2646	4.7911	4.8561	5.1872	5.0113	4.9817	1.3519	1.7420
18	Louisiana	1.2332	1.2274	1.1911	1.1636	1.1643	1.0609	.9937	1.0572	1.1315	.6698
19	Maine	.1107	.1081	.0895	.1051	.1041	.1011	.0935	.....	.0715	.0556
20	Maryland	3.2056	3.2248	3.4165	3.2874	3.4644	3.4007	3.3218	4.3141	2.9060	2.6478
21	Massachusetts	1.3755	1.3996	1.3031	1.3805	1.3977	1.4437	1.3266	1.2209	4.2957	4.0001
22	Michigan	2.9683	3.0531	3.0889	3.3224	3.7508	3.8497	3.7969	3.5685	1.7011	2.5020
23	Minnesota	.2988	.3366	.3586	.4093	.4259	.4406	.4235	.4138	.3588	.4217
24	Mississippi	.0664	.0599	.0373	.0355	.0546	.0559	.0541	.....	.....	.....
25	Missouri	7.4068	7.8924	8.1616	8.8198	9.5023	10.4226	10.9535	11.7842	5.0724	5.9512
26	Montana	.0110	.0154	.0153	.0428	.0273	.0285	.0298	.0486	.....	.0222
27	Nebraska	.1317	.1289	.1266	.2093	.2337	.2563	.2817	.2950	.0578	.0692
28	Nevada	.0129	.0106	.0067	.0095	.0197	.0198	.0194	.....	.2241	.1754
29	New Hampshire	.0791	.0655	.0629	.0745	.0672	.0650	.0608	.2018	.9787	.9617
30	New Jersey	8.6824	8.6639	9.5194	7.9921	7.9305	8.8008	8.8327	7.3238	5.8708	5.8872
31	New Mexico	.0186	.0194	.0153	.0240	.0230	.0269	.0188	.0193	.0101	.0130
32	New York	20.0071	20.5446	21.0 06	19.9776	19.4629	18.7459	17.6281	17.3143	34.5749	31.1096
33	North Carolina	4.2969	4.9088	4.3043	4.5035	4.2211	4.4850	4.8320	5.3167	.....	.....
34	Ohio	8.1542	7.0311	6.6504	6.7177	7.3329	6.7929	8.3760	7.6810	9.5626	9.7297
35	Oregon	.0359	.0347	.0321	.0515	.0568	.0579	.0610	.0838	.0811	.0601
36	Pennsylvania	8.7535	8.9584	9.0294	9.9986	10.0636	10.3343	10.7450	11.0228	13.7961	14.3874
37	Rhode Island	.1499	.1354	.1237	.1391	.1342	.1451	.1302	.....	.2802	.2350
38	South Carolina	.1006	.0909	.0666	.0761	.0729	.0758	.0786	.0690	.....	.....
39	Tennessee	.3201	.3551	.3182	.3891	.3864	.3998	.4267	.5077	.1099	.0529
40	Texas	.2046	.1875	.1557	.1985	.1898	.1826	.1851	.1805	.....	.....
41	Utah	.0142	.0140	.0111	.0010	.....	.....	.....	.....	.0075	.0148
42	Vermont	.0598	.0577	.0578	.0629	.0667	.0582	.0541	.....	.0493	.0562
43	Virginia	13.2198	12.2370	11.2586	11.0480	10.2655	9.4344	8.6327	9.6164	.1087	.0934
44	Washington	.0129	.0118	.0098	.0015	.....	.....	.....	.....	.0349	.0521
45	West Virginia	.6438	.6161	.6341	.7157	.7564	.7271	.7673	.9095	.6609	.5111
46	Wisconsin	2.4516	2.4706	2.6114	2.7049	2.8078	2.6537	2.3209	2.2574	2.9263	2.7639
47	Wyoming	.0046	.0047	.0032	.0002	.....	.....	.....	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Percentages of Receipts, etc.—Continued.

	Fermented Liquors. Fiscal year ended June 30— 1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	
1	.0097	.0130	.0152	.0119	.0151	.0118	.0156	.0124	.0133	.0082	.0120	.0074	1
2	.....	.0027	.0106	.0066	.0100	.0058	.0150	.0126	.0096	.0102	.0116	.0128	2
3	.0108	.0038	.0099	.0040	.0042	.0013	.0015	.0068	.0034	.0036	.0059	.0046	3
4	1.8147	2.6254	2.9949	2.9072	3.2009	2.7638	2.4613	2.4330	2.8730	3.5066	3.7074	3.9125	4
5	.0369	.0197	.0616	.0500	.0784	.1137	.1325	.1817	.2445	.2862	.2640	.2401	5
6	.5167	.6770	.6441	.6599	.7229	.7248	.7201	.6186	.6389	.6336	.7164	.7121	6
7	.....	.0003	.0129	.0182	.0063	.0156	.0140	.0163	.0233	.0264	.0360	.0445	7
8	.0258	.0417	.0758	.0868	.0630	.0503	.0510	.0739	.0710	.0650	.0705	.0803	8
9	.4049	.3495	.3212	.2614	.2115	.1897	.1938	.2257	.2973	.2556	.2975	.0914	9
10	.....	.....	.....	.....	.....	.0019	.0015	.0040	.0021	.0012	.0031	.0024	10
11	.0109	.0183	.0527	.0819	.0814	.0884	.0697	.0820	.0717	.0737	.0708	.0914	11
12	.0453	.0450	.0557	.0196	.0323	.0297	.0199	.0180	.0146	.0153	.0144	.0142	12
13	8.2349	8.4291	8.7149	7.8326	7.1245	6.5445	6.2241	5.8131	6.1604	6.0784	6.0186	5.7155	13
14	2.5099	2.3226	2.5299	2.2955	2.1478	2.1328	2.0549	2.0303	2.0236	2.1148	2.0398	1.8237	14
15	1.4000	1.7012	1.9204	2.0162	1.8071	1.5994	1.5933	1.7016	1.9959	2.2402	2.1418	1.8388	15
16	.2395	.3134	.3176	.3390	.3489	.3681	.3320	.3262	.3449	.3032	.2831	.2768	16
17	1.7786	1.5272	1.4174	1.1452	1.1150	1.2062	1.2714	1.2762	1.3456	1.3164	1.1847	1.1279	17
18	.6268	.4863	.7234	.6482	.7005	.7492	.6099	.5393	.4738	.3553	.3035	.4161	18
19	.0896	.0900	.0526	.1022	.0670	.1230	.0908	.1009	.1540	.1507	.1313	.0847	19
20	2.2459	2.2010	2.4255	2.2171	2.1249	2.1691	2.1579	2.2404	2.2688	2.1762	2.0970	2.3106	20
21	7.3731	4.5593	4.6912	4.8757	5.0213	7.1543	7.0265	6.8523	5.5764	5.4839	5.3135	5.3784	21
22	2.1438	2.3440	2.3993	2.4601	2.2326	2.0736	2.1519	2.4040	2.3030	2.2919	2.3768	2.2163	22
23	.5722	.7393	.8386	.8506	1.0133	.9375	.9188	1.0207	1.0790	1.0829	1.1055	1.0797	23
24	.0095	.0079	.0075	.0022	.0075	.0112	.0115	.0193	.0150	.0103	.0075	.0091	24
25	5.2305	4.5699	4.3051	4.0149	4.1088	4.4968	4.5744	4.4362	4.4913	4.4409	4.4570	4.9598	25
26	.0440	.0443	.0340	.0325	.0819	.0719	.0443	.0457	.0593	.0605	.0550	.0507	26
27	.0673	.0926	.1591	.2155	.2546	.2150	.2204	.2435	.2805	.2756	.2971	.2937	27
28	.0830	.1170	.1606	.1448	.1573	.1590	.1606	.1711	.1538	.1678	.1818	.1563	28
29	.8405	1.2067	1.0268	1.3159	1.2261	1.0223	1.2455	1.3387	1.2208	1.5561	1.4724	1.2967	29
30	5.8727	6.4653	6.4367	6.8817	6.9512	7.0039	6.9438	6.4960	6.0906	5.5173	5.5875	5.3606	30
31	.0076	.0132	.0110	.0136	.0214	.0141	.0128	.0156	.0140	.0207	.0106	.0143	31
32	30.2904	30.7275	29.6859	31.7290	32.1130	31.6556	31.9070	32.0427	32.1255	32.5258	32.6437	34.3457	32
33	.0011	.0008	.0031	.0023	.0035	.0011	.0006	.0034	.0032	.0074	.0058	.0054	33
34	10.1165	9.0390	10.0553	9.4274	9.4019	9.1980	9.0471	9.2461	9.4003	9.4948	9.4900	8.9016	34
35	.1036	.1022	.1353	.1283	.1382	.1076	.1003	.0950	.0987	.1057	.1189	.1323	35
36	13.0489	14.2698	12.6797	12.7926	12.9541	12.8512	12.6137	12.4029	12.0378	11.0199	11.1618	10.7606	36
37	.2124	.1978	.1879	.1611	.2071	.1833	.2193	.2221	.2864	.2647	.3143	.3433	37
38	.0001	.0136	.0213	.0166	.0251	.0215	.0243	.0285	.0292	.0267	.0260	.0144	38
39	.4261	.2411	.2235	.1436	.1544	.1036	.0891	.0907	.0640	.0395	.0275	.0246	39
40	.1186	.1693	.1900	.1243	.1396	.1458	.2234	.2158	.2233	.2436	.2699	.2396	40
41	.0119	.0208	.0197	.0401	.0282	.0241	.0432	.0921	.1029	.1042	.1031	.1034	41
42	.0439	.0524	.0509	.0449	.0348	.0258	.0411	.0387	.0354	.0314	.0250	.0171	42
43	.0871	.1188	.1585	.1614	.1400	.1116	.1366	.1336	.1278	.1777	.1023	.1756	43
44	.0311	.0458	.0392	.0388	.0433	.0546	.0552	.0643	.0692	.0758	.0918	.0953	44
45	.4818	.4132	.2860	.2625	.2459	.2369	.2685	.2782	.2793	.3092	.2864	.2502	45
46	2.7613	3.4082	3.7745	3.3487	3.2898	3.2177	3.7945	4.1651	4.7143	5.0163	4.9211	4.2081	46
47	.....	.....	.....	.0044	.0218	.0129	.0174	.0241	.0268	.0393	.0423	.0549	47
	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—Comparative Table showing the

	STATES AND TERRITORIES.	FERMENTED LIQUORS. Fiscal year ended June 30— 1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
1	Alabama	.0042	.0041	.0052	.0054	.0049	.0059	.0056	.0151	.0410
2	Arizona	.0001	.0224	.0215	.0433	.0167	.0282	.0024	.....	.....
3	Arkansas	.0093	.0055	.0050	.0047	.0038	.0068	.0045	.0050	.0050
4	California	3.6880	3.5064	2.9106	2.9554	2.6171	2.6488	2.6333	2.6705	2.5726
5	Colorado	.2509	.3367	.4545	.5260	.5409	.5557	.5688	.5535	.5263
6	Connecticut	.6023	.5585	.5698	.5630	.6668	.7291	.7402	.6891	.6448
7	Dakota	.0634	.0616	.0596	.0742	.1192	.1718	.0286	.....	.....
8	Delaware	.0811	.0796	.0784	.0873	.0870	.0913	.0992	.1067	.1074
9	District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	Florida	.0044	.0026	.0046	.0112	.0135	.0083	.0036	.0040	.0013
11	Georgia	.0724	.0970	.0992	.0604	.0383	.0741	.0753	.0637	.0508
12	Idaho	.0185	.0182	.0234	.0199	.0286	.0300	.0052	.....	.....
13	Illinois	5.7520	5.7638	5.9784	6.1795	6.1762	6.0840	6.0844	6.2735	6.5166
14	Indiana	1.8233	1.8021	1.9653	2.0134	1.9733	1.8831	1.8562	1.8904	1.8811
15	Iowa	1.9422	1.8075	1.8505	1.8588	1.7562	1.5631	1.3986	.9404	.9046
16	Kansas	.2862	.2821	.2759	.1915	.1609	.1587	.1525	.1142	.1072
17	Kentucky	1.2395	1.3511	1.3501	1.3474	1.3097	1.2335	1.2706	1.3005	1.2778
18	Louisiana	.4114	.4381	.4271	.3738	.3316	.3467	.4503	.4792	.5605
19	Maine	.0214	.0231	.0141	.0185	.0185	.0167	.0129	.0095	.0117
20	Maryland	2.3063	2.1412	2.0034	2.0569	2.0559	2.0546	2.1332	2.2232	2.2754
21	Massachusetts	5.9354	5.2906	5.0621	5.1504	4.9219	4.8142	4.5236	4.6026	4.6577
22	Michigan	2.1277	2.1867	2.2331	2.1461	2.0004	1.9720	2.1525	2.0786	2.1531
23	Minnesota	1.1691	1.1395	1.1945	1.3200	1.3072	1.4299	1.5322	1.4916	1.5217
24	Mississippi	.0102	.0130	.0133	.0139	.0151	.0193	.0214	.0200	.0222
25	Missouri	5.2093	5.4034	5.5469	5.7565	5.9580	5.8319	5.9455	5.8903	5.7343
26	Montana	.0624	.0678	.0723	.0810	.0941	.1020	.2322	.1658	.1619
27	Nebraska	.3216	.3131	.3439	.3396	.3341	.3338	.5293	.6099	.6845
28	Nevada	.1483	.1536	.1305	.1106	.0811	.0672	.0132	.1390	.1626
29	New Hampshire	1.2046	1.2068	1.3829	1.4249	1.4903	1.5200	1.6875	1.6579	1.5776
30	New Jersey	5.0014	4.8289	4.7884	4.6457	4.7568	4.7707	4.7369	4.9372	5.0322
31	New Mexico	.0112	.0081	.0076	.0096	.0173	.0225	.0504	.0516	.0357
32	New York	34.3082	34.9503	33.9701	33.4933	32.8833	32.9821	32.6246	33.1998	33.1246
33	North Carolina	.0049	.0049	.0064	.0063	.0084	.0114	.0102	.0093	.0088
34	Ohio	9.4138	9.2083	9.2075	9.0769	9.1982	9.0975	8.9679	8.7161	8.5060
35	Oregon	.1582	.1726	.1861	.2010	.1707	.1696	.2811	.2790	.2395
36	Pennsylvania	10.0664	9.8708	10.1324	9.8783	10.3213	10.4161	10.5267	10.3758	10.2664
37	Rhode Island	.3707	.3933	.4183	.4141	.4222	.3937	.3082	.2906	.2710
38	South Carolina	.0130	.0073	.0257	.0635	.0642	.0549	.0520	.0519	.0747
39	Tennessee	.1224	.0803	.0787	.0757	.0634	.0381	.0425	.0588	.1174
40	Texas	.1936	.1419	.1164	.0954	.0954	.0979	.1181	.1933	.2483
41	Utah	.0966	.1248	.1106	.1268	.1134	.1306	.0200	.....	.....
42	Vermont	.0248	.0210	.0157	.0131	.0106	.0095	.0081	.0084	.0071
43	Virginia	.1526	.1475	.1408	.1455	.1569	.1532	.1543	.1658	.1805
44	Washington	.0981	.0925	.0825	.1091	.1011	.1252	.0263	.....	.....
45	West Virginia	.2124	.2285	.2584	.2621	.2857	.2975	.3405	.3492	.3503
46	Wisconsin	4.8876	5.5939	6.3339	6.6007	7.1537	7.3835	7.5546	7.3196	7.1222
47	Wyoming	.0486	.0469	.0444	.0491	.0361	.0333	.0048	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Percentages of Receipts, etc.—Continued.

	FERMENTED LIQUORS. Fiscal year ended June 30— 1887.	1888.	OLEOMARGARINE. Fiscal year ended June 30— 1887.*	1888.	PENALTIES, ETC., COLLECTED. Fiscal year ended June 30— 1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	
1	.0665	.0669	.1847	.0701	.....	.....	.0449	.3231	.1552	.1159	.1281	.3384	1
2	.....	.....	.....	.....	.....	.....	.....	.0246	.0091	.0008	.0112	.0045	2
3	.0052	.0036	.7181	.2245	.....	.....	.0352	.0413	.1754	.1210	.2109	.3178	3
4	2.5801	2.7121	.....	.....	3.9251	7.4982	9.9154	5.4888	2.1762	1.5316	1.2008	2.0431	4
5	.5621	.6146	2.0193	.8276	.3059	.0072	.1381	.1216	.0886	.0590	.0581	.2022	5
6	.6780	1.0870	1.8125	17.0754	.4248	.1587	.0998	.0659	.2633	.2197	.7289	.1689	6
7	.....	.....	.....	.....	.....	.....	.....	.....	.0075	.0042	.1092	.0205	7
8	.1286	.....	.0897	.....	.0836	.0183	.0392	.0160	.0149	.0100	.0803	.7252	8
9	.....	.....	.....	.....	.4621	.9943	.2229	.0716	.0759	.4382	.1723	.2041	9
10	.0026	.0016	.0594	.0371	.....	.....	.....	.0186	.0700	.0208	.1326	.0924	10
11	.0180	.0313	.0956	.0764	.....	.....	.2089	.7068	.2943	.3338	.5362	.3655	11
12	.....	.....	.....	.....	.....	.....	.0054	.0188	.1590	.1351	.....	.0324	12
13	7.2902	7.7298	36.7568	46.3817	3.4423	8.3394	13.4066	7.1979	9.8136	6.5668	14.6783	3.2979	13
14	1.9025	1.9439	7.9317	9.6151	1.5256	1.3213	1.0296	.9073	.5715	7.5391	.7612	1.7649	14
15	.8595	.6881	.0365	.0435	.9368	.4897	.9646	.6427	.6368	1.8921	.6447	.5381	15
16	.0833	.0723	4.4992	4.7030	.4797	.1122	.1153	.0760	.0641	.1489	.1555	.2672	16
17	1.2485	1.2256	1.0499	.7260	1.8385	1.9967	2.3253	3.7210	2.8131	3.9784	8.4805	5.3081	17
18	.5361	.5183	.3013	.1991	3.0558	3.7546	.2738	1.0924	.9977	.4165	1.0822	.7489	18
19	.0083	.....	.0674	.....	.4187	.3479	.1706	.1638	.5269	.1434	.1426	.1502	19
20	2.3108	2.5586	.2320	.1183	2.0091	9.7559	1.5851	.6091	1.0387	1.5976	2.4456	4.8213	20
21	4.3356	4.1156	7.4158	4.8980	10.9760	9.7172	11.3454	8.9277	7.3360	4.0222	9.5454	4.7008	21
22	2.1212	2.1564	2.9298	2.6878	.8711	1.0736	.6496	2.0789	3.0980	2.5131	2.4328	1.7439	22
23	1.4794	1.2951	.1175	.....	.1308	.2485	.0512	.2208	.1116	.2081	.3315	.1026	23
24	.0173	.....	.0149	.....	.....	.....	.....	.0026	.0277	.1426	.0592	.2779	24
25	6.0656	6.2673	1.0464	1.7018	6.8003	5.4134	2.7233	3.0123	5.7907	7.1265	3.8024	3.1486	25
26	.1573	.2870	.6205	.2828	.....	.....	.0087	.0134	.0010	.....	.0241	.0359	26
27	.7456	.7192	.4052	.1016	.0135	.0044	.0573	.0087	.0134	.0775	.1054	.0309	27
28	.1686	.....	.1376	.....	.1851	.5908	.3128	.1084	.0570	.3133	.1121	.3667	28
29	1.3684	1.3927	.1849	.2877	.7016	.4052	.1318	.2057	.1703	2.7179	.3390	.9613	29
30	5.2131	5.3135	.8646	.2386	1.2706	1.8691	1.8610	6.0623	3.5173	1.4542	5.4904	1.2035	30
31	.0415	.0393	.4222	.1192	.0962	.0207	.0216	.0149	.0350	.0536	.0393	.0719	31
32	32.2632	32.0051	6.9817	.2381	38.8768	28.1369	26.9055	31.9165	35.6102	25.6207	21.1786	19.1589	32
33	.0073	.0068	.0061	.....	.....	.....	.0279	.2194	.6926	3.3159	2.0290	2.2681	33
34	8.6046	8.8127	4.1033	5.4496	4.3867	5.8484	8.4662	5.5342	5.2151	6.9537	6.8086	17.9682	34
35	.3299	.3590	.....	.1338	.0040	.0183	.0379	.0360	.0186	.0309	.5850	.0786	35
36	10.3008	10.0457	4.8789	1.9387	13.8350	9.0784	8.7662	13.4652	13.9711	14.7669	8.3931	14.7344	36
37	.3081	.....	11.6411	.....	.5548	.4240	.2517	.6517	.5946	.8476	.4141	.3405	37
38	.0706	.0526	.....	.....	.....	.....	.0477	.3168	.3714	.4188	.7941	1.0030	38
39	.1449	.1615	.7050	.3263	.....	1.0657	6.3317	1.2217	.5572	1.0909	1.2041	3.4309	39
40	.2633	.2844	.6155	.3467	.....	.....	.0479	.1318	.0697	.5379	.3396	1.0876	40
41	.....	.....	.....	.....	.....	.0435	.0733	.0295	.0363	.0901	.0159	.0151	41
42	.0056	.....	.....	.....	.4273	.0801	.0580	.0780	.0693	.0367	.1393	.8441	42
43	.1689	.2034	.1007	.0285	.0275	.1187	.0917	.8273	1.2722	.9803	3.4928	3.8749	43
44	.....	.....	.....	.....	.0072	.1096	.0205	.0292	.0082	.0539	.0393	.0133	44
45	.4196	.4185	.0431	.0106	.4075	.1029	.1117	.0847	.1533	.1052	.0602	.0628	45
46	7.1193	6.7814	.9180	.5124	1.5650	.8362	.9857	1.2930	1.2594	1.2486	.3858	.8064	46
47	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0091	.0003	47
	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

* Eight months.

C.—Comparative Table showing the

	STATES AND TERRITORIES.	PENALTIES, ETC., COLLECTED. Fiscal year ended June 30— 1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.
1	Alabama	1.8211	.2894	.6922	1.5176	.6076	.4282	1.2220	.6981	3.8446
2	Arizona	.1761	.0443	.0138	.0037	.....	.0274	.0216	.0137	.0003
3	Arkansas	.4743	.3759	.6732	.1888	.2719	.6704	.2126	.2920	1.3447
4	California	.9976	.4737	2.0223	1.6473	1.3688	.3195	.6165	2.1445	2.0836
5	Colorado	.0192	.0198	.0878	.2574	.3.49	.0247	.6659	.6182	.4952
6	Connecticut	.6715	.1511	.4413	.8009	.0909	.1410	.6097	.4695	2.8172
7	Dakota	.0182	.0122	.0225	.0334	.0011	.0060	.0048	.0559	.3456
8	Delaware	.3476	.3124	.0444	.2234	.2484	.2018	.2265	.4085	.0423
9	District of Columbia	.1726	.3348	.0764	.4740	.1177	.0257	.....	.....	.....
10	Florida	.0732	.2117	.0767	.1830	.1775	.....	.0160	.0332	.0073
11	Georgia	.6591	6.7134	.9676	2.0498	1.1207	.5708	.8767	7.4423	1.4557
12	Idaho	.0133	.0049	.0742	.....	.....	.0075	.0705	.1161	.0062
13	Illinois	6.1872	4.5964	7.5070	6.3385	6.0357	23.0553	5.0782	7.2420	5.3457
14	Indiana	3.5250	.6523	1.5381	2.1107	.9964	3.9508	1.2202	.4335	2.0532
15	Iowa	.1743	.5666	1.3220	6.7150	3.8915	2.0271	2.2006	4.3396	2.8718
16	Kansas	.1261	.1901	.3538	.4287	.2835	.0234	.0532	.2441	.1582
17	Kentucky	4.0655	4.4066	2.8866	3.0759	5.0826	1.1014	2.9514	4.4085	2.6276
18	Louisiana	1.1182	.6638	2.7496	1.4345	.2342	.2408	4.5585	.4381	5.6725
19	Maine	.1149	.5683	.1596	.4924	.1651	.0448	.6180	.9720	.5162
20	Maryland	1.4924	4.4954	1.3832	3.0738	.9432	.3456	.6466	.3013	8.3789
21	Massachusetts	2.9877	2.5443	1.5852	1.7226	1.6520	2.8686	3.7419	5.3181	2.7383
22	Michigan	.2534	.1836	.1521	.2034	.4058	1.5419	1.0951	6.2612	1.9111
23	Minnesota	.1688	.1117	.4014	.2729	.3687	.7245	.6010	.5927	.4400
24	Mississippi	1.6242	.9792	.5816	2.2799	1.6167	.5632	2.6753	4.2598	.5790
25	Missouri	2.8573	2.9358	1.5241	3.2878	10.8133	12.0153	33.4358	2.6386	2.3987
26	Montana	.0362	.0174	.3798	.3167	.0419	.0644	.....	.2238	.....
27	Nebraska	.0151	.0837	.4312	2.1713	.4060	.3731	.6399	.1582	.4394
28	Nevada	.7462	.0251	.1113	.0263	.....	.....	.0014	.....	.0052
29	New Hampshire	.1098	.1024	.4221	.1027	.0028	.0023	.0638	.0465	.0451
30	New Jersey	1.1702	1.6932	1.1312	.5115	.4979	.6316	.4144	.6256	1.4511
31	New Mexico	.0495	.1030	.2847	.0643	.2735	.0661	.3453	.0047	.0028
32	New York	26.4656	29.6692	8.8062	8.2955	8.1144	8.4482	6.5487	11.1295	22.1070
33	North Carolina	1.5113	4.9177	5.0101	4.3559	1.8019	.2967	3.4226	3.5246	3.2129
34	Ohio	16.0392	8.1989	13.1692	10.8873	1.9180	1.4801	6.8313	4.5298	6.9486
35	Oregon	.....	.0051	.0275	.1234	.1464	.1475	.1207	.3918	.1136
36	Pennsylvania	9.2800	6.4878	21.6067	13.4512	11.1419	21.8879	8.1663	3.4155	3.9184
37	Rhode Island	.4927	.1004	.0734	.3706	.1011	.2754	.6405	.1531	.2368
38	South Carolina	.9986	.9476	.8658	2.9204	.6144	.2221	.5600	.4929	.7020
39	Tennessee	1.4317	2.5081	4.0291	6.5024	4.6426	2.6312	1.5615	4.1511	3.4485
40	Texas	.4141	.4034	4.3725	3.3807	1.6391	1.5366	4.1684	2.3553	1.4334
41	Utah	.....	.1766	.1428	.0185	.1656	.1096	.5495	.0301	3.0027
42	Vermont	.0466	.3207	.0689	.0106	.0515	.0081	.1208	.0814	.4235
43	Virginia	7.8748	11.1956	11.2342	3.3474	3.7772	.3982	.6614	.7032	.7661
44	Washington	.0080	.0205	.0268	.1758	.0298	.0238	.1422	.1793	.0200
45	West Virginia	.7578	.4805	.0416	.1018	.2696	.1785	.2927	.4818	1.2124
46	Wisconsin	2.3435	.6753	.3156	4.1412	27.5833	10.2845	1.3475	17.5458	2.0478
47	Wyoming	.....	.0541	.0778	.....	.0019	.....	.0025	.0055	.0006
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Percentages of Receipts, etc.—Continued.

PENALTIES, ETC., COLLECTED. Fiscal year ended June 30— 1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	AGGREGATE RECEIPTS. Fiscal year ended June 30— 1864.	1865.	1866.	1867.	
1.1809	2.1497	.6862	.7780	1.1173	.....	.0256	.7717	.....	.....	1.4253	1.6601	1
.2575	.2296	.0484	.....	.....	.....	.....	.....	.....	.....	.....	.0011	2
.9583	.5599	.8150	.4537	.6999	.6720	.6166	.4844	.....	.....	.0884	.7062	3
2.5737	3.6248	1.1012	23.7821	1.2899	13.5022	18.0398	9.0873	1.5306	2.0009	1.7060	2.7233	4
.5839	.9610	.2555	.1296	.6746	.1317	.0178	.0015	.0376	.0672	.0519	.0611	5
.7810	1.0248	.2214	.6811	.2824	.2450	1.1885	3.7856	2.9879	3.3362	3.5238	3.0561	6
.3794	.2692	.1224	.....	.....	.....	.....	.....	.....	.....	.....	.0008	7
.6983	.1352	.1049	.0003	.....	.....	.0708	.....	.3570	.4169	.3496	.3168	8
.....	.....	.....	.....	.....	.....	.....	.....	.3541	.3798	.2645	.2838	9
.1413	.1184	.1227	.0091	.1344	.0003	.0190	.....	.....	.....	.0339	.2219	10
2.1494	2.8087	1.7428	1.1547	2.4858	1.4829	4.3615	2.9068	.....	.....	1.4861	1.8085	11
.1050	.1309	.1247	.0246	.....	.....	.....	.....	.....	.....	.0274	.0328	12
12.0301	5.7339	5.5626	3.6208	35.2027	3.3937	4.1665	9.5828	9.0370	4.8316	5.3107	4.8818	13
5.1038	17.5059	1.2134	.0779	1.4600	.1729	.6522	.7857	3.1026	2.4459	1.8685	1.6616	14
6.1097	2.5679	2.6175	5.5687	2.3438	5.4126	2.6256	2.3041	.5773	.8862	.9365	.8359	15
.3410	.5265	.2046	.1335	.0808	.3204	.1546	.2405	.0597	.1092	.1239	.1481	16
1.6239	2.4342	2.9365	4.5020	4.0015	3.9756	1.5169	12.4496	3.6029	2.4641	2.0426	2.1821	17
1.8897	5.3995	2.3941	8.4577	1.1320	.7289	.0409	1.3632	2.0767	.8698	2.1377	2.5695	18
.7575	.8758	.2796	.1404	.2941	.3745	.7478	.....	1.1815	1.3286	.0726	.9376	19
.5840	.5145	15.7296	.0525	.1788	.5769	.0774	.6956	2.7489	2.7511	2.6760	2.4835	20
2.2569	10.6085	10.0112	1.3038	2.8667	8.9557	3.2695	.4111	11.1144	12.8101	12.0681	11.3201	21
1.8151	2.9291	1.6151	1.3738	.8720	2.7567	1.1691	1.6507	1.0966	1.3203	1.2006	1.2542	22
.7127	.8739	.5738	.8781	.7016	.2286	.2337	1.9574	.0801	.1303	.1317	.1822	23
3.3424	.2464	.1545	.1035	.2553	.7435	.6138	.....	.....	.....	.2695	1.8471	24
3.3152	2.4135	7.1951	.7327	2.2630	2.3849	4.4545	5.7757	3.0198	2.7803	2.5833	2.6173	25
.....	.....	.....	.0346	.2021	.....	.....	.2741	.....	.0183	.0301	.0312	26
.3831	1.2085	.3108	.2280	1.1066	.3093	.0549	.2881	.0245	.0291	.0348	.0435	27
.0075	.0340	.....	.....	.....	.2309	.4075	.....	.0728	.1461	.0978	.1169	28
.0445	.1844	.....	.0509	.2623	.....	.2793	1.3869	.9808	1.2910	1.2004	1.1616	29
1.8677	1.6218	16.2989	.3183	1.3268	8.7631	1.5944	1.2238	2.8453	3.8502	3.5153	3.1800	30
.....	.0222	.1841	.3530	.0804	.2152	.0988	.0384	.0100	.0249	.0246	.0259	31
12.5998	9.2477	12.0491	5.5376	13.5430	24.7687	33.7618	17.2045	24.8485	27.2475	24.8068	23.7079	32
4.2771	4.2737	1.9037	2.4386	2.8173	3.7346	4.0440	5.5174	.....	.....	.1429	.6645	35
6.8490	2.9576	2.4919	2.4892	2.2963	3.4323	2.1716	3.2775	11.1612	8.1289	8.8754	8.0912	34
.3611	.0681	.2207	.1539	.2021	.1184	1.6486	.3922	.0550	.0808	.0964	.1416	35
13.1708	4.5388	1.5056	18.0749	5.3334	2.1785	2.5181	3.5038	12.8092	15.3665	13.7762	11.1566	36
.3211	.3977	.2162	.2011	.3560	.6405	.2589	.....	1.8123	2.1889	2.1115	2.0353	37
1.1965	.6009	1.8647	.5268	1.7377	.5874	.3571	1.5167	.....	.....	.3103	.7323	38
5.0552	5.0114	3.9059	2.9067	6.8237	3.5150	3.9608	5.7903	.5503	.8144	1.1664	1.3499	39
1.7499	1.2430	1.0397	10.8434	2.1836	2.0023	1.3331	.9894	.....	.....	.5127	1.2945	40
.0456	.0375	.2237	.....	.....	.....	.....	.....	.0126	.0212	.0214	.0259	41
.3042	.3757	.1835	.1194	.1596	.8066	.4032	.....	.4228	.4554	.4147	.3975	42
1.0614	1.7027	.6050	.5210	2.0462	1.3189	2.2682	2.1006	.1256	.1123	.4054	.7926	43
.0004	.1100	.0719	.0052	.....	.....	.....	.....	.0204	.0389	.0166	.0318	44
.5626	1.3215	.3307	.5200	.5082	.8110	.1610	.4005	.3213	.3225	.3520	.3907	45
.3139	.3661	.7358	.9038	.6751	.4023	.6166	1.8421	.9427	.9364	.9457	1.0128	46
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—Comparative Table showing the

	States and Territories.	Aggregate receipts. Fiscal year ended June 30— 1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.
1	Alabama	2.4419	.3302	.3555	.2845	.2066	.1435	.1409	.1115	.0988
2	Arizona	.0079	.0079	.0093	.0132	.0135	.0128	.0104	.0099	.0108
3	Arkansas	.4818	.1014	.2204	.1021	.0818	.0836	.0715	.0726	.0616
4	California	3.7388	3.1669	2.7467	2.8207	2.6483	2.2285	2.5754	2.8794	2.7954
5	Colorado	.0689	.0427	.0441	.0547	.0549	.0713	.0673	.0680	.0656
6	Connecticut	2.5108	1.6364	1.5305	1.1159	1.0448	.8225	.6023	.6049	.5944
7	Dakota	.0058	.0076	.0052	.0056	.0052	.0072	.0124	.0097	.0110
8	Delaware	.3357	.2972	.2698	.3472	.3470	.4041	.3711	.3472	.3772
9	District of Columbia	.2769	.3119	.3070	.2094	.1882	.1256	.1199	.1081	.1035
10	Florida	.2298	.0501	.0635	.0947	.0863	.1488	.1387	.1781	.1574
11	Georgia	3.5074	.7064	.6829	.5763	.5058	.4498	.3991	.3741	.3276
12	Idaho	.0544	.0546	.0390	.0415	.0408	.0181	.0195	.0184	.0153
13	Illinois	4.3164	9.1334	10.9599	11.8239	13.7032	15.5222	16.0008	16.9036	21.4385
14	Indiana	1.3365	2.7056	3.0109	3.7525	4.7198	5.3438	5.0053	4.4846	5.0390
15	Iowa	.6746	1.0895	.8224	.8460	.9261	.9534	.9684	1.0024	1.0952
16	Kansas	.1449	.1711	.2048	.1852	.1400	.1520	.1554	.1288	.1360
17	Kentucky	2.3619	5.2768	5.9009	5.0942	5.0716	5.1354	7.2122	8.6975	6.9597
18	Louisiana	2.1833	1.3299	1.7794	1.4958	1.4118	1.2607	1.0195	.5842	.4785
19	Maine	.9096	.4684	.4817	.3223	.2620	.2021	.1329	.1036	.0819
20	Maryland	2.4427	3.1795	3.2457	2.8965	3.2882	2.4976	2.4 97	2.6604	2.3281
21	Massachusetts	10.1287	6.4830	6.3763	5.3186	5.4893	3.5396	2.8975	2.6096	2.4838
22	Michigan	1.5736	1.8476	1.7421	2.0643	2.0815	2.0759	1.8555	1.8611	1.8661
23	Minnesota	.2102	.2540	.2792	.1975	.2159	.2178	.2359	.2201	.2247
24	Mississippi	2.1408	.1357	.1760	.1863	.1159	.1205	.1117	.0935	.0769
25	Missouri	2.8035	3.7026	3.5834	3.9845	4.0054	4.0086	4.4885	4.4279	2.6033
26	Montana	.0618	.0450	.0618	.0642	.0251	.0226	.0301	.0228	.0190
27	Nebraska	.0729	.1128	.1841	.1755	.1697	.2287	.2868	.2819	.4538
28	Nevada	.1763	.1605	.1122	.0810	.0671	.0680	.0545	.0567	.0613
29	New Hampshire	1.1078	.4554	.3774	.3104	.2639	.3063	.2581	.2885	.2351
30	New Jersey	3.2496	2.6515	2.4322	1.9227	2.1608	2.4163	1.7907	2.2776	3.4140
31	New Mexico	.0328	.0305	.0280	.0272	.0206	.0219	.0191	.0213	.0200
32	New York	22.4788	24.9716	21.7006	22.5774	20.3677	18.0880	15.7545	14.6850	13.2017
33	North Carolina	1.1282	.5247	.8348	1.0653	.9614	1.3254	1.5417	1.5712	1.5094
34	Ohio	6.9752	11.2681	11.6786	11.8473	12.9275	13.9770	15.5501	14.1298	14.9821
35	Oregon	.1999	.1202	.1965	.1224	.1089	.0692	.0485	.0462	.0448
36	Pennsylvania	10.4244	10.8163	9.9956	9.8031	8.0027	7.3655	6.6139	5.9341	5.3952
37	Rhode Island	1.6277	.8994	.7653	.5259	.5524	.3054	.2420	.2335	.2011
38	South Carolina	1.5034	.2474	.2459	.2023	.1728	.1574	.1127	.1178	.0956
39	Tennessee	2.1209	.8780	.8778	.6837	.6651	.6065	.6898	.8303	.5389
40	Texas	1.0282	.3378	.2333	.2742	.2796	.2563	.2829	.2489	.2219
41	Utah	.0280	.0475	.0276	.0313	.0342	.0384	.0433	.0307	.0301
42	Vermont	.3551	.2228	.2103	.2185	.1378	.0714	.0584	.0565	.0426
43	Virginia	1.0175	1.9186	3.2802	4.1598	4.2837	6.9115	6.5465	7.3825	6.6063
44	Washington	.0400	.0345	.0497	.0287	.0207	.0147	.0187	.0204	.0184
45	West Virginia	.4520	.3937	.4518	.4906	.4038	.4231	.5355	.4904	.3893
46	Wisconsin	1.0336	1.3697	1.4103	1.5466	1.7348	1.7710	2.4588	2.6232	2.9885
47	Wyoming	.....	.0036	.0154	.0085	.0058	.0100	.0116	.0115	.0136
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Percentages of Receipts, etc.—Continued.

Aggregate receipts. Fiscal year ended June 30— 1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	
.0960	.1318	.1140	.1163	.1022	.1011	.0790	.0704	.0652	.0693	.0661	.0640	1
.0138	.0195	.0228	.0231	.0297	.0327	.0291	.0022	.....	.....	.....	.....	2
.0763	.1105	.1075	.1079	.1033	.0785	.0711	.0750	.0776	.0812	.0822	.0857	3
2.4431	2.0501	2.0683	2.3823	2.8262	2.9702	2.9108	2.7888	2.3245	1.7886	1.7514	1.7691	4
.0673	.0797	.1072	.1440	.1682	.1780	.1572	.1615	.1736	.1724	.2189	.2253	5
.5877	.5542	.4881	.3947	.4534	.4072	.3687	.3530	.3670	.3952	.4051	.6473	6
.0199	.0286	.0314	.0356	.0380	.0485	.0632	.0080	.....	.....	.....	.....	7
.4178	.4593	.3532	.2605	.2423	.2525	.2136	.1733	.2173	.2092	.2216	.....	8
.0231	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
.1474	.1755	.1869	.1751	.1994	.2017	.1771	.1471	.1946	.2021	.2717	.2810	10
.2478	.3185	.3010	.2756	.2848	.2586	.2878	.3129	.2815	.2604	.2833	.3062	11
.0141	.0189	.0204	.0194	.0202	.0230	.0255	.0022	.....	.....	.....	.....	12
19.4325	18.7827	18.1609	19.7141	20.1677	20.3322	18.8927	19.3794	20.5266	20.4049	20.8919	24.2354	13
5.3643	5.4536	5.4575	5.3177	5.6951	4.6673	4.0674	4.6293	3.5804	4.1689	3.5842	3.3293	14
.7201	.9157	.7830	.7316	.7225	1.3270	2.9547	2.2719	1.9766	2.1702	1.6419	.4174	15
.1242	.1464	.1650	.2163	.1873	.1900	.1744	.1379	.1514	.1747	.1777	.1559	16
8.4717	6.5707	7.1568	7.6043	6.8198	7.5789	11.1906	15.3113	13.2028	13.4710	10.4499	11.4076	17
.5566	.8123	.5490	.6094	.5949	.6613	.5372	.4616	.4793	.4723	.4576	.4857	18
.0707	.0675	.0705	.0657	.0645	.0614	.0530	.0466	.0480	.0495	.0423	.....	19
2.4037	2.2162	2.1142	2.0488	1.9425	2.0311	2.4939	2.5925	2.4679	2.1063	2.4199	2.7261	20
2.3713	2.3152	2.2718	2.2556	2.1116	2.1139	2.0027	1.9746	2.0347	1.9614	2.0706	2.0752	21
1.6188	1.5305	1.5428	1.3794	1.3979	1.4416	1.3691	1.1695	1.3793	1.4303	1.5164	1.4271	22
.2128	.2626	.2851	.3121	.3482	.3803	.3894	.4070	.4383	.4573	.4663	.4106	23
.0694	.0829	.0814	.0781	.0752	.0677	.0440	.0416	.0426	.0403	.0358	.....	24
3.9544	4.8428	4.6887	4.6639	5.0608	5.4280	5.5858	5.3340	5.5828	6.0402	6.6135	6.3623	25
.0184	.0259	.0281	.0288	.0351	.0489	.0549	.1033	.0806	.0777	.0851	.1173	26
.5356	.6682	.8174	.7811	.7525	.7975	.9694	1.2489	1.7535	1.4321	2.0141	2.2347	27
.0388	.0564	.0571	.0517	.0418	.0353	.0297	.0032	.0498	.0532	.0593	.....	28
.2088	.2179	.2079	.2380	.2423	.2519	.2567	.3214	.3411	.3241	.3177	.3756	29
4.4320	4.8658	4.3561	3.6011	3.8120	3.9233	3.9451	2.8650	3.2569	3.3806	3.8679	3.2755	30
.0157	.0185	.0176	.0273	.0371	.0402	.0393	.0570	.0596	.0557	.0535	.0475	31
12.8413	14.2780	14.4068	13.9068	13.4791	14.0011	13.0670	11.3377	12.2965	12.2890	12.7083	12.4006	32
1.5779	1.7365	2.2510	2.0146	1.9370	2.0636	1.7288	1.4509	1.5005	1.4928	1.6416	1.7576	33
13.7498	14.1051	14.8254	15.4209	15.0924	13.2125	11.4211	11.1398	11.1773	11.0538	11.6959	10.0110	34
.0472	.0579	.0639	.0659	.0665	.0638	.0738	.1057	.1065	.1061	.1282	.1418	35
5.5792	5.6509	5.5467	5.8794	5.9985	6.3151	6.3299	6.4998	6.5569	6.7131	6.8336	6.6899	36
.2072	.2356	.2151	.1805	.1635	.1650	.2875	.1075	.1135	.1130	.1904	.....	37
.0939	.1139	.0982	.0958	.1063	.0857	.0852	.0773	.0811	.0856	.0843	.0824	38
.7972	.8064	.8478	.8590	.8969	.7180	.8537	1.0299	.9404	.8768	.8521	.8118	39
.2114	.2510	.2342	.1995	.1944	.1860	.1917	.1731	.1617	.1684	.1762	.1705	40
.0253	.0120	.0442	.0636	.0337	.0349	.0392	.0037	.....	.....	.....	.....	41
.0445	.0423	.0468	.0423	.0416	.0406	.0345	.0255	.0266	.0278	.0253	.....	42
7.0481	6.2088	6.0148	4.9478	4.7423	4.4808	3.6332	2.6636	2.7154	2.5517	2.4602	2.6166	43
.0190	.0220	.0282	.0231	.0256	.0289	.0358	.0057	.....	.....	.....	.....	44
.4096	.3118	.3012	.3172	.3540	.3615	.3974	.4617	.4832	.4158	.4530	.4547	45
2.5478	2.3218	2.4508	2.3094	2.2762	2.2980	2.3254	2.4667	2.6979	2.6480	2.6760	2.4018	46
.0135	.0145	.0132	.0137	.0145	.0147	.0127	.0010	.....	.....	.....	.....	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1888.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—								
		1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.
	ALABAMA.									
1	First (1)				$2,917,189.13	$1,842,963.82	$1,364,609.54	$257,988.05	$233,676.68	$132,204.53
	First (2)									
	Second (1)				1,118,080.44	1,831,443.76	2,377,812.39	166,091.07	296,734.19	121,128.00
2	Second (2)									
	Second (3)									
3	Third (1)				97,041.48	444,722.71	537,183.88	48,237.13	65,289.30	110,425.24
	Total				4,132,311.05	4,119,130.23	4,279,605.81	472,316.25	595,700.17	363,758.37
	ARKANSAS.									
1	First (5)				256,147.11	783,326.76	540,690.88	22,951.51	205,469.37	47,400.88
2	Second (5)					886,001.17	241,910.75	93,333.73	131,520.65	56,547.31
3	Third (a) (5)					82,819.25	71,758.36	28,699.83	32,294.08	26,576.28
	Third (6)									
	Total				256,147.11	1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47
	CALIFORNIA.									
1	First (7)	$348,828.56	$1,136,116.28	$2,733,873.74	3,473,692.91	5,199,567.48	5,160,081.83	3,364,162.38	3,151,998.32	2,226,231.40
	First (8)									598,678.41
	First (9)						2,499,717.82	1,734,547.63		
2	Second (7)	43,405.01	114,000.13	242,346.37	343,746.65	445,079.95		256,055.20	2,262,713.81	2,726,075.19
3	Third (10)	58,378.00	94,534.84	148,981.22	178,980.98	187,634.49	498,423.17	353,364.23	359,043.24	232,053.85
	Fourth (11)	141,738.31	263,564.87	676,910.05	696,990.19	707,217.12	132,039.78	166,578.86	200,629.61	146,8.2 59
4	Fourth (12)						542,634.82	481,363.71	568,890.25	304,952.44
	Fourth (13)									
5	Fifth (11)	39,481.95	68,172.25	141,941.10	235,487.80	217,632.65	219,346.85	164,078.26	321,877.89	98,182.89
	Total	631,831.83	1,676,388.37	3,944,052.48	4,928,898.53	6,757,131.69	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58
	CONNECTICUT.									
	First (16)	572,438.90	1,152,896.36	2,299,479.81	2,864,903.51	2,548,344.02	1,456,323.76	936,528.89	1,020,409.28	648,671.05
1	First (17)									
	First (18)									
2	Second (19)	399,342.34	898,966.11	1,863,831.34	2,791,672.05	2,126,724.98	1,263,959.37	612,503.22	760,691.38	376,938 54
	Second (20)									
3	Third (16)	324,349.21	668,223.12	1,279,600.90	1,733,587.49	1,367,288.31	787,101.36	313,154.48	299,599.94	154,831.98
4	Fourth (19)	256,484.37	552,430.36	1,133,152.16	2,246,524.85	1,540,613.26	893,010.88	478,319.36	483,776.54	246,429.34
5	Fifth (20½)									
	Total	1,552,614.85	3,272,515.95	6,576,064.21	9,636,687.90	7,582,970.57	4,400,398.37	2,340,505.95	2,564,477.14	1,426,870.91
	GEORGIA.									
1	First (26)				411,057.63	567,262.24	750,690.50	240,190.72	260,456.61	138,077.19
	Second (27)				2,251,265.98	2,136,073.50	2,739,432.31	255,731.22	330,115.95	155,277.11
2	Second (28)									
	Second (29)									
	Second (30)									
	Third (26)				1,219,422.93	1,262,036.09	1,674,719.52	255,782.51	227,960.08	154,782.68
3	Third (31)									
	Third (29)									
4	Fourth (27)				396,830.46	582,069.07	982,122.36	258,577.12	325,708.74	288,807.04
	Total				4,308,577.00	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02
	ILLINOIS.									
1	First (31½)	865,254.98	3,739,478.21	3,953,665.95	7,095,203.40	5,467,986.87	3,908,315.33	6,771,168.61	8,395,131.87	7,269,582.79
	First (31½)						300,455.06	351,458.21	398,012.17	245,842.68
	Second (5)	72,702.98	378,046.63	374,308.89	588,209.86	337,461.39				
2	Second (32)						220,659.50	355,364.66	576,926.96	757,063.64
	Second (33)						648,260.05	1,185,292.87	1,662,059.85	1,233,013.65
3	Third (34)	78,742.48	252,210.57	344,604.83	547,715.19	442,942.38				
	Fourth (35)	207,290.53	977,177.16	658,005.33	1,147,629.71	1,626,967.73				
4	Fourth (36)						319,839.15	1,591,351.02	3,663,260.07	2,553,970.87
	Fourth (37)									
	Fifth (31½)	166,620.42	2,689,125.64	1,466,519.10	1,202,275.08	639,194.31	250,042.44	396,465.53	541,399.74	380,103 35
5	Fifth (37½)						283,085.74	624,180.36	746,513.53	789,495.36
6	Sixth (5)	62,907.40	129,811.72	284,327.58	455,161.88	409,331.63	470,594.57	788,314.09	1,215,798.16	814,509.77
7	Seventh (38)	102,825.99	177,984.05	215,175.26	1,426,229.60	1,051,360.62				
	Eighth (38)	98,608.04	641,296.98	746,362.28	1,094,005.80	895,860.38				
8	Eighth (39)									
	Eighth (37½)									

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—							
		1872.	1873.	1874.	1875.				
	ALABAMA.								
1	First (1)	$130,333.60	$81,836.63	$51,749.47	$53,090.08	1			
	First (2)								
	Second (1)	78,755.20	40,369.94	59,450.27	41,992.84	2			
2	Second (2)								
	Second (3)								
3	Third (1)	29,071.34	30,286.78	24,592.87	20,006.45	3			
	Total	238,160 14	152,493.35	135,792.61	115,089.37				
	ARKANSAS.								
1	First (5)	40,849.27	23,252.19	18,478.01	15,038.86	1			
2	Second (5)	34,786.02	37,482.57	26,402.93	21,160.09	2			
3	Third (a) (5)	18,605.93	28,126.26	23,996.00	39,177.89	3			
	Third (6)								
	Total	94,301.22	88,861.02	68,876.94	75,377.44				
	CALIFORNIA.								
1	First (7)					1			
	First (8)	2,499,717.82	1,734,547.63						
	First (9)		256,055.20	2,262,713.81	2,726,075.19				
2	Second (7)				326.13	2			
3	Third (10)	196,042.27	113,445.41			3			
	Fourth (11)	285,832.25	174,218.97	146,880.33	161,294.80	4			
4	Fourth (12)								
	Fourth (13)								
5	Fifth (11)	80,925.05	89,643.86	72,247.36	100,337.14	5			
	Total	3,053,517.39	2,367,911.07	2,481,841.50	2,988,033.26				
	CONNECTICUT.								
	First (16)	544,049.21	247,170.66		*.02	1			
1	First (17)		251,588.03	367,211.55	388,542.59				
	First (18)								
2	Second (19)	345,751.21	194,806.04	49,989.54	27.00	2			
	Second (20)			142,098.09	239,128.35				
3	Third (16)	144,726.52	51,390.01		*20.60	3			
4	Fourth (19)	170,087.70	129,030.25	21,079.93		4			
5	Fifth (20½)					5			
	Total	1,204,614.64	873,984.99	580,379.11	627,717.96				
	GEORGIA.								
1	First (26)	112,845.86	90,492.97	55,588.98	55,111.65	1			
	Second (27)	99,355.47	57,261.33	66,910.66	63,643.12				
2	Second (28)					2			
	Second (29)								
	Second (30)								
	Third (26)	125,561.46	117,647.87	85,548.87	88,362.85	3			
3	Third (31)								
	Third (29)								
4	Fourth (27)	245,397.39	212,457.73	176,574.04	181,109.22	4			
	Total	583,160.18	477,959.90	384,622.55	388,226.84				
	ILLINOIS.								
1	First (31½)	6,155,659.12	6,798,288.11	6,606,125.82	7,839,298.64	1			
	First (31½)	147,511.81	60,209.18	56,279.56	57,799.81				
	Second (5)					2			
2	Second (32)	751,763.04	550,937.78	319,475.35	617,937.87	3			
	Second (33)	1,723,054.91	1,203,453.25	984,958.64	1,097,690.25				
3	Third (34)					4			
	Fourth (35)								
4	Fourth (36)	4,108,333.42	4,766,975.11	4,716,712.55	4,851,139.18	5			
	Fourth (37)								
	Fifth (31½)	559,911.41	354,950.98	355,864.69	366,387.65	6			
5	Fifth (37½)	789,495.36	230,067.95	170,921 89	76,228.53	7			
6	Sixth (5)	814,509.77	1,150,031.23	1,866,513.65	1,619,096.60	8			
7	Seventh (38)								
	Eighth (38)								
8	Eighth (39)								
	Eighth (37½)								

[The notes to the references in this table will be found on pages 100, 101, 102, and 103.]

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1876.	1877.	1878.	1879.	1880.	1881.
	ALABAMA.						
1	First (1)	$44,718.07	$18,116.16				
1	First (2)		28,116.30	$67,967.87	$50,084.72	$63,256.41	$55,430.37
2	Second (1)	46,978.18	18,676.52				
2	Second (2)		32,712.12	70,001.70	72,149.66	72,633.97	75,221.02
2	Second (3)						
3	Third (1)	17,644.72	10,388.90				
	Total	109,340.97	108,010.00	137,969.57	122,234.38	135,890.38	130,651.39
	ARKANSAS.						
1	First (5)	3,192.94					
2	Second (5)	4,250.66					
3	Third (a) (5)	12,060.60					
3	Third (6)	48,696.88	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94
	Total	68,201.08	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94
	CALIFORNIA.						
1	First (7)						
1	First (8)						
1	First (9)	2,815,656.29	2,434,703.01	1,844,481.07	1,911,385.48	2,437,650.82	3,277,931.88
2	Second (7)						
3	Third (10)						
4	Fourth (11)	45,718.40					
4	Fourth (12)	206,570.34	314,890.73	302,308.39	306,113.21	345,983.82	335,458.98
4	Fourth (13)						
5	Fifth (11)	27,094.87					
	Total	3,095,039.90	2,749,593.74	2,146,789.46	2,217,498.69	2,783,634.64	3,613,390.86
	CONNECTICUT.						
1	First (16)						
1	First (17)	378,663.41	336,998.04	299,882.69	251,313.21	212,856.33	283,883.46
1	First (18)						
2	Second (19)						
2	Second (20)	279,451.10	324,422.22	280,452.90	271,945.46	248,323.80	295,806.56
3	Third (16)						
4	Fourth (19)						
5	Fifth (20½)						
	Total	658,114.51	661,420.26	580,335.59	523,258.67	461,180.13	579,690.02
	GEORGIA.						
1	First (26)	47,202.52	4,286 41				
2	Second (27)	56,727.60	7,047.24				
2	Second (28)		112,593.46	38,532.05			
2	Second (29)			197,950.89	214,714.35	223,543.92	266,405.74
2	Second (30)						
3	Third (26)	80,509.41	24,002 05				
3	Third (31)		84,078.87	19,018.02			
3	Third (29)			78,018.94	108,056.25	98,530.26	97,727.74
4	Fourth (27)	178,286.91	46,871.27				
	Total	362,726.44	278,879.30	333,519.90	322,770.60	322,074.18	364,133.48
	ILLINOIS.						
1	First (31½)	8,971,565.08	8,448,186.99	8,185,225.67	8,270,947.97	8,936,614.85	9,905,157.69
1	First (31½)						
2	Second (5)	24,595.97					
2	Second (32)	193,544.97	217,090.03	220,756.51	236,270.45	233,160.93	247,243.89
2	Second (33)						
3	Third (34)	1,299,832.96	1,038,352.74	857,227.95	809,835.58	705,363.28	566,405.64
4	Fourth (35)	792,141.53					
4	Fourth (36)	472,885.50	463,270.98				
4	Fourth (37)		925,935.51	1,165,926.97	967,731.85	983,112.88	1,203,221.51
5	Fifth (31½)	8,003,048.41	7,598,502.78	6,594,669.22	6,930,169.57	10,324,576.75	11,425,131.77
5	Fifth (37½)						
6	Sixth (5)	99,654.16					
7	Seventh (38)	86,617.82	79,937.18	52,428.08	50,273.78	57,203.42	67,884.77
8	Eighth (38)	2,933,064.45	2,639,666.76	2,029,688.18	1,490,264.30	815,000.92	1,407,226.90
8	Eighth (39)						
8	Eighth (37½)						

Internal Revenue in each Collection District, etc.—Continued.

	FISCAL YEAR ENDED JUNE 30— 1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
								$7,129,075.76	1
	$73,504.25	$50,941.26	$1,481.70					390,782.88	1
								6,197,513.34	
	67,028.67	57,732.59	3,462.37					450,942.10	2
			80,454.26	$73,315.34	$81,038.08	$78,542.76	$79,617.65	392,968.09	2
								1,434,890.80	3
	140,532.92	108,673.85	85,398.33	73,315.34	81,038.08	78,542.76	79,617.65	15,996,172.97	
								1,956,807.78	1
								1,523,426.48	2
								364,174.48	3
	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	1,307,800.85	3
	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	5,152,209.59	
								26,794,552.90	
								4,825,943.86	1
	3,814,692.86	3,675,820.34	3,098,043.62	2,342,080.55	1,783,232.13	1,790,636.94	1,892,647.78	38,363,806.97	
								2,631,788.73	2
								1,624,068.05	3
								5,198,206.51	
	312,484 65	326,552.80	57,123.91	252,137.75	307,552.71	290,584.63		3,357,761.92	4
			229,598.42	18,941.83			306,767.33	555,307.58	
								1,876,449.92	5
	4,127,177.51	4,002,373.14	3,384,765.95	2,613,160.13	2,090,784.84	2,081,221.57	2,199,415.11	85,225,886.44	
								14,291,215.47	
	263,811.83	220,524.34	30,429.36					3,285,704.84	1
			357,848.25	412,626.19	461,971.84	481,405.47		1,713,851.75	
								11,685,203.12	
	301,989.45	286,466.50	40,093.32					2,710,177.75	2
								7,123,876.35	3
								8,150,939 00	4
							804,708.30	804,708.30	5
	565,801.28	506,990.84	428,370.93	412,626.19	461,971.84	481,405.47	804,708.30	49,765,676.58	
								2,673,263.28	1
								8,218,941.49	
								151,125.51	2
	264,054.22	307,770.27	24,192.09					1,498,631.48	
			352,285.69	316,441.40	304,384.29	336,705.86	380,673.22	1,690,490.46	
								5,346,336.32	
								103,006.89	3
	95,306.66	87,890.76	3,264.06					568,791.67	3
								3,874,811.35	4
	359,360.88	395,661.03	379,741.84	316,441.40	304,384.29	336,705.86	380,673.22	24,125,491.45	
	10,466,026.54	9,119,191.79	8,447,053.80	8,001,784.74	7,248,194.73	8,851,922.56		179,807,032.11	1
							9,463,818.28	9,463,818.28	1
								3,392,894.20	
	261,351.75	254,223.33	16,986.35					1,880,628.21	2
			212,616.78	222,400.84	225,279.14	241,450.64		901,747.40	2
	676,981.44	101,092.49	2,929.11					11,874,965.44	3
								15,086,995.26	
								936,156.48	4
	1,247,764.75	772,861.95	428,070.12	301,319.27	335,071.91	357,801.42		8,628,818.14	4
	13,267,988.65	13,963,625.50	13,036,354.77	13,298,687.18	13,913,381.95	13,657,928.09		164,749,380 56	5
							18,388,340.56	18,388,340.56	5
								4,646,320.16	6
	75,595.53	54,731.27	4,525.49					6,496,276.36	7
	1,429,153.26	1,116,936.93	126,645 85					27,229,570.33	
			791,811.50	903,888.47	1,632,815.41	1,136,906.31		4,465,421.69	8
							1,693,203.64	1,693,203.64	8

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.
	ILLINOIS—continued.					
9	Ninth (35)	$71,823.27	$151,294.63	$319,054.18	$348,771.65	$199,545.01
10	Tenth (5)	42,897.99	118,772.67	304,361.99	384,388.97	297,129.06
	Tenth (40)					
11	Eleventh (41)	15,771.22	27,150.42	79,465.20	130,859.48	118,434.94
12	Twelfth (5)	139,231.56	513,443.39	574,536.62	709,117.75	439,990.90
13	Thirteenth (41)	87,915.80	102,178.80	203,334.37	267,895.44	186,780.62
	Thirteenth (42)					
	Thirteenth (37)					
	Total	2,012,592.46	9,897,970.87	9,523,721.58	15,397,463.81	12,112,985.84
	INDIANA.					
1	First (43)	124,500.72	239,191.09	424,812.51	738,232.54	740,105.68
	First (44)					
2	Second (5)	89,204.67	215,986.33	403,138.74	578,168.32	419,139.82
	Second (45)					
3	Third (5)	13,949.37	150,442.91	826,796.47	767,813.74	643,891.08
4	Fourth (43)	235,560.78	1,321,298.05	835,475.90	772,233.75	384,210.86
	Fourth (44)					
5	Fifth (46)	86,078.75	299,060.13	320,319.28	340,463.66	221,274.95
	Sixth (5)	125,633.06	349,682.13	617,557.40	664,874.09	579,837.36
	Sixth (47)					
6	Sixth (44)					
	Sixth (48)					
	Sixth (48½)					
	Seventh (43)	87,111.51	218,496.70	497,368.24	367,348.12	231,803.13
7	Seventh (44)					
	Seventh (49)					
8	Eighth (5)	69,944.35	370,473.29	329,557.36	481,475.59	386,580.57
9	Ninth (5)	48,706.12	100,733.85	221,351.84	276,277.05	226,199.06
10	Tenth (5)	19,303.44	87,332.34	224,338.47	265,524.55	197,520.80
	Tenth (50)					
	Eleventh (46)	24,911.44	45,523.15	120,527.27	164,925.29	92,299.77
11	Eleventh (51)					
	Eleventh (52)					
	Total	924,904.21	3,398,219.97	4,821,243.48	5,417,336.50	4,122,863.08
	IOWA.					
1	First (43)	79,003.05	154,187.62	447,809.06	597,437.55	753,355.08
2	Second (43)	75,232.31	251,194.41	459,401.29	355,918.04	292,429.67
	Second (53)					
	Second (54)					
3	Third (55)	57,466.44	107,993.86	530,825.29	1,374,031.25	641,136.32
	Third (56)					
	Fourth (43)	35,327.34	53,622.04	157,762.44	192,131.31	200,301.56
4	Fourth (53)					
	Fourth (54)					
	Fourth (54½)					
5	Fifth (21)	27,090.74	44,188.79	107,011.26	134,614.23	119,738.84
6	Sixth (55)	11,842.83	21,150.02	43,948.91	61,198.13	67,090.88
	Total	285,962.71	632,336.74	1,746,758.25	2,715,330.51	2,074,052.35
	KENTUCKY.					
1	First (57)	31,485.72	263,672.00	517,012.01	603,985.75	315,598.59
2	Second (57)	188.53	119,548.47	320,464.31	428,025.14	159,566.39
	Second (58)					
	Second (59)					
3	Third (27)	820,238.76	2,005,153.90	2,085,846.32	2,701,831.91	233,933.64
4	Fourth (60)	530,858.88	1,557,718.62	1,355,471.16	1,296,595.65	258,962.83
5	Fifth (60)			457,907.30	623,845.92	2,679,251.37
	Fifth (61)					
6	Sixth			120,432.84	267,838.11	1,065,258.59
7	Seventh (62)					441,826.13
	Seventh (63)					
8	Eighth (62)					106,989.57
	Eighth (63)					
9	Ninth (62)					153,746.91
	Total	1,382,771.89	3,946,092.99	4,857,133.94	5,922,122.48	5,415,134.02

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$139,490.50	$150,257.03	$153,147.88	$81,075.73	$333,644.14	$135,419.32	$52,823.42	$100,632.86	9
286,259.63	217,165.07	183,049.44	94,548.03	68,210.58	53,687.14	58,232.78	66,072.60	10
81,578 77	75,230.06	79,971.95	52,514.75	27,270 46	29,236.40	22,689.83	27,069.36	11
435,286.82	444,976.26	715,549.64	776,101.74	493,622.99	457,274.96	520,512.42	641,301.71	12
131,018.95	112,033.13	93,545.40	71,186.66	50,586.24	45,301.57	36,720.70	49,355.37	13
7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	15,799,667.30	16,493,169.34	15,419,720.89	17,634,626.71	
416,297.17	513,043.15	670,570.32	735,565.72	981,513.76	952,792.93	749,459.36	509,331.26	1
278,833.70	212,543.36	223,055.20	119,087.95	89,818.36	96,651.70	54,695.22	78,072.36	2
157,867.36	410,879.30	518,649.87	481,392.29	473,920.80	582,858.35	449,465.62	312,041.07	3
128,732.05	1,089,573.69	1,681,620.03	1,819,257.45	1,977,628.65	2,407,099.98	1,975,722.39	2,141,953.30	4
152,617 58	127,588.44	436,695.61	158,877.09	51,470.02	36,512.98	31,802.85	46,026.25	5
418,343.98	621,189.46	586,127.36	379,533.70	563,778.36	467,826.35	308,251.06	547,374.79	6
200,522.44	341,791.45	336,242.18	412,688.37	501,381.86	562,012.78	690,664.25	766,262.79	7
161,201.88	221,981.83	254,817.46	419,349.40	477,419.52	352,993 97	394,907.54	54,917.04	8
209,908.30	151,188.86	176,813.95	137,824.09	173,689.61	122,828.20	79,309.23	86,759 51	9
148,212.89	119,742.07	104,383.53	92,585.43	78,263.55	66,820.97	63,742.10	72,978.37	10
69,760 03	60,235.69	56,048.31	42,307.41	73,008.23	29,654.30	25,475.97	38,072.31	11
2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	5,441,892 72	5,678,052.51	4,823,495.59	4,653,789.05	
376,213.73	498,636.55	337,231.81	200,465.70	184,678.53	175,697.96	192,667.68	266,638.09	1
235,486.55	368,210.07	361,125.05	277,331.47	302,932.49	262,438.55	210,581.45	162,248.89	2
267,158.45	396,258.10	312,279.36	347,988.45	441,965.31	412,006.68	345,026.91	381,647.92	3
116,252.55	112,695.11	149,102.75	78,495.94	49,992.93	53,106.82	57,928.94	77,772.93	4
106,208.06	117,207.09	116,532.71	92,135 44	48,416.03	55,485.34	68,977.70	93,033.17	5
80,820.88	65,228.03	101,769.66	85,424.24	39,805.33	54,261.94	58,078.48	58,876.69	6
1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24	1,067,790.62	1,012,997.29	933,261.16	1,040,217.69	
176,929.35	121,052.98	187,208.02	196,301.89	194,026.87	191,598.40	166,652.24		1
146,433.25	118,026.31	256,903.29	446,726.88	332,812.01	253,464.40	355,139.00	446.32	2
						33,479.18	743,494.82	
143,277.89	79,167.99	115,900.12	137,004.91	32,446.29	118,641.50	23,717.25	112,302.58	3
194,777.28	332,888.09	784,431.77	454,742.04	350,249.05	329,211.58	579,440.38	878,862.40	4
1,987,316.93	2,548,700.52	2,555,685.48	2,065,384.67	1,966,874.47	1,832,197.50	2,064,996.70	2,329,957.55	5
762,357.23	2,197,684.56	2,734,708.27	1,757,711.10	1,845,855.24	1,615,782.40	2,003,126.21	2,792,109.45	6
502,022.08	1,723,877.05	2,765,326.14	1,199,741.76	971,644.09	872,323.96	1,422,130.54	1,702,515.41	7
82,849.60	97,949.66	238,812.63	126,457.50	49,132.29	141,330.52	164,104.70	256,887.64	8
143,450.48	327,922.57	248,648.01	130,069.79	104,428.13	102,078.21	137,493.22	209,011.71	9
4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	5 847,468.44	5,456,628.47	6,950,279.42	9,025,587.88	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
	ILLINOIS—continued.															
9	Ninth (35)	$204,471.44													$2,441,451.06	9
10	Tenth (5)	29,826.04													2,204,601.99	10
	Tenth (40)	275,810.60	$109,789.86												385,600.46	
11	Eleventh (41)	10,179.99													777,422.83	11
12	Twelfth (5)	268,426.33													7,120,373.09	12
13	Thirteenth (41)	15,487.72													1,453,340.77	13
	Thirteenth (42)	49,541.21	13,876.56												63,417.77	
	Thirteenth (37)		335,593.75	$622,868.74	$715,148.25	$980,581.46	$962,409.34	$827,555.45	$594,862.13	$453,491.03	$347,784.11	$497,509.46	$579,695.32	$585,632.83	7,503,131.87	
	Total	23,730,694.18	21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49	25,784,681.51	28,252,417.37	25,977,525.39	23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	30,130,995.31	481,599,908.67	
	INDIANA.															
1	First (43)	117,684.93	19,432.64												7,932,533.78	1
	First (44)		161,149.78	158,055.67	196,034.51	271,781.89	261,752.57	253,745.94	207,502.62	13,578.25					1,523,601.23	
2	Second (5)	25,691.46													2,884,087.19	2
	Second (45)	384,332.17	94,506.21												478,838.38	
3	Third (5)	284,759.19													6,074,727.42	3
4	Fourth (43)	2,319,325.91	559,641.24												19,649,334.03	4
	Fourth (44)		2,787,271.76	2,731,073.57	3,281,981.87	3,283,902.01	3,399,731.14	3,479,301.35	2,765,256.46	224,104.38					21,932,712.54	
5	Fifth (46)	11,458.97													2,320,246.56	5
	Sixth (5)	497,895.71													6,727,904.81	
	Sixth (47)	288,340.45	80,043.20												368,383.65	
6	Sixth (44)		443,098.80	683,874.96	604,972.84	877,627.86	1,004,927.90	1,164,648.03	726,345.15	15,207.41					5,610,702.95	6
	Sixth (48)									3,321,825.79	2,732,133.60	3,053,972.17	2,830,308.54		11,938,240.10	
	Sixth (48½)													2,705,371.02	2,705,371.02	
	Seventh (43)	1,398,006.04	457,670.40												7,069,371.16	
7	Seventh (44)		1,212,459.54	1,914,333.86	1,550,090.42	1,531,283.31	2,253,760.27	1,306,664.77	1,636,108.59	128,716.15					11,533,416.91	7
	Seventh (49)									1,688,658.56	1,110,761.89	1,632,776.04	1,166,933.45	1,433,788.30	7,032,918.24	
8	Eighth (5)	22,446.06													3,998,065.66	8
9	Ninth (5)	37,320.59													2,048,910.26	9
10	Tenth (5)	25,834.64													1,566,613.15	10
	Tenth (50)	93,282.86	143,456.08	143,586.19	142,373.92	162,978.56	174,925.19	196,885.66	166,635.46	10,932.05					1,235,055.97	
	Eleventh (46)	10,143.83													852,893.00	
11	Eleventh (51)	62,602.56	78,450.62	79,913.31	75,650.27	85,972.86	96,156.41	104,111.19	90,871.57	3,942.63					677,711.42	11
	Eleventh (52)									211,547.00	188,979.51	186,482.27	261,796.69		848,796.47	
	Total	5,579,126.27	6,037,220.27	5,710,837.56	5,851,103.83	6,213,636.49	7,281,253.48	6,485,356.94	5,592,719.85	5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	4,139,159.32	127,010,435.90	
	IOWA.															
1	First (45)	221,838.27	52,855.44												4,538,716.12	1
	Second (43)	181,808.45	35,063.99												3,831,492.68	
2	Second (53)		142,870.78	182,075.17	276,592.17	303,114.74	255,330.50	421,380.23	292,378.77	22,324.35					1,896,066.71	2
	Second (54)									2,293,490.17	1,958,811.60	2,271,460.59	1,674,482.43		8,198,244.79	
3	Third (55)	320,755.86	61,161.81												5,997,702.61	3
	Third (56)		218,558.21	226,682.60	208,663.81	267,818.99	281,317.63	321,618.32	299,913.67	220,578.23	182,526.32	192,005.13	188,287.73	165,581.44	2,963,552.08	3
	Fourth (43)	314,554.51	21,347.06												1,670,394.23	
4	Fourth (53)		178,419.89	192,427.33	172,116.54	165,050.34	168,046.93	184,738.87	147,513.93	13,220.74					1,221,543.57	4
	Fourth (54)									79,605.60	80,721.23	83,875.22	88,354.73		332,556.78	
	Fourth (54½)													353,329.73	353,329.73	
5	Fifth (21)	106,692.94	87,757.19	257,666.03	92,072.87	118,875.71	219,081.92	916,167.32	3,322,913.70	128,188.44					6,380,175.52	5
6	Sixth (55)	66,877.90	12,365.41												828,679.33	6
	Total	1,212,617.93	810,399.78	958,851.13	839,445.39	854,859.78	923,776.98	1,843,904.74	4,062,720.07	2,757,416.53	2,222,059.15	2,547,340.94	1,951,124.89	518,911.17	38,212,453.55	
	KENTUCKY.															
1	First (57)														2,965,523.82	1
	Second (57)														2,937,744.30	
2	Second (58)	672,654.42	127,306.07												1,576,934.49	2
	Second (59)		695,708.75	571,490.43	543,443.85	620,133.04	672,159.61	955,021.75	1,535,657.15	2,086,085.51	1,720,789.87	1,774,514.97	1,035,474.68	1,122,919.06	13,333,398.67	
3	Third (27)	41,513.11	16,315.10												8,667,291.27	3
4	Fourth (60)	215,879.68													9,118,089.41	4
5	Fifth (60)	917,396.73													22,029,515.14	5
	Fifth (61)	1,865,987.51	4,033,377.71	2,723,643.07	3,069,691.06	3,563,114.63	3,489,672.12	4,467,721.54	7,550,781.73	8,626,352.66	7,076,453.08	6,946,473.84	5,251,319.79	6,683,997.22	65,348,585.96	
6	Sixth	2,452,194.79	2,956,245.92	2,495,496.23	2,885,094.31	3,298,244.82	3,185,221.03	3,435,658.55	3,835,345.17	4,263,344.24	3,361,765.25	3,648,163.06	4,141,341.13	3,714,734.95	60,835,713.45	6
7	Seventh (62)	1,193,003.84	1,396,272.96	823,474.52	894,735.23	1,018,072.33	1,009,848.31	1,281,464.30	1,973,863.32	243,598.68					21,435,740.65	7
	Seventh (63)									2,452,179.32	1,931,691.40	2,435,232.58	1,295,634.19	1,075,739.41	9,790,576.90	
8	Eighth (62)	222,960.04	190,709.55	158,125.16	161,193.03	236,342.19	216,681.51	221,709.36	301,889.19	31,036.11					3,005,160.25	8
	Eighth (63)									867,595.66	751,775.84	942,456.14	693,759.84	985,296.48	4,240,883.96	
9	Ninth (62)	126,002.63	118,488.89	108,384.74	118,788 46	149,637.89	145,579.63	169,660.64	189,541.07	12,979.88					2,695,912.96	9
	Total	7,705,592.75	9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90	8,719,162.21	10,531,236.14	15,387,077.63	18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	14,182,687.12	227,981,671.23	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.
	LOUISIANA.					
1	First (64)	$154,341.17	$2,274,542.70	$1,714,502.46	$5,501,783.24	$3,710,106.61
1	First (65)					
2	Second (64)				320,862.47	1,347,918.14
3	Third (64)				375,167.66	1,168,763.11
4	Fourth (65½)					
	Total	154,341.17	2,274,542.70	1,714,502.46	6,197,813.37	6,226,787.86
	MAINE.					
1	First (43)	209,883.54	645,390.31	1,238,522.99	1,296,933.12	1,027,197.87
1	First (66)					
1	First (67)					
2	Second (5)	113,740.81	281,232.03	656,611.01	665,673.32	565,197.37
2	Second (68)					
3	Third (5)	81,442.21	160,427.05	312,375.96	397,031.01	333,297.95
4	Fourth (5)	69,498.84	127,900.96	207,092.35	263,848.13	234,152.39
4	Fourth (69)					
5	Fifth (5)	40,070.98	79,143.62	204,220.92	199,377.12	166,534.42
	Total	514,636.38	1,294,093.97	2,618,823.23	2,822,862.70	2,326,380.00
	MARYLAND.					
1	First (70)	31,673.59	95,182.00	237,198.63	256,709.96	142,652.99
1	First (71)					
2	Second (70)	176,159.31	488,999.26	826,825.84	1,158,287.22	1,165,710.96
3	Third (5)	666,866.19	1,851,504.94	3,399,810.64	5,325,005.41	4,117,138.87
3	Third (72)					
3	Third (44)					
3	Third (73)					
4	Fourth (34)	86,238.93	267,926.77	465,278.97	451,191.66	274,670.09
5	Fifth (5)	468.36	307,269.96	493,649.85	567,477.92	462,004.94
6	Sixth (73½)					
	Total	961,406.38	3,010,822.93	5,422,763.93	7,758,672.17	6,162,177.85
	MASSACHUSETTS.					
1	First (74)	297,827.74	668,462.66	1,447,742.30	1,960,261.56	1,439,959.37
1	First (75)					
2	Second (74)	447,521.04	959,368.89	2,057,293.45	2,915,192.46	2,254,214.03
3	Third (74)	974,879.28	2,387,324.35	5,967,667.70	7,589,362.73	6,048,528.63
3	Third (75)					
3	Third (76)					
3	Third (77)					
3	Third (77½)					
4	Fourth (74)	380,037.92	1,749,546.84	2,450,919.19	3,574,723.00	3,725,690.52
5	Fifth (74)	413,436.44	979,427.79	2,013,362.00	2,874,531.83	2,071,305.91
5	Fifth (78)					
6	Sixth (74)	510,654.08	1,572,956.90	2,835,503.07	4,133,613.64	3,112,729.69
7	Seventh (74)	386,048.91	920,510.86	2,474,913.68	3,712,178.52	2,645,400.46
8	Eighth (74)	591,260.45	1,224,750.33	2,560,618.25	3,750,122.15	2,948,323.17
8	Eighth (79)					
9	Ninth (74)	275,060.99	617,477.62	1,387,530.37	1,790,412.86	1,606,266.54
10	Tenth (74)	553,774.01	893,395.98	2,054,812.29	2,688,809.58	2,235,659.28
10	Tenth (79)					
10	Tenth (80)					
	Total	4,830,500.86	12,173,222.22	25,250,362.30	34,989,208.33	28,088,077.60
	MICHIGAN.					
1	First (1)	150,676.74	690,363.40	1,550,541.09	2,013,559.92	1,896,527.30
1	First (81)					
1	First (63)					
2	Second (82)	59,896.50	197,127.73	214,384.00	319,716.64	229,166.55
3	Third (82)	44,529.48	110,381.59	270,864.89	331,823.59	324,850.24
3	Third (83)					
4	Fourth (62)	31,513.00	64,856.59	136,597.63	216,088.29	190,662.18
4	Fourth (63)					
5	Fifth (1)	4,902.38	47,111.11	178,613.46	190,880.23	153,545.65
6	Sixth (62)	52,900.87	91,246.29	251,436.72	408,763.27	317,319.15
	Total	344,418.97	1,201,086.71	2,602,437.79	3,480,831.94	3,112,070.47

Internal Revenue in each Collection District, etc.—Continued

FISCAL YEAR ENDED JUNE 30— 1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$2,914,854.79	$1,735,638.89	$2,750,068.50	$1,733,746.44	$1,523,702.01	$1,261,368.61	$886,594.25	$552,211.65	1
510,885.35	69,643.38	154,823.83	100,834.42	53,906.54	42,947.66	50,094.66	34,216.96	2
400,675.53	96,833.61	76,631.69	78,174.39	50,173.71	35,291.03	45,776.37	19,835.77	3
								4
3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	1,627,782.26	1,339,607.30	982,464.68	606,264.38	
771,817.36	285,965.81	409,050.60	210,176.20	168,552.86	124,363.19	65,908.59	45,352.77	1
								1
404,072.50	119,172.78	101,384.15	55,976.57	39,083.87	27,868.53	20,341.71	20,138.33	2
211,603.38	120,236.40	123,470.67	56,699.25	33,379.52	19,108.03	12,367.78	16,434.89	3
130,884.56	82,484.77	96,978.97	56,232.22	36,663.80	25,864.49	14,044.04	12,528.38	4
75,702.54	62,046.64	76,339.97	33,012.24	21,443.00	17,492.02	15,427.33	13,018.78	5
1,594,080.34	669,906.40	807,224.36	412,096.48	302,123.05	214,696.26	128,089.45	107,473.15	
131,607.36	104,097.28	98,943.73	98,254.57	28,304.67				1
				351,979.16	740,755.74	748,169.57	909,543.65	1
633,842.67	528,468.01	578,837.11	287,454.02	212,558.95			464.56	2
2,892,485.05	3,420,205.02	4,029,144.17	2,717,607.00	2,528,555.19	1,570,819.21	1,398,788.98	1,582,313.14	3
								3
								3
276,277.68	188,147.38	252,606.16	168,686.44	97,535.70	92,965.49	76,327.83	103,135.61	4
346,840.49	306,675.07	478,941.74	431,852.77	572,335.94	249,261.39	127,820.95	165,280.21	5
								6
4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	3,791,269.61	2,653,801.83	2,351,107.33	2,760,736.57	
998,442.91	365,706.18	419,702.61	490,712.74	161,728.89	132,328.98	35,028.30	17,481.16	1
							35,253.72	1
1,061,594.45	467,953.34	458,919.22	127,148.39	224,242.17	51,984.18	22,332.88	10,223.08	2
5,095,511.86	3,198,190.73	4,149,390.39	2,547,123.63	2,320,688.88	1,488,143.26	1,104,074.57	801,983.62	3
							373,711.15	3
								3
								3
1,794,195.42	1,966,398.99	2,031,140.45	1,264,757.41	1,477,469.33	552,823.85	355,482.77	230,746.14	4
1,071,755.77	593,707.97	652,729.13	466,531.27	395,971.62	319,630.49	312,272.40	213,657.22	5
							240,591.86	5
1,673,565.93	848,248.03	930,927.99	614,680.84	727,880.21	631,677.91	545,558.62	378,302.03	6
1,982,463.55	601,037.63	593,228.42	283,906.10	250,964.19	89,167.25	45,392.80	20,634.84	7
1,530,423.28	509,020.06	471,928.58	222,285.70	220,308.61	55,300.99	54,258.51	25,518.98	8
							31,508.05	8
928,092.58	295,955.39	312,124.48	160,769.56	120,217.12	62,882.94	33,052.86	11,621.63	9
1,615,176.92	426,217.09	663,998.92	623,159.04	429,589.65	377,065.10	284,849.00	219,953.41	10
							97,427.40	10
17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	6,329,060.67	3,761,004.95	2,792,302.71	2,708,014.29	
1,655,815.30	1,588,146.49	2,015,966.88	1,975,597.95	1,913,632.97	1,673,968.46	1,215,696.78	1,380,972.88	1
								1
291,098.32	195,060.36	174,377.31	126,252.53	53,966.19	57,741.26	52,055.65	55,764.37	2
255,157.47	227,276.62	218,703.88	121,679.83	114,092.60	103,442.62	241,830.96	221,931.11	3
197,188.80	189,738.11	166,505.69	116,810.48	114,785.34	94,569.34	90,644.87	97,651.76	3
112,936.58	105,254.53	96,746.57	71,956.70	44,792.13	48,489.90	41,586.53	35,844.11	4
245,619.86	346,038.01	246,686.97	227,372.79	158,703.12	227,509.14	146,265.33	139,120.57	5
2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	2,399,972.35	2,205,720.72	1,788,080.12	1,931,284.80	6

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal year ended June 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
	LOUISIANA.															
1	First (64)	$473,355.28	$495,938.37												$27,682,754.97	1
	First (65)		74,978.98	$850,641.46	$588,595.99	$712,049.65	$760,618.92	$918,899.19	$738,666.46	$560,184.89	$538,814.89	$552,115.30	$543,748.98		6,839,314.71	
2	Second (64)	36,167.75	40,368.07												2,762,668.63	2
3	Third (64)	20,264.65	15,154.83												2,382,742.35	3
4	Fourth (65½)													$603,915.11	603,915.11	4
	Total	529,787.68	626,440.25	850,641.46	588,595.99	712,049.65	760,618.92	918,899.19	738,666.46	560,184.89	538,814.89	552,115.30	543,748.98	603,915.11	40,271,395.77	
	MAINE.															
1	First (43)	41,530.76	8,388.43												6,549,034.40	
	First (66)		44,939.25												44,939.25	1
	First (67)			70,695.78	75,531.22	76,767.87	82,457.05	85,259.83	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45		682,241.66	
2	Second (5)	8,034.34													2,078,527.32	
	Second (68)	16,373.29	6,083.66												22,456.95	2
3	Third (5)	4,649.38													1,882,523.48	3
4	Fourth (5)	4,768.03													1,362,941.93	
	Fourth (69)	10,777.34	20,209.55												30,986.89	4
5	Fifth (5)	4,522.83													1,011,352.41	5
	Total	90,655.97	79,620.89	70,695.78	75,531.22	76,767.87	82,457.05	85,259.83	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45		14,665,004.29	
	MARYLAND.															
1	First (70)														1,224,624.78	
	First (71)	580,189.57	137,573.22												3,468,210.31	1
2	Second (70)														6,057,607.91	2
	Third (5)	872,570.74													36,372,814.55	
3	Third (72)	988,529.32	468,750.58												1,457,279.90	
	Third (44)		1,992,760.48	2,210,127.29	2,163,634.34	2,263,283.80	2,334,864.22	2,662,009.47	3,289,962.73	212,697.56					17,128,739.89	3
	Third (73)									2,924,165.72	2,774,384.20	2,462,092.46	2,875,597.06		11,036,179.44	
4	Fourth (34)	98,125.93	106,161.82	110,667.95	103,637.81	130,673.21	148,599.19	160,228.81	139,190.01	9,687.87					3,807,961.31	4
5	Fifth (5)	38,163.56													4,547,983.15	5
6	Sixth (73½)													3,389,377.19	3,389,377.19	6
	Total	2,577,579.12	2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01	2,483,463.41	2,822,238.28	3,429,152.74	3,146,491.15	2,774,384.20	2,462,092.46	2,875,597.06	3,389,377.19	88,490,778.43	
	MASSACHUSETTS.															
1	First (74)														8,435,385.40	
	First (75)	56,848.41	5,274.81												97,376.94	1
2	Second (74)														11,057,987.58	2
	Third (74)														43,872,869.63	
	Third (75)	1,295,276.46	273,685.17												1,940,672.72	
3	Third (76)		1,079,507.42	1,249,066.42	1,190,589.39	1,398,983.60	1,454,636.28	1,601,844.13	1,508,116.79	118,393.43					9,601,137.46	3
	Third (77)									1,918,679.78	1,970,723.02	1,958,576.15	2,113,980.22		7,961,959.17	
	Third (77½)													2,580,071.78	2,580,071.78	
4	Fourth (74)														21,553,931.83	4
5	Fifth (74)														12,378,319.84	
	Fifth (78)	1,026,867.98	977,563.80	863,940.71	903,183.77	850,147.57	857,447.12	933,919.13	801,060.58	65,722.22					7,580,444.74	5
6	Sixth (74)														18,516,298.94	6
7	Seventh (74)														14,005,247.21	7
8	Eighth (74)														14,164,119.06	
	Eighth (79)	56,561.11	15,980.91												104,050.07	8
9	Ninth (74)														7,601,464.94	9
	Tenth (74)														13,066,460.27	
10	Tenth (79)	318,661.97	142,108.55												558,197.92	10
	Tenth (89)		174,605.90	311,356.64	341,895.50	386,521.93	387,597.80	401,595.81	384,484.60	293,794.62	316,730.94	334,102.68	357,150.78		3,689,837.20	
	Total	2,752,215.87	2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10	2,699,681.20	2,937,359.07	2,753,661.97	2,396,590.05	2,287,453.96	2,292,678.83	2,471,131.00	2,580,071.78	198,765,832.70	
	MICHIGAN.															
1	First (1)	1,476,157.49	835,985.19												22,053,608.84	
	First (81)		455,909.53	1,181,405.38	1,219,698.67	1,099,764.17	1,223,504.44	1,362,945.87	1,251,409.52	86,524.53					7,881,162.11	1
	First (63)									1,120,987.45	1,356,464.20	1,479,883.10	1,590,882.20	1,566,807.79	7,115,024.74	
2	Second (82)	68,625.88	12,854.92												2,108,088.21	2
3	Third (82)	246,199.01	62,143.20												2,894,907.09	
	Third (83)		203,571.46	195,383.22	190,913.58	226,719.39	249,175.12	273,718.46	244,970.27	14,860.90					1,599,312.40	3
4	Fourth (62)	108,977.90	95,223.32	98,822.73	111,128.68	131,769.28	137,251.82	164,576.96	169,912.55	15,186.00					2,731,461.32	
	Fourth (63)									165,097.95	171,699.96	192,111.35	211,025.17	207,511.22	947,436.65	4
5	Fifth (1)	37,857.13	19,376.38												1,189,892.79	5
6	Sixth (62)	128,346.39	116,818.00	127,192.01	132,302.41	153,505.15	177,343.89	201,949.76	216,159.35	16,724.14					4,129,323.19	6
	Total	2,066,163.80	1,821,882.00	1,602,803.34	1,654,043.34	1,611,757.99	1,787,275.27	2,003,191.05	1,882,451.69	1,419,380.97	1,528,155.16	1,671,994.45	1,801,907.37	1,774,319.01	52,650,217.34	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
		FISCAL YEAR ENDED JUNE 30—					FISCAL YEAR ENDED JUNE 30—								
	MINNESOTA.														
1	First (62)	$21,997.94	$33,703.85	$88,438.56	$119,585.30	$154,379.48	$112,102.89	$122,816.27	$145,641.44	$89,866.41	$69,023.80	$69,351.50	$75,429.17	$76,910.11	1
2	Second (62)	37,563.33	53,996.67	168,286.22	262,325.77	297,724.94	256,287.83	240,521.53	322,237.71	162,716.57	179,055.63	162,053.44	151,926.38	151,452.34	2
	Second (84)														
	Total	59,561.27	87,700.52	256,724.78	381,911.07	452,104.42	368,390.72	363,337.80	467,879.15	252,582.98	248,079.43	231,404.94	227,355.55	228,362.45	
	MISSISSIPPI.														
1	First (85)				116,626.84	853,240.75	576,107.12	57,321.70	96,216.68	56,804.33	16,499.01	32,102.34	17,166.47	6,167.24	
	First (86)													33,311.42	1
	First (87)														
2	Second (85)				538,677.26	2,046,222.42	2,008,250.08	88,730.44	126,384.40	129,938.54	64,306.84	49,865.07	62,397.50	23,920.64	
	Second (86)													23,292.07	2
3	Third (85)				125,956.93	1,683,719.60	1,167,515.28	48,077.33	68,191.41	51,514.76	52,869.59	46,111.90	28,055.14	10,276.55	3
	Total				781,261.03	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	133,675.44	128,079.31	107,619.11	96,967.92	
	MISSOURI.														
1	First (34)	912,216.50	2,511,846.87	4,290,395.95	6,068,292.52	4,784,413.32	3,499,997.95	3,931,156.29	4,590,339.97	3,783,558.95	3,683,479.33	3,323,795.53	3,501,668.88	3,739,490.09	
	First (88)														1
	First (88½)														
2	Second (34)	29,641.69	124,699.55	254,140.32	208,668.85	125,381.13	133,880.95	77,907.21	128,123.38	81,811.99	81,712.88	100,750.96	78,687.84	73,852.18	2
3	Third (82)	242,467.71	670,904.15	751,782.14	400,233.81	549,769.98	387,776.46	312,892.22	278,351.07	272,094.91	159,735.59	119,562.51	98,481.66	124,791.39	3
4	Fourth (82)			183,985.19	286,812.53	454,954.67	363,761.91	280,512.50	234,587.28	247,031.66	224,419.81	208,442.06	188,489.30	227,470.81	
	Fourth (89)														4
5	Fifth (c) (62)				130,630.74	128,799.18	151,791.27	183,289.28	155,322.05	206,565.75	146,388.22	112,209.33	116,103.57	129,075.94	5
6	Sixth (62)				395,269.78	450,777.25	376,152.48	510,047.03	617,554.36	504,012.63	322,482.68	394,559.76	342,054.80	300,194.90	
	Sixth (90)														6
	Total	1,184,325.90	3,307,450.57	5,480,303.60	7,489,908.23	6,494,095.53	4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89	4,618,218.51	4,259,320.15	4,325,486.05	4,594,875.31	
	NEW HAMPSHIRE.														
1	First (94)	155,918.09	364,036.54	718,286.70	1,094,540.83	938,976.93	598,859.67	252,480.47	223,750.85	160,358.80	175,337.75	200,387.70	171,892.66	210,880.80	
	First (95)														1
2	Second (94)	223,007.17	517,618.60	1,431,834.58	1,878,220.14	1,543,956.71	1,137,396.62	316,744.99	304,053.63	185,420.95	99,181.75	104,918.85	58,272.87	68,076.67	2
3	Third (94)	104,766.83	192,612.14	394,660.44	507,587.77	399,213.56	295,237.76	102,122.56	104,602.90	51,147.22	29,716.46	20,148.81	18,513.66	20,432.08	3
4	Fourth (95½)														4
	Total	483,692.09	1,074,267.28	2,544,781.72	3,480,348.74	2,882,147.20	1,941,493.45	651,348.02	632,407.38	396,926.97	304,235.96	325,455.36	248,679.19	299,389.55	
	NEW JERSEY.														
1	First (96)	94,555.94	242,785.19	626,288.54	773,408.30	549,897.25	341,048.46	344,489.36	201,207.12	136,787.19	114,590.67	139,553.31	117,992.48	118,544.77	
	First (97)														1
2	Second (96)	131,345.07	302,729.91	822,915.63	829,607.56	797,139.52	492,753.92	411,037.05	460,752.72	401,652.91	191,543.24	273,948.36	118,159.04	201,307.14	2
3	Third (31½)	171,637.12	701,759.31	990,509.31	1,294,315.61	1,331,421.95	886,081.19	581,925.49	750,817.28	443,775.44	561,833.84	526,359.72	279,787.19	346,775.19	3
4	Fourth (5)	148,107.66	358,626.48	947,866.36	1,510,457.54	990,119.41	632,253.16	536,019.90	509,706.62	302,565.46	292,529.05	341,587.24	195,426.46	223,940.17	4
	Fifth (5)	681,798.31	1,510,457.27	4,201,730.48	5,784,177.81	4,221,684.48	3,343,063.49	1,918,880.81	2,152,882.11	1,173,821.35	1,330,937.01	1,285,993.74	1,014,261.56	1,472,902.14	
5	Fifth (98)														5
	Fifth (98½)														
	Total	1,227,444.10	3,116,358.16	7,589,310.32	10,191,966.82	7,890,262.61	5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	2,491,433.81	2,567,442.37	1,725,626.73	2,363,469.41	
	NEW YORK.														
1	First (100)	129,577.34	651,552.47	1,271,852.46	1,567,312.79	1,273,134.43	891,482.82	681,369.99	576,877.68	489,528.51				*.01	
	First (101)									1,644,655.56	4,463,363.05	4,029,458.55	3,728,344.34	3,722,678.15	1
	Second (100)	484,930.42	1,346,914.61	2,115,298.86	3,084,574.53	2,659,707.08	2,695,527.53	2,378,656.80	2,700,283.28	1,601,283.15					
2	Second (102)									1,135,829.91	3,084,597.69	2,433,782.46	1,921,752.54	1,707,741.34	2
	Second (103)														
	Third (100)	474,705.87	2,006,217.25	3,124,929.82	4,613,454.39	3,305,285.56	2,622,661.23	1,908,556.50	2,160,008.07	695,974.34					
3	Third (104)									580,661.84	2,084,547.32	1,961,195.36	1,798,897.10	2,034,570.54	3
	Third (103)														
	Fourth (100)	1,160,692.99	3,085,128.13	6,279,690.60	9,169,375.47	5,918,297.34	4,063,773.63	3,287,224.06	3,598,119.65	1,891,215.64				*10.50	
4	Fourth (105)												402,928.47	1,292,629.36	4
5	Fifth (100)	326,100.10	693,651.96	1,575,625.20	2,057,071.97	1,656,880.83	1,072,403.42	803,044.26	950,705.04	644,856.54					5
6	Sixth (100)	466,422.41	1,550,725.43	3,180,605.90	4,795,244.74	4,183,863.23	2,587,363.02	1,814,038.69	1,832,584.74	1,073,427.36				*436.91	6
7	Seventh (100)	315,515.43	518,454.92	1,279,297.67	1,834,869.63	1,535,954.23	1,181,146.07	1,290,258.54	1,362,408.71	806,528.25				*.03	7
8	Eighth (106)	548,538.14	2,203,436.34	5,113,031.14	7,886,484.09	7,149,716.75	4,074,416.26	4,336,059.66	3,462,624.00	3,648,437.70	2,207,652.27	802,156.96	178,522.76	*.03	8
9	Ninth (106)	249,285.95	580,449.70	1,486,443.31	1,942,777.46	1,971,424.75	1,737,724.54	1,678,841.75	1,789,617.19	1,618,556.21	1,353,618.79	1,007,992.59	631,157.86	*.03	9
10	Tenth (5)	163,683.16	584,042.04	1,348,416.66	1,717,845.97	1,454,924.88	931,625.38	686,193.25	857,935.16	771,611.35	458,995.05	529,219.27	287,156.52	273,118.98	10
11	Eleventh (5)	146,162.89	323,686.22	777,390.56	953,283.17	813,694.30	302,717.79	303,140.27	238,071.62	205,725.54	136,768.02	156,637.68	76,293.88	131,660.17	11
	Eleventh (107)														

D.—Comparative Table showing the Aggregate Receipts of

Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal year ended June 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
	MINNESOTA.															
1	First (62)	$87,444.24	$84,777.07	$99,569.03	$93,850.49	$107,389.53	$116,126.82	$125,071.40	$117,842.58	$8,803.22					$2,021,021.10	1
2	Second (62)	161,331.94	154,684.63	175,433.72	211,858.27	257,300.11	329,013.51	403,420.54	417,619.38	38,493.69					4,595,304.15	2
	Second (84)									446,685.14	$492,704.97	$534,532.31	$554,088.98	$510,492.15	2,538,503.55	
	Total	248,776.18	239,461.70	275,002.75	305,708.76	364,689.64	445,140.33	528,491.94	535,461.96	493,982.05	492,704.97	534,532.31	554,088.98	510,492.15	9,154,828.80	
	MISSISSIPPI.															
1	First (85)														1,828,252.48	
	First (86)	47,162.34	45,362.55												125,836.31	1
	First (87)			86,824.03	87,271.68	91,233.50	96,122.19								704,101.11	
2	Second (85)	468.48						94,098.90	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16		5,133,161.67	2
	Second (86)	37,455.16	32,700.75												93,447.98	
3	Third (85)	79.46													3,282,367.75	3
	Total	85,165.44	78,063.30	86,824.03	87,271.68	91,233.50	96,122.19	94,098.90	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16		11,167,167.30	
	MISSOURI.															
1	First (34)	2,216,996.19	3,746,597.46	4,338,756.96	4,374,813.80	4,680,266.14	5,543,333.70	6,186,922.72	6,200,677.64	362,213.97					86,268,230.73	
	First (88)									4,633,213.56	5,011,585.72	5,636,492.57	6,227,290.00		21,508,581.85	1
	First (88½)													6,583,171.14	6,583,171.14	
2	Second (34)	64,199.71	53,693.41	55,056.05	57,035.72	61,635.57	66,451.05	65,405.90	60,286.65	2,897.67					1,988,920.66	2
3	Third (82)	124,014.63	31,273.37												4,524,131.60	3
4	Fourth (82)	260,027.09	49,545.44												3,210,040.25	
	Fourth (89)		244,184.17	314,274.08	280,062.47	332,996.58	388,170.56	501,833.39	388,953.87	266,823.99	303,281.89	351,560.87	329,884.70		3,702,026.57	4
5	Fifth (a) (62)	114,348.36	115,516.86	113,138.12	105,566.04	118,826.24	145,571.72	153,736.46	131,482.26	7,883.10					2,466,244.49	5
6	Sixth (62)	202,355.53	209,257.02	250,008.21	209,328.45	255,929.55	326,822.36	634,589.47	899,010.98	109,528.08					7,309,935.32	6
	Sixth (90)									1,091,246.14	961,298.24	1,072,598.55	1,301,614.57	1,326,912.43	5,753,669.93	
	Total	2,981,941.51	4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08	6,470,349.39	7,542,487.94	7,680,411.40	6,473,806.51	6,276,165.85	7,060,651.99	7,858,789.27	7,910,083.57	143,314,952.54	
	NEW HAMPSHIRE.															
1	First (94)	93,697.18													5,339,404.97	
	First (95)	148,223.80	234,998.99	228,188.11	222,898.88	278,139.08	309,720.94	349,942.04	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37		3,655,075.56	1
2	Second (94)	13,382.79													7,882,085.72	2
3	Third (94)	4,957.51													2,155,719.70	3
4	Fourth (95½)													466,994.36	466,994.36	4
	Total	260,261.28	234,998.99	228,188.11	222,898.88	278,139.08	309,720.94	349,942.04	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37	466,994.36	19,499,280.31	
	NEW JERSEY.															
1	First (96)	43,661.55													3,844,810.04	
	First (97)	106,961.24	275,913.95	223,590.29	224,171.23	214,500.00	288,810.32	305,040.48	275,723.41	131,132.39	221,046.66	191,739.69	208,162.23	148,082.84	2,814,874.73	1
2	Second (96)	62,766.61													5,497,658.68	2
3	Third (31½)	274,108.15	330,142.80	358,587.75	320,093.82	266,338.62	326,683.57	459,988.10	486,631.30	487,717.62	479,703.13	349,697.47	647,110.60		13,653,859.87	3
4	Fourth (5)	99,777.06													7,088,976.57	4
5	Fifth (5)	1,369,462.69													31,462,062.25	
	Fifth (98)	1,823,152.58	4,381,904.15	4,513,147.15	4,125,950.09	3,726,969.19	4,258,182.42	4,686,604.72	4,662,103.07	2,858,372.71	2,960,608.96	3,410,238.59	3,740,888.73		45,148,122.36	5
	Fifth (98½)													3,924,163.64	3,924,163.64	
	Total	3,779,949.88	4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81	4,873,676.31	5,451,633.60	5,424,457.78	3,477,222.72	3,661,358.75	3,951,675.75	4,596,161.56	4,072,246.48	113,434,528.14	
	NEW YORK.															
1	First (100)														7,532,688.50	
	First (101)	3,210,107.73	3,355,097.12	3,692,507.68	3,513,417.90	3,264,352.96	2,959,673.22	2,984,084.80	2,802,941.66	2,685,803.96	2,840,455.10	3,046,409.05	3,208,195.07	3,384,638.73	58,546,184.63	1
	Second (100)														19,067,176.26	
2	Second (102)	1,155,451.65	1,262,394.10												12,701,549.69	2
	Second (103)			2,781,903.32	2,915,918.49	3,199,990.87	3,977,659.78	4,206,252.54	3,924,441.53	1,576,683.43	1,502,773.28	1,532,949.70	1,559,034.98	1,569,587.68	27,226,295.60	
	Third (100)														20,911,793.03	
3	Third (104)	2,266,062.61	2,216,546.34												12,942,481.11	3
	Third (103)			3,895,193.88	4,282,837.07	5,064,296.32	5,757,541.95	6,762,211.18	6,735,929.67	4,955,927.46	5,057,715.43	5,366,748.85	5,572,258.80	5,601,823.00	59,052,483.61	
4	Fourth (100)														38,453,537.01	4
	Fourth (105)	1,412,911.87	1,567,463.73												4,675,933.43	
5	Fifth (100)														9,780,409.32	5
6	Sixth (100)														21,484,712.43	6
7	Seventh (100)														10,124,453.48	7
8	Eighth (106)														41,611,055.50	8
9	Ninth (106)														16,017,989.93	9
10	Tenth (5)	143,338.28													10,298,105.95	10
11	Eleventh (5)	48,514.36													4,613,746.47	11
	Eleventh (107)	80,590.03	184,372.14	133,502.11	178,254.82	132,026.24	208,236.50	180,625.31	169,700.96	10,573.85					1,277,881.96	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal year ended June 30— 1863.	1864.	1865.	1866.	1867.
	NEW YORK—continued.					
12	Twelfth (5)	$214,111.87	$434,449.14	$893,370.77	$1,240,445.27	$1,121,742.96
12	Twelfth (108)					
13	Thirteenth (5)	91,460.05	197,588.06	454,256.91	547,477.35	433,672.16
14	Fourteenth (5)	564,674.22	1,428,503.60	2,515,278.46	3,274,886.18	2,990,590.08
14	Fourteenth (109)					
14	Fourteenth (110)					
14	Fourteenth (110½)					
15	Fifteenth (5)	262,832.80	571,510.48	1,299,510.80	1,640,872.52	1,341,439.34
15	Fifteenth (111)					
15	Fifteenth (110)					
16	Sixteenth (5)	45,898.12	101,540.46	331,996.24	350,622.43	294,094.91
17	Seventeenth (5)	45,425.09	82,979.67	178,290.61	239,060.08	189,900.03
18	Eighteenth (5)	170,099.73	423,370.21	965,781.07	1,000,355.07	732,275.54
19	Nineteenth (5)	66,530.93	128,200.57	265,577.27	366,129.66	281,070.64
20	Twentieth (5)	130,699.46	309,675.81	512,888.14	657,049.08	527,989.23
20	Twentieth (112)					
21	Twenty-first (5)	174,797.78	393,305.86	721,848.22	1,223,574.63	1,187,196.21
21	Twenty-first (113)					
21	Twenty-first (114)					
21	Twenty-first (115)					
22	Twenty-second (5)	137,200.35	483,753.73	525,063.68	543,657.99	500,426.85
23	Twenty-third (5)	313,926.50	959,832.96	1,164,444.28	1,650,566.98	1,086,564.00
24	Twenty-fourth (5)	154,527.22	850,408.91	686,933.96	704,979.51	779,125.81
24	Twenty-fourth (116)					
25	Twenty-fifth (117)	60,806.24	388,853.87	361,898.69	412,812.85	335,063.91
26	Twenty-sixth (5)	87,748.76	190,112.22	395,873.07	549,707.42	488,136.15
26	Twenty-sixth (118)					
27	Twenty-seventh (119)	94,402.73	186,083.73	415,818.51	513,754.67	431,288.10
27	Twenty-seventh (120)					
28	Twenty-eighth (117)	174,509.13	582,376.26	1,101,694.61	1,460,030.10	1,099,644.38
28	Twenty-eighth (121)					
28	Twenty-eighth (122)					
28	Twenty-eighth (123)					
29	Twenty-ninth (5)	110,212.25	390,266.72	400,569.85	563,324.98	524,948.55
30	Thirtieth (5)	445,650.13	1,876,637.40	1,971,268.10	2,801,808.24	2,276,202.92
30	Thirtieth (124)					
30	Thirtieth (122)					
31	Thirty-first (119)	50,849.15	120,729.71	263,009.79	391,862.07	302,289.51
32	Thirty-second (125)	1,378,961.39	3,571,282.18	10,730,410.95	12,167,237.82	9,978,614.40
	Total	9,241,038.60	27,215,720.62	53,708,375.16	71,922,529.11	58,825,159.06
	NORTH CAROLINA.					
1	First (5)				60,585.16	85,092.18
2	Second (5)				53,475.16	719,405.08
2	Second (126)					
3	Third (127)				291,346.73	251,900.25
3	Fourth (127)					210,680.29
4	Fourth (128)					
4	Fourth (129)					
4	Fourth (129½)					
4	Fourth (37½)					139,561.11
5	Fifth (130)					
5	Fifth (129)					
5	Fifth (37½)					209,363.57
6	Sixth (131)					
6	Sixth (132)					
6	Sixth (132½)					32,749.87
7	Seventh (131)					
	Total				414,407.05	1,648,752.35
	OHIO.					
1	First (7)	838,064.63	1,781,204.66	3,406,204.43	8,022,216.20	6,878,016.63
1	First (133)					
1	First (133½)					
2	Second (7)	593,195.06	2,357,578.85	2,213,916.38	2,806,962.75	2,374,409.46
3	Third (34)	266,260.76	1,531,136.00	1,366,816.24	1,610,853.82	1,214,737.95
4	Fourth (5)	1,215.76	587,279.23	648,728.77	1,173,253.96	654,166.04
4	Fourth (134)					
5	Fifth (5)	47,837.75	121,605.16	186,246.53	461,917.48	244,265.89
6	Sixth (34)	54,075.72	523,685.17	295,389.86	383,881.09	363,989.81
6	Sixth (135)					

Internal Revenue in each Collection District, etc.—Continued.

Fiscal year ended June 30— 1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$550,492.68	$416,193.82	$411,329.36	$236,119.98	$255,761.04	$260,785.63	$192,893.25	$192,836.98	12
341,510.67	201,359.35	191,179.79	235,189.56	95,042.48	119,638.13	78,544.63	93,276.79	13
1,346,583.72	1,265,066.98	1,406,228.34	1,094,693.94	911,501.49	1,242,623.17	496,426.13	528,579.54	14
815,969.67	810,843.25	627,537.54	377,518.74	306,567.33	226,780.20	188,170.63	200,225.56	15
125,179.59	117,266.77	106,005.52	54,122.99	41,786.77	30,924.33	21,458.58	20,945.52	16
141,425.23	93,420.42	103,239.18	41,512.83	31,027.53	30,515.32	22,656.42	24,147.43	17
407,265.43	308,285.38	274,455.58	125,221.62	193,025.71	119,447.73	65,522.35	65,519.99	18
198,701.93	106,278.96	110,463.06	101,340.63	40,485.87	44,244.36	27,341.14	24,821.60	19
318,897.66	206,433.67	165,134.77	119,384.01	88,365.23	54,590.22	46,562.54	51,867.46	20
772,243.44	557,292.28	611,902.79	447,576.95	403,417.09	294,446.82	296,613.56	324,629.34	21
257,379.42	175,998.74	599,577.98	667,758.11	404,249.39	103,207.28	36,522.86	36,793.39	22
451,860.06	554,227.04	779,029.19	439,304.66	425,425.22	412,925.26	234,265.79	258,888.06	23
522,197.66	455,807.50	566,786.17	420,488.72	448,831.75	483,655.08	573,567.29	428,357.01	24
223,114.84	231,041.03	296,128.52	110,119.51	61,118.87	114,755.69	60,331.93	49,339.31	25
317,419.24	263,348.74	272,754.82	187,985.46	177,912.53	173,785.96	185,051.81	203,135.73	26
325,019.02	222,254.81	228,276.55	170,384.29	128,330.46			*.04	27
				28,722.77	157,384.42	150,716.05	158,289.44	
709,028.60	759,328.44	560,721.54	663,884.63	487,693.67	576,558.71	435,218.10	452,644.96	28
323,746.40	238,165.95	270,327.23	97,300.95	68,561.86	80,609.08	52,036.39	55,808.81	29
1,168,150.17	1,789,105.67	2,315,449.95	1,926,884.09	1,753,960.76	1,541,746.87	1,340,034.21	1,231,836.88	30
							*.50	31
248,847.93	103,023.90	100,000.86	58,410.18	38,935.60				32
7,669,852.59	7,674,297.31	6,865,786.50	4,483,898.31	3,303,483.59	2,230,437.59	1,643,375.49	1,674,091.42	
39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	23,483,729.18	19,219,504.52	15,182,362.62	15,238,881.81	
97,154.32	30,681.40	60,940.82	63,716.60	20,215.15	38,892.73	21,483.44	19,864.60	1
539,589.65	100,473.58	94,791.47	88,064.21	44,273.39	57,244.85	67,773.05	37,216.63	2
405,550.17	49,727.92	27,955.10	44,829.70	53,206.88	33,868.86	29,860.96	32,186.05	3
303,391.22	143,264.93	419,999.86	410,578.46	373,235.68	449,684.85	500,054.31	586,896.09	4
333,757.89	280,836.83	524,232.96	502,825.56	398,663.81	543,251.86	604,157.20	685,603.47	5
261,898.82	123,665.87	235,321.59	225,330.56	199,044.47	252,126.40	229,633.90	220,299.95	6
35,943.58	21,885.45	35,478.15	26,923.10	19,885.41	33,252.17	32,768.38	48,356.79	7
1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	1,108,524.79	1,408,321.72	1,485,731.24	1,630,423.58	
3,781,726.35	4,133,733.74	2,406,377.88	1,398,809.17					1
			1,521,173.59	6,072,487.83	7,161,277.20	7,208,887.51	8,055,517.74	
								2
1,183,519.56	2,955,385.06	4,846,979.34	3,053,069.30					3
718,033.49	1,722,965.73	2,369,580.82	2,393,859.26	1,697,785.31	1,495,458.80	1,615,558.53	949,819.40	
166,220.65	638,683.78	981,033.19	760,851.02	712,865.88	699,070.56	699,353.90	489,528.86	4
91,802.04	181,700.38	265,215.33	235,182.80	254,067.75	64,737.83	154,664.81	51,065.63	5
183,994.63	654,846.98	963,994.86	720,112.72	721,460.39	625,625.11	665,040.77	610,346.16	6

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1876.	1877.	1878.	1879.	1880.	1881.
	NEW YORK—continued.						
12	Twelfth (5)	$90,462.76					
	Twelfth (108)	228,330.10	$468,727.34	$469,527.12	$482,916.92	$519,719.66	$545,067.54
13	Thirteenth (5)	33,682.07					
14	Fourteenth (5)	255,525.44					
	Fourteenth (109)	337,319.24	591,488.79	631,918.26	571,915.15	571,102.97	600,482.13
	Fourteenth (110)						
	Fourteenth (110½)						
15	Fifteenth (5)	90,874.12					
	Fifteenth (111)	145,409.80	229,805.43	211,125.88	214,694.26	259,026.63	294,733.58
	Fifteenth (110)						
16	Sixteenth (5)	6,334.05					
17	Seventeenth (5)	8,424.45					
18	Eighteenth (5)	20,732.43					
19	Nineteenth (5)	11,061.58					
20	Twentieth (5)	13,871.83					
	Twentieth (112)	45,367.05	9,652.33				
21	Twenty-first (5)	170 262.19					
	Twenty-first (113)	202,575.21	74,408.78				
	Twenty-first (114)		263,792.83	330,589.76	327,467.09	309,412.51	326,846.08
	Twenty-first (115)						
22	Twenty-second (5)	12,999.14					
23	Twenty-third (5)	130,290.24					
24	Twenty-fourth (5)	239,928.48					
	Twenty-fourth (116)	382,146.12	645,672.58	629,363.12	706,144.85	422,403.27	494,109.45
25	Twenty-fifth (117)	15,460.96					
26	Twenty-sixth (5)	110,134.34					
	Twenty-sixth (118)	120,102.51	216,372.66	221,368.64	240,257.07	273,432.82	316,088.22
27	Twenty-seventh (119)						
	Twenty-seventh (120)	159,221.82	39,166.70				
28	Twenty-eighth (117)	164,702.69					
	Twenty-eighth (121)	380,567.26	144,996.53				
	Twenty-eighth (122)		547,279.29	827,852.19	813,978.97	946,711.55	974,838.32
	Twenty-eighth (123)						
29	Twenty-ninth (5)	19,792.21					
30	Thirtieth (5)	593,671.27					
	Thirtieth (124)	590,085.74	261,261.52				
	Thirtieth (122)		771,281.86	1,126,667.60	1,197,999.49	1,287,401.54	1,377,990.99
31	Thirty-first (119)						
32	Thirty-second (125)	1,720,403.36	1,602,398.56				
	Total	14,616,723.99	14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34	17,233,267.76
	NORTH CAROLINA.						
1	First (5)	4,602.26					
2	Second (5)	11,621.84					
	Second (126)	45,272.85	109,994.76	65,782.90	77,272.14	58,695.72	71,432.35
3	Third (127)	10,748.05					
4	Fourth (127)	407,226.94					
	Fourth (128)	305,220.37	838,733.88	800,760.70	935,394.78	925,483.18	850,967.45
	Fourth (129)						
	Fourth (129½)						
	Fourth (37½)						
5	Fifth (130)	628,966.35	508,073.11	698,041.92	1,064,463.12	911,908.83	1,051,585.47
	Fifth (129)						
	Fifth (37½)						
6	Sixth (131)	217,711.11	108,669.27				
	Sixth (132)		131,934.30	253,874.40	336,238.73	457,918.98	499,455.08
	Sixth (132½)						
7	Seventh (131)	39,768.52	18,442.67				
	Total	1,671,138.29	1,775,847.99	1,818,459.92	2,413,368.77	2,354,006.71	2,476,440.35
	OHIO.						
1	First (7)						
	First (133)	9,833,611.52	10,155,663.16	9,728,032.98	10,832,458.61	11,556,840.75	12,538,346.58
	First (133½)						
2	Second (7)						
3	Third (34)	1,276,079.90	1,023,611.35	1,125,680.69	966,097.16	1,355,043.19	1 816,871.17
4	Fourth (5)	248,461.98					
	Fourth (134)	268,642.01	480,783.15	401,021.46	476,026.88	512,154.48	513,582.86
5	Fifth (5)	21,705.65					
6	Sixth (34)	623,050.06	491,794.52	431,079.69	613,699.78	633,678.60	352,210.02
	Sixth (135)						

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
							$6,510,995.51	12
$627,261.92	$590,564.93	$48,754.17					3,980,869.70	
							3,113,878.00	13
							19,321,161.29	
620,596.47	590,677.39	40,028.23					4,555,528.63	14
		595,363.83	$679,724.30	$666,913.20	$684,242.15		2,626,243.48	
						$1,676,205.65	1,676,205.65	
							8,760,652.98	
346,397.30	336,822.04	24,527.69					2,062,552.61	15
		752,985.81	829,864.60	872,791.41	938,390.82		3,394,032.64	
							1,648,176.28	16
							1,232,024.29	17
							4,871,357.84	18
							1,772,248.20	19
							3,203,409.11	20
							55,019.38	
							7,579,107.16	
							276,982.99	21
333,264.94	325,317.02	17,715.85					2,234,406.08	
		865,665.04	855,039.34	915,930.93	1,010,372.11	1,084,647.33	4,731,654 75	
							4,484,588.91	22
							8,861,559.24	23
							7,315,595.05	24
469,857.05	559,763.59	41,821.31					4,351,281.34	
							2,720,846.22	25
							3,603,106.25	26
386,550.60	409,330.71	14,831.94					2,198,335.17	
							2,715,612.91	27
							693,501.20	
							9,231,035.82	
							525,563.79	28
1,134,541.13	1,079,296.23	69,640.19					6,394,137.87	
		1,945,001.69	2,058,072.55	1,964,365.82	2,148,709.10	2,100,300.56	10,216,449.72	
							3,195,671.23	29
							23,032,406.06	
							851,347.26	30
1,403,396.85	1,342,391.27	115,059.65					8,622,189.16	
							1,677,959.20	31
							76,694,531.40	32
19,455,040.09	17,967,187.00	13,760,384.10	13,823,644.60	14,365,208.96	15,101,203.03	15,417,202.95	637,220,703.88	
							512,228.66	1
							1,813,928 91	
62,163.24	65,319.36	1,192.10					560,125.42	2
							1,231,180.67	3
							3,805,012.63	
1,022,309.00	865,952.10	24,916.26					6,569,737.72	
		494,852.80	398,003.45	512,854.59	578,161.58		1,983,872.42	4
			254,643.50				254,643.50	
						1,035,053.39	1,035,053.39	
1,274,767.96	988,991.35	43,819.12					11,243,567.92	
		711,299.02	477,098.72	841,881.97	945,134.70		2,975,414 41	5
						1,150,115.36	1,150,115.36	
							2,283,065.51	
508,174.32	456,864.16	484,887.44	337,707.21	390,222.73	427,405.43		4,284,682.78	6
			219,376.07				219,376.07	
							345,454.09	7
2,867,414.52	2,377,126.97	1,760,966.74	1,686,828.95	1,744,959.29	1,950,701.71	2,185,168.75	40,267,399.46	
							32,646,353.09	
11,928,253.84	10,577,527 72	9,826,123.39	8,737,148.51	8,501,549.10	7,966,784.95		152,201,684.98	1
						10,202,724.94	10,202,724.94	
							22,385,015.76	2
1,621,593.77	1,555,836.26	68,501.48					29,782,181.08	3
							8,461,313.58	
475,943.53	181,759.25	7,644.88					3,317,558.50	4
							2,402,015.03	5
300,275.33	443,683.26	12,298.11					10,668,212.64	
		1,005,946.16	1,284,728.86	1,893,894.64	2,991 061.28		7,175,630.94	6

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal year ended June 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
	OHIO—continued.														
7	Seventh (136)	$166,485.71	$1,195,306.87	$1,086,116.45	$1,246,198.88	$906,667.98	$504,092.67	$784,904.11	$1,018,315.24	$718,371.24	$702,177.06	$495,343.53	$744,598.17	$635,175.25	7
	Seventh (137)														
	Seventh (138)														
8	Eighth (136)	40,599.89	119,787.95	135,775.80	215,006.70	160,524.84	116,610.84	88,486.39	140,799.63	43,988.08	35,579.34	31,435.30	33,700.97	42,697.52	8
9	Ninth (5)	100,968.00	611,049.52	477,423.87	939,624.34	390,452.50	288,654.47	611,467.14	1,054,304.20	603,544.20	687,044.51	749,461.97	641,945.20	338,537.49	9
	Tenth (5)	136,144.01	346,189.92	744,465.66	1,148,313.48	1,059,746.24	883,337.98	883,516.02	1,108,147.13	1,109,678.62	1,218,640.03	1,001,836.75	957,426.61	969,636.15	
10	Tenth (139)														10
	Tenth (140)														
	Eleventh (5)	104,933.15	448,262.68	570,146.68	961,169.20	305,721.19	235,172.21	587,893.24	925,182.89	414,292.05	612,730.40	575,446.58	556,025.06	805,018.30	
11	Eleventh (141)														11
	Eleventh (142)														
12	Twelfth (5)	125,171.05	713,325.75	519,316.69	525,663.41	275,891.03	279,894.71	728,003.13	963,791.66	353,519.13	534,748.77	580,975.06	429,839.44	424,423.10	12
13	Thirteenth (5)	92,373.42	296,709.84	419,145.71	518,940.43	444,591.80	362,043.15	260,003.27	382,527.00	258,711.12	91,990.69	69,988.15	64,130.15	73,126.85	13
	Thirteenth (143)														
14	Fourteenth (5)	40,000.85	166,081.04	236,442.43	276,029.51	214,048.73	108,222.30	101,268.88	98,916.91	94,612.70	58,874.19	56,144.42	56,103.71	63,875.37	14
15	Fifteenth (5)	75,851.68	132,830.15	286,963.80	424,797.09	282,827.48	214,260.79	112,186.19	140,985.31	102,268.73	92,812.52	93,001.34	82,467.35	85,854.68	15
	Fifteenth (144)														
16	Sixteenth (5)	34,149.85	70,006.65	194,886.40	262,450.15	155,502.35	138,542.83	120,110.17	118,297.90	91,713.08	97,129.14	72,540.14	83,154.77	77,905.60	16
17	Seventeenth (5)	96,262.04	171,345.33	480,790.29	654,626.22	483,680.80	279,702.68	242,442.62	285,574.75	249,021.36	351,689.24	204,827.07	103,987.34	111,127.37	17
18	Eighteenth (5)	329,070.09	975,255.04	2,303,282.85	3,501,667.83	3,110,339.75	2,507,206.77	1,161,617.24	1,339,397.63	916,707.11	890,914.79	720,189.71	791,989.06	808,633.78	
	Eighteenth (145)														18
	Eighteenth (44)														
	Eighteenth (146)														
19	Nineteenth (5)	74,821.30	135,825.92	450,865.94	598,937.05	382,947.79	201,579.43	147,243.70	159,322.13	89,983.83	72,201.37	63,949.93	65,937.80	76,430.92	19
	Total	3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.59	19,902,527.66	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	14,905,229.21	14,851,309.45	14,985,411.15	14,662,720.17	
	PENNSYLVANIA.														
	First (7)	951,791.33	2,177,710.24	5,381,027.84	6,282,653.93	5,082,037.46	4,230,456.54	4,134,723.26	3,284,120.72	1,811,829.62				*16.00	
	First (148)									289,975.89	1,936,178.61	1,383,508.05	1,286,256.69	1,206,388.95	
1	First (149)														1
	First (150)														
	First (151)														
2	Second (152)	479,195.78	1,470,577.80	3,244,791.94	4,531,847.15	3,433,508.97	2,033,637.27	1,960,919.15	1,928,749.15	1,775,957.66	883,803.28			*52.00	2
	Second (153)										972,856.76	1,739,755.19	771,922.32	714,065.75	
3	Third (7)	403,398.59	951,463.05	2,250,057.11	2,049,108.11	2,029,733.79	1,125,074.65	652,539.62	1,137,044.04	393,826.09				*.58	3
4	Fourth (152)	383,688.02	854,348.26	2,478,723.91	3,286,215.37	2,302,558.99	1,693,897.30	1,151,352.86	1,343,181.08	1,260,930.91	419,391.25			*22.75	4
5	Fifth (5)	134,912.23	380,705.24	1,119,379.95	1,255,282.81	970,047.60	630,720.87	596,121.50	443,862.25	470,652.73	336,370.53	354,693.33	215,929.36	184,658.51	5
	Fifth (154)														
6	Sixth (5)	149,720.17	400,670.17	1,197,889.57	1,357,938.54	955,394.41	433,777.99	396,942.24	427,970.11	445,387.08	319,408.13	359,983.79	265,937.98	266,179.15	6
7	Seventh (155)	190,408.08	442,928.73	851,639.04	925,253.52	711,358.28	429,167.14	130,765.80	223,776.25	136,131.16	48,773.37	53,028.11	20,872.51	10,041.07	7
8	Eighth (5)	179,714.67	586,572.09	670,007.69	1,020,054.26	671,907.67	334,892.16	302,891.30	335,222.73	251,227.90	222,039.10	253,967.27	232,612.58	231,683.28	
	Eighth (156)														8
	Eighth (150)														
	Ninth (155)	82,888.09	297,694.52	849,423.63	1,165,489.55	781,024.49	450,337.79	462,582.81	475,853.94	438,460.42	274,320.68	284,512.19	342,845.96	167,530.12	
	Ninth (157)													221,755.38	
9	Ninth (156)														9
	Ninth (151)														
	Ninth (37½)														
10	Tenth (5)	154,525.82	359,307.94	803,359.92	1,138,698.40	610,208.77	378,295.89	151,088.32	260,045.58	221,587.59	154,616.13	170,248.31	173,037.85	156,249.63	10
11	Eleventh (43)	211,187.28	749,226.69	969,799.55	1,234,206.76	680,469.01	431,367.88	201,812.10	244,459.57	239,809.53	140,072.81	146,672.30	120,823.15	106,329.31	11
12	Twelfth (5)	190,244.75	392,084.37	888,252.78	1,036,285.56	522,629.57	432,380.90	265,596.82	334,893.74	236,695.58	217,102.89	200,123.70	228,208.43	236,873.20	
	Twelfth (158)														12
	Twelfth (150)														
	Twelfth (151)														
13	Thirteenth (5)	60,131.55	131,186.10	320,889.18	483,944.38	242,930.28	120,413.14	103,326.64	117,155.16	101,224.62	47,387.45	36,156.39	26,622.42	31,829.72	13
14	Fourteenth (43)	83,959.77	258,031.17	566,153.54	777,188.76	439,639.03	332,331.98	207,472.06	266,966.84	170,258.99	130,404.87	108,956.93	105,478.78	106,556.29	
	Fourteenth (159)														14
15	Fifteenth (43)	76,752.28	268,209.35	753,104.99	748,269.08	469,983.68	348,963.39	388,358.62	428,322.54	290,417.21	247,988.62	290,961.51	315,128.08	351,793.99	15
16	Sixteenth (160)	54,025.04	140,784.25	211,579.69	311,253.83	204,817.63	207,531.73	140,822.93	156,746.96	152,134.92	148,196.90	117,956.97	137,173.63	129,705.51	
	Sixteenth (161)														16
17	Seventeenth (160)	74,203.00	139,150.93	423,960.61	543,002.85	294,329.14	161,959.45	103,431.77	102,271.49	88,777.22	49,689.48	53,409.31	52,222.24	47,532.25	17
18	Eighteenth (43)	44,447.57	118,026.76	345,254.64	392,186.89	217,262.98	247,787.76	145,794.62	144,047.67	118,246.48	77,308.75	63,572.77	73,698.20	72,645.19	18
19	Nineteenth (43)	101,565.88	225,415.01	341,881.69	607,553.22	597,910.56	450,963.27	227,349.84	261,129.49	169,411.21	154,338.61	114,402.95	84,598.05	92,543.42	
	Nineteenth (44)														19
	Nineteenth (162)														
20	Twentieth (43)	135,862.43	468,102.47	1,075,069.39	3,371,784.53	1,005,847.74	553,068.55	181,125.56	399,308.34	275,045.81	127,285.03	96,728.66	92,272.66	93,017.37	
	Twentieth (44)														20
21	Twenty-first (43)	91,804.08	510,369.71	597,024.50	417,858.94	282,349.95	205,286.63	987,598.24	1,234,873.51	771,002.52	485,933.54	542,160.26	409,336.17	422,954.63	21
22	Twenty-second (5)	674,644.21	1,901,742.02	3,475,446.66	4,866,797.46	3,655,008.72	1,986,255.39	1,701,661.39	2,042,129.63	1,419,363.85	1,171,480.49	860,651.81	753,709.43	631,423.06	
	Twenty-second (163)														
	Twenty-second (150)														22
	Twenty-second (151)														

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal year ended June 30— 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
	OHIO—continued.															
7	Seventh (136)	$492,562.19													$10,696,405.35	7
	Seventh (137)	308,225.82	$78,973.63												387,199.45	
	Seventh (138)		243,816.38	$288,253.45	$296,834.34	$475,976.33	$594,593.31	$700,200.02	$673,466.44	$24,159.86					3,297,360.13	
8	Eighth (136)	25,664.07													1,230,657.32	8
9	Ninth (5)	208,541.58													7,703,018.99	9
10	Tenth (5)	425,057.07													12,062,126.67	10
	Tenth (139)	643,600.69	1,065,547.84	991,631.47	985,137.32	1,092,852.40	1,089,563.12	1,021,133.71	682,904.73	53,088.15					7,625,459.43	
	Tenth (140)									605,660.69	$691,842.78	$595,836.68	$586,278.61	$603,636.47	3,083,255.23	
11	Eleventh (5)	402,146.96													7,504,140.59	11
	Eleventh (141)	486,183.09	868,720 37	778,436.99	781,031.89	1,425,321.06	1,308,257.92	1,216,251.21	519,923.73	18,228.48					7,492,354.74	
	Eleventh (142)									1,104,766.75	1,058,436.49	1,165,356.49	1,531,024.04	747,419.50	5,607,603.27	
12	Twelfth (5)	210,946.41													6,665,509 34	12
13	Thirteenth (5)	32,993.62													3,367,274.60	13
	Thirteenth (143)	77,297.09	35,006.07												112,303.16	
14	Fourteenth (5)	26,763.15													1,537,387.19	14
15	Fifteenth (5)	43,650.30													2,170,897.41	15
	Fifteenth (144)	88,949.13	169,219.71	170,201.23	169,956.83	210,324.75	195,871.89	201,528.11	169,435.60	8,523.01					1,384,010.26	
16	Sixteenth (5)	38,249.78													1,554,638.81	16
17	Seventeenth (5)	37,141.28													3,752,218.39	17
18	Eighteenth (5)	297,560.76													19,033,832.41	18
	Eighteenth (145)	438,739.82	202,865.34												641,605.16	
	Eighteenth (44)		658,688.27	856,168.41	773,324.27	756,807.43	806,538.82	894,059.79	899,510.83	56,357.14					5,701,454.96	
	Eighteenth (146)									728,966.46	793,359.98	764,712.19	823,077.98	892,532.07	4,002,648 68	
19	Nineteenth (5)	32,085.28													2,546,132.39	19
	Total	16,587,908.61	15,474,689.79	14,770,506.37	15,894,567.08	18,018,998.99	19,295,835.69	18,359,299.31	15,704,047.82	13,520,264.56	12,565,516.62	12,921,349.10	13,898,226.86	12,446,312.98	399,021,494.47	
	PENNSYLVANIA.															
1	First (7)														33,336,366.94	1
	First (148)	61,750.30													6,164,058.40	
	First (149)	1,872,359.62	416,610.80												2,288,970.42	
	First (150)		1,910,255.38	2,201,333.12	2,262,216.01	2,523,444.87	2,678,845.83	3,011,318 33	2,824,875.99	286,591.00					17,698,880.53	
	First (151)									2,668,583.23	2,886,621.64	2,937,332 02	3,133,111.88	3,044,303.82	14,669,952.59	
2	Second (152)														21,763,040.15	2
	Second (153)	71,445.33													4,270,045.35	
3	Third (7)														10,992,245.62	3
4	Fourth (152)														15,174,310.70	4
5	Fifth (5)	101,986.34													7,195,321.25	5
	Fifth (154)	249,688.13	107,336.87												357,025.00	
6	Sixth (5)	136,234.83													7,113,434.16	6
7	Seventh (155)														4,174,143.66	7
8	Eighth (5)	99,572.50													5,392,365.29	8
	Eighth (156)	192,761.48	66,393.11												259,154.59	
	Eighth 150)		353,208.01	422,611.95	447,771.52	553,173.93	622,634.45	689,758.24	675,254.77	62,204.11					3,826,616.98	
9	Ninth (155)														6,072,964.19	9
	Ninth (157)	402,919.69	90,983.93												715,659.00	
	Ninth (150)		617,985.63	803,806.93	870,264.95	1,064,642.47	1,278,820.81	1,450,720.01	1,340,739.84	113,498.27					7,540,478.91	
	Ninth (151)									1,138,392.98	1,333,646.26	1,448,629.94	1,688,317.66		5,608,986.84	
	Ninth (37½)													1,794,016.25	1,794,016.25	
10	Tenth (5)	67,211.24													4,798,481.39	10
11	Eleventh (43)	113,863.98	19,390.42												5,609,490 34	11
12	Twelfth (5)	98,841.35													5,280,113.64	12
	Twelfth (158)	145,527.07	57,608.21												203.135.28	
	Twelfth (150)		253,832.47	302,767.46	303,693.99	326,321.92	370,256.14	423,128.51	417,151.81	38,144.66					2,435,296.96	
	Twelfth (151)									405,972.16	438,870.96	460,190.00	506,761.24	522,279.15	2,334,073.51	
13	Thirteenth (5)	9,268.89													1,852,465.92	13
14	Fourteenth (43)	127,568.13	17,337.50												3,698,304.64	14
	Fourteenth (159)		134,995.86	174,891.66	162,113.64	190,145.19	212,589.6-	242,351.75	252,387.47	24,981.01					1,394,456.23	
15	Fifteenth (43)	367,703.90	90,807.27												5,436,764.71	15
16	Sixteenth (160)	114,016.62	19,513.01												2,246,259.62	16
	Sixteenth (161)		145,278.68	184,691.01	172,136.87	191,065.09	211,588.05	258,917.37	248,455.24	26,299.28					1,438,431.59	
17	Seventeenth (160)	55,444.66	6,446.78												2,194,831.18	17
18	Eighteenth (43)	68,135.01	9,843.17												2,138,278.46	18
19	Nineteenth (43)	109,543.90	19,217.84				137,259.54								3,557,824.94	19
	Nineteenth (44)		70,508.25	98,450.42	101,391.50	115,337.59		144,726.27	123,310.67	7,278.88					798,263.12	
	Nineteenth (162)									132,237.53	129,984.68	144,825.91	154,167.24		561,215.36	
20	Twentieth (43)	85,027.23	15,626.73				94,909.77								7,975,172.50	20
	Twentieth (44)		95,444.06	104,861.81	88,298.56	88,989.28		101,605.53	82,713.35	3,459.78					660,282.14	
21	Twenty-first (43)	262,891.14	69,824.71												7,291,268.53	21
22	Twenty-second (5)	298,240.37													25,438,554.49	22
	Twenty-second (163)	376,820.72	263,498.83				1,408,472.82								640,319.55	
	Twenty-second (150)		852,262.88	1,156,118.13	1,002,727.66	1,184,418.98		1,685,425.78	1,854,674.01	247,429.54					9,391,529.80	
	Twenty-second (151)									1,681,605.89	1,609,332.26	1,898,175.38	1,800,403.60		6,989,517.13	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.
	PENNSYLVANIA—cont'd.					
23	Twenty-third (5)	$256,206.42	$657,304.66	$1,111,652.03	$1,592,697.21	$1,046,306.97
	Twenty-third (163)					
	Twenty-third (150)					
	Twenty-third (151)					
	Twenty-third (37½)					
24	Twenty-fourth (5)	61,209.21	147,918.83	362,871.63	546,028.21	373,347.61
	Total	5,226,486.25	14,029,528.56	30,289,241.48	39,941,599.32	27,580,633.30
	RHODE ISLAND.					
1	First (164)	562,001.29	1,428,619.82	3,118,177.26	4,660,247.06	3,838,601.42
	First (165)					
2	Second (164)	264,949.13	556,348.75	1,194,603.62	1,461,691.04	1,211,372.58
	Total	826,950.42	1,984,968.57	4,312,780.88	6,121,938.10	5,049,974.00
	SOUTH CAROLINA.					
1	First (166)				91,897.72	518,367.36
2	Second (27)				744,776.33	553,394.59
3	Third (166)				149,811.66	745,132.26
	Third (167)					
	Third (168)					
	Total				986,485.71	1,816,894.21
	TENNESSEE.					
1	First (55)		555,435.68	996,731.76	2,196,145.30	567,065.15
2	Second (55)		47,270.25	608,531.65	1,185,695.26	358,953.36
	Second (169)					
	Second (170)					
3	Third (43)					5,736.73
4	Fourth (43)					114,580.23
5	Fifth (5)					801,512.45
	Fifth (171)					
	Fifth (172)					
	Fifth (173)					
6	Sixth (5)					186,241.92
7	Seventh (174)					50,052.20
8	Eighth (174)					1,265,317.47
	Eighth (175)					
	Total		602,705.93	1,605,263.41	3,381,840.56	3,349,459.51
	TEXAS.					
1	First (176)				1,348,056.75	1,159,718.43
	First (177)					
2	Second (176)				63,966.20	796,000.91
3	Third (31½)				75,156.66	473,974.14
	Third (177½)					
4	Fourth				86,119.92	782,170.11
	Total				1,573,299.53	3,211,863.59
	VERMONT.					
1	First (178)	65,394.89	155,908.01	321,415.60	407,173.17	348,753.35
2	Second (178)	82,613.76	187,084.81	329,226.55	492,966.63	384,211.70
	Second (179)					
	Second (180)					
3	Third (178)	54,327.79	120,059.68	246,944.40	302,263.93	253,314.30
	Third (179)					
	Total	202,336.44	463,052.50	897,586.55	1,202,403.73	986,279.35
	VIRGINIA.					
1	First (181)			18,879.95	501,372.71	48,945.10
2	Second (181)				222,951.79	624,458.44
	Second (182)					
	Second (183)					
	Second (151)					
3	Third (14)	757.68	67,413.69	66,077.52	102,183.26	642,279.76

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$784,610.38	$493,187.87	$671,416.96	$532,478.24	$521,720.53	$469,996.94	$499,109.71	$492,543.79	23
246,267.55	382,934.70	485,156.30	454,688.45	141,523.44	124,828.95	165,876.30	183,569.14	24
18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.08	9,227,091.25	7,826,275.69	6,373,672.41	6,157,960.04	
2,203,079.25	1,122,782.58	1,147,155.28	598,856.58	580,196.89	287,159.81	68,123.78	*.09	1
						154,665.18	231,977.91	
649,495.64	163,612.16	135,221.41	73,636.56	56,729.84	37,392.36	10,375.85		2
2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73	324,552.17	233,164.81	231,978.00	
619,663.01	29,282.80	67,326.77	35,701.47	33,678.25	32,166.76	16,158.90	12,968.25	1
630,652.79	178,914.91	216,052.75	113,905.99	94,991.15	63,487.36	56,464.10	54,424.91	2
1,384,485.08	145,662.40	128,660.07	109,112.53	70,512.09	71,559.46	35,957.91	54,884.76	3
2,634,800.88	353,860.11	412,039.59	258,719.99	199,181.49	167,213.58	108,580.91	122,277.92	
45,692.45	47,279.80	29,916.86	35,812.22	14,214.30	28,073.27	17,676.16	26,191.72	1
77,509.86	67,198.09	88,996.24	53,819.13	62,856.91	51,937.18	42,263.59	51,537.49	2
72,924.24	99,603.82	81,641.57	53,862.84	28,287.92	54,482.65	11,700.05	48,245.83	3
669,538.28	127,412.14	114,533.38	61,193.02	46,547.59	81,708.59	131,566.95	185,915.90	4
557,185.20	403,700.74	556,718.24	331,521.62	322,961.29	259,234.25	296,895.00	410,686.40	5
363,127.85	67,480.36	97,175.90	65,387.44	46,903.02	36,835.68	24,931.88	21,882.41	6
225,960.80	72,270.22	74,648.89	58,412.74	77,419.68	28,415.28	63,219.73	51,042.16	7
1,705,071.26	370,835.95	427,228.40	214,212.64	167,649.49	103,793.86	76,463.82	66,173.37	8
3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,840.20	644,480.76	664,717.18	861,645.28	
465,354.29	130,235.59	123,452.66	80,907.34	112,959.88	63,972.53	93,808.63	29,933.83	1
							97,185.39	
471,583.00	41,248.67	75,427.30	44,114.96	49,231.89	46,874.63	45,081.98	10,458.60	2
541,282.17	129,028.69	87,850.83	163,065.74	63,169.84	65,481.21	77,919.61	63,494.93	3
323,803.95	182,704.92	104,223.54	122,592.38	96,997.59	95,907.40	55,827.91	57,224.54	4
1,802,023.41	483,217.87	390,954.33	350,680.42	322,359.20	272,325.77	272,638.13	258,297.29	
219,640.85	97,167.82	116,759.45	114,484.01	54,705.81	19,037.46	5,461.02	*123.90	1
216,035.16	101,016.24	110,326.72	82,758.56	47,589.56	34,410.60	11,696.40	*.42	2
						10,662.86	22,024.59	
186,598.10	120,488.50	125,230.48	82,090.13	56,551.76	22,412.34	13,068.44	*.25	3
						15,428.22	36,433.02	
622,274.11	318,672.56	352,316.65	279,332.70	158,847.13	75,860.40	56,316.94	58,582.18	
33,078.85	26,550.56	41,619.88	29,271.00	15,905.22	19,439.26	19,414.91	6,599.36	1
625,768.26	526,962.91	1,123,249.37	787,948.43	1,017,875.41	998,889.96	728,863.60	487,857.73	2
							490,132.19	
481,087.39	1,358,199.59	2,379,180.97	2,452,371.22	2,000,423.93	3,706,225.58	3,035,613.22	3,763,111.17	3

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1876.	1877.	1878.	1879.	1880.	1881.
	PENNSYLVANIA—cont'd.						
	Twenty-third (5)	$165,075.60					
	Twenty-third (163)	262,034.78	$148,032.30				
23	Twenty-third (150)		426,803.63	$467,889.27	$536,107.66	$632,391.33	$653,836.95
	Twenty-third (151)						
	Twenty-third (37½)						
24	Twenty-fourth (5)	57,498.90					
	Total	5,973,431.80	6,279,046.33	5,917,421.76	5,946,782.36	6,869,930.65	7,069,214.01
	RHODE ISLAND.						
1	First (164)						
	First (165)	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27
2	Second (164)						
	Total	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27
	SOUTH CAROLINA.						
1	First (166)	12,224.10					
2	Second (27)	54,732.54	8,819.40				
	Third (166)	37,753.55					
3	Third (167)	1,093.72	7,460.53				
	Third (168)		89,352.63	119,241.69	105,233.91	111,960.78	135,907.16
	Total	105,803.91	105,632.56	119,241.69	105,233.91	111,960.78	135,907.16
	TENNESSEE.						
1	First (55)	37,238.31	11,472.77				
	Second (55)	41,670.83	12,999.25				
2	Second (169)		86,692.89	107,448.97	101,469.88	88,098.71	110,174.68
	Second (170)						
3	Third (43)	34,043.13	11,077.17				
4	Fourth (43)	139,146.55	63,831.78				
	Fifth (5)	125,318.05					
	Fifth (171)	117,797.52	68,001.73				
5	Fifth (172)		540,942.77	627,471.23	702,687.72	805,308.60	922,014.14
	Fifth (173)						
6	Sixth (5)	5,215.28					
7	Seventh (174)	15,095.70					
8	Eighth (174)	20,434.42					
	Eighth (175)	60,753.88	102,163.37	109,564.88	104,766.84	110,328.55	114,574.82
	Total	596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86	1,146,763.64
	TEXAS.						
1	First (176)						
	First (177)	112,811.69	105,741.55	118,335.32	104,650.46	99,255.52	101,043.00
2	Second (176)						
3	Third (31½)	72,963.85	70,560.09	81,412.30	87,441.70	72,722.29	80,784.41
	Third (177½)						
4	Fourth	59,933.20	61,647.46	66,184.52	58,970.16	61,128.74	66,807.60
	Total	245,708.74	237,949.10	265,932.14	251,062.32	233,106.55	248,635.61
	VERMONT.						
1	First (178)						
	Second (178)						
2	Second (179)	5,943.84					
	Second (180)	33,803.40	50,093.11	44,339.49	50,159.59	50,545.74	53,145.83
	Third (178)						
3	Third (179)	7,377.91					
	Total	47,125.15	50,093.11	44,339.49	50,159.59	50,545.74	53,145.83
	VIRGINIA.						
1	First (181)						
	Second (181)						
2	Second (182)	921,713.38	1,104,686.84				
	Second (183)		46,232.63	1,136,621.05	1,157,687.75	866,292.51	943,416.96
	Second (151)						
3	Third (14)	3,507,609.33	3,278,982.98	2,350,996.05	2,144,170.65	2,054,557.71	2,076,473.46

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
							$9,314,307.31	
							410,067.08	
$767,154.44	$884,116.08	$98,893.01					4,467,252.37	23
		953,128.69	$972,753.82	$958,077.31	$837,521.11		3,721,480.93	
						$2,956,760.52	2,956,760.52	
							3,733,719.22	24
8,775,106.23	8,703,69. 23	7,888,700.02	7,371,209.62	7,847,230.56	8,120,282.73	8,317,359.74	305,355,954.69	
							19,615,001.11	1
229,258.48	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11		2,980,733.13	
							5,815,428.94	2
229,258.48	395,319.43	130 468.11	127,587.62	132,081.72	226,231.11		28,411,163.18	
							1,469,435.39	1
							2,770,616.82	2
							2,933,531.77	
							8,554.25	3
119,099.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	1,288 921.28	
119,039.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	8,471,059.51	
							4,608,945.75	1
							2,751,269.09	
118,312.99	119,241.32	12,063.63					743,503.07	2
		98,711.42	98,270.73	107,827.35	111,973.12	121,682.51	538,465.13	
							501,606.05	3
							1,735,974.41	4
							4,065,733.24	
							185,799.25	
777,590.72	979,279.85	93,263.52					5,448,558.55	5
		1,042,312.42	958,918.70	917,085.27	900,542.93	887,607.83	4,706,467.15	
							915,181.74	6
							716,537.40	7
							4,417,180.77	
101,824.20	75,369.12	3,624.97					782,976.72	8
997,728.00	1,173,890.29	1,249,975.96	1,057,189.43	1,024,912.62	1,012,516.05	1,009,290.34	32,118,132.32	
							3,608,399.93	1
87,434.96	77,010.90	72,651.53	38,898.41	37,817.13	36,938.64		1,089,778.10	
							1,643,988.14	2
84,372.68	79,510.74	65,412.54	74,778.88	84,739.41	93,785.75		2,628,908.46	3
						128,926.16	128,928.16	
86,625 29	107,128.97	72,081.95	68,152 32	74,294.05	78,619.53	83,007.21	2,852,243.26	4
258,432.93	263,650.61	210,149.02	181,829.61	196,850 59	209,343.92	211,927.37	11,952,238.05	
							1,926,025.34	1
							2,079,937.11	
							38,631.29	2
56,444.58	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75		508,011.64	
							1,583,350.10	3
							59,239.15	
56,444.58	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75		6,195,194.63	
							761,076.80	1
							7,144,825.90	
							2,516,532.41	2
1,010,101.04	768,141.62	40,134.98					5,968,628.54	
		1,497,936.14	1,518,373.88	1,550,210.50	1,576,205.80	1,846,379.25	7,989,165.57	
2,144,886.37	1,699,837.83	139,641.48					39,452,089.75	3

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.
	VIRGINIA—continued.					
4	Fourth (184)		$70,100.03	$136,315.92	$348,939.74	$116,126.26
	Fourth (185)					
	Fourth (151)					
	Fifth (184)					
5	Fifth (186)					175,090.80
	Fifth (187)					
	Sixth (43)					
6	Sixth (188)					157,636.44
	Sixth (151)					
	Sixth (188½)					
7	Seventh (43)					120,010.48
8	Eighth (26)					82,174.74
	Total	$757.68	137,513.72	221,273.39	1,175,447.50	1,966,722.02
	WEST VIRGINIA.					
	First (43)	90,358.47	225,685.86	499,870.94	718,492.82	719,765.02
1	First (189)					
	First (190)					
2	Second (34)		126,271.10	135,887.60	88,201.67	83,888.78
3	Third (43)				213,870.60	140,870.61
	Total	90,358.47	351,956.96	635,758.54	1,020,565.09	944,524.41
	WISCONSIN.					
1	First (31½)	218,645.23	640,642.76	1,114,790.80	1,720,513.87	1,617,207.43
	First (190½)					
	Second (191)	62,984.55	119,868.51	286,062.22	360,633.95	288,495.57
2	Second (192)					
	Second (192½)					
3	Third (191)	29,049.14	45,948.32	121,241.90	143,783.09	116,667.10
	Third (193)					
4	Fourth (194)	50,519.31	72,116.35	151,749.36	209,592.10	204,098.62
5	Fifth (194)	48,049.65	73,760.12	157,419.66	202,712.69	145,119.20
6	Sixth (31½)	59.00	80,174.74	14,520.73	99,529.61	141,437.49
	Total	409,306.88	1,032,510.80	1,845,754.67	2,741,765.31	2,513,025.41

Internal Revenue in each Collection District, etc.—Continued

FISCAL YEAR ENDED JUNE 30— 1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$112,734.24	$125,608.45	$90,395.10	$78,194.56	$35,165.05	$63,204.09	$69,910.57	$30,843.20	4
							148,335.86	
192,169.99	359,883.21	1,433,158.11	1,626,511.35	1,600,407.77	2,246,279.28	2,194,241.68	2,212,926.10	5
							233,014.91	
152,599.39	143,461.65	187,616.28	188,376.36	147,271.66	177,117.49	159,029.43	175,295.03	6
150,445.28	188,345.01	199,224.33	110,573.17	95,409.63	89,924.02	66,333.67	64,452.84	7
35,436.29	15,133.07	41,907.35	46,026.60	26,569.26	42,719.61	35,257.82	48,352.81	8
1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	4,939,027.93	7,343,799.29	6,308,664.96	7,660,921.20	
643,219.61	355,202.16	388,201.17	326,086.94	345,049.65	294,343.01	270,103.40	256,382.22	1
78,077.44	157,635.16	325,809.99	262,740.06	97,581.95	127,321.51	226,742.30	228,433.98	2
70,862.63	50,206.10	42,955.99	38,493.94	22,973.74	27,997.07	19,273.06	24,052.00	3
792,159.68	563,043.42	756,967.15	627,320.94	465,605.34	449,661.59	516,118.76	508,868.20	
972,452.80	1,356,909.23	1,796,214.81	1,453,133.68	1,601,413.76	1,476,800.80	1,927,241.09	2,306,038.00	1
238,564.71	184,032.76	165,509.62	131,723.38				*36.31	
				171,866.01	165,515.94	167,721.72	152,057.20	2
126,247.93	82,508.61	81,184.38	63,954.31					
				85,778.34	164,673.18	189,965.03	180,973.52	3
152,564.50	123,384.86	121,729.71	94,422.96	40,503.69			*65.85	4
205,974.06	108,873.19	109,048.23	104,061.66	38,978.76			*13.23	5
115,610.87	103,332.00	89,328.28	130,407.88	61,085.99	74,830.99	84,636.16	82,892.64	6
1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	1,881,820.91	2,369,564.00	2,722,076.75	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1876.	1877.	1878.	1879.	1880.	1881.
	VIRGINIA—continued.						
4	Fourth (184)						
	Fourth (185)	$1,170,727.36	$1,313,799.65	$1,235,457.49	$1,378,594.91	$1,002,952.34	$1,053,260.58
	Fourth (151)						
	Fifth (184)						
5	Fifth (186)	1,491,946.03	939,454.59				
	Fifth (187)		998,814.22	1,563,350.83	1,566,900.17	1,602,624.13	1,763,176.49
	Sixth (43)	146,376.66	38,159.64				
6	Sixth (188)		185,462.37	215,301.87	201,193.40	254,982.89	226,778.26
	Sixth (151)						
	Sixth (188½)						
7	Seventh (43)	52,908.37	11,677.92				
8	Eighth (26)	23,112.51	14,949.94				
	Total	7,314,393.64	7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58	6,063,105.75
	WEST VIRGINIA.						
1	First (43)	239,693.57	56,427.59				
	First (189)		224,691.39	286,622.62	276,753.41	308,824.72	340,793.62
	First (190)						
2	Second (34)	176,929.77	174,497.80	39,848.95	46,222.44	61,847.43	111,802.71
3	Third (43)	14,354.76	5,413.72				
	Total	430,978.10	461,030.50	326,471.57	322,975.85	370,672.15	452,596.33
	WISCONSIN.						
1	First (31½)	2,859,406.01	2,459,820.30	2,003,337.24	2,200,128.58	2,214,102.88	2,373,693.87
	First (190½)						
	Second (191)						
2	Second (192)	155,278.72	138,837.37	142,657.44	145,468.47	155,505.99	169,982.52
	Second (192½)						
	Third (191)						
3	Third (193)	202,782.78	179,816.19	192,700.30	192,022.73	212,824.49	229,859.40
4	Fourth (194)						
5	Fifth (194)						
6	Sixth (31½)	91,302.80	88,965.83	92,606.25	89,382.42	116,083.43	136,559.22
	Total	3,308,770.31	2,867,439.69	2,431,301.23	2,627,602.29	2,698,516.79	2,910,095.01

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
							$1,277,537.21	
$1,096,673.36	$1,109,739.37	$97,392.94					9,606,933.86	4
		632,702.09	$730,134.04	$657,490.26	$619,758.67		2,640,086.06	
							12,040,668.29	
							2,664,415.53	5
1,740,374.41	1,297,237.79	98,634.34					10,631,112.38	
							1,672,940.09	
234,273.12	203,239.74	21,686.43					1,542,921.08	6
		704,596.70	804,131.80	775,026.94	727,370.17		3,011,125.61	
						$1,406,786.47	1,406,786.47	
							1,149,304.72	7
							411,640.00	8
6,226,308.50	5,078,196.35	3,232,726.10	3,052,639.72	2,982,727.70	2,923,394.64	3,253,165.72	111,887,781.27	
							5,428,882.43	
366,323.15	335,407.57	20,945.74					2,160,362.22	1
		525,023.56	543,188.59	486,062.88	538,266.42	565,278.66	2,657,820.11	
135,953.41	211,075.92	14,358.98					2,911,129.04	2
							671,324.22	3
502,276.56	546,483.49	560,328.28	543,188.59	486,062.88	538,266.42	565,278.66	13,829,518.02	
2,560,688.30	2,535,261.81	2,400,035.32	2,465,958.58	2,508,601.80	2,536,600.62		47,319,642.57	
						2,617,480.46	2,617,480.46	1
							1,837,911.58	
198,570.39	193,820.09	155,457.97	151,412.77	156,746.69	166,560.81		2,587,460.10	2
						367,965.63	367,965.63	
							815,584.78	
258,903.53	278,364.03	251,749.72	241,745.40	247,272.61	269,695.18		3,379,126.43	3
							1,220,717.31	4
							1,194,010.45	5
174,953.00	190,050.19	186,512.61	173,901.03	182,695.53	207,107.40		2,809,166.09	6
3,193,115.22	3,197,499.12	2,993,755.62	3,033,017.78	3,095,316.63	3,179,964.01	2,985,446.09	64,149,065.40	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue by States and Territories.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	
1	Alabama				$4,132,311.05	$4,119,130.23	$4,279,605.81	$472,316.25	$595,700.17	$363,758.37	1
2	Arizona (4)					2,665.23	13,900.75	11,315.21	15,615.43	16,889.07	2
3	Arkansas	$631,831.83	$1,676,388.37	$3,944,052.48	256,147.11	1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47	3
4	California (13½) / California (13½)	21,078.85	41,160.28	132,392.50	4,928,898.53	6,757,131.69	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	4
5	Colorado (14) / Colorado (15)	1,552,614.85	3,272,515.95	6,576,064.21	150,614.13	151,686.51	119,219.96	60,999.26	73,910.34	69,993.65	5
6	Connecticut (31½) / Connecticut (20½)				9,636,687.90	7,582,970.57	4,400,398.37	2,340,505.95	2,564,477.14	1,426,870.91	6
7	Dakota (21)	167,467.52	391,024.61	819,902.34		1,900.02	10,210.05	10,900.14	8,715.61	7,130.43	7
8	Delaware (22) / Delaware (23) / Delaware (24)				1,013,723.31	785,967.28	588,254.00	425,106.47	451,985.70	444,618.11	8
9	District of Columbia (25)	45,349.77	365,983.74	748,631.94	766,825.55	704,202.28	485,365.87	446,045.18	514,482.20	267,809.27	9
10	Florida				98,215.22	557,988.56	402,745.57	71,699.13	106,318.42	121,030.56	10
11	Georgia				4,308,577.00	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	11
12	Idaho (21)	2,012,592.46	9,897,970.87	9,523,721.58	79,518.84	81,236.90	95,413.89	78,105.69	65,424.05	53,010.97	12
13	Illinois	924,904.21	3,398,219.97	4,821,243.48	15,397,463.81	12,112,985.84	7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	13
14	Indiana	285,962.71	632,336.74	1,746,758.25	5,417,336.50	4,122,863.08	2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	14
15	Iowa	38,906.46	65,440.05	215,318.61	2,715,330.51	2,074,052.35	1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24	15
16	Kansas (a)	1,382,771.89	3,946,092.99	4,857,133.94	359,363.52	367,543.10	253,938.05	244,763.89	343,231.15	236,766.04	16
17	Kentucky	154,341.17	2,274,542.70	1,714,502.46	5,922,122.48	5,415,134.02	4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	17
18	Louisiana (31½) / Louisiana (65½)	514,636.38	1,294,093.97	2,618,823.23	6,197,813.37	6,226,787.86	3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	18
19	Maine (31½)	961,406.38	3,010,822.93	5,422,763.93	2,822,862.70	2,326,380.00	1,594,080.54	669,906.40	807,224.36	412,096.48	19
20	Maryland (31½) / Maryland (73½)	4,830,500.86	12,173,222.22	25,250,362.30	7,758,672.17	6,102,177.85	4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	20
21	Massachusetts	344,418.97	1,201,086.71	2,602,437.79	34,989,208.33	28,088,077.60	17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	21
22	Michigan	59,561.27	87,700.52	256,724.78	3,480,831.94	3,112,070.47	2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	22
23	Minnesota				381,911.07	452,104.42	368,390.72	363,337.80	467,879.15	252,582.98	23
24	Mississippi (31½)	1,184,325.90	3,307,450.57	5,480,303.60	781,261.03	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	24
25	Missouri			36,022.93	7,489,908.23	6,494,095.53	4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89	25
26	Montana (21) / Montana (91) / Montana (91½)	12,338.45	26,795.91	57,418.74	113,280.00	77,431.14	108,284.36	64,336.33	103,555.55	82,104.98	26
27	Nebraska (21) / Nebraska (92)	22,904.60	79,784.33	288,042.19	100,874.78	107,975.34	127,735.11	161,388.48	308,501.51	224,368.92	27
28	Nevada (93) / Nevada (93½)	483,692.09	1,074,267.28	2,544,781.72	283,407.96	290,174.24	308,970.17	229,577.13	188,027.45	103,634.03	28
29	New Hampshire (31½) / New Hampshire (95½)	1,227,444.10	3,116,358.16	7,589,310.32	3,480,348.74	2,882,147.20	1,941,493.15	651,348.02	632,407.38	396,926.97	29
30	New Jersey	9,318.00	10,941.09	49,042.98	10,191,966.82	7,890,262.61	5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	30
31	New Mexico (4) / New Mexico (99)	9,241,038.60	27,215,720.62	53,708,375.16	71,358.16	64,365.39	57,435.04	43,615.43	46,927.22	34,811.08	31
32	New York				71,922,529.11	58,825,159.06	39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	32
33	North Carolina				414,407.05	1,648,752.35	1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	33
34	Ohio	3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.59	19,902,527.66	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	34
35	Oregon (b) (38) / Oregon (147)	61,304.39	104,027.80	159,209.18	279,444.77	351,450.16	350,327.83	171,898.09	329,212.01	156,547.64	35
36	Pennsylvania	5,226,486.25	14,029,528.56	30,289,241.48	39,941,509.32	27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	36
37	Rhode Island (31½)	826,950.42	1,984,968.57	4,312,780.88	6,121,938.10	5,049,974.00	2,852,574.89	1,286,394.74	1,282,376.09	672,493.14	37
38	South Carolina		602,705.93	1,605,263.41	986,485.71	1,816,894.21	2,634,800.88	353,860.11	412,039.59	258,719.99	38
39	Tennessee				3,381,846.56	3,349,459.51	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	39
40	Texas	6,140.96	13,748.14	41,728.03	1,573,299.53	3,211,863.59	1,802,023.41	483,217.87	390,954.33	350,680.42	40
41	Utah (21)	202,336.44	463,052.50	897,586.55	62,008.22	64,296.34	48,985.36	67,971.40	46,296.41	39,995.71	41
42	Vermont (31½)	757.68	137,513.72	221,273.39	1,202,403.73	986,279.35	622,274.11	218,672.56	352,316.65	279,332.70	42
43	Virginia	8,263.40	22,394.92	76,740.63	1,175,447.50	1,966,722.02	1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	43
44	Washington (38)	90,358.47	351,956.96	635,758.54	48,030.85	78,911.80	70,101.27	49,367.43	83,272.63	36,753.01	44
45	West Virginia	409,306.88	1,032,510.80	1,845,754.67	1,020,565.09	944,524.41	792,159.68	563,043.42	756,967.15	627,320.94	45
46	Wisconsin				2,741,765.31	2,513,025.41	1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	46
47	Wyoming (14)							5,106.50	25,879.82	10,845.25	47
	Total by States and Territories	36,158,792.93	109,526,788.21	197,112,393.08	289,931,115.20	248,124,761.33	175,257,270.86	143,027,988.76	167,560,107.49	127,873,109.23	
1	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14	15,044,373.18	16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	15,342,739.46	1
2	Salaries	696,181.71	1,705,124.63	2,826,333.37	3,717,394.69	1,029,991.98	1,043,561.40	561,962.52	1,109,526.42	787,262.55	2
3	Passports through Department of State	8,043.00	10,515.00	25,675.29	29,759.00	27,101.00	27,500.00	28,683.00	22,191.00	8,065.00	3
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue		8,375.54	2,735.29	210,234.38	579,640.19					4
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents				1,974,107.72	64,262.15					5
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury										6
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41,003,192.93	117,145,748.52	211,190,529.17	310,906,984.17	265,920,474.65	191,180,564.28	160,030,344.29	185,235,867.97	144,011,176.24	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53	310,120,448.13	265,064,938.43	190,374,925.59	159,124,126.86	184,502,828.34	143,198,322.10	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue by States and Territories—Continued.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—							
		1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	
1	Alabama	$238,160.14	$152,493.35	$135,792.61	$115,689.37	$109,340.97	$108,010.00	$137,969.57	$122,234.38	$135,890.58	1
2	Arizona (4)	15,578.56	13,562.73	10,042.69	10,263.06	11,976.36	15,520.47	20,371.01	24,470.87	26,984.10	2
3	Arkansas	94,301.22	88,861.02	68,876.94	75,377.44	68,201.08	85,850.09	115,735.77	115,219.57	126,089.12	3
4	California (13½)	3,053,517.39	2,367,911.07	2,481,841.50	2,988,033.26	3,095,039.90	2,749,593.74	2,146,789.46	2,217,498.69	2,783,634.64	4
5	California (13½) / Colorado (14)	63,272.34	75,749.64	61,855.38	70,531.82	72,668.57	75,774.58	83,507.90	114,936.39	168,259.54	5
6	Colorado (15) / Connecticut (31½)	1,204,614.64	873,984.99	580,379.11	627,717.96	658,114.51	661,420.26	580,335.59	523,258.67	461,180.13	6
7	Connecticut (20½) / Dakota (21)	5,985.81	7,597.36	11,944.28	10,040.18	12,156.36	22,395.76	29,954.20	33,692.79	41,653.29	7
8	Delaware (22) / Delaware (23) / Delaware (24)	400,101.26	429,392.84	357,653.83	360,331.03	417,592.83	98,582.04 / 349,888.44 / 21,704.83	430,937.00	378,684.39	304,398.21	8
9	District of Columbia (25)	216,999.56	133,424.58	115,573.57	112,226.69	114,599.26	26,017.94				9
10	Florida	99,455.64	158,142.21	133,675.34	184,777.59	174,257.70	165,890.81	183,823.38	200,424.73	204,590.53	10
11	Georgia	583,160.18	477,959.90	384,622.55	388,226.84	362,726.44	278,879.30	333,519.90	322,770.60	322,074.18	11
12	Idaho (21)	23,974.31	19,275.80	18,832.25	19,136.00	16,993.82	16,561.60	19,777.61	21,883.88	22,665.54	12
13	Illinois	15,799,667.30	16,493,169.34	15,419,720.89	17,634,626.71	23,730,694.18	21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49	13
14	Indiana	5,441,892.72	5,678,052.51	4,823,495.59	4,653,789.05	5,579,126.27	6,037,220.27	5,710,837.56	5,851,103.83	6,213,636.49	14
15	Iowa	1,067,790.62	1,012,997.29	933,261.16	1,040,217.69	1,212,617.93	810,399.78	958,851.13	839,445.39	854,859.78	15
16	Kansas (a)	161,371.91	161,469.76	149,757.67	133,685.86	150,604.43	139,763.33	153,357.50	176,935.57	252,734.61	16
17	Kentucky	5,847,468.44	5,456,628.47	6,950,279.42	9,025,587.88	7,705,592.75	9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90	17
18	Louisiana (31½) / Louisiana (65½)	1,627,782.26	1,339,607.30	982,464.68	606,264.38	529,787.68	626,440.25	850,641.46	588,595.99	712,049.65	18
19	Maine (31½)	302,123.05	214,696.26	128,089.45	107,473.15	90,655.97	79,620.89	70,695.78	75,531.22	76,767.87	19
20	Maryland (31½) / Maryland (73½)	3,791,269.61	2,653,801.83	2,351,107.33	2,760,736.57	2,577,579.12	2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01	20
21	Massachusetts	6,329,060.67	3,761,064.95	2,792,302.71	2,708,014.29	2,752,215.87	2,668,726.56	2,424,363.77	2,435,068.66	2,635,653.10	21
22	Michigan	2,399,972.35	2,205,720.72	1,788,080.12	1,931,284.80	2,066,163.80	1,821,882.00	1,602,803.34	1,654,043.34	1,611,757.99	22
23	Minnesota	248,979.43	231,404.94	227,355.55	228,362.45	248,776.18	239,461.70	275,002.75	305,708.76	364,689.64	23
24	Mississippi (31½)	133,675.44	128,079.31	107,619.11	96,967.92	85,165.44	78,063.30	86,824.03	87,271.68	91,233.50	24
25	Missouri	4,618,218.51	4,259,320.15	4,325,486.05	4,594,875.31	2,981,941.51	4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08	25
26	Montana (21) / Montana (91) / Montana (91½)	28,955.04	24,018.11	29,027.76	23,666.10	20,982.80	20,729.58	27,103.88	30,084.53	33,714.17	26
27	Nebraska (21) / Nebraska (92)	195,698.91	242,962.38	276,386.52	292,472.30	502,395.59	602,743.36	699,821.37	876,309.81	912,734.86	27
28	Nevada (93) / Nevada (93½)	77,359.23	72,305.32	52,549.45	58,803.30	67,923.13	58,312.43	59,017.46	61,263.06	60,455.19	28
29	New Hampshire (31½) / New Hampshire (95½)	304,235.96	325,455.36	248,679.19	299,389.55	260,261.28	234,998.99	228,188.11	222,898.88	278,139.08	29
30	New Jersey	2,491,433.81	2,567,442.37	1,725,626.73	2,363,469.41	3,779,949.88	4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81	30
31	New Mexico (4) / New Mexico (99)	23,755.88	23,237.51	18,417.78	22,066.19	22,161.60	17,710.76	19,325.36	18,898.42	31,850.93	31
32	New York	23,483,729.18	19,219,504.52	15,182,362.62	15,238,881.81	14,616,723.99	14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34	32
33	North Carolina	1,108,524.79	1,408,321.72	1,485,731.24	1,630,423.58	1,671,138.29	1,775,847.99	1,818,459.92	2,413,368.77	2,354,006.71	33
34	Ohio	14,905,229.21	14,851,309.45	14,985,411.15	14,662,720.17	16,587,908.61	15,474,689.79	14,770,506.37	15,894,567.08	18,018,998.99	34
35	Oregon (b) (38) / Oregon (147)	125,541.86	73,544.48	46,773.16	47,939.61	49,372.62	53,109.28	60,682.89	68,471.12	76,981.70	35
36	Pennsylvania	9,227,091.25	7,826,275.69	6,373,672.41	6,157,960.04	5,973,431.80	6,279,046.33	5,917,421.76	5,946,782.36	6,869,930.65	36
37	Rhode Island (31½)	636,926.73	324,552.17	233,164.81	231,978.00	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	37
38	South Carolina	199,181.49	167,213.58	108,580.91	122,277.92	105,803.91	105,632.56	119,241.69	105,233.91	111,960.78	38
39	Tennessee	766,840.20	644,480.76	664,717.18	861,645.28	596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86	39
40	Texas	322,359.20	272,325.77	272,638.13	258,297.29	245,708.74	237,949.10	265,932.14	251,062.32	233,106.55	40
41	Utah (21)	39,480.84	40,786.23	41,684.39	31,899.68	33,331.86	28,438.13	43,936.23	47,413.02	74,352.48	41
42	Vermont (31½)	158,847.13	75,860.40	56,316.94	58,582.18	47,125.15	50,093.11	44,339.49	50,159.59	50,545.74	42
43	Virginia	4,939,027.93	7,343,799.29	6,308,664.96	7,660,921.20	7,314,393.64	7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58	43
44	Washington (38)	23,899.32	15,698.64	17,999.02	21,146.60	20,411.13	21,373.46	23,011.00	30,277.11	27,018.34	44
45	West Virginia	465,605.34	449,661.59	516,118.76	508,868.20	430,978.10	461,030.59	326,471.57	322,975.85	370,672.15	45
46	Wisconsin	2,000,226.55	1,881,820.91	2,369,564.00	2,722,076.75	3,308,770.31	2,867,439.69	2,431,301.23	2,627,602.20	2,698,516.79	46
47	Wyoming (14)	6,727.27	10,652.94	11,233.38	11,942.11	15,063.37	15,204.45	15,207.28	14,197.44	15,947.95	47
	Total by States and Territories	115,299,061.48	106,255,537.51	96,368,430.25	103,771,664.60	110,718,011.03	112,544,657.31	104,717,320.36	107,212,082.81	116,848,219.80	
1	Adhesive stamps	16,177,320.60	7,702,376.85	6,136,844.64	6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,706,384.06	7,668,394.22	1
2	Salaries	294,564.65	117,541.72	139,472.09	232.64	588.27	97.79				2
3	Passports through Department of State										3
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue										4
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents										5
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury				216,027.34						6
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	131,770,946.73	114,075,456.08	102,644,746.98	110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	130,890,096.90	113,504,012.80	102,191,016.98	110,071,515.00	116,768,096.22	118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue by States and Territories—Continued.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30— 1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
1	Alabama	$130,651.39	$140,532.92	$108,673.85	$85,398.33	$73,315.34	$81,038.08	$78,542.76	$79,617.65	$15,996,172.97	1
2	Arizona (4)	38,008.21	45,464.31	40,007.72	2,714.91					335,350.69	2
3	Arkansas	132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	5,152,209.59	3
4	California (13½)	3,613,390.86	4,127,177.51	4,002,373.14	799,751.22	2,379,770.63	2,090,784.84	2,081,221.57		80,208,067.10	4
	California (13⅓)				2,585,014.73	233,389.50			2,199,415.11	5,017,819.34	
5	Colorado (14)	215,051.06	247,264.09	216,100.47	20,918.02					2,309,945.28	5
	Colorado (15)				175,081.48	195,194.89	201,482.46	260,154.86	280,053.19	1,111,966.88	
6	Connecticut (31½)	579,690.02	565,801.28	506,990.84	428,370.93	412,626.19	461,971.84	481,405.47		48,960,968.28	6
	Connecticut (20⅔)								804,708.30	804,708.30	
7	Dakota (21)	48,603.66	67,436.83	86,874.58	9,664.22					426,855.57	7
	Delaware (22)									7,151,103.17	
8	Delaware (23)									349,888.44	8
	Delaware (24)	311,066.76	350,906.37	293,636.48	210,327.24	244,184.44	244,476.25	263,297.80		3,103,619.77	
9	District of Columbia (25)									5,063,537.40	9
10	Florida	254,889.51	280,227.32	243,545.33	178,562.09	218,837.09	237,271.82	322,903.20	349,335.86	4,948,007.61	10
11	Georgia	364,133.48	359,360.88	395,661.03	379,741.84	316,441.40	304,384.29	336,705.86	380,673.22	24,125,491.45	11
12	Idaho (21)	25,800.17	31,908.27	35,079.88	2,634.11					727,233.58	12
13	Illinois	25,784,681.51	28,252,417.37	25,977,525.39	23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	30,130,995.31	481,599,908.67	13
14	Indiana	7,281,253.48	6,485,356.94	5,592,719.85	5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	4,139,159.32	127,010,435.90	14
15	Iowa	923,776.98	1,843,904.74	4,062,720.07	2,757,416.53	2,222,059.15	2,547,340.94	1,951,124.89	518,911.17	38,212,453.55	15
16	Kansas (a)	239,527.33	264,013.95	239,762.97	167,351.37	170,202.02	204,145.48	211,120.11	193,849.15	5,294,923.35	16
17	Kentucky	8,719,162.21	10,531,236.14	15,387,077.63	18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	14,182,687.12	227,981,071.23	17
18	Louisiana (31½)	760,618.92	918,899.19	738,666.46	560,184.89	538,814.89	552,115.30	543,748.98		39,667,480.66	18
	Louisiana (65⅓)								603,915.11	603,915.11	
19	Maine (31½)	82,457.05	85,259.83	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45		14,665,004.29	19
20	Maryland (31½)	2,483,463.41	2,822,238.28	3,429,152.74	3,146,491.15	2,774,384.20	2,462,092.46	2,875,597.06		85,101,401.24	20
	Maryland (73⅓)								3,389,377.19	3,389,377.19	
21	Massachusetts	2,699,681.20	2,937,359.07	2,753,661.97	2,396,590.05	2,287,453.96	2,202,678.83	2,471,131.00	2,589,071.78	198,765,832.70	21
22	Michigan	1,787,275.27	2,003,191.05	1,882,451.69	1,419,380.97	1,528,155.16	1,671,994.45	1,801,907.37	1,774,319.01	52,650,217.36	22
23	Minnesota	445,140.33	528,491.94	535,461.96	493,982.05	492,704.97	534,532.31	554,088.98	510,492.15	9,154,828.80	23
24	Mississippi (31½)	96,122.19	94,098.90	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16		11,167,167.30	24
25	Missouri	6,470,349.39	7,542,487.94	7,689,411.40	6,473,806.51	6,276,165.85	7,060,651.99	7,858,789.27	7,910,083.57	143,314,952.54	25
26	Montana (21)	44,881.67	68,001.31	75,542.81	6,986.55					1,018,709.60	26
	Montana (91)				118,383.13	8,272.09			145,835.38	272,490.60	
	Montana (91½)					82,293.11	90,840.37	101,158.38		274,291.86	
27	Nebraska (21)	962,064.86	1,108,191.15	1,320,517.24	153,668.18					9,273,363.77	27
	Nebraska (92)				1,362,148.25	1,971,296.12	1,674,013.12	2,393,404.70	2,778,269.38	10,179,131.57	
28	Nevada (93)	53,421.41	49,103.93	40,870.72	3,827.20					2,509,733.93	28
	Nevada (93⅓)					55,938.66	62,148.42	70,419.50		188,506.58	
29	New Hampshire (31½)	309,720.94	349,942.04	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37		19,032,285.95	29
	New Hampshire (95⅓)								466,994.36	466,994.36	
30	New Jersey	4,873,676.31	5,451,633.60	5,424,457.78	3,477,222.72	3,661,358.75	3,951,675.75	4,596,161.56	4,072,246.48	113,434,528.14	30
31	New Mexico (4)	47,465.89	55,903.38	54,037.46	3,874.89					746,520.44	31
	New Mexico (99)				65,264.68	66,969.85	65,123.81	63,565.42	59,055.19	319,978.95	
32	New York	17,233,267.76	19,455,040.09	17,967,187.00	13,760,384.10	13,823,644.60	14,365,208.96	15,101,203.03	15,417,202.95	637,220,703.88	32
33	North Carolina	2,476,440.35	2,867,414.52	2,377,126.97	1,760,966.74	1,686,828.95	1,744,959.29	1,950,701.71	2,185,168.75	40,267,399.46	33
34	Ohio	19,295,835.69	18,359,299.31	15,704,047.82	13,520,264.56	12,565,516.62	12,921,349.10	13,898,226.86	12,446,312.98	399,921,494.47	34
35	Oregon (b) (38)	85,004.14	88,679.82	101,450.73	10,890.36					2,852,054.67	35
	Oregon (147)				117,384.72	119,723.07	124,034.27	152,318.15	176,235.93	689,696.14	
36	Pennsylvania	7,669,214.01	8,775,106.23	8,703,679.23	7,888,700.02	7,371,209.62	7,847,230.56	8,120,282.73	8,317,359.74	305,355,954.69	36
37	Rhode Island (31½)	209,079.27	229,258.48	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11		28,411,163.18	37
38	South Carolina	135,907.16	119,099.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	8,471,059.51	38
39	Tennessee	1,146,763.64	997,728.00	1,173,890.29	1,249,975.96	1,057,189.43	1,024,912.62	1,012,516.05	1,009,290.34	32,118,132.32	39
40	Texas	248,635.61	258,432.93	263,650.61	210,149.02	181,829.61	196,850.59	209,343.92	211,927.37	11,952,238.05	40
41	Utah (21)	43,116.79	48,523.08	53,895.18	4,560.49					922,588.97	41
42	Vermont (31½)	53,145.83	56,444.58	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75		6,195,194.63	42
43	Virginia	6,063,105.75	6,226,308.30	5,078,196.35	3,232,726.10	3,052,639.72	2,982,727.70	2,923,394.64	3,253,165.72	111,887,781.27	43
44	Washington (38)	32,763.73	40,202.57	49,207.54	6,938.73					803,774.13	44
45	West Virginia	452,506.33	502,276.56	546,483.49	560,328.28	543,188.59	486,062.88	538,266.42	565,278.66	13,829,518.02	45
46	Wisconsin	2,910,095.01	3,193,115.22	3,197,499.12	2,993,755.62	3,033,017.78	3,095,316.63	3,179,964.01	2,985,446.09	64,149,065.40	46
47	Wyoming (14)	18,551.18	20,385.65	17,434.54	1,202.68					215,581.81	47
	Total by States and Territories	127,851,634.66	138,954,165.02	137,500,291.40	121,368,620.05	112,419,490.58	116,894,982.21	118,829,523.98	124,326,451.50	3,466,452,451.64	
1	Adhesive stamps	7,924,707.95	8,139,217.96	7,658,630.75	183,145.69	1,630.49	7,887.23	7,777.08	23.82	209,717,241.08	1
2	Salaries	3,021.92			55,627.64					14,088,485.99	2
3	Passports through Department of State									187,532.29	3
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue									800,985.40	4
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents									2,038,369.87	5
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury									216,027.34	6
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	135,779,364.53	147,093,382.98	145,158,922.15	121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	3,693,501,093.61	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	135,229,912.30	146,523,273.72	144,553,344.86	121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	3,681,454,231.77	

NOTES TO TABLE D.

(1) Abolished March 1, 1877.
(2) As constituted March 1, 1877; abolished August 15, 1883.
(3) The two districts of Alabama as constituted March 1, 1877, were abolished August 15, 1883, when the State was constituted one collection district, entitled the district of Alabama.
(4) Abolished September 5, 1883.
(5) Abolished January 1, 1876.
(6) The three districts into which Arkansas was divided July 13, 1866, were abolished January 1, 1876, when the State was constituted one collection district, to be known as the district of Arkansas.
(7) Abolished April 1, 1871.
(8) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, July 30, 1862; abolished May 20, 1873.
(9) Formed by the consolidation (May 20, 1873) of district numbered 1, April 1, 1871, and district numbered 3, July 30, 1862.
(10) Abolished May 20, 1873.
(11) Abolished December 1, 1875.
(12) Formed by the consolidation (December 1, 1875) of districts numbered 4 and 5, July 30, 1862; abolished October 1, 1883; reconstituted August 1, 1884.
(13) Formed by the consolidation (October 1, 1883) of district numbered 4, December 1, 1875, and the State of Nevada; abolished August 1, 1884; reconstituted July 1, 1887.
(13½) Abolished October 1, 1883; reconstituted August 1, 1884; abolished July 1, 1887.
(13¾) As constituted (October 1, 1883) by the annexation of Nevada; abolished August 1, 1884; reconstituted July 1, 1887.
(14) Abolished August 15, 1883.
(15) Formed by the consolidation (August 15, 1883) of the State of Colorado and the Territory of Wyoming, to be known as the district of Colorado.
(16) Abolished January 1, 1873.
(17) Formed by the consolidation (January 1, 1873) of districts numbered 1 and 3, August 8, 1862; abolished September 1, 1883.
(18) Formed by the consolidation (September 1, 1883) of district numbered 1, January 1, 1873, and district numbered 2, November 1, 1873, to be known as the district of Connecticut; abolished July 1, 1887.
(19) Abolished November 1, 1873.
(20) Formed by the consolidation (November 1, 1873) of districts numbered 2 and 4, August 8, 1862; abolished September 1, 1883.
(20½) Formed by the consolidation (July 1, 1887) of the States of Connecticut and Rhode Island, to be known as the district of Connecticut.
(21) Abolished August 20, 1883.
(22) State of Delaware; abolished October 2, 1876.
(23) Formed by the consolidation (October 2, 1876) of the State of Delaware and nine counties of Maryland; abolished June 19, 1877.
(24) Formed by the consolidation (June 19, 1877) of the district of Delaware as constituted October 2, 1876, and two counties of Virginia; abolished July 1, 1887.
(25) Annexed to the third district of Maryland October 2, 1876.
(26) Abolished December 1, 1876.
(27) Abolished November 1, 1876.
(28) Formed by the consolidation (November 1, 1876) of districts numbered 2 and 4, May 30, 1865; abolished October 1, 1877.
(29) As constituted October 1, 1877; abolished August 7, 1883.
(30) The two districts of Georgia as constituted October 1, 1877, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Georgia.
(31) Formed by the consolidation (December 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished October 1, 1877.
(31½) Abolished July 1, 1887.
(31¾) Formed by the consolidation (July 1, 1887) of district numbered 1, August 25, 1862, and district numbered 2, August 1, 1883.
(32) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 6, August 25, 1862; abolished August 1, 1883.
(33) Formed by the consolidation (August 1, 1883) of district numbered 2, January 1, 1876, and district numbered 3, August 25, 1862; abolished July 1, 1887.
(34) Abolished August 1, 1883.
(35) Abolished January 20, 1876.
(36) Formed by the consolidation (January 20, 1876) of districts numbered 4 and 9, August 25, 1862; abolished October 2, 1876.
(37) As constituted October 2, 1876; abolished July 1, 1887.
(37½) As constituted July 1, 1887.
(38) Abolished September 1, 1883.
(39) Formed by the consolidation (September 1, 1883) of districts numbered 7 and 8, August 25, 1862; abolished July 1, 1887.
(40) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 25, 1862; abolished October 2, 1876.
(41) Abolished January 9, 1876.
(42) Formed by the consolidation (January 9, 1876) of districts numbered 11 and 13, August 25, 1862; abolished October 2, 1876.
(43) Abolished October 2, 1876.
(44) As constituted October 2, 1876; abolished August 1, 1883.
(45) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 15, 1862; abolished October 2, 1876.
(46) Abolished October 1, 1875.
(47) Formed by the consolidation (January 1, 1876) of districts numbered 6 and 8, August 15, 1862; abolished October 2, 1876.
(48) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 6, October 2, 1876; abolished July 1, 1887.
(48½) Formed by the consolidation (July 1, 1887) of district numbered 6, August 1, 1883, and district numbered 11, August 7, 1883.
(49) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 7, October 2, 1876.
(50) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 15, 1862; abolished August 7, 1883.
(51) Formed by the consolidation (October 1, 1875) of districts numbered 5 and 11, August 15, 1862; abolished August 7, 1883.
(52) Formed by the consolidation (August 7, 1883) of district numbered 10, January 1, 1876, and district numbered 11, October 1, 1875; abolished July 1, 1887.
(53) As constituted October 2, 1876; abolished August 20, 1883.
(54) As constituted August 20, 1883; abolished July 1, 1887.
(54½) Formed by the consolidation (July 1, 1887) of districts numbered 2 and 4, August 20, 1883.
(55) Abolished October 11, 1876.
(56) Formed by the consolidation (October 11, 1876) of districts numbered 3 and 6, July 29, 1862.
(57) Abolished June 1, 1874.
(58) Formed by the consolidation (June 1, 1874) of districts numbered 1 and 2, January 25, 1866; abolished November 1, 1876.
(59) Formed by the consolidation (November 1, 1876) of district numbered 2, June 1, 1874, and district numbered 3, January 25, 1866.
(60) Abolished January 8, 1876.
(61) Formed by the consolidation (January 8, 1876) of districts numbered 4 and 5, January 25, 1866.
(62) Abolished August 7, 1883.
(63) As constituted August 7, 1883.
(64) Abolished June 1, 1877.
(65) The three districts into which Louisiana was divided, June 22, 1865, were abolished June 1, 1877, when the State was constituted one collection district, to be known as the district of Louisiana; abolished July 1, 1887.
(65½) Formed by the consolidation (July 1, 1887) of the States of Louisiana and Mississippi, to be known as the district of Louisiana.
(66) Formed by the consolidation (October 2, 1876) of district numbered 1, August 12, 1862, and district numbered 2, January 1, 1876; abolished July 1, 1877.

NOTES TO TABLE D—Continued.

(67) Formed by the consolidation (July 1, 1877) of district numbered 1, October 2, 1876, and district numbered 4, January 1, 1876, to be known as the district of Maine; abolished July 1, 1887.
(68) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 12, 1862; abolished October 2, 1876.
(69) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 12, 1862; abolished July 1, 1877.
(70) Abolished December 1, 1871.
(71) Formed by the consolidation (December 1, 1871) of districts numbered 1 and 2, August 27, 1862; abolished October 2, 1876.
(72) Formed by the consolidation (January 1, 1876) of districts numbered 3 and 5, August 27, 1862; abolished October 2, 1876.
(73) Formed by the consolidation (August 1, 1883) of district numbered 3, October 2, 1876, and district numbered 4, August 27, 1862, to be known as the district of Maryland; abolished July 1, 1887.
(73½) Formed by the consolidation (July 1, 1887) of the district of Maryland as constituted August 1, 1883, and the district of Delaware as constituted June 19, 1877, to be known as the district of Maryland.
(74) The districts of Massachusetts, as constituted August 26, 1862, were abolished April 1, 1875, when the State was divided into five collection districts numbered 1, 3, 5, 8, and 10.
(75) As constituted April 1, 1875; abolished September 8, 1876.
(76) Formed by the consolidation (September 8, 1876) of districts numbered 1 and 3, April 1, 1875; abolished August 1, 1883.
(77) Formed by the consolidation (August 1, 1883) of district numbered 3, September 8, 1876, and district numbered 5, April 1, 1875; abolished July 1, 1887.
(77½) Formed by the consolidation (July 1, 1887) of district numbered 3, August 1, 1883, and district numbered 10, January 1, 1877.
(78) As constituted April 1, 1875; abolished August 1, 1883.
(79) As constituted April 1, 1875; abolished January 1, 1877.
(80) Formed by the consolidation (January 1, 1877) of districts numbered 8 and 10, April 1, 1875; abolished July 1, 1887.
(81) Formed by the consolidation (March 1, 1877) of districts numbered 1 and 5, September 17, 1862; abolished August 7, 1883.
(82) Abolished September 20, 1876.
(83) Formed by the consolidation (September 20, 1876) of districts numbered 2 and 3, September 17, 1862; abolished August 7, 1883.
(84) The two districts into which Minnesota was divided, August 2, 1862, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Minnesota.
(85) The three districts into which Mississippi was divided, June 2, 1865, were abolished March 1, 1875, when the State was divided into two collection districts numbered 1 and 2.
(86) As constituted March 1, 1875; abolished July 1, 1877.
(87) The two districts of Mississippi as constituted March 1, 1875, were abolished July 1, 1877, when the State was constituted one collection district entitled the district of Mississippi; abolished July 1, 1887.
(88) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 2, April 27, 1865; abolished July 1, 1887.
(88½) Formed by the consolidation (July 1, 1887) of district numbered 1, August 1, 1883, and district numbered 4, September 20, 1876.
(89) Formed by the consolidation (September 20, 1876) of districts numbered 3 and 4, April 27, 1865; abolished July 1, 1887.
(90) Formed by the consolidation (August 7, 1883) of districts numbered 5 and 6, April 27, 1865.
(91) Formed by the consolidation (August 20, 1883) of the Territories of Idaho, Montana, and Utah, to be known as the district of Montana; abolished August 1, 1884; reconstituted July 1, 1887.
(91½) Formed by the consolidation (August 1, 1884) of the Territories of Idaho and Montana, to be known as the district of Montana; abolished July 1, 1887.
(92) Formed by the consolidation (August 20, 1883) of the Territory of Dakota and the State of Nebraska, to be known as the district of Nebraska.
(93) Abolished October 1, 1883.
(93½) Formed by the consolidation (August 1, 1884) of the State of Nevada and the Territory of Utah, to be known as the district of Nevada; abolished July 1, 1887.
(94) Abolished December 10, 1875.
(95) The three districts into which New Hampshire was divided, August 6, 1862, were abolished December 10, 1875, when the State was constituted one collection district, to be known as the district of New Hampshire; abolished July 1, 1887.
(95½) Formed by the consolidation (July 1, 1887) of the States of New Hampshire, Maine, and Vermont, to be known as the district of New Hampshire.
(96) Abolished January 7, 1876.
(97) Formed by the consolidation (January 7, 1876) of districts numbered 1 and 2, August 11, 1862.
(98) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 11, 1862; abolished July 1, 1887.
(98½) Formed by the consolidation (July 1, 1887) of district numbered 3, August 11, 1862, and district numbered 5, January 1, 1876.
(99) Formed by the consolidation (September 5, 1883) of the Territories of Arizona and New Mexico, to be known as the district of New Mexico.
(100) Abolished March 1, 1871.
(101) Formed by the consolidation (March 1, 1871) of districts numbered 1, 2, and 3, August 22, 1862.
(102) Formed by the consolidation (March 1, 1871) of districts numbered 4 and 6, August 22, 1862; abolished July 1, 1877.
(103) As constituted July 1, 1877.
(104) Formed by the consolidation (March 1, 1871) of districts numbered 5 and 7, August 22, 1862; abolished July 1, 1877.
(105) Formed by the consolidation (April 1, 1874) of districts numbered 8 and 9, August 22, 1862; abolished July 1, 1877.
(106) Abolished April 1, 1874.
(107) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 13, August 22, 1862; abolished August 1, 1883.
(108) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 22, 1862; abolished August 1, 1883.
(109) Formed by the consolidation (January 1, 1876) of districts numbered 14 and 18, August 22, 1862; abolished August 1, 1883.
(110) As constituted August 1, 1883; abolished July 1, 1887.
(110½) Formed by the consolidation (July 1, 1887) of districts numbered 14 and 15, August 1, 1883.
(111) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 22, 1862; abolished August 1, 1883.
(112) Formed by the consolidation (January 1, 1876) of districts numbered 17 and 20, August 22, 1862; abolished October 2, 1876.
(113) Formed by the consolidation (January 1, 1876) of districts numbered 21 and 22, August 22, 1862; abolished October 2, 1876.
(114) Formed by the consolidation (October 2, 1876) of districts numbered 20 and 21, January 1, 1876; abolished July 25, 1883.
(115) Formed by the consolidation (July 25, 1883) of district numbered 21, October 2, 1876, and districts numbered 24 and 26, January 21, 1876.
(116) Formed by the consolidation (January 1, 1876) of districts numbered 23 and 24, August 22, 1862; abolished July 25, 1883.
(117) Abolished November 1, 1875.
(118) Formed by the consolidation (January 1, 1876) of districts numbered 19 and 26, August 22, 1862; abolished July 25, 1883.

NOTES TO TABLE D—Continued.

(119) Abolished June 1, 1872.
(120) Formed by the consolidation (June 1, 1872) of districts numbered 27 and 31, August 22, 1862; abolished October 2, 1876.
(121) Formed by the consolidation (November 1, 1875) of districts numbered 25 and 28, August 22, 1862; abolished October 2, 1876.
(122) As constituted October 2, 1876; abolished August 7, 1883.
(123) Formed by the consolidation (August 7, 1883) of districts numbered 28 and 30, October 2, 1876.
(124) Formed by the consolidation (January 1, 1876) of districts numbered 29 and 30, August 22, 1862; abolished October 2, 1876.
(125) Abolished July 1, 1877.
(126) Formed by the consolidation (January 1, 1876) of districts numbered 1 and 2, February 27, 1866; abolished July 21, 1883.
(127) Abolished February 1, 1876.
(128) Formed by the consolidation (February 1, 1876) of districts numbered 3 and 4, February 27, 1866; abolished July 21, 1883.
(129) As constituted July 21, 1883; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.
(129½) As constituted January 31, 1885; abolished June 1, 1885.
(130) Abolished July 21, 1883.
(131) Abolished January 1, 1877.
(132) Formed by the consolidation (January 1, 1877) of districts numbered 6 and 7, February 27, 1866; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.
(132½) As constituted January 31, 1885; abolished June 1, 1885.
(133) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, August 19, 1862; abolished July 1, 1887.
(133½) Formed by the consolidation (July 1, 1887) of district numbered 1, April 1, 1871, and district numbered 6, August 1, 1883.
(134) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 19, 1862; abolished August 1, 1883.
(135) Formed by the consolidation (August 1, 1883) of districts numbered 3 and 6, August 19, 1862; abolished July 1, 1887.
(136) Abolished January 5, 1876.
(137) Formed by the consolidation (January 5, 1876) of districts numbered 7 and 8, August 19, 1862; abolished October 2, 1876.
(138) As constituted October 2, 1876; abolished July 25, 1883.
(139) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 19, 1862; abolished August 1, 1883.
(140) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 10, January 1, 1876.
(141) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 12, August 19, 1862; abolished July 25, 1883.
(142) Formed by the consolidation (July 25, 1883) of district numbered 7, October 2, 1876, and district numbered 11, January 1, 1876.
(143) Formed by the consolidation (January 1, 1876) of districts numbered 13 and 14, August 19, 1862; abolished October 2, 1876.
(144) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 19, 1862; abolished August 1, 1883.
(145) Formed by the consolidation (January 1, 1876) of districts numbered 17, 18, and 19, August 19, 1862; abolished October 2, 1876.
(146) Formed by the consolidation (August 1, 1883) of district numbered 15, January 1, 1876, and district numbered 18, October 2, 1876.
(147) Formed by the consolidation (September 1, 1883) of the State of Oregon and the Territory of Washington, to be known as the district of Oregon.
(148) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 3, August 11, 1862; abolished August 1, 1875.
(149) Formed by the consolidation (August 1, 1875) of district numbered 1, April 1, 1871, and of district numbered 2, January 2, 1872; abolished October 2, 1876.
(150) As constituted October 2, 1876; abolished August 15, 1883.
(151) As constituted August 15, 1883; abolished July 1, 1887.
(152) Abolished January 2, 1872.
(153) Formed by the consolidation (January 2, 1872) of districts numbered 2 and 4, August 11, 1862; abolished August 1, 1875.
(154) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, August 11, 1862; abolished October 2, 1876.
(155) Abolished January 1, 1875.
(156) Formed by the consolidation (January 1, 1876) of districts numbered 8 and 10, August 11, 1862; abolished October 2, 1876.
(157) Formed by the consolidation (January 1, 1875) of districts numbered 7 and 9, August 11, 1862; abolished October 2, 1876.
(158) Formed by the consolidation (January 1, 1876) of districts numbered 12 and 13, August 11, 1862; abolished October 2, 1876.
(159) Formed by the consolidation (October 2, 1876) of districts numbered 14 and 18, August 11, 1862; abolished August 15, 1883.
(160) Abolished September 16, 1876.
(161) Formed by the consolidation (September 16, 1876) of districts numbered 16 and 17, August 11, 1862; abolished August 15, 1883.
(162) Formed by the consolidation (August 1, 1883) of districts numbered 19 and 20, October 2, 1876; abolished July 1, 1887.
(163) As constituted January 1, 1876; abolished October 2, 1876.
(164) Abolished November 15, 1873.
(165) The two districts into which Rhode Island was divided August 8, 1862, were abolished November 15, 1873, when the State was constituted one collection district, entitled the district of Rhode Island; abolished July 1, 1887.
(166) Abolished June 1, 1876.
(167) Formed by the consolidation (June 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished November 1, 1876.
(168) The two districts of South Carolina as constituted May 30, 1865, and June 1, 1876, respectively, were abolished November 1, 1876, when the State was constituted one district, entitled the district of South Carolina.
(169) Formed by the consolidation (October 11, 1876) of districts numbered 1 and 2, May 19, 1866; abolished August 10, 1883.
(170) As constituted August 10, 1883.
(171) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, May 19, 1866; abolished October 2, 1876.
(172) Formed by the consolidation (October 2, 1876) of districts numbered 3 and 4, May 19, 1866, and of district numbered 5, January 1, 1876; abolished August 10, 1883.
(173) As constituted August 10, 1883.
(174) Abolished January 3, 1876.
(175) Formed by the consolidation (January 3, 1876) of districts numbered 7 and 8, May 19, 1866; abolished August 10, 1883.
(176) Abolished December 1, 1874.
(177) Formed by the consolidation (December 1, 1874) of districts numbered 1 and 2, June 5, 1865; abolished July 1, 1887.
(177½) Formed by the consolidation (July 1, 1887) of district numbered 1, December 1, 1874, and district numbered 3, June 5, 1865.
(178) The districts of Vermont as constituted August 6, 1862, were abolished February 1, 1874, when the State was divided into two collection districts numbered 2 and 3.
(179) As constituted February 1, 1874; abolished December 15, 1875.
(180) The two districts of Vermont as constituted February 1, 1874, were abolished December 15, 1875, when the State was constituted one collection district, entitled the district of Vermont; abolished July 1, 1887.
(181) Abolished December 19, 1874.

NOTES TO TABLE D—Continued.

(182) Formed by the consolidation (December 19, 1874) of districts numbered 1 and 2, April 23, 1866; abolished June 19, 1877.
(183) As constituted June 19, 1877; abolished August 15, 1883.
(184) Abolished April 1, 1875.
(185) As constituted April 1, 1875; abolished August 15, 1883.
(186) As constituted April 1, 1875; abolished December 1, 1876.
(187) Formed by the consolidation (December 1, 1876) of district numbered 5, April 1, 1875, and district numbered 8, April 23, 1866; abolished August 15, 1883.
(188) Formed by the consolidation (October 2, 1876) of districts numbered 6 and 7, April 23, 1866; abolished August 15, 1883.
(188½) Formed by the consolidation (July 1, 1887) of districts numbered 4 and 6, August 15, 1883.
(189) Formed by the consolidation October 2, 1876) of districts numbered 1 and 3, March 14, 1866; abolished August 1, 1883.
(190) The two districts of West Virginia, as constituted October 2, 1876, and August 2, 1865, were abolished August 1, 1883, when the State was constituted one collection district, entitled the district of West Virginia.
(190½) Formed by the consolidation (July 1, 1887) of district numbered 1, August 26, 1862, and district numbered 3, March 1, 1872.
(191) Abolished July 1, 1871.
(192) Formed by the consolidation (July 1, 1871) of districts numbered 2 and 3, August 26, 1862; abolished July 1, 1887.
(192½) Formed by the consolidation (July 1, 1887) of district numbered 2, July 1, 1871, and district numbered 6, August 26, 1862.
(193) Formed by the consolidation (March 1, 1872) of districts numbered 4 and 5, August 26, 1862; abolished July 1, 1887.
(194) Abolished March 1, 1872.

(*a*) By order of the Commissioner of Internal Revenue, dated January 25, 1870, so much of the Indian Territory as constitutes a part of the western judicial district of Arkansas was attached to the 3d collection district of Arkansas; by similar orders the Indian Territory was transferred and attached to the 5th district of Missouri June 12, 1872, and to the State of Kansas August 8, 1881.
(*b*) The Territory of Alaska was attached to Oregon December 27, 1872.
* Balance of collections not reported prior to final settlement of the collector's account.

D.—Appendix No. 1, showing the Differences between the Internal Revenue Collections in the Districts, States, Territories, and Years Below Named, as Reported by Collectors and Published in the Several Annual Reports of the Commissioner, and the True Collections.

[Note.—These differences were mostly discovered at the final settlement of the accounts of such collectors as have retired from office after the reports for the years in which they occurred had been printed. Hence their appearance in this form.

To ascertain the exact amount collected in any one of the following-named districts, States, or Territories prior to July 1, 1888, add to or subtract from, as the case may be, the collections for that district, State, or Territory, in the "total" column in Table D, the sum or sums entered opposite the same district, State, or Territory in this appendix. The result will be the aggregate amount collected.

On pages 108, 109, 110, and 111, the signs (+) and (—) are used to denote the amounts to be added and subtracted, respectively.]

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
ALABAMA.			
First	$815.06		1869
First	4,026.78		1873
Second	11,596.31		1867
Second	17,132.10		1868
Second	1.50		1869
Second	11,895.00		1874
Second	202.50		1883
Third		$175.27	1867
Third	443.30		1869
ARKANSAS.			
First	25,386.51		1867
First	7,399.64		1868
First		1,554.64	1873
First	304.45		1876
Second	13,918.56		1873
Third	2,460.15		1867
Third	1,410.44		1870
Third	11,860.29		1871
Third		65.99	1875
CALIFORNIA.			
First		2.00	1865
First	11,958.34		1869
First	22,440.53		1870
First	44.69		1881
Second	358.41		1863
Second		.88	1865
Second		.93	1868
Second	.92		1869
Third		.01	1863
Fourth	9.00		1873
Fifth	.75		1876
CONNECTICUT.			
First	8,863.30		1863
First		.12	1873
Second		16,278.54	1868
Third	25,876.20		1863
Third		20.00	1869
GEORGIA.			
First	4.50		1869
First	5,603.81		1871
Third	538.02		1869
Fourth	31,646.38		1872
Fourth	10,095.08		1873
ILLINOIS.			
First	318.70		1863
First		.01	1872
First	2.04		1875
Second	.01		1863
Third	2,223.14		1867
Third	4,762.21		1873
Third		4,762.21	1874
Fourth	2,333.44		1865
Fourth		$2,768.04	1869
Fourth		.47	1876
Fifth	$43,514.04		1863
Fifth	7,938.29		1867
Fifth		16.40	1869
Sixth	135.71		1867
Sixth	5,929.27		1872
Sixth	9.04		1876
Seventh	4,052.44		1863
Seventh	3,165.24		1869
Seventh	3.00		1876
Eighth		44.60	1863
Eighth		1,000.00	1867
Eighth	15.25		1869
Ninth	118,709.41		1864
Ninth	89.90		1867
Ninth	4,046.99		1876
Tenth		10.00	1863
Tenth		10.00	1873
Eleventh		10.00	1863
Eleventh	.01		1873
Twelfth	745.68		1869
Thirteenth		10.00	1863
Thirteenth		.20	1869
Thirteenth	71.36		1876
INDIANA.			
First	299.42		1863
First		1,292.28	1869
First		2,226.67	1870
First	.01		1877
Second	322.05		1865
Second	4.80		1871
Third	65,276.75		1863
Third		450.91	1865
Fourth		61.73	1867
Fifth	11.02		1876
Seventh		8.91	1867
Eighth		10.00	1863
Ninth	1,924.25		1867
Tenth	18,100.00		1863
Tenth		734.77	1869
Tenth	.02		1876
Eleventh		1,929.58	1867
IOWA.			
First		418.20	1867
Second		75.02	1867
Second	11,292.44		1869
Third	327.82		1863
Third		3,876.43	1866
Third	4,037.52		1869
Fourth		102.98	1867
Fourth		122.59	1872
Fifth		1,000.00	1863
Fifth		1,950.32	1865
Fifth		441.39	1867
Sixth	.01		1867
Sixth	.04		1869
Sixth		68.85	1873

D.—Differences between Reported and True Collections, etc.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
KENTUCKY.			
First	$20,061.40		1865
First		$0.56	1866
First	14,752.99		1869
First	337.37		1874
Second		46,964.78	1866
Second	549.26		1873
Second	318.85		1877
Third		4,088.65	1866
Third	20,430.99		1867
Fourth		184,367.16	1863
Fourth		5,973.97	1867
Fourth		397.52	1869
Fourth		10.40	1874
Fourth		49.75	1876
Fifth	88,812.67		1866
Fifth		175.48	1869
Fifth		27,204.07	1876
Sixth		11,104.92	1866
Sixth	66.50		1869
Seventh		400.29	1869
Seventh	119.92		1877
Ninth		192.50	1867
Ninth	82,234.93		1869
LOUISIANA.			
First		918.09	1864
First	1,072.45		1865
First	.90		1874
Second	4,053.97		1867
Second	2,000.00		1871
Second	844.09		1873
Third		73.51	1875
MAINE.			
First	12,446.01		1869
First		.03	1887
Second	.71		1867
Second		.66	1869
Third	50.56		1873
Fifth		3.24	1867
MARYLAND.			
First	10,592.38		1867
First	1,139.96		1869
First	10.32		1872
Second	62.30		1884
Second		384.00	1865
Second		92.34	1866
Second		443.95	1869
Third		593.78	1863
Third		26,811.32	1866
Third	100.00		1869
Third		3.96	1873
Fourth	6,135.10		1867
Fourth	1.00		1869
Fifth	50,590.86		1863
Fifth	1,897.02		1864
Fifth	2,899.00		1865
Fifth	7,558.58		1867
Fifth	23,805.63		1872
Fifth	786.88		1876
MASSACHUSETTS.			
Second		401.03	1863
Second		750.00	1866
Third	3,715.62		1864
Third		.02	1866
Third	2,382.25		1869
Fourth	888.80		1873
Fifth		541.73	1868
Fifth		59.32	1869
Fifth	399.98		1875
Sixth		71.10	1867
MASSACHUSETTS—continued.			
Sixth		$0.07	1871
Seventh		21.30	1863
Eighth		117.42	1863
Eighth		476.96	1867
Ninth	$2.00		1869
MICHIGAN.			
First	88,830.24		1863
First	1,977.26		1869
First		448.06	1873
First	4.58		1876
Second		27.76	1863
Second		4.22	1867
Second		1,039.48	1869
Second	4.60		1874
Third		.01	1865
Third		1,720.00	1867
Third		.20	1873
Fourth		10.00	1867
Fifth	28,622.31		1863
Fifth	17,949.41		1866
Fifth		1,328.01	1867
Fifth	2,993.91		1869
Fifth	.11		1872
Sixth	1.68		1863
Sixth	.01		1867
Sixth	456.25		1871
MINNESOTA.			
First		2.00	1867
Second		95.77	1867
Second	.05		1870
Second	9.25		1872
MISSISSIPPI.			
First		219.99	1873
First		99.96	1875
First	326.31		1877
First	7.50		1879
Second		73.61	1874
Second	.03		1875
Second	.16		1877
Third	5,763.22		1870
Third		834.63	1873
Third	717.06		1875
MISSOURI.			
First		3.81	1863
First		3,513.74	1865
First		.09	1867
First	15,130.83		1869
First	5,438.01		1874
First		9,202.61	1883
Second		875.74	1864
Second	337.46		1867
Second		10.00	1873
Third		.07	1865
Third	119.65		1867
Third		11,118.01	1869
Third		2.00	1877
Fourth	648.31		1869
Fifth		.01	1867
Sixth		2.62	1869
Sixth	7,439.37		1871
Sixth	944.70		1873
Sixth	12.30		1876
NEW HAMPSHIRE.			
Second		20.22	1868
Third	13.34		1876

D.—Differences between Reported and True Collections, etc.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
NEW JERSEY.			
First		$225.99	1867
Second		2,225.60	1867
Second	$2,225.60		1869
Fourth	5,798.01		1867
Fourth	.02		1871
Fifth	2,202.92		1866
Fifth		1,250.00	1867
Fifth		1,880.22	1870
NEW YORK.			
First	.99		1871
Second	11,497.02		1868
Third	57.20		1869
Third		9,382.12	1870
Fourth	1,131.82		1869
Fourth		10.50	1870
Fifth	60.50		1863
Fifth		657.14	1868
Fifth	41,092.76		1871
Sixth		436.91	1865
Sixth	4,122.91		1871
Seventh		11,733.65	1867
Eighth	65,636.46		1863
Eighth		3,408.31	1867
Eighth		298.00	1869
Eighth	111.50		1870
Ninth	.50		1869
Ninth		.12	1871
Ninth	100.00		1873
Tenth		5.00	1863
Tenth		.30	1864
Tenth	.10		1873
Eleventh	1.50		1870
Twelfth		.40	1863
Twelfth		.40	1866
Twelfth		70.00	1870
Thirteenth		3,591.44	1867
Thirteenth		15.58	1872
Fifteenth		230.00	1885
Sixteenth		1,300.00	1868
Seventeenth		35.00	1868
Seventeenth	.01		1876
Nineteenth	.01		1869
Twenty-first	3,047.95		1867
Twenty-second	103.51		1870
Twenty-third	.60		1863
Twenty-third	.01		1867
Twenty-fourth	.02		1863
Twenty-fourth		463.76	1869
Twenty-fourth		1,000.00	1871
Twenty-fourth		.70	1875
Twenty-fourth	.70		1876
Twenty-fifth		6,882.24	1865
Twenty-fifth		426.87	1867
Twenty-fifth		426.87	1875
Twenty-fifth	426.87		1876
Twenty-sixth		800.00	1869
Twenty-seventh		6,545.07	1868
Twenty-seventh		6,042.83	1870
Twenty-seventh	137.70		1872
Twenty-seventh		124.34	1874
Twenty-eighth		130.51	1863
Twenty-eighth		1,926.87	1869
Twenty-ninth	19,332.21		1866
Twenty-ninth	1.50		1869
Twenty-ninth	.50		1876
Thirtieth		227,482.13	1867
Thirtieth	31.25		1870
Thirtieth	1.40		1875
Thirty-second	77.31		1869
Thirty-second	3,859.93		1870
NORTH CAROLINA.			
First		$774.16	1869
First	$370.33		1874
Second	2,962.78		1870
Second	401.20		1874
Third	8,634.12		1873
Fourth	3,791.24		1869
Fourth	509.88		1876
Sixth	33.50		1872
Sixth	52.90		1875
Seventh	11.20		1869
Seventh	856.38		1877
OHIO.			
First		333.90	1867
First	.03		1873
First		.01	1886
Second		5,823.16	1867
Second	1,157.95		1869
Third		8.10	1863
Third		8,192.70	1868
Fourth	71,451.46		1863
Fourth	192,200.20		1866
Fourth	37,656.96		1867
Fourth	5,005.00		1876
Fifth	1,221.41		1869
Fifth	2,165.41		1881
Sixth	383.88		1867
Sixth	8.00		1869
Seventh	.20		1877
Eighth		10.00	1863
Eighth	15.00		1871
Ninth		37.27	1867
Tenth		9,320.16	1866
Tenth	24,923.87		1869
Eleventh		764.40	1867
Twelfth	95.88		1876
Thirteenth		.05	1875
Fourteenth	1.00		1863
Fifteenth	2,003.59		1869
Fifteenth	1,579.94		1878
Sixteenth	656.29		1869
Sixteenth	810.72		1873
Eighteenth		404.69	1870
Eighteenth	241.67		1879
Nineteenth		99.56	1863
PENNSYLVANIA.			
First		13,225.29	1866
First		.04	1868
First		2.50	1869
First	4,877.85		1870
First		23.05	1873
Third		10,500.93	1866
Third	1,042.12		1871
Fourth	219,154.70		1865
Fourth		.01	1867
Fourth	19,526.59		1869
Fifth		15,884.24	1866
Fifth		12.50	1867
Sixth		12.00	1864
Sixth		1.36	1869
Sixth	1,555.95		1873
Seventh		943.20	1865
Seventh		1,041.01	1867
Seventh	600.00		1875
Ninth	9,528.04		1863
Ninth	15,701.17		1867
Tenth	.02		1876
Eleventh		273.58	1866
Eleventh		.41	1869

D.—Differences between Reported and True Collections, etc.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
PENNSYLVANIA—continued.			
Eleventh		$1.00	1873
Twelfth		.12	1869
Twelfth		.06	1867
Thirteenth		2.19	1870
Fourteenth		93,416.45	1865
Fourteenth	$97,808.82		1869
Fourteenth	.10		1877
Fifteenth	.20		1873
Sixteenth	150.00		1872
Seventeenth		14.99	1867
Eighteenth		149.90	1865
Eighteenth		3,648.95	1866
Eighteenth	43,333.43		1867
Eighteenth	42,902.73		1869
Nineteenth	916.99		1869
Nineteenth	.65		1876
Nineteenth	.02		1886
Twentieth		4,944.08	1864
Twentieth	.09		1865
Twentieth	773.09		1870
Twentieth		101.00	1875
Twenty-first		.01	1872
Twenty-second		211.71	1864
Twenty-second		55.00	1867
Twenty-second		100.00	1876
Twenty-third	2,796.82		1870
Twenty-fourth	4,319.90		1869
RHODE ISLAND.			
First		.40	1863
First	.02		1874
Second		209.70	1863
Second		.02	1874
SOUTH CAROLINA.			
First	74.23		1867
First		9,433.62	1868
First	34.46		1869
First		48.50	1872
Second	5,219.15		1870
Third	231.29		1871
TENNESSEE.			
First		94.95	1871
First		39.67	1877
Second		27,172.51	1866
Second	12,864.11		1869
Third	2,203.22		1867
Third	2,939.67		1875
Fourth	18,770.08		1869
Fourth	4,165.90		1874
Fourth	134.52		1877
Fifth	1,577.82		1869
Fifth		20.00	1874
Fifth	166.95		1878
Fifth		621.45	1885
Sixth	12,249.97		1867
Sixth	5,004.79		1869
Sixth	229.72		1870
Sixth	5,240.44		1871
Sixth	5,027.52		1873
Seventh		2,082.26	1867
Seventh	1.50		1873
Seventh		534.65	1876
Eighth		136.20	1876
TEXAS.			
First	$1,610.28		1869
First	4,235.59		1873
First	.01		1875
Second	8,741.76		1869
Second	529.83		1874
Second	424.53		1875
Third		$244.03	1869
Third	4,360.91		1870
Third	984.02		1873
Third	49.36		1874
Third	478.00		1876
Fourth		1,151.50	1868
Fourth		1,973.63	1869
VERMONT.			
Second	15.90		1876
Third	17,073.38		1874
Third		1.00	1876
VIRGINIA.			
First		64,207.52	1866
First		10.00	1872
Second	1,613.64		1866
Second	43,561.26		1869
Second	.48		1878
Second	.95		1875
Third	63,647.86		1868
Third	4.00		1869
Third	2,859.10		1875
Third	338.49		1877
Fourth	19.03		1869
Fourth	2,304.56		1871
Fourth	.08		1885
Fifth	36,654.86		1869
Sixth		1,598.77	1870
Sixth	.04		1883
Sixth	.24		1884
Seventh	.50		1869
WEST VIRGINIA.			
First	105.39		1863
First		1,154.23	1867
Second	2,521.91		1867
Third	7,440.03		1867
Third		169.29	1870
Third	1.00		1871
WISCONSIN.			
First		4,000.00	1866
First		100,380.41	1870
Second		.01	1867
Second		36.30	1871
Second	36.30		1873
Third	100.00		1871
Fourth		3,125.06	1863
Fifth	1,670.93		1867
Sixth	510.88		1869
Sixth	15.07		1871

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—							
		1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
1	Alabama					+$11,421.04	+$17,132.10	+$1,259.86	
2	Arizona								
3	Arkansas					+27,846.66	+7,399.64		+$1,410.44
4	California	+$358.40		−$2.88			−.93	+11,959.26	+22,440.53
5	Colorado								
6	Connecticut	+34,739.50					−16,278.54	−20.00	
7	Dakota								
8	Delaware	−.21							
9	District of Columbia	+86,748.08							
10	Florida								
11	Georgia							+542.52	
12	Idaho								
13	Illinois	+47,810.59	+$118,709.41	+2,333.44		+9,387.04		+1,141.53	
14	Indiana	+83,666.17		−128.86		−75.97		−2,027.05	−2,226.67
15	Iowa	−672.18		−1,950.32	−$3,876.43	−1,037.58		+15,330.00	
16	Kansas					+156,680.59			
17	Kentucky	−184,367.15		+20,061.40	+26,653.76	+14,264.52		+96,081.13	
18	Louisiana		−918.09	+1,072.45		+4,053.97			+2,000.00
19	Maine					−2.53		+12,445.35	
20	Maryland	+49,997.08	+1,959.32	+2,515.00	−26,903.66	+24,286.06		+797.01	
21	Massachusetts	−539.75	+3,715.62		−750.02	−548.06	−541.73	+2,324.93	
22	Michigan	+116,826.47		−.01	+17,949.41	−3,062.22		+3,931.69	
23	Minnesota					−97.77			+.05
24	Mississippi								+5,763.22
25	Missouri	−3.81	−875.74	−3,513.81		+457.01		+4,658.51	
26	Montana							+.02	
27	Nebraska	+81.00				−641.57			
28	Nevada				+31,476.50				
29	New Hampshire						−20.22		
30	New Jersey				+2,202.92	+2,096.42		+2,225.60	−1,880.22
31	New Mexico								+3,330.09
32	New York	+65,561.67	−.30	−7,319.15	+19,331.81	−243,594.44	+2,959.81	−2,220.29	−11,397.76
33	North Carolina							+3,028.29	+2,962.78
34	Ohio	+71,334.80			+182,880.04	+31,082.11	−8,192.70	+29,971.11	−404.69
35	Oregon		−1,670.07	−527.56					
36	Pennsylvania	+9,528.04	−5,167.79	+124,645.24	−43,532.99	+57,911.03	−.04	+165,470.64	+8,445.57
37	Rhode Island	−210.10							
38	South Carolina					+74.23			
39	Tennessee				−27,172.51	+12,370.93	−9,433.62	+34.46	+5,219.15
40	Texas							+38,216.80	+229.72
41	Utah						−1,151.50	+8,134.38	+4,360.91
42	Vermont							−1.87	
43	Virginia				−62,593.88		+63,647.86	+80,239.65	−1,598.77
44	Washington	+6,897.17					−298.89		
45	West Virginia	+105.39				+8,807.71			−169.29
46	Wisconsin	−3,125.06			−4,000.00	+1,670.92		+510.88	−100,380.41
47	Wyoming								
	Total	+384,736.10	+115,752.36	+137,184.94	+111,664.95	+113,350.10	+55,221.24	+474,034.41	−63,895.35

	1871.	1872.	1873.	1874.
1			+$4,026.78	+$11,895.00
2	−$20.01			
3	+11,860.29		+12,363.92	
4	+22,440.53		+9.00	
5				
6			−.12	
7				
8				
9				
10			−180.97	
11	+5,603.81	+$31,646.38	+10,095.08	
12				
13		+5,929.26	+4,752.22	−4,762.21
14	+4.80			
15		−122.59	−68.85	
16				
17			+549.26	+326.97
18	+2,000.00		+844.09	+.90
19			+50.56	
20		+23,815.95	−3.96	
21	−.07		+888.80	
22	+456.25	+.11	−448.26	+4.60
23		+9.25		
24			−1,054.62	−73.61
25	+7,439.37		+934.70	+5,438.01
26			−.07	
27			−6,007.92	
28				
29				
30	+.02			
31				−699.00
32	+44,216.54	+122.12	+100.10	−124.34
33		+33.50	+8,634.12	+771.53
34	+2,180.41		+810.75	
35				
36	+1,042.12	+149.99	+1,532.10	
37				
38				
39	+231.29	−48.50		
40	+5,145.49		+5,029.02	+4,145.90
41			+5,219.61	+579.19
42				+17,073.38
43	+2,304.56	−10.00		
44	−4,466.08		+.05	
45	+1.00			
46	+78.77		+36.30	
47				
	+78,078.56	+61,525.47	+48,111.69	+34,576.32

D.—Differences between Reported

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—					
		1875.	1876.	1877.	1878.	1879.	1880.
1	Alabama						
2	Arizona						
3	Arkansas	—$65.99	+$204.45				
4	California		+.75				
5	Colorado		+.30				
6	Connecticut						
7	Dakota					+$7.10	
8	Delaware						
9	District of Columbia						
10	Florida						
11	Georgia						
12	Idaho						
13	Illinois	+2.04	+4,124.92				
14	Indiana		+11.04	+$0.01			
15	Iowa						
16	Kansas						
17	Kentucky		—27,253.82	+438.77			
18	Louisiana	—73.51					
19	Maine						
20	Maryland		+786.88				
21	Massachusetts	+399.98					
22	Michigan		+4.58				
23	Minnesota						
24	Mississippi	+617.13		+326.47		+7.50	
25	Missouri		+12.30	—2.00			
26	Montana						
27	Nebraska						
28	Nevada		+3.75				
29	New Hampshire		+13.34				
30	New Jersey						
31	New Mexico		—1,115.50				
32	New York	—426.17	+428.08				
33	North Carolina	+52.90	+509.88	+856.38			
34	Ohio	—.05	+5,100.88	+.20	+$1,579.94	+241.67	
35	Oregon						
36	Pennsylvania	+499.00	—99.33	+.10			
37	Rhode Island						
38	South Carolina						
39	Tennessee	+2,939.67	—670.85	+94.85	+166.95		
40	Texas	+424.54	+478.00				
41	Utah					+52.14	
42	Vermont		+14.90				
43	Virginia	+2,860.05		+338.49	+.48		
44	Washington	+.02					
45	West Virginia						
46	Wisconsin						
47	Wyoming						
	Total	+7,229.61	—17,345.45	+2,053.27	+1,747.37	+308.41	

and True Collections, etc.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1881.	1882.	1883.	1884.	1885.	1886.	1887.		
		+$202.50					+$45,937.28	1
							—20.01	2
							+61,119.41	3
+$44.69							+34,808.82	4
							+.30	5
							+18,440.84	6
							+7.10	7
							—.21	8
							+86,748.08	9
							—180.97	10
							+47,887.79	11
								12
							+189,428.24	13
							+79,223.47	14
							+7,602.05	15
							+156,680.59	16
							—53,245.16	17
							+6,979.81	18
						—$0.03	+12,493.35	19
							+77,249.68	20
							+4,949.70	21
							+135,662.62	22
							—88.47	23
							+5,586.09	24
		—9,202.61					+5,341.93	25
					+$12.82		+12.77	26
							—6,568.49	27
							+31,480.25	28
							—6.88	29
							+4,644.74	30
							+1,515.59	31
				—$230.00			—132,592.32	32
							+16,849.38	33
					—.01		+316,584.46	34
							—2,197.63	35
					+.02		+320,423.70	36
							—210.10	37
							—3,922.99	38
				—621.45			+39,874.52	39
							+18,045.13	40
							+50.27	41
							+17,088.28	42
		+.04	+$0.24	+.08			+85,188.80	43
							+2,132.27	44
							+8,744.81	45
							—105,208.60	46
								47
+44.69		—9,000.07	+.24	—851.37	+12.83	—.03	+1,534,540.29	

D.—Appendix No. 2, showing, by Collection Districts, States, and Territories, the Aggregate Amount of Internal Revenue (included in Table D) returned directly to the Office of the Commissioner, by Banks, Insurance, Railroad, Canal, and Turnpike Companies, from September 1, 1862, to June 30, 1867. (These taxes were all paid before the consolidation of districts was commenced. The districts are therefore given as they were numbered June 30, 1867.)

COLLECTION DISTRICTS.	Amount collected.
ALABAMA.	
First	$31,246.89
Second	2,873.47
Third	668.86
Total	34,789.22
ARKANSAS.	
First	23.87
Second	
Third	
Total	23.87
CALIFORNIA.	
First	329,398.12
Second	469.16
Third	1,230.06
Fourth	16,016.84
Fifth	3,583.75
Total	350,697.93
CONNECTICUT.	
First	755,531.32
Second	424,241.63
Third	285,047.07
Fourth	264,927.34
Total	1,729,747.36
GEORGIA.	
First	4,483.11
Second	19,155.39
Third	4,380.13
Fourth	
Total	28,018.63
ILLINOIS.	
First	880,271.48
Second	18,586.07
Third	15,391.06
Fourth	18,018.84
Fifth	28,911.07
Sixth	13,686.17
Seventh	9,137.52
Eighth	53,414.34
Ninth	6,229.70
Tenth	28,981.55
Eleventh	2,439.11
Twelfth	19,223.72
Thirteenth	9,788.69
Total	1,104,079.32
INDIANA.	
First	69,630.65
Second	81,606.80
Third	53,366.23
Fourth	15,825.86
Fifth	52,638.39
Sixth	154,780.77
Seventh	110,402.18
Eighth	40,716.33
Ninth	27,475.85
INDIANA—continued.	
Tenth	$35,382.84
Eleventh	3,873.57
Total	645,698.47
IOWA.	
First	67,016.43
Second	36,711.62
Third	54,457.09
Fourth	15,825.95
Fifth	16,808.19
Sixth	1,374.49
Total	192,193.77
KENTUCKY.	
First	76,257.43
Second	25,465.28
Third	456,082.76
Fourth	234,038.22
Fifth	49,226.63
Sixth	9,440.68
Seventh	428.95
Eighth	239.01
Ninth	51.66
Total	851,230.62
LOUISIANA.	
First	350,108.74
Second	
Third	1,055.47
Total	352,064.21
MAINE.	
First	249,396.46
Second	66,712.06
Third	117,591.58
Fourth	70,122.32
Fifth	48,307.34
Total	552,129.76
MARYLAND.	
First	28,850.22
Second	3,860.68
Third	1,001,230.63
Fourth	107,896.38
Fifth	11,043.41
Total	1,152,881.32
MASSACHUSETTS.	
First	403,723.33
Second	173,976.49
Third	2,888,547.96
Fourth	274,150.30
Fifth	302,379.39
Sixth	174,378.50
Seventh	242,885.26
Eighth	248,481.81
Ninth	189,346.10
Tenth	278,327.18
Total	5,176,196.32

D.—Collections paid Directly to Commissioner's Office, etc.—Continued.

COLLECTION DISTRICTS.	Amount collected.
MICHIGAN.	
First	$107,397.51
Second	8,727.45
Third	15,553.75
Fourth	7,516.63
Fifth	14,487.54
Sixth	16,463.41
Total	170,146.29
MINNESOTA.	
First	6,654.87
Second	27,589.02
Total	34,243.89
MISSISSIPPI.	
First	
Second	
Third	
Total	
MISSOURI.	
First	501,037.20
Second	27,184.42
Third	47,364.23
Fourth	7,756.40
Fifth	963.66
Sixth	12,336.79
Total	596,642.70
NEW HAMPSHIRE.	
First	139,498.65
Second	175,013.00
Third	56,452.57
Total	370,964.22
NEW JERSEY.	
First	79,796.86
Second	162,153.87
Third	223,506.09
Fourth	74,718.61
Fifth	571,373.27
Total	1,111,548.70
NEW YORK.	
First	28,829.31
Second	57,676.72
Third	414,276.45
Fourth	1,196,200.95
Fifth	378,876.33
Sixth	408,007.59
Seventh	152,392.24
Eighth	203,216.02
Ninth	48,731.90
Tenth	87,877.16
Eleventh	119,783.63
Twelfth	234,613.09
Thirteenth	89,762.93
Fourteenth	681,574.66
Fifteenth	255,611.31
Sixteenth	24,986.10
Seventeenth	47,070.99
Eighteenth	108,786.55
Nineteenth	104,429.38
Twentieth	156,912.77
Twenty-first	129,509.72
Twenty-second	106,709.72
NEW YORK—continued.	
Twenty-third	$151,990.41
Twenty-fourth	120,275.91
Twenty-fifth	56,666.80
Twenty-sixth	81,192.77
Twenty-seventh	52,596.37
Twenty-eighth	212,753.26
Twenty-ninth	49,001.03
Thirtieth	355,882.41
Thirty-first	65,392.15
Thirty-second	6,800,663.60
Total	12,973,250.23
NORTH CAROLINA.	
First	
Second	80.39
Third	326.19
Fourth	
Fifth	
Sixth	
Seventh	
Total	406.58
OHIO.	
First	344,020.83
Second	91,412.23
Third	110,538.67
Fourth	85,136.06
Fifth	5,953.25
Sixth	15,917.39
Seventh	147,630.08
Eighth	33,606.83
Ninth	55,009.71
Tenth	44,510.88
Eleventh	36,081.21
Twelfth	54,701.60
Thirteenth	37,915.80
Fourteenth	24,302.25
Fifteenth	27,053.48
Sixteenth	28,435.45
Seventeenth	62,533.63
Eighteenth	683,579.93
Nineteenth	43,868.07
Total	1,932,206.75
PENNSYLVANIA.	
First	2,979,561.10
Second	198,140.02
Third	75,386.04
Fourth	50,800.48
Fifth	33,322.17
Sixth	94,707.11
Seventh	85,197.69
Eighth	56,072.55
Ninth	140,151.15
Tenth	131,397.05
Eleventh	234,915.27
Twelfth	82,492.42
Thirteenth	21,694.66
Fourteenth	125,798.76
Fifteenth	142,254.01
Sixteenth	53,710.99
Seventeenth	13,596.61
Eighteenth	68,689.80
Nineteenth	46,708.25
Twentieth	160,514.00
Twenty-first	15,209.65
Twenty-second	874,286.37

D.—Collections paid Directly to Commissioner's Office, etc.—Continued.

COLLECTION DISTRICTS.	Amount collected.
PENNSYLVANIA—continued.	
Twenty-third	$51,490.02
Twenty-fourth	42,395.87
Total	5,778,402.04
RHODE ISLAND.	
First	867,458.57
Second	75,963.84
Total	943,422.41
SOUTH CAROLINA.	
First	
Second	255.48
Third	
Total	255.48
TENNESSEE.	
First	40,773.65
Second	87,043.49
Third	
Fourth	
Fifth	
Sixth	
Seventh	
Eighth	
Total	127,817.14
TEXAS.	
First	2,841.70
Second	
Third	181.34
Fourth	
Total	3,023.04

COLLECTION DISTRICTS.	Amount collected.
VERMONT.	
First	$156,478.48
Second	110,833.29
Third	103,084.18
Total	370,395.95
VIRGINIA.	
First	24,649.13
Second	1,128.69
Third	3,668.04
Fourth	1,222.87
Fifth	456.02
Sixth	420.76
Seventh	
Eighth	
Total	31,545.51
WEST VIRGINIA.	
First	73,925.86
Second	18,678.97
Third	2,173.74
Total	94,777.67
WISCONSIN.	
First	110,668.37
Second	35,788.93
Third	7,369.76
Fourth	19,664.68
Fifth	8,561.17
Sixth	13,718.39
Total	195,770.70

D.—Collections paid Directly to Commissioner's Office, etc.—Continued.

STATES AND TERRITORIES.	Amount collected.
Alabama	$34,789.22
Arizona	
Arkansas	23.87
California	350,697.93
Colorado	5,379.21
Connecticut	1,729,747.36
Dakota	
Delaware	133,716.98
District of Columbia	105,782.56
Florida	
Georgia	28,018.63
Idaho	
Illinois	1,104,079.32
Indiana	645,698.47
Iowa	192,193.77
Kansas	19,384.73
Kentucky	851,230.62
Louisiana	352,064.21
Maine	552,129.76
Maryland	1,152,881.32
Massachusetts	5,176,196.32
Michigan	170,146.29
Minnesota	34,243.89
Mississippi	

STATES AND TERRITORIES.	Amount collected.
Missouri	$596,642.70
Montana	382.16
Nebraska	3,851.80
Nevada	6,753.42
New Hampshire	370,964.22
New Jersey	1,111,548.70
New Mexico	
New York	12,973,250.23
North Carolina	406.58
Ohio	1,932,206.75
Oregon	3,491.91
Pennsylvania	5,778,402.04
Rhode Island	943,422.41
South Carolina	255.48
Tennessee	127,817.14
Texas	3,023.04
Utah	489.86
Vermont	370,395.95
Virginia	31,545.51
Washington	
West Virginia	94,777.67
Wisconsin	195,770.70
Total	37,183,802.73

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1888.

[Articles and occupations marked thus (*a*), against which no collections or comparatively small collections appear in the early years named in this table, were taxed in those years, but were reported under more general heads.]

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30—							
		1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.										
	Spirits.										
1	Spirits distilled from whatever materials	$3,229,990.79	$28,431,797.83	$3,862,820.66							1
2	Spirits distilled from materials other than grapes (*a*)			10,679,462.14							2
3	Spirits distilled from apples, peaches, or grapes (*a*)			12,005.33	$283,499.84	$868,145.03	$871,638.24	$510,111.57	$611,914.91	$1,236,005.67	3
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)			1,453,418.86	29,198,578.15	28,296,264.31	13,419,092.74	33,225,212.11	38,633,184.13	29,921,308.48	4
5	Wine, in imitation of champagne, etc			8,477.08	14,501.64	2,760.63	4,119.95	565.60	11.50		5
6	Distilleries, per diem tax on							1,319,911.89	2,127,506.30	1,901,602.98	6
7	Distillers (special tax)	38,632.31	49,022.41	59,897.57	101,534.37	231,777.86	196,057.37	4,030,683.33	6,493,974.15	5,683,077.31	7
8	Rectifiers and compounders of liquors (special tax)	45,993.79	58,828.28	48,781.52	61,300.91	80,470.06	87,770.28	655,133.19	1,054,241.64	959,800.18	8
9	Retail liquor dealers (special tax)	1,477,753.54	1,612,736.25	2,205,866.38	2,807,225.59	2,966,683.73	3,242,915.31	3,047,754.35	3,577,874.90	3,651,484.73	9
10	Wholesale liquor dealers (special tax)	384,160.07	176,764.76	400,692.91	801,531.32	1,096,850.10	834,037.01	1,676,690.80	2,253,030.25	2,151,281.06	10
11	Manufacturers of stills (special tax) (*a*)							2,716.65	2,388.15	1,927.49	11
12	Stills or worms manufactured (special tax) (*a*)							7,760.00	5,260.00	3,240.00	12
13	Stamps for distilled spirits intended for export										13
14	distillery warehouse							192,229.00	305,509.75	249,699.00	14
15	for rectified spirits							143,085.50	375,274.25	374,723.00	15
16	wholesale liquor dealers							149,206.75	141,429.25	134,005.00	16
17	for stock on hand							65,341.00			17
18	Gaugers' fees in excess of $250 per month							44,829.12	24,494.97	13,693.20	18
19	Stamps, special bonded warehouse										19
20	special bonded warehouse (rewarehousing)										20
21	for imported spirits										21
22	Interest on tax upon spirits										22
	Total	5,176,530.50	30,329,149.53	18,731,422.45	33,268,171.82	33,542,951.72	18,655,630.90	45,071,230.86	55,606,094.15	46,281,848.10	
	Tobacco.										
23	Cigars and cheroots	476,589.29	1,255,424.79	3,072,476.56	3,474,438.94	*b*3,661,984.39	*b*2,951,675.26	4,957,679.67	5,697,353.87	6,569,568.02	23
24	Cigarettes			14,944.95	1,797.92			2,273.00	21,426.17	28,605.22	24
25	Manufacturers of cigars (special tax) (*a*)							81,022.57	124,606.50	142,192.40	25
26	Snuff	34,466.18	240,934.24	283,351.92	698,173.80	798,364.69	745,308.24	525,583.87	373,784.52	427,017.96	26
27	Tobacco of all descriptions	2,578,972.43	7,086,644.74	8,017,020.63	12,339,921.93	15,245,477.81	14,947,107.53	16,845,479.77	23,926,698.90	25,133,521.71	27
28	Stamps for tobacco or snuff intended for export							18,192.50	48,097.50	66,147.00	28
29	Stamps for cigars intended for export										29
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) (*a*)										30
31	in leaf-tobacco (special tax) (*a*)							115,596.53	200,205.54	221,661.98	31
32	retail, in leaf-tobacco (special tax) (*a*)										32
33	in manufactured tobacco (special tax)	7,592.57	9,055.21	13,579.04	16,675.24	59,321.52	86,004.29	851,799.94	929,892.64	970,017.96	33
34	Manufacturers of tobacco (special tax) (*a*)							32,079.72	28,642.24	20,174.93	34
35	Peddlers of tobacco (special tax) (*a*)										35
36	Collections relating to tobacco, not otherwise herein provided for										36
	Total	3,097,620.47	8,592,098.98	11,401,373.10	16,531,007.83	19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	33,578,907.18	
	Fermented liquors.										
37	Fermented liquors	1,558,083.41	2,223,719.73	3,657,181.06	5,115,140.49	5,819,345.49	5,685,663.70	5,866,400.98	6,081,520.54	7,159,740.20	37
38	Brewers (special tax)	70,850.41	66,289.41	77,747.00	105,412.23	238,155.14	270,205.22	233,478.56	237,606.36	229,761.62	38
39	Retail dealers in malt liquors (special tax) (*a*)										39
40	Wholesale dealers in malt liquors (special tax) (*a*)										40
	Total	1,628,933.82	2,290,009.14	3,734,928.06	5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	7,389,501.82	
	Oleomargarine.										
41	Oleomargarine										41
42	Manufacturers of oleomargarine (special tax)										42
43	Retail dealers in oleomargarine (special tax)										43
44	Wholesale dealers in oleomargarine (special tax)										44
	Total										

b Cigarettes were taxed in 1867 and 1868 at the same rates as cigars, and were returned with them.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30— 1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.										
	Spirits.										
1	Spirits distilled from whatever materials										1
2	Spirits distilled from materials other than grapes (*a*)										2
3	Spirits distilled from apples, peaches, or grapes (*a*)	$544,848.83	$2,014,645.60	$536,681.41	$1,265,896.46	$592,166.59	$1,373,255.73	$992,634.58	$919,099.74	$905,201.75	3
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)	32,572,940.16	41,116,419.18	43,270,412.29	45,612,041.64	50,798,323.84	51,298,035.61	44,633,898.48	46,790,364.50	55,013,917.43	4
5	Wine, in imitation of champagne, etc	20.00	3,531.90	151.00	18.00						5
6	Distilleries, per diem tax on	2,010,986.53	472,480.09	79,750.17	15,327.82						6
7	Distillers (special tax)	6,489,786.01	1,659,298.42								7
8	Rectifiers and compounders of liquors (special tax)	955,704.91	459,423.87	287,825.92	249,591.11	252,241.96	219,291.79	210,068.70	160,123.21	172,004.60	8
9	Retail liquor dealers (special tax)	4,028,604.93	5,016,904.10	4,321,505.35	4,086,393.77	3,991,945.06	3,840,469.09	3,875,973.26	3,903,036.24	4,172,283.85	9
10	Wholesale liquor dealers (special tax)	2,065,563.63	936,106.61	596,555.45	534,839.20	504,029.93	449,729.03	434,708.35	409,115.56	406,526.72	10
11	Manufacturers of stills (special tax) (*a*)	1,391.66	1,393.26	945.01	1,837.92	1,183.35	1,277.18	1,068.77	1,315.86	1,787.53	11
12	Stills or worms manufactured (special tax) (*a*)	4,260.00	3,280.00	2,500.00	2,890.00	2,500.00	2,209.29	1,980.00	2,210.00	4,360.00	12
13	Stamps for distilled spirits intended for export		7,081.50	12,795.50	782.60	1,805.10	4,598.60	6,890.50	17,212.20	19,743.60	13
14	distillery warehouse	290,264.00	148,418.80	116,909.30	102,483.30	96,411.10	106,263.40	101,494.90	126,374.50	149,505.00	14
15	for rectified spirits	367,424.60	186,100.60	156,730.80	148,283.80	131,703.80	130,903.50	120,469.00	122,503.20	133,193.70	15
16	wholesale liquor dealers	139,602.75	74,767.00	61,327.65	61,605.50	54,054.40	43,396.50	41,021.90	43,804.90	47,339.10	16
17	for stock on hand										17
18	Gaugers' fees in excess of $250 per month	4,118.95	520.85								18
19	Stamps, special bonded warehouse							294.10	225.30	364.90	19
20	special bonded warehouse (rewarehousing)									1.00	20
21	for imported spirits									285.20	21
22	Interest on tax upon spirits							313.26	74,899.48	158,994.41	22
	Total	49,475,516.36	52,099,371.78	49,444,089.85	52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	61,185,508.79	
	Tobacco.										
23	Cigars and cheroots	7,535,074.61	8,899,782.98	9,289,896.49	10,140,384.11	10,969,787.28	10,799,459.20	11,430,144.60	12,115,468.29	14,206,819.49	23
24	Cigarettes	31,082.25	40,658.50	43,695.75	65,443.42	135,485.17	261,818.95	289,081.79	416,984.43	715,269.39	24
25	Manufacturers of cigars (special tax) (*a*)	161,766.79	153,223.07	149,036.58	150,728.92	153,075.26	154,621.64	157,736.34	150,946.73	143,710.34	25
26	Snuff	497,092.49	1,082,048.60	1,038,445.92	1,067,033.03	1,061,467.64	1,095,695.52	1,063,714.22	902,135.35	634,609.34	26
27	Tobacco of all descriptions	24,073,683.10	22,315,809.02	20,900,509.67	24,135,726.48	25,694,312.56	27,053,072.38	25,320,158.08	24,703,874.90	21,170,154.40	27
28	Stamps for tobacco or snuff intended for export	53,576.25	5,594.60	6,735.40	6,981.20	6,694.30	8,009.60	7,002.60	7,863.90	6,568.30	28
29	Stamps for cigars intended for export									54.10	29
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) (*a*)	260,487.62	110,514.60	106,304.36	85,582.51	109,650.45	95,089.15	95,711.73	87,048.35	88,329.10	30
31	in leaf-tobacco (special tax) (*a*)		8,003.14	9,687.52	6,645.82	3,312.51	2,333.34	4,931.52	3,224.37	2,080.39	31
32	retail, in leaf-tobacco (special tax) (*a*)	1,102,357.89	1,663,552.02	1,641,937.79	1,596,460.95	1,616,318.85	1,595,225.40	1,679,617.60	1,705,720.20	1,864,422.41	32
33	in manufactured tobacco (special tax)	21,049.52	11,868.20	11,578.76	9,825.53	10,169.39	8,749.81	10,756.89	10,488.50	9,422.37	33
34	Manufacturers of tobacco (special tax) (*a*)		50,694.96	44,671.30	40,627.91	35,066.50	32,471.93	32,899.30	31,247.63	28,709.45	34
35	Peddlers of tobacco (special tax) (*a*)				22.00						35
36	Collections relating to tobacco, not otherwise herein provided for		44,602.80	376.08							36
	Total	33,736,170.52	34,386,303.09	33,242,875.62	37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	38,870,140.08	
	Fermented liquors.										
37	Fermented liquors	8,009,969.72	8,910,823.83	8,880,829.68	8,743,744.62	9,159,675.95	9,074,305.93	9,472,360.70	10,270,352.83	12,346,077.26	37
38	Brewers (special tax)	248,528.74	304,650.21	245,212.47	226,423.44	222,553.68	216,681.10	212,802.77	202,779.61	201,395.97	38
39	Retail dealers in malt liquors (special tax) (*a*)		85,976.26	147,294.74	141,622.46	154,236.21	147,801.03	191,595.26	191,765.41	179,043.99	39
40	Wholesale dealers in malt liquors (special tax) (*a*)		23,487.54	31,342.83	32,213.89	34,814.82	42,001.11	59,293.05	64,422.23	103,285.62	40
	Total	8,258,498.46	9,324,937.84	9,304,679.72	9,144,004.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	12,829,802.84	
	Oleomargarine.										
41	Oleomargarine										41
42	Manufacturers of oleomargarine (special tax)										42
43	Retail dealers in oleomargarine (special tax)										43
44	Wholesale dealers in oleomargarine (special tax)										44
	Total										

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30— 1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.										
	Spirits.										
1	Spirits distilled from whatever materials	----------	----------	----------	---------	----------	----------	----------	----------	$35, 524, 609. 28	1
2	Spirits distilled from materials other than grapes (*a*)	----------	----------	----------	----------	----------	----------	----------	----------	10, 679, 462. 14	2
3	Spirits distilled from apples, peaches, or grapes (*a*)	$1, 531, 075. 83	$1, 095, 164. 60	$1 127, 950. 25	$1, 023, 350. 85	$1, 321, 897. 58	$1, 400, 394. 48	$1, 090, 379. 07	$799, 296. 19	22, 927, 260. 13	3
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)	60, 683, 051. 73	63, 683, 592. 37	67, 957, 906. 48	70, 631, 860. 48	60, 920, 324. 39	62, 365, 825. 13	59, 551, 972. 59	63, 609, 641. 18	1, 094, 657, 586. 26	4
5	Wine, in imitation of champagne, etc	----------	----------	----------	----------	----------	----------	----------	----------	24, 157. 30	5
6	Distilleries, per diem tax on	----------	----------	----------	----------	----------	----------	----------	----------	7, 832, 487. 79	6
7	Distillers (special tax)	----------	----------	----------	----------	----------	----------	----------	----------	25, 128, 819. 10	7
8	Rectifiers and compounders of liquors (special tax)	170, 145. 99	184, 483. 67	189, 800. 12	183, 872. 92	167, 930. 23	178, 650. 17	176, 600. 12	----------	7, 438, 395. 84	8
9	Retail liquor dealers (special tax)	4, 322, 298. 21	4, 455, 355. 55	4, 624, 587. 77	4, 597, 139. 33	4, 641, 783. 99	4, 714, 735. 18	4, 587, 268. 21	168, 316. 70	98, 101, 619. 66	9
10	Wholesale liquor dealers (special tax)	418, 813. 68	439, 018. 86	455, 915. 51	448, 840. 51	415, 503. 49	418, 406. 24	416, 304. 66	4, 331, 040. 99	19, 517, 144. 79	10
11	Manufacturers of stills (special tax) (*a*)	2, 516. 67	1, 410. 03	1, 160. 43	1, 241. 67	1, 194. 29	1, 102. 90	860. 86	392, 129. 08	29, 863. 36	11
12	Stills or worms manufactured (special tax) (*a*)	6, 880. 00	4, 783. 00	4, 020. 00	2, 920. 00	2, 665. 45	3, 000. 00	2, 860. 00	1, 143. 77	71, 987. 74	12
13	Stamps for distilled spirits intended for export	18, 470. 80	9, 600. 10	7, 434. 00	16, 159. 50	39, 909. 30	10, 151. 90	3, 076. 20	2, 410. 00	177, 899. 90	13
14	distillery warehouse	676. 50	----------	----------	----------	----------	----------	----------	2, 188. 50	1, 986, 238. 55	14
15	for rectified spirits	3. 40	----------	----------	----------	----------	----------	----------	----------	2, 390, 398. 55	15
16	wholesale liquor dealers	9. 90	----------	----------	----------	----------	----------	----------	----------	990, 570. 60	16
17	for stock on hand	----------	----------	----------	----------	----------	----------	----------	----------	65, 341. 00	17
18	Gangers' fees in excess of $250 per month	----------	----------	----------	----------	----------	----------	----------	----------	87, 657. 09	18
19	Stamps, special bonded warehouse	----------	----------	----------	----------	----------	----------	----------	----------	884. 30	19
20	special bonded warehouse (rewarehousing)	----------	----------	----------	----------	----------	----------	----------	----------	1. 00	20
21	for imported spirits	.30	----------	----------	----------	----------	----------	----------	----------	285. 50	21
22	Interest on tax upon spirits	31. 87	----------	.64	----------	----------	----------	----------	----------	234, 239. 66	22
	Total	67, 153, 974. 88	69, 873, 408. 18	74, 368, 775. 20	76, 905, 385. 26	67, 511, 208. 63	69, 092, 266. 00	65, 829, 321. 71	69, 306, 166. 41	1, 327, 876, 909. 54	
	Tobacco.										
23	Cigars and cheroots	16, 095, 724. 78	18, 245, 852. 37	16, 895, 215. 15	10, 368, 805. 27	10, 077, 287. 50	10, 532, 804. 05	11, 364, 916. 33	11, 534, 179. 95	232, 618, 743. 24	23
24	Cigarettes	992, 981. 22	972, 570. 10	929, 974. 73	454, 409. 01	529, 535. 88	655, 569. 55	792, 279. 60	931, 363. 05	8, 328, 250. 05	24
25	Manufacturers of cigars (special tax) (*a*)	142, 273. 02	14 859. 66	96, 899. 00	97, 962. 19	105, 139. 81	108, 695. 45	113, 340. 00	116, 398. 09	2, 647, 234. 36	25
26	Snuff	689, 183. 03	7 8, 650. 87	736, 022. 82	448, 211. 58	508, 043. 52	493, 283. 80	524, 942. 26	594, 959. 13	17, 343, 424. 54	26
27	Tobacco of all descriptions	22, 833, 287. 60	25, 033, 741. 97	22, 136, 402. 53	13, 488, 047. 41	13, 953, 410. 31	14, 834, 095. 42	15, 095, 019. 46	16, 154, 049. 05	485, 914, 240. 29	27
28	Stamps for tobacco or snuff intended for export	6, 767. 30	6, 419. 80	852. 00	----------	----------	----------	----------	----------	255, 502. 25	28
29	Stamps for cigars intended for export	85. 10	134. 60	24. 00	----------	----------	----------	----------	----------	297. 80	29
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) (*a*)	4, 547. 44	6, 338. 97	5, 585. 97	5, 091. 58	5, 235. 56	4, 896. 70	4, 685. 39	4, 343. 04	40, 724. 65	30
31	in leaf-tobacco (special tax) (*a*)	76, 996. 76	76, 309. 15	48, 032. 48	43, 156. 76	47, 846. 48	48, 916. 43	46, 768. 24	40, 384. 04	2, 004, 592. 26	31
32	retail, in leaf-tobacco (special tax) (*a*)	1, 645. 83	1, 937. 51	916. 67	347. 48	270. 83	62. 50	437. 51	218. 75	46, 055. 69	32
33	in manufactured tobacco (special tax)	1, 976, 071. 55	2, 094, 536. 21	1, 233, 812. 93	1, 136, 786. 20	1, 159, 897. 78	1, 208, 529. 17	1, 245, 412. 65	1, 268, 294. 89	28, 732, 892. 90	33
34	Manufacturers of tobacco (special tax) (*a*)	9, 169. 55	8, 762. 48	5, 697. 88	5, 117. 49	5, 320. 25	5, 575. 85	5, 563. 75	5, 125. 00	235, 138. 11	34
35	Peddlers of tobacco (special tax) (*a*)	26, 258. 13	22, 875. 22	14, 813. 63	14, 465. 01	14, 200. 56	14, 033. 61	14, 701. 94	13, 116. 53	431, 744. 61	35
36	Collections relating to tobacco, not otherwise herein provided for	----------	----------	----------	----------	----------	----------	----------	----------	45, 000. 88	36
	Total	42, 854, 991. 31	47, 391, 988. 91	42, 104, 249. 79	26, 062, 399. 98	26, 407, 088. 48	27, 907, 362. 53	30, 108, 067. 13	30, 662, 431. 52	778, 643, 841. 73	
	Fermented liquors.										
37	Fermented liquors	13, 237, 700. 63	15, 680, 678. 54	16, 426, 050. 11	17, 573, 722. 88	17, 747, 006. 11	19, 157, 612. 87	21, 387, 411. 79	22, 829, 202. 90	272, 075, 321. 95	37
38	Brewers (special tax)	195, 308. 52	195, 824. 31	184, 885. 49	187, 988. 82	183, 561. 67	186, 928. 89	187, 352. 24	175, 164. 66	5, 107, 548. 54	38
39	Retail dealers in malt liquors (special tax) (*a*)	162, 739. 30	157, 013. 57	156, 496. 23	182, 297. 89	161, 338. 56	169, 502. 56	177, 148. 13	148, 295. 99	2, 554, 167. 50	39
40	Wholesale dealers in malt liquors (special tax) (*a*)	104, 492. 76	120, 404. 00	133, 183. 98	140, 941. 52	138, 875. 69	162, 686. 97	170, 275. 33	171, 554. 93	1, 533, 279. 27	40
	Total	13, 700, 241. 21	16, 153, 920. 42	16, 900, 615. 81	18, 084, 954. 11	18, 230, 782. 03	19, 676, 731. 29	21, 922, 187. 49	23, 324. 218. 48	281, 270, 317. 35	
	Oleomargarine.										
41	Oleomargarine	----------	----------	----------	----------	----------	----------	435, 924. 04	653, 355. 10	1, 089, 279. 14	41
42	Manufacturers of oleomargarine (special tax)	----------	----------	----------	----------	----------	----------	31, 700. 00	17, 150. 00	48, 850. 00	42
43	Retail dealers in oleomargarine (special tax)	----------	----------	----------	----------	----------	----------	154, 924. 00	123, 258. 54	278, 182. 54	43
44	Wholesale dealers in oleomargarine (special tax)	----------	----------	----------	----------	----------	----------	101, 400. 00	70, 376. 24	171, 776. 24	44
	Total	----------	----------	----------	----------	----------	----------	723, 948. 04	864, 139. 88	1, 588, 087. 92	

E.—Statement of the Receipts from Specific and General Sources of Internal Revenue, etc.—Continued.

	ARTICLES AND OCCUPATIONS.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	
		FISCAL YEAR ENDED JUNE 30—			FISCAL YEAR ENDED JUNE 30—						
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.										
	Bank circulation.										
45	Bank circulation		$2,056,996.30	$1,993,661.84	$990,225.61	$199,410.49	$23,661.78	$14,110.29	$13,615.43	$16,800.83	45
46	circulation over 90 per cent. of capital				52.50	8,865.58	3,240.21	850.58	1,793.51	5,981.09	46
47	Banks, on amount of notes of persons, etc., paid out					6,022.68	1,767.89	1,604.18	11.00		47
	Total		2,056,996.30	1,993,661.84	990,278.11	214,298.75	28,669.88	16,565.05	15,419.94	22,781.92	
	Penalties, etc.										
48	Unassessed penalties	$27,170.14	185,224.94	326,131.23	308,512.64	255,375.77	219,848.14	237,938.49	225,932.24	187,897.27	48
49	Penalties upon unstamped instruments										49
50	United States' share of penalties recovered by suits			75,020.68	271,048.03	252,924.14	843,645.43	504,438.31	360,549.09	249,759.90	50
51	Penalties received on compromises			111,355.45	341,557.91	260,053.99	187,017.82	123,631.20	213,202.74	173,661.19	51
52	Interest			5,120.05	11,500.24	11,176.71	6,370.20	7,441.46	12,325.66	14,616.76	52
53	Costs							3,639.33	15,896.99	11,045.23	53
54	Fines, penalties, etc., reported by United States officers other than collectors		8,375.54	2,735.29	210,234.38	579,640.19					54
	Total	27,170.14	193,600.48	520,362.70	1,142,853.20	1,459,170.80	1,256,881.59	877,088.79	827,904.72	636,980.35	
	Total receipts from articles and occupations now taxable, including penalties	9,930,254.93	43,461,854.43	36,381,748.15	57,152,863.68	61,039,070.31	44,627,146.61	75,495,471.81	94,119,253.59	87,910,019.37	
	COLLECTIONS UNDER REPEALED LAWS. *a*										
55	Manufactures and products	16,524,989.24	36,222,716.67	73,318,450.37	127,230,908.66	91,531,331.31	61,649,902.56	3,345,362.95	3,017,027.70	3,631,516.10	55
56	Gross receipts	1,661,273.51	3,426,446.32	9,853,377.12	11,262,429.82	7,444,719.00	6,280,069.34	6,300,998.82	6,894,799.99	2,800,563.44	56
57	Sales	64,003.87	141,231.58	4,062,243.54	4,002,282.91	3,999,360.31	4,595,909.04	8,206,839.03	8,837,394.97	3,649,842.08	57
58	Special taxes not elsewhere enumerated	4,799,195.73	5,205,508.94	9,806,914.25	14,144,418.05	13,627,903.25	11,889,549.09	9,940,917.02	11,020,787.78	5,002,452.85	58
59	Income	2,741,858.25	20,294,731.74	32,050,017.44	72,982,159.03	60,014,429.34	41,455,598.36	34,791,855.84	37,775,873.62	19,162,650.75	59
60	Legacies	56,592.61	311,161.02	506,751.85	924,823.97	1,228,744.96	1,518,387.64	1,244,837.01	1,672,582.93	1,430,087.34	60
61	Successions			39,951.32	246,154.88	636,570.19	1,305,023.60	1,189,756.22	1,419,242.57	1,074,979.79	61
62	Articles in Schedule A	365,630.93	696,878.43	780,266.53	1,693,122.73	2,116,674.37	1,134,339.98	893,653.46	907,442.09	376,869.45	62
63	Bank capital and deposits		780,723.52	2,947,209.06	2,473,709.94	1,832,263.71	1,838,075.67	2,179,489.12	3,004,663.67	3,621,459.61	63
64	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14	15,044,373.18	16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	15,342,739.46	64
65	Miscellaneous collections	719,218.57	709,550.73	30,220,207.40	3,750,037.32	354,689.90	34,310.37	29,453.00	22,756.00	8,205.00	65
	Total collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02	253,754,120.49	204,881,404.34	146,553,417.67	84,543,872.48	91,116,614.38	56,101,156.87	
	RECAPITULATION.										
	Total receipts from—										
I	Spirits	5,176,530.50	30,329,149.53	18,731,422.45	33,268,171.82	33,542,951.72	18,655,630.90	45,071,230.86	55,606,094.15	46,281,848.10	I
II	Tobacco	3,097,620.47	8,592,098.98	11,401,373.10	16,531,007.83	19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	33,578,907.18	II
III	Fermented liquors	1,628,933.82	2,290,009.14	3,734,928.06	5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	7,389,501.82	III
IV	Oleomargarine										IV
V	Bank circulation		2,056,996.30	1,993,661.84	990,278.11	214,298.75	28,669.88	16,565.05	15,419.94	22,781.92	V
VI	Penalties, etc., collected	27,170.14	193,600.48	520,362.70	1,142,853.20	1,459,170.80	1,256,881.59	877,088.79	827,904.72	636,980.35	VI
VII	Collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02	253,754,120.49	204,881,404.34	146,553,417.67	84,543,872.48	91,116,614.38	56,101,156.87	VII
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41,003,192.93	117,145,748.52	211,129,529.17	310,906,984.17	265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	144,011,176.24	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53	310,120,448.13	265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	143,198,322.10	

a Collections from specific sources of revenue now exempt from tax will be found in Table E, in reports for 1880 and years previous. Collections in detail from banks and bankers, however, are continued to 1883.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30—							
		1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.										
	Bank circulation.										
45	Bank circulation	$8,371.50	$6,304.21	$9,302.18	$10,849.18	$10,149.57	$2,188.62	$1,003.72	$333.89	$236.05	45
46	circulation over 90 per cent. of capital	328.22	17,975.45	129.31	269.17	115.95	.09		.70		46
47	Banks, on amount of notes of persons, etc., paid out	165.10	498.96	7,306.77	11,627.92	7,682.15	3,241.45	115.00	13,568.70	28,537.32	47
	Total	8,864.82	24,778.62	16,738.26	22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	28,773.37	
	Penalties, etc.										
48	Unassessed penalties	101,640.03	121,537.00	113,145.05	49,385.25	50,848.37	31,803.92	24,062.22	27,004.49	32,479.77	48
49	Penalties upon unstamped instruments	1,611.73	2,015.15	3,214.91	459.00	3,394.05	223.00	543.52	319.20	335.23	49
50	United States' share of penalties recovered by suits	180,603.07	142,802.31	114,630.87	108,142.29	117,989.05	180,816.17	207,896.98	131,028.11	78,034.10	50
51	Penalties received on compromises	134,555.68	104,506.36	81,480.32	92,221.92	202,952.20	161,412.17	78,750.12	82,034.75	224,006.73	51
52	Interest	11,066.72	74,764.78	32,104.17	6,371.83	6,414.46	31,624.85	17,851.85	9,416.55	5,008.02	52
53	Costs	12,727.89	16,027.46	19,641.02	24,527.32	27,686.35	14,119.30	16,902.86	29,694.70	43,801.23	53
54	Fines, penalties, etc., reported by United States officers other than collectors										54
	Total	442,205.12	461,653.06	364,216.34	281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	383,755.08	
	Total receipts from articles and occupations now taxable, including penalties	91,921,255.28	96,297,044.39	92,372,599.79	98,833,311.29	106,220,217.85	108,482,195.38	100,796,748.52	103,728,008.51	113,297,980.16	
	COLLECTIONS UNDER REPEALED LAWS.[a]										
55	Manufactures and products	4,616,144.75	1,267,470.38	*b*625,408.05	*b*863,851.46	*b*509,042.82	*b*238,162.76	*b*429,658.71	*b*299,094.00	*b*228,027.73	55
56	Gross receipts										56
57	Sales										57
58	Special taxes not elsewhere enumerated										58
59	Income	14,436,861.78	5,062,311.62	139,472.09	232.64	588.27	97.79				59
60	Legacies										60
61	Successions										61
62	Articles in Schedule A										62
63	Bank capital and deposits	4,619,364.32	3,746,252.84	3,370,422.41	4,074,501.85	3,988,750.36	3,824,299.17	3,490,913.13	3,184,980.30	3,322,211.91	63
64	Adhesive stamps	16,177,320.60	7,702,376.85	6,136,844.64	6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,706,384.06	7,668,394.22	64
65	Miscellaneous collections				216,027.34						65
	Total collections under repealed laws	39,849,691.45	17,778,411.69	10,272,147.19	11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	
	RECAPITULATION.										
	Total receipts from—										
I	Spirits	49,475,516.36	52,099,371.78	49,444,089.85	52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	61,185,508.79	I
II	Tobacco	33,736,170.52	34,386,303.09	33,242,875.62	37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	38,870,140.08	II
III	Fermented liquors	8,258,498.46	9,324,937.84	9,304,679.72	9,144,004.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	12,829,802.84	III
IV	Oleomargarine										IV
V	Bank circulation	8,864.82	24,778.62	16,738.26	22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	28,773.37	V
VI	Penalties, etc., collected	442,205.12	461,653.06	364,216.34	281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	383,755.08	VI
VII	Collections under repealed laws	39,849,691.45	17,778,411.69	10,272,147.19	11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	VII
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	131,770,946.73	114,075,456.08	102,644,746.98	110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	130,890,096.90	113,504,012.80	102,191,016.98	110,071,515.00	116,768,096.22	118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10	

a See note *a* on page 122.

b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30— 1881.	1882.	1883.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
	Bank circulation.			
45	Bank circulation	$1,885.66	$203.43	$74.13
46	circulation over 90 per cent. of capital			
47	Banks, on amount of notes of persons, etc., paid out	2,409.42	4,082.34	708.22
	Total	4,295.08	4,285.77	782.35
	Penalties, etc.			
48	Unassessed penalties	28,019.75	18,910.34	19,454.97
49	Penalties upon unstamped instruments	463.49	365.00	285.48
50	United States' share of penalties recovered by suits	44,402.85	57,260.02	70,358.97
51	Penalties received on compromises	112,736.08	81,866.79	176,095.46
52	Interest	5,084.05	3,115.64	2,622.29
53	Costs	39,771.99	38,312.25	36,986.40
54	Fines, penalties, etc., reported by United States officers other than collectors			
	Total	231,078.21	199,830.04	305,803.57
	Total receipts from articles and occupations now taxable, including penalties	123,944,580.69	133,623,433.32	133,680,226.72
	COLLECTIONS UNDER REPEALED LAWS. *a*			
55	Manufactures and products	*b*149,140.98	*b*81,559.00	*b*71,852.43
56	Gross receipts			
57	Sales			
58	Special taxes not elsewhere enumerated			
59	Income	3,021.92		
60	Legacies			
61	Successions			
62	Articles in Schedule A			
63	Bank capital and deposits	3,757,912.99	5,249,172.70	3,748,212.25
64	Adhesive stamps	7,924,707.95	8,139,217.96	7,658,630.75
65	Miscellaneous collections			
	Total collections under repealed laws	11,834,783.84	13,469,949.66	11,478,695.43
	RECAPITULATION.			
	Total receipts from—			
I	Spirits	67,153,974.88	69,873,408.18	74,368,775.20
II	Tobacco	42,854,991.31	47,391,988.91	42,104,249.79
III	Fermented liquors	13,700,241.21	16,153,920.42	16,900,615.81
IV	Oleomargarine			
V	Bank circulation	4,295.08	4,285.77	782.35
VI	Penalties, etc., collected	231,078.21	199,830.04	305,803.57
VII	Collections under repealed laws	11,834,783.84	13,469,949.66	11,478,695.43
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	135,779,364.53	147,093,382.98	145,158,922.15
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	135,229,912.30	146,523,273.72	144,553,344.86

a See note *a* on page 122.

FISCAL YEAR ENDED JUNE 30— 1884.	1885.	1886.	1887.	1888.	Total.	
$7.23				$200.50	$5,359,592.44	45
					39,602.36	46
434.61	$25,000.00		$4,288.37	4,002.05	123,074.13	47
441.84	25,000.00		4,288.37	4,202.55	5,522,268.93	
20,727.77	30,038.39	$24,207.04	30,792.62	20,653.24	2,718,741.08	48
190.00	81.00	246.02	110.56	257.73	14,115.07	49
35,591.39	102,187.45	51,483.85	19,965.02	33,533.18	4,334,111.26	50
203,075.96	56,735.30	90,676.94	137,027.96	76,064.03	3,506,769.07	51
1,310.66	5,475.31	1,903.02	2,709.18	1,672.08	287,664.54	52
28,248.34	28,163.74	25,905.58	29,599.49	23,367.35	486,064.82	53
					800,985.40	54
289,144.12	222,681.19	194,422.45	220,204.83	155,547.61	12,148,451.24	
121,342,325.31	112,396,760.33	116,870,782.27	118,808,017.57	124,316,706.45	2,407,049,876.71	
*b*24,345.01	*b*22,730.25	*b*24,199.94	*b*21,506.41	*b*9,745.05	425,953,845.29	55
					55,924,677.36	56
					37,558,907.33	57
					85,437,646.96	58
55,627.64					346,967,388.12	59
					8,893,969.33	60
					5,911,678.57	61
					8,964,868.97	62
1,949.73					65,056,538.26	63
183,145.69	1,630.49	7,887.23	7,777.08	23.82	209,717,241.08	64
					36,061,455.63	65
265,068.07	24,360.74	32,087.17	29,283.49	9,768.87	1,286,451,216.90	
76,905,385.26	67,511,208.63	69,092,266.00	65,829,321.71	69,306,166.41	1,327,876,909.54	I
26,062,399.98	26,407,088.48	27,907,362.53	30,108,067.13	30,662,431.52	778,643,841.73	II
18,084,954.11	18,230,782.03	19,676,731.29	21,922,187.49	23,324,218.48	281,270,317.35	III
			723,948.04	864,139.88	1,588,087.92	IV
441.84	25,000.00		4,288.37	4,202.55	5,522,268.93	V
289,144.12	222,681.19	194,422.45	220,204.83	155,547.61	12,148,451.24	VI
265,068.07	24,360.74	32,087.17	29,283.49	9,768.87	1,286,451,216.90	VII
121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	3,693,501,093.61	
121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	3,681,454,231.77	

b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GEN
BY FISCAL YEARS, FROM JULY

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.				
Spirits.				
Spirits distilled from—				
Whatever materials	24.270448	1.829508		
Materials other than grapes		5.058251		
Apples, peaches, or grapes		.005687	.091184	.326468
Materials other than apples, peaches, or grapes		.688401	9.391420	10.640875
Wine in imitation of champagne, etc		.004015	.004664	.001038
Distilleries, per diem tax on				
Distillers (special tax)	.041847	.028370	.032658	.087160
Rectifiers and compounders of liquors (special tax)	.050218	.023105	.019717	.030261
Retail liquor dealers (special tax)	1.376692	1.044793	.902915	1.115628
Wholesale liquor dealers (special tax)	.150893	.189785	.257804	.412473
Manufacturers of stills (special tax)				
Stills or worms manufactured (special tax)				
Stamps:				
For distilled spirits intended for export				
Distillery warehouse				
For rectified spirits				
Wholesale liquor dealers				
For stock on hand				
Gaugers' fees in excess of $250 per month				
Stamps:				
Special bonded warehouse				
Special bonded warehouse (rewarehousing)				
For imported spirits				
Interest on tax upon spirits				
Total	25.890098	8.872005	10.700362	12.613903
Tobacco.				
Cigars and cheroots	1.071679	1.455256	1.117519	a1.377098
Cigarettes		.007079	.000578	
Manufacturers of cigars (special tax)				
Snuff	.205670	.134208	.224560	.300227
Tobacco of all descriptions	6.049459	3.797205	3.969007	5.733096
Stamps:				
For tobacco or snuff intended for export				
Cigars intended for export				
Dealers:				
In leaf-tobacco not over 25,000 pounds (special tax)				
In leaf-tobacco (special tax)				
Retail, in leaf-tobacco (special tax)				
In manufactured tobacco (special tax)	.007730	.606431	.005363	.022308
Manufacturers of tobacco (special tax)				
Peddlers of tobacco (special tax)				
Collections relating to tobacco not otherwise herein provided for				
Total	7.334538	5.400179	5.317027	7.432729
Fermented liquors.				
Fermented liquors	1.598251	1.732197	1.645232	2.188378
Brewers (special tax)	.056587	.036825	.033904	.089559
Retail dealers in malt liquors (special tax)				
Wholesale dealers in malt liquors (special tax)				
Total	1.954838	1.769022	1.679136	2.277937
Oleomargarine.				
Oleomargarine				
Manufacturers of oleomargarine (special tax)				
Retail dealers in oleomargarine (special tax)				
Wholesale dealers in oleomargarine (special tax)				
Total				
Bank circulation.				
Bank circulation	1.755929	.944284	.318496	.074989
circulation over 90 per cent. of capital			.000017	.003334
Banks, on amount of notes of persons, etc., paid out				.002265
Total	1.755929	.944284	.318513	.080588

a Cigarettes were taxed in 1867 and 1868 at the same

ERAL SOURCES OF INTERNAL REVENUE TO THE AGGREGATE RECEIPTS OF THE SAME,
1, 1863, TO JUNE 30, 1888.

Per cent., 1868.	Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.
.455924	.318741	.330343	.858271	.413482	1.766064	.522853	1.145140
7.019068	20.760653	20.856211	20.777074	24.719364	36.043178	42.155506	41.261005
.002155	.000353	.000006		.000015	.003096	.000147	.000016
	.824742	1.148539	1.320455	1.526123	.414182	.077695	.013865
.102551	2.518558	3.505786	3.946275	4.925051	1.454562		
.045909	.409358	.569135	.666476	.725277	.402737	.280410	.225782
1.696258	1.904378	1.931524	2.535557	3.057279	4.397882	4.210157	3.696583
.436256	1.047674	1.216304	1.493829	1.567541	.820603	.581185	.483820
	.001698	.001289	.001338	.001056	.001221	.000921	.001663
	.004849	.002840	.002250	.003233	.002675	.002436	.002614
					.006208	.012466	.000708
	.120114	.164930	.173389	.220279	.130106	.113897	.092707
	.089406	.202593	.260204	.278835	.163138	.152692	.134139
	.093231	.076351	.093052	.105944	.064665	.059747	.055729
	.040828						
	.028011	.013223	.009508	.003126	.000457		
9.758121	28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771
a1.543920	3.097788	3.075729	4.561846	5.718313	7.801620	9.050533	9.173069
	.002045	.011567	.019863	.023588	.035642	.042570	.059201
	.050627	.067269	.098737	.122764	.134318	.145197	.136355
.389845	.328409	.201789	.296517	.377240	.948538	1.011689	.965246
7.818320	10.525837	12.916882	17.452480	18.269340	19.562321	20.361986	21.831555
	.011367	.025966	.045932	.040659	.004904	.006562	.006315
	.072230	.108081	.153920	.197682	.096879	.103566	.077418
					.007016	.009438	.006011
.044986	.532244	.502005	.673571	.836571	1.458291	1.590632	1.444171
	.020045	.015462	.014010	.015974	.010403	.011280	.008888
					.044440	.043520	.036752
					.039100	.000366	.000019
9.797071	14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000
2.973976	3.665599	3.283123	4.971656	6.078707	7.811342	8.652006	7.909659
.141335	.145888	.128272	.159544	.188607	.297060	.238894	.204824
					.075368	.143500	.128113
					.020590	.030535	.029141
3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737
.012377	.008817	.007350	.011666	.006353	.005526	.009062	.009814
.001695	.000531	.000068	.004153	.000249	.015758	.000126	.000244
.000924	.001002	.000006		.000125	.000437	.007119	.010519
.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577

rates as cigars, and were returned with them.

F.—Table exhibiting the Percentages of Receipts from

ARTICLES AND OCCUPATIONS.	Per cent., 1876.	Per cent., 1877.	Per cent., 1878.	Per cent., 1879.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
Spirits.				
Spirits distilled from—				
Whatever materials				
Materials other than grapes	.505102	1.154043	.893479	.806805
Apples, peaches, or grapes	43.329569	43.109338	40.175349	41.073555
Materials other than apples, peaches, or grapes				
Wine in imitation of champagne, etc				
Distilleries, per diem tax on				
Distillers (special tax)				
Rectifiers and compounders of liquors (special tax)	.215155	.184286	.189085	.140560
Retail liquor dealers (special tax)	3.405019	3.227416	3.488796	3.426167
Wholesale liquor dealers (special tax)	.429924	.377939	.391285	.359130
Manufacturers of stills (special tax)	.001069	.001073	.000962	.001155
Stills or worms manufactured (special tax)	.002132	.001857	.001782	.001940
Stamps:				
For distilled spirits intended for export	.001540	.003864	.006202	.015109
Distillery warehouse	.082236	.089301	.091356	.110934
For rectified spirits	.112340	.110007	.108435	.107536
Wholesale liquor dealers	.046107	.036469	.036924	.038453
For stock on hand				
Gaugers' fees in excess of $250 per month				
Stamps:				
Special bonded warehouse			.000265	.000198
Special bonded warehouse (rewarehousing)				
For imported spirits				
Interest on tax upon spirits			.000282	.065748
Total	48.130133	48.295593	45.384202	46.147290
Tobacco.				
Cigars and cheroots	9.356926	9.075543	10.288370	10.635210
Cigarettes	.115565	.220025	.260205	.366038
Manufacturers of cigars (special tax)	.130569	.129939	.141980	.132504
Snuff	.905403	.920790	.957458	.791913
Tobacco of all descriptions	21.916540	22.734594	22.790888	21.685575
Stamps:				
For tobacco or snuff intended for export	.005710	.006731	.006303	.006903
For cigars intended for export				
Dealers:				
In leaf-tobacco not over 25,000 pounds (special tax)				
In leaf-tobacco (special tax)	.093529	.079910	.086151	.076413
Retail, in leaf-tobacco (special tax)	.002825	.001961	.004439	.002830
In manufactured tobacco (special tax)	1.378675	1.340540	1.511838	1.497317
Manufacturers of tobacco (special tax)	.008674	.007353	.009682	.009207
Peddlers of tobacco (special tax)	.029011	.027289	.029613	.027430
Collections relating to tobacco not otherwise herein provided for				
Total	33.944327	34.544715	36.086927	35.231340
Fermented liquors.				
Fermented liquors	7.812951	7.625776	8.527052	9.015529
Brewers (special tax)	.189832	.182092	.191546	.178004
Retail dealers in malt liquors (special tax)	.131559	.124208	.172456	.168336
Wholesale dealers in malt liquors (special tax)	.029696	.035296	.053370	.056551
Total	8.164038	7.967372	8.944424	9.418429
Oleomargarine.				
Oleomargarine				
Manufacturers of oleomargarine (special tax)				
Retail dealers in oleomargarine (special tax)				
Wholesale dealers in oleomargarine (special tax)				
Total				
Bank circulation.				
Bank circulation	.008657	.001839	.000003	.000293
circulation over 90 per cent. of capital	.000099			.000001
Banks, on amount of notes of persons, etc., paid out	.006553	.002724	.000103	.011911
Total	.015309	.004563	.001006	.012205

Specific and General Sources, etc.—Continued.

Per cent., 1880.	Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.	Per cent., 1888.
.726973	1.127620	.744537	.777045	.841520	1.175844	1.197913	.917539	.642901
44.181990	44.692396	43.294668	46.816211	58.081880	54.189394	53.348413	50.112159	51.163392
.138138	.125311	.125419	.130753	.151202	.149376	.152819	.148607	.135383
3.350785	3.183325	3.028930	3.185879	3.780313	4.128925	4.033036	3.860125	3.483603
.326484	.308452	.298463	.314080	.369090	.369596	.357909	.350315	.315403
.001436	.001854	.000959	.000800	.001021	.001062	.000944	.000724	.000920
.003502	.005067	.003252	.002770	.002401	.002371	.002566	.002407	.001938
.015856	.013604	.006526	.005121	.013288	.035500	.008684	.002588	.001760
.120068	.000498							
.100969	.000003							
.038018	.000007							
.000293								
.000229								
.127689	.000023							
49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494	55.745300
11.409577	11.854323	12.404265	11.639116	8.526460	8.963874	9.009877	9.563425	9.277332
.574437	.731320	.661192	.640660	.373669	.471029	.560782	.666693	.749127
.115415	.104783	.097802	.086754	.080556	.093523	.092979	.095374	.093623
.509658	.507576	.529358	.507046	.368573	.452712	.421960	.441732	.478546
17.001871	16.816464	17.018945	15.249771	11.091469	12.411734	12.689248	13.459595	12.993250
.005275	.004984	.001364	.000586					
.000043	.000063	.000092	.000017					
	.003349	.051878	.003848	.004187	.004657	.004189	.003943	.002493
.070938	.056707	.004310	.033090	.035489	.042560	.041844	.039355	.032482
.001671	.001212	.001317	.000631	.000286	.000241	.000053	.000368	.000176
1.497328	1.455355	1.423950	.849974	.934800	1.031744	1.033789	1.047998	1.020133
.007567	.006753	.005957	.003925	.004208	.004732	.004770	.004682	.004122
.023050	.019338	.015551	.010205	.011895	.012632	.012774	.012371	.010550
31.216830	31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536	24.662834
9.915205	9.749420	10.660356	11.315908	14.451196	15.786185	16.387633	17.997221	18.362302
.161742	.143843	.133129	.127367	.154587	.163280	.159901	.157655	.140891
.143792	.119856	.106744	.107810	.149007	.143513	.144994	.149068	.119280
.082949	.076957	.081856	.091751	.115961	.123531	.139164	.143284	.137987
10.303688	10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228	18.760460
							.366825	.525516
							.026675	.013794
							.130366	.099141
							.085327	.056606
							.609193	.695057
.000190	.001389	.000138	.000051	.000006				.000161
.022918	.001775	.002775	.000488	.000357	.022238		.003609	.003219
.023108	.003164	.002913	.000539	.000363	.022238		.003609	.003380

F.—Table exhibiting the Percentages of Receipts from

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
Penalties, etc.				
Unassessed penalties	.158115	.154470	.099230	.096034
Penalties upon unstamped instruments				
United States' share of penalties recovered by suits		.035533	.087180	.132718
Penalties received on compromises		.052742	.109859	.097794
Interest		.002425	.003698	.004203
Costs				
Fines, penalties, etc., reported by United States officers other than collectors	.007150	.001296	.067620	.217975
Total	.165265	.246466	.367587	.548724
Total percentages of receipts from articles and occupations now taxable, including penalties	37.100668	17.231956	18.382625	22.953881
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.				
Manufactures and products	30.921068	34.726762	40.922403	34.420566
Gross receipts	2.924943	4.666982	3.622444	2.799004
Sales	.120560	1.924053	1.287294	1.503968
Special taxes not elsewhere enumerated	4.443618	4.644975	4.549404	5.124804
Income	17.324343	15.180263	23.473953	24.824877
Legacies	.265619	.240019	.297460	.462073
Successions		.018923	.079173	.239383
Articles in Schedule A	.594881	.369568	.544574	.795980
Bank capital and deposits	.666455	1.395925	.795643	.689027
Adhesive stamps	5.032146	5.286988	4.838866	6.052456
Miscellaneous collections	.605699	14.313586	1.206161	.133381
Total percentages of collections under repealed laws	62.899332	82.768044	81.617375	77.046119
RECAPITULATION.				
Percentages of—				
Receipts from spirits	25.890098	8.872005	10.700362	12.613903
Receipts from tobacco	7.334538	5.400179	5.317027	7.432729
Receipts from fermented liquors	1.954838	1.769022	1.679136	2.277937
Receipts from oleomargarine				
Receipts from bank circulation	1.755929	.944284	.318513	.080588
Penalties, etc., collected	.165265	.246466	.367587	.548724
Collections under repealed laws	62.899332	82.768044	81.617375	77.046119
Total	100.000000	100.000000	100.000000	100.000000

Specific and General Sources, etc.—Continued.

Per cent., 1868.	Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.
.114996	.148675	.121970	.130474	.077134	.106541	.110230	.044674
.441282	.315196	.194643	.173431	.137058	.125182	.111915	.097826
.097822	.077251	.115698	.120589	.102113	.091612	.079143	.083424
.003332	.004650	.006653	.010150	.008399	.065540	.031277	.005765
	.002474	.008582	.007669	.009659	.014050	.019135	.022188
.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292
23.342931	47.173069	50.810489	61.043886	69.758363	84.415218	89.992525	89.405377
32.246952	2.090338	1.628750	2.521690	3.503158	1.111080	*a*. 609294	*a*. 781446
3.284889	3.937156	3.722173	1.944685				
2.403962	5.128013	4.770888	2.534277				
6.219015	6.211546	5.949597	3.473656				
21.684002	21.739564	20.393390	13.306364	10.956028	4.437687	.135878	.000210
.794217	.777832	.902948	.993039				
.682613	.743415	.766181	.746456				
.593334	.558396	.489885	.261688				
.961435	1.361846	1.622075	2.514708	3.505602	3.284013	3.283580	3.685826
7.768704	10.260421	8.931339	10.653853	12.276849	6.752002	5.978723	5.931721
.017946	.018404	.012285	.005698				.195420
76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
9.758121	28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771
9.797071	14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000
3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737
.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577
.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292
76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b*, p. 125.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM

ARTICLES AND OCCUPATIONS.	Per cent., 1876.	Per cent., 1877.	Per cent., 1878.	Per cent., 1879.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
Penalties, etc.				
Unassessed penalties	.043372	.026727	.021659	.025705
Penalties upon unstamped instruments	.002895	.000187	.000489	.000280
United States' share of penalties recovered by suits	.100642	.151953	.187130	.115019
Penalties received on compromises	.173113	.135646	.070884	.072012
Interest	.005471	.026577	.016068	.008266
Costs	.023616	.011865	.015214	.026067
Fines, penalties, etc., reported by United States officers other than collectors	.....	.....	.....	.....
Total	.349109	.352955	.311444	.245349
Total percentages of receipts from articles and occupations now taxable, including penalties	90.602916	91.165198	90.728003	91.054604
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.				
Manufactures and products	*a*.434199	*a*.200145	*a*.386739	*a*.262551
Gross receipts	.....	.....	.....	.....
Sales	.....	.....	.....	.....
Special taxes not elsewhere enumerated	.....	.....	.....	.....
Income	.000502	.000082	.....	.....
Legacies	.....	.....	.....	.....
Successions	.....	.....	.....	.....
Articles in Schedule A	.....	.....	.....	.....
Bank capital and deposits	3.402294	3.213827	3.142201	2.795842
Adhesive stamps	5.560089	5.420748	5.743057	5.887003
Miscellaneous collections	.....	.....	.....	.....
Total percentages of collections under repealed laws	9.397084	8.834802	9.271997	8.945396
RECAPITULATION.				
Percentages of—				
Receipts from spirits	48.130133	48.295593	45.584202	46.147290
Receipts from tobacco	33.944327	34.544715	36.086927	35.231340
Receipts from fermented liquors	8.164038	7.967372	8.944424	9.418420
Receipts from oleomargarine	.....	.....	.....	.....
Receipts from bank circulation	.015309	.004563	.001066	.012205
Penalties, etc., collected	.349109	.352955	.311444	.245349
Collections under repealed laws	9.397084	8.834802	9.271997	8.945396
Total	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 125.

SPECIFIC AND GENERAL SOURCES, ETC.—Continued.

Per cent., 1880.	Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.	Per cent., 1888.
.026085	.020636	.012856	.013403	.017045	.026720	.020707	.025911	.016612
.000269	.000341	.000248	.000197	.000156	.000072	.000210	.000093	.000207
.062670	.032702	.038928	.048470	.029268	.090897	.044040	.016800	.026972
.179973	.083029	.055057	.121312	.166993	.050467	.077566	.115307	.061181
.004022	.004186	.002118	.001806	.001078	.004870	.001628	.002280	.001345
.035177	.029292	.026046	.025480	.023229	.025052	.022160	.024908	.018795
.....	.....	.....	.....	.....	.....	.....	.....	.....
.308196	.170186	.135853	.210668	.237769	.198078	.166311	.185299	.125112
90.990252	91.283813	90.842586	92.092325	99.782030	99.978331	99.972552	99.975359	99.992143
a.183130	*a*.109841	*a*.055447	*a*.049499	*a*.020019	*a*.018143	*a*.020701	*a*.018097	*a*.007838
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.002225	.....	.....	.045743	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
2.668087	2.767661	3.568599	2.582144	.001604	.002076	.....	.....	.....
6.158531	5.836460	5.533368	5.276032	.150604	.001450	.006747	.006544	.000019
.....	.....	.....	.....	.....	.....	.....	.....	.....
9.009748	8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641	.007857
49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494	55.745300
31.216830	31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536	24.662834
10.393688	10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228	18.760460
.....	.....	.....	.....	.....	.....	.....	.609193	.695057
.023108	.003164	.002913	.000539	.000363	.022238	.....	.003609	.003380
.308196	.170186	.135853	.210668	.237769	.198078	.166311	.185299	.007857
9.009748	8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641	.125112
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 125.

RETURNS OF MANUFACTURED TOBACCO UNDER EACH ACT OF LEGISLATION.

G.—Statement showing the amount of Internal Revenue derived from each kind of Manufactured Tobacco, including Snuff, at each rate of tax under the several Enactments, the Quantities of the same on which tax was paid, the Date when each Rate of Tax was Imposed and Repealed, and the Length of Time the several rates were in force, from July 1, 1862, to June 30, 1888.

Description of tobacco.	Rates of tax per pound.	Dates of acts—Imposing tax.	Dates of acts—Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate quantities (in pounds).	Remarks.
Smoking, made exclusively of stems	2 cents	July 1, 1862	Mar. 3, 1863	6 months	$58,430.09	2,921,505	The act of July 1, 1862, went into operation September 1, 1862. So far as the other acts referred to in this table relate to the tax on manufactured tobacco and snuff, they went into operation immediately on their passage, except the following:
Smoking, made exclusively of stems	5 cents	Mar. 3, 1863	June 30, 1864	16 months	85,158.90	1,703,177	
Smoking, prepared with all the stems in	5 cents	July 1, 1862	June 30, 1864	22 months	1,695,128.41	33,902,568	
Cavendish, plug, twist, fine-cut, valued at not over 30 cents per pound	10 cents	July 1, 1862	Mar. 3, 1863	6 months	81,065.44	810,654	
Cavendish, plug, twist, fine-cut, valued at over 30 cents per pound	15 cents	July 1, 1862	Mar. 3, 1863	6 months	1,297,900.83	8,652,673	
Cavendish, plug, twist, fine-cut, and manufactured tobacco of all descriptions, except smoking tobacco	15 cents	Mar. 3, 1863	June 30, 1864	16 months	8,251,536.81	55,010,245	
Snuff	20 cents	July 1, 1862	June 30, 1864	22 months	375,739.68	1,878,698	
Smoking, made exclusively of stems	15 cents	June 30, 1864	July 13, 1866	25 months	1,403,171.69	9,354,477	
Smoking, prepared with all the stems in, and fine-cut shorts	25 cents	June 30, 1864	Mar. 3, 1865	9 months	1,519,332.16	6,077,328	
Cavendish, plug, twist, etc., and fine-cut chewing	35 cents	June 30, 1864	Mar. 3, 1865	9 months	4,407,940.92	12,594,116	
Snuff	35 cents	June 30, 1864	Mar. 3, 1865	9 months	122,008.44	348,595	
Twisted by hand	30 cents	Mar. 3, 1865	July 13, 1866	16 months	14,055.22	46,850	
Smoking, of all kinds not otherwise provided for	35 cents	Mar. 3, 1865	July 13, 1866	16 months	964,637.18	2,756,106	
Cavendish, plug, twist, etc., and fine cut chewing	40 cents	Mar. 3, 1865	July 13, 1866	16 months	10,244,302.08	25,610,755	
Snuff	40 cents	Mar. 3, 1865	July 20, 1868	40 months	2,302,850.95	5,757,126	
Smoking, not sweetened, stemmed, or butted	15 cents	July 13, 1866	July 20, 1868	24 months	3,509,109.31	23,394,062	
Twisted by hand, etc., and fine-cut shorts	30 cents	July 13, 1866	July 20, 1868	24 months	520,451.69	1,734,839	
Smoking, sweetened, stemmed, or butted	40 cents	July 13, 1866	July 20, 1868	24 months	1,432,690.26	3,581,726	
Chewing	40 cents	July 13, 1866	July 20, 1868	24 months	24,730,334.08	61,825,835	
Chewing, etc., smoking, etc., part of the stems removed	32 cents	July 20, 1868	June 6, 1872	47 months	71,496,377.90	223,426,181	
Smoking, exclusively of stems, etc	16 cents	July 20, 1868	June 6, 1872	47 months	18,581,687.27	116,135,545	
Snuff	32 cents	July 20, 1868	Mar. 1, 1879	129 months	8,940,719.33	27,939,746	
All kinds, except snuff, cigars, cheroots, and cigarettes	20 cents	June 6, 1872	Mar. 3, 1875	32 months	61,776,790.09	308,883,949	
All kinds, except snuff, cigars, cheroots, and cigarettes	24 cents	Mar. 3, 1875	Mar. 1, 1879	50 months	101,509,974.77	422,958,229	
All kinds, except cigars, cheroots, and cigarettes	16 cents	Mar. 1, 1879	Mar. 3, 1883	48 months	96,557,414.98	603,483,843	
All kinds, except cigars, cheroots, and cigarettes	8 cents	Mar. 3, 1883	....	62 months	81,378,916.45	1,017,236,455	
Total	.....	.....	.....	.....	503,257,664.93	2,978,024,683	

RETURNS OF MANUFACTURED TOBACCO BY FISCAL YEARS.

G.—Statement showing the Total Internal Revenue Receipts from Snuff, Chewing and Smoking Tobacco, at the several different Rates of Tax, together with the Quantities of the same on which Tax was paid, and the Average Rate of Tax per pound on the Aggregate Quantities taxed each year, by fiscal years, from September 1, 1862, to June 30, 1888.

Fiscal year ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax for each fiscal year.
	Cents.		*Pounds.*		*Pounds.*	
1863	2	$58,430.09	2,921,505	$2,613,438.61	23,252,387	0.10 25/100
	5	276,368.85	5,527,377			
	10	81,065.44	810,654			
	15	2,163,168.65	14,421,120			
	20	34,406.18	172,331			
1864	5	1,209,580.63	24,191,792	7,327,618.98	64,577,097	.11 15/100
	15	5,877,095.11	39,180,634			
	20	240,934.24	1,204,671			
1865	5	5,886,576		8,300,372.55	37,641,822	.22 8/100
	15	2,018,805.41	13,458,702			
	20	100,339.26	501,697			
	25	1,088,146.66	4,352,586			
	30	7,802.77	26,009			
	35	4,028,865.16	11,511,042			
	40	762,084.46	1,905,210			
1866	5	803,540.76	5,956,938	13,058,005.73	37,493,785	.34 17/100
	15	431,185.50	1,724,742			
	25	6,252.45	20,811			
	30	1,465,721.38	4,187,775			
	35	10,241,395.64	25,603,489			
	40	1,758,906.94	11,726,046			
1867	15	231,730.38	772,435	16,043,842.50	47,631,494	.33 1/100
	30	14,053,205.18	35,133,013			
	40	1,750,202.37	11,668,016			
1868	15	288,721.31	962,404	15,692,415.77	46,761,150	.33 5/100
	20	13,653,492.09	34,133,730			
1869	16	3,206,544.83	20,040,905	17,371,063.64	64,305,026	.27 1/100
	32	14,164,518.81	44,264,121			
1870	16	4,501,702.81	28,698,143	24,300,483.42	90,288,082	.26 34/100
	32	19,798,780.61	61,589,939			
1871	16	4,882,821.83	30,517,636	25,590,539.67	95,135,504	.26 16/100
	32	20,707,717.84	64,617,868			
1872	16	5,866,206.33	36,851,290	24,570,775.59	95,209,319	.25 84/100
	32	18,674,569.26	58,358,029			
1873	16	4,411.47	27,572	23,397,858.22	114,789,208	.20 38/100
	20	22,217,127.03	111,085,640			
1874	16	1,176,318.82	7,352,049	21,938,955.59	107,747,091	.20 36/100
	20	20,909,500.67	104,547,548			
1875	16	1,038,445.82	6,490,286	25,200,759.51	119,435,874	.21 1/100
	20	1,176,318.82	5,881,594			
	24	23,985,995.07	99,941,646			
1876	16	18,653,043.29	116,581,520	26,755,780.20	110,380,602	.24 24/100
	20	1,067,033.03	5,335,165			
	24	7,035,703.88	29,315,433			
1877	16	5,480,658.19	34,254,113	28,148,767.90	116,146,103	.24 24/100
	20	4,656.47	23,282			
	24	22,663,453.24	94,431,055			
	32	1,001,467.64	3,129,586			
1878	16	1,101,011.01	6,881,319	26,383,872.30	108,824,843	.24 24/100
	20	27,051,968.37	135,259,841			
	24	1,005,005.52	4,187,523			
	32	93.00	465			
1879	16	25,320,065.08	105,500,271	25,606,010.25	120,398,458	.21 25/100
	24	1,053,714.22	3,294,107			
	32	6,903,630.50	43,335,927			
	40	11.40	57			
1880	16	17,963,510.99	74,847,963	21,804,763.74	136,275,834	.16
	24	708,835.56	2,215,111			
	32	21,802,775.02	136,267,347			
1881	16	244.32	1,221	23,522,470.83	147,013,405	.16
	24	1,743.80	7,266			
	32	23,521,483.16	147,009,352			
1882	16	977.47	4,073	25,812,392.84	161,324,601	.16
	24	25,811,023.06	161,318,894			
	32	1,369.78	5,707			
1883	16	1,001.46	5,759	22,872,425.35	170,361,558	.13 43/100
	24	4,385,423.80	54,817,799			
	32	1,147.80	2,174			
1884	16	13,935,111.19	174,188,890	13,936,258.99	174,196,064	.08
	32	321.58	610			
1885	16	14,462,012.25	180,775,403	14,462,353.83	180,777,413	.08
1886	16	15,327,370.22	191,592,240	15,327,370.22	191,592,240	.08
1887	16	16,519,961.72	206,499,521	16,519,961.72	206,499,521	.08
1888	16	16,749,008.18	209,362,602	16,749,008.18	209,362,602	.08
Total		503,257,664.93	2,978,024,683	503,257,664.93	2,978,024,683	.16 76/100

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM CIGARS, CHEROOTS, AND CIGARETTES, AT EACH RATE OF TAX UNDER THE SEVERAL ENACTMENTS, THE NUMBER OF THE SAME RETURNED FOR TAXATION (EXCLUSIVE OF CIGARETTES ON WHICH AN AD VALOREM TAX WAS PAID, THE NUMBER OF WHICH CAN NOT BE ASCERTAINED), THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1888.

Description.	Rates of taxes.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate number.
Cigars valued at not over $5 per M	$1.50 per M	*July 1, 1862	June 30, 1864	22 months	$116,494.05	77,662,699
Valued at over $5 and not over $10 per M	$2 per M	July 1, 1862	June 30, 1864	22 months	357,424.05	178,712,025
Valued at over $10 and not over $20 per M	$2.50 per M	July 1, 1862	June 30, 1864	22 months	667,084.83	266,833,932
Valued at over $20 per M	$3.50 per M	July 1, 1862	June 30, 1864	22 months	591,011.15	168,860,328
Cigars of all descriptions†	Average $2.37½ per M	July 1, 1862	June 30, 1864	22 months	380,722.47	160,304,197
Cheroots valued at not over $5 per M	$3 per M	June 30, 1864	‡Mar. 3, 1865	9 months	50,317.26	16,772,420
Cigars valued at not over $5 per M	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	1,038,461.09	346,153,696
Valued at over $5 and not over $15 per M	$8 per M	June 30, 1864	Mar. 3, 1865	9 months	1,108,743.78	138,592,972
Valued at over $15 and not over $30 per M	$15 per M	June 30, 1864	Mar. 3, 1865	9 months	386,978.42	25,798,561
Valued at over $30 and not over $45 per M	$25 per M	June 30, 1864	Mar. 3, 1865	9 months	73,442.52	2,937,700
Valued at over $45 per M	$40 per M	June 30, 1864	Mar. 3, 1865	9 months	9,462.12	236,553
Cigarettes valued at not over $6 per 100 packages of 25 each	$1 per 100 packages	June 30, 1864	Mar. 3, 1865	9 months	5,328.77	13,321,925
Valued at over $6 per 100 packages of 25 each	$3 per 100 packages	June 30, 1864	Mar. 3, 1865	9 months	6,297.68	5,248,066
Cigarettes made wholly of tobacco	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	1,790.07	596,690
Cigars and cheroots made wholly of tobacco or of any substitutes therefor	$10 per M	Mar. 3, 1865	§July 13, 1866	16 months	3,498,787.84	349,878,784
Cigarettes valued at not over $5 per 100 packages of 25 each	5 cents per package	Mar. 3, 1865	July 13, 1866	16 months	1,516.99	758,495
Valued at over $5 per 100 packages of 25 each	5 per cent	Mar. 3, 1865	July 13, 1866	16 months	1,056.37	Unknown.
Cigarettes made wholly of tobacco or of any substitutes therefor	$10 per M	Mar. 3, 1865	July 13, 1866	16 months	752.99	75,299
Cigars, cigarettes, and cheroots valued at $8 per M or less	$2 per M	July 13, 1866	Mar. 2, 1867	7 months	211,416.22	105,708,110
Valued at over $8 and not over $12 per M	$4 per M	July 13, 1866	Mar. 2, 1867	7 months	454,082.13	113,520,532
Valued at over $12 per M	$4 and 20 per cent. per M	July 13, 1866	Mar. 2, 1867	7 months	2,575,490.40	180,378,686
Cigars, cigarettes, and cheroots of all descriptions	$5 per M	Mar. 2, 1867	July 20, 1868	17 months	3,372,670.90	674,534,180
Cigars and cheroots of all descriptions	$5 per M	July 20, 1868	Mar. 3, 1875	79 months	50,066,756.38	10,013,351,276
Cigarettes weighing not over 3 pounds per M	$1.50 per M	July 20, 1868	Mar. 3, 1875	79 months	206,642.64	137,761,759
Weighing over 3 pounds per M	$5 per M	July 20, 1868	Mar. 3, 1875	79 months	3,070.63	614,126
Cigars and cheroots of all descriptions	$6 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	111,314,138.54	18,552,356,425
Cigarettes weighing not over 3 pounds per M	$1.75 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	4,657,410.36	2,661,377,349
Weighing over 3 pounds per M	$6 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	5,071.50	845,250
Cigars and cheroots of all descriptions	$3 per M	Mar. 3, 1883	.....	62 months	56,345,259.09	18,781,753,029
Cigarettes weighing not over 3 pounds per M	50 cents per M	Mar. 3, 1883	.....	62 months	3,438,549.24	6,877,178,480
Weighing over 3 pounds per M	$3 per M	Mar. 3, 1883	.....	62 months	722.81	240,937
Total	.....	.....	.....	.....	240,946,993.29	59,852,364,481

*The act of July 1, 1862, went into operation September 1, 1862.

†The collections opposite this heading, assessed under the act of July 1, 1862, at the several rates of $1.50, $2, $2.50, and $3.50 per M, were returned in one aggregate during the fiscal year ended June 30, 1865.

‡The act of March 3, 1865, so far as it relates to tobacco, took effect April 1, 1865.

§The act of July 13, 1866, so far as it relates to tobacco, took effect August 1, 1866.

¶The act of March 3, 1883, so far as it relates to tobacco, took effect May 1, 1883.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES BY FISCAL YEARS.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM CIGARS, CHEROOTS, AND CIGARETTES, AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE NUMBER OF THE SAME ON WHICH THE TAX WAS PAID DURING EACH FISCAL YEAR, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1888.

Fiscal year ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1863	Cigars	$1.50 per M	$532,210.01	34,806,673	$476,589.29	199,288,284
	do	2.00 per M	101,211.05	50,605,525		
	do	2.50 per M	188,495.18	75,398,072		
	do	3.50 per M	134,673.05	38,478,014		
1864	do	1.50 per M	64,284.04	42,856,026	1,255,424.79	492,780,700
	do	2.00 per M	250,213.00	125,106,500		
	do	2.50 per M	478,569.65	191,435,860		
	do	3.50 per M	456,358.10	130,382,314		
1865	do	3.00 per M	1,088,778.25	362,926,116	3,087,421.51	713,001,099
	do	8.00 per M	1,108,743.78	138,592,972		
	do	10.00 per M	214,348.90	21,434,890		
	do	15.00 per M	386,978.42	25,798,561		
	do	25.00 per M	73,442.52	2,937,700		
	do	40.00 per M	9,462.12	236,553		
	Cigarettes	$1 per 100, packages of 25 each	*380,722.47	160,304,197		
	do	$3 per 100 packages of 25 each	5,328.77	13,321,925		
	do	$3 per M	6,297.68	5,248,066		
	do	5 cents per package	1,790.07	596,690		
	do	5 per cent	1,166.97	583,135		
	do	$10 per M	159.22	26,294		
1866	Cigars	$10 per M	202.94	20,294	3,476,226.86	347,674,259
	Cigarettes	5 cents per package of 25 each	3,474,438.94	347,443,894		
	do	5 per cent	350.72	173,360		
	do	$10 per M	897.15	55,005		
1867	Cigars and cigarettes	$2.00 per M	550.05	.....	3,661,984.39	483,806,456
	do	4.00 per M	211,416.22	105,708,110		
	do	4.00 per M. and 20 per cent.	454,082.13	113,520,532		
	do	5.00 per M	2,575,490.40	84,196,128		
1868	do	5.00 per M	420,905.64	180,378,686		
	do	5.00 per M	2,951,675.20	590,335,052	2,951,675.20	590,335,052
1869	Cigars	5.00 per M	4,957,079.07	991,533,934	4,960,952.07	992,287,429
	Cigarettes	1.50 per M	2,350.40	1,566,993		
	do	5.00 per M	922.51	184,502		
1870	Cigars	5.00 per M	5,697,353.87	1,139,470,774	5,718,780.04	1,153,352,191
	Cigarettes	1.50 per M	20,563.25	13,708,833		
	do	5.00 per M	802.92	172,584		
1871	Cigars	5.00 per M	6,560,568.02	1,312,913,604	6,598,173.24	1,322,844,357
	Cigarettes	1.50 per M	28,306.52	18,871,013		
	do	5.00 per M	298.70	59,740		
1872	Cigars	5.00 per M	7,535,074.61	1,507,014,922	7,566,156.80	1,527,705,972
	Cigarettes	1.50 per M	31,017.00	20,678,000		
	do	5.00 per M	65.25	13,050		
1873	Cigars	5.00 per M	8,899,732.08	1,779,946,596	8,940,391.48	1,807,034,646
	Cigarettes	1.50 per M	40,659.75	27,080,500		
	do	5.00 per M	37.75	7,550		
1874	Cigars	5.00 per M	9,289,806.49	1,857,979,298	9,353,592.24	1,886,037,498
	Cigarettes	1.50 per M	42,812.25	28,541,500		
	do	5.00 per M	883.50	176,700		

*These collections, assessed under act of July 1, 1862, at the several different rates of $1.50, $2, $2.50, and $3.50 per thousand, were returned in one aggregate, the average rate of tax being $2.37½.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES, ETC.—Continued.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM CIGARS, CHEROOTS, AND CIGARETTES, ETC.—Continued.

Fiscal year ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1875	Cigars	$5.00 per M	$7,097,932.84	1,419,586,568	$10,205,827.53	1,967,959,663
	do	6.00 per M	3,042,451.27	507,075,212		
	Cigarettes	1.50 per M	40,967.25	27,311,500		
	do	1.75 per M	21,476.17	13,986,383		
	do	5.00 per M				
	do	6.00 per M				
1876	Cigars	5.00 per M	15,285.47	3,057,094	11,105,272.45	1,906,227,982
	do	6.00 per M	10,954,501.81	1,825,750,302		
	Cigarettes	1.50 per M	5.13	3,420		
	do	1.75 per M	135,480.04	77,417,166		
1877	Cigars	5.00 per M	2,981.68	596,336	11,061,278.15	1,949,078,513
	do	6.00 per M	10,796,477.52	1,799,412,920		
	Cigarettes	1.75 per M	260,480.95	148,846,257		
	do	6.00 per M	1,338.00	223,000		
1878	Cigars	5.00 per M	1,189.28	237,856	11,719,226.39	2,070,253,337
	do	6.00 per M	11,428,955.32	1,904,825,887		
	Cigarettes	1.75 per M	289,081.79	165,189,594		
	do	6.00 per M				
1879	Cigars	5.00 per M	61.47	12,294	12,532,452.72	2,257,523,581
	do	6.00 per M	12,115,406.82	2,019,234,470		
	Cigarettes	1.75 per M	416,984.43	238,276,817		
	do	6.00 per M				
1880	Cigars	6.00 per M	14,206,819.49	2,367,803,248	14,922,088.88	2,776,511,614
	Cigarettes	1.75 per M	715,227.39	408,701,366		
	do	6.00 per M	42.00	7,000		
1881	Cigars	6.00 per M	16,095,724.78	2,682,620,797	17,088,706.00	3,250,016,780
	Cigarettes	1.75 per M	992,927.22	567,386,983		
	do	6.00 per M	54.00	9,000		
1882	Cigars	6.00 per M	18,245,852.37	3,040,975,395	19,218,422.47	3,595,519,581
	Cigarettes	1.75 per M	969,580.30	554,045,886		
	do	6.00 per M	2,989.80	498,300		
1883	Cigars	6.00 per M	14,423,096.35	2,403,849,392	17,825,189.88	3,867,910,645
	do	3.00 per M	2,472,118.80	824,039,600		
	Cigarettes	1.75 per M	853,079.05	487,473,743		
	do	.50 per M	76,214.38	152,428,760		
	do	6.00 per M	647.70	107,950		
	do	3.00 per M	33.60	11,200		
1884	Cigars	6.00 per M	3,896.44	649,407	10,823,214.28	4,363,709,740
	do	3.00 per M	10,364,908.83	3,454,969,610		
	Cigarettes	1.75 per M	.43	246		
	do	.50 per M	453,972.57	907,945,140		
	do	3.00 per M	436.01	145,337		
1885	Cigars	6.00 per M	739.20	123,200	10,606,823.38	4,417,721,871
	do	3.00 per M	10,076,548.30	3,358,849,433		
	Cigarettes	1.75 per M	92.59	52,908		
	do	.50 per M	529,329.14	1,058,658,280		
	do	3.00 per M	114.15	38,050		
1886	Cigars	6.00 per M	217.17	36,195	11,188,373.60	4,821,859,838
	do	3.00 per M	10,532,586.88	3,510,862,293		
	Cigarettes	.50 per M	655,462.90	1,310,925,800		
	do	3.00 per M	106.65	35,550		
1887	Cigars	3.00 per M	11,364,916.33	3,788,305,443	12,157,195.93	5,372,810,643
	Cigarettes	.50 per M	792,247.20	1,584,494,400		
	do	3.00 per M	32.40	10,800		
1888	Cigars	3.00 per M	11,534,179.95	3,844,726,650	12,465,543.00	5,707,452,750
	Cigarettes	.50 per M	931,363.05	1,862,726,100		
	do	3.00 per M				
Total			240,946,993.29	59,852,364,481	240,946,993.29	59,852,364,481

PRODUCTION OF DISTILLED SPIRITS.

G.—STATEMENT OF THE PRODUCTION OF DISTILLED SPIRITS IN THE UNITED STATES, AS SHOWN BY THE RETURNS TO THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1868.

Fiscal year ended June 30—	Spirits warehoused.										Spirits not warehoused.	Aggregate production.
	Grape brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.	Apple, peach, and grape brandy.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1863												a16,149,954
1864												485,295,393
1865											37,156	16,973,974
1866										16,936,778	248,654	24,062,705
1867										23,814,051	440,607	32,740,236
1868										32,299,629	515,262	10,910,913
1869										16,395,651	908,818	54,276,742
1870										53,367,884	1,223,850	72,360,929
1871										71,337,099	2,472,011	57,048,457
1872										54,576,446	1,089,698	69,395,443
1873										68,275,745	2,965,987	71,202,554
1874										68,805,374	2,766,687	69,572,061
1875										69,930,425	1,757,202	62,687,627
1876										57,959,647	672,221	58,631,868
1877										59,912,268	1,527,141	61,439,409
1878	178,544	6,405,520	2,834,119	10,277,725	1,603,376	364,963	19,412,985	11,108,023	4,096,342	56,281,597	1,060,859	57,342,456
1879	69,340	8,587,081	4,091,048	19,594,283	2,243,455	372,776	18,033,652	13,459,486	5,600,840	71,961,961	936,412	72,898,373
1880	129,086	15,414,148	6,341,891	21,631,009	2,439,301	394,668	15,210,389	20,657,975	8,265,780	90,484,356	894,061	91,378,417
1881	240,124	33,632,615	9,931,669	22,988,969	2,118,506	549,506	24,546,668	10,566,606	10,744,156	117,108,274	1,539,737	119,528,011
1882	381,825	29,575,667	9,224,777	15,201,671	1,704,084	569,134	10,962,379	27,871,293	10,744,156	106,234,986	1,048,229	107,283,215
1883	223,977	8,662,245	4,784,654	10,718,706	1,801,960	545,708	8,701,951	28,295,253	10,502,771	74,237,225	1,057,225	75,294,510
1884	200,782	8,896,832	5,080,958	12,385,229	1,711,138	641,724	6,745,688	28,538,680	11,426,470	75,626,471	894,686	76,521,157
1885	312,187	12,377,750	5,328,043	13,496,916	2,081,165	639,461	3,295,889	27,104,382	10,811,757	75,227,560	1,177,514	76,405,074
1886	329,679	19,318,819	7,842,540	11,247,877	1,789,952	656,607	2,396,248	26,538,581	10,543,756	80,474,059	1,175,501	81,849,260
1887	673,610	17,015,634	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,560	78,505,869	928,297	79,433,446
1888	864,704	7,463,609	5,879,690	11,075,639	1,891,246	872,990	1,016,436	29,475,913	12,693,883	71,144,110	544,078	71,688,188

a The returns of spirits distilled from apples, grapes, and peaches were included in the account of spirits distilled from other materials until July 1, 1864.

No returns of the production of the different kinds of warehoused spirits were made prior to July 1, 1877.

There are no official data by which the annual production of spirits distilled prior to the fiscal year 1866 can be stated in figures other than those that represent the quantities on which tax was paid. There are provisions for the exportation of spirits without payment of tax both in the act of July 1, 1862, and in that of June 30, 1864. There are also provisions for the abatement of the tax on spirits lost by leakage in transportation in the act of March 3, 1863, and in that of June 30, 1864, but there are no data in this office by which the total quantity of spirits so exported and lost by leakage each year can be determined prior to the fiscal year 1867. Hence the production above given for 1863, 1864, and 1865 is the same as the tax-paid quantities for those years (see aggregate quantities taxed each year for 1863, 1864, 1865, p. 145), and represents the true production less the unknown quantities exported and lost by leakage. To get the production for 1866, the quantity returned for tax that year (14,847,943 gallons) is added to 9,214,762 gallons stock on hand at the close of the same year (see page ix, Rep. Com. Int. Rev., 1867), making 24,062,705 gallons, though some of the quantity in warehouse (stock on hand) at the close of the year may have been, and doubtless was, produced in previous years.

RETURNS OF DISTILLED SPIRITS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM DISTILLED SPIRITS AT EACH RATE OF TAX UNDER THE SEVERAL LEGISLATIVE ENACTMENTS, THE QUANTITIES OF THE SAME ON WHICH THE TAX WAS PAID, THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1888.

Description of materials.	Rate of tax per gallon.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate quantities.	Remarks.
						Gallons.	
Spirits distilled from whatever materials	$0.20	July 1, 1862	Mar. 7, 1864	18 months.	$15,568,415.08	77,842,074	The act of July 1, 1862, went into operation September 1, 1862.
Spirits distilled from whatever materials	.60	Mar. 7, 1864	June 30, 1864	4 months.	19,956,194.20	33,260,323	
Spirits distilled from whatever materials, except grapes.	1.50	June 30, 1864	Dec. 22, 1864	6 months	7,279,728.00	4,853,152	The act of June 30, 1864, provided that a tax of $1.50 per gallon should be levied and collected on all distilled spirits, except brandy distilled from grapes, from July 1, 1864, to February 1, 1865; on and after February 1, 1865, the tax should be $2 per gallon.
Spirits distilled from whatever materials, except grapes, to April 1, 1865, and from whatever materials, except apples, grapes, or peaches, after April 1, 1865.	2.00	Dec. 22, 1864	July 20, 1868	43 months.	75,958,211.06	37,979,104	The act of December 22, 1864, provided that the tax of $2 per gallon should take effect January 1, 1865, instead of February 1, 1865.
Spirits distilled from grapes.....	.25	June 30, 1864	Mar. 3, 1865	9 months	7,565.41	30,262	So far as the other acts of legislation referred to in this table relate to the tax on spirits, they went into operation immediately on their passage, except the following:
Spirits distilled from grapes.....	.50	Mar. 3, 1865	July 13, 1866	17 months.	47,721.48	95,442	
Spirits distilled from apples or peaches	1.50	Mar. 3, 1865	July 13, 1866	17 months.	240,218.28	160,146	
Spirits distilled from apples, grapes, or peaches	2.00	July 13, 1866	Mar. 2, 1867	6 months.	855,075.47	427,538	
Spirits distilled from apples or peaches	2.00	Mar. 2, 1867	July 20, 1868	17 months.	786,995.87	393,499	
Spirits distilled from grapes.....	1.00	Mar. 2, 1867	July 20, 1868	17 months.	171,955.18	171,956	
Spirits distilled from materials other than apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	141,539,995.85	278,099,810	
Spirits distilled from apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	2,982,501.52	5,965,004	
Spirits distilled from materials other than apples, grapes, or peaches.	.70	June 6, 1872	Mar. 3, 1875	31 months.	117,701,193.17	168,144,561	
Spirits distilled from apples, grapes, or peaches.	.70	June 6, 1872	Mar. 3, 1875	31 months.	3,553,933.12	5,077,046	
Spirits distilled from materials other than apples, grapes, or peaches.	.90	Mar. 3, 1875	.....	160 months	762,857,9.0.32	847,619,915	
Spirits distilled from apples, grapes, or peaches.	.90	Mar. 3, 1875	.....	160 months	14,281,293.80	15,868,102	
Total	.....	.....	.....	.....	1,163,788,917.81	1,475,987,934	

Dates of acts.	*Dates when they took effect.*
Mar. 3, 1865.	Apr. 1, 1865.
July 13, 1866.	Sept. 1, 1866.
June 6, 1872.	Aug. 1, 1872.

RETURNS OF DISTILLED SPIRITS BY FISCAL YEARS.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM SPIRITS DISTILLED FROM WHATEVER MATERIALS AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH THE TAX WAS PAID, AND THE AVERAGE RATE OF TAX PER GALLON ON THE AGGREGATE QUANTITIES TAXED EACH YEAR, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1888.

Fiscal year ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax per gallon.
			Gallons.		*Gallons.*	
1863.....	$0.20	$3,229,990.79	16,149,954	$3,229,990.79	16,149,954	$0.20
1864.....	.20	11,372,719.13	56,863,595	28,431,797.83	85,295,393	.33 1/3
	.60	17,059,078.70	28,431,798			
	.25	965,705.16	4,828,595			
	.50	7,565.41	30,262			
1865.....	.60	2,980.78	5,961	16,007,706.99	16,973,974	.94 21/32
	1.50	2,807,115.20	4,828,525			
	2.00	7,281,187.14	4,854,125			
	.50	4,853,153.00	2,426,576			
	2.00	44,740.70	89,481			
1866.....	1.50	228,750.14	150,173	29,482,077.99	14,847,943	1.98 56/63
	2.00	29,198,578.15	14,599,289			
	1.00	15,069.56	15,070			
1867.....	2.00	29,151,339.78	14,575,670	29,164,469.34	14,588,740	1.99 31/35
	1.00	158,885.62	158,886			
1868.....	2.00	14,131,845.38	7,065,923	14,290,730.98	7,224,809	1.97 55/65
	.50	18,787,801.70	37,575,783			
1869.....	.60	14,631,370.60	24,385,951	33,735,322.68	62,092,417	.54 33/100
	2.00	265,306.11	132,683			
1870.....	.50	151,695.27	78,490,198	39,245,099.04	78,490,198	.50
1871.....	.50	31,157,314.15	62,314,628	31,157,314.15	62,314,628	.50
1872.....	.50	33,117,788.99	66,235,578	33,117,788.99	66,235,578	.50
1873.....	.50	7,516,835.85	15,033,671	43,131,064.78	65,911,141	.65 44/64
1874.....	.70	33,614,229.43	50,877,470			
1875.....	.70	43,807,093.70	62,581,562	43,807,093.70	62,581,562	.70
1876.....	.70	38,838,838.76	55,526,912	46,877,938.10	64,425,911	.72 75/100
	.90	8,039,099.34	8,898,999			
1877.....	.70	2,873,264.46	4,104,664	51,390,490.43	58,512,693	.88 38/100
	.90	48,517,225.97	53,908,029			
1878.....	.70	62,150.00	88,788	52,671,291.34	58,043,389	.89 87/100
	.90	52,609,132.25	58,454,591			
1879.....	.70	25,328.53	36,184	45,626,533.06	50,704,189	.89 93/100
	.90	45,601,204.53	50,668,005			
1880.....	.50	15,502.27	31,005	47,709,464.24	53,025,175	.89 95/100
	.70	2,767.03	3,953			
	.90	47,691,194.94	52,990,217			
1881.....	.70	1,251.68	1,788	62,214,127.56	69,127,906	.90
	.90	62,212,875.98	69,125,418			
1882.....	.70	2.17	3	64,778,756.97	71,976,398	.90
	.90	64,778,754.80	71,976,395			
1883.....	.90	69,085,856.73	76,762,063	69,085,856.73	76,762,063	.90
1884.....	.90	71,655,211.33	79,616,901	71,655,211.33	79,616,901	.90
1885.....	.70	.70	1	62,242,221.97	69,158,025	.90
	.90	62,242,221.27	69,158,024			
1886.....	.90	63,706,219.61	70,851,355	63,706,219.61	70,851,355	.90
1887.....	.90	60,642,351.66	67,380,391	60,642,351.66	67,380,391	.90
1888.....	.90	64,408,987.37	71,565,486	64,408,987.37	71,565,486	.90
Total	.....	1,163,788,917.81	1,475,987,934	1,163,788,917.81	1,475,987,934	.78 85/100

"A part of the first proviso of section 50 act of July 20, 1868, reads as follows: "A tax of $4 on each barrel, containing 40 gallons of proof spirits to the barrel, shall be assessed and collected from the owner of any distilled spirits which may be in bonded warehouse at the date of the taking effect of this act, to be paid whenever the same shall be withdrawn from such warehouse at the time of the passage of that act."

†Section 56 of act approved July 20, 1868, provided that all distilled spirits in bonded warehouse at the time of the passage of that act not withdrawn within nine months should be forfeited to the United States. The act of April 10, 1869, extended the time of the withdrawal of such spirits to June 30, 1869, but imposed a tax of 1 cent per gallon for each month after April 20, 1869. The receipts on account of this additional tax were $51,055.27.

RETURNS OF FERMENTED LIQUORS BY FISCAL YEARS.

G.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL AND AT SIXTY CENTS PER BARREL, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID DURING EACH FISCAL YEAR, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1888.

Fiscal year ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities in barrels and their equivalents in gallons for each fiscal year.	
	Dollars.	*Dollars.*	*Barrels.*	*Dollars.*	*Barrels.*	*Gallons.*
1863	1.00	885,271.88	885,272	1,558,083.41	2,006,625	62,205,375
	.60	672,811.53	1,121,353			
1864	.60	1,376,491.12	2,294,152	2,223,719.73	3,141,381	97,382,811
	1.00	847,228.61	847,229			
1865	1.00	3,657,181.06	3,657,181	3,657,181.06	3,657,181	113,372,611
1866	1.00	5,115,140.49	5,115,140	5,115,140.49	5,115,140	158,569,340
1867	1.00	5,819,345.49	6,207,402	5,819,345.49	6,207,402	192,429,462
1868	1.00	5,685,663.70	6,146,663	5,685,663.70	6,146,663	190,546,553
1869	1.00	5,866,400.98	6,342,055	5,866,400.98	6,342,055	196,603,705
1870	1.00	6,081,520.54	6,574,617	6,081,520.54	6,574,617	203,813,127
1871	1.00	7,159,740.20	7,740,260	7,159,740.20	7,740,260	239,948,060
1872	1.00	8,009,969.72	8,659,427	8,009,969.72	8,659,427	268,442,237
1873	1.00	8,910,823.83	9,633,323	8,910,823.83	9,633,323	298,633,013
1874	1.00	8,880,829.68	9,600,897	8,880,829.68	9,600,897	297,627,807
1875	1.00	8,743,744.62	9,452,697	8,743,744.62	9,452,697	293,033,607
1876	1.00	9,159,675.95	9,902,352	9,159,675.95	9,902,352	306,972,912
1877	1.00	9,074,305.93	9,810,060	9,074,305.93	9,810,060	304,111,860
1878	1.00	9,473,360.70	10,241,471	9,473,360.70	10,241,471	317,485,601
1879	1.00	10,270,352.83	11,103,084	10,270,352.83	11,103,084	344,195,604
1880	1.00	12,346,077.26	13,347,111	12,346,077.26	13,347,111	413,760,441
1881	1.00	13,237,700.63	14,311,028	13,237,700.63	14,311,028	443,641,868
1882	1.00	15,680,678.54	16,952,085	15,680,678.54	16,952,085	525,514,635
1883	1.00	16,426,050.11	17,757,892	16,426,050.11	17,757,892	550,494,652
1884	1.00	17,573,722.88	18,998,619	17,573,722.88	18,998,619	588,957,189
1885	1.00	17,747,006.11	19,185,953	17,747,006.11	19,185,953	594,764,543
1886	1.00	19,157,612.87	20,710,933	19,157,612.87	20,710,933	642,038,923
1887	1.00	21,387,411.79	23,121,526	21,387,411.79	23,121,526	716,767,306
1888	1.00	22,829,202.90	24,680,219	22,829,202.90	24,680,219	765,086,789
Total		272,075,321.95	294,400,001	272,075,321.95	294,400,001	9,126,400,031

NOTE.—Prior to September 1, 1866, the tax on fermented liquors was paid in currency, and the full amount of tax was returned by collectors. From and after that date the tax was paid by stamps, on which a deduction of 7½ per cent. was allowed to brewers using them.

RETURNS OF FERMENTED LIQUORS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL AND AT SIXTY CENTS PER BARREL, UNDER THE ENACTMENTS IMPOSING THOSE RATES, THE QUANTITIES ON WHICH THE TAX WAS PAID, THE DATE WHEN EACH RATE WAS IMPOSED AND WHEN IT ENDED, AND THE LENGTH OF TIME EACH RATE WAS IN FORCE, FROM JULY 1, 1862, to JUNE 30, 1888.

Articles.	Rates of tax per barrel.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.
		First imposing the tax.	Limiting tax.			
	Dollars.				*Dollars.*	*Barrels.*
Ale, beer, lager beer, porter, and other similar fermented liquors.	1.00	July 1, 1862	Mar. 3, 1863 (Limiting to	6 months.	885,271.88	885,272
Ale, beer, lager beer, porter, and other similar fermented liquors.	.60	Mar. 3, 1863	Mar. 31, 1864)	13 months.	2,049,302.65	3,415,504
Ale, beer, lager beer, porter, and other similar fermented liquors.	1.00	July 1, 1862	.....	291 months.	269,140,747.42	290,099,225
Total	.....	.....	.....	.....	272,075,321.95	294,400,001

NOTE.—The act of July 1, 1862, went into operation September 1, 1862. The act of March 3, 1863, provided that the tax on fermented liquors should be 60 cents per barrel from the date of the passage of that act to April 1, 1864. Hence the tax of 60 cents per barrel having expired by limitation April 1, 1864, the tax of $1 per barrel under act of July 1, 1862, was again revived, and has continued in force from and including that date.

PRODUCTION OF DISTILLED SPIRITS BY

G.—Table showing the Production of Distilled Spirits in the several 1, 1877, to

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—			
		1878.	1879.	1880.	1881.
		Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
1	Alabama	18,793	19,914	11,669	15,466
2	Arizona *a*				
3	Arkansas	47,648	41,630	39,338	54,362
4	California	373,002	327,112	1,148,590	2,082,022
5	Colorado		3,998	175	
6	Connecticut	180,658	201,722	79,643	248,201
7	Dakota *b*		82		
8	Delaware	8,829	9,518	20,669	11,775
9	District of Columbia *c*				
10	Florida	84			
11	Georgia	151,431	122,029	138,447	200,570
12	Idaho *d*	10,154	10,178	9,274	9,479
13	Illinois	20,903,019	29,400,626	33,933,798	36,021,205
14	Indiana	5,752,358	7,184,384	7,945,901	9,045,558
15	Iowa	283,317	236,636	999,449	2,137,454
16	Kansas	397	4,842	42,779	65,086
17	Kentucky	6,531,455	8,201,100	15,139,651	32,052,400
18	Louisiana	193,573	27,550	11,494	3,193
19	Maine				
20	Maryland	764,021	977,049	1,700,069	2,448,759
21	Massachusetts	1,644,886	2,294,557	2,521,005	2,192,732
22	Michigan		42	83	9
23	Minnesota			23,642	
24	Mississippi	1,494	1,621	168	650
25	Missouri	2,378,035	2,591,988	2,290,956	2,381,719
26	Montana				
27	Nebraska	640,184	920,136	1,214,120	1,817,091
28	Nevada *e*				
29	New Hampshire	50,135	45,138	48,535	50,242
30	New Jersey	205,537	226,563	127,359	507,270
31	New Mexico	2,611	916	1,461	1,821
32	New York	2,631,636	2,906,205	2,504,194	2,428,421
33	North Carolina	247,638	345,495	502,074	654,153
34	Ohio	11,070,512	12,557,153	15,318,318	17,129,333
35	Oregon	1,407	1,355	1,595	1,294
36	Pennsylvania	1,461,133	2,114,416	3,203,343	4,745,887
37	Rhode Island				
38	South Carolina	31,857	32,667	29,218	37,202
39	Tennessee	756,191	886,035	879,761	1,471,788
40	Texas	15,920	18,291	2,960	11,057
41	Utah *f*				
42	Vermont	1,431	1,505	1,400	2,335
43	Virginia	290,345	218,766	318,759	282,788
44	Washington *g*				
45	West Virginia	23,016	54,723	348,673	532,149
46	Wisconsin	669,749	902,401	820,477	884,480
47	Wyoming *h*				
	Total	57,342,456	72,888,373	91,378,417	119,528,011

a Part of the district of New Mexico since September 5, 1883.
b Part of the district of Nebraska since August 20, 1883.
c Part of the district of Maryland since October 2, 1876.
d Part of the district of Montana since August 20, 1883.
e Part of the fourth district of California from October 1, 1883, to August 1, 1884.
f Part of the district of Montana from August 20, 1883, to August 1, 1884, and part of the State of Nevada from August 1, 1884, to June 30, 1887.
g Part of the district of Oregon since September 1, 1883.
h Part of the district of Colorado since August 15, 1883.

STATES AND TERRITORIES FROM 1878 TO 1888.

States and Territories of the United States, by fiscal years, from July June 30, 1888.

FISCAL YEAR ENDED JUNE 30—							
1882.	1883.	1884.	1885.	1886.	1887.	1888.	
Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	
4,291	14,660	9,337	11,044	14,068	6,452	1,215	1
18,239	41,623	60,483	50,329	42,671	41,987	51,377	2
2,497,627	2,274,888	1,941,963	1,361,020	660,204	1,062,314	1,305,247	3
				48			4
133,506	92,484	110,666	119,104	142,381	127,050	111,612	5
29,669	4,638	10,330	30,380	7,687	14,473		6
	181						7
172,951	282,046	263,017	240,343	212,226	242,985	310,101	8
8,791							9
32,007,913	25,931,428	26,197,297	26,494,147	25,149,981	23,784,849	30,818,358	10
6,384,278	5,154,643	6,156,018	4,163,185	4,750,540	3,679,799	4,238,935	11
1,686,794	4,285,162	3,501,529	3,993,738	2,396,007	2,036,774	706	12
25,786	2,859	5,107	6,730	37,613	9,133	1,090	13
30,488,064	10,051,307	10,592,473	13,601,528	20,738,278	19,488,335	8,714,081	14
105,936	442			1,058	623	964	15
							16
1,740,415	1,224,871	1,656,539	1,757,709	2,119,260	1,701,295	1,451,705	17
1,769,463	1,856,551	1,762,929	1,976,763	1,674,516	1,816,550	1,859,741	18
							19
							20
	1,658	647	2,049	972	518		21
2,756,346	3,216,884	3,289,313	2,912,840	3,310,277	3,439,366	3,153,896	22
	1,017	4,886					23
1,226,382	1,246,447	1,469,642	2,153,357	1,607,244	2,298,260	2,897,239	24
							25
46,923	39,460	39,478	33,609	25,758	22,742	31,380	26
441,901	412,505	443,389	439,368	399,635	674,692	535,765	27
1,203	531	20	1,141	1,612	2,580	1,852	28
1,936,513	1,818,496	1,960,802	2,034,262	1,948,889	1,797,039	1,765,499	29
425,396	580,192	626,716	481,978	480,078	525,691	589,036	30
15,746,269	12,265,127	10,821,968	9,719,473	10,336,981	10,780,248	8,784,782	31
1,747	3,684	10,062	11,297	8,325	9,007	781	32
5,009,431	2,343,871	2,691,765	2,555,145	3,363,881	3,729,710	3,283,459	33
							34
28,098	50,077	49,410	32,162	38,979	44,266	47,227	35
1,099,114	1,030,818	1,317,804	873,436	809,574	805,054	857,957	36
4,139	7,039	9,010	10,925	16,152	5,418	9,463	37
							38
1,152	662	937	322	597	863		39
315,994	232,854	313,488	257,223	264,269	191,804	218,748	40
							41
400,499	185,222	301,275	228,319	419,906	256,882	130,241	42
738,385	646,173	912,867	852,178	869,593	836,687	516,731	43
							44
107,283,215	75,294,510	76,531,167	76,405,074	81,849,260	79,433,446	71,688,188	45

PRODUCTION OF FERMENTED LIQUORS BY

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL
1, 1877, TO

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—			
		1878.	1879.	1880.	1881.
		Barrels.	*Barrels.*	*Barrels.*	*Barrels.*
1	Alabama	80		84	
2	Arizona *a*	1,114	1,530	1,677	3,476
3	Arkansas	113	81	21	
4	California	374,453	385,707	380,458	415,709
5	Colorado	22,902	34,013	55,684	70,236
6	Connecticut	55,389	54,709	68,489	72,809
7	Dakota *b*	4,916	5,163	6,515	8,879
8	Delaware	7,986	8,604	9,928	12,210
9	District of Columbia *c*				
10	Florida				
11	Georgia	6,152	9,420	11,790	7,486
12	Idaho *d*	1,305	1,651	2,011	2,074
13	Illinois	595,670	645,883	805,605	891,825
14	Indiana	184,403	198,341	260,912	287,725
15	Iowa	185,893	186,769	232,702	253,002
16	Kansas	26,057	26,681	3[illegible],270	25,872
17	Kentucky	125,939	149,592	179,464	191,218
18	Louisiana	41,378	49,070	57,212	53,256
19	Maine	8			
20	Maryland	236,370	238,230	266,943	293,548
21	Massachusetts	618,484	591,472	678,246	738,257
22	Michigan	200,655	228,610	284,142	294,882
23	Minnesota	111,373	118,989	151,920	183,034
24	Mississippi				
25	Missouri	549,149	614,870	756,527	818,764
26	Montana	4,968	5,871	7,684	9,707
27	Nebraska	30,705	32,889	43,804	46,105
28	Nevada *e*	12,976	15,078	15,098	13,460
29	New Hampshire	122,962	133,019	183,645	232,552
30	New Jersey	517,602	539,957	641,344	666,146
31	New Mexico	916	431	296	454
32	New York	3,551,889	3,925,922	4,599,099	4,860,637
33	North Carolina	5	40	98	6
34	Ohio	981,896	1,039,389	1,245,158	1,313,256
35	Oregon	14,084	16,591	21,641	24,843
36	Pennsylvania	1,034,660	1,097,214	1,343,207	1,407,287
37	Rhode Island	35,146	40,006	53,504	57,780
38	South Carolina	634	360	2,699	8,408
39	Tennessee	11,111	7,419	8,311	9,206
40	Texas	10,363	8,097	4,966	2,957
41	Utah *f*	8,550	12,670	13,746	15,962
42	Vermont	187	55		
43	Virginia	15,462	15,903	18,080	20,530
44	Washington *g*	8,079	8,083	9,107	12,320
45	West Virginia	23,954	24,748	33,842	36,942
46	Wisconsin	500,982	625,284	853,806	972,209
47	Wyoming *h*	4,570	4,663	5,316	6,039
	Total	10,241,471	11,103,084	13,347,111	14,311,028

For notes to references in this table see page 146.

STATES AND TERRITORIES FROM 1878 TO 1888.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY JUNE 30, 1888.

FISCAL YEAR ENDED JUNE 30—							
1882.	1883.	1884.	1885.	1886.	1887.	1888.	
Barrels.	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	
	28		2,110	7,500	14,140	14,750	1
4,047	2,729	303					2
							3
432,670	459,290	492,510	504,916	518,477	583,219	656,272	4
87,450	95,286	105,391	103,056	104,774	125,891	147,935	5
106,167	123,763	134,706	126,449	126,710	149,768	260,345	6
17,622	28,390	5,426					7
14,248	15,914	18,494	20,044	21,835	29,640		8
							9
							10
4,860	11,360	11,871	10,520	11,100	2,675	4,671	11
3,384	3,873	965					12
1,051,680	1,087,408	1,147,632	1,204,493	1,358,874	1,691,200	1,907,442	13
331,311	332,874	351,011	358,067	385,452	435,685	474,434	14
286,429	267,390	257,986	169,446	195,457	188,149	160,272	15
24,281	25,103	25,437	19,274	17,369	16,458	14,170	16
219,356	213,938	239,918	249,479	264,139	288,347	301,886	17
55,645	59,605	85,433	91,772	117,311	124,778	124,610	18
				70			19
348,076	365,389	406,447	426,684	472,475	536,728	634,160	20
836,539	861,972	861,468	885,929	966,639	1,000,957	1,017,031	21
329,377	340,043	400,198	389,683	436,364	477,880	522,012	22
215,113	248,150	283,653	278,341	304,485	331,480	306,473	23
							24
1,019,873	1,050,446	1,146,829	1,144,325	1,203,243	1,420,314	1,562,528	25
13,447	15,142	38,152	26,537	28,061	30,164	64,211	26
54,053	56,361	94,811	108,445	133,315	163,474	168,379	27
11,358	10,001	2,572	23,941	31,237	35,979		28
252,706	270,628	323,449	320,115	329,130	317,685	342,636	29
810,156	852,203	905,214	953,464	1,035,757	1,213,550	1,316,052	30
1,780	2,591	5,667	6,198	7,857	6,253	6,056	31
5,643,627	5,931,303	6,266,691	6,438,625	6,942,300	7,548,350	7,978,532	32
23	36	22	12				33
1,576,817	1,628,267	1,721,769	1,684,818	1,773,724	1,998,269	2,195,877	34
25,710	26,889	45,498	46,239	54,900	67,659	82,162	35
1,744,602	1,838,018	1,990,807	1,983,205	2,119,773	2,372,849	2,479,313	36
70,704	69,110	57,560	54,890	55,230	70,160		37
9,909	8,881	8,954	9,353	14,714	15,585	12,540	38
9,484	5,317	6,625	9,933	21,937	32,085	38,778	39
3,065	2,046	3,334	18,645	31,841	40,658	50,945	40
18,075	22,270	3,705					41
							42
26,210	27,170	28,628	31,000	36,070	37,830	49,270	43
14,208	17,609	4,838					44
48,280	52,540	64,920	67,195	74,498	97,144	103,307	45
1,224,422	1,323,214	1,448,815	1,418,159	1,488,315	1,656,523	1,683,140	46
5,321	5,345	880					47
16,952,085	17,757,892	18,998,619	19,185,953	20,710,933	23,121,526	24,680,219	

RECEIPTS FROM SPECIAL TAXES FOR THE

H.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM SPECIAL TAXES APRIL

	STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.	Manufacturers of cigars.	Dealers in leaf-tobacco.	Dealers in leaf-tobacco not exceeding 25,000 pounds.	Retail dealers in leaf-tobacco.
1	Alabama	$300.00	$21,390.86	$3,012.49	.....	.....	$197.00	.....	$2.50	.....
2	Arkansas	.....	17,568.84	2,991.68	.....	.....	119.50	$10.00	4.58	.....
3	California	16,925.01	292,779.45	32,833.34	$154.17	$640	2,160.50	371.50	4.58	.....
4	Colorado	733.33	70,783.54	7,266.66	.....	.....	578.50	62.00	.....	.....
5	Connecticut	2,466.68	102,430.41	7,208.33	25.00	60	1,968.00	802.00	64.57	.....
6	Florida	.....	8,299.99	1,050.00	.....	.....	1,301.50	323.00	10.00	.....
7	Georgia	575.00	33,651.89	4,797.05	108.33	370	187.00	.....	.....	.....
8	Illinois	13,216.68	281,784.38	22,170.87	208.34	340	7,200.60	639.50	60.42	.....
9	Indiana	2,233.34	139,175.37	6,204.17	.....	.....	2,596.24	643.00	91.46	.....
10	Iowa	625.00	73,202.61	3,633.33	.....	.....	1,634.50	24.00	.....	.....
11	Kansas	83.33	31,911.52	810.41	156.25	120	1,065.00	11.00	.....	.....
12	Kentucky	7,224.99	86,062.24	21,787.50	62.50	100	1,507.50	12,092.43	2,432.37	.....
13	Louisiana	3,283.32	122,814.26	11,383.35	.....	.....	688.00	239.50	.....	.....
14	Maryland	7,866.66	157,454.30	13,366.68	37.50	120	4,054.50	1,144.00	140.41	.....
15	Massachusetts	8,258.34	168,782.02	19,708.35	16.67	20	3,064.00	564.00	19.16	.....
16	Michigan	1,341.67	147,932.12	5,304.16	.....	.....	3,504.50	173.00	12.00	.....
17	Minnesota	2,562.49	77,374.11	5,391.65	.....	.....	1,167.50	60.00	.....	.....
18	Missouri	8,858.33	138,704.33	18,054.20	41.67	20	3,722.00	760.00	45.00	.....
19	Montana	200.00	54,095.82	6,729.18	.....	.....	96.50	.....	.....	.....
20	Nebraska	833.33	67,435.45	5,775.02	.....	.....	1,058.00	24.00	.....	.....
21	New Hampshire	8.33	55,354.02	1,241.67	.....	.....	647.50	12.00	.....	.....
22	New Jersey	2,158.34	183,228.38	5,233.33	129.16	80	4,365.50	110.00	.....	.....
23	New Mexico	291.66	39,240.68	3,900.01	.....	.....	32.50	.....	.....	.....
24	New York	29,549.99	748,542.95	73,547.11	54.17	100	27,393.00	5,534.00	17.09	.....
25	North Carolina	975.00	31,527.49	1,808.35	29.17	20	192.50	3,320.00	213.38	.....
26	Ohio	12,454.17	323,646.38	30,429.21	50.00	200	8,619.50	3,931.50	346.89	.....
27	Oregon	775.00	45,060.27	5,237.51	.....	.....	207.00	162.00	2.50	.....
28	Pennsylvania	26,175.02	353,306.17	33,166.71	95.84	120	23,157.25	3,699.25	282.11	.....
29	South Carolina	25.00	20,850.00	1,641.67	.....	.....	106.00	.....	.42	.....
30	Tennessee	1,500.00	39,280.36	5,549.69	.....	.....	159.50	2,676.00	581.92	.....
31	Texas	1,175.00	69,378.21	4,691.67	.....	.....	403.19	13.00	.....	.....
32	Virginia	2,491.67	57,484.80	4,000.02	.....	.....	952.00	4,632.35	370.59	.....
33	West Virginia	508.33	17,496.05	800.00	.....	.....	626.50	326.00	135.63	.....
34	Wisconsin	6,658.34	136,649.03	10,786.67	29.16	.....	2,974.25	848.00	86.26	$218.75
	Total	162,333.35	4,214,678.30	381,492.04	1,197.93	2,310	107,707.03	43,207.03	4,923.84	218.75
	Total for the special-tax year 1887	181,708.45	4,702,665.04	424,100.32	948.36	3,000	111,420.31	46,178.82	4,429.53	437.51

SPECIAL-TAX YEAR ENDED APRIL 30, 1888.

IN THE SEVERAL STATES AND TERRITORIES FOR THE SPECIAL-TAX YEAR ENDED 30, 1888.

	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	
1	$20,786.31	.....	.....	$200.00	$633.34	$959.16	.....	$414.00	$480.00	$48,375.66	1
2	16,969.40	$27.50	$12.50	.....	465.84	550.00	.....	1,022.00	1,532.24	41,274.08	2
3	39,444.00	16.50	76.85	13,779.17	5,622.50	6,383.36	.....	.....	480.00	411,670.93	3
4	14,874.30	6.00	8.10	2,170.83	1,696.67	3,208.34	$600	844.00	1,240.00	104,072.27	4
5	23,546.34	8.50	210.75	1,758.32	3,695.96	6,470.90	4,000	13,714.00	2,980.00	171,409.76	5
6	7,100.20	2.50	9.90	.....	20.00	500.00	.....	80.66	240.00	18,937.75	6
7	28,164.26	100.00	151.70	200.00	920.83	1,004.17	.....	395.88	360.00	70,986.11	7
8	78,567.57	163.50	700.30	7,610.43	12,680.07	12,623.11	3,900	28,330.00	10,820.00	481,065.77	8
9	41,378.52	60.00	247.60	4,683.34	3,685.85	4,610.44	1,200	1,516.00	520.00	208,845.33	9
10	36,337.30	18.00	86.35	6,000.00	4,982.59	2,395.85	.....	60.00	240.00	129,239.53	10
11	36,804.45	.....	46.50	350.00	2,370.00	1,295.84	600	1,812.00	40.00	77,476.30	11
12	25,968.10	403.50	96.20	2,583.33	2,252.49	1,733.33	.....	4,594.00	2,400.00	171,300.48	12
13	29,792.60	108.00	346.15	500.00	3,146.66	1,264.59	.....	548.00	920.00	175,034.43	13
14	35,705.00	57.50	133.50	3,845.84	2,475.01	2,068.74	.....	726.00	440.00	229,635.64	14
15	41,745.60	24.00	789.25	3,520.83	10,988.46	9,835.39	.....	15,826.00	7,880.00	291,042.07	15
16	42,051.20	43.00	706.40	9,629.17	4,297.73	7,866.70	.....	9,792.00	10,560.00	243,213.65	16
17	22,367.80	24.00	164.60	9,720.84	3,387.53	6,116.64	.....	.....	.....	128,337.16	17
18	46,950.10	392.50	149.60	4,820.83	3,853.36	7,545.03	.....	5,516.00	6,900.00	240,332.95	18
19	8,596.30	2.25	52.20	3,933.33	1,358.32	2,116.66	.....	680.00	2,580.00	80,440.56	19
20	30,230.30	.....	26.45	3,691.67	2,700.01	6,225.03	.....	398.00	960.00	119,357.26	20
21	21,307.20	.....	491.95	500.00	4,261.68	3,020.84	.....	1,408.00	540.00	88,793.19	21
22	39,370.80	48.00	791.18	3,787.50	7,361.62	8,195.85	.....	1,678.00	960.00	257,497.66	22
23	5,690.50	.....	1.25	1,254.17	408.33	1,981.25	.....	864.00	560.00	54,224.35	23
24	144,181.34	741.50	2,698.80	20,954.17	36,181.93	23,891.70	600	676.00	.....	1,114,663.75	24
25	20,106.72	1,187.50	1,098.75	.....	890.02	762.51	.....	.....	.....	62,131.39	25
26	79,413.48	217.00	1,269.40	12,583.33	10,085.86	11,787.51	2,100	10,046.00	1,720.00	508,900.23	26
27	11,294.30	.....	36.25	5,420.82	1,235.01	1,535.41	.....	208.00	960.00	72,974.07	27
28	118,883.31	173.75	2,172.75	28,233.37	12,224.23	14,770.83	2,400	5,300.00	760.00	624,920.59	28
29	15,709.70	12.00	.....	150.00	241.64	600.00	.....	.....	.....	39,336.43	29
30	19,493.53	223.50	142.55	300.00	481.65	1,287.49	.....	1,540.00	840.00	74,056.19	30
31	34,635.20	24.00	13.65	825.00	10,184.19	8,235.41	.....	620.00	2,400.00	132,598.52	31
32	18,723.89	917.00	83.70	150.00	575.01	1,095.85	.....	246.00	.....	91,722.79	32
33	10,674.70	83.00	15.25	791.67	954.13	375.00	.....	236.00	.....	33,022.26	33
34	30,293.83	45.00	281.65	12,375.01	6,897.49	6,202.91	.....	2,088.00	2,484.00	218,898.35	34
	1,197,148.06	5,129.50	13,112.03	166,322.97	163,216.01	168,515.84	15,400	111,178.54	62,736.24	6,820,827.46	
	1,223,503.98	5,649.00	15,464.57	189,929.33	173,702.95	165,468.64	23,900	108,634.00	75,200.00	7,466,340.81	

I.—Abstracts of Reports of United States District Attorneys, Marshals, during the fiscal year

	JUDICIAL DISTRICTS.	Suits pending July 1, 1887.			Suits commenced during fiscal year.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
		Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*
1	Alabama, northern	299	25		403	31	
2	Alabama, middle	29	1		172	12	
3	Alabama, southern				1		
4	Alaska						
5	Arizona				2		
6	Arkansas, eastern	9			38		
7	Arkansas, western	19	1		136		1
8	California, northern	167	9	6	72	3	4
9	California, southern						
10	Colorado	1					
11	Connecticut	5			46		2
12	Dakota				2		
13	Delaware	2			1	1	
14	District of Columbia	2				2	
15	Florida, northern	1			7		
16	Florida, southern				9		
17	Georgia, northern	322	8	5	525	5	5
18	Georgia, southern	27			62		
19	Idaho						
20	Illinois, northern	52	1	1	92	1	2
21	Illinois, southern	32	4		196	3	
22	Indiana	17			49		
23	Iowa, northern	39			107		
24	Iowa, southern	47	1		88		
25	Kansas	21			49		
26	Kentucky	79	46		503	73	
27	Louisiana, eastern	1	10	1	2	3	
28	Louisiana, western	8			12		
29	Maine	20			107		
30	Maryland	2			36		
31	Massachusetts	13	10	6	35		
32	Michigan, eastern	70			19		
33	Michigan, western	4			29		
34	Minnesota	7	1		34		
35	Mississippi, northern	163		1	513		
36	Mississippi, southern	5			9		
37	Missouri, eastern	16			105		
38	Missouri, western	23			276		
39	Montana						
40	Nebraska	5			23		
41	Nevada						
42	New Hampshire	2			1		
43	New Jersey	5	3	1	8	2	
44	New Mexico	5			5		
45	New York, northern	10	2		83		1
46	New York, eastern	7	57	4			
47	New York, southern	39	32	2	12	1	2
48	North Carolina, eastern	10		3	44	4	2
49	North Carolina, western	272	17		419	9	6
50	Ohio, northern	7			51		
51	Ohio, southern	8	3		8	1	
52	Oregon		1		4	1	
53	Pennsylvania, eastern	2	42	1	19	32	5
54	Pennsylvania, western	25	5	2	11		
55	Rhode Island	2	1		2		1
56	South Carolina	44	1		253		
57	Tennessee, eastern	137	1		303		
58	Tennessee, middle	118	7	3	326	11	
59	Tennessee, western	198			123		
60	Texas, eastern	56			41		
61	Texas, northern	22	1		13		
62	Texas, western	12			37		
63	Utah	1			1		
64	Vermont	20			5		
65	Virginia, eastern	14	1		12	2	
66	Virginia, western	129	40		194	29	
67	Washington			1	3		
68	West Virginia	395	2		315		
69	Wisconsin, eastern	1			8		
70	Wisconsin, western	4			3		
71	Wyoming						
	Total	3,052	333	37	6,094	226	31
	Total for fiscal year 1887	2,103	287	46	6,165	304	27

and others, of Suits and Prosecutions under the Internal Revenue Laws, ended June 30, 1888.

Suits decided in favor of United States.						Suits settled by compromise.			
Judgments and costs paid.			Judgments and costs not paid.						
Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	
Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	
4	16		371	4					1
3	2		58	1					2
									3
									4
									5
			15			1			6
3			118						7
2	1		9				1	3	8
									9
									10
6			14			21		1	11
			1			1			12
			2	1					13
			1						14
									15
			5						16
11	3	1	239	1		31	3		17
3			33						18
									19
53		1	20						20
78			37	4		3		1	21
19			9						22
12			79			1			23
15			34			3			24
1			14						25
12	4		348	19		3			26
	1			1		7	8		27
			4				1		28
22			19						29
5			16			29			30
7			2			2			31
13			20			23	1		32
4			11						33
5						4			34
48			210						35
2			2						36
52			23						37
109			87			1			38
						4			39
3			4						40
									41
									42
1	1		2	2		3	1	1	43
			1						44
60			8						45
								1	46
			2	1		3			47
7	1		30	3				2	48
90	7	1	286	5				3	49
19			14			3			50
2			2			1			51
			1						52
6	2		4	35		10	17	5	53
2			4			11			54
									55
3			113						56
31	1		174			4			57
19	8		199	6					58
			73			2	1	2	59
1			7						60
1			4			28			61
2			10			3			62
			1			1			63
			1						64
1	1		6			8			65
3	26		109	12		4	1		66
									67
7			263			2			68
3			4			1			69
									70
						3			71
750	74	3	3,123	95		221	34	19	
799	38	7	2,383	156	4	179	20	20	

I.—Abstracts of Reports of United States District Attorneys, Marshals, and others, of Suits and Prosecutions, etc.—Continued.

	JUDICIAL DISTRICTS.	Suits decided adversely to the United States.			Suits dismissed, abandoned, or consolidated, etc.			Suits pending July 1, 1888.			Sentences suspended.	Amounts of judgments recovered and costs taxed.						
												Criminal.		Civil.		In rem.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Fines.	Costs.	Principal.	Costs.	Principal.	Costs.	
		Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*No.*	*No.*	*No.*	*No.*							
1	Alabama, northern	46	5		74	9		207	22		235	$28,410.00	$12,021.05	$963.74	$517.67			1
2	Alabama, middle	20			27	5		93	5		3	7,500.00	5,253.93	245.10	119.44			2
3	Alabama, southern	1																3
4	Alaska																	4
5	Arizona	1			1													5
6	Arkansas, eastern	5			7			19			3	6,100.00	941.50					6
7	Arkansas, western	6			4			24	1	1		13,500.00	8,268.00					7
8	California, northern				19	2	2	209	8	5	10	350.00	587.92	82.04	56.70			8
9	California, southern																	9
10	Colorado							1										10
11	Connecticut	2						8		1	3	2,132.00						11
12	Dakota																	12
13	Delaware				1							100.00			29.94			13
14	District of Columbia							1	2		1							14
15	Florida, northern	3			4			1										15
16	Florida, southern	1						3			1	400.00						16
17	Georgia, northern	96		2	190		1	280	6	6	34	10,400.00	44,577.16	180.96	178.14		$19.66	17
18	Georgia, southern	10			36			7			25	1,600.00	4,231.23					18
19	Idaho																	19
20	Illinois, northern	2			11			55	2	1	2	3,551.00	1,475.41			$1,468.38	352.87	20
21	Illinois, southern	8			84			21	3		1	11,318.00	2,867.94	33,287.95	159.44			21
22	Indiana				23			14			4	730.00	832.82					22
23	Iowa, northern	14			10			28				8,962.00	358.97					23
24	Iowa, southern	10			20	1		56			40	4,005.00	1,953.72					24
25	Kansas	2			2			48			2	1,500.00	118.20					25
26	Kentucky	114	1		44	23		57	64		49	27,000.00	17,264.14	2,138.31	1,380.00			26
27	Louisiana, eastern	1						2	10	1				50,000.00	151.40			27
28	Louisiana, western	1			3			12			4							28
29	Maine	1			9			47			9	1,640.00	778.54					29
30	Maryland	1			2			12				3,225.00	809.50					30
31	Massachusetts	6	1		6			4	8	6	2	1,640.00	1,093.07					31
32	Michigan, eastern	1			27			28			27	1,298.09	699.47					32
33	Michigan, western	5			5			4			1	1,350.00						33
34	Minnesota	3			6			27	1			95.00	119.62					34
35	Mississippi, northern	66			36			346		1	25	7,387.00	6,369.05					35
36	Mississippi, southern	7						3			1	59.25						36
37	Missouri, eastern	2			36			7			2	952.00	2,907.00					37
38	Missouri, western	15			32			52				2,342.50	4,991.39					38
39	Montana																	39
40	Nebraska	1			3			17				175.00	266.57					40
41	Nevada																	41
42	New Hampshire							3										42
43	New Jersey	2			1			4	1		1	10.00	28.82	32.61	45.40			43
44	New Mexico	1			1			7										44
45	New York, northern				6			19	2			1,865.00						45
46	New York, eastern					41		7	16	4								46
47	New York, southern				23	7		23	25	2	1	100.00		37,209.12	29.12			47
48	North Carolina, eastern	5			2			10		2	12	2,100.00	1,921.50	448.99	311.35			48
49	North Carolina, western	63		1	78			174	14	4	201	13,290.00	21,225.80	1,818.33	642.92	444.11	662.05	49
50	Ohio, northern	2			7			13			2	770.00	1,379.91					50
51	Ohio, southern	2			1	3		8	1		1	1,350.00	137.86		69.07			51
52	Oregon	1				1		2	1			100.00						52
53	Pennsylvania, eastern		2					1	18	1		140.00		18,561.48				53
54	Pennsylvania, western	2					1	17	5	2	1	450.00	231.39					54
55	Rhode Island							4	1									55
56	South Carolina	114			18			45	1		12	7,700.00						56
57	Tennessee, eastern	53			72			110				15,400.00	7,700.00	44.78	53.90			57
58	Tennessee, middle	84			78	1		62	2	1	44	9,780.00	10,997.03	1,358.74	380.37		95.00	58
59	Tennessee, western	25			26			197			20	5,325.00						59
60	Texas, eastern	4			23			35			1	1,281.50	61.00					60
61	Texas, northern	6			3			18	1			500.00						61
62	Texas, western	9			11			16			3	921.00						62
63	Utah							1				1,000.00						63
64	Vermont	1			3			12				1,000.00						64
65	Virginia, eastern	4			1			10	1		7			43.51	47.70			65
66	Virginia, western	58	2		33	7	1	120	22		22	7,800.00	5,239.25	2,242.04	1,479.85			66
67	Washington							1					30.60					67
68	West Virginia	82			68			289	2		40	18,900.00						68
69	Wisconsin, eastern							2				700.00						69
70	Wisconsin, western	1						3										70
71	Wyoming																	71
	Total	970	11	3	1,176	100	5	2,906	245	38	853	238,204.34	167,738.41	148,657.70	5,652.41	1,912.49	1,129.58	
	Total for fiscal year 1887	812	8	4	1,043	36	1	3,052	333	37	790	212,387.62	183,277.64	463,927.02	8,713.16	7,328.62	474.10	

I.—Abstracts of Reports of United States District Attorneys, Marshals, and others, of Suits and Prosecutions, etc.—Continued.

	JUDICIAL DISTRICTS.	Amounts paid to collectors during the fiscal year.					
		Criminal.		Civil.		In rem.	
		Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.
1	Alabama, northern						
2	Alabama, middle	$110.00	$265.59	$530.38	$402.69		
3	Alabama, southern						
4	Alaska						
5	Arizona						
6	Arkansas, eastern	100.00	249.96				
7	Arkansas, western	210.00	288.02				
8	California, northern	1,200.00	63.74	25.34		$4,388.00	$1,885.00
9	California, southern	425.00				910.92	
10	Colorado						
11	Connecticut	1,310.00	1,063.50	5,428.08	102.97	2,400.00	630.00
12	Dakota	235.00					
13	Delaware						
14	District of Columbia						
15	Florida, northern						
16	Florida, southern	200.00					
17	Georgia, northern						
18	Georgia, southern	2,580.00	1,033.28	191.44	92.65		19.66
19	Idaho						
20	Illinois, northern	6,904.00	1,201.15			2,250.00	352.87
21	Illinois, southern	3,150.00	1,592.05				
22	Indiana	500.00	655.41				
23	Iowa, northern	1,008.00	225.65				
24	Iowa, southern	1,390.00	667.33				
25	Kansas	215.00	144.40				
26	Kentucky	15,409.00	235.04	91.67	168.11		
27	Louisiana, eastern	174.00	96.10	878.47			
28	Louisiana, western						
29	Maine	1,043.35	402.17				
30	Maryland	1,025.75					
31	Massachusetts	440.00	196.81				
32	Michigan, eastern	1,051.05	397.84				
33	Michigan, western	680.00	279.23				
34	Minnesota	2,925.00	119.62				
35	Mississippi, northern	930.00	135.10				30.25
36	Mississippi, southern	94.15					
37	Missouri, eastern	612.00	2,680.86				
38	Missouri, western	1,730.00	2,682.92				
39	Montana						
40	Nebraska	140.00	69.88				
41	Nevada						
42	New Hampshire						
43	New Jersey	1,230.67	194.30	8.38	23.75		
44	New Mexico						
45	New York, northern	5,186.00				3,500.00	
46	New York, eastern	1,475.00	2.40				
47	New York, southern	3,445.00	60.42	12,000.00			314.84
48	North Carolina, eastern	860.00	1,754.46	65.59	37.95		
49	North Carolina, western	1,910.00	4,762.12	367.91	222.30		
50	Ohio, northern	180.00	673.41				
51	Ohio, southern	3,535.00	121.07		69.07		
52	Oregon						
53	Pennsylvania, eastern	950.00	405.47	2,690.00	162.96		264.25
54	Pennsylvania, western	685.00	448.79				
55	Rhode Island						
56	South Carolina	1,150.00	500.51	220.36	244.25		
57	Tennessee, eastern	910.00	1,595.97	22.00	62.06		
58	Tennessee, middle	795.00	4,083.49	328.81	237.77		
59	Tennessee, western						
60	Texas, eastern	161.00	206.87				
61	Texas, northern	100.00	145.00				
62	Texas, western	35.00	37.35				
63	Utah						
64	Vermont	300.00	406.41				
65	Virginia, eastern	50.00		88.51	47.70		
66	Virginia, western	275.00	151.65	1,070.02	325.34		
67	Washington	579.50	30.60				
68	West Virginia	415.00	93.34				
69	Wisconsin, eastern	1,450.00	253.02				
70	Wisconsin, western	1,150.00					
71	Wyoming						
	Total	72,638.47	30,672.00	24,006.96	2,199.57	13,448.92	3,496.87
	Total for fiscal year 1887	54,983.74	20,306.41	79,589.58	1,663.74	22,434.13	2,435.48

K.—Abstract of Seizures of Property for Violation of Internal Revenue Laws for the fiscal year ended June 30, 1888.

STATES AND TERRITORIES.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama	182	$199.00			142	$34.00	$9,043.00
Arkansas							640.50
California	2,221	2,196.75	107,600	$604.00			20,557.85
Connecticut	3,582	4,621.00	49,900	475.00			17,693.21
Georgia	962	2,320.00			39	12.00	15,096.75
Illinois	105	115.00			200	116.00	4,759.65
Indiana	164	186.80					35.00
Kentucky	42	44.00					1,992.00
Louisiana	22	15.00	764	11.00	30	15.00	679.00
Maryland	21	42.00					
Massachusetts							23.00
Michigan	210	65.00			23	5.00	
Missouri	10	6.00	600	6.00	13	6.00	443.40
Nebraska	25	75.00	800	25.00			27.80
New Jersey	41	100.00					250.00
New Mexico	15	26.25					36.25
New York	1,582	384.85	55,275	507.00			37,992.50
North Carolina	3,208	1,977.00			12,717	1,172.00	17,101.58
Ohio	922	969.25	76,107	618.00	433	100.60	4,417.00
Pennsylvania	233	230.50	7,250	100.00			22,943.14
South Carolina	487	513.15					3,506.50
Texas			1,000	28.00	8	4.00	51.00
Tennessee	1,285	1,408.81					3,175.00
Virginia	444	302.82			8	3.60	6,548.25
Wisconsin	45	27.00					85.00
West Virginia							80.00
Total	15,808	15,825.18	299,296	2,374.00	13,613	1,467.60	167,177.38
Total for fiscal year 1887	26,772	40,871.70	220,487	3,347.08	50,874	5,744.14	123,537.08

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ALCOHOL:
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- Decrease (3,610 gallons) from previous year in quantity of, allowed for leakage CII
- Exported during fiscal year 1886, quantity of (2,320,361 gallons) CIII
- Exported during fiscal year 1887, quantity of (883,886 gallons) ..... CIII, CV, CXXX
- Exported during fiscal year 1888, quantity of (284,687 gallons) ..... CV, CXXX
- Increase (11,898 gallons) over previous year in quantity of, transferred to manufacturing warehouses CXII
- Increase (738,604 gallons) over previous year in production of LXI
- Increase (2,598 gallons) over previous year in quantity of, withdrawn for scientific purposes and use of United States CXII
- Increase (670,774 gallons) over previous year in quantity of, withdrawn from warehouse, tax-paid XCVIII
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- Ports from which exported during fiscal year 1888 CVIII
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- Decrease (9,551,425 gallons) from previous year, in production of LXI
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- Increase (1,084 gallons) over previous year in quantity of, transferred to manufacturing warehouses CXII
- Increase (229 gallons) over previous year in quantity of, withdrawn for scientific purposes and use of United States CXII
- Increase (2,087,094 gallons) over previous year in quantity of, withdrawn from warehouse, tax-paid, during the year XCVIII
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- Ports from which exported during fiscal year 1888 CIX
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