REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1889.

With Compliments of

John W. Mason

Commissioner.

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REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1889.

SIR: I have the honor to submit the following report, covering the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1889, together with certain additional information concerning 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 internal revenue, and the amounts refunded in each collection district, State and Territory of the United States, for the fiscal year ended June 30, 1889.

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, 1889.

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, 1889.

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, 1889.

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, 1889.

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, 1889.

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, 1889; 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, 1889.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1889.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1889.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1889.

Table L. Statement of collections, expenses, and per centage of cost of collection, for each district, during the fiscal year ended June 30, 1889.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

I estimate that the sum of $135,000,000 will be collected from the various sources of internal revenue during the current fiscal year, provided, of course, that the existing laws and rates of taxation now imposed are maintained.

In the last annual report from this Bureau it was estimated that the receipts for the fiscal year ended June 30, 1889, would reach the sum of $125,000,000.

It affords me pleasure to state that this estimate was exceeded by $5,894,434.20, the actual receipts being $130,894,434.20.

RECEIPTS FOR THE PAST EIGHT FISCAL YEARS.

Fiscal year ended—	
June 30, 1889	$130,894,434.20
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, 1889.

The following statements exhibit in detail the amount of internal revenue collected during the fiscal year ended June 30, 1889, the sources from which the revenue was derived, the total sum collected in each district and State, 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, 1888 AND 1889.

Objects of taxation,	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1888.	1889.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	$799,296.19	$1,165,371.91	$366,075.72	
Spirits distilled from materials other than apples, peaches, and grapes	63,609,641.18	68,281,803.93	4,672,162.75	
Rectifiers (special tax)	168,316.70	166,645.77		$1,670.93
Retail liquor-dealers (special tax)	4,331,040.99	4,296,780.04		34,260.95
Wholesale liquor-dealers (special tax)	392,129.08	391,975.28		153.80
Manufacturers of stills (special tax)	1,143.77	1,216.70	72.93	
Stills and worms manufactured (special tax)	2,410.00	3,160.00	750.00	
Stamps for distilled spirits intended for export	2,188.50	5,252.70	3,064.20	
Total	69,306,166.41	74,312,206.33	5,006,039.92	

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.
	1888.	1889.		
TOBACCO.				
Cigars and cheroots	$11,534,179.95	$11,602,156.92	$67,976.97	
Cigarettes	931,363.05	1,075,830.68	144,467.63	
Snuff	594,959.13	645,089.57	50,130.44	
Tobacco, chewing and smoking	16,154,049.05	17,076,899.94	922,850.89	
Dealers in leaf tobacco (special tax)	44,945.83	48,841.72	3,895.89	
Dealers in manufactured tobacco (special tax)	1,268,294.89	1,280,015.93	11,721.04	
Manufacturers of tobacco (special tax)	5,125.00	5,128.25	3.25	
Manufacturers of cigars (special tax)	116,398.09	120,195.53	3,797.44	
Peddlers of tobacco (special tax)	13,116.53	12,701.88		$414.65
Total	30,662,431.52	31,866,860.42	1,204,428.90	
FERMENTED LIQUORS.				
Ale, beer, lager-beer, porter, and other similar fermented liquors	22,829,202.90	23,235,863.94	406,661.04	
Brewers (special tax)	175,164.66	178,593.95	3,429.29	
Retail dealers in malt liquors (special tax)	148,295.99	139,792.38		8,503.61
Wholesale dealers in malt liquors (special tax)	171,554.93	169,584.99		1,969.94
Total	23,324,218.48	23,723,835.26	399,616.78	
OLEOMARGARINE.				
Oleomargarine, domestic and imported	653,355.10	677,302.40	23,947.30	
Manufacturers of oleomargarine (special tax)	17,150.00	12,400.00		4,750.00
Retail dealers in oleomargarine (special tax)	123,258.54	130,631.51	7,372.97	
Wholesale dealers in oleomargarine (special tax)	70,376.24	73,914.00	3,537.76	
Total	864,139.88	894,247.91	30,108.03	
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	4,002.05	6,213.91	2,211.86	
Total	4,202.55	6,213.91	2,011.36	
MISCELLANEOUS.				
Collections not otherwise provided for	9,768.87	6,078.48		3,690.39
Penalties	155,547.61	84,991.89		70,555.72
Total	165,316.48	91,070.37		74,246.11
Aggregate receipts	124,326,475.32	130,894,434.20	6,567,958.88	

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.
	1888.	1889.		
Spirits distilled from apples, peaches, and grapes ..... galls..	888,107	1,294,858	406,751	.....
Spirits distilled from materials other than apples, peaches, and grapes ..... galls..	70,677,379	75,868,671	5,191,292	.....
Fermented liquors ..... bbls..	24,680,219	25,119,853	439,634	.....
Cigars ..... no..	3,844,726,650	3,867,385,640	22,658,990	.....
Cigarettes ..... no..	1,862,726,100	2,151,515,360	288,789,260	.....
Snuff ..... lbs..	7,436,989	8,063,620	626,631	.....
Tobacco, chewing and smoking ..... lbs..	201,925,613	213,461,249	11,535,636	.....
Oleomargarine ..... lbs..	32,667,755	33,865,120	1,197,365	.....

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, 1889.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Edmund W. Booker	$92,762.36
District of Arkansas	Thomas H. Simms	120,719.22
First California	Asa Ellis	1,783,549.27
Fourth California	Robert Barnett	313,363.91
District of Colorado	James F. Benedict	294,116.03
District of Connecticut	Alexander Troup	785,714.88
District of Florida	Whitfield Walker	424,082.75
District of Georgia	Thomas C. Crenshaw, jr.	436,119.14
First Illinois	Rensselaer Stone	9,134,585.96
Fifth Illinois	George A. Wilson	19,322,265.26
Eighth Illinois	Thomas Cooper	2,318,206.60
Thirteenth Illinois	William B. Anderson	232,361.97
Sixth Indiana	William D. H. Hunter	2,613,470.28
Seventh Indiana	Mahlon D. Manson	3,174,766.06
Third Iowa	Byron Webster	149,082.55
Fourth Iowa	August H. Kuhlemeier	243,494.35
District of Kansas	Nelson F. Acers	183,432.22
Second Kentucky	Hunter Wood	1,498,272.35
Fifth Kentucky	Attilla Cox	8,866,882.01
Sixth Kentucky	George H. Davison	3,406,916.07
Seventh Kentucky	James F. Robinson	2,019,001.86
Eighth Kentucky	Thomas S. Bronston	1,119,742.47
District of Louisiana	Francis S. Shields	632,009.26
District of Maryland	Joseph K. Roberts	680,449.03
District of Maryland	Henry F. Dorton (acting)	317,788.04
District of Maryland	Andrew Grant Chapman	1,582,291.79
District of Maryland	Francis M. Cox (acting)	817,479.25
District of Maryland	F. S. Hill	588,920.07
Third Massachusetts	John E. Fitzgerald	2,424,536.26
First Michigan	John B. Molony	1,702,390.71
First Michigan	James H. Stone	49,710.44
Fourth Michigan	George N. Davis	210,356.44
District of Minnesota	Adolph Biermann	1,377,796.84
First Missouri	Freeman Barnum	6,449,977.94
Sixth Missouri	Charles E. Hasbrook	1,280,630.26
District of Montana	James Shields	162,642.81
District of Nebraska	Simeon H. Calhoun	2,214,792.17
District of Nebraska	John Peters	33,882.02
District of New Hampshire	Calvin Page	469,351.54
First New Jersey	Thomas M. Ferrell	137,414.01
Fifth New Jersey	Samuel Klotz	4,182,204.57
District of New Mexico	Joseph P. McGrorty	59,062.67
First New York	Robert Black	3,525,693.10

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

Collection districts.	Names of collectors.	Aggregate collections.
Second New York	John A. Sullivan	$1,590,296.47
Third New York	Leonard A. Giegerich	5,677,380.27
Fourteenth New York	Isban Hess	1,679,382.79
Twenty-first New York	William A. Beach	1,070,922.90
Twenty-eighth New York	James A. Hanlon	2,104,999.48
Fourth North Carolina	William H. Yarborough	1,134,231.49
Fifth North Carolina	Kerr Craige	1,332,918.78
First Ohio	William T. Bishop	8,602,253.37
First Ohio	David W. McClung	625,180.06
Tenth Ohio	George L. Jonnson	609,534.41
Eleventh Ohio	James W. Newman	857,573.36
Eighteenth Ohio	John H. Farley	872,186.31
District of Oregon	John Whiteaker	226,524.99
First Pennsylvania	Frederick Gerker	2,615,596.31
First Pennsylvania	John F. Kline (acting)	162,771.25
First Pennsylvania	David Martin	259,574.96
Ninth Pennsylvania	John T. MacGonigle	701,630.36
Ninth Pennsylvania	James MacGonigle (acting)	57,152.95
Ninth Pennsylvania	George Washington Hensel	999,292.38
Twelfth Pennsylvania	Charles B. Staples	538,136.53
Twenty-third Pennsylvania	Edmund A. Bigler	2,901,323.50
Twenty-third Pennsylvania	Samuel D. Warmcastle	285,517.72
District of South Carolina	D. Frank Bradley	81,722.51
Second Tennessee	Nathan Gregg	138,365.27
Second Tennessee	William A. Allen	1,614.54
Fifth Tennessee	John T. Hillsman	926,355.96
Third Texas	Isham G. Searcy	143,424.09
Fourth Texas	Robert M. Henderson	84,693.43
Second Virginia	Andrew L. Ellett	1,837,636.25
Sixth Virginia	Hambleton Shepperd	1,465,990.53
District of West Virginia	John T. McGraw	781,663.47
First Wisconsin	Edward C. Wall	2,695,300.41
Second Wisconsin	Alfred C. Parkinson	401,195.51
Total from collectors		130,894,419.70
Cash receipts from sale of adhesive stamps *a*		14.50
Aggregate receipts		130,894,434.20

a 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, 1889.

States and Territories as constituted for the collection of internal revenue.	Aggregate collections.	States and Territories as constituted for the collection of internal revenue.	Aggregate collections.
Alabama	$92,762.36	New Jersey	$4,319,618.58
Arkansas	120,719.22	New Mexico (*k*)	59,062.67
California (*a*)	2,097,013.18	New York	15,648,675.01
Colorado (*b*)	294,116.03	North Carolina	2,467,150.27
Connecticut (*c*)	785,714.88	Ohio	11,566,727.51
Florida	424,082.75	Oregon (*l*)	226,524.99
Georgia	436,119.14	Pennsylvania	8,520,796.56
Illinois	31,007,419.79	South Carolina	81,722.51
Indiana	5,788,236.34	Tennessee	1,066,335.77
Iowa	392,576.90	Texas	228,117.52
Kansas (*d*)	183,432.22	Virginia	3,303,626.48
Kentucky	16,910,814.76	West Virginia	781,663.47
Louisiana (*e*)	632,009.26	Wisconsin	3,096,495.92
Maryland (*f*)	3,986,928.18	Total by States and Territories	130,894,419.70
Massachusetts	2,424,536.26	Cash receipts from sale of adhesive stamps*	14.50
Michigan	1,962,397.59	Aggregate receipts	130,894,434.20
Minnesota	1,377,796.84		
Missouri	7,730,608.20		
Montana (*g*)	162,642.81		
Nebraska (*h*)	2,248,624.19		
New Hampshire (*i*)	469,351.54		

* See note *a*, p. 7.

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

TOTAL COLLECTIONS YEAR ENDED JUNE 30, 1889, IN STATES OR TERRITORIES CONSOLIDATED WITH OTHER DISTRICTS.

Arizona (with New Mexico)	$31,614.93
Dakota (with Nebraska), estimated	90,000.00
District of Columbia (with Maryland)	163,533.09
Delaware (with Maryland)	244,271.06
Idaho (with Montana)	26,569.80
Maine (with New Hampshire)	53,637.84
Mississippi (with Louisiana)	49,654.19
Nevada (with fourth California)	25,564.20
Rhode Island (with Connecticut)	286,193.68
Utah (with Montana)	48,034.32
Vermont (with New Hampshire)	22,341.48
Washington and Alaska (with Oregon)	93,450.00
Wyoming (with Colorado)	13,049.25

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, 1889 and 1890. 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.
	1889.	1890.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes	$200,042.18	$225,598.90	$25,556.72	
Spirits distilled from materials other than apples, peaches, or grapes	16,039,747.80	18,157,310.89	2,117,563.09	
Wine made in imitation of champagne, etc				
Rectifiers (special tax)	5,904.23	6,241.71	337.48	
Retail liquor dealers (special tax)	260,739.25	273,429.22	12,689.97	
Wholesale liquor dealers (special tax)	11,087.56	15,358.25	4,270.69	
Manufacturers of stills, and stills and worms manufactured (special tax)	1,172.52	1,990.84	818.32	
Stamps for distilled spirits intended for export	309.40	568.60	259.20	
Total	16,519,002.94	18,680,498.41	2,161,495.47	
TOBACCO.				
Cigars and cheroots	3,004,981.25	3,159,897.35	154,916.10	
Cigarettes	284,188.49	305,295.69	21,107.20	
Manufacturers of cigars (special tax)	5,267.50	4,933.39		$334.11
Snuff of all descriptions	157,939.03	182,518.87	24,579.84	
Tobacco, manufactured, of all descriptions	4,142,195.00	4,742,151.30	599,956.30	
Dealers in leaf tobacco (special tax)	1,767.75	2,860.50	1,092.75	
Dealers in leaf tobacco, not over 25,000 pounds (special tax)	325.10	778.10	453.00	
Retail dealers in leaf tobacco (special tax)				
Dealers in manufactured tobacco (special tax)	101,684.98	105,947.86	4,262.88	
Manufacturers of tobacco (special tax)	213.00	295.75	82.75	
Peddlers of tobacco (special tax)	1,317.40	1,047.40		270.00
Total	7,699,879.50	8,505,666.21	805,786.71	
FERMENTED LIQUORS.				
Fermented liquors, tax of $1 per barrel on	6,785,355.73	7,322,205.17	536,849.44	
Brewers (special tax)	5,262.49	4,472.96		789.53
Retail dealers in malt liquors (special tax)	17,131.09	18,208.65	1,077.56	
Wholesale dealers in malt liquors (special tax)	14,684.61	15,281.03	597.02	
Total	6,822,433.32	7,360,167.81	537,734.49	
OLEOMARGARINE.				
Oleomargarine, domestic and imported	135,694.90	115,368.60		20,326.30
Manufacturers of oleomargarine (special tax)		500.00	500.00	
Retail dealers in oleomargarine (special tax)	5,828.00	4,632.00		1,196.00
Wholesale dealers in oleomargarine (special tax)	7,100.00	4,230.00		2,870.00
Total	148,622.90	124,730.60		23,892.30
BANKS, BANKERS, ETC.				
Bank circulation				
Notes of persons, State banks, towns, cities, etc., paid out	375.25			375.25
Total	375.25			375.25
MISCELLANEOUS.				
Penalties	22,448.46	12,496.95		9,951.51
Collections not otherwise herein provided for	956.17	965.76	9.59	
Total	23,404.63	13,462.71		9,941.92
Aggregate receipts	31,213,718.54	34,684,525.74	3,470,807.20	

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	$1,747,360.17
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	2,107,637.00
For paper for internal-revenue stamps	44,563.31
For expenses of detecting and punishing violations of internal-revenue laws	29,138.03
For salaries of officers, clerks, and employés in the office of Commissioner of Internal Revenue	257,030.14
Total	4,185,728.65

The percentage of the cost of collection is a fraction less than 3.2 per cent., which is exactly the same as the percentage of cost for the fiscal year ended June 30, 1888. Owing to the great number of distilleries in operation during the last fiscal year, and the increased quantity of spirits produced, resulting in an increase of the taxes collected from that source, as compared with the receipts of the previous year, of more than $5,000,000, as shown in the accompanying statements, the expenditures for the salaries of store-keepers, and the fees of gaugers were largely in excess of the amount estimated when the appropriation was made therefor. The result was, there were not funds enough to pay these officers in full for the month of June, 1889, and they have been paid up to the 8th of June only, leaving their accounts for the remainder of the month of June unpaid until an appropriation is made to cover this deficiency. The amount of this deficiency, as shown by accounts now on file, is $107,637, and has been included in the cost of collection, as above stated, so that it appears that the increase in the cost of collection, as compared with the previous year, is in exact ratio with the increased collections.

As the provisions of section 3154, Revised Statutes, require the assignment of a store-keeper to every distillery warehouse established by law, and of sections 3287, 3295, and 3320, Revised Statutes, require the presence of a gauger at every distillery or rectifying establishment, whenever spirits are to be gauged, the employment of these officers was not only compulsory, but absolutely necessary to enable the proper officers to collect the taxes on distilled spirits and protect the interests of the Government, even after it became evident that the appropriation for their payment was insufficient.

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.

The offices of the several collectors of internal revenue have been subjected to rigid and careful examinations as often during the past fiscal year as was possible with the limited force of revenue agents at my command. Besides these examinations, during the past fiscal year and up to the date of this report, the offices of fifty-two collection districts have been transferred to new collectors, and at each of these transfers the accounts of the collectors have been checked up, and the condition of the district carefully examined. I regard the general condition of the service throughout the country as very satisfactory.

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 this requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public money forwarded by collectors and deputy collectors to depository	$4,028.42
Telegraphing on public business	570.48
Locks for distilleries	3,174.80
Hydrometers for use in gauging spirits	6,294.07
Gauging rods	101.00
Stationery for internal-revenue officers	12,988.52
Internal-revenue record for internal-revenue officers	2,399.96
Federal reporter for office of the Commissioner	10.00
Compensation of United States attorneys in internal-revenue cases allowed under sections 827 and 838, Revised Statutes	1,551.50
Traveling expenses of clerks under special orders of the Department	136.53
Expenses of seizures and sales by collectors	122.05
Total	31,377.33

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 have been expended from the appropriation for salaries and expenses of revenue agents during the year the following amounts:

Aggregate salary of agents	$44,549.00
Aggregate amount for traveling expenses	31,517.87
Stationery furnished agents	189.26
Transportation over Pacific railroads	627.72
Total	76,883.85

WORK OF REVENUE AGENTS.

One thousand two hundred and fifty-three violations of internal-revenue law have been reported by revenue agents during the year, six hundred and fifty-nine persons have been arrested on their information, property to the value of $137,404.76 has been reported by them for seizure, and $94,606.53 for assessments for unpaid taxes and penalties. Two hundred and seventeen examinations of the accounts of collectors have been made and the condition of the offices reported upon by agents, and eleven transfers of collectors' offices under new appointment 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, 1889:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employés killed.	Officers or employés wounded.
Alabama	61	3	35		
Arkansas	2	3	1		
Colorado			1		
Connecticut		1			
Florida		1	1		
Georgia	97	43	116		
Second Kentucky	9		4		
Fifth Kentucky	4		4		
Seventh Kentucky	1		1		
Eighth Kentucky	36		15	1	
Louisiana	2	7	1		
First New York	1				
Fourth North Carolina	40	2	14		1
Fifth North Carolina	78	9	10		
Twenty-third Pennsylvania			1		
South Carolina	27	1	7		1
Second Tennessee	3		1		
Fifth Tennessee	13		18		
Sixth Virginia	13	7			
West Virginia	1		5		
First Wisconsin		1	1		
Total	388	78	236	*1	†2

*Deputy Marshal Russell Wireman.
†Deputy Collector B. B. Bouldin and Deputy Marshal O. F. Hightower.

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

	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889
Stills seized	969	756	464	397	377	245	564	456	518	466
Officers and employés killed	3	1	4	1		1			1	1
Officers and employés wounded	7	9	1		1		1	1	1	2

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS 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:

AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1889.

Name.	Amount.	Name.	Amount.
James S. Battle	$5,239.01	S. Kirkpatrick	$4,368.09
A. H. Brooks	4,550.94	John McKenna	398.49
E. M. Brown	2,172.09	A. C. McGlachlin	1,911.10
W. H. Chapman	3,744.87	William Somerville	3,024.06
George B. Clark	795.60	L. A. Thrasher	162.94
B. L. Cromwell	65.75	J. M. Tobin	435.38
H. P. Dunlap	4.00		
C. W. Eldridge	255.95	Total	27,815.13
J. H. Hurlburt	686.86		

AMOUNT EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 1889.

Name.	District.	Amount.
J. T. McGraw	West Virginia	$362.35
H. Shepperd	6th Virginia	4.29
W. H. Yarborough	4th North Carolina	39.00
	Total	405.64

RECAPITULATION.

Amount expended by revenue agents	$27,815.13
Amount expended by collectors	405.64
Amount expended for rewards	839.47
Amount expended for miscellaneous purposes	77.79
Total expended	29,138.03

AMOUNT EXPENDED FROM APPROPRIATIONS NOT HERETOFORE REPORTED.

Name.	District.	Fiscal year.	Amount.
George B. Clark, revenue agent		1888	$20.00
James S. Battle, revenue agent		1888	29.35
J. H. Hurlburt, revenue agent		1888	18.00
H. Shepperd, collector	Sixth Virginia	1888	364.00
Rewards under Circular 99		1888	65.89
Total			497.24

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.

INCREASE OF THE NUMBER OF REVENUE AGENTS.

By the provisions of section 3152, Revised Statutes, the Commissioner of Internal Revenue was authorized to employ, whenever in his judgment the necessities of the service so required, competent agents, not exceeding at any time twenty-five in number, to be paid such compensation as he deemed proper. Section second of the act of March 1, 1879, empowered the Commissioner to employ agents to the number of thirty-five. The act of Congress making appropriation for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1885, reduced the number of agents from thirty-five to twenty, and limited their compensation to seven dollars per day, and instead of allowing them their actual and necessary hotel or board bills while absent from their homes on public business, provided in lieu thereof an allowance not exceeding three dollars per day.

I respectfully recommend that the Commissioner of Internal Revenue be authorized to employ agents not exceeding twenty-five in number, to be paid such compensation as he may deem proper, and which the Secretary may approve, together with their actual and necessary traveling expenses when engaged in the performance of their duties.

No officers connected with this Bureau render more valuable service or are more useful than experienced, intelligent, and efficient agents. Upon them the Commissioner is obliged to rely for information as to the efficiency and fidelity of the local officers and the general condition of the service in every collection district in the country. To see that the laws are properly enforced and that the local officers are faithful in the performance of their duties, agents are obliged to visit, not only every collection district, but every subdivision of the districts. Their duties are multitudinous and important. Experience has demonstrated that to discover and prevent frauds, to secure the faithful collection of the revenue and the equitable and proper enforcement of the law, the whole territory must be frequently and carefully canvassed by agents. Nearly all the more important violations of law are discovered and reported by them. With the present number it is often impracticable to assign more than one to a territorial division embracing several States. One agent can not efficiently perform the duties required of him in a division embracing so many collection districts.

The present number, in my opinion, is entirely insufficient for the work required. Three are absolutely necessary for the examination of collectors' accounts; three are constantly required for investigations and examinations which can not be made by local officers, for the occasional transfers of collectors' offices and for other special duties; one is necessarily assigned to duty in this office, leaving but thirteen available for the discovery and prevention of fraud and for the general work required of them all over the country.

I also recommend that the agents, when traveling on duty, be allowed, under the regulations of the Treasury Department, their actual and necessary traveling expenses, including hotel or board bills, when absent from their homes. The present method of commuting hotel bills by a per diem allowance not exceeding $3 has not, as a matter of economy

in the public expenditures or as the means of obtaining the best results from the expenditures made, in my opinion, proved to be a wise restriction. It operates unequally and unjustly upon the agents according to the duties or the localities to which they are assigned.

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1891, 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	2,100,000
For paper for internal revenue stamps	50,000
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	261,590
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	5,000
Total	4,266,590

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors 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, 1889, in the various districts throughout the United States, as re-organized under the executive order of May 21, 1887, was sixty-three collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
31	$4,500	4	$3,750	5	$3,000
1	4,375	3	3,625	2	2,875
1	4,250	1	3,500	5	2,750
3	4,125	2	3,250	2	2,625
	4,000	2	3,125		

There were also employed nine hundred and sixty-five deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	$2,000	165	$1,200	2	$480
11	1,900	127	1,100	1	425
33	1,800	1	1,050	12	400
1	1,750	135	1,000	3	360
10	1,700	2	950	27	300
31	1,600	64	900	3	250
2	1,550	4	850	2	240
59	1,500	25	800	8	200
8	1,450	1	750	4	150
123	1,400	7	700	5	120
1	1,350	22	600		
35	1,300	9	500		

There were also employed in the offices of the different collectors one hundred and eighty-five 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	7	1,100	2	650
3	1,500	20	1,000	11	600
9	1,400	33	900	1	500
4	1,300	19	800	1	400
1	1,250	5	750		
37	1,200	2	720		

Also twenty-nine porters, messengers, or janitors who received per annum salaries, as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
6	$600	2	$360	1	$120
3	500	5	300	3	100
2	480	2	200	1	75
1	450	1	150		
1	400	1	144		

STORE-KEEPERS, GAUGERS, ETC.

There were also employed 570 gaugers, who received fees not to exceed $5 per day; 536 store-keepers and 884 store-keeper and gaugers, whose pay did not exceed $4 per diem, and 6 distillery surveyors. All the foregoing officers are paid only when actually employed.

The pay of store-keepers and storekeeper 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 storekeeper and gaugers, and storekeepers 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, 1889, 199 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was $257,030.14.

During the year ended June 30, 1888, 193 persons were employed and the aggregate payment on account of their salaries was $252,637.16. The difference in the amounts paid for salaries arises from the fact that during the year ended June 30, 1888, a number of vacancies existed in the official force of the office, which were not filled until after that date.

The work of the office is kept fully up to date, and has been carefully and accurately performed.

I am indebted to the officers, clerks, and employés for this gratifying state of affairs, which is due to the diligence, promptitude, and accuracy with which they have performed their duties.

Referring to my estimate for salaries of officers, clerks, etc., for this Bureau, for the fiscal year ending June 30, 1891, I would state that there are at present twelve clerks carried on the rolls of this office, and paid from its appropriation, who are detailed for duty in other offices of this Department, viz:

1 clerk of class 3	$1,600.00
2 clerks " 2	2,800.00
1 clerk " 1	1,200.00
3 clerks " E	3,000.00
5 " " D	4,500.00
Making an aggregate of salaries paid of	$13,100.00

The services of these clerks can be permanently dispensed with by this office, and I would suggest that they be transferred to the offices where they are now employed. If this be done the appropriation asked for by me may be correspondingly reduced.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1889, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed	321
Solicitor's opinions prepared	322
Offers in compromise acted upon	330
Reports of suits and prosecutions recorded	5,953
Reports of seizures, on Form 117, recorded	337
Reports of seizures and destructions, on Form 161	555
Reports of sales of forfeited personal property received, examined, and recorded	104
Reports on Form 128 recorded	19
Other reports received and examined	3,842
Quit-claim deeds of real estate sold, prepared	4
Amount received for sales of real property	$6,685
Accounts of United States attorneys for services in internal-revenue cases received and acted upon	23
Reward claims acted upon	21
Direct-tax claims examined and disposed of	11
Amount allowed on direct-tax claims	$2,235.64
Applications for redemption of school farm lands examined and disposed of	7
Number of acres redeemed	700
Claims for abatement of taxes disposed of	2,463
Orders for abatement of taxes issued	458
Amount of abatement claims allowed (uncollectible)	$34,488.15

Amount of abatement claims allowed (erroneous assessment)	$251,092.43
Amount of abatement claims rejected (uncollectible)	$6,002.55
Amount of abatement claims rejected (erroneous assessment)	$55,925.01
Claims for the rebate of tax considered and allowed	3
Amount of claims for the rebate of tax allowed	$122.35
Claims for the refunding of taxes disposed of	146
Amount of refunding claims allowed	$13,264.89
Amount of refunding claims rejected	$6,416.38
Circulars filled out and addressed	1,072
Letters written	5,864

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	265,853
Returns and reports relating to fermented liquors examined and disposed of	51,473
Computations made of capacities of distilleries, and of distillers' monthly liabilities	15,011
Cases of liability to assessment for deficiency, excess, and errors in gauging found and reported	1,550
Aggregate amount reported for assessment	$124,820.90
Locks examined and issued	2,548
Hydrometer sets, boxes, cups, stems, and thermometers examined and issued	2,504
Gauging rods examined and issued	56
Wantage rods examined and issued	78
Letters written	16,594

DIVISION OF TOBACCO.

Accounts of cigar manufacturers audited	10,192
Accounts of tobacco manufacturers audited	780
Statements and notices of apparent deficiencies in accounts sent to collectors for service on manufacturers	4,989
Explanations of deficiencies examined and acted upon	1,783
Claims for abatement and refunding of taxes examined and opinions thereon furnished to the Solicitor	82
Letters written	496

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing and counted	37,994,320
Collectors' orders and requisitions filled	3,868
Packages of stamps mailed	42,405
Books of stamps and coupons returned by collectors received and counted	64,539
Stamps and coupons returned by collectors received and counted	62,734,023
Stubs of stamps examined	15,026,630
Books of stamps and coupons referred to Fifth Auditor	39,168
Claims for redemption of stamps received and examined	631
Claims for redemption of stamps allowed and referred to Fifth Auditor	536
Claims for redemption of stamps rejected	37
Applications for restamping received and disposed of	54
Applications for issue of special-tax stamps, in lieu of others destroyed, received and disposed of	668
Claims on Form 66 and 66A received and examined	797
Claims on Form 66 and 66A allowed and referred to Fifth Auditor	797
Stubs of tax-paid spirit and special-tax stamps examined on claims 66 and 66A	120,815
Reports examined and disposed of	23,787
Statements of accounts made	114
Names of persons copied from stubs of special-tax stamps as appearing liable to assessment	28,229
Names of persons copied from stubs of special-tax stamps and reported for assessment	17,609
Re-examination of stubs of special-tax stamps made to verify lists of persons liable to assessment	17,609

Packages received by express recorded and distributed	197
Packages received by registered mail recorded and distributed	5,139
Acknowledgments of receipt of stamps prepared and forwarded	2,579
Letters written	3,882
Value of stamps received from the Bureau of Engraving and Printing	$150,268,142.00
Value of stamps issued to collectors	$147,107,230.51
Value of stamps on tin-foil wrappers for tobacco issued to manufacturers by stamp agent at New York	$142,867.00
Value of stamps issued for stamping documents under section 3422 Revised Statutes	$14.50
Total value of stamps issued	$147,250,112.01
Value of stamps destroyed	$2,632,350.65
Value of stamps and coupons forwarded to Fifth Auditor as vouchers in collectors' accounts	$12,862,118.16
Value of claims for redemption of stamps allowed	$23,786.66
Value of claims on forms 66 and 66A certified to Fifth Auditor for allowance	$4,241,442.99

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of	12,618
Reports relating to bonded accounts examined and disposed of	384,323
Reports relating to exportations examined and disposed of	66,256
Reports relating to oleomargarine examined and disposed of	4,034
Claims for drawback disposed of	1,274
Letters written	3,546

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of	2,774
Monthly reports examined and disposed of	31,856
Quarterly reports examined and disposed of	446
Miscellaneous reports examined and disposed of	822
Final accounts of collectors referred for settlement	11
Certificates of deposit for internal-revenue collections recorded (amounting to $130,781,223.36)	26,336
Certificates of special deposits to the credit of the Secretary of the Treasury recorded (amounting to $51,999.83)	462
Drafts mailed to collectors for gaugers' fees and expenses (amounting to $724,555.03)	6,593
Drafts mailed to depositaries for transfer of special deposits (amounting to $45,521.55)	279
Drafts mailed to collectors for compromise offers returned (amounting to $9,348.82)	39
Drafts mailed to collectors for expenses of office	755
Collectors' monthly reports of taxes, etc., consolidated into yearly statements	574
Consolidated statements of monthly reports of taxes, etc., recorded	32
Letters written	1,525

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of	2,505
Reports of collectors relative to illicit distilling disposed of	58
Accounts of revenue agents examined	481
Miscellaneous expense accounts examined	112
Sales by dealers in leaf tobacco abstracted and referred to collectors	110,337
Sales by dealers in oleomargarine abstracted and referred to collectors	327,521
Quarterly returns of ordnance and ordnance stores in hands of collectors, examined and recorded	80
Reports of examining officers on condition of collectors' offices, examined and recorded	228
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded	685
Reports of revenue agents of seizures, etc., Form 170, examined and recorded	135
Letters written	1,449

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, appointees notified, and blank bonds prepared	32
Bonds of collectors and disbursing agents recorded	65
Commissions of gaugers, store-keepers, and store-keeper and gaugers recorded, appointees notified, and blank bonds prepared	558
Bonds of gaugers, store-keepers, etc., examined and recorded	535
Statements of organization of collectors' offices and districts, Form 204, recorded	63
Reports of examining officers on condition of collectors' offices, examined and acted upon	228
Letters received for entire Bureau registered and distributed to divisions	28,131
Letters briefed and filed	13,602
Press copies of letters briefed, registered, and arranged for reference (covering 49,968 pages of letter paper)	32,617
Pages of press-copy letters copied in record books, indexed, and compared (covering 2,824 pages in record books)	5,246
Pages of press-copy letters (not recorded) bound in volumes, paged, and indexed	27,371
Pages of letter and cap paper copied and compared	11,876
Press-copy letters compared and paged in registers	55,707
Letters briefed and registered	4,650
Blank forms prepared and issued	8,149,799
Blank books prepared and issued	12,600
Letters written	7,001

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1891, the sum of $261,990 as salaries for the following officers, clerks, and employés in this Bureau:

One Commissioner, at	$6,000
One Deputy Commissioner, at	3,600
One chemist, at	2,500
One microscopist, at	2,500
Two heads of division, at	2,500
Five 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
Fourteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of 201 persons.

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, 1889.

Class of stamps.	Number.	Value.
Tax-paid	1,701,300	$78,506,280.00
Exportation, spirits	58,000	5,800.00
Other than tax-paid	4,272,400	
Tobacco and snuff	389,682,505	21,242,285.81
Exportation, tobacco	84,400	
Cigar and cigarette	262,199,647	12,428,914.70
Exportation, cigars	6,000	
Special-tax	877,380	8,817,356.00
Fermented liquors	74,718,400	25,279,150.00
Brewers' permits	106,400	
Oleomargarine	1,075,800	827,444.00
Exportation, oleomargarine	105,600	
Tin-foil for tobacco, issued by stamp agent at New York	28,497,360	142,867.00
Documentary, issued for stamping documents under section 3422 Revised Statutes	12	14.50
Total	763,385,204	147,250,112.01

REDEMPTION OF CHECK STAMPS.

From July 1, 1888, to June 30, 1889, there were received for redemption 66 claims for check and proprietary stamps, aggregating $143.54.

As the time fixed by law for the redemption of these stamps expired June 30, 1886, the claims were rejected and returned.

At the close of the fiscal year ended June 30, 1889, there remained undisposed of 78 claims. Some of these are made up without the stamps being returned, and others consist simply of the stamps with no accompanying claim, in many instances it being impossible to determine the ownership. These claims and the accompanying stamps have been deposited in one of the vaults for safe-keeping.

MANUFACTURE OF STAMP PAPER.

Under date of June 15, 1889, by means of advertising in the newspapers, sealed proposals were invited for furnishing the Bureau with paper, of the prescribed weight and finish, to be used in printing United States internal-revenue stamps for the fiscal year ending June 30, 1890. Three bids were obtained in response, and these were opened and considered July 15, 1889. After consultation by the committee and proper test of the samples of paper furnished with each of the several bids, the contract was awarded July 23, 1889, to the Fairchild Paper Company, of Boston, Mass., at the rate of 6.3 cents per pound, the price stated covering all expenses for manufacture of paper and its transportation to the Treasury Department. Under the contract for 1888–'89, the cost of paper manufactured and delivered for same use was 6.7 cents per pound.

The contract for the present year was executed July 25, 1889, and provides for the manufacture of about 450,000 pounds. It is believed that amount will be ample for all demands of the current year. The manufacture of paper was commenced August 13, 1889.

PRODUCTION OF STAMPS.

During the past fiscal year all internal-revenue stamps were produced at the Bureau of Engraving and Printing with the exception of those imprinted on tinfoil wrappers, which were printed by John J. Crooke Co., of New York City, under a 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 by them. The contractor also re-imburses to the United States the sum of $2,500 paid for the salaries of one stamp agent and one counter.

OFFICIAL COUNT OF STAMPS IN STAMP VAULT.

Two official counts of the internal-revenue stamps contained in the stamp vault were made during the fiscal year ended June 30, 1889, by committees appointed by the honorable Secretary of the Treasury. The first count was completed January 10, 1889, and the second March 30, 1889.

Both counts were found to agree exactly with the balances indicated by the books of the stamp division. In closing their report to the honorable Secretary of the Treasury upon the last count the committee said:

> The result of this and previous examinations of the stamp vault made by this committee demonstrates that more than a billion of stamps have been handled by the stamp division without a single error.

The committee also commended very highly the system of checks and balances employed in this division.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was $31,866,860.42. 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	$922,850.89
Snuff	50,130.44
Cigars and cheroots	67,976.97
Cigarettes	144,467.63
Total increase of collections	1,185,425.93

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:

Manufactured tobacco	pounds	11,535,636
Snuff	do	626,631
Total	do	12,162,267
Cigars	number	22,658,990
Cigarettes	do	288,789,260
Total	do	311,448,250

The export account shows an increase in manufactured tobacco of 118,183 pounds; an increase in the number of cigars exported of 266,700; and an increase in the number of cigarettes exported of 65,909,950.

The number of cigars imported during the fiscal year ended June 30, 1889, was 90,087,407. The value of the manufactured tobacco imported was $70,353.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1889, from each particular source of the tobacco tax, as compared with those for the previous fiscal year:

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco	$17,076,899.94
Snuff	645,089.57
Total for year ended June 30, 1889	17,721,989.51
Total for year ended June 30, 1888	16,749,008.18
Increase in collections	972,981.33

The increase in collections from chewing and smoking tobacco was $922,850.89, and from snuff $50,130.44.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cheroots	$11,602,156.92
Cigarettes	1,075,830.68
Total for year ended June 30, 1889	12,677,987.60
Total for year ended June 30, 1888	12,465,543.00
Increase in collections	212,444.60

Of this increase $67,976.97 was on cigars and $144,467.63 was on cigarettes.

RECEIPTS FROM SPECIAL TAXES.

Manufacturers of cigars	$120,195.53
Increase, manufacturers of cigars	3,797.44
Manufacturers of tobacco	5,128.25
Increase, manufacturers of tobacco	3.25
Dealers in manufactured tobacco	1,280,015.93
Increase, dealers in manufactured tobacco	11,721.04
Peddlers of tobacco	12,701.88
Decrease, peddlers of tobacco	414.65
Leaf dealers	48,841.72
Increase, leaf dealers	3,895.89

PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1889, 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	213,461,249
Snuff	8,063,620
Total tobacco and snuff taxed	221,524,869
Tobacco and snuff exported	13,622,410
Total production for fiscal year 1889	235,147,279
Total production for fiscal year 1888	222,866,829
Total increase over fiscal year 1888	12,280,450

The increase of taxed tobacco and snuff over fiscal year 1888 was 12,162,267 pounds; of tobacco exported, 118,183 pounds.

CIGARS AND CIGARETTES.

	Number.
Cigars and cheroots	3,867,385,640
Cigarettes	2,151,515,360
Total taxed	6,018,901,000
Cigars exported	1,699,325
Cigarettes exported	246,679,750
Total product for fiscal year 1889	6,267,280,075
Total product for fiscal year 1888	5,889,655,175
Increase	377,624,900

The increase of taxed cigars was 22,658,990; of taxed cigarettes, 288,789,260; of cigars exported, 266,700; and of cigarettes exported, 65,909,950.

SPECIAL-TAX PAYERS.

Special tax year ended April 30, 1889.

Manufacturers of tobacco	902
Manufacturers of cigars and cigarettes	20,684
Peddlers of tobacco	1,660
Dealers in leaf tobacco	3,831
Dealers in leaf tobacco, not exceeding 25,000 pounds	1,041
Retail dealers in leaf tobacco	1
Dealers in manufactured tobacco	590,013
Total	618,132
Special-tax payers previous fiscal year, as computed	554,402
Increase during special-tax year 1889	63,730

The apparent increase in number of special-tax payers is not an actual increase, as the number obtained for previous years has been found on the computation that each paid special tax for a full year, as shown by the receipts from the sale of special-tax stamps, while for the special-tax year 1889 the actual number has been obtained by direct report from the collectors of internal revenue.

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 kind of products manufactured. These tables 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, 1888, 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 1888, AND THE QUANTITY OF TOBACCO USED THEREIN.

State.	Districts.	No. of accounts.	Pounds of tobacco used.	Cigars manufactured.	Cigarettes manufactured.
Alabama	1	45	87,762	4,351,445	4,650
Arkansas	1	27	55,663	2,460,445	.....
California	2	408	2,747,177	133,733,415	3,419,560
Colorado	1	152	229,238	11,622,910	.....
Connecticut	1	404	962,053	40,655,807	.....
Florida	1	220	2,356,915	117,516,650	1,053,220
Georgia	1	28	42,795	1,913,275	.....
Illinois	4	1,585	3,111,414	191,567,873	156,090
Indiana	2	573	1,102,382	47,089,150	.....
Iowa	2	340	1,004,212	47,435,611	.....
Kansas	1	262	397,453	18,265,095	.....
Kentucky	5	259	586,417	30,753,075	.....
Louisiana	1	142	843,747	33,193,616	46,941,855
Maryland	1	874	2,295,359	90,075,512	143,647,140
Massachusetts	1	632	2,048,284	93,820,143	210,200
Michigan	2	708	1,965,304	94,379,072	.....
Minnesota	1	200	622,374	32,590,765	.....
Missouri	2	744	1,272,810	59,453,189	78,000
Montana	1	31	46,427	2,217,150	.....
Nebraska	1	161	389,439	18,685,675	.....
New Hampshire	1	137	238,040	10,651,532	.....
New Jersey	2	889	1,411,530	63,279,977	336,100
New Mexico	1	7	5,246	216,575	.....
New York	6	5,581	26,842,835	1,108,404,661	906,998,780
North Carolina	2	31	2,140,994	2,622,495	564,542,050
Ohio	4	1,588	5,942,188	294,871,159	13,641,900
Oregon	1	64	79,100	3,574,855	.....
Pennsylvania	4	4,875	18,796,201	944,711,608	19,100
South Carolina	1	18	16,917	797,910	.....
Tennessee	2	47	101,780	4,838,755	.....
Texas	2	60	102,462	4,730,578	.....
Virginia	2	199	2,484,022	44,966,938	530,842,000
West Virginia	1	114	836,095	46,928,300	.....
Wisconsin	2	650	1,702,274	65,787,270	.....
Total	63	22,055	82,866,929	3,668,162,486	2,211,900,645

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, 1888, 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.

States.	Factories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Alabama	1	8,030	.....	.....	190	.....	.....	.....	8,220
Arkansas	5	98,459	650	.....	4,696	10,440	283	276	114,804
California	5	99,034	2,522	.....	1,393	.....	300	2,900	106,149
Georgia	10	112,828	.....	.....	4,541	2,081	636	5,141	125,227
Illinois	23	3,161,416	623,149	9,647	127,950	488,149	240,970	243,711	4,894,992
Indiana	15	43,924	6,694	.....	136	559	102	180	51,595
Iowa	1	295,900	14,003	61,832	2,385	13,966	.....	15,102	343,188
Kansas	1	16,890	3,342	.....	40	.....	359	12,062	32,693
Kentucky	78	14,199,552	50,498	.....	2,646,742	2,118,831	1,103,814	307,792	20,427,229
Louisiana	41	2,172,190	10,510	.....	35,153	33,687	11,955	22,852	2,286,347
Massachusetts	5	129,279	6,779	15,524	9,062	5,501	4,029	66,424	236,598
Maryland	12	10,270,487	1,072,706	677,657	227,426	434,191	411,601	1,075,820	14,169,978
Michigan	7	6,429,928	618,537	547,675	621,859	937,608	399,114	386,921	9,941,642
Minnesota	8	11,975	6,547	25,735	1,794	2,140	1,389	.....	49,580
Missouri	58	31,952,850	1,090,127	2,451,243	8,585,803	4,875,599	1,188,815	468,796	50,613,233
New Jersey	11	18,718,515	968,297	591,634	3,535,612	3,018,600	1,562,636	1,948,418	30,343,712
New York	107	13,306,917	2,252,354	95,047	883,919	812,019	861,282	732,126	18,946,664
North Carolina	222	18,698,615	425,441	47,407	890,794	460,193	292,029	1,735,076	22,549,558
Ohio	36	11,105,026	235,164	410,439	2,589,511	2,261,124	451,276	344,006	17,396,546
Pennsylvania	32	4,080,388	97,521	31,526	44,736	73,619	72,336	231,962	4,632,088
South Carolina	4	21,947	229	41	1,327	.....	15	2,839	26,398
Tennessee	52	1,774,922	20,604	7,501	90,742	59,849	4,420	66,590	2,024,628
Texas	3	13,142	.....	.....	382	570	.....	3,293	17,387
Virginia	158	43,627,591	735,200	14,439	3,026,200	2,776,581	1,939,031	1,128,406	53,247,538
West Virginia	11	989,130	1,436,823	664	43,551	8,835	.....	.....	2,479,003
Wisconsin	8	3,989,765	59,910	726,836	62,590	301,408	168,916	150,423	5,459,848
Total	914	185,268,700	9,737,700	5,714,847	23,438,633	18,695,550	8,718,308	8,951,116	260,524,854

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

States.	Tobacco manufactured.										
	Tobacco and snuff produced.					Tobacco on hand January 1, 1888.	Total tobacco.	Unsold January 1, 1889.	Exported.	Sold.	Value of stamps used.
	Plug.	Fine-cut chewing.	Smoking.	Snuff.	Total.						
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Alabama	.....	.....	888	5,182	6,070	.....	6,070	.....	7	6,070	$485.60
Arkansas	68,814	.....	18,898	.....	87,712	17,562	105,274	34,784	18,125	70,481	5,638.48
California	.....	.....	89,262	.....	89,262	17,232	106,494	9,204	308	79,165	6,333.20
Georgia	86,411	.....	14,059	353	100,823	119,104	219,927	80,780	1,259	138,839	11,107.12
Illinois	197,688	1,098,739	3,041,322	69,394	4,407,143	50,810	4,457,953	54,520	180	4,402,274	352,181.92
Indiana	1,551	.....	8,102	31,778	41,431	34,587	76,018	27,212	.....	48,626	3,890.08
Iowa	.....	39,960	284,630	.....	324,590	6,228	330,818	10,918	.....	319,900	25,592.00
Kansas	10,508	.....	7,330	.....	17,838	11,522	29,360	11,058	.....	18,302	1,464.16
Kentucky	14,518,160	421,251	1,197,035	258,965	16,395,411	986,916	17,382,327	1,029,943	20,031	16,332,353	1,306,588.24
Louisiana	.....	.....	1,779,822	31,694	1,811,516	342,643	2,154,159	342,908	87,511	1,723,740	137,899.20
Massachusetts	130,581	.....	200	48,760	179,541	430	179,971	608	5,523	173,840	13,907.20
Maryland	2,442,671	566,134	8,483,571	648,229	12,140,615	385,716	12,526,331	394,970	23,019	12,108,342	968,667.36
Michigan	592,617	3,259,380	5,544,795	2,145	9,398,937	21,821	9,423,758	11,844	3,043	9,408,871	752,709.68
Minnesota	.....	7,570	43,191	.....	50,761	19,050	69,811	27,165	3,001	39,645	3,171.60
Missouri	36,009,198	210,693	4,478,664	1,287,359	41,985,914	1,735,528	43,721,442	2,150,640	1,233,294	40,337,508	3,227,000.64
New Jersey	11,835,044	4,251,168	6,139,320	1,400,846	23,626,378	59,082	23,685,460	65,660	230,490	23,389,310	1,871,144.80
New York	2,462,263	3,166,525	10,363,900	75,681	16,068,369	84,936	16,153,305	202,022	2,154,008	13,797,275	1,103,782.00
North Carolina	12,384,569	.....	4,407,110	40,570	16,832,249	7,162,686	23,994,935	6,014,378	130,748	17,849,809	1,427,984.72
Ohio	11,631,736	503,111	2,455,398	14,206	14,604,451	637,238	15,241,689	864,599	4,609	14,372,421	1,149,793.68
Pennsylvania	304	55,020	2,628,090	976,365	3,659,779	93,469	3,753,248	98,197	1,952	3,653,099	292,247.92
South Carolina	17,488	.....	1,538	.....	19,026	42,609	61,635	42,732	595	18,308	1,464.64
Tennessee	1,144,907	510	117,820	214,285	1,477,522	947,807	2,425,329	818,679	3,226	1,603,324	128,265.92
Texas	7,267	.....	5,083	.....	12,350	2,143	14,493	2,382	463	11,648	931.84
Virginia	37,011,355	.....	1,339,792	337,725	38,688,872	9,019,428	47,708,300	7,705,370	10,038,192	29,964,738	2,397,179.04
West Virginia	5,725	.....	2,267,270	.....	2,272,995	74,924	2,347,919	71,138	529	2,276,252	182,100.16
Wisconsin	2,855	940,334	4,106,961	3,311	5,053,461	45,189	5,098,650	71,898	3,038	5,023,714	401,897.12
Total	130,561,712	14,520,395	58,824,051	5,446,858	209,353,016	21,921,660	231,274,676	20,143,611	13,963,211	197,167,854	15,773,428.32

DIVISION OF LAW.

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1888–'89 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, 1888	2,906	245	38	3,189
Commenced during fiscal year 1889	5,819	110	24	5,953
Total	8,725	355	62	9,142
Decided in favor of United States:				
Judgments and costs paid	413	29	7	449
Judgments and costs not paid	2,924	100	3	3,027
Total	3,337	129	10	3,476
Settled by compromise	62	7	11	80
Decided against the United States	1,011	7	6	1,024
Dismissed, abandoned, consolidated, etc	1,445	30	9	1,484
Total suits disposed of	5,855	173	36	6,064
Pending July 1, 1889	2,870	182	26	3,078
Wherein sentences are suspended	685			685

Recoveries of judgments, costs taxed, etc.	Fines, etc.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions	$246,683.03		$160,871.25	$407,554.28
Amount of judgments recovered and costs taxed in civil actions *in personam*		$142,836.28	2,002.87	144,839.15
Amount of judgments recovered and costs taxed in actions *in rem*		3,306.73	2,105.26	5,411.99
Amount paid to collectors in criminal actions	32,177.36		22,910.02	55,087.38
Amount paid to collectors in civil suits *in personam*		5,032.84	1,261.52	6,294.36
Amount paid to collectors in actions *in rem*		12,005.29	2,235.73	14,241.02

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise and action thereon under section 3229, R. S., for the fiscal year ended June 30, 1889, with amount of tax, assessable penalty, and specific penalty accepted:

Months.	Compromise cases. Received.	Compromise cases. Offers accepted and sent to Secretary for approval.	Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.
1888.					
On hand July 1	8				
July	38	12	$1,275.34	$85.99	$4,757.13
August	34	56	15.48	7.29	1,057.10
September	32	10			274.50
October	37	50	115.00		1,798.00
November	15	22	21.75		816.00
December	23	20	257.50	46.25	1,041.00
1889					
January	29	26			3,480.00
February	31	29	2,265.00		3,602.67
March	31	34	302.30		1,001.00
April	28	30	4.50		1,116.96
May	27	21	3,024.00		5,095.65
June	33	12			160.00
Offers rejected or withdrawn		14			
On hand July 1		30			
Total	366	366	7,280.87	139.53	24,200.01

RECAPITULATION.

Tax	$7,280.87
Assessable penalty	139.53
Specific penalty	24,200.01
Total	31,620.41

STATEMENT OF CASES COMPROMISED IN THE QUARTER ENDED SEPTEMBER 30, 1889.

Months.	Compromise cases. Received.	Compromise cases. Offers accepted and sent to Secretary for approval.	Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.
1889.					
On hand July 1	30				
July	44	48	$171.90		$772.00
August	45	45	530.00		1,160.50
September	24	24	245.83	$22.93	291.00
Offers rejected or withdrawn		10			
On hand October 1		16			
Total	143	143	947.73	22.93	2,223.50

RECAPITULATION.

Tax	$947.73
Assessable penalty	22.93
Specific penalty	2,223.50
Total	3,194.16

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1889, were as follows:

Articles.	Quantities.	Values.
Distilled spirits.....galls..	45,164	$25,155.00
Tobacco.....lbs..	3,035	281.00
Cigars.....No..	45,903	923.00
Miscellaneous property.....	.....	136,747.00
Total.....	.....	163,109.00

ABSTRACT OF PROPERTY SEIZED FOR VIOLATIONS OF INTERNAL REVENUE LAWS DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1889.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	*Value.*	*Number.*	*Value.*	*Pounds.*	*Value.*	*Value.*
Arkansas	48	$48.00	.....	.....	.....	.....	$233.00
Alabama	30	35.00	.....	.....	.....	.....	10.00
California	100	130.00	9,700	$116	.....	.....	19,742.49
Georgia	288	195.00	.....	.....	.....	.....	2,132.60
Illinois	.....	.....	.....	.....	.....	.....	218.47
Indiana	20	10.00	.....	.....	.....	.....	.....
Iowa	.....	.....	.....	.....	.....	.....	100.00
Kentucky	802	832.77	.....	.....	.....	.....	1,312.60
Massachusetts	102	35.00	.....	.....	.....	.....	.....
Michigan	230	230.00	.....	.....	.....	.....	5.00
Nebraska	270	332.00	.....	.....	.....	.....	.....
New York	419	150.00	600	6	.....	.....	.....
North Carolina	11,294	1,646.00	22,550	128	4,858	$418	4,558.00
New Jersey	2	2.00	.....	.....	.....	.....	30.00
Pennsylvania	294	325.00	.....	.....	.....	.....	.....
South Carolina	224	226.00	.....	.....	.....	.....	70.00
Tennessee	1,291	1,337.00	.....	.....	600	101	685.00
Virginia	5,185	5,191.00	.....	.....	.....	.....	2,210.00
	20,599	10,724.77	32,850	250	5,458	519	31,305.96

DIRECT TAX.

SCHOOL FARMS.

The act of March 2, 1889, extended the time for the redemption of "school farms" in Beaufort County, S. C., owned by the United States, by virtue of proceedings under the direct tax laws, for one year from the passage of the act.

RELEASES GRANTED.

There have been released, up to the present time, to the original owners of these lands, or their heirs at law, devisees, or grantees, under the provisions of the act of March 3, 1887, as amended by the act of March 2, 1889, 2,439.61 acres included in twenty-one different releases.

The amount paid to redeem these lands, including the refund of surplus proceeds already paid, was $796.17.

After the expiration of the time allowed for redemption it will be the duty of the Commissioner to sell, at public auction, the lands not redeemed.

ABATEMENT CLAIMS.

On the 1st of July, 1888, there were pending 95 claims for abatement of assessed taxes, amounting to $8,560.98, and during the year 2,996 claims, amounting to $408,960.88, were presented. Of these, 2,137 claims, amounting to $285,580.58, have been allowed by this office, and 766 claims, amounting to $97,620.01, have been rejected or returned for amendment. This left 188 claims for abatement still pending on the 30th of June, 1889, amounting to $34,321.27.

Since that date and up to the 1st of October, 653 other claims have been filed, amounting to $128,715.48; 481 claims have been allowed amounting to $53,345.34, and 155 claims rejected or returned for amendment, amounting to $41,541.02, and on the 1st day of October, 1889, 205 claims for abatement were pending, amounting to $68,150.39.

REBATE CLAIMS.

Three claims for the rebate of the tax on tobacco and cigars which had been previously disallowed, amounting to $122.35, were reconsidered and allowed during the fiscal year ending June 30, 1889. No claims of this character were received during the year, and none are now pending.

REFUNDING CLAIMS.

On the 1st of July, 1888, there were pending 224 claims for the refunding of taxes collected, amounting to $220,629.05, and during the year 167 other claims, amounting to $32,570.57 were presented, and one rejected claim amounting to $3,150 was reconsidered. Of these, 107 claims, amounting to $13,264.89, have been allowed, and 84 claims, amounting to $9,498.28, have been rejected or returned for amendment.

This left 201 claims for refunding still pending on the 30th of June, 1889, amounting to $233,586.45.

Since that date, and up to the 1st of October, 1889, 53 other claims have been received, amounting to $10,318.34. Of these, 19 claims have

been allowed, amounting to $1,246.86, and 31 have been rejected or returned for amendment, amounting to $7,363.59, and on the 1st of October, 1889, 204 claims for refunding were pending, amounting to $235,294.34.

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 1888–'89.

Date of sale.	When acquired.	From whom acquired.	Realty sold, and where situated.	Amount sold for.
June 12, 1888	Jan. 12, 1871	George J. Stephens...	Five tracts, about 500 acres land in Green County, Va.	$500.00
Aug. 15, 1888	Apr. 10, 1880	Joseph Black.....	Lot No. 563, West Forty-seventh street, New York City.	5,800.00
Feb. 8, 1889	July 10, 1884	John Quarles.....	Lot 225, in the Twenty-fifth district of Georgia, second section of Gilmer County, and 5 acres of lot No. 226.	25.00
May 15, 1889	Apr. 7, 1883	R. M. Leftwich	125 acres, near Lithonia, in DeKalb County, Ga.	360.00
			Total.....	6,685.00

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES DURING THE SPECIAL-TAX YEAR ENDED APRIL 30, 1889.

EQUATED NUMBER OF SPECIAL-TAX PAYERS.

(On pages 370 and 371 of this report will be found a statement of the amount of special taxes paid in each State and Territory during the special-tax year ended April 30, 1889. The figures in the following table are obtained by dividing the amounts paid by the several different kinds of special-tax payers in each State and Territory by their annual rate of tax. The periods of time during which each of the tax-payers was engaged in business are thus reduced to one year.)

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	842	28	.....	38	.....	1	.....	8,855	1	.....	3	37	18	.....	21	1	9,947
Arkansas	.....	799	25	.....	22	.....	.....	.....	7,373	4	.....	.....	12	16	.....	16	2	8,271
California *a*	.....	12,767	377	2	426	25	.....	1	18,239	7	1	196	262	135	.....	1	.....	32,575
Colorado *b*	110	2,532	57	.....	102	4	.....	.....	5,847	.....	.....	26	91	52	.....	3	1	8,724
Connecticut *c*	7	4,188	80	1	398	61	13	.....	10,699	1	20	25	152	129	7	314	12	16,136
Florida	26	340	14	.....	244	26	2	1	3,225	1	2	.....	12	6	.....	9	1	3,883
Georgia	.....	1,552	40	1	21	.....	.....	.....	11,590	3	6	3	88	35	.....	3	.....	13,327
Illinois	107	11,669	293	4	1,274	57	8	.....	34,139	23	75	108	609	209	7	666	14	49,202
Indiana	11	6,016	55	.....	448	53	17	.....	17,884	13	21	44	198	112	1	48	3	24,924
Iowa	7	2,758	35	.....	285	3	.....	.....	14,785	2	7	41	223	50	.....	5	.....	18,201
Kansas *d*	1	1,254	3	.....	195	1	.....	.....	14,059	1	11	4	96	25	2	30	.....	15,682
Kentucky	58	3,210	180	1	211	870	286	.....	10,187	65	10	37	98	34	.....	64	2	15,319
Louisiana *e*	26	5,521	144	.....	127	23	.....	.....	14,137	42	50	10	138	32	.....	34	1	20,305
Maryland *f*	66	6,100	133	1	704	75	25	.....	15,008	12	18	56	123	50	.....	9	.....	22,380
Massachusetts	49	5,246	170	1	540	46	2	.....	16,819	2	62	24	236	183	1	345	23	23,779
Michigan	7	5,867	46	.....	625	15	.....	.....	18,273	9	68	128	189	128	.....	280	20	25,655
Minnesota	17	2,643	50	.....	212	5	.....	.....	9,414	6	12	99	106	90	.....	.....	.....	12,654
Missouri	53	5,558	162	1	645	58	9	.....	19,709	51	21	49	151	109	.....	146	9	26,731
Montana *g*	5	2,094	46	.....	20	.....	1	.....	3,935	1	1	46	57	46	.....	9	3	6,264
Nebraska *h*	5	3,436	55	.....	213	2	.....	.....	12,515	.....	5	42	99	118	.....	11	3	16,503
New Hampshire *i*	1	2,049	10	.....	115	1	.....	.....	12,372	.....	49	6	277	51	.....	41	.....	14,972

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

EQUATED NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES, ETC.—Continued.

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.
New Jersey	26	6,521	63	1	794	10	.....	.....	16,393	8	71	40	325	192	.....	35	2	24,481
New Mexico *a*	2	1,379	25	.....	6	.....	.....	.....	2,216	2	2	14	22	41	.....	6	1	3,716
New York	242	31,637	756	1	4,674	482	5	.....	63,481	92	319	285	1,650	523	.....	8	1	104,156
North Carolina	10	1,241	20	1	27	218	25	.....	8,373	153	66	.....	32	13	.....	1	.....	10,180
Ohio	101	11,993	292	2	1,395	260	100	.....	32,683	30	144	140	237	249	2	234	10	47,872
Oregon *b*	4	1,930	42	.....	39	10	.....	.....	5,328	.....	4	77	62	24	.....	3	2	7,525
Pennsylvania	192	9,540	322	1	3,810	294	61	.....	48,031	33	235	268	428	233	3	89	4	63,544
South Carolina	1	819	11	.....	12	.....	1	.....	6,593	4	1	2	7	6	.....	1	.....	7,458
Tennessee	17	1,636	47	.....	39	202	89	.....	8,726	43	9	3	23	22	.....	27	2	10,885
Texas	17	2,794	54	.....	59	3	.....	.....	14,528	1	3	8	524	163	.....	32	6	18,192
Virginia	15	2,174	35	.....	145	334	31	.....	7,284	140	.....	2	37	22	.....	3	1	10,231
West Virginia	6	581	4	.....	68	15	18	.....	4,475	6	.....	3	38	4	.....	3	.....	5,221
Wisconsin	45	6,120	92	1	599	89	11	.....	13,759	8	46	176	235	75	.....	50	5	21,311
Total	1,243	164,806	3,712	19	18,532	3,242	705	2	511,043	764	1,406	1,964	6,863	3,195	24	2,547	129	720,196
Total for the special-tax year 1888	1,250	168,587	3,815	26	17,951	3,601	985	1	498,812	855	1,458	1,968	8,161	3,370	30	2,316	131	713,317

a Including the Territory of Arizona.

b Including Alaska and the Territory of Washington.

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING BY COLLECTION DISTRICTS THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE SPECIAL-TAX YEAR ENDED APRIL 30, 1889.

(*The figures in the following table represent the actual number of persons as returned to this office by the collectors of the several collection districts who, during the special-tax year ended April 30, 1889, were engaged in business for different periods of time varying from one month to twelve months each.*)

Collection districts.	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	969	31	.....	44	.....	1	.....	10,492	1	.....	3	37	27	.....	39	2	11,648
Arkansas	.....	1,192	40	.....	28	.....	.....	.....	9,166	5	1	.....	14	26	.....	25	5	10,502
California:																		
First district	120	9,585	340	3	400	29	.....	.....	14,182	5	29	85	194	108	.....	2	.....	25,082
Fourth district *a*	12	4,250	43	.....	53	.....	.....	.....	5,728	.....	.....	109	79	43	.....	.....	.....	10,317
Colorado *b*	6	3,271	74	.....	132	5	.....	.....	7,507	.....	.....	28	111	65	1	3	1	11,204
Connecticut *c*	21	4,708	84	1	428	71	17	.....	11,898	1	23	24	164	147	7	413	14	18,021
Florida	.....	410	14	.....	270	27	2	1	3,570	1	2	.....	13	8	.....	35	1	4,354
Georgia	8	1,945	51	.....	28	.....	.....	.....	13,535	10	10	.....	53	42	.....	7	.....	15,689
Illinois:																		
First district	100	9,517	186	4	1,006	32	4	.....	21,170	22	71	82	315	122	7	974	18	33,630
Fifth district	9	820	24	.....	69	1	.....	.....	3,018	2	.....	12	51	37	.....	55	3	4,101
Eighth district	3	1,711	28	1	263	2	.....	.....	9,749	4	8	19	72	58	.....	49	.....	11,967
Thirteenth district	4	1,133	10	.....	115	49	.....	.....	5,425	3	4	13	246	24	.....	14	1	7,041
Indiana:																		
Sixth district	11	4,137	39	.....	369	9	27	.....	13,572	3	17	27	160	87	1	70	4	18,533
Seventh district	4	2,806	26	.....	165	65	13	.....	7,824	18	8	22	61	27	.....	15	.....	11,054
Iowa:																		
Third district	4	1,467	12	.....	81	.....	.....	.....	7,320	1	4	17	118	33	.....	.....	.....	9,057
Fourth district	3	2,108	30	.....	233	4	.....	.....	11,411	1	2	33	152	35	.....	8	.....	14,020
Kansas *d*	2	1,614	4	.....	230	1	.....	.....	17,232	1	14	3	151	19	2	46	.....	19,319
Kentucky:																		
Second district	4	750	16	.....	7	654	251	.....	3,113	30	1	2	26	10	.....	4	.....	4,868
Fifth district	46	1,374	108	2	113	130	65	.....	2,421	18	4	26	37	6	.....	34	4	4,388
Sixth district	6	602	52	.....	87	123	61	.....	1,738	14	8	6	9	3	.....	61	1	2,771
Seventh district	1	545	15	.....	35	116	61	.....	2,298	4	.....	1	20	10	.....	9	.....	3,115
Eighth district	.....	432	3	.....	2	8	15	.....	1,757	6	.....	.....	3	5	.....	1	.....	2,232

a Including the State of Nevada.

b Including the Territory of Wyoming.

c Including the State of Rhode Island.

d Including the Indian Territory.

ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING BY COLLECTION DISTRICTS THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS, ETC.—Cont'd.

Collection districts.	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.
Louisiana *a*	32	6,212	145	.....	137	27	.....	.....	15,577	41	49	8	222	37	.....	52	3	22,542
Maryland *b*	69	6,516	134	1	752	76	26	.....	16,339	14	30	58	131	51	.....	16	.....	24,213
Massachusetts	63	5,838	200	4	603	39	3	.....	18,997	5	96	32	267	198	1	460	29	26,835
Michigan:																		
First district	6	4,718	41	.....	500	14	.....	.....	13,688	10	54	93	147	91	.....	301	21	19,684
Fourth district	1	1,528	9	.....	164	1	.....	.....	6,665	.....	29	22	53	33	.....	98	8	8,611
Minnesota	21	3,032	64	.....	253	5	.....	.....	11,000	9	18	116	114	110	.....	.....	.....	14,742
Missouri:																		
First district	48	3,878	110	2	503	47	9	.....	11,177	35	16	39	86	60	.....	104	3	16,117
Sixth district	15	2,930	87	.....	198	33	.....	.....	13,280	23	12	23	91	97	.....	188	19	16,996
Montana *c*	5	2,666	69	.....	28	.....	1	.....	4,570	.....	2	58	70	53	.....	15	6	7,543
Nebraska *d*	6	3,668	61	.....	220	2	.....	.....	14,855	.....	8	59	103	135	.....	20	5	19,142
New Hampshire *e*	1	2,290	11	.....	125	2	.....	.....	12,050	.....	51	6	325	55	.....	49	.....	14,965
New Jersey:																		
First district	2	1,314	8	.....	204	1	.....	.....	5,162	.....	21	5	93	83	.....	16	1	6,910
Fifth district	28	5,941	64	2	618	11	.....	.....	12,781	10	68	53	252	125	.....	58	5	20,016
New Mexico *f*	4	1,707	34	.....	7	.....	.....	.....	2,769	1	1	22	28	48	.....	10	1	4,632
New York—																		
First district	24	5,491	46	.....	822	21	.....	.....	11,162	8	43	45	262	73	.....	3	1	18,001
Second district	139	3,047	423	1	408	284	.....	.....	5,295	40	10	12	94	26	.....	.....	.....	9,779
Third district	41	6,409	144	1	2,025	162	.....	.....	12,087	31	54	49	304	28	.....	2	.....	21,337
Fourteenth district	20	8,378	92	.....	695	19	1	.....	16,915	9	104	66	535	231	.....	.....	.....	27,065
Twenty-first district	20	4,558	40	.....	569	44	4	.....	12,057	10	42	49	400	96	.....	.....	.....	17,889
Twenty-eighth district	37	6,343	81	.....	542	10	.....	.....	12,577	8	111	64	224	104	.....	.....	.....	20,101
North Carolina—																		
Fourth district	1	1,174	5	1	16	216	8	.....	7,254	69	31	.....	21	11	.....	1	.....	8,808
Fifth district	10	455	17	.....	8	63	17	.....	2,868	124	65	.....	13	3	.....	1	.....	3,644
Ohio—																		
First district	69	4,139	179	3	582	204	58	.....	8,935	21	58	45	67	39	.....	143	5	14,537
Tenth district	18	2,960	37	.....	187	11	3	.....	8,525	4	27	34	87	88	.....	18	2	12,001
Eleventh district	4	2,246	36	.....	208	20	14	.....	7,981	3	19	23	37	56	1	49	1	10,698
Eighteenth district	12	4,176	69	.....	547	73	53	.....	12,458	9	73	49	88	90	1	171	4	17,873
Oregon *g*	8	2,310	58	.....	60	11	.....	.....	6,362	.....	5	84	72	32	.....	10	6	9,018
Pennsylvania—																		
First district	137	6,453	204	1	1,566	112	3	.....	21,064	22	133	158	157	83	3	26	2	30,124
Ninth district	10	1,072	25	.....	2,039	187	65	.....	7,799	8	51	28	101	29	.....	.....	.....	11,414
Twelfth district	16	2,968	30	.....	302	4	6	.....	12,329	2	64	43	280	100	.....	4	.....	16,148
Twenty-third district	33	2,400	64	1	567	11	.....	.....	16,482	4	42	79	72	46	.....	111	4	19,916
South Carolina	2	981	18	.....	13	.....	2	.....	7,328	3	2	2	8	9	.....	1	.....	8,369
Tennessee—																		
Second district	5	380	6	.....	18	11	6	.....	3,382	13	2	2	6	7	.....	5	.....	3,843
Fifth district	12	1,262	39	.....	25	283	127	.....	6,312	31	7	2	10	15	.....	15	.....	8,140
Texas—																		
Third district	12	1,780	38	.....	45	2	.....	.....	8,651	.....	2	7	459	119	.....	26	5	11,146
Fourth district	2	1,583	14	.....	21	.....	.....	.....	9,233	1	.....	1	177	72	.....	40	4	11,148
Virginia—																		
Second district	13	1,706	33	.....	112	174	46	.....	4,845	59	2	.....	31	16	.....	7	2	7,046
Sixth district	4	1,033	6	.....	63	208	6	.....	3,825	104	7	2	13	7	.....	.....	.....	5,278
West Virginia	8	853	7	.....	114	14	51	.....	5,436	12	.....	7	58	8	.....	9	.....	6,577
Wisconsin—																		
First district	41	4,140	83	1	452	13	3	.....	8,402	6	36	103	177	55	.....	47	3	13,562
Second district	3	2,794	19	.....	208	90	12	.....	7,413	3	9	84	88	42	.....	41	5	10,811
Total	1,368	188,675	4,080	29	20,684	3,831	1,041	1	590,013	902	1,660	2,144	7,899	3,603	24	3,981	199	830,134

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

ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING BY STATES AND TERRITORIES THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE SPECIAL-TAX YEAR ENDED APRIL 30, 1889.

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	969	31	.....	44	.....	1	.....	10,492	1	.....	3	37	27	.....	39	2	11,648
Arkansas	.....	1,192	40	.....	28	.....	.....	.....	9,166	5	1	.....	14	26	.....	25	5	10,502
California *a*	132	13,835	383	3	453	29	.....	.....	19,910	5	29	194	273	151	.....	5	.....	35,402
Colorado *b*	6	3,271	74	.....	132	5	.....	.....	7,507	.....	.....	28	111	65	1	3	1	11,204
Connecticut *c*	21	4,708	84	1	428	71	17	.....	11,898	1	23	24	164	147	7	413	14	18,021
Florida	.....	410	14	.....	270	27	2	1	3,570	1	2	.....	13	8	.....	35	1	4,354
Georgia	8	1,945	51	.....	28	.....	.....	.....	13,535	10	10	.....	53	42	.....	7	.....	15,689
Illinois	116	13,181	248	5	1,453	84	4	.....	39,362	31	83	126	684	241	7	1,092	22	56,739
Indiana	15	6,943	65	.....	534	74	40	.....	21,396	21	25	49	221	114	1	85	4	29,587
Iowa	7	3,575	42	.....	314	4	.....	.....	18,731	2	6	50	270	68	.....	8	.....	23,077
Kansas *d*	2	1,614	4	.....	230	1	.....	.....	17,232	1	14	3	151	19	2	46	.....	19,319
Kentucky	57	3,703	194	2	244	1,031	453	.....	11,327	72	13	35	95	34	.....	109	5	17,374
Louisiana *e*	32	6,212	145	.....	137	27	.....	.....	15,577	41	49	8	222	37	.....	52	3	22,542
Maryland *f*	69	6,516	134	1	752	76	26	.....	16,339	14	30	58	131	51	.....	16	.....	24,213
Massachusetts	63	5,838	200	4	603	39	3	.....	18,997	5	96	32	267	198	1	460	29	26,835
Michigan	7	6,246	50	.....	664	15	.....	.....	20,353	10	83	115	200	124	.....	399	29	28,295
Minnesota	21	3,032	64	.....	253	5	.....	.....	11,000	9	18	116	114	110	.....	.....	.....	14,742
Missouri	63	6,808	197	2	701	80	9	.....	24,457	58	28	62	177	157	.....	292	22	33,113
Montana *g*	5	2,666	69	.....	28	.....	1	.....	4,570	.....	2	58	70	53	.....	15	6	7,543
Nebraska *h*	6	3,668	61	.....	220	2	.....	.....	14,855	.....	8	59	103	135	.....	20	5	19,142
New Hampshire *i*	1	2,290	11	...	125	2	.....	.....	12,050	.....	51	6	325	55	.....	49	..	14,965
New Jersey	30	7,255	72	2	822	12	.....	.....	17,943	10	89	58	345	208	.....	74	6	26,926
New Mexico *k*	4	1,707	34	.....	7	.....	.....	.....	2,769	1	1	22	28	48	.....	10	1	4,632
New York	281	34,226	826	2	5,061	540	5	.....	70,093	106	364	285	1,819	558	.....	2	1	114,169
North Carolina	11	1,629	22	1	24	279	25	.....	10,122	193	96	.....	34	14	....	2		12,452
Ohio	103	13,521	321	3	1,524	308	128	.....	37,899	37	177	151	269	273	2	381	12	55,109
Oregon *l*	8	2,310	58	.....	60	11	.....	.....	6,362	.....	5	84	72	32	.....	10	6	9,018
Pennsylvania	196	12,893	323	2	4,474	314	74	.....	57,674	36	290	308	610	258	3	141	6	77,602
South Carolina	2	981	18	.....	13	.....	2	.....	7,328	3	2	2	8	9	.....	1	.....	8,369
Tennessee	17	1,642	45	.....	43	294	133	.....	9,694	44	9	4	16	22	.....	20	.....	11,983
Texas	14	3,363	52	.....	66	2	.....	.....	17,884	1	2	8	636	191	.....	66	9	22,294
Virginia	17	2,739	39	.....	175	382	52	.....	8,670	163	9	2	44	23	.....	7	2	12,324
West Virginia	8	853	7	.....	114	14	51	.....	5,426	12	.....	7	58	8	.....	9	.....	6,577
Wisconsin	44	6,934	102	1	660	103	15	.....	15,815	9	45	187	265	97	.....	88	8	24,373
Total	1,368	188,675	4,080	29	20,684	3,831	1,041	1	590,013	902	1,660	2,144	7,899	3,603	24	3,981	199	830,134

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

*EQUATED NUMBER OF LIQUOR DEALERS AND DEALERS IN MALT LIQUORS FROM 1878 TO 1889.

TABLE SHOWING THE NUMBER OF PERSONS WHO PAID THE SPECIAL TAX OF A LIQUOR DEALER AND OF A DEALER IN MALT LIQUORS, RESPECTIVELY, IN THE SEVERAL STATES AND TERRITORIES DURING THE SPECIAL-TAX YEARS ENDED APRIL 30, FROM 1878 TO 1889.

States and Territories.	Retail liquor dealers.												Wholesale liquor dealers.											
	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.
Alabama	1,712	1,782	1,886	2,076	1,501	1,342	1,635	1,363	1,089	1,065	856	842	49	44	50	51	49	45	40	41	31	32	30	28
Arizona *a*	402	430	414	787	830	1,030	472	.....	.....	.....	.....	.....	21	21	20	33	20	32	5	.....	.....	.....	.....	.....
Arkansas	1,418	1,483	1,136	1,437	855	1,304	798	707	659	550	703	799	32	32	22	32	22	40	25	26	31	21	30	25
California *b*	8,625	8,787	8,664	8,658	9,373	9,369	9,657	10,545	10,988	11,023	11,711	12,767	261	262	258	270	293	250	260	255	365	368	328	377
Colorado *c*	880	1,286	1,777	2,534	2,623	2,955	2,420	2,288	2,282	2,174	2,831	2,532	42	62	67	71	116	96	66	79	48	51	73	57
Connecticut *d*	2,606	2,372	2,473	2,653	2,604	3,163	2,324	2,934	2,874	3,086	4,097	4,188	54	47	49	44	45	57	31	51	50	42	72	80
Dakota *e*	603	607	592	535	946	1,014	918	.....	.....	.....	.....	.....	22	24	21	15	32	26	19	.....	.....	.....	.....	.....
Delaware *f*	619	624	653	639	562	618	625	652	651	671	.....	.....	10	7	9	17	8	9	9	8	8	11	.....	.....
Dist. of Columbia *g*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Florida	503	519	566	487	409	467	291	349	357	305	332	340	8	6	4	7	8	7	8	6	11	10	11	14
Georgia	2,271	2,617	2,200	2,517	2,151	2,327	2,155	1,387	2,348	1,625	1,346	1,552	70	68	54	64	52	54	47	55	59	49	48	40
Idaho *h*	211	161	305	415	508	755	301	.....	.....	.....	.....	.....	8	9	12	14	14	24	9	.....	.....	.....	.....	.....
Illinois	10,853	9,806	10,442	11,524	11,094	12,521	10,872	9,504	10,973	11,635	11,271	11,669	270	217	201	251	250	239	238	217	239	270	222	233
Indiana	4,728	4,419	5,352	5,199	5,196	5,836	5,654	5,915	6,082	5,624	5,567	6,016	101	74	84	76	71	86	66	78	77	61	62	55
Iowa	3,984	3,465	3,965	4,313	4,104	5,001	3,989	3,549	3,769	3,584	2,928	2,758	66	48	58	50	55	86	63	52	57	54	36	35
Kansas *i*	1,038	1,650	1,821	1,132	1,460	1,898	1,948	2,086	2,518	2,098	1,277	1,254	30	40	25	23	16	27	18	21	19	17	8	3
Kentucky	3,841	3,801	3,881	3,760	4,208	4,617	4,334	4,208	3,691	3,598	3,443	3,210	243	212	188	188	185	301	225	247	227	201	218	186
Louisiana *k*	3,464	3,559	3,972	4,687	4,785	5,380	4,808	5,423	5,484	4,789	4,913	5,521	184	165	155	160	181	185	134	165	150	118	114	144
Maine *l*	412	694	757	820	918	1,054	974	1,014	951	919	.....	.....	9	6	9	10	8	10	6	7	6	8	.....	.....
Maryland *m*	4,805	4,695	4,931	4,836	4,848	5,282	5,156	5,506	5,853	6,108	6,298	6,100	179	176	165	155	150	178	169	168	159	160	134	133
Massachusetts	6,301	6,333	6,403	7,279	6,913	7,928	7,304	7,525	7,678	7,263	6,751	5,246	218	215	196	196	179	215	213	205	228	198	197	170
Michigan	4,623	4,171	4,751	4,537	5,066	5,050	5,653	6,098	6,080	6,520	5,917	5,867	57	50	46	43	49	68	54	53	54	61	53	46
Minnesota	2,077	2,099	2,355	2,510	2,898	3,597	3,406	4,474	4,006	4,156	3,095	2,643	49	37	36	36	30	54	34	52	41	62	54	50
Mississippi *n*	1,737	1,392	1,335	1,729	1,831	931	1,118	929	1,057	826	.....	.....	55	41	27	36	33	23	18	23	18	14	.....	.....
Missouri	5,990	5,952	6,372	6,430	6,950	7,298	6,133	6,787	6,348	6,746	5,548	5,558	228	214	202	191	236	215	177	193	180	175	181	162
Montana *o*	419	531	545	705	808	1,363	1,674	2,253	1,715	1,815	2,164	2,094	42	42	39	36	46	68	71	89	56	48	67	46
Nebraska *p*	976	960	1,044	929	990	1,011	1,515	2,320	2,950	3,323	2,698	3,436	33	19	19	15	23	24	44	44	56	51	58	55
Nevada *q*	978	947	974	955	812	864	577	401	764	935	.....	.....	21	32	19	17	14	13	6	12	14	17	.....	.....
New Hampshire *r*	788	826	747	922	930	1,066	1,090	1,169	1,141	1,203	2,214	2,049	7	6	13	8	4	7	4	7	6	6	12	10
New Jersey	5,773	5,666	6,260	6,325	6,229	7,782	7,014	6,838	7,553	7,759	7,329	6,521	44	37	56	60	66	70	61	55	64	77	52	63
New Mexico *s*	402	397	563	1,223	1,289	1,355	1,468	1,920	1,693	1,717	1,570	1,379	21	16	19	49	53	47	35	48	47	42	39	25
New York	24,834	23,448	24,672	26,446	27,200	28,923	30,095	29,673	31,908	31,883	29,942	31,637	775	717	745	701	812	759	861	797	850	819	735	756
North Carolina	1,770	1,759	1,865	1,975	1,556	1,950	2,143	2,082	1,917	1,620	1,261	1,241	37	30	29	21	35	29	23	27	22	31	18	20
Ohio	13,115	14,758	14,338	14,336	12,729	15,399	12,752	14,581	16,758	15,540	12,946	11,993	391	408	358	326	309	355	373	330	340	371	304	292
Oregon *t*	892	799	930	1,025	983	1,244	1,719	1,935	1,750	1,620	1,802	1,930	18	16	19	20	31	30	48	45	38	50	52	42
Pennsylvania	15,548	15,122	16,550	16,292	16,259	18,185	18,423	18,792	18,809	19,540	14,132	9,540	451	401	420	446	399	499	511	431	421	444	332	322
Rhode Island *u*	1,255	1,275	1,326	1,397	1,344	1,358	1,365	1,285	1,425	1,136	.....	.....	47	35	38	36	37	39	30	40	36	34	.....	.....

South Carolina	1,227	1,272	1,260	1,085	814	984	876	931	938	1,001	834	819	32	36	20	23	22	28	16	16	25	20	16	11
Tennessee	3,078	2,981	2,946	2,956	1,933	1,955	1,899	1,602	1,932	1,536	1,571	1,636	104	116	93	89	65	81	54	49	60	47	56	47
Texas	3,456	3,382	2,741	2,901	2,514	2,628	3,717	3,159	3,223	3,064	2,775	2,794	119	107	97	77	59	88	64	71	56	44	47	54
Utah *v*	344	307	387	387	386	470	234	.....	.....	.....	.....	.....	16	10	18	9	16	18	4	.....	.....	.....	.....	.....
Vermont *w*	368	440	508	409	426	454	439	426	516	448	.....	.....	.....	1	3	1	1	.....	3	2	1	2	.....	.....
Virginia	2,379	2,401	2,533	2,507	2,228	2,840	2,807	2,783	2,649	2,538	2,299	2,174	60	51	60	45	46	48	44	44	44	44	40	35
Washington *x*	244	233	231	325	391	536	238	.....	.....	.....	.....	.....	11	7	6	12	15	17	4	.....	.....	.....	.....	.....
West Virginia	698	663	724	757	786	809	755	943	816	756	700	581	11	14	11	11	9	9	11	15	11	11	8	4
Wisconsin	4,832	4,746	5,158	4,986	5,275	5,689	6,196	5,982	6,126	6,308	5,466	6,120	79	69	74	69	66	80	85	75	84	100	108	92
Wyoming *y*	266	233	218	243	235	269	127	.....	.....	.....	.....	.....	7	5	8	8	11	11	5	.....	.....	.....	.....	.....
Total	157,345	155,850	163,523	170,640	168,770	187,871	180,068	182,318	190,121	188,107	168,587	164,806	4,592	4,252	4,122	4,112	4,241	4,647	4,291	4,199	4,290	4,241	3,815	3,712

* See note at head of table, p. 33.

a Part of the collection district of New Mexico since September 5, 1883.

b Including Nevada from October 1, 1883, to July 31, 1884, and since July 1, 1887.

c Including Wyoming since August 15, 1883.

d Including Rhode Island since July 1, 1887.

e Part of the collection district of Nebraska since August 20, 1883.

f Including nine counties of Maryland from October 2, 1876, to June 30, 1887, and two counties of Virginia from June 19, 1877, to June 30, 1887; part of the collection district of Maryland since July 1, 1887.

g Part of the collection district of Maryland since October 2, 1876.

h Part of the collection district of Montana since August 20, 1883.

i Including the Indian Territory since August 8, 1881.

k Including Mississippi since July 1, 1887.

l Part of the collection district of New Hampshire since July 1, 1887.

m Exclusive of nine counties annexed to Delaware, but including the District of Columbia, from October 2, 1876, to June 30, 1887; States of Maryland and Delaware and District of Columbia since July 1, 1887.

n Part of the collection district of Louisiana since July 1, 1887.

o Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.

p Including Dakota since August 20, 1883.

q Part of California from October 1, 1883, to July 31, 1884, and since July 1, 1887; including Utah from August 1, 1884, to June 30, 1887.

r Including Maine and Vermont since July 1, 1887.

s Including Arizona since September 5, 1883.

t Including Alaska since December 27, 1872, and Washington Territory since September 1, 1883.

u Part of the collection district of Connecticut since July 1, 1887.

v Part of the collection district of Montana from August 20, 1883, to July 31, 1884, and since July 1, 1887; part of the collection district of Nevada from August 1, 1884, to June 30, 1887.

w Part of the collection district of New Hampshire since July 1, 1887.

x Part of the collection district of Oregon since September 1, 1883.

y Part of the collection district of Colorado since August 15, 1883.

*EQUATED NUMBER OF LIQUOR DEALERS AND DEALERS IN MALT LIQUORS—Continued.

TABLE SHOWING THE NUMBER OF PERSONS WHO PAID THE SPECIAL TAX OF A LIQUOR DEALER AND OF A DEALER IN MALT LIQUORS, ETC.—Continued.

States and Territories.	Retail dealers in malt liquors.												Wholesale dealers in malt liquors.											
	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.
Alabama	8	6	14	19	12	12	19	19	11	24	32	37	4	7	4	6	10	8	12	9	9	17	19	18
Arizona *a*	1	3	5	6	9	9	8	.....	.....	.....	.....	.....	.....	.....	.....	24	10	19	11	.....	.....	.....	.....	.....
Arkansas	5	4	4	11	8	5	14	8	8	9	23	12	11	7	8	10	6	21	15	12	18	15	11	16
California *b*	160	205	190	243	265	263	239	227	247	257	281	262	31	23	29	30	28	62	45	43	120	139	128	135
Colorado *c*	24	46	60	62	57	92	70	62	76	64	85	91	13	19	53	59	41	48	42	31	65	44	64	52
Connecticut *d*	193	198	259	237	226	194	160	160	131	140	185	152	50	48	58	61	73	76	68	81	93	106	129	129
Dakota *e*	5	13	15	6	18	15	16	.....	.....	.....	.....	.....	1	6	4	6	12	13	15	.....	.....	.....	.....	.....
Delaware *f*	6	12	5	4	7	10	4	14	15	13	.....	.....	4	3	3	9	5	4	3	6	3	6	.....	.....
Dist. of Columbia *g*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Florida	10	11	16	35	45	64	18	3	1	2	1	12	3	2	3	5	16	14	12	17	10	9	10	6
Georgia	29	38	32	36	25	41	42	34	32	16	46	58	15	23	12	16	17	17	32	22	24	20	20	35
Idaho *h*	4	.....	3	2	2	6	3	.....	.....	.....	.....	.....	1	.....	1	2	2	2	2	.....	.....	.....	.....	.....
Illinois	270	275	316	300	296	299	462	915	583	594	634	609	64	84	92	107	137	127	184	148	161	204	252	209
Indiana	109	129	137	130	129	124	137	169	171	172	184	198	24	22	44	38	60	68	64	90	109	102	92	112
Iowa	366	342	427	383	321	283	216	229	152	283	249	223	48	47	51	51	54	67	54	60	64	66	48	50
Kansas *i*	44	66	86	56	52	51	77	65	83	84	119	96	14	23	31	16	18	22	28	36	27	42	26	25
Kentucky	122	142	144	148	187	190	181	124	87	104	113	98	11	15	18	17	32	70	28	29	29	40	35	34
Louisiana *k*	42	20	17	19	14	29	21	23	45	20	157	158	8	7	11	9	14	37	19	22	21	28	25	32
Maine *l*	75	87	75	78	101	108	103	80	73	92	.....	.....	4	5	12	8	13	18	12	8	7	9	.....	.....
Maryland *m*	82	90	92	120	123	126	147	172	187	164	124	123	38	28	39	42	39	37	34	45	48	55	41	50
Massachusetts	474	494	580	564	520	548	467	418	393	472	549	236	78	100	120	163	154	169	173	169	182	186	197	183
Michigan	472	483	497	387	308	163	184	184	184	206	215	189	61	55	93	88	90	108	113	119	96	151	157	128
Minnesota	126	109	116	100	96	69	81	107	130	130	169	106	18	17	21	30	25	41	44	68	57	87	122	90
Mississippi *n*	39	52	44	78	87	107	148	153	207	167	.....	.....	7	9	6	13	15	11	10	9	8	13	.....	.....
Missouri	92	110	110	153	166	181	150	189	169	206	193	151	33	51	62	61	186	108	91	129	106	155	151	109
Montana *o*	10	10	9	11	16	31	41	62	67	86	68	57	.....	.....	7	11	11	15	13	37	30	26	42	46
Nebraska *p*	25	27	29	33	36	36	41	73	85	100	135	98	13	10	16	12	25	23	39	67	92	105	125	118
Nevada *q*	11	16	8	15	16	15	13	7	18	19	..	..	2	2	5	3	2	4	1	5	4	18	.....	.....
New Hampshire *r*	140	200	240	240	281	222	197	158	157	176	213	277	25	26	30	31	37	45	34	39	44	44	60	51
New Jersey	486	521	577	511	416	469	418	350	384	367	368	325	41	39	92	144	99	138	138	111	134	161	164	192
New Mexico *s*	4	5	3	7	8	3	14	22	23	26	20	22	.....	2	10	6	16	16	25	37	41	37	40	41
New York	3,315	3,944	3,822	2,583	2,297	2,078	2,162	2,493	2,473	2,118	1,809	1,650	167	181	260	328	355	409	433	429	502	467	478	523
North Carolina	9	11	13	18	23	41	47	33	33	40	45	32	7	2	5	5	9	14	22	14	22	23	15	13
Ohio	264	318	346	344	319	336	466	339	285	486	504	237	55	84	107	130	138	159	175	177	239	264	236	249
Oregon *t*	42	42	40	54	39	54	72	102	105	109	62	62	1	2	.....	6	28	12	20	19	11	54	31	24
Pennsylvania	642	684	791	695	756	848	841	741	751	885	611	428	51	58	235	266	217	312	381	335	314	313	295	233
Rhode Island *u*	155	164	140	117	79	82	66	61	62	59	.....	.....	20	16	18	20	18	21	15	18	21	12	.....	.....
South Carolina	10	9	5	22	23	18	21	13	17	17	12	7	6	6	5	4	14	12	8	8	11	11	12	6
Tennessee	26	43	28	35	33	34	26	22	32	33	24	23	21	17	24	24	13	18	11	16	27	25	26	22
Texas	248	204	241	285	298	382	486	542	586	615	509	524	45	51	73	65	74	87	132	143	142	138	165	163
Utah *v*	17	15	13	12	6	10	7	.....	.....	.....	.....	.....	3	2	1	19	8	4	8	.....	.....	.....	.....	.....
Vermont *w*	76	97	87	64	50	62	47	59	49	50	.....	.....	6	8	7	14	7	13	10	7	7	7	.....	.....
Virginia	5	11	17	18	15	17	18	31	23	41	29	37	10	10	13	10	10	13	12	14	23	25	22	22
Washington *x*	44	38	38	61	56	66	37	.....	.....	.....	.....	.....	.....	1	.....	7	5	11	9	.....	.....	.....	.....	.....
West Virginia	33	32	32	46	23	26	24	20	38	48	48	38	8	2	3	7	2	10	10	6	5	14	8	4
Wisconsin	132	161	153	182	140	177	205	193	236	191	345	235	18	28	47	46	39	75	94	60	86	71	124	75
Wyoming *y*	3	1	1	6	2	2	4	.....	.....	.....	.....	.....	.....	.....	.....	5	2	4	4	.....	.....	.....	.....	.....
Total	8,459	9,488	9,877	8,536	8,006	7,998	8,220	8,676	8,409	8,685	8,161	6,863	1,040	1,148	1,733	2,034	2,186	2,582	2,705	2,705	3,012	3,309	3,370	3,195

*See note at head of table, p. 33.

a Part of the collection district of New Mexico since September 5, 1883.

b Including Nevada from October 1, 1883, to July 31 1884, and since July 1, 1887.

c Including Wyoming since August 15, 1883.

d Including Rhode Island since July 1, 1887.

e Part of the collection district of Nebraska since August 20, 1883.

f Including nine counties of Maryland from October 2, 1876, to June 30, 1887, and two counties of Virginia from June 19, 1877, to June 30, 1887; part of the collection district of Maryland since July 1, 1887.

g Part of the collection district of Maryland since October 2, 1876.

h Part of the collection district of Montana since August 20, 1883.

i Including the Indian Territory since August 8, 1881.

k Including Mississippi since July 1, 1887.

l Part of the collection district of New Hampshire since July 1, 1887.

m Exclusive of nine counties annexed to Delaware, but including the District of Columbia from October 2, 1876, to June 30, 1887; States of Maryland and Delaware and District of Columbia since July 1, 1887.

n Part of the collection district of Lonisiana since July 1, 1887.

o Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.

p Including Dakota since August 20, 1883.

q Part of California from October 1, 1883, to July 31, 1884, and since July 1, 1887; including Utah from August 1, 1884, to June 30, 1887.

r Including Maine and Vermont since July 1, 1887.

s Including Arizona since September 5, 1883.

t Including Alaska since December 27, 1872, and Washington Territory since September 1, 1883.

u Part of the collection district of Connecticut since July 1, 1887.

v Part of the collection district of Montana from August 20, 1883, to July 31, 1884, and since July 1, 1887; part of the collection district of Nevada from August 1, 1884, to June 30, 1887.

w Part of the collection district of New Hampshire since July 1, 1887.

x Part of the collection district of Oregon since September 1, 1883.

y Part of the collection district of Colorado since August 15, 1883.

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1889, 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 different kinds of fruit brandy produced during the year 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, 1889:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	1	1	.....	.....	63	63	64	64
Arkansas	33	31	.....	.....	54	54	87	85
California	2	2	.....	.....	273	260	275	262
Connecticut	1	1	.....	.....	52	52	53	53
Georgia	87	82	.....	.....	95	95	182	177
Illinois	21	18	.....	.....	23	20	44	38
Indiana	11	11	.....	.....	56	56	67	67
Iowa	.....	.....	.....	.....	3	3	3	3
Kansas	.....	.....	.....	.....	1	1	1	1
Kentucky	348	297	1	1	299	286	648	584
Louisiana	.....	.....	.....	.....	12	12	12	12
Maryland	26	23	.....	.....	39	39	65	62
Massachusetts	1	1	8	8	6	6	15	15
Minnesota	2	2	.....	.....	.....	.....	2	2
Missouri	34	30	.....	.....	55	49	89	79
Nebraska	3	1	.....	.....	.....	.....	3	1
New Mexico	.....	.....	.....	.....	6	5	6	5
New Hampshire	.....	.....	1	1	1	1	2	2
New Jersey	1	1	.....	.....	71	71	72	72
New York	2	2	.....	.....	56	56	58	58
North Carolina	524	470	.....	.....	863	863	1,387	1,333
Ohio	31	25	.....	.....	43	43	74	68
Oregon	2	2	.....	.....	9	9	11	11
Pennsylvania	104	96	.....	.....	20	20	124	116
South Carolina	15	15	.....	.....	14	14	29	29
Tennessee	84	71	.....	.....	245	245	329	316
Texas	7	7	.....	.....	18	18	25	25
Virginia	91	70	.....	.....	710	699	801	769
West Virginia	4	4	.....	.....	39	32	43	36
Wisconsin	5	4	.....	.....	.....	.....	5	4
Total	1,440	1,267	10	10	3,126	3,072	4,576	4,349

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1889, BY COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Alabama	63	63	New York—		
Arkansas	54	54	Fourteenth district	35	35
California—			Twenty-first district	7	7
First district	137	130	Twenty-eighth district	14	14
Fourth district	136	130	North Carolina—		
Connecticut	52	52	Fourth district	438	438
Georgia	95	95	Fifth district	425	425
Illinois—			New Mexico	6	5
Eighth district	15	12	Ohio—		
Thirteenth district	8	8	First district	6	6
Indiana—			Tenth district	15	15
Sixth district	14	14	Eleventh district	13	13
Seventh district	42	42	Eighteenth district	9	9
Iowa—			Oregon	9	9
Fourth district	3	3	Pennsylvania—		
Kansas	1	1	First district	14	14
Kentucky—			Ninth district	2	2
Second district	92	90	Twelfth district	2	2
Fifth district	43	40	Twenty-third district	2	2
Sixth district	4	4	South Carolina	14	14
Seventh district	51	51	Tennessee—		
Eighth district	109	101	Second district	31	31
Louisiana	12	12	Fifth district	214	214
Maryland	39	39	Texas—		
Massachusetts—			Third district	5	5
Third district	6	6	Fourth district	13	13
Missouri—			Virginia—		
First district	40	37	Second district	139	139
Sixth district	15	12	Sixth district	571	560
New Hampshire	1	1	West Virginia	39	32
New Jersey—					
First district	24	24	Total	3,126	3,072
Fifth district	47	47			

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, 1889, 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	463	7	35,083	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
October	455	8	56,560	242,045	7,718	6,564	248,609
November	530	8	63,397	270,038	9,282	7,889	277,927
December	640	9	74,401	308,869	9,389	7,982	316,851
January	747	9	84,351	341,209	9,950	8,459	349,668
February	811	9	91,910	368,428	8,565	7,282	375,710
March	821	6	96,396	376,921	4,243	3,607	380,528
April	864	6	95,641	377,797	3,806	3,236	381,033
May	774	6	94,157	381,916	3,556	3,024	384,940
June	677	6	77,992	311,604	4,603	3,906	315,510
July	484	6	52,197	216,747	4,476	3,800	220,547
August	397	4	41,216	172,374	2,544	2,162	174,536
September	376	5	40,946	172,526	3,574	3,037	175,563

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1889.

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 1889, 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	70,103	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	4,466	3,798	145,761
September 1, 1889	376	5	40,946	172,526	3,574	3,037	175,563

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, 1889, 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.
Alabama	1	1	1	1															1	1
Arkansas	27	25	7	7	18	17	6	5	1	1									33	31
California:																				
First district	1	1	1	1															2	2
Connecticut	61	56	39	36	25	23	3	3	15	15	1	1		1	1	1	1	1	87	82
Georgia																				
Illinois:																				
First district											1	1			1	1	4	3	6	6
Fifth district																	10	10	10	9
Eighth district											1	1			2	2	2	2	3	3
Thirteenth district																			2	2
Indiana:																				
Sixth district									2	2	1	1			1	1	3	3	7	7
Seventh district	1	1			2	2	1	1									1	1	4	4
Kentucky:																				
Second district	66	56	14	10	49	42	6	4	4	4					5	4	5	5	91	74
Fifth district	10	10			9	9	4	3	3	3	2	2			18	16	15	15	86	79
Sixth district	1	1			5	5	3	3	1	1	3	2	2	2	2	2	7	7	22	21
Seventh district	15	13	10	10	5	3	1	1	5	4	3	2	6	6	6	4	7	7	47	40
Eighth district	75	65	54	44	18	18	6	4	7	4	2	1	4	4	10	7	3	3	102	83
Maryland	5	4	1		4	4	6	6	6	4	1		1	1	7	4	4	4	26	23
Massachusetts:																				
Third district															1	1			1	1
Minnesota															1	1	1	1	2	2
Missouri:																				
First district	12	9	2	1	9	7	1	1	2	2			3	3			1	1	15	12
Sixth district	8	8	3	3	5	5	2	2	5	4							1	1	19	18
New York:																				
First district																	1	1	1	1
Twenty-eighth 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 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.
New Jersey:																				
Fifth district																	1	1	1	1
North Carolina:																				
Fourth district	126	75	91	69	14	9	2	1	1	1									108	80
Fifth district	405	381	413	387					2	2			1	1					416	390
Nebraska	1				1												2	1	3	1
Ohio:																				
First district															2	2	6	4	8	6
Tenth district	1	1			1	1	1	1	1	1	1	1							4	4
Eleventh district	2	1	1	1	1		3	3	1		1	1					3	2	10	7
Eighteenth district	2	2			4	4	2	2	3	2									9	8
Oregon	1	1	1	1					1	1									2	2
Pennsylvania:																				
First district	5	5	2	2	4	4									1	1			7	7
Ninth district	2	2	1	1	2	2			18	18	3	2	2	2	1	1			27	26
Twelfth district	9	9			11	11	7	6	1	1									19	18
Twenty-third district	5	5			9	8	4	3	23	20	1	1	3	2	7	7	4	4	51	45
South Carolina	11	11	7	7	4	4			3	3	1	1							15	15
Tennessee:																				
Second district	21	18	25	18	1	1	1	1											27	20
Fifth district	15	12			9	7	13	12	24	23	4	4	5	3	2	2			57	51
Texas:																				
Fourth district	6	6	1	1	2	2	4	4											7	7
Virginia:																				
Sixth district	80	59	58	46	22	15	2	1	7	7	1				1	1			91	70
West Virginia	3	3	2	2	1	1											1	1	4	4
Wisconsin:																				
First district	1				1		1	1	1	1					2	2			5	4

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, 1889, BY STATES AND TERRITORIES.

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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.
Alabama	1	1	1	1														
Arkansas	27	25	7	7	18	17	6	5	1	1	1	1						
California	1	1	1	1											1	1		
Connecticut													1	1				
Georgia	61	56	39	36	25	23	3	3	15	15	5	5						
Illinois											2	2			3	2	16	14
Indiana	1	1			2	2	1	1	2	2	1	1			1	1	4	4
Kentucky	167	145	78	64	81	72	26	16	21	13	8	6	35	31	68	58	37	37
Maryland	5	4	1		4	4	6	6	6	4	1	1	1	1	3	3	4	4
Massachusetts															1	1		
Minnesota													1	1			1	1
Missouri	20	17	5	4	14	12	3	3	7	6			3	3			2	2
New York																	2	2
New Jersey																	1	1
North Carolina	531	456	504	456	14	9	2	1	3	3			1	1				
Nebraska	1				1												2	1
Ohio	5	4	1	1	6	5	6	6	5	3	2	2			2	2	9	6
Oregon	1	1	1	1					1	1								
Pennsylvania	21	21	3	3	26	25	11	9	42	39	4	3	5	4	9	9	4	4
South Carolina	11	11	7	7	4	4			3	3	1	1						
Tennessee	36	30	25	18	10	8	14	13	24	23	4	4	5	3	2	2		
Texas	6	6	1	1	2	2	4	4										
Virginia	80	59	58	46	22	15	2	1	7	7	1				1	1		
West Virginia	3	3	2	2	1	1											1	1
Wisconsin	1				1		1	1	1	1					2	2		
Total	979	841	734	648	231	199	79	69	138	121	30	26	52	45	93	82	83	77

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1889, was 1,440, of which number 1,267 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1888, were 1,300 and 1,029, respectively, showing an increase during the last fiscal year of 140 in the number registered and of 238 in the number operated.

The larger 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 142 in the number of distilleries of this class registered and of 170 in the number operated.

In the class of larger distilleries there was a decrease of 2 in the number registered, but there was an increase of 68 in the number operated.

During the fiscal year ended June 30, 1888, 1,070 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels each, were registered; and of this number, 893, or 83 per cent., were operated.

Of the larger distilleries, having daily grain capacities varying from 60 bushels to several thousands of bushels, 230 were registered, and 136, or 59 per cent., were operated.

During the fiscal year ended June 30, 1889, of the smaller distilleries 1,212 were registered, and 1,063, or nearly 88 per cent., were operated.

Of the larger distilleries 228 were registered, and 204, or over 89 per cent., were operated.

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

There were 3,126 fruit distilleries registered, and 3,072 operated, an increase of 442 in the number registered and of 465 in the number operated, during the fiscal year.

The total number of grain, molasses, and fruit distilleries registered and operated during the year is 4,576 and 4,349, 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, 1889, 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.*
Alabama	85				596		6			687	
Arkansas	2,548	64		1,621	24,779		6			29,018	
California:											
First district	9,902	31,747	633	18,265	518					61,165	
Fourth district	54				288					342	
Connecticut	2,118			8,825	11,296					22,239	
Georgia	21,783				129,042					150,795	
Illinois:											
First district	157,670			134,751	1,311,785	424				1,604,630	
Fifth district	506,170			145,146	4,295,735	6,147				4,953,198	
Eighth district	48,269			28,062	388,275	884				463,491	
Thirteenth district	2,054			915	13,633					16,602	
Indiana:											
Sixth district	53,690			73,842	405,613	6,439	31,540	315		571,124	315
Seventh district	65,221	507		13,833	600,640	435				680,636	
Kentucky:											
Second district	73,331	30		41,196	493,236		30			607,812	
Fifth district	339,523	48	16	471,590	2,359,885	147	1,474			3,172,683	
Sixth district	99,386	3,954		147,043	724,328	2,048		33,408		976,759	33,408
Seventh district	97,240			194,783	616,358	342				908,723	9
Eighth district	42,100	288		78,917	266,379			9		387,684	
Maryland	43,317			343,227	134,935	1,442	334			523,255	
Massachusetts	896			10,878	9,127			1,886,712		20,841	1,886,712
Minnesota	24,692	3,256		7,261	233,141					268,330	
Missouri:											
First district	13,048	296	10,218	10,799	264,665	3,213	13			302,252	
Sixth district	26,624	313	38	10,503	228,180					265,658	
Nebraska	43,987			17,473	408,325					469,785	
New Hampshire								29,175		29,175	
New Jersey:											
Fifth district	32,425			48,638	48,638					129,701	
New York:											
First district	76,170			143,160	143,468					362,798	
Twenty-eighth district	37,750			55,628	61,723					155,101	
North Carolina:											
Fourth district	2,287			1,458	30,158		200			35,074	
Fifth district	28,909	971		45,044	223,971					297,927	
		3									

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, ETC.—Cont'd.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Ohio:											
First district	195,813	526	9,566	227,236	1,245,224	1,054	25,433			1,704,852	
Tenth district	643			2,942	5,311		1,062			9,958	
Eleventh district	8,885	431		6,796	98,431	185	5,302			120,030	
Eighteenth district	883	447	48	7,364	4,056	252			1,785	14,835	
Oregon	108	2,263		20	404					2,795	
Pennsylvania:											
First district	18,061			61,274	17,743			1,485		97,078	1,485
Ninth district	6,150	884		68,832	15,520	61				91,447	
Twelfth district	511	177	210	14,714	3,654					19,266	
Twenty-third district	101,543	448	91	660,547	82,373	448	337			845,787	
South Carolina	1,314			413	11,643					13,370	
Tennessee:											
Second district	1,702	27		1,009	15,220		31			17,989	
Fifth district	29,144			24,720	260,323	17	7,827			322,031	
Texas:											
Fourth district	124	36		28	1,093		4			1,285	
Virginia:											
Sixth district	5,008	321		25,119	48,558	63			57	79,126	
West Virginia	6,776			59,881	2,377					69,034	
Wisconsin:											
First district	16,390	1,262	769	46,064	79,215	31				143,731	
Total	2,242,214	48,279	21,589	3,259,917	15,319,862	23,632	73,589	1,951,104	1,842	20,990,924	1,951,104

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, 1889, 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.*
Alabama	85				596		6			687	
Arkansas	2,548	64		1,621	24,779		6			29,018	
California	9,956	31,747	633	18,365	806					61,507	
Connecticut	2,118			8,825	11,296					22,239	
Georgia	21,753				129,042					150,795	
Illinois	712,163			308,875	6,009,428	7,455				7,037,921	
Indiana	118,911	507		87,675	1,006,233	6,874	31,540	315		1,251,760	315
Kentucky	651,580	4,320	16	933,528	4,460,186	2,537	1,494	33,417		6,053,661	33,417
Maryland	43,317			343,227	134,935	1,442	334			523,255	
Massachusetts	836			10,878	9,127			1,886,712		20,841	1,886,712
Minnesota	24,692	3,236		7,261	233,141					268,330	
Missouri	39,672	609	10,256	21,302	492,845	3,213	13			567,910	
Nebraska	43,987			17,473	408,325					469,785	
New Hampshire								29,175			29,175
New Jersey	32,425			48,638	48,638					129,701	
New York	113,920			198,788	205,191					517,899	
North Carolina	31,196	974		46,502	254,129		200			333,001	
Ohio	206,224	1,404	9,614	244,368	1,353,022	1,491	31,797		1,785	1,849,675	
Oregon	108	2,263		20	404					2,795	
Pennsylvania	126,265	1,509	301	895,367	119,290	509	337	1,485		1,053,578	1,485
South Carolina	1,314			413	11,643					13,370	
Tennessee	30,846	27		25,729	275,543	17	7,858			340,020	
Texas	124	36		28	1,093		4			1,285	
Virginia	5,008	321		25,119	48,558	63			57	79,126	
West Virginia	6,776			59,881	2,377					69,034	
Wisconsin	16,390	1,262	769	46,064	79,215	31				143,731	
Total	2,242,214	48,279	21,589	3,259,917	15,319,862	23,632	73,589	1,951,104	1,842	20,990,924	1,951,104

The average yield per bushel of grain was $\frac{87,887,456}{20,990,924}$=4.18 + gallons of spirits.

The average yield per gallon of molasses was $\frac{1,471,054}{1,951,104}$=.753 + 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.*
1880	24,006,359	87,915,969	3,110,190	2,439,301
1881	31,291,175	115,609,644	2,710,307	2,118,506
1882	27,459,095	104,149,077	2,121,804	1,704,084
1883	18,614,787	72,235,175	2,373,106	1,801,960
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
1889	20,990,924	87,887,456	1,951,104	1,471,054
Total	212,462,931	837,263,064	24,501,870	18,875,649
Average	21,246,293	83,726,306	2,450,187	1,887,564

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1889 (20,990,924 bushels), is an increase of 4,868,415 bushels over the amount used in the preceding fiscal year (16,122,509 bushels), and is 255,369 bushels less than the average (21,246,293 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (87,887,456 gallons) shows an increase of 19,499,296 gallons over the product (68,388,160 gallons) of the year ended June 30, 1888, and is 4,161,150 gallons more than the average produced (83,726,306 gallons) for the last ten years.

The yield of spirits from each bushelof grain is 4.18+ gallons. The yield for the two preceding years was 4.23+ for 1887 and 4.24+ for 1888.

The quantity of molasses used for the production of rum during the fiscal year (1,951,104 gallons) shows a decrease of 568,390 gallons from the quantity used in the previous year (2,519,494 gallons), and is 499,083 gallons less than the average (2,450,187 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,471,054 gallons) shows a decrease of 420,192 gallons from the product of the previous year (1,891,246 gallons), and is 416,510 gallons less than the average product (1,887,564 gallons) for the last ten years.

DIFFERENT KINDS OF FRUIT BRANDY PRODUCED DURING THE YEAR.

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1889, BY COLLECTION DISTRICTS.

Districts.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	7,018	171	71	7,260
Arkansas	2,922	4,935	336	8,193
First California	.....	1,342	440,183	441,525
Fourth California	380	370	473,298	474,048
Connecticut	16,734	.....	.....	16,734
Georgia	5,234	854	181	6,269
Eighth Illinois	969	43	1,375	2,387
Thirteenth Illinois	6,334	527	25	6,886
Sixth Indiana	4,174	433	245	4,852
Seventh Indiana	46,704	1,839	128	48,671
Fourth Iowa	575	.....	.....	575
Kansas	751	.....	.....	751
Second Kentucky	64,781	1,041	23	65,845
Fifth Kentucky	64,439	3,383	30	67,852

QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED, ETC.—Continued.

Districts.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Sixth Kentucky	2,007	45	90	2,142
Seventh Kentucky	6,979	43	.....	7,022
Eighth Kentucky	15,183	152	.....	15,335
Louisiana	311	1,152	.....	1,463
Maryland	6,140	28,074	.....	34,214
Third Massachusetts	5,688	.....	.....	5,688
First Missouri	1,228	434	378	2,040
Sixth Missouri	7,649	702	35	8,386
New Hampshire	18	.....	.....	18
First New Jersey	26,120	.....	27	26,147
Fifth New Jersey	73,741	133	.....	73,874
New Mexico	.....	.....	2,279	2,279
Fourteenth New York	48,243	.....	.....	48,243
Twenty-first New York	2,968	.....	.....	2,968
Twenty-eighth New York	23,890	.....	4,465	28,355
Fourth North Carolina	29,304	914	927	31,145
Fifth North Carolina	14,427	694	8	15,129
First Ohio	15,890	72	781	16,743
Tenth Ohio	532	.....	18,855	19,387
Eleventh Ohio	3,214	244	.....	3,458
Eighteenth Ohio	1,336	20	218	1,574
Oregon	1,606	.....	144	1,750
First Pennsylvania	9,791	.....	.....	9,791
Ninth Pennsylvania	22,639	.....	.....	22,639
Twelfth Pennsylvania	210	.....	.....	210
Twenty-third Pennsylvania	366	.....	.....	366
South Carolina	350	287	33	670
Second Tennessee	4,640	47	.....	4,687
Fifth Tennessee	170,512	1,980	.....	181,492
Third Texas	.....	87	.....	87
Fourth Texas	239	1,981	.....	2,220
Second Virginia	6,800	35	58	6,893
Sixth Virginia	35,949	238	385	36,572
West Virginia	10,128	53	24	10,205

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1889, BY STATES.

States.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	7,018	171	71	7,260
Arkansas	2,922	4,935	336	8,193
California	380	1,712	913,481	915,573
Connecticut	16,734	.....	.....	16,734
Georgia	5,234	854	181	6,269
Illinois	7,303	570	1,400	9,273
Indiana	50,878	2,272	373	53,523
Iowa	575	.....	.....	575
Kansas	751	.....	.....	751
Kentucky	153,389	4,664	143	158,196
Louisiana	311	1,152	.....	1,463
Maryland	6,140	28,074	.....	34,214
Massachusetts	5,688	.....	.....	5,688
Missouri	8,877	1,136	413	10,426
New Hampshire	18	.....	.....	18
New Jersey	99,861	133	27	100,021
New Mexico	.....	.....	2,279	2,279
New York	75,101	.....	4,465	79,566
North Carolina	43,731	1,608	935	46,274
Ohio	20,972	336	19,854	41,162
Oregon	1,606	.....	144	1,750
Pennsylvania	33,006	.....	.....	33,006
South Carolina	350	287	33	670
Tennessee	184,152	2,027	.....	186,179
Texas	239	2,068	.....	2,307
Virginia	42,749	273	443	43,465
West Virginia	10,128	53	24	10,205
Total	778,113	52,325	944,602	1,775,040

SPIRITS RECTIFIED DURING THE YEAR ENDED APRIL 30, 1889.

STATEMENT SHOWING THE QUANTITY OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1889, BY COLLECTION DISTRICTS.

Districts.	Quantities.	Districts.	Quantities.
	Gallons.		*Gallons.*
Alabama	120,063.93	New Jersey:	
California:		First district	5,098.50
First district	2,391,784.67	Fifth district	202,721.56
Fourth district (and Nevada)	183,741.50	New Mexico	23,967.00
Colorado (and Wyoming)	93,709.50	New York:	
Connecticut (and Rhode Island)	316,581.50	First district	1,353,745.77
Georgia	77,962.00	Second district	6,833,378.98
Illinois:		Third district	860,672.41
First district	4,873,028.49	Fourteenth district	407,823.93
Fifth district	1,209,998.90	Twenty-first district	230,727.00
Eighth district	15,540.50	Twenty-eighth district	1,405,610.90
Thirteenth district	27,469.50	North Carolina:	
Indiana:		Fourth district	19,763.00
Sixth district	75,224.50	Fifth district	119,234.00
Seventh district	1,430,213.15	Oregon (and Washington)	137,695.83
Iowa:		Ohio:	
Third district	43,932.92	First district	11,219,296.65
Fourth district	11,744.50	Tenth district	292,456.51
Kansas	3,534.50	Eleventh district	248,664.00
Kentucky:		Eighteenth district	522,622.50
Second district	60,748.00	Pennsylvania:	
Fifth district	1,399,050.28	First district	6,585,989.25
Sixth district	3,213,742.47	Ninth district	76,560.50
Seventh district	6,056.50	Twelfth district	145,536.02
Eighth district		Twenty-third district	741,489.00
Louisiana	758,271.50	Tennessee:	
Maryland (and Delaware)	3,299,961.50	Second district	77,436.50
Massachusetts	2,545,381.47	Fifth district	168,500.50
Michigan:		Texas:	
First district	253,007.00	Third district	223,545.00
Fourth district	16,758.50	Fourth district	3,889.00
Minnesota	166,019.50	Virginia:	
Missouri:		Second district	575,244.00
First district	3,549,618.75	Sixth district	103,937.00
Sixth district	575,169.15	West Virginia	94,004.50
Montana (and Utah)	28,840.00	Wisconsin:	
Nebraska	235,272.00	First district	1,333,575.13
New Hampshire, Maine, and Vermont	5,732.50	Second district	12,621.50
		Total	61,013,965.62

STATEMENT SHOWING THE QUANTITY OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1889, BY STATES AND TERRITORIES.

States and Territories.	Quantities.	States and Territories.	Quantities.
	Gallons.		*Gallons.*
Alabama	120,063.93	Montana (and Utah)	28,840.00
Arkansas		Nebraska	235,272.00
California (and Nevada)	2,575,526.17	New Hampshire (and Vermont)	5,732.50
Colorado (and Wyoming)	93,709.50	New Jersey	207,820.06
Connecticut (and Rhode Island)	316,581.50	New Mexico	23,967.00
Florida		New York	11,091,958.99
Georgia	77,962.00	North Carolina	138,997.00
Illinois	6,126,037.39	Ohio	12,283,039.66
Indiana	1,505,437.65	Oregon (and Washington)	137,695.83
Iowa	55,677.42	Pennsylvania	7,549,574.77
Kansas	3,534.50	Tennessee	245,937.00
Kentucky	4,679,597.25	Texas	227,434.09
Louisiana	758,271.50	Virginia	679,181.00
Maryland	3,299,961.50	West Virginia	94,004.50
Massachusetts	2,545,381.47	Wisconsin	1,346,196.63
Michigan	269,765.50		
Minnesota	166,019.50	Total	61,013,965.62
Missouri	4,124,787.90		

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, 1889, 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	112	20,300	181+	1,062	89,880	84+	110,180
First California				1,410	303,150	215	303,150
Fourth California				023	10		10
Connecticut	102	30,600	300				30,600
Georgia	412	61,800	150	2,700	243,000	90	304,800
First Illinois	870	134,850	155				134,850
Fifth Illinois	17,675	4,608,750	260+				4,608,750
Eighth Illinois	1,630	293,474	189+				293,474
Sixth Indiana	2,000	585,000	292+	20	2,000	100	587,000
Seventh Indiana	2,635	553,350	210				553,350
Second Kentucky	4,491	878,004	195+	1,279	63,909	49+	941,913
Fifth Kentucky	7,072	1,299,096	183+	2,806	330,408	117+	1,629,504
Sixth Kentucky	4,637	1,140,140	245+	1,828	96,670	52+	1,236,810
Seventh Kentucky	3,323	796,750	239+	641	84,540	131+	881,290
Eighth Kentucky	871	225,900	259+	8,683	72,836	8+	298,736
Maryland	65	12,100	186+	669	63,632	95+	75,732
Third Massachusetts	100	25,000	250	30	9,000	300	34,000
Minnesota	142	55,380	390				55,380
First Missouri	75	26,550	354	502	47,188	94	73,738
Sixth Missouri	1,396	48,860	35	986	37,880	38+	86,740
Nebraska	2,014	494,000	245+				494,000
Fifth New Jersey	317	88,760	280				88,760
First New York	584	109,800	188+				109,800
Fourth North Carolina	230	20,700	90	1,964	121,768	62	142,468
Fifth North Carolina	159	21,975	138+	2,080	124,270	59+	146,245
First Ohio	1,776	490,547	276+	58	11,600	200	502,147
Tenth Ohio				64	1,408	22	1,408
Eleventh Ohio				30	2,000	66+	2,000
Eighteenth Ohio	49	6,025	122+	242	13,620	56+	19,645
Oregon				120	3,060	25+	3,060
Ninth Pennsylvania	214	37,028	173+	1,692	188,561	111+	225,589
Twelfth Pennsylvania	62	12,800	206+	449	36,900	82+	49,700
Twenty-third Pennsylvania	937	231,724	247+	1,497	66,053	44+	297,777
Second Tennessee				428	38,428	89+	38,428
Fifth Tennessee	754	182,700	242+	3,768	312,700	82+	495,400
Fourth Texas				115	5,750	50	5,750
Sixth Virginia	79	10,610	134+	963	94,735	98+	105,345
West Virginia	109	13,080	120	109	9,156	84	22,236
First Wisconsin	346	87,000	251+	67	1,400	200	88,400

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	112	20,300	181+	1,062	89,880	84+	110,180
California	.....	.....	.....	1,433	303,160	211+	303,160
Connecticut	102	30,600	300	.....	.....	.....	30,600
Georgia	412	61,800	150	2,700	243,000	90	304,800
Illinois	20,175	5,037,074	249+	.....	.....	.....	5,037,074
Indiana	4,635	1,138,350	245+	20	2,000	100	1,140,350
Kentucky	20,394	4,339,890	212+	15,237	648,363	42+	4,988,253
Maryland	65	12,100	186+	669	63,632	95+	75,732
Massachusetts	100	25,000	250	30	9,000	300	34,000
Minnesota	142	55,380	390	.....	.....	.....	55,380
Missouri	1,471	75,410	51+	1,488	85,068	57+	160,478
Nebraska	2,014	494,000	245+	.....	.....	.....	494,000
New Jersey	317	88,760	280	.....	.....	.....	88,760
New York	584	109,800	188+	.....	.....	.....	109,800
North Carolina	389	42,675	109+	4,044	246,038	60+	288,713
Ohio	1,825	496,572	272+	394	28,628	72+	525,200
Oregon	.....	.....	.....	120	3,060	25+	3,060
Pennsylvania	1,213	281,552	232+	3,638	291,514	80+	573,066
Tennessee	754	182,700	242+	4,196	351,128	83+	533,828
Texas	.....	.....	.....	115	5,750	50	5,750
Virginia	79	10,610	134+	963	94,735	98+	105,345
West Virginia	109	13,080	120	109	9,156	84	22,236
Wisconsin	346	87,000	251+	007	1,400	200	88,400
Total	55,238	12,602,653	228+	36,225	2,475,512	68+	15,078,165

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States		55,238
Total increase in weight of cattle	pounds..	12,602,653
Average increase in weight of cattle	do....	228+
Number of hogs fed at registered grain distilleries in the United States		36,225
Total increase in weight of hogs	pounds..	2,475,512
Average increase in weight of hogs	do....	68+
Total number of cattle and hogs fed		91,463
Total increase in weight of cattle and hogs	pounds..	15,078,165
Average increase in weight of cattle and hogs	do....	164+

TAXATION OF FRACTIONAL PARTS OF A GALLON OF DISTILLED SPIRITS.

The expediency of taxing all fractions of a gallon of distilled spirits has heretofore engaged the attention of this office, and recommendations have been made that authority be given to assess and collect monthly the tax upon the whole number of proof gallons, or of wine gallons when below proof, which the fractions of gallons removed during the month from each distillery warehouse may aggregate.

Upon consideration of the subject and of the ill effects of the present method of taxing fractions, I deem it proper to bring the matter again to the attention of the legislative power.

The law upon this subject is as follows: Any fractional part of a gallon of distilled spirits amounting to one-half gallon or over in a cask or package is taxed as a gallon, but any fractional part of a gallon less than one-half gallon in a cask or package is exempt from tax.

In ascertaining the contents of a package of distilled spirits which are either exactly at proof as defined in section 3249 Revised Statutes, or below proof, no fraction occurs other than one-half of a gallon;

but when the spirits are above proof the calculation of the proof gallons may result in a final fraction of any size.

As a matter of convenience in the computation and collection of the tax provision was made for taxing only even gallons, the fractions either being dropped or treated as a whole gallon as above stated. This was done, doubtless, upon the consideration also that the sum of the fractions dropped, and that of the fractions added to make a full gallon, would, on an average, be nearly or quite the same, and so neither gain nor loss would result from this method either to the tax-payer or to the Government.

It has not, however, so happened. The distiller is quite at liberty to use packages of any size, not below 10 gallons capacity, which he may choose, and to draw off his spirits at any rate or strength of proof which may suit his purpose. It is therefore perfectly feasible for him to so fill his packages as to constantly contain a large, and often the largest possible, untaxed fraction, a taxable fraction occurring only by some mischance.

This course has been pursued for many years with great success, especially by the large distillers who are producers of alcohols and pure spirits, and do not keep their product for any considerable length of time in distillery warehouse.

In many cases there are rectifying houses near at hand to which the spirits are removed from the distillery warehouse, upon payment of tax, where the spirits are drawn from the packages into the rectifying vats and the untaxed fractions are made available.

Spirits of the kinds which commonly lie in warehouse for long periods change both in volume and in proof, owing to natural causes, so that upon withdrawal from warehouse the fractions occur naturally, above or below the half, in accordance with the expectation of the statute. But the larger portion of the spirit product of the country is usually of the kinds not requiring to lie in bond, and in respect of which the portion of a gallon untaxed is a constant and never omitted gain to the producers.

The advantage derived in this way, and in the ordinary course of business, not being sufficient to satisfy many distillers, it is sought to be increased by warehousing their spirits in half barrels and smaller packages, instead of in barrels, the fraction of a proof gallon gained being thus doubled or even quadrupled.

The annual loss to the revenue arising from this adroit withholding of a portion of the taxed article from the operation of the law can not be accurately stated. But, aside from those packages whose fractions, taxed and untaxed, may in the aggregate equal each other, it is believed to be a fair estimate that a half million additional packages contain each a large portion of a gallon of spirits which escapes tax.

No cessation of the practice described is to be looked for under the law as it now stands. It is not to be expected that the producer will voluntarily pay a portion of the tax which it is open to him to escape. The effect of the practice is to stimulate competition in schemes to avoid the largest possible portion of the tax by the method indicated, or by others positively illicit.

Discontent is occasioned on the part of those who are unable to take advantage of the practice, as being subject, in a degree, to an unequal taxation; while the expense of collecting the tax, owing to the larger number of packages and the consequent greater labor of gauging, stamping, warehousing, and reporting them, is increased by the very cause which lessens the amount collected.

Such a change in the law as shall remove the opportunity for its evasion is plainly needed, and a provision for the taxation of all fractions of a gallon of spirits would, in my opinion, prove to be a valuable and effectual amendment; and I respectfully recommend that appropriate legislation be had for that purpose.

REPORT OF THE MICROSCOPIST ON THE ANALYSES OF SUSPECTED WHISKY.

During the past year many samples of whisky were sent in for analysis to ascertain whether they had been artificially colored by the addition of caramel or other coloring matter. To establish a standard by which such samples could be judged, the collectors of internal revenue of the ninth district of Pennsylvania and of the seventh district of Kentucky were requested to obtain samples of one, two, three, and four year old whiskies direct from distillers who were known as not employing any artificial means to either color or age their goods.

There appears to be a class of distillers who desire to market their product as soon as possible, and who, by heavily charring their barrels, adding a little caramel or prune juice, or by some of the so-called aging processes, endeavor so to color their new and colorless whiskies as to deceive the consumer.

FERMENTATION.

In the manufacture of both malt and distilled liquors the object is to convert the starch of the grain employed, by suitable fermentation, into alcohol. In the one case a low percentage of alcohol is striven for, and in the other the maximum amount that is capable of being produced.

Chemically speaking, fermentation takes place wherever an organic compound undergoes changes of composition under the influence of a nitrogenous substance called a ferment, which acts in small quantities and yields nothing appreciable to the fermented substance. These ferments are living minute vegetable cells, and different varieties are found in the various fermentations with which we are familiar, viz, alcoholic, acetic, lactic, butyric, etc.

In normal alcoholic or spirituous fermentation we find the minute vegetable cells commonly called yeast growing and multiplying, assimilating the *sugar* or *glucose* found in the infusion or solution (whether the glucose is derived from the starch of the grain, by the action of another ferment called diastase, or artificially prepared), and excreting a large proportion in the form of *carbonic acid* and *alcohol*.

Theoretically 105.3 parts of glucose, corresponding to 100 parts of cane sugar, would produce about 51 parts of alcohol and 49 parts of carbonic acid, but as a matter of fact Pasteur and other investigators have found that there were small quantities of other products present, so that the theoretical yield is not obtained.

The materials from which alcohol can be produced by fermentation may be arranged in three groups: first, grapes and other sweet fruits which contain fermentable sugar or glucose, the expressed juice of which at once enters into fermentation on exposure to air; second, substances which contain common or cane sugar; the first step in the process of fermentation being the formation of glucose by taking up the elements of water; and, third, the various kinds of grains, potatoes, and other substances containing starch, which by the action of a peculiar ferment, diastase, naturally or by the action of dilute mineral acids artificially, is converted into glucose.

Under the general name of ferment or yeast a large number of varieties and species are included, which resemble each other in form but differ greatly in their properties and characters. The germs of these yeasts are everywhere floating in the air, especially in the hot summer months, and when they encounter a favorable soil for their development they grow and multiply like other plants under similar conditions; for instance, when they attach themselves to the stems and skins of fruit they give rise to the "spontaneous" fermentation of grapes, apples, pears, etc.

In addition to the yeast germs, the air of any locality contains numerous living organisms, the mold, bacteria, and other micro-fungi, for the most part injurious to the making of the wort and forming the true ferments of disease.

Among all these ferments several species will set up alcoholic fermentation in the wort and transform it into alcohol and carbonic acid, but all of them will not give a good product. On the contrary, the great majority of these spontaneous yeasts would have disastrous effects, for the brewer especially, decomposing the beer to such an extent as to render it unsalable.

The species called *Saccharomyces cerevisiæ* constitutes the large class of beer yeast proper, and the one the best known and studied. Two varieties of *Saccharomyces cerevisiæ* are extensively cultivated, the high or upper (Obergährung, fermentation haute) and the inferior or lower (Untergährung, fermentation basse). The former is used with a high, 15° to 18° C. (59° to 65° Fahr.), temperature, the yeast and impurities rising to the top of the vat, whence they are removed by skimming; and the latter at a low temperature, between 4° and 10° C. (39° to 50° Fahr.), where the fermentation takes place slowly and the yeast settles at the bottom in a compact mass. Each variety will produce its own peculiar and characteristic fermentation. A mixture of either of these varieties with one or several other species of *Saccharomyces* as *Sacch. ellipsoidens*, *mycoderma*, etc., results in disaster to the wort.

The wort naturally presents a proper soil for these harmful as well as for the proper or true ferments, and it is not surprising that the germs of the noxious flourish and develop to the detriment of the true yeast plant.

These yeast plants and germs are so minute as to require the use of a microscope with high power objectives to discern and differentiate them. Like all other fungi they are capable of distinct cultivation, and with the exercise of some care, and the assistance of a trained observer, a brewer or distiller, after some experiments, could maintain a crop of such particular yeast plant as yields the best results and gives a uniform product.

This method of "pure" cultivation has been extensively employed in breweries in Denmark, Germany, and elsewhere in Europe, and there is no scientific reason why the same system should not be carried on in this country to the great improvement of our beers.

At the old Carlsberg brewery near Copenhagen, Professor Hansen has cultivated two varieties of bottom *Sacch. cerev.*, which give different results in practice. One gives a beer well adapted for bottling, and is chiefly employed for home use. The other gives a good draught beer, containing more carbonic acid than the former variety; it is not adapted for bottling, but is much preferred by German brewers, and is therefore chiefly cultivated for export.

Experiments upon an industrial scale are being carried on at Burton-on-Trent, in England, with different species of pure yeast. Several varieties of *Sacch. cerev.* have been separated from the yeast generally employed and cultivated, which, when used on a practical scale, give

entirely different results, both as to flavor, brightening, attenuation, and mode of separation of the yeast. Experiments have also shown that these characteristics can be maintained unimpaired throughout a very great many successive fermentations in the brewery. Cultivations have been started from a single yeast cell, and with proper care have been maintained for a long time.

On a commercial scale the cultivation should be conducted in sufficiently large vessels to yield the necessary amount of yeast used for fermentation. For this purpose two vessels should be employed, one in which the wort used for cultivation is sterilized by being boiled, then stirred and aerated, excess of pressure being prevented by means of air filtered through sterilized cotton; into the other (the fermenting vessel, previously sterilized by steam) the sterilized wort is forced, and pure yeast from the laboratory added. When the fermentation is at an end the liquid is run off, the apparatus filled with wort, stirred, and very nearly emptied. The wort so obtained, and containing yeast, is then transferred to the brewing vessels; the residue in the apparatus, with the addition of sterilized wort, serves for the future production of yeast. Pure yeast can thus be continually obtained without fresh inoculation, as the small amount remaining in the fermenting vessel serves this purpose. These vessels are jacketed and provided with the necessary safety-valves, ventilators for admitting filtered air, exit tubes for the escape of steam and carbonic acid, thermometers and manometers for regulating temperature and pressure, and inlets and outlets for wort, beer, and yeast.

DISTILLATION.

The object of the distiller is to separate the alcohol contained in the fermented wort from the foreign matter with which it is associated. For this purpose he has resort to a still. The alcohol thus produced is not, as has been well known for some time, a single substance, homogeneous, always the same in its nature, form, and effects; on the contrary, it is an extremely variable body, of diverse chemical composition and physical characteristics; it is not *one* alcohol but many, which chemists have divided into several series.

The distiller commonly divides the product of his still into three classes: (1) Products with a bad taste, the heads; (2) alcohol, properly speaking; and (3) products with a bad taste, the tails. The first and third are kept separate from the middle, which is the most valuable portion. The following table, according to Dr. Rabuteau, gives the boiling points of these different products:

Products of distillation.	Boils at—	
	Degrees Centigrade.	Degrees Fahrenheit.
Products with a bad taste, the heads:		
Aldehyde	20.8	69.4
Acetic ether	72.7	162.9
Alcohol, grain spirits, ethyl alcohol	78.0	172.4
Products with a bad taste, the tails:		
Propyl alcohol	97.6	206.6
Butyl alcohol	109.0	228.2
Amyl alcohol	132.0	269.6
Valerianic ether	133.0	271.4
Amyl acetate and other nameless products	136.0	276.8

It is fortunate that the products of the first class have such low boiling points that they can be got rid of very easily by fractional distillation, for they are dangerous poisons.

Aldehyde is a colorless, easily mobile liquid, having a specific gravity of 0.8009 at 0° C. (Kopp). Its vapor density was found by Liebig to be 1.532, who also states that when inhaled in large quantities the vapors, of a peculiar ethereal suffocating odor, produce a cramp, which for a few seconds takes away the power of respiration. (Isidore Pierre compares its action to that of sulphurous acid.) It is miscible with water in all proportions, heat being evolved, and it is likewise soluble in both alcohol and ether. The addition of water raises the boiling point of aldehyde. It absorbs oxygen and is slowly converted into acetic acid. (Roscoe and Schorlemmer's Chemistry).

Ethyl acetate or acetic ether is a mobile liquid possessing a penetrating, refreshing smell and a pleasant burning taste. It has a specific gravity of 0.91046 at 0° C. (Kopp). Its vapor density was found by Boullay and Dumas to be 3.016. It mixes with alcohol, ether, acetic acid, etc., in all proportions, and dissolves a large number of resins, oils, and other organic bodies. Its action in many cases, when used as medicine, resembles that of common ether, but it possesses a more agreeable taste and smell. It is also used for addition to the poorer classes of wine, liqueurs, etc. (Roscoe and Schorlemmer's Chemistry). According to Prof. Dujardin-Beaumetz the toxic dose of aldehyde is from 1 to 1.25 grams, and that of acetic ether 4 grams per kilogram of the weight of the animal.

The properties of ethyl, spirits of wine, and methyl alcohols have already been described (Report Commissioner Internal Revenue, 1888, p. CXIV).

The tails or faints, as well as the still less volatile or ordinary fusel oil, are mixtures of several alcohols and fatty acid ethers, their relative quantities depending on the nature of the materials used in mashing, belonging to the higher series of alcohols, and consequently possessing greater toxic effects.

Propyl alcohol was discovered by Chancel in 1853 in small quantities in fusel oil obtained in the manufacture of wine-brandy. It resembles ethyl alcohol in its odor. It has a specific gravity of 0.8198 at 0° C., and boils, according to various observers, from 96° to 98° C. The latter number is probably the correct one, as the boiling points of the normal alcohols increase 19.6° C. for every increment in composition of CH_2 (Grimshaw and Schorlemmer). It is miscible in all proportions with water, but, on the addition of easily-soluble salts, as calcium chloride, etc., it separates out from aqueous solutions. Propyl alcohol is not used in the arts or manufactures, but is chiefly employed in scientific research (Roscoe and Schorlemmer's Chemistry). It is, toxically, more active than ethyl alcohol, the dose is from 3 to 4 grams per kilogram of the weight of the animal.

Butyl alcohol occurs in varying quantities in several fusel oils, and is especially found in the spirits from beet-root, potatoes, and grain. It was discovered by Wurtz in 1852. It is a somewhat mobile liquid, possessing a spirituous smell, but at the same time a fusel-oil odor, resembling that of syringa flowers. It boils at 108° to 109° C., and has a specific gravity of 0.817 at 0° C. At ordinary temperatures it dissolves in ten parts of water, and the greater part is separated from solution on the addition of easily-soluble salts, chloride of calcium, common salt, etc. According to Rabuteau it is toxically four times as active as ethyl alcohol, its dose being 2 grams per kilogram of the weight of the

animal. It has a toxic action on the heart and blood, producing muscular trembling and in large doses convulsive spasms.

Amyl alcohol was so called by Cahours because it was chiefly found in spirits obtained from bodies containing starch (amylum). It is commonly called potato spirits. It has been found since to occur in all fusel oils. Amyl alcohol was for a long time considered to be one distinct compound. Biot first drew attention to the fact that this body possesses the power of rotating the plane of polarized light to the left, and Pasteur, in 1855, pointed out that the rotary powers of different samples of amyl alcohol vary according to the source from which they are obtained. From this he concluded that the body termed amyl alcohol is a mixture in varying proportions of an optically active and an optically inactive compound. He succeeded in obtaining the two modifications of the alcohol, and experiments of later investigators have established that they do not possess an identical chemical constitution. Fermentation amyl alcohol is a colorless, highly refracting liquid, possessing a burning taste and a penetrating smell, boiling at 131°–132° C., and solidifying at —21° C. Inhalation of its vapors produces difficulty of breathing, coughing, headache, and giddiness. (Roscoe and Schorlemmer's Chemistry). It kills rapidly, according to Dujardin-Beaumetz, in doses of from 1.59 to 1.75 grams per kilogram of the weight of the animal. Even in small doses it exerts a powerful effect, bringing about intoxication and coma, producing at first a violent excitement of the nerve centers, followed by depression of the sensitive and motive forces.

Valerianic ether is a colorless liquid, having an irritating taste, and an odor which has been compared to that of apples; is met with in an extremely small proportion in fusel oils. The same is true in regard to amyl acetate, a colorless liquid of a peculiar and irritating taste, of an odor that recalls that of pears. Both of these substances have been little studied by chemists.

In short, very complex in their compositions, which are still very imperfectly known, the "spirits" of commerce not only contain the ethyl, propyl, butyl, and amyl series of alcohol compounds, on which most research has been concentrated, but also a certain number of other products, as pyridin and several aldehydes of unknown composition.

Drs. Laborde and Magnan submitted a report to the French Academy of Medicine, October 21, 1888, giving the results of their experiments with the higher alcohols and artificial bouquets, in regard to their toxic effects on animals, comparing the effects of the natural products with those of the artificial products. (Rev. Ques. 4 s., T. 2, 1888, pp. 1369, 1423.)

All spirits consist of a more or less diluted ethyl alcohol containing traces of the higher-boiling compounds, commonly called fusel oil, the proportion depending on the care exercised by the distiller in stopping the distillation when the vapor temperature rises above the boiling point of ethyl alcohol, and certain flavoring bodies depending on the material employed. The deleterious effects of raw spirits are attributable to the presence of these higher-boiling alcohols, which by slow oxidation, by exposure to the air, are more or less changed and converted into certain ethers which are comparatively harmless.

Few accurate experiments have been made on the actual proportions of amyl alcohol present in whiskies. According to Dupré, a sample of Scotch whisky contains 0.19; of "Cape Smoke," 0.24, and of "Common Samshoe," of 0.18 of amyl alcohol per 100 parts of ethyl alcohol.

A large proportion of the cheapest whiskies found in our markets is made by rectifiers by diluting "pure neutral" or "cologne" spirits to proof strength with water, adding some burnt sugar, caramel, or prune juice to color it, and certain artificial essences with a little tannin to give the desired flavors. Innumerable recipes are known to the trade for compounding from a barrel of cologne spirits, brandy, whisky, either rye or bourbon, and gin as may be required. A slightly higher grade of cheap whisky is made by adding one part of a highly flavored whisky to three parts of cologne spirits, diluted to proof strength.

Raw spirits are colorless, or nearly so, and if stored in glass or earthenware vessels would so remain, but if kept in oaken barrels they gradually acquire a lighter or darker topaz color. If the staves of the barrel are heavily charred the spirits rapidly acquire a blackish topaz color, and if stored in a warm room or if the contents of the barrel are raised to nearly the boiling point by the introduction of a steam coil (the so-called aging process), the color becomes very dark in less than twelve hours.

To ascertain the amount of extractive matter that would be obtained from well-seasoned oak by prolonged treatment with alcohol of different strengths the following experiments were undertaken:

EXPERIMENTS WITH COLOGNE ALCOHOL OF 93 PER CENT.

A large flask of about 2½ liters capacity was filled with 140 grams of well-seasoned oak in the form of very fine shavings, tightly packed, and over them were poured 2 liters of redistilled cologne spirits. The flask and contents were then placed on the steam bath, a thermometer inserted in the middle of the shavings to note the temperature, and heated slowly till the alcohol was at 70° C. At the end of each twenty-four hours a portion was taken out and filtered, to get rid of fine particles of wood, and 50 cubic centimeters of the filtrate taken and evaporated to dryness, with the following results:

	Per cent.
Total residue:	
After twenty-four hours	*0.135
After forty-eight hours	0.132
After seventy-two hours	0.129
After ninety-six hours	0.126
After one hundred and twenty hours	0.126
After one hundred and forty-four hours	0.125
After one hundred and sixty-eight hours	†0.125

All the extractive matter was evidently obtained in the first twenty-four hours, as the other results, which are slightly lower than the first, can be accounted for by the fact that 200 cubic centimeters of the alcoholic solution were taken out at the end of the twenty-four, forty-eight, seventy-two, and ninety-six hours and a like quantity of redistilled cologne spirits added to make up the volume of the solution. All these 150 cubic centimeter solutions have a similar topaz color. At the end of the week the solution was filtered and evaporated, to drive off the alcohol, the volume being from time to time kept up with the addition of water. When all the alcohol was driven off, the solution was concentrated till it measured about ½ liter, when it was allowed to cool, transferred to a half-liter flask, filled to the mark, and the reducing sugars determined, as in the whiskies, with 4 cubic centimeters of Fehling's solution.

* Equal to 78.729 grains per United States gallon.
† Equal to 72.898 grains per United States gallon.

EXPERIMENTS WITH PROOF SPIRITS.

These experiments were conducted at the same time as those with cologne spirits. The shavings, however, were in somewhat thinner slices, 100 grams filling the flask, and were treated with 2 liters of redistilled cologne spirits diluted with water to a specific gravity of 0.934 or proof strength.

After one hour on the steam bath the temperature had risen to 25° C., and the solution had a quite dark topaz color, and the total residue amounted to 0.156 per cent., equal to 90.976 grains per United States gallon.

Total residue:	Per cent.
After twenty-four hours	0.240
After forty-eight hours	0.240
After seventy-two hours	0.240
After ninety-six hours	0.240
After one hundred and twenty hours	0 240
After one hundred and forty-four hours	0.219
After one hundred and sixty-eight hours	*0.240

The color of the solution was of a dark red topaz color, resembling somewhat that of an old bourbon whisky, at the end of the first twenty-four hours, and did not get any darker at the end of the week's treatment.

It may fairly be concluded from the above experiments that when spirits are heated to 70° C. (158° Fahr.) for one or two hours they will extract the maximum amount of tannin and other extractive matters from the exposed surface of the barrel in which they are contained.

The suggestion having been made that the tannin derived from the barrel by the aging process would reduce Fehling's solution and thus apparently show the presence of reducing sugars, led me to undertake the following experiment:

Five grams of chemically pure tannic acid were dissolved in 250 cubic centimeters of water, equal to a content of 291.590 grains to the United States gallon, and treated in the usual manner with Fehling's solution. The solution was run in from a graduated burrette slowly and boiled after each addition, but the whole amount of tannic acid solution was used up without causing the slightest reduction of the Fehling solution, care being taken to keep the boiling solution alkaline.

From the analyses of the bourbon and rye whiskies received direct from the distillers and representing as they do average samples of one, two, three, and four year old goods, it may be concluded that no whisky produced from corn or rye and stored in oaken barrels from one to four years should contain more than 0.145 per cent. of total solids, 84.560 grains per United States gallon of 231 cubic inches, or more than 5 grains of reducing sugars. These figures, however, may be modified somewhat when a larger number of genuine samples have been analyzed, but as these analyses were of samples representing a large number of gallons, it is not presumed that the limits here given will be exceeded.

Among the samples designated under the head of "abnormal," in the following table, number 208 is remarkable. Samples from three barrels of whisky from the same distillery and produced the same day were submitted for analysis. Numbers 207 and 209 gave 0.049 and 0.052 per cent. of total solids, whilst No. 208 gave 1.491 per cent., of

* Equal to 139.963 grains per United States gallon.

which nearly 45 per cent. was reducing sugars. The color of No. 208 was very dark and it had a very sweet taste; evidently a large amount of caramel had been added.

ANALYSES OF WHISKY.

Serial No.	Where produced.	Age when received.	Per cent. total solids.	Grains per 1 United States gallon of 231 cubic inches.		Remarks.
				Total solids.	Reducing sugars.	
	Four years old.	yrs. m. d.				
216	Lexington, Ky	4 0 0	0.112	65.083	2.683	Bourbon.
212	Highspire, Pa	4 2 15	0.137	79.896	3.645	Rye.
	Three years old.					
217	Lexington, Ky	3 0 0	0.114	66.483	2.916	Bourbon. Sample from fifteen packages.
	Two years old.					
218	Lexington, Ky	2 0 0	0.091	53.069	3.207	Bourbon. Sample from fifteen packages.
213	Mercersburgh, Pa	2 5 0	0.105	61.001	0.875	Rye.
215	Penn, Pa	2 9 0	0.108	62.984	2.099	Rye.
	One year old.					
227	Frankfort, Ky	1 0 0	0.072	41.989	2.916	Bourbon. Sample from six packages.
194	Wide Awake, Ky	1 1 3	0.060	34.991	4.199	
214	Mercersburgh, Pa	1 5 0	0.114	66.483	2.683	Rye.
184	Finchtown, Ky	1 5 18	0.040	23.327	2.916	
	Less than six months old.					
175	Finchtown, Ky	8	0.044	25.660	4.374	
205	....do	26	0.049	28.576	(*)	
198	....do	29	0.038	22.160	3.849	
199	....do	29	0.040	23.327	3.732	
225	....do	34	0.020	11.664	(*)	
200	....do	35	0.044	25.660	(*)	
204	....do	56	0.040	23.327	(*)	
207	....do	58	0.049	28.809	(*)	
209	....do	58	0.052	30.325	(*)	
203	....do	68	0.022	12.333	(*)	
220	....do	76	0.077	45.138	2.216	
191	....do	94	0.046	26.826	4.490	
226		111	0.041	23.910	(*)	
222	Finchtown, Ky	114	0.046	26.826	4.665	
223	....do	114	0.047	27.409	3.907	
221	Chicago, Ill	116	0.059	34.174	2.396	
228	Finchtown, Ky	157	0.082	47.821	(*)	
224			0.072	41.989	2.216	
	Abnormal whisky.					
163	Finchtown, Ky	20	0.057	33.241	26.826	
201	....do	37	0.413	240.853	16.679	
193	Petersburgh, Ky	38	0.122	71.147	9.331	
197	....do	40	0.063	36.740	5.832	
208	Finchtown, Ky	58	1.491	869.521	388.748	Produced at same distillery as Nos. 207 and 209 on same day.
202	....do		0.580	338.244	155.476	
161	Freeport, Pa	2 8 19	0.178	103.805	(*)	
210	....do	3 0 0	0.178	103.805	2.683	

*Not enough for a determination.

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, 1889; to exportation 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;" and 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 71 (see also special index on page 70); to operations in special bonded warehouses on page 156; to exportations in bond free of tax as to spirits on page 129; as to tobacco, snuff, cigars, and cigarettes on page 159, and as to oleomargarine on page 163; to exportations of tax-paid spirits, tobacco, cigars, cigarettes, fermented liquors, and stills, with benefit of drawback of the tax, page 160; to oleomargarine, page 161; and to adulteration of food and drugs, page 175.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1888, and June 30, 1889, respectively, and the increase or decrease on each article or occupation.

	Assessed during fiscal years ended—		Fiscal year ended June 30, 1889.	
	June 30, 1888.	June 30, 1889.	Increase over 1888.	Decrease from 1888.
Tax on deficiencies of production of distilled spirits	$24,498.09	$26,369.78	$1,871.69	.....
Tax on excess of material used in the production of distilled spirits	1,087.19	2,363.14	1,275.95	.....
Tax on circulation of banks and others	12,370.10	13,649.26	1,279.16	.....
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	3,976,143.15	6,720,370.65	2,744,227.50	.....
Taxes on fermented liquors removed from brewery unstamped	12,950.43	1,882.56	.....	$11,067.87
Tax on tobacco, snuff, and cigars removed from factory unstamped	6,683.34	9,062.44	2,379.10	.....
Tax on oleomargarine sold without payment of tax	222.00	6.00	.....	216.00
Tax on income and dividends	.....	.....	.....	.....
Tax on legacies and successions	15.25	.....	.....	15.25
Assessed penalties	85,148.14	77,495.67	.....	7,652.47
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)	161,889.93	89,917.21	.....	71,997.72
Special taxes (licenses)	45,126.16	56,090.84	10,964.68	.....
	4,326,133.78	6,997,202.55	2,671,068.77	.....

ASSESSMENTS FOR 1889.

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, 1889:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	$2,498.94	Montana, Idaho, and Utah	$1,261.61
Arkansas	4,270.84	Nebraska and Dakota	2,296.42
California and Nevada	65,862.69	New Hampshire, Maine, and Vermont	17,398.59
Colorado and Wyoming	1,737.90	New Jersey	14,224.94
Connecticut and Rhode Island	8,805.28	New Mexico and Arizona	1,850.07
Florida	614.76	New York	79,916.65
Georgia	8,147.77	North Carolina	71,691.07
Illinois	44,814.45	Ohio	125,494.10
Indiana	65,914.52	Oregon, Washington, and Alaska	1,573.44
Iowa	9,006.62	Pennsylvania	563,674.63
Kansas and Indian Territory	1,902.97	South Carolina	2,060.08
Kentucky	5,035,144.30	Tennessee	67,585.75
Louisiana and Mississippi	10,741.54	Texas	2,724.48
Maryland, Delaware, and District of Columbia	609,009.08	Virginia	18,785.91
Massachusetts	8,834.29	West Virginia	122,350.08
Michigan	11,751.56	Wisconsin	3,996.42
Minnesota	2,029.54		
Missouri	9,232.16	Total	6,997,202.55

The increase in assessments in the fiscal year 1889 over assessment made in 1888 is almost entirely due to the large assessments of the overdue taxes on distilled spirits. The increase of such assessments made in 1888 over those made in 1887 amounted to $642,847.25, and the further increase during the present year is, as appears from the above table, $2,744,227.50. There is a further increase of assessments against distillers as follows: On deficiencies in production, that is to say, in cases where the distiller has failed to produce 80 per cent. of his producing capacity as fixed by law, $1,871.69; also on an excess of materials used beyond such capacity, $1,275.95.

The tax assessed on the circulation of banks, $13,649.26, as against $12,370.10, is entirely the tax of 10 per cent. on the circulation of Canadian bank notes.

The decrease of $7,652.47 as to assessed penalties, and the increase of $10,964.68 as to special taxes, indicate that special-tax payers have been more prompt in rendering their returns of taxes due, but less prompt in paying them.

The decrease of $71,977.72 in the amount reported on Form 58 is a gratifying circumstance, as it indicates a decrease in the amounts settled by compromise.

Taxes on deficiencies in the production of distilled spirits, and on excess of materials used by distillers abated before assessment during the year, are as follows:

Fifty-four claims received from grain distillers, amount of tax abated—	
On excess of materials used	$2,515.30
On deficiencies in production of distilled spirits	81,553.04
Total	84,068.34
Thirty-three claims received from fruit distillers, amount of tax abated—	
On deficiencies in production of distilled spirits	5,950.64
Total, grain and fruit	90,018.98

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, 1889; also as to spirits in the hands of wholesale liquor dealers and rectifiers, etc., viz:

I.—Spirits in warehouses July 1, 1888:
1. By districts and months of production, pages 71 to 75, inclusive.
2. By districts and kinds known to the trade, pages 76 and 77.

NOTE.—For statement of spirits in warehouses at commencement of previous fiscal years, see page 150.

II.—Spirits produced:
1. By kinds known to the trade during fiscal year 1888, page 79.
2. By districts and kinds during fiscal year 1889, pages 78 and 79.
3. In aggregate during years 1885, 1886, 1887, 1888, and 1889, page 150.
4. By kinds in aggregate during past twelve years, page 80.

III.—Spirits withdrawn from warehouses:
1. Tax-paid by different kinds fiscal year 1888, page 123.
2. Tax-paid by districts and kinds during fiscal year 1889, pages 122 and 123.
3. Tax-paid by kinds 1888 and 1889 compared, page 124.
4. Tax-paid in aggregate, 1885, 1886, 1887, 1888, and 1889, page 150.
5. For export by districts and kinds during fiscal year 1888, page 129.
6. For export by districts and kinds during fiscal year 1889, page 130.
7. For export by domestic and foreign ports and kinds in 1888, pages 131 and 132.
8. For export by domestic and foreign ports and kinds in 1889, pages 133 to 135.
9. For export in aggregate by years during the past seventeen years, page 135.
10. For scientific purposes and use of the United States by kinds in 1888 and by districts and kinds in 1889, page 136.
11. For manufacturing warehouses by districts and kinds, year 1889, and in aggregate for 1888, page 137.
12. Lost by leakage in 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, and 1888, also by districts and kinds in 1889, pages 126 to 129.
13. Lost by casualty, etc., in 1888, also by districts and kinds in 1889, also by calendar years 1872 to 1888, inclusive, pages 139 and 140.
14. Losses and withdrawals not tax-paid or for export, 1885, 1886, 1887, 1888, and 1889, page 150.

IV.—Spirits in warehouse June 30, 1889:
1. By districts and months of production, pages 143 to 147, inclusive.
2. By districts and kinds known to the trade, pages 141 and 142.
3. As compared with quantity in warehouses June 30, 1888, page 142.

V.—Summary of operations at distillery warehouses for the fiscal year 1889, page 149. See also page 148.

NOTE.—For statement as to balances in warehouses at close of each of past twenty-one fiscal years, see page 150.

VI.—Operations at distillery warehouses during July, August, and September of 1888 and 1889:
1. Spirits produced in July, August, and September, 1888, by months, page 154.
2. Spirits produced same months in 1889, by months and States, page 154.
3. Spirits withdrawn tax-paid in July, August, and September, 1888, by months, page 154.
4. Spirits withdrawn tax-paid same months in 1889, by months and States, page 154.
5. Spirits withdrawn for export in July, August, and September, 1889, page 155.
6. Spirits withdrawn for export in July, August, September, and October, 1882, and in July, August, and September, 1883, 1884, 1885, 1886, 1887, 1888, and 1889, page 156.
7. Spirits in warehouse October 1, 1884, 1885, 1886, 1887, 1888, and 1889, page 155.

VII.—Spirits in hands of wholesale liquor dealers and rectifiers:
1. Quantity in aggregate, by districts, held October, 1, 1888, page 152.
2. Quantity by districts and kinds, held October 1, 1889, pages 152 and 153.

VIII.—Quantity of spirits in the United States October 1, 1889, page 159.

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	.....	.....	2,743
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	.....	.....	10,268
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, 1886	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	.....	.....	.....	211
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	509	.....	.....	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	4,812	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

NOTE.—The quantities of spirits given on this page and on subsequent pages of this report as remaining in distillery warehouses or in special bonded warehouses are the quantities as shown by the original gauge.

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1888—Cont'd.

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	.....	.....	205,436	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	1,538
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	1,458,792	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	74,437	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	115,505	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

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1888—Cont'd.

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	.....	1,894	.....	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	8,014	.....	6,276	705	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	2,089	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	8,434	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	665	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	1,002	.....	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 IN WAREHOUSE JUNE 30, 1888—Cont'd.

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	.....	76,049
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	30,120	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	314,519
April, 1887	151,458	6,753	5,959	2,891	802	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	267,322
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	63,557
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	248,435
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	240,800
Total	3,071,781	74,807	120,144	63,657	12,039	930,601	446,937	61,058	7,087,443

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1888—Cont'd.

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	2,203	.....	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	25,057	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	.....	2,209	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	1,232,361
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	43,955	1,259	6,110	15,098	315	1,272,255
January, 1888	1,395	332	48,759	1,214	5,608	14,226	2,263	1,652,415
February, 1888	1,832	822	51,655	1,428	8,567	14,150	1,668	1,965,248
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 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		11,140	
Connecticut					16,357				16,357	
Georgia		1,031						50,293	51,324	Do.
First Illinois	70,739		4,205		5,808		29,733	752,634	863,119	Whisky.
Fifth Illinois	737,956	128,665	308,812		366	683	948,661		2,125,142	
Eighth Illinois		2,135	22,175				6,475	21,755	52,540	
Thirteenth Illinois	2,003								2,003	
Sixth Indiana	129,258	631,263	9,656					770,239	1,540,416	
Seventh Indiana	39,757	176	65,422					258,855	364,210	
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	2,591,489	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							3,081,534	
Maryland		3,973,641	532			16,672	158,067		4,148,912	
Third Massachusetts				651,926	27,368				679,294	
First Missouri	84,445	2,949	9,257		47		10,766	5,336	112,800	Corn whisky and whisky.
Sixth Missouri	163,400	8,163	57,978		1,662	1,000	163,960	9,899	406,062	
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		20,567	1,908	14,198	51,655	89,264	
Twenty-eighth New York	61,656	175,833	1,352	1,249	920		30,153	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	3,947			72	102,929			130,144	
Eighteenth Ohio	5,705	57,952							63,657	
Oregon		12,039							12,039	
First Pennsylvania		929,999						602	930,601	Wheat and malt whisky.
Ninth Pennsylvania		443,982				2,955			446,937	
Twelfth Pennsylvania		61,058							61,058	
Twenty-third Pennsylvania	4,383	6,512,962						570,098	7,087,443	
South Carolina								13,276	13,276	Corn whisky.
Second Tennessee		194						7,343	7,537	
Fifth Tennessee		30,926						762,637	793,563	
Fourth Texas								9,304	9,304	Do.
Sixth Virginia	97	173,162							173,259	
West Virginia	18,630	695,926						14,344	728,900	Rye malt and barley malt.
First Wisconsin	21,028	15,007	1,741		2,845	5,280	3,194	8,880	58,035	Kümmel, malt, and whisky.
Total	34,619,154	17,367,380	606,702	745,941	89,061	136,195	1,555,787	5,912,798	61,033,018	
Remaining in warehouse, June 30, 1887	40,801,717	17,502,936	352,899	792,471	81,396	179,665	497,178	4,937,007	65,145,269	

NOTE.—The term "taxable gallon," as used in these tables, signifies the gallon subject to tax at 90 cents. In the case of whisky, rum, and gin this gallon is about equal by measure to the wine gallon of 231 cubic inches, which is the United States standard in measuring liquids. This is also true of most distilled spirits used as beverages, and is owing to the fact that such spirits are mixtures of alcohol and water of about equal parts by volume, a wine gallon of such a mixture being substantially defined by the law to be the taxable gallon. If the liquor is more than half water the full gallon measure is still a taxable gallon, but if the liquor is more than half alcohol the taxable gallon does not fill the wine-gallon measure, and if the liquor is all pure alcohol the taxable gallon fills the measure just half full. For an exact definition of the gallon on which the tax is collected see sections 3249 and 3251, Revised Statutes, as amended.

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

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								1,343	1,343	Corn whisky.
Arkansas								63,667	63,667	Do.
First California	7,562						209,993		217,555	
Fourth California	783								783	
Connecticut					84,073				84,073	
Georgia								388,832	388,832	Do.
First Illinois	34,105		1,605,227		197,964	319	4,157,385	817,744	6,812,744	Whisky other than sour mash.
Fifth Illinois	75,361	74,051	3,813,065		192,648	267,633	16,724,420	1,408,134	22,555,312	Whisky.
Eighth Illinois			948,801			1,285	1,009,161	10,409	2,059,656	
Thirteenth Illinois	6,409		9,524			96	43,564	2,320	61,913	Do.
Sixth Indiana	105,089	287,200	272,843		25,279	237,187	211,274	1,377,979	2,516,851	
Seventh Indiana	62,029	274	486,090					2,489,902	3,038,295	Spirits and whisky.
Fourth Iowa										
Second Kentucky	2,365,057		27,528						2,392,585	
Fifth Kentucky	12,002,721	497,151	635,155			32,826	12,788	21,812	13,202,453	
Sixth Kentucky	1,409,905	228,595	68,409	22,155	91,367		55,554	2,067,603	4,143,588	Whisky and malt.
Seventh Kentucky	3,103,502	528,786	1,578		2,585			168,084	3,804,535	Malt and copper distilled.
Eighth Kentucky	1,434,785	152,555							1,587,340	
Maryland		1,476,172				159,738	340,970		1,976,880	
Third Massachusetts				1,427,894	75,334				1,503,228	
Minnesota			451,204				648,236	40,621	1,140,061	Whisky.
First Missouri	43,426	8,038	396,296		49,628	137	752,665	55,132	1,305,322	Whisky and corn whisky.
Sixth Missouri	128,719	8,803	342,766		5,532	53	650,785	7,449	1,144,107	Corn whisky.
Nebraska	138,686	19,874	767,338				1,248,239		2,174,137	
New Hampshire				20,862					20,862	
Fifth New Jersey		335,084					120,123		455,207	
First New York			305,487		149,710	129	724,660	52,199	1,232,185	
Twenty-eighth New York	57,927	56,702	57,852		31,576	7,443	327,464		538,964	
Fourth North Carolina		467		143				70,415	71,025	
Fifth North Carolina								591,672	591,672	Corn whisky.
First Ohio	909,926	389,599	603,012		116,025	42,847	2,640,682	2,656,023	7,358,114	Copper-distilled corn and malt whisky.
Tenth Ohio	22,794	10,362							33,156	
Eleventh Ohio	8,406	3,548				249,874	183,753	843	446,424	Wheat whisky.
Eighteenth Ohio	6,254	35,390						3,339	44,983	Potato, wheat, and malt whisky.
Oregon						6,445		988	7,433	Corn whisky.
First Pennsylvania		377,453							377,453	
Ninth Pennsylvania		331,299				1,635			332,934	
Twelfth Pennsylvania		64,485							64,485	
Twenty-third Pennsylvania	651	3,204,694			707		12,822	169,823	3,388,697	Wheat, corn, barley, malt, Montrose and copper whisky.
South Carolina								33,317	33,317	Corn whisky.
Second Tennessee		425						38,617	39,042	
Fifth Tennessee		5,262						1,106,524	1,111,786	Corn spirits.
Fourth Texas								2,316	2,316	Corn whisky.
Sixth Virginia		163,962			2,761			58,237	225,960	Do.
West Virginia	15,024	252,681				82		545	268,332	
First Wisconsin	21,663	36,856	146,960		4,779	21,766	274,816	32,963	539,803	Kümmel and malt whisky.
Total	21,960,784	8,749,768	10,939,135	1,471,054	1,029,968	1,029,495	30,439,354	13,738,952	89,358,510	
Deposited during year ended June 30, 1888	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	

INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (89,358,510 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1889, is more than the production (70,279,406 gallons) of the year 1888 by 19,079,104 gallons. The difference is distributed among the different kinds known to the trade as follows:

	Gallons.
Increase in the production of—	
Bourbon whisky	14,497,175
Rye whisky	2,870,078
Gin	156,978
High wines	13,059
Pure, neutral, or cologne spirits	963,441
Miscellaneous	1,135,069
Total increase	19,635,800
Decrease in the production of—	
Alcohol	136,504
Rum	420,192
Total decrease	556,696
Net increase	19,079,104

PRODUCTION OF DISTILLED SPIRITS.

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST TWELVE 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	10,7187706	1,801,960
1884	200 732	8,896,832	5,089,958	12,385,229	1,711,158
1885	312,197	12,277,750	6,318,043	13,436,916	2,081,165
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,952
1887	673,810	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
1889	952,358	21,960,784	8,749,768	10.939,135	1,471,054

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	106,234,988
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	10,543,752	80,674,059
1887	747,025	2,410,923	27,066,219	11,084,500	78,505,209
1888	872,990	1,016,436	20,475,913	12,603,883	71,144,110
1889	1,029,968	1,029,495	30,439,354	13,738,952	90,310,868

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, 1889.

[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, 1889. 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 1, 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.]

ALABAMA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. M. & J. D. Paterson	13	D, T, W	Alabama	Adelia	Calhoun	NE.
Sheats & Mynott	14	D, T	do	Crooked Creek	Cullman	N.

ARKANSAS.

H. C. Ward*	5	D, T, W	Arkansas	Malvern	Hot Springs	C.
S. L. Edison*	18	D, T, W	do	Spring Dale	Washington	NW.
Wm. Easterling	24	T	do	Wharton Creek	Madison	N.
Wm. P. Kirby	24	T	do	Wharton Creek	Madison	N
McWhirter & Logan*	24	D, T, W	do	Wharton	Madison	NW.
McWhorter & Canfield.	24	D, T, W	do	Wharton	Madison	NW.
J. H. Cato*	27	D, T, W	do	Farmington	Washington	NW.
Hickman & Bates	32	T	do	Osage Mills	Benton	NW.
Cotton & Welch*	54	D, T, W	do	Dardanelle	Yell	W.
Frauenthal & Allinder.	57	T	do	Conway	Faulkner	C.
M. G. Howard	59	T	do	Oakland	Marion	N.
T. J. Mallonee*	59	D, T, W	do	New 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.
Nicks & Co.*	99	D, T, W	do	Franklin	Izard	N.
Paterson & Brumitt	99	T, W	do	do	do	N.
McBride & Arnold*	100	D, T, W	do	Marshall	Searcy	N.
Wilks & Co	114	D, T	do	Hindsville	Madison	N.
W. N. Wilks*	114	D, T, W	do	do	do	N.
A. B. Paterson	117	T	do	Yelville	Marion	N.
Covey & Co.*	118	D, T, W	do	Nebo	Benton	NW.
Cowan Bros.*	119	D, T, W	do	Pettigrew's Mills	do	NW.
R. W. Earnheart	120	D, T, W	do	Batesville	Independence	N.
J. R. Patterson*	120	D, T	do	do	do	N.
Frey & Black*	121	T, W	do	Bayou Meto	Arkansas	E.
Stevens Bros	125	T	do	Star of the West	Pike	SW.
Alex. Henderson	126	T	do	Smithville	Lawrence	NE.
Patterson & Co.*	126	D, T, W	do	do	do	NE.
C. E. Noyes*	129	D, T, W	do	Siloam Springs	Benton	NW.
Thornton Bros.	130	T	do	Mountain Glen	Garland	C.
George W. Finn	131	D, T, W	do	Mundell	Carroll	NW.
M. L. Kelly	131	D, T	do	do	do	NW.
J. T. Davis & Son*	132	D, T, W	do	Marble	Madison	NW.
W. M. Davis*	138	D, T, W	do	Bellefonte	Boone	NW.
Thomas & Gross*	143	D, T, W	do	Drake's Creek	Madison	NW.
A. Gossett*	154	D, T, W	do	Newark	Independence	N.
M. C. Bristow*	155	D, T, W	do	Evening Shade	Sharp	N.
James L. Wilson*	156	D, T, W	do	Gubertown	Craighead	NE.
Engel & Moore*	157	D, T	do	Shoal Creek	Logan	W.
Nashville Dist'g Co.*	158	D, T, W	do	Nashville	Howard	SW.
Peters & Lovitt*	159	D, T, W	do	Mulberry	Franklin	NW.
Shohan & Co	160	D, T, W	do	Green Forest	Carroll	NW.

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

CALIFORNIA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Golden Gate Distilling Company.	1	D, W	First	San Francisco	San Francisco	W.
California Distilling Co., C. Jost, jr.	3	D, T.	do	Antioch	Contra Costa	W.
Kendrick & Gaddis	15	D, T, W	Fourth	Nevada City	Nevada	C.

CONNECTICUT.

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

GEORGIA.

Sosebee & Allen	2	T	Georgia	Clarkesville	Habersham	NE.
George W. Cureton*	3	D, T, W	do	Rising Fawn	Dade	NW.
Kilgore Bros	4	T	do	Stone Mountain	Gwinnett	N.
Cagle Bros.*	5	D, T, W	do	Tate	Pickens	N.
J. H. Shackleford	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.
Church & Sosebee	12	T	do	Clarksville	Habersham	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	D, T, W	do	Stone Mountain	Gwinnett	N.
W. S. Carroll	15	T	do	do	do	N.
B. W. T. Jeffares	15	T	do	do	do	N.
J. C. Jett*	17	D, T, W	do	Duluth	do	N.
J. R. Clemens*	18	D, T, W	do	Summerville	Chattooga	NW.
Johnson & Clemens	18	D, T	do	do	do	NW.
R. W. Bagby*	19	D, T, W	do	Covington	Newton	C.
H. C. Cumming*	21	D, T, W	do	Griffin	Spalding	W.
J. N. Ridgway*	22	D, T, W	do	High Shoals	Oconee	N.
W. J. Brown	23	D, T	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.
Bra'ch Corn Dis'g Co*	28	D, T, W	do	Marietta	Cobb	N.
Payne & Wood	29	T, W	do	Sutallee	Cherokee	N.
F. M. Glover & Co	30	D, T	do	Franklin	Heard	W.
F. M. Glover*	30	D, T, W	do	do	do	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	do	Monroe	Walton	N.
T. J. Mitcham & Bro.	36	T	do	Walnut Grove	do	N.
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, T	do	Cherry Log	Gilmer	S.
Swords & Cochran	53	D, T, W	do	Madison	Morgan	C.
D. N. Freeman	54	D, T	do	Flat Shoals	Meriwether	W.
W. H. Hartnett*	54	D, T, W	do	Neal	do	W.
W. J. & J. Orr	58	T	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.
Tatum Bros*	111	D, T, W	do	Talking Rock	Pickens	N.
W. J. Gardiner & Co*	130	D, T, W	do	Bainbridge	Decatur	SW.
J. M. Swords & Co	136	D, T, W	do	Lawrenceville	Gwinnett	N.
W. E. Mulkey*	164	D, T, W	do	Cartecay	Gilmer	S.
E. B. Wilson	181	D, T	do	Blue Ridge	Fannin	N.
J. E. Wilson	181	D, T, W	do	do	do	N.
S. A. King*	188	D, T, W	do	Jasper	Pickens	N.
G. F. Garner	215	D, T	do	Line Branch	Polk	NW.
J. E. Street	215	D, T, W	do	Buchanan	Haralson	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
G. N. & J. A. Lewis*	218	D, T, W	Georgia	Texas	Heard	W.
John Cross	221	D, T, W	do	Grantville	Meriwether	W.
E. T. Petree*	222	D, T, W	do	Woodstock	Cherokee	N.
Ellington Bros.	226	T	do	Palmetto	Campbell	W.
A. T. Odell & Co.*	237	D, T, W	do	Bascobel	Madison	NE.
Thomas B. Blake*	239	D, T, W	do	Smith	Dade	NW.
J. W. Anderson*	243	D, T, W	do	Hot House	Fannin	N.
M. Stoner*	246	D, T, W	do	Jasper	Pickens	N.
Cole, Kimmons & Co	247	D, T	do	Mineral Bluff	Fannin	N.
J. A. Farriba*	250	D, T, W	do	Johnstown	Dawson	N.
L. Cohen & Co.*	253	D, T, W	do	Vining Station	Cobb	N.
A. R. Cooper*	279	D, T, W	do	Flowery Branch	Hall	N.
Z. Nix*	280	D, T, W	do	Orange	Cherokee	N.
G. W. Aycock, jr.*	281	D, T, W	do	Monroe	Walton	N.
John S. Starr	282	D, T	do	Bremen	Carroll	W.
W. E. Brown*	284	D, T, W	do	Lawrenceville	Gwinnett	N.
Allred & Bearden*	285	D, T, W	do	Mineral Springs	Pickens	N.
Taylor & Presley*	287	D, T, W	do	Tate	do	N.
W. A. Williamson*	292	D, T, W	do	Acworth	Cherokee	N.
Williams & Wheeler	292	D, T	do	do	do	N.
John M. James*	303	D, T, W	do	Salt Springs	Douglass	W.
J. E. Barksdale*	306	D, T, W	do	Geneva	Talbot	W.
T. J. Mitcham*	316	D, T, W	do	Walnut Grove	Walton	N.
O. E. Carter	329	D, T, W	do	Monroe	do	N.
Carter Sorrells*	329	D, T	do	do	do	N.
W. A. Wetherby*	333	D, T, W	do	Cave Springs	Floyd	NW.
Julius Pickett*	355	D, T, W	do	Mountaintown	Gilmer	S.
E. S. Nace*	358	D, T, W	do	Atlanta	Fulton	N.
W. M. Fincannon & Co.*	361	D, T, W	do	Tickanetly	Gilmer	S.
Sam Bullock*	363	D, T, W	do	Warm Springs	Meriwether	W.
C. P. Johnson*	364	D, T, W	do	Mineral Springs	Pickens	N.
A. B. Duncan	365	D, T, W	do	Leesburgh	Lee	SW.
D. W. Wilson*	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, W	do	do	do	S.
A. W. Carmichael*	447	D, T, W	do	Hickory Flat	Cherokee	N.
G. W. Sword*	638	D, T, W	do	Logansville	Walton	N.
W. B. Moore*	808	D, T	do	Lula	Hall	N.
J. A. Garland*	858	D, T, W	do	Jordan's Store	Pike	W.
D. C. Bancroft	860	D, T, W	do	Thomaston	Upson	W.
Miller & Perryman*	860	T	do	do	do	W.
H. G. Kellar & Son	863	T	do	Toccoa	Franklin	NE.
Smith & Walters*	864	D, T, W	do	Suwanee	Gwinnett	N.
Wallace & Moore*	867	D, T, W	do	Stone Mountain	do	N.
W. T. Bussey*	871	D, T, W	do	Warm Springs	Meriwether	W.
A. M. Wood*	884	D, T, W	do	Newnan	Coweta	W.
W. M. Paine	1105	D, T	do	Cherokee Mills	Cherokee	N.

ILLINOIS.

Julia Graham	2	T	First	Rockford	Winnebago	N.
Graham Brothers*	2	D, T, W	do	do	do	N.
Empire Dist'g Co	3	T, W	do	Chicago	Cook	NE.
P. H. Rice Dist'g Co	3	T, S, W	do	do	do	NE.
Chicago Dist'g Co	5	T, W	do	do	do	NE.
Birmingham Dist'g Co.	5	T, W	do	do	do	NE.
Riverdale Dist'g Co.*	6	D, T, W	do	Riverdale	do	NE.
Phœnix Dist'g Co.*	7	D, T, S, W	do	Chicago	do	NE.
Ethyl Chemical Co	8	D, T	do	Gary	do	NE.
H. H. Shufeldt & Co.*	9	D, T, S, W	do	Chicago	do	NE.
U. S. Dist'g Co	38	T, W	do	do	do	NE.
Clarke Brothers	1	D, T, W	Fifth	Peoria	Peoria	C.
Clarke Bros. Dist'g Co.*	1	W	do	do	do	C.
The Barker Dist'g Co.*	3	D, T, S, E, W	do	do	do	C.

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

ILLINOIS—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Zell, Schwabacher & Co.	4	T, W	Fifth	Peoria	Peoria	C.
Northern Dist'g Co.*	4	D, T, S, E, W	do	do	do	C.
Bush & Brown Dist'g Co.*	5	D, T	do	do	do	C.
Woolner Bros. Dist'g Co.*	8	D, T, M, E, W	do	do	do	C.
Monarch Dist'g Co.*	9	D, T, S, M, E, W.	do	do	do	C.
Gt. Western Dist'g Co.*	11	D, T, S, E, W	do	do	do	C.
Manhattan Dist'g Co*	12	D, T, S, E, W	do	do	do	C.
Gt. Eastern Dist'g Co*	14	T, W	do	do	do	C.
Hamburg Dist'g Co.*	1	D, T, E, W	Eighth	Pekin	Tazewell	C.
Enterprise Dist'g Co	3	W	do	do	do	C.
The Star Dist'g Co.*	4	D, T, W	do	do	do	C.
John W. Stringham	28	D, T, W	do	Jacksonville	Morgan	W.
Pfeffer Dist'y Co.	2	T	Thirteenth	Lebanon	St. Clair	SW.
Belleville Dist'y Co.	3	D, T, W	do	Belleville	do	SW.

INDIANA.

Shelby Distilling Co.	1	T	Sixth	Shelbyville	Shelby	C.
John F. Pfeffer	2	T, W	do	Indianapolis	Marion	C.
Powell & Feaster	3	T, W	do	Waldron	Shelby	C.
Bennett Powell*	3	D, W	do	do	do	C.
The Aurora Dist'g Co*	4	D, T, E, W	do	Aurora	Dearborn	SE.
The Sunny Side Distilling Co.	4	D, W	do	do	do	SE.
N. J. Walsh	7	T, W	do	Lawrenceburgh	do	SE.
The Rossville Dist'g 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 Sam'l Craddock.	8	D, T, W	do	do	do	SE.
W. P. Squibb & Co. for the Century Dist'g Co.	8	D, T, W	do	do	do	SE.
The Cherokee Dist'g Co.	8	D, T, W	do	do	do	SE.
The Clear Spring Dist'g Co.	8	D, W	do	do	do	SE.
The S. C. Barker Dist'g Co.	8	D, W	do	do	do	SE.
The Nelson Dist'g Co.	8	D, W	do	do	do	SE.
N. Oester*	9	D, T, W	do	Lawrenceburgh	do	SE.
Scott & Turley*	14	D, T, W	do	Mitchell	Lawrence	S.
Kosmus Friedrich*	29	D, T, W	do	Harrison	Dearborn	SE.
Terre Haute Dist. Co	1	T	Seventh	Terre Haute	Vigo	W.
Wabash Dist'g Co.*	1	D, T, S, W	do	do	do	W.
August Krogman*	2	D, T, W	do	Tell City	Perry	S.
W. T. Ferguson*	5	D, T, W	do	Lake	Spencer	S. W.
Henry Zum Felde*	6	D, T, W	do	Indian Springs	Martin	S. W.

IOWA.

W. C. Hoover	10	T, W	Fourth	Oskaloosa	Mahaska	S.

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

KENTUCKY.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Dowell & Pendleton	1	T, W	Second	East Fork	Metcalf	S.
Daviess Co. Dist. Co.*	2	D, E, T, W	do	Owensborough	Daviess	W.
R. Monarch	2	D, T, W	do	do	do	W.
J. W. M. Fields*	3	D, E, T, W	do	do	do	W.
M. Gruenberg & Co.	4	T	do	Memphis Junc.	Warren	S.
F. X. Schimpeler & Son.	4	T	do	do	do	S.
Spring Water Dist'y Co.*	4	D, T, W	do	do	do	S.
S. Grabfelder & Co.	4	T, W	do	do	do	S.
L. & A. Scharff	4	T, W	do	do	do	S.
S. Grabfelder & Tachau.	4	T, W	do	do	do	S.
Lee Mages	5	D, W	do	Rumsey	McLean	W.
Queen of Ky. Dis'y Co	6	T	do	Uniontown	Union	W.
Rich Grain Dis'y Co	6	D, T, W, E	do	do	do	W.
Oak-Lea Dist'y Co	6	D, T, W	do	do	do	W.
John G. Roach & Co*	6	D, T, W	do	do	do	W.
King of K'y Dis'y Co.	6	D, T, W	do	do	do	W.
Smoke-House Dist'y Co.	6	D, W	do	do	do	W.
Queen Bee Dist. Co	6	D, W	do	do	do	W.
MapleCreek Dist'g Co	6	D, W	do	do	do	W.
C. L. Applegate & Co.*	7	D, T, W	do	Yelvington	Daviess	W.
Eagle Dist'y Co.*	8	D, E, T, W	do	Garrison's Landing.	do	W.
Daviess Co. Club*	9	D, T, W	do	Owensborough	do	W.
Rock Spring Dist'g Co.	10	T, W	do	do	do	W.
John Hanning Dist'g Co.*	11	D, T, W	do	do	do	S.
E. C. Berry Dist'g Co.	11	D, W	do	do	do	S.
Cliff Falls Dist'g Co	11	D, W	do	do	do	S.
P. E. Payne*	11	D, W	do	do	do	W.
Baltimore Dist. Co	11	D, W	do	do	do	W.
Bradshaw, Elmore & Bradshaw.	12	T	do	Peter's Creek	Barren	S.
F. P. Bradshaw*	12	D, T, W	do	do	do	S.
Daviess County Club	13	T	do	Owensborough	Daviess	W.
M. P. Mattingly*	13	D, T, W	do	do	do	W.
Underwood & Cooksey.	14	T	do	Glasgow	Barren	S.
Underwood & Church*	14	D, T, W	do	do	do	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 Dist'g Co. "Incorporated."	16	T	do	do	do	W.
Sour Mash Dist'g Co.*	17	D, T, W	do	Owensborough	do	W.
F. Westheimer & Son	17	D, W	do	do	do	W.
Rock Spring Dist'g Co.	18	D, T, W	do	do	do	W.
Casey & Swasey	18	D, W	do	do	do	W.
J. T Welch	18	D, W	do	do	do	W.
Hill & Winstead*	19	D, T, W	do	Henderson	Henderson	W.
T. & E. Pritchard	20	T	do	Glasgow	Barren	S.
Thomas Pritchard	20	D, T	do	do	do	S.
Duncan & Hasson	21	D, T	do	Hawesville	Hancock	W.
Peter Best*	22	D, T, W	do	Hammonsville	Hart	C.
Kentucky Standard Dist'g Co.	24	T	do	Owensborough	Daviess	W.
R. Monarch & Co.	24	T	do	do	do	W.
Slaughter & McCulloch.	24	D, T, W	do	do	do	W.
Thixton, Millett & Co*	24	D, W	do	do	do	W.
Glenmore Dist'g Co.	24	D, E, T, W	do	do	do	W.
Riley Distilling Co.*	26	T, W	do	Lewisport	Hancock	W.
Gentry & Gentry	28	T	do	Tompkinsville	Monroe	S.
R. D. McCutchen	29	D, T, W	do	Owensborough	Daviess	W.
Glasscock & Co.*	30	D, T, W	do	Leach	Grayson	W.
S. E. Hudson*	31	D, T, W	do	Barren	Allen	S.
Withers, Dade & Co.*	32	E, T, W	do	Henderson	Henderson	W.
E. C. Berry Dist'g Co.	33	T, W	do	Owensborough	Daviess	W.

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
John Burks*	34	D, T, W	Second	Hiesville	Barren	S.
W. W. Pipkin*	35	T, W	do	Holland	Allen	S.
Baker & Kimbly	36	T, W	do	Carrollton	Carroll	N.
T. M. Baker	36	D, T, W	do	do	do	N.
J. B. King*	37	T, W	do	Carneyville	Grayson	W.
W. T. Pottinger & Co.	38	T	do	Dennis	Logan	SW.
James E. Thrasher*	38	D, T, W	do	do	do	SW.
Clemons & Higdon	39	T	do	Dog Creek	Hart	C.
Clemons & Co	39	D, T	do	do	do	C.
Clemons & Co. "N. F."	39	D, T	do	do	do	C.
Clemons, Hawkins & Co.*	39	D, T, W	do	do	do	C.
John Z. Clemons	39	D, W	do	do	do	C.
Hooper & Co.*	40	D, T, W	do	Leitchfield	Grayson	W.
Giles, Kelly & Co	40	T, W	do	do	do	W.
W. D. Quigley*	41	D, T, W	do	Nobob	Barren	S.
J. L. Reavis	42	T	do	Bowling Green	Warren	S.
John Pitcock	43	T, W	do	Tompkinsville	Monroe	S.
J. E. Poynter & Co.*	45	D, T, W	do	Hiesville	Barren	S.
R. G. Long	46	T	do	Roseville	do	S.
Sanders Hunter*	46	D, T, W	do	do	do	S.
F. W. Wade*	47	D, T, W	do	Jamestown	Russell	S.
Reynolds & Darter	48	T, W	do	Glasgow	Barren	S.
F. E. Robertson	49	T	do	Marion	Crittenden	W.
F. E. Robertson & Co.*	49	D, T, W	do	do	do	W.
E. W. Worsham & Co.*	50	T, W	do	Henderson	Henderson	W.
E. W. Worsham & Co., "E. W. W."	50	D, T, W	do	do	do	W.
John Howell	52	T, W	do	Bowling Green	Warren	S.
Joseph Schneider*	52	D, T, W	do	do	do	S.
Clark & Harper	53	T	do	Coldwater	Calloway	SW.
J. M. Alexander & Bros.	53	D, W	do	do	do	SW.
W. D. Stephens*	54	D, T, W	do	Leitchfield	Grayson	W.
Clark & Martin*	55	D, T, W	do	Columbus	Hickman	SW.
Harper & Dulaney*	56	D, T, W	do	Mayfield	Graves	SW.
C. S. Duffer*	57	D, T, W	do	Adolphus	Allen	S.
J. B. King	58	T	do	Glasgow	Barren	S.
Burkhart & Reed*	59	D, T, W	do	Oak Level	Marshall	C.
Robert Toomey	60	T	do	Randolph	Metcalf	S.
Toomey & Whitlow	60	D, W	do	do	do	S.
R. H. Tuck*	61	D, T, W	do	Franklin	Simpson	S.
Davis & Poteet	62	T	do	South	Edmonson	W.
Willis & Hays	62	T	do	do	do	W.
Davis & Willis	62	D, T, W	do	do	do	W.
Thompson & Poteet	63	T	do	Cub Run	Hart	C.
Thompson & Bro.*	63	D, T, W	do	do	do	C.
J. H. Quigley	64	T, W	do	Nobob	Barren	S.
D. C. Butler	65	T	do	Alvaton	Warren	S.
G. A. Hurt*	65	D, T, W	do	do	do	S.
W. J. Meredith & Co.*	66	D, T, W	do	Big Clifty	Grayson	W.
Miller Bros.*	67	D, T, W	do	Crocus	Adair	S.
Compton & Long	68	T	do	Gamaliel	Monroe	S.
Jesse Compton*	68	D, T, W	do	do	do	S.
Peden, Lain & Williams.	69	T	do	Fountain Run	do	S.
Bivins & Wells*	69	D, T, W	do	do	do	S.
Foster & Foster	70	D, T, W	do	Scottsville	Allen	S.
J. M. Wilkinson	71	D, W	do	Woodburn	Warren	S.
Miles & Buttram	72	W	do	Brownsville	Edmonson	W.
Oak View Distg. Co.*	73	D, T, W	do	Nickells	Livingston	S.
Lamb & Cochran*	74	D, T, W	do	Coldwater	Calloway	SW.
Lamb & Robertson	74	D, T, W	do	do	do	SW.
J. M. Stephenson*	75	D, T, W	do	Roena	Russell	S.
David Stinson*	76	D, T, W	do	Mount Aeriel	Allen	S.
Powers Tarter	77	W	do	Rocky Hill	Edmonson	W.
Giles Kelly & Co. "O. F."	78	D, T, W	do	Leitchfield	Grayson	W.
Giles, Kelly & Co.* "N. F."	78	D, T, W	do	do	do	W.
Giles Kelly	78	T, W	do	do	do	W.

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
John W. Follis	79	T	Second	Petroleum	Allen	S.
McGlothlin, Crafton & Co.*	81	D, T, W	do	Dallam's Creek	Logan	SW.
W. W. Pipkin	82	T	do	Scottsville	Allen	S.
Sumner & Chewning	82	D, W	do	do	do	S.
E. H. Davis*	83	D, T, W	do	Smith's Grove	do	S.
Bridges & Parker	84	D, T, W	do	Rocky Hill	Barren	S.
Bridges, Parker & Co*	84	D, W	do	do	do	S.
James Black	86	D, T	do	Crutchfield	Hickman	SW.
O. Henderson*	87	T, W	do	Hopkinsville	Edmonson	W.
Mitchell & Skaggs	88	T	do	Rocky Hill Station.	do	W.
J. K. Skaggs & Co.*	88	D, T, W	do	do	do	W.
J. V. Harrison & Co.*	89	D, T, W	do	New Roe	Allen	S.
N. Nichols*	90	D, T, W	do	Coral Hill	Barren	S.
Scott & Young	91	T, W	do	Temple Hill	do	S.
King & Smith	93	D, T, W	do	Glasgow	do	S.
J. H. Ebling	94	D, T, W	do	Haley's Mill	Christian	SW.
Gobe & Ritter	95	D, T, W	do	Boles	Monroe	S.
Milner & Co.*	139	D, T, W	do	Big Clifty	Grayson	W.
Milner Bros	139	T, W	do	do	do	W.
A. C. Pile*	140	D, T, W	do	Mount Hermon	Monroe	S.
Kentucky Dis'g Co	1	D, T, E, W	Fifth	Louisville	Jefferson	N.
J. C. Marks & Co	1	D, W	do	do	do	N.
John Miller	1	D, T, W	do	do	do	N.
Bernheim Dis'y Co	1	D, T, W	do	do	do	N.
Kentucky Blue Grass Distillery Co.	1	D, W	do	do	do	N.
Victor Dist'y Co	1	D, T, W	do	do	do	N.
Max Hoffheimer's Sons.	1	D, W	do	do	do	N.
Fairmont Dis'g Co	1	D, T, W	do	do	do	N.
Ky. Dis'g Co. "J. B."	1	D, T, W	do	do	do	N.
Block, Frank & Co	1	D, T, W	do	do	do	N.
S. Lehman & Sons	1	D, W	do	do	do	N.
Doherty Dist'y Co	2	T, W	do	do	do	N.
Olive Branch Dist'y Co.	2	D, T, W	do	do	do	N.
S. M. Rice	2	D, W	do	do	do	N.
Poyntz & Watson	2	D, T, W	do	do	do	N.
G. & B. Gerdes	2	D, T, W	do	do	do	N.
Doherty Distillery Co. "B. D. M."	2	D, T, W	do	do	do	N.
J. G. Mattingly & Sons.	2	T, E, M, W	do	do	do	N.
Thierman Bros	2	T, W	do	do	do	N.
Westmorlan Co.	2	T, W	do	do	do	N.
J. T. S Brown & Sons	2	D, T, W	do	do	do	N.
H. W. Smith & Co	2	D, T, W	do	do	do	N.
Falls City Dist'y Co.*	2	D, T, S, W	do	do	do	N.
Wm. Hamilton	2	D, T, W	do	do	do	N.
J. C. Mattingly & Sons "B. D. M."	2	D, T, W	do	do	do	N.
Westmorlan Co. "B. D. M."	2	D, T, W	do	do	do	N.
Taylor & Williams	2	D, T, W	do	do	do	N.
E. J. Leman	2	D, T, W	do	do	do	N.
Metropolitan Distillery Co.	2	D, T, W	do	do	do	N.
Mullins & Crigler	2	D, W	do	do	do	N.
Bennett D. Mattingly	2	D, W	do	do	do	N.
Garland Distillery Co, "F. S."	3	T	do	do	do	N.
Bonnie Bros	3	D, T, W	do	do	do	N.
Aug. Coldewey	3	D, T, W	do	do	do	N.
Derby & Day	3	T, W	do	do	do	N.
Daisy Run Distillery Co.	3	T, W	do	do	do	N.
A. Englehard	3	D, T, W	do	do	do	N.
Garland Dist'y Co	3	D, T, W	do	do	do	N.
Grabfelder & Tachau	3	D, T, W	do	do	do	N.
Taylor & Williams	3	D, 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
F. Madlener	3	D, W	Fifth	Louisville	Jefferson	N.
The Nelson Distillery Co. "F. W. A."	4	D, T, E, W	do	do	do	N.
Nelson Dist'y Co.*	4	D, T, W	do	do	do	N.
W. H. Head & Co.*	9	D, T, W	do	Raywick	Marion	C.
N. W. Lee*	20	D, T, W	do	Columbus	Owen	N.
J. A. Monks & Sons "G. W. S."	34	T	do	Louisville	Jefferson	N.
Mellwood Dist'y Co.	34	D, T, E, W	do	do	do	N.
Mellwood Dist'y Co. "R. F. B."	34	D, W	do	do	do	N.
R. F. Balke*	34	D, W	do	do	do	N.
G. W. Schmidt	34	D, W	do	do	do	N.
E. C. Luthy	34	D, W	do	do	do	N.
W. H. Jacobs	34	D, W	do	do	do	N.
Brown, Thompson & Co.	34	D, T, W	do	do	do	N.
Wolffe & Co	34	D, T, W	do	do	do	N.
Pfirrmann & Herzog	34	T, W	do	do	do	N.
W. R. Kinmon*	40	D, T, W	do	Lusby's Mills	Owen	N.
Waterfill & Frazier*	41	D, T, W	do	Bailey's Run	Anderson	C.
W. H. McBrayer*	44	D, T, E, W	do	Lawrenceburgh	do	C.
W. H. McBrayer, executors.	44	D, W	do	do	do	C.
M. S. Bond	45	T	do	Ripyville	do	C.
Wiley Searcy*	45	T, W	do	do	do	C.
The Zeno Dist'y Co.	45	D, W	do	do	do	C.
Bonnie Bros. "C. S."	78	D, W	do	Louisville	Jefferson	N.
Ashton Dist'y Co.	78	D, T, W	do	do	do	N.
Crystal Springs Distillery Co.	78	D, T, E, W	do	do	do	N.
F. Madlener "C. S."	78	D, W	do	do	do	N.
J. M. Atherton & Co.*	87	D, T, E, W	do	Athertonville	La Rue	C.
Wm. Miller & Co	87	D, T, W	do	do	do	C.
J. F. Carter	87	D, W	do	do	do	C.
J. A. Monks & Sons	87	D, T, W	do	do	do	C.
The Anderson Distillery Co.*	97	D, T, E, W	do	Louisville	Jefferson	N.
Belle of Nelson Distillery Co.	101	D, T, E, W	do	New Hope	Nelson	C.
The New Hope Distillery Co.	101	D, T, W	do	do	do	C.
F. W. Jordan	105	T, W	do	New Liberty	Owen	N.
Owen Co. Dist'g Co.*	105	D, W	do	do	do	N.
Banner Dist'y Co	106	T, W	do	Louisville	Jefferson	N.
Stitzel Bros*	106	D, T, W	do	do	do	N.
Stitzel Bro. Co	106	D, W	do	do	do	N.
Fred Stitzell	106	D, T, W	do	do	do	N.
The Parkland Dist'y Co.	106	T, W	do	do	do	N.
Fibble & Crabb*	107	D, T, W	do	Eminence	Henry	N.
Lucas, Popham & Co.	110	D, T, W	do	New Fruit	Hardin	C.
H. McKenna*	111	D, T, W	do	Fairfield	Nelson	C.
Anderson Co., Sour Mash Dist. Co.	112	D, W	do	Tyrone	Anderson	C.
G and B. Gerdes	112	T, W	do	do	do	C.
J. A. McBrayer	112	T, W	do	do	do	C.
T. B. Ripy*	112	D, T, E, W	do	do	do	C.
L. and A. Scharff	112	T, W	do	do	do	C.
Schwabacker & Co.	112	T, W	do	do	do	C.
J. S. Searcy & Co.*	120	D, T, W	do	Lawrenceburgh	do	C.
R. G. McCorkle & Co.	120	T, W	do	do	do	C.
Anderson Co. Distillery "D. & H."	134	D, T, E, W	do	Orr	do	C.
A. G. Nall	142	T	do	Bardstown	Nelson	C.
T. W. Samuels*	145	D, T, E, W	do	Deatsville	do	C.
E. L. Miles & Co.*	146	D, T, E, W	do	New Hope	do	C.
Thomas & Royston	163	T, W	do	Mt. Washington	Bullitt	C.
D. F. Brooks	163	T, E, W	do	do	do	C.
J. A. McBrayer	166	T	do	Lawrenceburgh	Anderson	C.
J. M. Walker	166	T	do	do	do	C.
J. H. McBrayer	166	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
J. M. Walker as "P. C. W."	166	T, W	Fifth,	Lawrenceburgh	Anderson	C.
H. Sutherland*	168	D, T, W	do	Bardstown	Nelson	C.
Paul Jones	168	T, W	do	do	do	C.
J. W. Dant*	169	D, T, W	do	Chicago	Marion	C.
Smith & Smith	174	D, T, W	do	do	do	C.
A. Mayfield & Co.*	229	T, E	do	Athertonville	La Rue	C.
S. O'Bryan & Co	229	T, E	do	do	do	C.
A. Graff & Co	229	D, T, W	do	do	do	C.
Bernheim Bros. & Uri	229	D, W	do	do	do	C.
Howard & Co	229	D, T, W	do	do	do	C.
A. Mayfield & Co. "P. L. A."	229	D, T, E, W	do	do	do	C.
S. O'Bryan & Co. "P. L. A."	229	D, T, W	do	do	do	C.
J. D. Hinde	229	D, W	do	do	do	C.
J. A. Monks & Sons	229	D, T, W	do	do	do	C.
W. H. Brownfield	229	D, W	do	do	do	C.
H. Nathan & Co	229	D, W	do	do	do	C.
D. M. Beam	230	T, W	do	Bardstown	Nelson	C.
D. M. Beam as "D. M. B. & Son."	230	D, W	do	do	do	C.
H. A. Miles	230	T, W	do	do	do	C.
C. Sandheger	230	D, W	do	do	do	C.
A. G. Nall	230	W	do	do	do	C.
A. G. Nall "D. M. B. & Son."	230	T, W	do	do	do	C.
Hawkins & Bro.*	236	D, T, W	do	Ripyville	Anderson	C.
J. B. Dant*	240	D, T, W	do	Gethsemane	Nelson	C.
Cold Springs Distillery Co.	240	T, W	do	do	do	C.
Taylor & Williams	240	D, T, W	do	do	do	C.
W. B. Samuels & Co.*	241	D, T, W	do	Samuel's Depot	do	C.
W. Q. Emerson & Co.	263	T, W	do	Lebanon	Marion	C.
W. Q. Emerson & Co., "R. B. L."	263	D, T, W	do	do	do	C.
R. B. Lancaster*	263	D, T, W	do	do	do	C.
R. B. Lancaster "W. Q. & Co."	263	T, W	do	do	do	C.
J. T. S. Brown & Son	266	T	do	Clermont	Bullitt	C.
B. as A. B. Chapeze	266	D, T, W	do	do	do	C.
Wathen Mueller & Co.*	270	D, T, W	do	Lebanon	Marion	C.
New Hope Dist'g. Co.	271	T, E, W	do	New Hope	Nelson	C.
Brown, Thompson & Co.	272	T	do	Bardstown	do	C.
Mattingly & Moore	272	T, W	do	do	do	C.
Lee McGee	272	D, W	do	do	do	C.
Mattingly & Moore Dist. Co. "S. M. & E."	272	D, T, W	do	do	do	C.
Simms, Moore, & Edelen.*	272	D, T, W	do	do	do	C.
Alvin Wood & Co	272	T, W	do	do	do	C.
A. Wood & Co. "S. M. & E."	272	T, W	do	do	do	C.
Bond & Lillard*	274	D, T, W	do	Lawrenceburgh	Anderson	C.
J. H. Beam*	276	T, W	do	Bardstown	Nelson	C.
King & Fordtran	276	T, W	do	do	do	C.
Pearce, Hurt & Co	276	T, W	do	do	do	C.
The Early Times Distillery Co.	276	D, T, W	do	do	do	C.
A. G. Nall	276	D, W	do	do	do	C.
The Nelson Co., Ky., Distillery Co.*	294	D, T, W	do	Coon Hollow	do	C.
The Nelson Co., Ky., Distillery Co. "C. L. K."	294	T, W	do	do	do	C.
Alvin Wood & Co	294	T, W	do	do	do	C.
Thomas & Royston	296	T	do	Harrod's Creek	Jefferson	N.
Bonnie Bros	297	T	do	Louisville	do	N.
Bel Air Dist'y Co.	297	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
Joel B. Frazier	297	T.	Fifth	Louisville	Jefferson	N.
John G. Roach*	297	T.	do	do	do	N.
Old Times Distillery Co., "New."*	297	D, W	do	do	do	N.
A. Biggs	297	T, W	do	do	do	N.
Old Times Dist'y Co.	297	T, W	do	do	do	N.
Chas. Kobert & Co.*	299	D, T, E, W	do	Lebanon	Marion	C.
Anderson Dist'y Co.	353	T, E, W	do	Louisville	Jefferson	N.
American Dist'y Co.	354	D, T, W	do	do	do	N.
Chas. Backrow & Co.	354	D, T, W	do	do	do	N.
Bel Air Dist'y Co.	354	D, T, W	do	do	do	N.
Wm. Collins & Co.	354	T, W	do	do	do	N.
Herrmann Bros.	354	T, W	do	do	do	N.
Mayflower Dist'y Co.	354	D, T, W	do	do	do	N.
Laz. Simon & Co.	354	D, W	do	do	do	N.
Muldraugh Hill Distillery.	354	T, W	do	do	do	N.
L. Zapp & Co.	354	D, T, W	do	do	do	N.
W. W. Brownfield*	355	T, W	do	Buffalo	La Rue	C.
R. Cummins & Co.*	357	D, T, W	do	Loretto	Marion	C.
Ballard & Lancaster	357	T, W	do	do	do	C.
W. C. Smith	359	T, W	do	Colesburgh	Hardin	C.
Hollender & Co.	360	D, W	do	Louisville	Jefferson	N.
Bonnie Bros. Dist. Co. "C. P. G."	360	T, W	do	do	do	N.
Bel Air Dist'y Co.	360	T, W	do	do	do	N.
R. L. Moore & Co.	360	D, T, W	do	do	do	N.
Diamond Crown Dist'g Co. "C. P. G."	360	T, W	do	do	do	N.
Diamond Crown Dist'g Co. "J. G. R."	360	W	do	do	do	N.
Joel B. Frazier.	360	T, W	do	do	do	N.
John G. Roach & Co.*	360	D, T, W	do	do	do	N.
Fidelity Dist. Co.	360	D, T, W	do	do	do	N.
Flower of Ky. Dist. Co. "J. G. R."	360	D, T, W	do	do	do	N.
Muldraugh's Hill Dist. Co. "J. G. R."	360	D, T, W	do	do	do	N.
W. L. Tileston & Co.	360	D, W	do	do	do	N.
Friedman & Co.	360	D, T, W	do	do	do	N.
S. J. Holland	360	D, W	do	do	do	N.
Standard Dist. Co.	360	D, W	do	do	do	N.
Louis Zapp & Co.	360	D, W	do	do	do	N.
Rugby Dist. Co.	360	D, T, W	do	do	do	N.
Dohony & Brother	362	D, T, W	do	Columbia	Adair	S.
Fible, Crabb & Sterne Nat'l Dist'g Co.	363	D, T, W	do	Louisville	Jefferson	N.
John Colter	363	D, T, W	do	do	do	N.
Fidelity Dist'y Co.	363	D, T, W	do	do	do	N.
Ky. Criterion Co.	363	D, T, E, S, W	do	do	do	N.
Mayer, Son & Co.	363	D, T, W	do	do	do	N.
Mountain Lily Dist'y Co.	363	T, W	do	do	do	N.
Mulligan Dist'y Co.	363	T, W	do	do	do	N.
National Dist'g Co.	363	D, T, W	do	do	do	N.
Schwab & Wallenborn	363	D, T, W	do	do	do	N.
Sweetwood Dist'y Co	363	D, T, W	do	do	do	N.
Blake, Bruce & Co.	363	D, W	do	do	do	N.
J. F. Dangherty & Co.	363	D, T, W	do	do	do	N.
J. W. Edgerly & Co.	363	D, T, W	do	do	do	N.
Victor Distilling Co.	363	D, T, W	do	do	do	N.
C. Grampp & Co.	363	D, W	do	do	do	N.
Comet Dist'y Co.	363	D, T, W	do	do	do	N.
J. T. S. Brown & Sons	363	D, T, W	do	do	do	N.
Rosenfield Bros.	363	D, T, W	do	do	do	N.
The Edgewood Distilling Co.	363	D, T, W	do	do	do	N.
J. B. Wathen & Bro.	363	D, T, W	do	do	do	N.
J. B. Wathen & Bro. Co.*	363	T, E, 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
Williams & Marks	363	T, W	Fifth	Louisville	Jefferson	N.
Charles Dennehy	363	D, T, W	do	do	do	N.
O. B. Cook & Co.	363	D, T, W	do	do	do	N.
Corbin, Mendel & Co.	363	D, W	do	do	do	N.
Atwood Ky. Dist'y Co.	363	D, T, W	do	do	do	N.
L. M. Hamberger & Co.	363	D, T, W	do	do	do	N.
Piedmont Dist'g Co.	363	D, W	do	do	do	N.
Weil & Schwab	363	D, W	do	do	do	N.
L. Weis & Co.	363	D, W	do	do	do	N.
G. H. Herbers & Co.	363	D, W	do	do	do	N.
J. H. Duker & Bro.	363	D, W	do	do	do	N.
Standard Dist. Co.	363	D, W	do	do	do	N.
Oak View Dist. Co.	363	D, W	do	do	do	N.
Bourbon Co. Dist. Co.	363	D, W	do	do	do	N.
J. C. Marks & Co.	363	D, W	do	do	do	N.
W. Meyer & Son.	363	D, W	do	do	do	N.
Astor Dist'y Co.	364	T, E, W	do	do	do	N.
Moore & Selliger*	364	D, T, W	do	do	do	N.
Allen Bradley Co.*	368	T, W	do	do	do	N.
R. P. Pepper	368	D, T, W	do	do	do	N.
Tappin & Toole	368	D, T, W	do	do	do	N.
Childs & Co.	368	D, T, W	do	do	do	N.
John Miller & Co.	368	D, T, W	do	do	do	N.
Elk Run Dist'g Co.	368	D, T, W	do	do	do	N.
E. Eppstein & Co.	368	D, W	do	do	do	N.
Allen-Bradley Co. "W. E. B."	368	D, T, E, W	do	do	do	N.
Daniel Brady	368	D, T, W	do	do	do	N.
Queen of Ky Dist. Co	370	D, E, W	do	Calvary	Marion	C.
Bernheim Bros. & Uric.	370	T, W	do	do	do	C.
Boldrick & Callaghan.*	370	D, T, W	do	do	do	C.
John Callaghan	370	D, T, W	do	do	do	C.
Lee McGee	371	T, W	do	Hunter's Depot	Nelson	C.
Wm. Patterson, jr.	372	D, W	do	Louisville	Jefferson	N.
Brown, Thompson & Co.	372	T, W	do	do	do	N.
Marion Co. Dist'y Co.*	372	T, E, M, W	do	do	do	N.
Dave Parkhill	372	D, W	do	do	do	N.
Aug. Coldeway	372	D, W	do	do	do	N.
Marion Co. Distillery Co. "W. P., jr."	372	D, W	do	do	do	N.
Blair, Osborn & Ballard.*	375	D, T, W	do	Chicago	Marion	C.
Collingwood Dist'g Co.	375	D, W	do	do	do	C.
Carl, Spengler & Rompel.	375	W	do	do	do	C.
Purdy & Co.*	376	E, T, W	do	Bradfordsville	do	C.
Wm. Miller & Co.	377	T	do	Athertonville	La Rue	C.
J. M. Atherton & Co.	377	E, T, W	do	do	do	C.
T. I. Harrison	377	D, W	do	do	do	C.
J. T. Carter*	377	D, T, E, W	do	do	do	C.
Rubel & Penglase	377	D, W	do	do	do	C.
May Queen Dist'g Co.	377	D, W	do	do	do	C.
Felix Fogle	377	D, W	do	do	do	C.
T. E. O'Keefe & Co.	377	D, W	do	do	do	C.
Taylor Whitehead	377	D, T, W	do	do	do	C.
S. O'Bryan & Co.	378	T, W	do	do	do	C.
Howard & Co.	378	T, W	do	do	do	C.
Weil Bros. & Kahn	379	T	do	Coon Hollow	Nelson	C.
The Nelson Co., Ky., Dist'y Co.*	379	D, T, W	do	do	do	C.
The Nelson Co., Ky., Dist'y Co. "C. L. K."	379	T, W	do	do	do	C.
Uri & Bernheim	379	T, W	do	do	do	C.
Alvin Wood & Co.	379	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
A. Wood & Co. "C. L. K."	379	W	Fifth	Coon Hollow	Nelson	C.
Edward Murphy & Co.*	400	D, T, W	do	Lawrenceburgh	Anderson	C.
Murphy & Dowling	400	T, E, W	do	do	do	C.
Ed. Murphy & Co. "E. M."	400	T	do	do	do	C.
Murphy, Barber & Co*	400	D, T, W	do	do	do	C.
S. G. Foster & Co	402	T	do	Mackville	Washington	C.
Muldraugh's Hill Distilling Co.	403	T	do	Elizabethtown	Hardin	C.
Ashton Dist. Co. "D. T."	403	T	do	do	do	C.
Ashton Dist'y Co	403	T, W	do	do	do	C.
T. J. Pottinger & Co	405	D, W	do	Gethsemane	Nelson	C.
G. & B. Gerdes	405	D, W	do	do	do	C.
Head & Beam*	405	D, W	do	do	do	C.
M. Walker & Son	406	D, W	do	Lawrenceburgh	Anderson	C.
S. O. Hackley*	406	D, T, W	do	do	do	C.
I. Heffman & Son	406	D, T, W	do	do	do	C.
A. R. Sutton & Co	406	D W	do	do	do	C.
J. R. Walker	406	D, W	do	do	do	C.
The Ferncliff Distillery Co.*	409	D, T, S, W	do	Louisville	Jefferson	N.
A. R. Sutton & Co	409	D, W	do	do	do	N.
S. B. Hopkins	409	T, W	do	do	do	N.
F. G. Walker.*	410	D, T, W	do	Bardstown	Nelson	C.
Astor Distilling Co.*	412	D, T, W	do	Louisville	Jefferson	N.
Belmont Dist'y Co.*	412	D, T, E, W	do	do	do	N.
F. G. Paine & Co.*	413	D, T, W	do	Pleasure Ridge	do	N.
Block, Franck & Co.	413	D, T, W	do	do	do	N.
H. Grotenkemper & Co.	413	T, W	do	do	do	N.
Lapp, Goldsmith & Co.	413	D, T, W	do	do	do	N.
Lapp, Goldsmith & Co. F. G. P. & Co.	413	T, W	do	do	do	N.
Levy & Ginsburg	413	T, W	do	do	do	N.
F. X. Schimpeler & Son.	413	D, W	do	do	do	N.
Thierman Bros	413	D, T, W	do	do	do	N.
P. Winkler's Sons	413	D, T, W	do	do	do	N.
A. Dutchateau	413	D, W	do	do	do	N.
Brown, Thompson & Co.	413	D, T, W	do	do	do	N.
H. D. Block	413	D, W	do	do	do	N.
F. Curran & Co	413	D, W	do	do	do	N.
Chas. Dennehy	413	D, W	do	do	do	N.
Wolff Dist'y Co	413	D, T, W	do	do	do	N.
Nelson Dist'y Co	413	D, W	do	do	do	N.
Grabfelder & Tachau	413	D, W	do	do	do	N.
W. S. Harris*	414	D, T, W	do	Louisville	do	N.
G. & D. Brown	415	T	do	Bardstown	Nelson	C.
R. B. as P. S. Lancaster.	415	T, E, W	do	do	do	C.
Fee Bros	415	D, W	do	do	do	C.
Lancaster & Co	415	D, W	do	do	do	C.
B. F. Colvin & Co	417	T, W	do	Willisburgh	Washington	C.
F. V. Harding	418	D, W	do	Lawrenceburgh	Anderson	C.
Anderson Co., Ky., Dist. Co.	418	D, W	do	do	do	C.
E. H. Chase & Co	418	D, W	do	do	do	C.
Anderson Co. Sour-Mash Dist. Co.*	418	D, W, T	do	do	do	C.
M. S. Bond	418	D, T, W	do	do	do	C.
J. A. McBrayer	418	T, W	do	do	do	C.
J. H. McBrayer	418	T, W, E	do	do	do	C.
R. G. McCorkle & Co.	418	T, W	do	do	do	C.
Schwabacker & Co	418	D, T, W	do	do	do	C.
Steinwender & Sellner.	418	T, W	do	do	do	C.
D. F. Brooks	418	D, 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
N. Harris	418	T, W	Fifth	Lawrenceburgh	Anderson	C.
R. B. Hayden & Co.*	420	T, E, W	do	Bardstown	Nelson	C.
R. B. Hayden & Co. "B. & F."	420	D, T, E, W	do	do	do	C.
Brown & Bro	422	T, W	do	do	do	C.
Brown & Bro. "R. B. H."	422	D, T, W	do	do	do	C.
W. F. Ratliff*	425	D, T, W	do	Raywick	Marion	C.
Warren Bros*	428	D, T, W	do	Allendale	Green	C.
Despain & Warren	429	T	do	Brushy	do	C.
Despain, Warren & Co.*	429	D, T, W	do	do	do	C.
W. N. Philpott*	430	T, W	do	Liletown	do	C.
Perkins & Mears*	431	T, W	do	Summersville	do	C.
Mahony & Howard*	432	D, T, W	do	New Haven	Nelson	C.
Vaughn, Vance & Bro.*	433	D, T, W	do	Hudgins	Green	C.
J. H. McBrayer	434	D, W	do	Lawrenceburgh	Anderson	C.
J. M. Walker	434	D, W	do	do	do	C.
B. F. Colvin*	435	D, W	do	Willisburgh	Washington	C.
E. Damron*	436	D, T, W	do	Purdy	Adair	S.
Thompson & Co.*	437	D, T, W	do	Raywick	Marion	C.
James K. Bernard	438	D, T, W	do	Craycraft	Adair	S.
T. J. Megibben	1	T, W	Sixth	Lair	Harrison	N.
The T. J. Megibben Co.*	1	T, W	do	do	do	N.
The Antique Dist. Co	2	T, W	do	Milldale	Kenton	N.
Eichold Bros. & Weiss	2	D, W	do	do	do	N.
Hoffheimer Bros.	2	D, W	do	do	do	N.
The Kentucky Valley Dist. Co.	2	D, T, W	do	do	do	N.
Latonia Dist. Co.*	2	D, T, W	do	do	do	N.
The Mayflower Dist. Co.	2	D, W	do	do	do	N.
The Marshall Dist. Co	2	D, T, W	do	do	do	N.
Milldale Dist. Co	2	T, W	do	do	do	N.
Charles L. Mills	2	T, W	do	do	do	N.
Newcastle Dist. Co	2	T, E, W	do	do	do	N.
The Walnut Creek Dist. Co.	2	D, W	do	do	do	N.
Weideman, Holmes & Co.	2	D, T, W	do	do	do	N.
Willow Run Dist. Co.	2	T, W	do	do	do	N.
Winchester Distill'g Co.	3	T, E, W	do	Dayton	Campbell	N.
Kentucky Valley Distill'g Co.	3	T, W	do	do	do	N.
L. O. Maddux & Co.*	3	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 Dist'g Co.* (O. F.).	4	T	do	Wide awake	Carroll	N.
Carroll County Dist'g Co.* (N. F.).	4	D, T, W	do	do	do	N.
Abrahams & Waldorf.	4	T, W	do	do	do	N.
Bigbee Bros. & Co	4	D, T, W	do	do	do	N.
Jos. Lawson	4	D, W	do	do	do	N.
A. Blade, Son & Co	4	T, W	do	do	do	N.
Bernheim Dist'g Co	4	T	do	do	do	N.
Darling Dist'g Co	4	D, T, E, W	do	do	do	N.
Diederich Dist'g Co	4	W	do	do	do	N.
Engle, Heller & Co	4	T, W	do	do	do	N.
Edel Bros. Dist'y Co	4	T, D, W	do	do	do	N.
Fechheimer Brothers	4	T, W	do	do	do	N.
E. J. Franey & Co	4	T, W	do	do	do	N.
Hammel, Newald & Co.	4	T, W	do	do	do	N.
Mercantile Club Dist'y Co.	4	D, T, W	do	do	do	N.
Mack & Birmingham	4	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
Standard Dist'g Co	4	D, T, W	Sixth	Wide Awake	Carroll	N.
Charles Shaffner & Co.	4	D, T, W	do	do	do	N.
Schwartz Brothers	4	T, W	do	do	do	N.
The F. Strauss Dist'g Co.	4	T	do	do	do	N.
Louis Stern & Co	4	T, W	do	do	do	N.
Trager, Cammann & Loeb.	4	D, W	Sixth	do	do	N.
Woodburn Dist'g Co.	4	D, T, W	do	do	do	N.
H. A. Wolf & Son	4	T, W	do	do	do	N.
Jett Brothers	5	T, W	do	Carrollton	do	N.
Roland Distilling Co.	5	T, W	do	do	do	N.
Richland Dist'y Co.*	5	T, W	do	do	do	N.
The C. B. Cook Co.*	6	D, T, W	do	Cynthiana	Harrison	N.
C. B. Cook & Co.	6	T, E, W	do	do	do	N.
Kenton County Distilling Co.	7	T, W	do	Covington	Kenton	N.
Reynolds Dist'g Co.	7	T, W	do	do	do	N.
Small Grain Dist'y	7	T, W	do	do	do	N.
American Club Dist. Co.	8	D, T, W	do	Petersburg	Boone	N.
William Appleton & Co.	8	D, T, W	do	do	do	N.
Charles Baring	8	T	do	do	do	N.
Joseph Beck & Co	8	D, T, W	do	do	do	N.
William Bergenthal & Co.	8	D, T, W	do	do	do	N.
Berkland Dist. Co	8	D, T, W	do	do	do	N.
Berliner Bros	8	D, T, W	do	do	do	N.
Sol. Black & Co	8	D, T, W	do	do	do	N.
Boehm & Co	8	T, W	do	do	do	N.
S. C. Boehm & Co	8	T, W	do	do	do	N.
Boone County Distillery Company.	8	D, T, E, W	do	do	do	N.
Breckinridge County (Ky.) Dist. Co.	8	D, T, W	do	do	do	N.
Isidor Bush & Co	8	T, W	do	do	do	N.
Cedar Creek Dist'g Company.	8	D, T, W	do	do	do	N.
Clifton Spring Dist'g Company.	8	D, T, W	do	do	do	N.
Clear Spring Dist'g Company.	8	D, T, W	do	do	do	N.
M. Cornhauser & Co	8	T, W	do	do	do	N.
G. F. Coshland & Co.	8	D, T, W	do	do	do	N.
Cynthiana Club Dist'g Company.	8	D, T, W	do	do	do	N.
Dallemand & Co	8	D, T, W	do	do	do	N.
Charles Dennehy	8	T, W	do	do	do	N.
A. Duchateau	8	D, T, W	do	do	do	N.
J. H. Duker & Bro	8	D, T, W	do	do	do	N.
Eagan Brothers	8	D, T, W	do	do	do	N.
J. P. Eddy & Co	8	D, W	do	do	do	N.
Eichold Brothers & Weiss.	8	D, T, W	do	do	do	N.
Falk & Lamley	8	D, T, W	do	do	do	N.
Fecheimer Brothers	8	D, T, W	do	do	do	N.
Fellner Brothers	8	T, W	do	do	do	N.
M. H. Flaisheim & Co.	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.
M. J. Freiler	8	T, W	do	do	do	N.
J. P. Frisch & Co	8	D, W	do	do	do	N.
Gold Leaf Dist'g Co.	8	T, W	do	do	do	N.
N. Gutman & Co	8	D, W	do	do	do	N.
M. Harris Dist'g Co.	8	D, T, W	do	do	do	N.
F. W. Hartman & Co.	8	D, T, W	do	do	do	N.
M. Henoch & Co	8	D, T, W	do	do	do	N.
S. Hirsch & Co	8	D, T, W	do	do	do	N.
M. Hofman	8	D, 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
Honey Creek Dist'g Co.	8	D, T, W	Sixth	Petersburg	Boone	N.
Idleman Bros	8	D, W	do	do	do	N.
B. B. Joffee	8	T, W	do	do	do	N.
S. Jung & Co	8	D, T, W	do	do	do	N.
A. T. Kerr & Co	8	T, W	do	do	do	N.
Kentucky Club House Dist'g Co.	8	D, T, W	do	do	do	N.
Kessler & Co	8	D, T, W	do	do	do	N.
F. J. Kiesel & Co	8	T, W	do	do	do	N.
Emil Kiewert Co	8	D, T, W	do	do	do	N.
Kirchhoff & Newbarth.	8	D, T, W	do	do	do	N.
L. Kirscht & Co	8	D, T, W	do	do	do	N.
Knights of Labor Dist'g Co.	8	T, W	do	do	do	N.
Kraker Bros	8	T, W	do	do	do	N.
Lilienthal & Co	8	D, T, W	do	do	do	N.
Lexington Dist'g Co	8	T, W	do	do	do	N.
Loeb, Bloom & Co	8	D, T, W	do	do	do	N.
Log House Dist'g Co	8	T, W	do	do	do	N.
Maple Creek Dist'g Co.	8	T	do	do	do	N.
A. E. Massman Bros. & Co.	8	D, T, W	do	do	do	N.
D. McAteer	8	D, T, W	do	do	do	N.
J. F. McDonald & Co.	8	D, T, W	do	do	do	N.
A. McCusker & Son	8	D, W	do	do	do	N.
Mitchell & Lynch	8	D, W	do	do	do	N.
Moss & Davis	8	T, W	do	do	do	N.
H. E. Mueller	8	T, W	do	do	do	N.
Hermann Nathan & Co	8	D, T, W	do	do	do	N.
Julius Nathan & Co.	8	T, W	do	do	do	N.
Nelson Club Dist'g Co	8	D, T, W	do	do	do	N.
O'Connell, Tighe & Co	8	W	do	do	do	N.
Old Cabin Creek Dist'g Co	8	D, T, W	do	do	do	N.
Old Deposit Dist'g Co	8	D, T, W	do	do	do	N.
Olympian Springs Dist'g Co	8	D, W	do	do	do	N.
Palmer & Madigan	8	D, T, W	do	do	do	N.
C. Person's Sons	8	T, W	do	do	do	N.
G. M. Pfeifer & Co	8	T, W	do	do	do	N.
Phœnix Mills Dist'g Co	8	D, W	do	do	do	N.
Pleasant Valley Dist'g Co	8	T, W	do	do	do	N.
Primrose Dist'g Co.	8	T, W	do	do	do	N.
Henry Rahte, sr	8	D, T, W	do	do	do	N.
Raven Creek Dist'g Co	8	T	do	do	do	N.
L. A. Rhomberg	8	T, W	do	do	do	N.
Riley & Dillon	8	T, W	do	do	do	N.
Rochester Dist'g Co.	8	T	do	do	do	N.
Rose Leaf Dist'g Co	8	T	do	do	do	N.
Rosedale Dist'g Co	8	D, T, W	do	do	do	N.
Rosenfield Brothers	8	D, T, W	do	do	do	N.
Rosewood Dist'g Co.	8	T, W	do	do	do	N.
Rubel & Penglase	8	D, T, W	do	do	do	N.
Schwartz, Mausbach & Co.	8	D, T, W	do	do	do	N.
John K. Stack	8	T, W	do	do	do	N.
Samuel Stein	8	D, T, W	do	do	do	N.
Stein Brothers	8	T, W	do	do	do	N.
Stein Brothers & Baumgartl.	8	T, W	do	do	do	N.
Straus Brothers	8	T, W	do	do	do	N.
L. Tuteur	8	D, 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
I. Tuteur & Sons	8	T, W	Sixth	Petersburg	Boone	N.
Wm. A. Tyler	8	D, T, W	do	do	do	N.
Belle Vernon Dist'g Co.	8	D, W	do	do	do	N.
Weideman & Co	8	T, W	do	do	do	N.
Weideman, Holmes & Co.	8	D, T, W	do	do	do	N.
S. N. Weil Dist'g Co	8	D, T, W	do	do	do	N.
Wendelin, Meyer & Sons.	8	T, W	do	do	do	N.
Ferd. Westheimer & Sons.	8	D, T, W	do	do	do	N.
M. Wolstein	8	T	do	do	do	N.
Wood & Lee	8	T	do	do	do	N.
Ashbrook Brothers* (N. F.).	9	D, T, E, W	do	do	do	N.
Dorsel & Wulftange*	10	T, W	do	Covington	Kenton	N.
Durham Dist'g Co	10	T, W	do	do	do	N.
Oakwood Dist'g Co	10	T, W	do	do	do	N.
The New England Dist'g Co.*	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.
Redmond Dist'g Co.*	15	T, E, W	do	Cynthiana	Harrison	N.
The Boyers Distilling Co.*	16	D, T, W	do	Connersville	do	N.
Edgewood Dist'g Co.	17	D, W	do	Berry	do	N.
F. G. Craig*	17	D, T, E, W	do	do	do	N.
A. P. McClanahan*	18	D, T, W	do	Berlin	Bracken	N.
Sharpe Distilling Co*	19	D, T, W	do	Lair	do	N.
Perry Ducker*	22	T, W	do	Butler	Pendleton	N.
Old Dexter Dist'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.
L. A. Rhomberg	33	D, T, W	do	do	do	N.
Hoffheimer Brothers	33	D, T, E, W	do	do	do	N.
Mihalovitch, Fletcher & Co.	33	T	do	do	do	N.
Idlewild Dist. Co	33	D, T, W	do	do	do	N.
The Old 76 Dist'g Co.	33	D, T, E, W	do	do	do	N.
The Robson & Stegeman Distilling Co.	33	T	do	do	do	N.
J. H. Stegeman	33	D, T, W	do	do	do	N.
Star Distillery Co	33	D, T	do	do	do	N.
John A. Scott & Co	33	T	do	do	do	N.
Louis Taussig & Co	33	D, T, W	do	do	do	N.
The Union Dist'g Co	33	D, T, W	do	do	do	N.
White Mills Distillery Company.	33	D, T, E, W	do	do	do	N.
Grogan Bros	35	D, W	do	Cynthiana	Harrison	N.
F. S. Ashbrook & Co.*	35	D, T, W	do	do	do	N.
T. J. Megibbon & Bro.*	38	D, T, E, W	do	Lair	do	N.
Cold Spring Dist'y Co	63	T	do	Milton	Trimble	N.
Richwood Dist'y Co	63	D, T, E, W	do	do	do	N.
Lilienthal & Co	63	D, W	do	do	do	N.
Susquehanna Dist'g Co.	63	D, W	do	do	do	N.
Loeb, Bloom & Co	63	D, W	do	do	do	N.
Wm. Tarr Co.*	1	D, W	Seventh	Lexington	Fayette	C.
Wm. Tarr & Co	1	T, E, W	do	do	do	C.
Derby & Day	1	T, W	do	do	do	C.
E. H. Taylor, jr., Co.*	2	T	do	Frankfort	Franklin	N.
Geo. T. Stagg,* doing business as E. H. Taylor, jr., Co.	2	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
Geo. T. Stagg, doing business as The Duffy Malt Whisky Company.	2	T, E	Seventh	Frankfort	Franklin	C.
H. E. Pogue*	3	D, T, W	do	Maysville	Mason	NE.
W. A. Gaines & Co.*	4	T, E, W	do	Frankfort	Franklin	N.
W. A. Gaines & Co. (Inc.)*	4	D, T, E, W	do	do	do	N.
James E. Pepper & Co.*	5	D, T, E, W	do	Lexington	Fayette	C.
Poyntz Brothers*	6	D, T, W	do	Maysville	Mason	NE.
S. J. Greenbaum*	9	D, T, E, W	do	Midway	Woodford	C.
S. J. Greenbaum, as Arlington Distillery Company.	9	D, 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	D, 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	T, W	do	do	do	C.
S. J. Greenbaum, as Woodford Distilling Company.	9	T, W	do	do	do	C.
S. J. Greenbaum, as Einsteine Bros.	9	D, W	do	do	do	C.
S. J. Greenbaum, as Ullman, Einsteine & Co.	9	D, W	do	do	do	C.
S. J. Greenbaum, as A. Breslauer & Co.	9	D, W	do	do	do	C.
S. J. Greenbaum, as Peter Barth.	9	D, T, W	do	do	do	C.
S. J. Greenbaum, as F. Curran & Co.	9	D, W	do	do	do	C.
S. J. Greenbaum, as Ashton Dist. Co.	9	D, W	do	do	do	C.
S. J. Greenbaum, as L. Franc & Co.	9	D, W	do	do	do	C.
S. J. Greenbaum, as S. Lehman & Son.	9	D, W	do	do	do	C.
Ford & Bowen	10	T, E, W	do	Paris	Bourbon	C.
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 Dist'y Co.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss, as Durham Distillery.	12	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.

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 Stoll, Hamilton & Co.	12	T, W	Seventh	Lexington	Fayette	C.
R. P. Stoll and I. Strauss, as Small Grain Distillery.	12	T, W	do	do	do	C.
R. P. Stoll* doing business as Edge Cliff Dist. Co.	12	D, W	do	do	do	C.
R. P. Stoll doing business as Owl Club Dist. Co.	12	D, W	do	do	do	C.
R. P. Stoll doing business as Ben. Baer.	12	D, W	do	do	do	C.
R. P. Stoll as Edgewood Distillery.	12	D, W	do	do	do	C.
R. P. Stoll and I Strauss as Lynwood Distillery.	12	D, T, W	do	do	do	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, T	do	do	do	C.
R. P. Stoll as Lynwood Dist'y Co.		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, T, W	do	do	do	C.
G. G. White & Co.*	14	T, E, W	do	Paris	Bourbon	N.
G. G. White Company	14	D, T, E, W	do	do	do	N.
Kemplin & Co.	15	T	do	Grassy Creek	Morgan	E.
J. M. Cole	16	D, T	do	Mariba	Menifee	E.
E. H. Taylor, jr., & Sons.	17	T, W	do	Mount Sterling	Montgomery	C.
Champe Farrow*	21	D, T, W	do	Mount Gilead	Mason	E.
Teager & Co	23	T. W	do	Tolesborough	Lewis	NE.
J. H. Rogers*	24	D, T, W	do	Maysville	Mason	NE.
Hunter & Stickrod	29	T	do	Blue Lick Springs	Nicholas	NE.
Boggs & Edwards*	30	D, T, W	do	Blaine	Lawrence	NE.
J. & F. Laval*	32	D, T, W	do	Versailles	Woodford	C.
John Cochran & Co.*	37	T, D, E, W	do	Frankfort	Franklin	N.
John Cochran & Co.	37	T, W	do	do	do	N.
John Cochran & Co. as J. M. Johnson & Co.	37	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	D, T, W	do	Yarnallton	Fayette	C.
Sellers & Howard*	49	T, W	do	Mortonsville	Woodford	C.
Labrot & Graham*	52	D, T, W	do	Frankfort	Franklin†	N.
J. S. Taylor	53	T, E, W	do	do	do†	N.
J. S. Taylor as Hasterlick Bros.	53	D, W	do	do	do†	N.
J. S. Taylor as L. Sonnenschein.	53	D, W	do	do	do†	N.
J. S. Taylor as J. E. Fitzgerald Distillery Company.	53	D, T, W	do	do	do†	N.
J. S. Taylor, as E. H. Taylor, jr.	53	D, T, W	do	do	do	N.
Headley & Peck*	54	T, D, E, W	do	Lexington	Fayette	C.

† Distillery located in Woodford County.

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. J. Chambers*	72	D, T, W	Seventh	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	W	do	do	do	N.
J. A. Grimes*	79	D, T, W	do	Millersburgh	do	N.
R. B. Gambill	81	D, T, W	do	Blaine	Lawrence	NE.
W. H. Thomas	84	T	do	Paris	Bourbon	N.
Thompson Bros. & Co	86	D, T, W	do	Webbville	Lawrence	NE.
J. K. Marshall*	88	D, T, W	do	Sadieville	Scott	N.
J. & J. M. Saffell*	91	D, T, W	do	Frankfort	Franklin	N.
J. N. Blakemore*	96	D, T, E, W	do	Farmdale	do	N.
J. R. Conn*	101	D, T, W	do	Limestone	Elliot	NE.
Mullins & Criglor*	105	D, W	do	Stamping Ground	Scott	N.
L. N. Crigler	105	T, W	do	do	do	N.
W. A. Gaines & Co.*	106	T, E, W	do	Frankfort	Franklin‡	N.
W. A. Gaines & Co. (inc.)*	106	D, T, W	do	do	do†	N.
Croft & Maggard*	107	D, T, W	do	Stamping Ground	Scott	N.
James M. Reed*	109	D, T, W	do	White Oak	Morgan	E.
Benj. F. Webb	110	D, T, W	do	Webbville	Lawrence	NE.
G. T. Stagg doing business as E. H. Taylor & Co.	113	D, W	do	Frankfort	Franklin	N.
E. H. Taylor & Co.	113	T. E. W	do	do	do	N.
Lykens & Lovely*	120	D, T, W	do	Caney	Morgan	E.
Linsay & McCuddy*	136	D, T, W	do	Bakerville	Clark	C.
J. W. Prater	144	T	do	Caney	Morgan	E.
R. H. Risk*	149	D, T, W	do	Long Lick	Scott	N.
Joshua Barton	160	D, T	do	Millersburgh	Bourbon	N.
W. W. Green	220	D, T, W	do	Bruin	Elliott	NE.
Burnam, Bennett & Co.*	1	D, T, E, W	Eighth	Silver Creek	Madison	C.
Burnam, Bennett & Co. "T. S. B."	1	T, W	do	do	do	C.
W. H. Albright	2	T, W	do	Round Stone	Rock Castle	C.
C. H. Graves & Sons	3	D, T, W	do	Camp Nelson	Jessamine	C.
E. J. Curley & Co.*	3	D, T, E, W	do	do	do	C.
Adams, Taylor & Co.	3	T, W	do	do	do	C.
Queen of Ky. Dist'y Co.	3	T, W	do	do	do	C.
T. K. Satwell & Co	3	W	do	do	do	C.
Ed. Hefferman	3	W	do	do	do	C.
Geo. F. Hewett	3	W	do	do	do	C.
H. Bosworth & Son	3	D, T, W	do	do	do	C.
Wm. Berkele*	4	D, T, E, W	do	Danville	Boyle	C.
E. H. Chase & Co. "W. B."	4	D, T, W	do	do	do	C.
E. H. Chase & Co	4	T	do	do	do	C.
H. Rosenthal & Sons "W. B."	4	D, W	do	do	do	C.
J. A. Hugnely*	6	T, E, W	do	Bergen	Mercer	C.
E. J. Curley.*	15	D, T, E, W	do	Camp Nelson	Jessamine	C.
Edward Hefferman	15	W	do	do	do	C.
Geo. F. Hewitt	15	W	do	do	do	C.
John Miller & Co.	15	T, W	do	do	do	C.
Adams, Taylor & Co.	15	T, W	do	do	do	C.
Wm. Bergenthal & Co. "E. J. C."	15	D, W	do	do	do	C.
C. M. Dedman*	16	T, E, W	do	Oregon	Mercer	C.
J. & T. I. Herring*	17	T, W	do	Lancaster	Garrard	C.
M. T. Mitchell*	18	T, W	do	Bergen	Mercer	C.
S. J. Greenbaum	61	T, E	do	Ambrose	Jessamine	C.
John B. Thompson*	63	D, T, E, M, W	do	Harrodsburgh	Mercer	C.
Thomas & Royston, "J. B. T."	63	D, W	do	do	do	C.
E. B. Jones*	67	D, T, W	do	Monticello	Wayne	S.
A. & W. H. Traylor*	76	T	do	Stanford	Lincoln	C.

† 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
Paxton Bros. & Co. "W. H. T."	76	D, T, W	Eighth	Stanford	Lincoln	C.
J. H. Hutchins	81	T	do	Crab Orchard	do	C.
D. A. Aiken Dist'g Co	86	T	do	Nicholasville	Jessamine	C.
Old Lexington Club Distilling Co.	86	T, E, W	do	do	do	C.
J. Vanarsdell	118	T, W	do	McAfee	Mercer	C.
The Jackson Vanarsdell Dist'g Co.*	118	D, W	do	do	do	C.
Moore & Robstock	148	T, E, W	do	Bergen	do	C.
D. L. Moore	148	T, W	do	do	do	C.
Moore & Robstock Dowling Bros.	148	D, W	do	do	do	C.
D. L. Moore as Dowling Bros.	148	D, W	do	do	do	C.
W. R. Mock, jr.*	158	D, T, W	do	Danville	Boyle	C.
Shelby Jett*	384	D, T, W	do	Doylesville	Madison	C.
Harris Thorpe*	389	T, W	do	Waco	do	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	T	do	Cumberland City	Clinton	S.
H. H. Snow*	405	D, T, W	do	do	do	S.
John A. Wise & Son*	406	D, T, W	do	Irvine	Estill	C.
Reynolds & Wilson*.	409	D, T, W	do	Booneville	Owsley	E.
A. 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.
E. Reynolds	540	T, W	do	Union Hall	Estill	C.
G. & B. Gerdes	541	T	do	Silver Creek	Madison	C.
Lynwood Dist'g Co. "W. S. H."	541	T, W	do	do	do	C.
W. S. Hume & Co. "S B. H."	541	D, T, W	do	do	do	C.
W. S. Hume & Co.*	541	T, W	do	do	do	C.
Lynwood Dist'g Co. "S. B. H."	541	D, W	do	do	do	C.
Kingston Dist'g Co.*	551	D, T, W	do	do	do	C.
Barlow & Stone*	552	D, T, W	do	Lancaster	Garrard	C.
J. W. Miller & Co.*	554	D, T, W	do	do	do	C.
F. Benge*	685	D, T, W	do	Benge	Clay	SE.
J. C. Tye*	746	D, T, W	do	Lot	Whitley	SE.
H. B. Robinson*	802	D, T, W	do	Richmond	Madison	C.
R. C. Kennon & Son*	805	D, T, W	do	Vaughn's Mill	Estill	C.
J. H. Brown*	809	D, T, W	do	Stillwater	Wolfe	E.
Garrett & Shaw	811	D, T, W	do	Richmond	Madison	C.
H. G. Bobbitt*	874	D, T, W	do	Valley Oak	Pulaski	S.
John Riddle*	877	T	do	Woodstock	do	S.
G. & B. Gerdes	880	T, W	do	Buckeye	Garrard	C.
Calvin East*	880	D, T, W	do	do	do	C.
S. P. & W. H. Floyd	953	T	do	Somerset	Pulaski	S.
C. Simpson*	953	D, T, W	do	do	do	S.
D. J. Hudson*	954	D, T, W	do	do	do	S.
Tarter & Norfleet	965	T	do	Faubush	do	S.
Roberts & Dickerson*	968	D, T, W	do	Proctor	Lee	E.
Crickmore & Asbury*	971	D, T, W	do	Kingston	Madison	C.
S. B. Kelly*	975	D, T, W	do	Locust Branch	Estill	C.
W. H. Spainhower	978	T, W	do	Richmond	Madison	C.
O. Roberts*	980	D, T, W	do	Jackson	Breathitt	E.
Gilbert & Gilbert*	983	D, T, W	do	Crane Nest	Knox	SE.
F. M. Collins	985	T	do	Station Camp	Estill	C.
W. H. Crawford*	1046	T, W	do	Whynot	Lee	E.
A. H. Norton	1049	T	do	Miller's Creek	Estill	C.
Dickerson & Ponder*	1067	D, T, W	do	Lewellen	Lee	E.
D. P. Bethurum*	1068	D, T, W	do	Mount Vernon	Rockcastle	C.
J. C. Taylor*	1070	T, W	do	Trimble	Pulaski	S.
J. A. Watkins*	1072	T, W	do	Callaway	Bell	SE.
B. C. Neal*	1073	D, T, W	do	Miller's Creek	Estill	C.
H. C. Rice	1074	T	do	Irvine	do	C.
T. H. Barker	1074	D, T, W	do	do	do	C.
Geo. W. Gray*	1141	T, W	do	Ambrose	Jessamine	C.
G. J. Marcum*	1150	D T, W	do	Mill Springs	Wayne	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
E. M. Pryse & Co.*	1164	T, W	Eighth	Beattyville	Lee	E.
J. F. West	1165	T	do	Miller's Creek	Estill	C.
Wm. Clark	1167	T	do	Goochland	Rockcastle	C.
Hopper & Beams	1169	T	do	Barboursville	Knox	SE.
E. M. Denney*	1170	D, T, W	do	Level Green	Rockcastle	C.
D. B. Young & Co.*	1173	W	do	McWhorter	Laurel	SE.
Newton Woodson	1174	T	do	Bronston	Pulaski	S.
Daniel Norfleet*	1175	D, T, W	do	Faubush	do	S.
Hampton Herd	1176	T	do	Traveller's Rest	Owsley	E.
Links & Short	1180	W	do	London	Laurel	SE.
James Spencer*	1181	D, W	do	Campton	Wolfe	E.
Wm. M. Elliott*	1192	D, T, W	do	Tuttle	Laurel	SE.
S. P. & W. H. Floyd	1194	T	do	Somerset	Pulaski	S.
Ashley & Hall	1210	W	do	do	do	S.
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	do	Cain's Store	do	C.
G. W. Campbell*	1214	D, T, W	do	do	do	C.
S. M. Tutt*	1215	D, T, W	do	Campton	Wolfe	E.
Howell & Son*	1217	D, T, W	do	Miller's Creek	Estill	C.
S. R. Newell*	1300	D, T, W	do	Somerset	Pulaski	C.
J. N. & F. M. Brown*	1301	D, T, W	do	Bronston	do	C.
Wyatt Norfleet*	1302	D, T, W	do	Faubush	do	C.
A. M. Adams*	1303	D, T, W	do	Science Hill	do	C.
Wyatt Warren*	1304	D, T, W	do	Bee Lick	do	C.
James Mackey*	1305	D, T, W	do	Miller's Creek	Estill	C.
James M. Bowman*	1306	D, T, W	do	Waco	Madison	C.
Clark Thomas*	1307	D, T, W	do	Faubush	Pulaski	C.
Laban Tartar*	1308	D, T, W	do	do	do	C.
Geo. Wireman	1310	D, T, W	do	Gypsy	Magoffin	E.
J. Creech & Co.*	1311	D, T, W	do	Campton	Wolfe	E.
R. M. Wilson*	1312	D, T, W	do	Lee City	do	E.
John Sheridan*	1314	D, T, W	do	Miller's Creek	Estill	C.
Ray & Short	1316	D, T, W	do	Crawford	Laurel	SE.
J. J. Thompson*	1317	D, T, W	do	Woodstock	Pulaski	C.
Stephens & Ping*	1318	D, T, W	do	Glades	do	C.
G. R. King & Co.*	1319	D, T, W	do	America	Lee	E.
Crawford & Wyatt*	1320	D, T, W	do	Miller's Creek	Estill	C.
J. J. Jackson & Co.*	1321	D, T, W	do	Crockettsville	Breathitt	E.
Harvey Tubbs & Co.*	1322	D, T, W	do	Pulaski	Pulaski	C.
Z. T. Mayfield*	1323	D, T, W	do	do	do	C.
H. C. Rice*	1324	D, T, W	do	Bluebank	Estill	C.
Samuel Simms*	1326	D, T, W	do	Kingsville	Lincoln	C.
John F. Walters	1327	D, T, W	do	Red River Iron Works.	Estill	C.
W. H. Spainhower*	1328	D, T, W	do	Richmond	Madison	C.
T. G. Higginbotham.	1329	D, T, W	do	Wallaceton	do	C.

MARYLAND.

M. Crichton & Co.*	1	D, T, S, E, W.	Maryland	Baltimore	Baltimore	N.
The Sherwood Distg. Co.*	2	D, T, E, W	do	Cockeysville	do	N.
The Hannis Distg. Co.*	3	D, T, E, W	do	Baltimore	do	N.
Luther G. King*	4	D, T, W	do	Clarksburgh	Montgomery	C.
Melvale Dist'g Co.*	5	D, T, E, W	do	Melvale	Baltimore	N.
Edwin Walters & Co.	6	T, S, 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	do	Grimes	do	NW.
Israel Reiff*	9	D, T, W	do	Reiffs	do	NW.
John Himmler	10	T, W	do	Cumberland	Allegany	NW.
John W. Cable*	11	D, T, W	do	Smithsburgh	Washington	NW.
Robert Stewart*	12	D, T, W	do	Highlandtown	Baltimore	N.
J. D. Wishard*	13	D, T, W	do	Leitersburgh	Washington	NW.
J. D. Ahalt*	14	D, T, W	do	Burkittsville	Frederick	N.
G. T. Gambrill*	15	D, T, W	do	Breathedsville	Washington	NW.

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

MARYLAND—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. B. Gunning*	16	D, T, W	Maryland	Brady	Frederick	N.
O. Horsey*	17	D, T, W	do	Burkittsville	do	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	D, T, W	do	Mount St. Mary's	Frederick	N.
Keefer Bros.*	23	D, T, W	do	Indian Springs	Washington	NW.
Rock Forge Dist'g Co.	24	T	do	Leitersburgh	do	NW.
The Rock Forge Dist'g Co.*	24	D, 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.

MASSACHUSETTS.

A. & G. J. Caldwell*	1	D, T, W	Third	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.
C. Edward French*	8	D, T, W	do	Boston	Suffolk	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 Digt'y Co.	2	T, W	do	St. Louis	St. Louis	E.
Missouri Dist'g Co.*	3	D, T, S, E, W.	do	do	do	E.
James H. Smiley*	4	D, T, W	do	Trace Creek	Madison	SE.
Rock Springs Dist'y.	5	W	do	St. Louis	St. Louis	SE.
John Seabaugh*	6	D, T, W	do	Sedgewickville	Bollinger	SE.
David Crites, jr.*	8	D, T, W	do	Daisy	Cape Girardeau	SE.
R. C. Bohlcke*	9	D, W	do	Bernie	Stoddard	SE.
Smith & Bohlcke	9	D, T	do	Dexter	do	SE.
Renaud & Statler*	10	D, T, W	do	Lithium	Perry	E.
R. T. Grisham*	11	D, T, W	do	Yancy Mills	Phelps	C.
L. M. Wills*	12	T, W	do	Sedgewickville	Bollinger	SE.
Jos. Jeffers & Co.	14	T	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.
Hahn & Bollinger*	17	D, T, W	do	Fredericktown	Madison	SE.
H. Crites*	30	D, T, W	do	Kurreville	Cape Girardeau	SE.
F. M. Hutchison*	1	D, T, W	Sixth	Missouri City	Clay	NW.
Joseph Harper*	3	D, T, W	do	Bower's Mills	Lawrence	SW.
D. Holladay*	8	D, T, W	do	Weston	Platte	NW.
Blankenship & Wilson.*	11	T, W	do	Houston	Texas	S.
The Rich Hill Dist'g Co.*	28	T	do	Rich Hill	Bates	W.
T. N. Lofton*	29	D, T, W	do	Waco	Jasper	SW.
G. M. Wrightman*	35	T, W	do	Walnut Grove	Greene	S.
J. C. Bohannan	37	T	do	Dry Glaize	Laclede	S.
R. C. Mayes	40	T	do	Bonanza	Caldwell	NW.
Mayes & Hardy*	40	D, T, W	do	do	do	NW.
Redmond Bros.	42	D, T	do	Henderson	Webster	S.
Thornton Dist'g Co.*	49	D, W	do	Thornton	Clay	NW.
G. W. Johnson	58	D, T, W	do	Union Mills	Platte	NW.
G. H. Shawhan*	59	T, W	do	Lone Jack	Jackson	W.
Rhoton & Lang*	61	D, T, W	do	Bakersfield	Ozark	S.
Mitchell & Mitchell	75	D, T, W	do	Cave Spring	Stone	S.
J. T. Nelson	75	D, T, W	do	do	do	S.
J. V. Mitchell	75	D, W	do	do	do	S

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
McCormick Dist'y Co*	83	D, T, W	Sixth	Waldron	Platte	NW.
Moss & Tilley	95	D, T, W	do	Saratoga	McDonald	SW.
Kansas City Dist'g Co	96	T, W	do	Kansas City	Jackson	W.
Martin Dist'g Co.*	96	D, T, E, W	do	do	do	W.
A. M. Jones*	97	D, T, W	do	Liberty	Clay	NW.

MINNESOTA.

St. Paul Dist'g Co.*	1	D, T, E, W	Minnesota	South St. Paul	Dakota	E.
Minneapolis Dist'g Co.*	2	D, T, W	do	Minneapolis	Hennepin	C.

NEBRASKA.

Willow Springs Dist'g Co.*	1	D, T, W, S, E	Nebraska	Omaha	Douglas	E.
Nebraska Dist'g Co.	2	T	do	Nebraska City	Otoe	E.
Collins & Co.	3	T, W	do	Deer Creek	Madison	N.
V. B. Lewis	3	T, W	do	do	do	N.

NEW HAMPSHIRE.

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

NEW JERSEY.

Somerset Dist'g Co.*	43	D, T, W	Fifth New Jersey.	East Millstone	Somerset	C.

NEW YORK.

Eastern Dist'g Co.*	1	D, T, W, E, S.	First	Blissville, L. I.	Queens	SE.
E. N. Cook & Co.*	2	T	Twenty-eighth	Buffalo	Erie	W.
Do	3	D, T, S, W	do	do	do	W.

NORTH CAROLINA.

C. K. Gallagher*	3	T	Fourth	Washington	Beaufort	E.
F. B. Fields*	4	D, T, W	do	La Grange	Lenoir	E.
J. T. Respass	9	T, W	do	Pantego	Beaufort	E.
S. Albertson*	12	D, T, W	do	Kenansville	Duplin	SE.
W. A. Rhodes	155	T	do	Eagle Rock	Wake	C.
P. L. Sellars	169	T	do	Burlington	Alamance	N.
C. C. Curtis*	379	D, T, W	do	Rock Creek	do	N.
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, W	do	Lamont	Guilford	N.
G. W. Holt	744	T	do	Company's Shops	Alamance	N.
A. A. Kelly*	924	T, W	do	Jonesborough	Moore	C.
O. S. Jones	1197	T	do	Manly	do	C.
J. C. L. Beril	1203	W	do	Adelaide	Rockingham	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
W. Coble	1234	D, T, W	Fourth	Julian	Guilford	N.
Holt & Wilson	1345	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	T	do	Cheeks	Randolph	C.
A. H. Garrett	1368	T	do	Simpson's Store	Rockingham	N.
R. Morgan*	1427	D, T, W	do	Selma	Johnston	C.
D. E. Wagoner*	1428	D, T	do	Archer Lodge	do	C.
J. H. Harris*	1429	D, T, W	do	Franklinton	Franklin	N.
R. Honeycutt	1464	T, W	do	Bismarck	Johnston	C.
J. Gerringer	1480	W	do	Gibsonville	Guilford	N.
I. Turner*	1487	D, T, W	do	Hillsborough	Orange	N.
J. McAuley	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 & Bro	1542	D, T	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.
R. H. Jenks*	1561	D, T, W	do	Apex	Wake	C.
Capps & Co	1565	T, W	do	Dunn	Harnett	C.
J. C. Peace*	1566	D, T, W	do	Reamston	Granville	N.
D. A. Sutton	1616	D, T	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	do	Simpson's Store	Rockingham	N.
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	do	Fall Creek	Chatham	C.
J. L. Davis & Bro*	1997	T, W	do	Rise	Moore	C.
P. L. Sellars	2000	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	T, W	do	Jobe	Rockingham	N.
O. B. Cates & Bro*	2008	T, W	do	Hillsborough	Orange	N.
Gerringer & Sullivan*	2009	D, T, W	do	Gibsonville	Guilford	N.
A. Toler & Son*	2010	D, T, W	do	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	do	Clinton	Sampson	S.
J. A. Cheek*	2051	D, T, W	do	Hillsborough	Orange	N.
J. W. Myrick*	2083	D, T, W	do	Manly	Moore	C.
W. G. Wilson	2084	T	do	Graham	Alamance	N.
W. H. Nowell*	2085	T, W	do	Eagle Rock	Wake	C.
J. M. Davis*	2086	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	T, W	do	Hillsborough	Orange	N.
M. J. Anthony*	2091	D, T, W	do	Burlington	Alamance	N.
S. B. Holt*	2092	D, T, W	do	Graham	do	N.
W. G. Albright	2093	T	do	Burlington	do	N.
W. D. Ritter	2094	W	do	Prosperity	Moore	C.
R. S. Thomas	2095	D, T	do	Reidsville	Rockingham	N.
Cox & Fields	2096	T, W	do	Sanford	Moore	C.
B. H. Yelvington*	2097	D, T	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	do	Bason	Rockingham	N.
C. J. Wariner*	2101	D, T, W	do	Locust Hill	Caswell	N.
J. A. Isley*	2102	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	T	do	Caldwell Institute.	Orange	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
J. B. Neal	2110	D, W	Fourth	Halloway's	Person	N.
W. G. Owen	2111	T	do	Chublake	do	N.
J. T. Brooks	2112	D, T, W	do	Roxborough	do	N.
W. S. Terry*	2113	D, W	do	South Lowell	Orange	N.
A. L. Lewellyn, jr.*	2114	W	do	Stoneville	Rockingham	N.
W. R. Horner	2115	T	do	Manly	Moore	C.
T. Turner*	2116	D, T, W	do	Hillsborough	Orange	N.
T. M. Angle	2117	D, T, 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.
B. F. Matthews	2121	D, T, W	do	Littleton	Halifax	NE.
M. N. Dark*	2199	D, T, W	do	St. Lawrence	Chatham	C.
J. S. Dorsett*	2200	D, T, W	do	do	do	C.
James B. Proctor*	2203	D, T, W	do	Durham	Durham	N.
W. G. Johnson*	2208	D, T, W	do	Dunn	Harnett	C.
J. E. Wall	2210	D, T, W	do	Earpsborough	Johnston	C.
J. W. Hocutt	2210	D, W	do	do	do	C.
R. V. Cox	2211	D, T, W	do	Columbia Factory	Randolph	C.
J. N. W. Latta*	2212	D, T, W	do	Durham	Durham	N.
F. S. Garrett*	2213	D, T, W	do	Eagle Rock	Wake	C.
John Waggoner*	2214	D, T, W	do	Mill Point	Alamance	N.
W. M. Knight*	2215	D, T, W	do	Rocky Springs	Rockingham	N.
T. W. Rose*	2216	D, T, W	do	Newton Grove	Johnston	C.
F. R. Craddock*	2217	D, W	do	Wentworth	Rockingham	N.
Milton Lay*	2218	D, T, W	do	Curtis' Mills	Alamance	N.
James E. Gates*	2219	D, T, W	do	Timber Lake	Orange	N.
W. P. Mangum	2221	D, W	do	Tally Ho	Granville	N.
J. B. Stanfield*	2222	D, W	do	Roxborough	Person	N.
D. R. Ruffine*	2223	D, T, W	do	Gibsonville	Alamance	N.
M. W. Watlington*	2224	D, W	do	Liberty Stone	Guilford	N.
James R. Rogers	2225	D, T, W	do	Newport	Carteret	SW.
C. J. Wariner*	2227	D, W	do	Ruffin	Rockingham	N.
T. Hunt	51	D, W	Fifth	Hannersville	Davidson	C.
A. Hunt*	51	T	do	Lexington	do	C.
L. M. Harper	97	D, T, W	do	Lewisville	Forsyth	N.
J. J. Biesecker*	425	D, T, W	do	Lexington	Davidson	C.
L. M. Dellinger	560	D, T	do	Shelby	Cleveland	SW.
S. G. Helton*	575	D, T	do	Cool Springs	Iredell	W.
A. M. Salmons*	632	D, T, W	do	Zion	Yadkin	NW.
L. L. Sugga*	644	D, T, W	do	Dallas	Gaston	SW.
R. D. Ballard	651	D, T, W	do	Greenlee	McDowell	W.
J. Bailey	665	D, T	do	Smith Grove	Davie	W.
Z. F. Hinkle*	795	D, T, W	do	Welcome	Davidson	C.
J. Cornatzer	989	D, T	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	do	Mount Holly	Gaston	SW.
R. 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	T	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.
D. L. Shores*	1209	D, T, W	do	Conrads	Yadkin	NW.
Ransom Everhart	1230	D, T	do	Lexington	Davidson	C.
A. J. Jenkins*	1232	D, T, W	do	Stanley Creek	Gaston	SW.
D. Thornburg*	1247	D, T, W	do	High Shoals	do	NW.
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	do	Monroe	Union	S.
S. B. Douthit*	1276	D, T, W	do	Smith Grove	Davie	W.
J. R. Rhyne*	1291	D, T, W	do	Shelby	Cleveland	SW.
T. S. Bell	1303	T	do	Zimmerman	Wilkes	NW.
J. T. Moore*	1304	T	do	Bethania	Forsyth	N.
S. M. Speas*	1319	D, T, W	do	Shore	Yadkin	NW.
P. J. Holland*	1320	D, T, W	do	Olin	Iredell	W.
G. O. Fulenwider*	1322	D, T, W	do	Salisbury	Rowan	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. L. McDaniel*	1324	D, T, W	Fifth	Mocksville	Davie	W.
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	do	Roaring River	Wilkes	NW.
G. H. Renigar	1332	T	do	Shore	Yadkin	NW.
S. A. Hill	1333	T	do	Pilot Mountain	Surry	NW.
J. C. Phyler*	1345	D, T, W	do	Statesville	Iredell	W.
H. B. Stewart	1349	D, T	do	Hedrick	Alexander	W.
G. W. Smith	1361	D, T	do	Kernersville	Forsyth	N.
Eller and Eller*	1366	D, T, W	do	Grayson	Ashe	NW.
J. B. Lanier*	1370	D, T, W	do	Salisbury	Rowan	W.
Z. F. Hinkle*	1371	D, T, W	do	Welcome	Davidson	C.
J. S. Bryant*	1380	D, T, W	do	Jonesville	Yadkin	NW.
R. W. Brown*	1382	D, T, W	do	Ashford	McDowell	W.
P. G. Honeycutt	1383	D, T	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.
J. F. L. Tussey*	1486	D, T, W	do	Lexington	Davidson	C.
G. W. Chaffin*	1623	D, T, W	do	Winston	Forsyth	N.
A. Harp	1701	D, T	do	Felix	Davie	W.
S. Triplett	1707	D, T	do	Boomer	Wilkes	NW.
S. S. Caldwell*	1717	D, T	do	Miller	Iredell	W.
R. P. Garner	1719	D, T, W	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	do	do	do	W.
I. C. Shores*	1737	D, T, W	do	Tilden	Yadkin	NW.
D. Call*	1738	D, T, W	do	Fork Church	Davie	W.
N. H. Robinett*	1746	D, T, W	do	Trap Hill	Wilkes	NW.
A. F. Weir*	1748	D, T, W	do	King's Mountain	Cleveland	SW.
J. S. Carpenter*	1749	D, T, W	do	Cherryville	Gaston	SW.
Z. T. Rutledge	1757	D, T	do	Cross Roads Church.	Yadkin	NW.
G. W. Selvey	1760	D, T	do	Montford	McDowell	W.
S. B. Harding	1761	D, 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.
W. L. Harbin*	1770	D, T, W	do	Statesville	Iredell	W.
J. A. Rhyne	1776	T	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. G. Salmons	1792	D, W	do	Brier Creek	Wilkes	NW.
J. W. Garrison	1793	D, T, W	do	Morgantown	Burke	W.
F. A. Tucker	1835	D, T	do	Abbott's Creek	Davidson	C.
A. Leonard*	1848	D, T, W	do	Welcome	do	C.
R. B. Jones	1857	T	do	Lexington	do	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	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	T	do	East Bend	do	NW.
J. Combs*	2029	D, T	do	Lovelace	Wilkes	NW.
I. Shores*	2036	D, T, W	do	Yadkinville	Yadkin	NW.
J. W. Smitherman	2039	D, T	do	East Bend	do	NW.
J. I. Myers	2045	D, T	do	Round Mountain	Wilkes	NW.
S. Brown*	2045	D, T	do	do	do	NW.
J. C. Tinsley	2050	D, T	do	Mulberry	do	NW.
L. C. Myers*	2056	D, T, W	do	Jennings' Mills	Iredell	W.
Z. H. Roberts	2057	D, T	do	Mulberry	Wilkes	NW.
J. L. Shoemaker	2058	D, T	do	Evalin	Iredell	W.
S. B. Harding	2066	T	do	Huntsville	Yadkin	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	D, T, W	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.

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
H. T. Henning*	2094	D, T, W	Fifth	Conrads	Yadkin	NW.
W. J. Watkins	2096	D, T	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.
Mark Parker*	2101	D, T, W	do	Camp Call	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, W	do	Advance	Davie	W.
I. Warden	2105	T	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.
M. Sherman*	2109	D, T	do	Hickory	Catawba	W.
E. T. Stroup	2109	D, T	do	do	do	W.
J. Dinkins	2110	D, T, W	do	Conrads	Yadkin	NW.
R. N. Gray & Bro	2111	D, T	do	Dellaplane	Wilkes	NW.
M. C. Watts*	2112	D, T, W	do	Stoney Hill	do	NW.
R. E. Somers*	2114	D, T, W	do	Zimmerman	do	NW.
J. M. Garrison	2115	T	do	Morganton	Burke	W.
C. F. Simpson	2116	D, T, W	do	Belo	Surry	NW.
R. L. Tomlin*	2118	D, T, W	do	Harmony	Iredell	W.
H. Worley	2119	D, T	do	Little Pine Creek	Madison	W.
M. Sherman*	2120	D, T, W	do	Hickory	Catawba	W.
E. T. Stroup	2120	D, T	do	do	do	W.
S. Gray & Co.*	2121	D, T, W	do	Clingman	Wilkes	NW.
H. W. Pope	2122	D, T	do	Hudsonville	Caldwell	W.
J. R. Hute*	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	do	Newton	Catawba	W.
J. R. Combs	2129	D, T	do	Osbornville	Wilkes	NW.
J. R. Kelly	2130	T	do	Old Fort	McDowell	W.
J. M. Smith*	2137	D, T, W	do	King's Mountain	Gaston	SW.
L. L. Church*	2140	D, T, W	do	Ready Branch	Wilkes	NW.
J. Mitchell*	2141	D, T, W	do	Jenning's Mills	Iredell	W.
B. F. Sprinkle*	2142	D, T	do	Footville	Yadkin	NW.
J. R. Hute*	2143	D, T	do	Olin	Iredell	W.
C. Carpenter*	2144	D, T, W	do	Carpenter	Gaston	SW.
B. F. Capps*	2145	D, T, W	do	Saluda	Polk	SW.
J. Bailey	2148	D, T	do	Smith Grove	Davie	W.
Albea & Holland	2149	D, T	do	Houstonville	Iredell	W.
J. F. Dimmette*	2152	D, T, W	do	Wiles	Wilkes	NW.
E. Ramsey*	2154	D, T, W	do	Grover	Cleveland	SW.
L. W. Bandy*	2155	D, T	do	Bandy	Catawba	W.
J. W. Wells	2155	D, T, W	do	do	do	W.
J. P. Summy*	2157	D, T, W	do	Lowesville	Lincoln	SW.
Speas & Sprinkle	2158	T	do	Bethania	Forsyth	N.
W. Shook*	2159	D, T, W	do	Catfish	Catawba	W.
Tucker, Endy & Endy	2162	T	do	Mission	Stanly	C.
D. P. Jones*	2163	D, T, W	do	Cross Rds. Church	Yadkin	NW.
H. P. Church*	2164	D, T, W	do	Purlear	Wilkes	NW.
A. C. Cornatzer*	2165	D, T, W	do	Advance	Davie	W.
L. W. Shumate*	2169	D, T	do	Mulberry	Wilkes	NW.
B. M. Carpenter*	2172	D, T, W	do	Carpenter	Gaston	SW.
B. G. Colvard & Son	2173	D, T	do	Spillman	Yadkin	NW.
W. E. Current	2174	T	do	Harmony	Iredell	W.
C. L. Collins	2176	D, T, W	do	Grover	Cleveland	SW.
H. A. Bostian	2177	D, T	do	Saw	Rowan	W.
Fraley & Hartman	2180	D, T	do	Williamsburgh	Iredell	W.
Fraley & Messick	2180	D, T, W	do	do	do	W.
C. G. Bailey*	2182	D, T, W	do	Elbaville	Davie	W.
W. E. Shore	2184	D, T, W	do	Shore	Yadkin	NW.
J. M. Marlow*	2185	D, T	do	Brushy Mountain	Wilkes	NW.
P. S. Hofer	2186	T	do	Polycarp	Alexander	W.
J. Hoffman	2188	T	do	Morganton	Burke	W.
Harbin & Woodring	2190	D, T, W	do	Zionville	Watauga	NW.
W. C. Fisher	2191	T	do	Tryon City	Polk	SW.
J. P. Warren	2192	D, T	do	Osbornville	Wilkes	NW.
A. Warren*	2192	D, T, W	do	do	do	NW.
G. D. Wagoner	2193	D, T	do	Chestnut Ridge	Burke	W.
H. Cardwell & Co.*	2175	D, T, W	do	Lewis Fork	Wilkes	NW.
J. S. Cloninger	2196	D, T	do	Stanley's Creek	Gaston	SW.
J. Jenkins	2197	D, T	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
G. M. Rhyne*	2866	D, T, W	Fifth	Gastonia	Gaston	SW.
Parker & Barnett*	2867	D, T, W	do	Brushy Mountain	Wilkes	NW.
M. P. Carlton*	2869	D, T, W	do	Meadow Hill	Caldwell	W.
D. H. Reid	2871	D, T	do	Lexington	Davidson	C.
J. M. Dalton*	2872	D, T, W	do	Franklin	Iredell	W.
J. G. Hege*	2873	D, T	do	Arcadia	do	W.
M. E. Stroup	2874	D, T, W	do	Lowell	Gaston	SW.
H. C. Hedgecock*	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	do	County Line	do	W.
B. O. Jenkins	2881	D, T	do	Grover	Cleveland	SW.
S. P. Graham	2883	D, T	do	Williamsburgh	Iredell	W.
W. T. Hudson*	2884	D, T, W	do	Morganton	Burke	W.
C. F. Williams*	2888	D, T	do	Otter Creek	Rutherford	SW.
S. Angle	2890	D, T	do	Eagle Mills	Iredell	W.
J. T. Goodman	2892	D, T, W	do	Amity Hill	do	W.
J. D. Cowan*	2894	D, T, W	do	Mooresville	do	W.
J. R. Mayberry*	2895	D, T	do	Grade	Alexander	W.
J. L. Hays & Co.*	2899	D, T, W	do	Purlear	Wilkes	NW.
C. Myers*	2900	D, W	do	Smith Grove	Davie	W.
Nelson & Winfree*	2901	D, T, W	do	Kernersville	Forsyth	W.
G. W. Marshall*	2902	D, T, W	do	Hamptonville	Yadkin	NW.
J. W. Baker*	2903	D, W	do	East Bend	do	NW.
J. T. Smith*	2904	D, T, W	do	Rocky Pass	McDowell	W.
W. H. Pack*	2905	D, W	do	Fork Church	Davie	W.
F. C. Ellis*	2906	D, T, W	do	Lewis Forks	Wilkes	NW.
H. W. Douglass	2907	D, W	do	Yadkinville	Yadkin	NW.
J. H. Elliott*	2908	D, T, W	do	Shelby	Cleveland	SW.
J. H. Luing*	2909	D, W	do	Farmington	Davie	W.
J. A. W. Yarborough*	2910	D, T, W	do	Collinsville	Polk	SW.
A. C. Davis*	2911	D, T, W	do	Landram	do	SW.
D. L. Bowman	2912	D, T, W	do	Polycarp	Alexander	W.
V. A. Long*	2913	D, T, W	do	Yadkinville	Yadkin	NW.
W. G. Davis*	2914	D, T, W	do	Charity	do	NW.
W. H. Ray*	2915	D, W	do	Elk Park	Mitchell	W.
C. Dalton*	2916	D, T, W	do	Bat Cave	Henderson	SW.
J. C. Miller	2917	D, W	do	Meat Camp	Watauga	NW.
E. D. Wooten*	2918	D, T	do	Olin	Iredell	W.
R. L. Tomlin*	2919	D, T	do	Williamsburgh	do	W.
J. A. Barclay*	2920	D, W	do	Statesville	do	W.
Giles Hutchens*	2921	D, T, W	do	Cross Rds Church	Yadkin	NW.
O. L. Thornburg*	2922	D, T, W	do	Hudson	Caldwell	W.
D. W. Sheets*	2923	D, T	do	Fork Church	Davie	W.
W. R. Carroll*	2924	D, W	do	Cherryville	Gaston	SW.
T. D. Green*	2927	D, T	do	Jubilee	Davidson	C.
H. S. King*	2928	D, T, W	do	Clio	Iredell	W.
Pointdexter & Hurt*	2929	D, T, W	do	Richmond Hill	Yadkin	NW.
J. P. Dillinger*	2930	D, T, W	do	Evansville	Cleveland	SW.
T. F. Baggarly*	2931	D, W	do	Harmony	Iredell	W.
J. F. Steelman*	2932	D, T	do	Nestor	Davie	W.
G. W. Kritesfeazer*	2933	D, T, W	do	Carlisle	Davidson	C.
R. N. Holland*	2934	D, T, W	do	Gastonia	Gaston	SW.
C. H. Binkley	2936	D, T, W	do	Shore	Yadkin	NW.
W. R. Forbes*	2937	D, W	do	Grover	Cleveland	SW.
W. C. Hyde*	2938	D, T, W	do	Wolf Creek	Cherokee	SW.
P. A. Davis*	2939	D, T, W	do	Yadkinville	Yadkin	NW.
Tucker & Co	2940	D, W	do	Mission	Stanly	C.
T. Greenwood	2942	D, W	do	Jonesville	Yadkin	NW.
S. L. Drake	2944	D, W	do	Fork Church	Davie	W.
J. H. Gheen	2945	D, T, W	do	Salisbury	Rowan	W.
G. O. Fulenwider	2946	D, W	do	do	do	W.
W. G. Gilliland	2947	D, W	do	Old Fort	McDowell	W.
W. P. Morrison	2948	D, W	do	Dysortville	do	W.
J. Z. Price	2950	D, W	do	Boomer	Wilkes	NW.
J. W. Moody	2952	D, W	do	Grange	Henderson	SW.
A. S. Alley*	4004	D, T, W	do	Catawba	Catawba	W.
A. N. Dale	4006	T	do	Chambers	Burke	W.
C. S. Holland*	4007	D, T, W	do	Olin	Iredell	W.
J. S. Higgins*	4008	D, T, W	do	Dysortville	McDowell	W.
J. J. Kennedy*	4009	T	do	King's Mountain	Cleveland	SW.
W. Billings	4012	T	do	Trap Hill	Wilkes	NW.
W. F. McGuire	4013	D, T	do	Mocksville	Davie	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
E. F. Anderson*	4014	D, T, W	Fifth	Wilkesborough	Wilkes	NW.
Reid & Pope*	4015	D, T, W	do	Olin	Iredell	W.
W. L. Hutchens	4017	D, T	do	Yadkinville	Yadkin	NW.
B. G. Shore	4017	T	do	do	do	NW.
J. Schrum*	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.
I. E. Marlow*	4025	D, T, W	do	Montford	McDowell	W.
J. C. Cooper*	4026	D, T, W	do	Brevard	Transylvania	SW.
L. C. Myers*	4027	D, T	do	Jennings' Mills	Iredell	W.
Hayes & Holland*	4028	D, T, W	do	Olin	do	W.
W. C. Wiles*	4031	D, T, W	do	Dockery	Wilkes	NW.
J. L. Rankin	4033	T	do	Mount Holly	Gaston	SW.
T. H. McNeely*	4036	D, T, W	do	Morganton	Burke	W.
W. J. Hair	4039	D, T	do	Elmwood	Iredell	W.
C. M. Waters	4041	W	do	Golden	Rutherford	SW.
J. L. Morgan*	4042	D, T, W	do	Marion	McDowell	W.
J. A. Naile*	4044	D, T	do	Third Creek	Iredell	W.
T. Greenwood*	4046	D, T, W	do	Jonesville	Yadkin	NW.
H. H. Hayes	4050	D, T	do	Brushy Mountain	Wilkes	NW.
L. P. Jones	4051	D, T	do	Jonesville	Yadkin	NW.
W. J. Wiseman*	4054	D, W, T	do	Ashford	McDowell	W.
Phelps & Vogler	4055	D, T	do	Advance	Davie	W.
G. F. Richardson*	4058	D, W, T	do	Furches	Ashe	NW.
M. R. Mull*	4060	D, W, T	do	Hickory	Catawba	W.
J. P. Salmon	4061	T	do	Bl'k Mountain	Buncombe	W.
I. S. Shield	4063	D, T, W	do	Spillman	Yadkin	NW.
Reid & Pope*	4064	D, T, W	do	Olin	Iredell	W.
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.
L. L. Smith*	4075	D, T, W	do	Stanley's Creek	do	SW.
J. Cox	4077	D, T	do	Eagle Mills	Iredell	W.
A. E. Barnhardt*	4078	D, T	do	Salisbury	Rowan	W.
J. E. Colvert	4079	D, T	do	Williamsburgh	Iredell	W.
B. A. Jarvis	4080	D, T	do	Cross Rds. Church	Yadkin	NW.
Holland & Tomlin*	4083	D, T, W	do	Olin	Iredell	W.
J. L. Morgan*	4085	D, T, W	do	Marion	McDowell	W.
J. W. Gamble*	4088	D, T, W	do	Gastonia	Gaston	SW.
M. P. Stroup*	4090	D, T, W	do	Crouse	Lincoln	SW.
J. A. Hoots, jr.*	4092	D, T, W	do	Cross Rds. Church	Yadkin	NW.
T. N. Dowell	4093	D, T, W	do	Oak Forest	Rowan	W.
W. R. Mills	4093	D, T	do	do	Iredell	W.
C. S. Holland*	4094	D, T, W	do	Olin	do	W.
F. A. Carroll*	4096	D, T, W	do	King's Mountain	Cleveland	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.
Uniontown Dist'g Co.	35	D, T, W	do	Uniontown	Whitman, Wash Ter.	E.
W. L. Vanzant	36	D, T, W	do	Toledo	Lewis, Wash. Ter	SW.

OHIO.

C. Dodsworth*	1	D, T, W	First	Cincinnati	Hamilton	SW
C. Dodsworth, as The Clifton Springs Dist'g Co.	1	D, T, W	do	do	do	SW.
C. Dodsworth, as Eichold Bros. & Weirs.	1	D, T, W	do	do	do	SW.
The Peach Blossom	1	T, W	do	do	do	SW

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
The Star Dist'g Co.	1	T, W	First	Cincinnati	Hamilton	SW.
The Rosewood Dist'g Co.	1	T, W	do	do	do	SW.
The Hamilton Dist'g Co.	1	T, W	do	Hamilton	Butler	SW.
A. Hoffheimer & Co.	3	T, W	do	do	do	SW.
G. K. Duckworth	4	T, W	do	Cincinnati	Hamilton	SW.
Maddux, Hobart & Co.	5	T, W	do	do	do	SW.
The Maddux, Hobart & Co.	5	D, T, W, S	do	do	do	SW.
Lewis O. Maddux, as Maddux, Hobart & Co.	5	D, T, W, S	do	do	do	SW.
Lewis O. Maddux, as Hoffheimer Bros.	5	D, T, W	do	do	do	SW.
Lewis O. Maddux, as John A. Scott & Co.	5	D, T, W	do	do	do	SW.
Lewis O. Maddux, as Hirsch, Lowenstein & Levi.	5	D, T	do	do	do	SW.
Lewis O. Maddux, as Star Distillery Co.	5	D, T, W	do	do	do	SW.
Lewis O. Maddux, as Kentucky River Dist'g Co.	5	D, T, W	do	do	do	SW.
The Mill Creek Dist'g Co.	6	T, W, E	do	do	do	SW.
The Storrs Dist'g Co.	6	D, T, W, S	do	do	do	SW.
Oliver L. Perin, as The Stores Dist'g Co.	6	D, T, W	do	do	do	SW.
Oliver L. Perin, as A. B. Cook.	6	D, W	do	do	do	SW.
Oliver L. Perin, as The Union Dist'g Co.	6	D, T, W	do	do	do	SW.
Oliver L. Perin, as Hoffheimer Bros.	6	D, T, W	do	do	do	SW.
Oliver L. Perin, as Star Distilling Co.	6	D, T, W	do	do	do	SW.
Oliver L. Perin, as Haslerlik Bros.	6	D, T, W	do	do	do	SW.
Oliver L. Perin, as Elk Head Dist'g Co.	6	D, T, W	do	do	do	SW.
Oliver L. Perin, as John A. Scott & Co.	6	D, T, W	do	do	do	SW.
Oliver L. Perin, as L. Sonnenschien.	6	D, T, W	do	do	do	SW.
The Union Dist'g Co.	9	T, W	do	do	do	SW.
D. Rohe*	11	D, T, W	do	Germantown	Montgomery	N.
The Mill Creek Dist'g Co.	12	T, W	do	Cincinnati	Hamilton	SW.
The Storrs Dist'g Co.*	12	D, T, W	do	do	do	SW.
Julius Freiberg, as Freiberg & Workum.	13	D, T, W, E	do	Lynchburgh	Hiland	S.
Julius Freiberg, as H. Altman & Co.	13	D, W	do	do	do	S.
Julius Freiberg, as E. Ammon & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as H. R. Adler & Co.	13	T, W	do	do	do	S.
Julius Freiberg, as Aganan Dist'g Co.	13	D, W	do	do	do	S.
Julius Freiberg, as N. Y. Brintnall.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Bourbon Dist'g Co.	13	D, 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 Boehm & Co.	13	D, T, W	First	Lynchburgh	Hiland	S.
Julius Freiberg, as S. C. Boehm & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Clinton Dist'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Childs & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as J. C. Childs & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Clear Spring Distilling Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as The Calhoun Distilling Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Edwin Davey.	13	T, W	do	do	do	S.
Julius Freiberg, as Delaney & Murphy.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Dillon & Co.	18	D, T, W	do	do	do	S.
Julius Freiberg, as Elmwood Distilling Co.	13	D, W	do	do	do	S.
Julius Freiberg, as Engel, Heller & Co.	13	T	do	do	do	S.
Julius Freiberg, as Freeman Bros.	13	T, W	do	do	do	S.
Julius Freiberg, as Frechlick Bros.	13	T, W	do	do	do	S.
Julius Freiberg, as Fishel & Levy.	13	D, T, W	do	do	do	S.
Julius Freiberg, as A. M. Filbert.	13	D, W	do	do	do	S.
Julius Freiberg, as B. S. Fleisheim & Co.	13	D, W	do	do	do	S.
Julius Freiberg, as R. R. Grotie.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Geo. F. Hewitt.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Heller & Loeb.	13	T, W	do	do	do	S.
Julius Freiberg, as Gustav Hines.	13	T, W	do	do	do	S.
Julius Freiberg, as A. Hubner.	13	D, W	do	do	do	S.
Julius Freiberg, as F. W. Hartman & Co.	13	T, W	do	do	do	S.
Julius Freiberg, as Hasterlik & Co.	13	T	do	do	do	S.
Julius Freiberg, as E. Hefferman.	13	W	do	do	do	S.
Julius Freiberg, as Wm. Hamilton.	13	D, T, W	do	do	do	S.
Julius Freiberg, as M. Hoffman.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Christ Jensen.	13	T, W	do	do	do	S.
Julius Freiberg, as F. J. Kiesel & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Key City Club Dist'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as E. Kane & Son.	13	T, W	do	do	do	S.
Julius Freiberg, as D. M. Koehler.	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 C. Kinzenberger.	13	T, W	First	Lynchburg	Hiland	S.
Julius Freiberg, as F. Kelly & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Linder's Hill Dist'g Co.	13	T, W	do	do	do	S.
Julius Freiberg, as M. Levy & Son.	13	T, W	do	do	do	S.
Julius Freiberg, as D. H. Lewis.	13	T, W	do	do	do	S.
Julius Freiberg, as Lilienthal & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as John Ludwig & Son.	13	D, T, W	do	do	do	S.
Julius Freiberg, as John Leffler.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Linwood Dist'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Lexington Dist'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as A. McCusker & Son.	13	D, T, W	do	do	do	S.
Julius Freiberg, as L. W. Mack.	13	D, T, W	do	do	do	S.
Julius Freiberg, as M. Meyers.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Haywood Dist'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as D. Osborn & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as L. Petzold.	13	D, T, W	do	do	do	S.
Julius Freiberg, as The Old Windmill Dist'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as The Ullman Goldsborough.	13	D, T, W	do	do	do	S.
Julius Freiberg, as The Red Cross Dist'g Co.	13	D, W	do	do	do	S.
Julius Freiberg, as E. Rindskopf & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Ripe Grain Dist'g Co.	13	D, T	do	do	do	S.
Julius Freiberg, as Robitzer & Bertalott.	13	T	do	do	do	S.
Julius Freiberg, as Raybuck Dist'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as J. Z. F. Robittzer.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Rosewood Distill'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Roanoke Dist'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as L. B. Schuler.	13	T, W	do	do	do	S.
Julius Freiberg, as Max D. Stern.	13	T, W	do	do	do	S.
Julius Freiberg, as John Schweyer.	13	D, T, W	do	do	do	S.
Julius Freiberg, as B. Stein & Co.	13	T, W	do	do	do	S.
Julius Freiberg, as L. Sonnenschein.	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 Windsor Club Dist'g Co.	13	T, W	First	Lynchburgh	Hiland	S.
Julius Freiberg, as John H. Walsh.	13	T, W	do	do	do	S.
Julius Freiberg, as Weidman, Holmes & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as J. E. Wasseboehr & Son.	13	D, T, W	do	do	do	S.
Julius Freiberg, as C. Wezler.	13	D, W	do	do	do	S.
Julius Freiberg, as The California Wine Company.	13	D, W	do	do	do	S.
John Boyle & Co	18	T, W	do	Higginsport	Brown	SW.
Fleischman & Co.*	21	D, T, W	do	Riverside	Hamilton	SW.
Lewis Hayner*	2	D, T, W	Tenth	Troy	Miami	W.
A. Amster	4	T, W	do	Monroeville	Huron	N.
Andrew Staley	5	D, W	do	Rex	Miami	W.
Brickner & Ehrenfried.*	51	D, T, W	do	Tiffin	Seneca	N.
James Emmitt*	2	D, T, W	Eleventh	Waverly	Pike	S.
F. C. Trebein	3	T	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.
Spring Lane Dis'g Co*	7	D, T, W	do	Portsmouth	Scioto	S.
William Burns*	14	T, W	do	Springfield	Clark	W.
Israel Drum	15	T	do	Lithopolis	Fairfield	C.
O. M. Gilbert*	18	D, T, W	do	Ashley	Delaware	C.
R. C. Bigbee*	19	D, T, W	do	Levering	Knox	C.
R. C. Bigbee, successor to Bigbee & Van Buskirk.	19	T	do	do	do	C.
John Ramser*	1	D, T, W	Eighteenth	Powhatan Point	Belmont	E.
F. W. Thorla*	2	D, T, W	do	Penrock	North	E.
Cyrus E. Davis*	3	D, T, W	do	Demos	Belmont	E.
S. Wachner*	4	D, T, W	do	Magadore	Portage	NE.
Wire, Rummel & Co.	5	D, T, W	do	New Middleton	Mahoning	NE.
Do.*	5	D, W	do	do	do	NE.
Eckert Brothers*	10	D, T, W	do	Petersburgh	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	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 Co. (limited.*	1	D, T, W	First	408 So. st. Phila.	Philadelphia	SE.
J. A. Dougherty's Sons.*	2	T, W	do	1134 N. Fr'nt St., Phila.	do	SE.
Do	2	D, T, W	do	do	do	SE.
D. M. Brensinger & Son.	3	D, 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.
R. H. Dunkle*	11	D, T, W	do	East Berkley	do	SE.
A. Stein*	45	D, T, W	do	Kutztown	do	SE.
A. P. Lusk (estate)	1	T, W	Ninth	High Spire	Dauphin	C.
The Wilson Dist'g Co.*	1	D, T, W	do	do	do	C.
Wiley Bros	2	T, W	do	Bainbridge	Lancaster	SE.
D. D. Burkholder	3	T, W	do	Lititz	do	SE.
J. B. Hertzler	3	D, T, W	do	do	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
B. F. Welty*	4	D, T, W	Ninth	Waynesborough	Franklin	S.
J. Sechrist*	5	T, W	do	Felton	York	S.
M. Grube	6	T, W	do	Huntingdon	Huntingdon	C.
P. & H. Small*	7	T, W	do	St. Thomas	Franklin	S.
E. Hake*	8	D, T, W	do	New Cumberland	Cumberland	S.
H. Free & Co.*	9	T, W	do	Etters	York	S.
A. J. Unger*	10	D, T, W	do	Foltz	Franklin	S.
D. Y. Lenker*	11	D, T, W	do	Millersburgh	Dauphin	C.
Elias Bruan*	12	D, T, W	do	Railroad	York	S.
I. Hollenshead (estate).	13	T	do	Foltz	Franklin	S.
J. Waidlich*	13	D, T, W	do	do	do	S.
B. F. Crouse & Co.	14	T, W	do	Newville	Cumberland	S.
Jacob W. Wheeler*	14	D, T, W	do	do	do	S.
W. Foust*	15	D, T, W	do	Glen Rock	York	S.
O. W. Good	16	W	do	Midvale	Franklin	S.
J. N. Stewart*	17	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 & Son*	21	D, T, W	do	do	do	C.
P. Hughes*	22	D, T, W	do	Schellsburgh	Bedford	S.
W. A. Kottka	23	T, W	do	Elizabethville	Dauphin	C.
S. & M. L. Snyder	26	T	do	Maria	Bedford	S.
J. Crouse	27	T	do	Middleburgh	Snyder	C.
D. K. Haas	27	T, W	do	do	do	C.
Marks & Enders	27	D, T, W	do	do	do	C.
C. Habecker*	28	D, T, W	do	Penn	Lancaster	SE.
J. C. Clugston*	29	D, T, W	do	Rowzersville	Franklin	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.
J. F. Sheaffer*	35	D, T, W	do	Lancaster	Lancaster	SE.
Osterburg Dist'g Co	39	T, W	do	Osterburgh	Bedford	S.
A. S. Bomberger & Bro.*	48	D, T, W	do	Schaefferstown	Lebanon	SE.
W. F. Romig*	9	D, T, W	Twelfth	Stockertown	Northampton	E.
Mrs. M. Beezer (administratrix).*	10	T	do	Bellefonte	Centre	C.
Mrs. M. Bosch*	10	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.
A. Cole & Son*	15	D, T, W	do	Cole's Creek	Columbia	C.
Ash & Bro*	17	D, T, W	do	Berwick	do	C.
J. K. Reish*	18	D, T, W	do	Cowan	Union	C.
P. K. Fisher*	19	D, T, W	do	Clarkestown	Lycoming	N.
J. P. & S. 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	do	Bath	Northampton	E.
S. Miller*	27	D, T, W	do	do	do	E.
W. B. Nace*	28	D, T, W	do	Petersville	do	E.
B. F. Edgar & Co.*	29	D, T, W	do	Stillwater	Columbia	C.
R. Taylor*	30	T, W	do	Philipsburgh	Centre	C.
H. S. & W. B. Cole	31	T, W	do	Mifflin Cross Rds.	Columbia	C.
O. W. Van Valin*	32	T, W	do	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	T, W	do	Broad Ford	Fayette	SW.
Youghiogheny Dist. Co.	3	T, W	do	do	do	SW.
J. S. Finch & Co.*	4	D, T, W	do	Pittsburgh	Allegheny	SW.
The Large Dist. Co.*	5	D, 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 Dist. Co.*	7	D, T, W	do	do	do	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
Fayette Dist. Co	7	D, T, W	Twenty-third	Brownsville	Fayette	SW.
G. W. Schmidt	7	D, W	do	do	do	SW.
W. J. Friday	7	D, W	do	do	do	SW.
T. E. Pollard	7	D, T, W	do	do	do	SW.
Schmidt & Friday	7	T, W	do	do	do	SW.
Penn'a Dist'g Co.*	8	D, T, W	do	Freeport	Armstrong	W.
A. & H. Myers	8	D, T, W	do	do	do	W.
Appell, Jones & Co.	8	T, W	do	do	do	W.
Schmidt & Friday	8	T, W	do	do	do	W.
The Upland Dist'g Co.	8	D, T, W	do	do	do	W.
The Goetzman Dist'g Co.	8	D, T, W	do	do	do	W.
H. Levi & Co.	8	W	do	do	do	W.
Cameron Springs Dist. Co.	8	D, W	do	do	do	W.
U. E. Lippincott*	9	T, W	do	Lippincott	Greene	SW.
W. J. Markell*	10	T, W	do	Monongahela City	Washington	SW.
J. Harrison*	11	T, W	do	do	do	SW.
S. T. Gray*	12	D, T, W	do	Masontown	Fayette	SW.
C. J. McCauley*	13	D, T, W	do	Latrobe	Westmoreland	SW.
Moore & Sinnott*	14	D, T, W	do	Gibsonton	do	SW.
S. Dillinger & Sons*	15	D, T, W	do	Ruff's Dale	do	SW.
J. R. Gray*	16	D, T, W	do	Gray's Landing	Greene	SW.
D. J. Johnson*	17	T, W	do	Gibbon's Glade	Fayette	SW.
J. Dolan	17	T	do	do	do	SW.
Kammerer M'f'g Co.*	18	D, T, W	do	Kammerer	Washington	SW.
T. McCullough*	19	D, T, W	do	Farmington	Fayette	SW.
E. H. Abraham	19	T	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.
J. Matthias	22	D, T, W	do	Manor Station	Westmoreland	SW.
White Mills Dist. Co*	23	T, W	do	Shircoaks	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.
Meadville, Pa., Dist. Co. (limited).*	26	D, T, W	do	Vallonia	Crawford	NW.
W. Britton	27	D, T, W	do	Brownsville	Fayette	SW.
J. Bangham*	28	D, T, W	do	Sand Patch	Somerset	SW.
J. M. Boyd*	29	D, T, W	do	Allenport	Washington	SW.
W. F. Knight*	30	D, T, W	do	Knox	Clarion	W.
Huefner, Buhl & Co.	31	T	do	Arthur	do	W.
V. & 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	36	T	do	Painterville	Mifflin	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	T, W	do	do	do	W.
J. M. Topper*	40	D, T, W	do	New Baltimore	Somerset	SW.
Do*	43	D, T, W	do	do	do	SW.
D. J. Johnson	44	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	do	West Brownsville	Washington	SW.
South Brothers	45	T, W	do	do	do	SW.
S. K. Metzler*	46	D, T, W	do	Kingwood	Somerset	SW.
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.
Gray & Williams*	52	D, T, W	do	Carrolltown	Cambria	C.
G. Stahle*	53	T, W	do	Zelienople	Butler	W.
D. J. Johnson*	54	D, T, W	do	Fairchance	Fayette	SW.

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

SOUTH CAROLINA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. R. Price	239	T, W	South Carolina.	Sunny Dale	Pickens	NW.
J. F. Hightower*	273	D, T, W	do	Lima	Greenville	NW.
M. H. Bryce*	310	D, T	do	Walhalla	Oconee	NW.
H. D. A. Biemann*	315	D, T, W	do	do	do	NW.
J. A. Stewart	316	T	do	Mile Creek	Pickens	NW.
W. M. Welborn	350	W	do	Easley	do	NW.
J. S. H. Price	351	W	do	Crow Creek	do	NW.
A. P. Bridwell	354	T	do	Beech Island	Aiken	W.
M. H. Bryce	355	D, T, W	do	Walhalla	Oconee	NW.
H. D. A. Biemann*	358	D, T, W	do	do	do	NW.
Do.*	359	D, T, W	do	do	do	NW.
Durham, Fisher & Belue.	363	D, T	do	Landrum	Spartanburgh	NW.
W. R. Lowry*	364	T, W	do	Bethany	York	N.
H. D. A. Biemann*	368	D, T, W	do	Walhalla	Oconee	NW.
Do.*	369	D, T, W	do	do	do	NW.
J. W. Moody*	371	D, T, W	do	Wattacoo	Pickens	NW.
M. H. Bryce	372	D, T, W	do	Walhalla	Oconee	NW.
H. D. Biemann*	374	D, T, W	do	do	do	NW.
J. H. Payne	378	D, T	do	Central	Pickens	NW.
James F. Griffin*	379	D, T, W	do	Belton	Anderson	NW.
W. C. Tatham	380	D, T, W	do	Walhalla	Oconee	NW.

TENNESSEE.

C. R. Ross*	136	D, T, W	Second	Meadowfield	Hancock	NE.
W. S. Thompson	137	D, T, W	do	Chucky Valley	Washington	NE.
Harmon Brewer	138	D, T, W	do	Sneedville	Hancock	NE.
Jeptha Wolf*	140	D, T, W	do	Brays	do	NE.
W. H. Wimberly*	141	D, T, W	do	Ocoee	Polk	SE.
W. W. Gambrill*	142	D, T, W	do	Mooresburgh	Hawkins	NE.
Jacob Collins	143	D, W	do	Sneedville	Hancock	NE.
M. H. Hansard*	212	D, T, W	do	Graveston	Union	NE.
Jos. Hurley*	235	D, T, W	do	Newport	Cocke	NE.
W. O. Phillips*	236	D, T, W	do	Dugger's Ferry	Carter	NE.
N. J. Walker	237	T	do	Adolphus	Loudon	NE.
H. I. Welcker*	237	D, T, W	do	do	do	NE.
Henry Keck	240	T	do	Keck's Chapel	Claiborne	C.
S. N. Kelley*	249	D, T, W	do	Meltabarger	Union	NE.
Morrison & Ross	309	D, T	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	do	Cog Hill	Polk	SE.
John Mills*	316	D, T, W	do	Meadowfield	Hancock	NE.
Swan & Slover*	318	D, T, W	do	Danridge	Jefferson	E.
J. D. Mayes*	329	D, T, W	do	Bacchus	Claiborne	C.
I. Wilson*	337	D, T, W	do	Jacksboro	Campbell	NE.
A. J. Willoughby*	350	D, T	do	Rohdelia	Union	NE.
Wm. White*	369	D, T, W	do	Samplo	Hamblen	NE.
Robert Stone*	377	D, T, W	do	Spring Dale	Claiborne	C.
H. I. Welcker	399	T, W	do	Regret	McMinn	SE.
A. Montgomery*	400	D, T, W	do	Brays	Hancock	NE.
G. W. Swor*	2	D, T, W	Fifth	Buchanan	Henry	NW.
Chas. Nelson*	5	D, T, W	do	Green Brier	Robertson	N.
Chas. Nelson, as B. J. Semmes & Co.	5	T, W	do	do	do	N.
James Groves & Co.	6	T, W	do	Mitchellville	Sumner	NW.
R. H. Mason & Co.	10	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 Bros.*	29	D, T, W	do	Lynchburgh	Moore	S.
R. S. McClure	32	T	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.
M. H. Brinkly	63	D, W	do	Tullahoma	Coffee	C.
Cashion & Martin*	64	D, W	do	Hawthorne	Bedford	C.
J. H. Woodard	79	T	do	Springfield	Robertson	N.
J. R. Bridges & Son*	83	D, W	do	do	do	N.

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
T. J. Eaton*	104	D, T, W	Fifth	Lynchburgh	Moore	S.
John Woodard	110	D, T, W	do	Springfield	Robertson	N.
Pitt Bros.*	135	D, T, W	do	do	do	N.
Ariedge & Vann*	183	D, T, W	do	Winchester	Franklin	S.
Stephens & Co.*	201	D, T, W	do	Cortner's Station.	Bedford	C.
Flemming & Mattox*	209	D, T, W	do	Pondville	Sumner	N.
Wm. Copeland*	210	D, W	do	Flintville	Lincoln	S.
Wm. Copeland & Co.	210	D, T, W	do	do	do	S.
J. W. Stone*	211	D, T, W	do	Stonesboro	do	S.
Cowley & Solomon*	215	D, T, W	do	Kelso	do	S.
N. A. Warren*	225	D, T, W	do	Marbut's	Giles	S.
S. H. Trigg*	227	D, T, W	do	Maxwell	Franklin	S.
W. A. Copeland*	388	D, T, W	do	Flintville	Lincoln	S.
M. B. Sims	392	D, T, W	do	Tullahoma	Coffee	C.
Davis & Co.*	392	D, T, W	do	do	do	C.
Barney Patterson*	393	D, T, W	do	Normandy	Bedford	C.
Spencer & Baxter*	396	D, T	do	Lynchburgh	Moore	S.
Tolley & Eaton*	397	D, T, W	do	County Line	do	S.
T. J. Lee*	487	D, T, W	do	Gabbatha	Putnam	N.
J. B. Gunn*	488	D, T, W	do	Maxwell	Franklin	S.
F. M. Perdue	489	T, W	do	Richland	Sumner	N.
Bragg & Jameson	492	T	do	Springfield	Robertson	N.
Daniel Woodard	496	T, W	do	do	do	N.
Denning & Perdue	502	D, T, W	do	New Roe, Ky	Sumner, Tenn	N.
Geo. E. Rogers*	505	D, T, W	do	Hickman, Ky	Obion, Tenn	NW.
G. D. Crutcher	510	D, W	do	Murfreesborough	Rutherford	C.
John W. Durham*	511	D, T, W	do	New Roe, Ky	Sumner, Tenn	N.
M. G. Osborn	512	W	do	Winchester	Franklin	S.
W. F. Panter*	512	D, T, W	do	do	do	S.
Jack Daniel*	514	D, T, W	do	Lynchburgh	Moore	S.
T. F. Wooten*	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.
Henry Bose*	519	D, T, W	do	Winchester	Franklin	S.
Bose & Sherwood	519	D, T	do	do	do	S.
D. Woodard & Co.	521	D, T, W	do	Springfield	Robertson	N.
J. H. Woodard*	521	D, T, W	do	do	do	C.
John Trigg*	522	D, T, W	do	Maxwell	Franklin	S.
J. S. Brown*	524	D, T, W	do	Springfield	Robertson	N.
S. L. Ariedge	525	D, T, W	do	Winchester	Franklin	S.
Sims & Davis*	527	D, T, W	do	Tullahoma	Coffee	C.
Isaac Vanzant*	528	D, T, W	do	Winchester	Franklin	S.
Do.*	529	T, W	do	do	do	S.
Hornady & Mitchell*	530	D, T, W	do	Singleton	Bedford	S.
Eastwood & Hall*	531	D, T, W	do	Lexie	Franklin	S.
West & Williams*	532	D, T, W	do	Maxwell	do	S.
J. T. Montgomery*	533	T, W	do	Tullahoma	Coffee	C.
J. E. Spencer & Co.*	534	D, T, W	do	Lynchburgh	Moore	S.
Tolly & Eaton*	535	D, T, W	do	Kelso	Lincoln	S.
Smith B. Vaughn	536	T, W	do	Walnut Shade	Macon	N.

TEXAS.

H. J. McRae & Bro.	4	T	Fourth	Elwood	Fannin	NE.
Wynn & Donaldson*	8	T, W	do	Ben Franklin	Delta	NE.
G. W. Pool	13	T	do	Copeville	Collins	NE.
J. A. Laws*	14	T, W	do	Hagansport	Franklin	NE.
B. J. & J. D. Harris*	15	T, W	do	Andrews	Wood	NE.
A. M. Dawson*	16	D, T, W	do	Halesborough	Red River	NE.
T. A. Clayton & Bro.	17	D, T	do	Omaha	Morris	NE.
T. A. Clayton*	17	D, T, W	do	do	do	NE.
W. M. Stringfellow	18	D, T, W	do	Daingerfield	do	NE.

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

VIRGINIA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
L. D. Myerley*	1	D, W	Sixth	Staunton	Augusta	W.
L. D. Myerley & Co.	1	D, T, W	do	do	do	W.
W. M. Warren*	2	D, T, W	do	Independence	Grayson	SW.
P. M. Engleman*	3	D, T, W	do	Engleman	Rockbridge	W.
E. A. Fulcher*	4	D, T, W	do	Staunton	Augusta	W.
H. 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. Bumgardner & Son	8	T	do	Greenville	Augusta	W.
J. A. Bumgardner*	8	D, T, W	do	do	do	W.
J. F. Clemmer*	10	D, T, W	do	do	do	W.
W. H. Robinson	11	T	do	Middlebrook	do	W.
				Madison Court-House.	Madison	N.
A. Woodard	12	D, T	do	Sperryville	Rappahannock	N.
A. J. Treavey*	14	D, T, W	do	Big Island	Bedford	C.
D. S. Dean*	15	D, T, W	do	Quinque	reen	SC.
G. W. Crist	16	D, T, W	do	Chatham	Pittsylvania	
William Green*	18	D, T, W	do	Jonesville	Lee	SW.
Shelor & Souder	19	T, W	do	Copper	Floyd	SW.
S. B. Hancock*	19	D, T, W	do	do	do	SW.
J. C. Burnes	20	D, T, W	do	Luray	Page	N.
J. M. Adams	28	T	do	Rockbridge Baths	Rockbridge	W.
M. N. Bradley	37	T	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	T, W	do	Brownstown	Warren	N.
Foster & Co.*	522	D, T, W	do	Folly Mills	Augusta	N.
H. A. McCormick	523	T	do	Brownsburgh	Rockbridge	W.
D. E. Rosenbaum	533	T	do	Liberty	Bedford	C.
J. McCarter	533	D, T, W	do	do	do	C.
T. V. Fry & Co.	593	T	do	Madison Court-House.	Madison	N.
Peter Feagan	635	T	do	Arlington	Alexandria	N.
Mahoneysville Distilling Company.*	635	D, T, W	do	do	do	N.
N. G. F. Heller	636	D, T, W	do	Mount Olive	Shenandoah	N.
Ashby & McKay	694	T, W	do	Front Royal	Warren	N.
A. A. McKay*	694	D, T, W	do	do	do	N.
A. J. & W. P. Broy	763	T	do	Cedar Point	Page	N.
A. J. Broy	763	D, T, W	do	do	do	N.
Williams & Feagan	765	T, W	do	Pedlar Mills	do	N.
G. L. Revercomb*	821	D, T, W	do	Slate Mills	do	N.
A. T. Walden	821	T	do	do	Rappahannock	N.
W. H. Hershaw*	822	T, W	do	Lithia	do	N.
F. A. Massie*	823	D, T, W	do	Lowsville	Botetourt	W.
T. T. Carter	887	T, W	do	Dan	Amhurst	C.
W. D. A. Fallin*	913	D, T, W	do	Caddo	Franklin	S.
T. C. Helms	914	T	do	Salem	Pittsylvania	S.
M. Montgomery	1095	T	do	Turman	Roanoke	SW.
J. M. Smith*	1096	D, W	do	Terry's	Floyd	SW.
W. T. Miller*	1104	D, T, W	do	Bentonville	do	SW.
J. J. Spangler*	1108	D, T, W	do	Mendota	Warren	N.
R. M. Terry*	1111	D, T, W	do	South Boston	Washington	SW.
R. D. Candler*	1114	D, T, W	do	Rural Retreat	Halifax	S.
R. J. W. Houseman*	1116	T, W	do	Union Hall	Wythe	SW.
J. D. Blackwell	1117	D, T, W	do	Saltville	Franklin	S.
J. W. Richardson*	1119	D, T, W	do	Lester	Washington	SW.
M. L. Hamman	1124	D, T, W	do	Capon Roads	Montgomery	SW.
T. T. Carter	1129	T, W	do	Mayo Forge	Shenandoah	N.
J. P. Williams	1130	D, T, W	do	Witt Spur	Patrick	S.
P. D. Cooper*	1132	D, T, W	do	Olympia	do	S.
Adam Seckford	1134	D, T, W	do	Alma	Smyth	SW.
J. F. Cale	1135	D, T, W	do	Alleghany Station.	Page	N.
J. G. Lester	1138	D, T, W	do	Snapp's	Alleghany	W.
J. N. Edwards	1139	D, T	do	Sylvatus	Tazewell	SW.
C. H. Thomas*	1141	D, T, W	do	Hillsville	Carroll	SW.
H. C. Price*	1144	D, T, W	do	Dillon's Mill's	do	SW.
A. Barb*	1150	D, T, W	do	Shenandoah Alum Springs.	Franklin	S.
W. R. Harvey*	1151	D, T, W	do	Danville	Shenandoah	N.
C. M. Marshall	1152	D, T, W	do	Stone Mountain	Pittsylvania	S.
					Carroll	SW.

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
D. T. Inge	1153	D, T, W	Sixth	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	Boydton	Mecklenburgh	S.
J. M. Smith*	1248	D, T, W	do	Newport	Giles	SW.
W. H. Fore*	1264	D, T, W	do	Clover	Halifax	S.
Puckett & Smith	1415	T, W	do	Newport	Giles	SW.
T. I. Hunter*	1415	D, T, W	do	do	do	SW.
J. Mullins*	1575	D, T	do	Longfield	Lee	SW.
J. C. Barnard*	1638	D, T, W	do	Floyd Court-House.	Floyd	N.
J. L. Wood	1644	D, T	do	Colesville	Patrick	S.
P. S. Sellars*	1666	D, T, W	do	Danville	Pittsylvania	S.
Martin Shorts	1674	D, T, W	do	Alma	Page	N.
T. K. Conrad*	1676	D, T, W	do	Linden	Warren	N.
T. W. Jones*	1677	D, T, W	do	Mandota	Washington	SW.
D. E. Rosenbaun*	1679	D, T, W	do	Roanoke	Roanoke	SW.
W. H. Hensley*	1680	D, T, W	do	Red Bank	Halifax	S.
P. L. Jett*	1682	D, T, W	do	Mendota	Washington	SW.
James Hash*	1683	D, T, W	do	Estelsville	Scott	SW.
J. W. Williams	1684	D, T, W	do	New Glasgow	Amherst	C.
M. V. B. Kite*	1686	D, T, W	do	Kite	Page	N.
Richard Murry*	1700	D, T, W	do	Clarksville	Mecklenburgh	S.
Jasper Allen	1701	D, T	do	St. Paul	Carroll	SW.
C. A. Nunley*	1702	D, T, W	do	Holston	Washington	SW.
N. D. Gose*	1703	D, T, W	do	Bickley's	Russell	SW.
D. T. Inge*	1705	D, T, W	do	Glade Hill	Franklin	S.
William Fisher*	1706	D, T, W	do	Bonbrook	do	S.
C. D. Gillaspie	1707	D, T, W	do	Goshen Bridge	Rockbridge	W.
C. M. Marshall	1708	D, T, W	do	Foster's Falls	Wythe	SW.
W. A. Childs	1709	D, T, W	do	Bess	Alleghany	W.
G. B. Burchett	1710	D, T, W	do	Walnut Hill	Lee	SW.
C. T. Childress	1711	D, T, W	do	Hillsville	Carroll	SW.

WEST VIRGINIA.

Hannis Dist'g Co.*	1	D, T, E, W	West Virginia	Martinsburgh	Berkeley	NE.
A. M. Jarrett	4	T, W	do	Fetterman	Taylor	N.
Tilbury Orndorff*	7	D, T, W	do	Yellow Spring	Hampshire	NE.
Charles Zepp*	8	D, T, W	do	Wardensville	Hardy	NE.
Harvey W. Yaukey*	9	D, T, W	do	Petersburgh	Grant	NE.

WISCONSIN.

L. Gehl & Co.*	1	D, T, W	First	St. Lawrence	Washington	E.
Peter Barth	2	T, W	do	Lake	Milwaukee	SE.
Nationale Dist'g Co.	3	D, T, W	do	Milwaukee	do	SE.
J. Klos	4	D	do	Two Rivers	Manitowoc	E.
J. Meiners	5	T, W	do	Wauwatosa	Milwaukee	SE.
Root Creek Dist'g Co*	6	D, T, W	do	Greenfield	do	SE.
Theodor Rietz*	18	D, T, W	do	Silver Creek	Sheboygan	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, 1889.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or Cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in miscellaneous column.
Alabama								1,196	1,196	Corn whisky.
Arkansas		651						54,032	54,683	Corn whisky.
First California	9,280						213,580		222,860	
Fourth California	397								397	
Connecticut					78,609				78,609	
Georgia		147						347,763	347,910	Corn whisky.
First Illinois	21,170		1,593,502		193,712	319	4,163,791	669,570	6,642,064	Whisky, other than sour mash.
Fifth Illinois	570,911	37,316	3,869,063		192,337	268,306	15,629,895	711,340	21,279,168	Whisky.
Eighth Illinois		162	943,647			1,285	1,105,108	12,587	2,062,789	
Thirteenth Illinois	2,097		7,433			96	40,351	45	50,022	Whisky.
Sixth Indiana	102,887	141,373	282,407		25,279	236,404	165,376	1,243,153	2,196,879	
Seventh Indiana	29,903	151	521,975					2,603,691	3,155,720	Spirits and whisky.
Fourth Iowa	766								766	
Second Kentucky	1,401,558	6,400	27,499						1,435,457	
Fifth Kentucky	7,237,385	341,695	592,762			28,578	9,684	9,976	8,240,080	
Sixth Kentucky	1,000,824	244,273	62,124	55,194	93,862		55,554	1,986,173	3,498,004	Whisky and malt.
Seventh Kentucky	1,768,512	237,491	270		1,674			169,127	2,177,074	Malt and copper distilled.
Eighth Kentucky	1,137,689	66,194							1,203,883	
Maryland		1,455,203	88			164,491	335,205		1,954,987	
Third Massachusetts				972,276	77,280				1,049,556	
Minnesota			297,287				639,925	4,875	942,087	Whisky.
First Missouri	58,659	1,552	392,162		49,675	137	763,386	43,678	1,339,249	Whisky and corn whisky.
Sixth Missouri	136,904	5,121	282,936		4,390	313	547,322	10,619	987,605	Corn whisky.
Nebraska	125,004	16,245	754,078				1,207,141		2,102,468	
New Hampshire				23,177					23,177	
Fifth New Jersey		202,412					120,123		322,535	
First New York			299,448		133,752	129	736,232	57,479	1,227,040	
Twenty-eighth New York	56,663	113,532	56,593	1,128	30,017	7,443	331,047	8,323	604,746	Malt whisky.
Fourth North Carolina		374		162				52,036	52,572	
Fifth North Carolina								505,994	505,994	Corn whisky.
First Ohio	870,358	246,784	613,965		116,966	37,451	2,647,016	2,568,895	7,101,435	Copper distilled, corn, malt, whisky.
Tenth Ohio	18,702	7,335							26,037	
Eleventh Ohio	9,426	3,852			69	253,173	157,739	619	424,878	Wheat whisky.
Eighteenth Ohio	4,077	37,635						852	42,564	Potato, wheat, and malt whisky.
Oregon		5,009				2,689		161	7,859	Corn whisky.
First Pennsylvania		409,546						161	409,710	Wheat and malt whisky.
Ninth Pennsylvania		190,962				2,581			193,543	
Twelfth Pennsylvania		45,432							45,432	
Twenty-third Pennsylvania	2,796	1,960,972			245		10,634	169,300	2,143,947	Corn, wheat, malt, Montrose, and copper whisky.
South Carolina								29,899	29,899	Corn whisky.
Second Tennessee		56						37,970	38,026	
Fifth Tennessee		3,278						706,427	709,705	Corn spirits.
Fourth Texas								5,855	5,855	Corn whisky.
Sixth Virginia		155,894						2,014	157,908	Corn whisky.
West Virginia	9,468	274,940				41		340	284,789	
First Wisconsin	12,575	25,660	142,495		5,602	21,670	271,034	41,535	520,571	Kümmel and malt whisky.
Total	14,638,011	6,237,647	10,739,734	1,051,937	1,003,469	1,025,106	29,150,143	12,055,688	75,901,735	
Total tax-paid during the year ended June 30, 1888.	12,190,013	5,148,244	10,487,938	1,114,644	863,288	1,044,586	28,289,687	11,403,511	70,541,811	

INCREASED WITHDRAWALS OF TAX-PAID SPIRITS.

The quantity of spirits (75,901,735 gallons) withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1889, is more than the quantity (70,541,811 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1888, by 5,359,924 gallons, the increase being distributed among the different kinds known to the trade as follows:

Increase in withdrawals of—

	Gallons.
Bourbon whisky	2,447,998
Rye whisky	1,089,403
Alcohol	251,796
Gin	140.181
Pure, neutral, or cologne spirits	860,456
Miscellaneous	652,177
Total increase	5,442,011

Decrease in withdrawals of—

	Gallons.	
Rum	62,607	
High wines	19,480	
Total decrease		82,087
Net increase		5,359,924

If the quantity, 1,615,316 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, 1889, is found to be 77,517,051 gallons, or 4,339,448 more than during the year 1888, including the 2,635,792 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, 1888, which was withdrawn during the year ended June 30, 1889, is shown in the following statement:

[In taxable gallons.]

Product of—	In warehouse July 1, 1888.	Withdrawn during the year ended June 30, 1889.	Remaining in warehouse June 30, 1889.
1885.			
Prior to June, 1885	1,893,522		
June	783,052		
July	162,381		
August	80,372		
September	117,608		
October	340,286		
November	648,418		
December	1,520,750		
1886.			
January	2,214,053		
February	2,626,438		
March	3,619,169		
April	3,613,412		
May	3,521,959		
Prior to June, 1886	21,141,420	18,274,560	2,866,860
June	1,427,671	601,030	826,641

Product of—	In warehouse July 1, 1888.	Withdrawn during the year ended June 30, 1889.	Remaining in warehouse June 30, 1889.
1886.			
July	292,478	121,586	170,892
August	150,837	84,994	65,843
September	275,399	102,734	172,665
October	643,916	223,200	420,716
November	1,047,588	324,382	723,206
December	2,080,465	497,910	1,582,555
1887.			
January	2,442,489	526,462	1,916,027
February	2,701,553	455,247	2,246,306
March	3,488,446	555,749	2,932,697
April	3,740,024	571,085	3,168,939
May	2,724,365	436,653	2,287,712
June	1,233,361	474,370	758,991
July	661,686	363,081	298,605
August	260,126	105,370	154,756
September	354,773	137,752	217,021
October	693,176	312,208	380,968
November	915,912	275,379	640,533
December	1,272,255	363,636	908,619
1888.			
January	1,652,415	533,632	1,118,783
February	1,965,248	536,357	1,428,891
March	2,530,818	744,798	1,786,020
April	2,441,875	777,818	1,664,057
May	2,739,491	1,103,219	1,636,272
June	2,155,231	1,419,879	735,352
Total	61,033,018	29,923,091	31,109,927

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, 1889.

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										
Arkansas		39						1,533	1,572	Corn whisky.
First California	48						79		127	
Fourth California										
Connecticut					317				317	
Georgia		5						881	886	Do.
First Illinois	1,836		34		76		88	29,916	31,950	Whisky other than sour mash.
Fifth Illinois	35,609	6,123	1,503		18	10	8,986	1,360	53,609	Whisky.
Eighth Illinois		18					528	447	993	
Thirteenth Illinois	86		5				37	1	129	Do.
Sixth Indiana	10,091	16,896	3					17,276	44,266	
Seventh Indiana	2,042	8	693					2,610	5,353	Spirits and whisky.
Fourth Iowa	70								70	
Second Kentucky	171,623	387	29						172,039	
Fifth Kentucky	980,628	54,390	606			54		1,042	1,036,720	
Sixth Kentucky	144,129	18,470	17	1,747	68			51,220	215,651	Whisky and malt.
Seventh Kentucky	290,979	44,111						4,305	359,395	Malt and copper distilled.
Eighth Kentucky	208,106	9,510							217,616	
Maryland		288,984				745	5,864		295,593	
Third Massachusetts				18,989	358				19,347	
Minnesota			465				317		782	
First Missouri	4,476	107	32				45	169	4,829	Whisky and corn whisky.
Sixth Missouri	8,605	337	178				2,385	698	12,203	Corn whisky.
Nebraska	1,592	1,653	393				1,610		5,248	
New Hampshire				1,085					1,085	
Fifth New Jersey		14,096							14,096	
First New York					30		15	3,265	3,310	
Twenty-eighth New York	2,844	16,261	1	120			924	1,284	21,434	Malt whisky.
Fourth North Carolina				7				492	499	
Fifth North Carolina								45	45	Corn whisky.
First Ohio	54,366	29,421	877		38			44,675	129,377	Copper-distilled corn, wheat and malt whisky.
Tenth Ohio	2,104	1,033							3,137	
Eleventh Ohio	1,206	246			3	6,049	157	16	7,677	Wheat whisky.
Eighteenth Ohio	242	3,725						31	3,998	
Oregon		562							562	
First Pennsylvania		45,960						13	45,973	
Ninth Pennsylvania		20,431				142			20,573	
Twelfth Pennsylvania		2,125							2,125	

Twenty-third Pennsylvania	288	297,661					214	25,324	323,487	Corn, wheat, malt, Montrose, and copper-distilled whisky.
South Carolina								83	83	Corn whisky.
Second Tennessee								49	49	
Fifth Tennessee		2,921						39,136	42,057	Corn spirits.
Fourth Texas								541	541	Corn whisky.
Sixth Virginia		8,920						4	8,924	
West Virginia	1,018	53,779			83	376	173	38	54,835	
First Wisconsin	1,026	807						84	2,549	
Total	1,923,014	938,986	4,836	21,948	991	7,376	21,422	226,538	3,145,111	
Lost by leakage during the year ended June 30, 1888.	1,280,040	692,070	3,123	22,698	1,469	8,368	8,626	192,933	2,209,327	

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

The quantity of spirits (3,145,111 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	a90,925,782	4,424,314	4.866
1886	b78,566,767	1,806,868	2.299
1887	70,782,951	1,833,681	2.591
1888	74,391,751	2,209 327	2.969
1889	81,879,458	3,145,111	3.841

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 935,784 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:

Increase of leakage allowed for—	Gallons.
Bourbon whisky	642,974
Rye whisky	246,916
Alcohol	1,713
Pure, neutral, or cologne spirits	12,796
Miscellaneous	33,605
Total increase of leakage	938,004
Decrease of leakage allowed for—	**Gallons.**
Rum	750
Gin	478
High wines	992
Total decrease of leakage	2,220
Net increase of leakage allowed in 1889	935,784

The following statement shows the quantity of each specific kind of spirits as per original gauge withdrawn from warehouse for all purposes during the fiscal year ended June 30, 1889, and the amount and percentage of leakage allowed thereon under the provisions of the act named:

Kind of spirits.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	Gallons.	*Gallons.*	
Bourbon whisky	17,971,607	1,923,014	10.700+
Rye whisky	7,554,680	938,986	12.429+
Alcohol	11,112,153	4,836	0.043+
Rum	1,497,791	21,948	1.465+
Gin	1,006,939	991	0.010
High wines	1,032,482	7,376	0.714+
Pure, neutral, or cologne spirits	29,372,664	21,422	0.073
Miscellaneous	12,331,142	226,538	1.837

Deducting the above percentage of allowance for leakage from the tax of 90 cents per gallon the actual rate of tax collected from the original gauge of the different kinds of spirits is as shown in the first column of figures in the following table:

The rate of tax on the quantity of alcohol and other spirits not allowed to remain in bond is also somewhat decreased by the advantage taken of the law which provides that certain fractions of gallons shall be dropped, as set forth on page 58 of this report. The estimate given on page 59 that 500,000 of such fractions in excess of the number reckoned as whole gallons were dropped during the year would make the number of whole gallons dropped somewhat less than 250,000, as each fraction dropped must be less than a half gallon. This quantity uniformly distributed among all kinds, except bourbon and rye whiskies, reduces the rate of tax very little, as appears from the second column of figures in the following table:

	Cents per gallon.	Cents per gallon.
Bourbon whisky	80.370	80.370
Rye whisky	78.814	78.814
Alcohol	89.613	89.562
Rum	88.682	88.282
Gin	89.902	89.512
High wines	89.357	88.958
Pure, neutral, or cologne spirits	89.934	89.536
Miscellaneous	88.347	87.948

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 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								210	2,389	
Sixth Indiana			2,179						5,705	
Seventh Indiana			5,705						6,952	
Fourth Iowa						6,952			399	
Second Kentucky	399								26,714	
Fifth Kentucky	23,532	3,182							13,592	Malt whisky.
Sixth Kentucky	9,909							3,683	220,433	
Seventh Kentucky	124,197	96,236							11,608	
Eighth Kentucky	11,608								26,217	
Maryland		17,513					8,704		800,534	
Third Massachusetts			800,534						16,460	
First Missouri	215		16,245						33,477	
Sixth Missouri			33,477						73,615	
Nebraska			29,277				44,338		6,468	
First New York			1,117		568		3,046	1,737	9,566	
Twenty-eighth New York		9,566							10,098	Copper-distilled corn, malt, and whisky.
First Ohio	556	3,155						6,387	17,460	
Twenty-third Pennsylvania		17,419						41	14,128	
Fifth Tennessee		14,128							11,033	
West Virginia		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	217,300	47,535	883,886	755,147	3,470		284,385	31,690	2,223,913	

EXPORTATION OF DISTILLED SPIRITS—Continued.

2. BY DISTRICTS WITHDRAWN IN 1889.

[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	.....	.....	.....	.....	.....	.....	88	.....	88	
First Illinois	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Fifth Illinois	21,644	.....	129,540	.....	.....	.....	44,841	675	196,700	Whisky.
Eighth Illinois	.....	.....	17,401	.....	.....	.....	.....	.....	17,401	
Sixth Indiana	.....	16,011	.....	.....	.....	.....	.....	665	16,676	
Seventh Indiana	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Second Kentucky	100,715	.....	.....	.....	.....	.....	.....	.....	100,715	
Fifth Kentucky	388,365	40,126	.....	.....	.....	.....	.....	.....	428,491	
Sixth Kentucky	145,867	981	.....	.....	.....	.....	.....	14,724	161,572	Whisky and malt.
Seventh Kentucky	366,467	90,271	.....	.....	.....	.....	.....	9,879	466,617	Malt and copper distilled.
Eighth Kentucky	371,595	10,802	.....	.....	.....	.....	.....	.....	382,397	
Maryland	.....	149,899	.....	.....	.....	.....	17,928	.....	167,827	
Third Massachusetts	.....	.....	.....	423,905	.....	.....	.....	.....	423,905	
Minnesota	.....	.....	105,540	.....	.....	.....	.....	.....	105,540	
First Missouri	.....	.....	12,493	.....	.....	.....	.....	.....	12,493	
Sixth Missouri	.....	.....	37,719	.....	.....	.....	.....	.....	37,719	
Nebraska	1,044	.....	.....	.....	.....	.....	.....	.....	1,044	
First New York	.....	.....	173	.....	.....	.....	874	.....	1,047	
First Ohio	257	1,301	.....	.....	.....	.....	.....	7,743	9,301	
First Pennsylvania	.....	34	.....	.....	.....	.....	.....	.....	34	
Ninth Pennsylvania	.....	18	.....	.....	.....	.....	.....	.....	18	
Twenty-third Pennsylvania	.....	19,064	.....	.....	.....	.....	.....	281	19,345	
Fifth Tennessee	.....	17,054	.....	.....	.....	.....	.....	.....	17,054	
West Virginia	.....	24,251	.....	.....	.....	.....	.....	.....	24,251	
Total	1,395,954	369,812	302,866	423,905	.....	.....	63,731	33,967	2,590,235	
Withdrawn during the year ended June 30, 1888	170,830	172,232	283,687	800,534	568	6,952	67,344	12,058	1,514,205	

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. 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	.....	.....	.....	.....	11,750	.....
Bluefields, Central America	858	.....	.....	.....	.....	.....	.....
*Boca 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, West Indies	4,272	.....	.....	.....	.....	.....	.....
Port au Prince, West Indies	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	66,102	.....	.....	.....	.....	.....	.....
Total	184,845	47,753	11,694	33,667	5,728	23,006	44,338

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, Central America	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,019
*Colon, Central America	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	791
Cartago, Central America	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	202
Ensenada, Mexico	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Honolulu, Sandwich Islands	.....	2,483	.....	.....	.....	.....	.....	.....	407	.....	.....
Hamburg, Germany	1,814	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Livingston, Central America	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	290
London, England	427	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Marseilles, France	41	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Matamoros, Mexico	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	382
Mexico, Mexico	.....	.....	.....	.....	1,144	.....	.....	.....	.....	.....	.....
Nuevo Laredo, Mexico	.....	.....	787	.....	.....	.....	.....	.....	.....	.....	.....
Paso del Norte, Mexico	.....	.....	.....	.....	2,971	.....	.....	.....	.....	.....	214
Port Limon, Central America	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
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

*This port is in the political division known prior to 1861 as New Grenada, from 1861 to 1886 as the United States of Colombia, and since 1886 as the Republic of Colombia.

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS, IN 1888.

[Quantities 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	20,671	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, West Indies	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		
Sierra 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

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

*See foot-note, page 131.

EXPORTATION OF DISTILLED SPIRITS—Continued.

BY FOREIGN AND DOMESTIC PORTS IN 1889.

[Quantities in taxable gallons.]

Ports to which exported.	Alcohol.						Pure, neutral, or cologne spirits.				
	New York.	Boston.	New Orleans.	Eagle Pass.	Brownsville.	El Paso.	New York.	Boston.	Baltimore.	Port Huron.	San Francisco.
*Aspinwall, Central America	1,786										
Bermudas	4,936						9,686				
Bluefields, Central America							474				
Canary Islands	3,920						88				
Corinto, Central America	179										
Greytown, Central America	9,321					4,930					88
Juarez, Mexico								6,557	8,642		
La Libertad, Central America										10,716	
Liverpool, England	882										
Livingston, Central America					40,276						
Montreal, Canada							6,530				
Matamoros, Mexico											
Melbourne, Australia	86,751			27,568							
Montevideo, South America											
Nuevo Laredo, Mexico	435										
Nassau, West Indies	6,511					435					
Panama, Central America											
Paso del Norte, Mexico	878										
Ponce, West Indies	5,711										
Port au Prince, West Indies			873							20,820	
Port Cortez, Central America				2,198							
Prescott, Canada	6,592	47,376									
Piedras Negras, Mexico	11,685										
St. Pierre, St. Pierre and Miquelon	866										130
St. Thomas, West Indies											
Shanghai, China	38,763										
Victoria, Canada											
Yokohama, Japan											
Total	179,210	47,376	873	29,766	40,276	5,365	16,778	6,557	8,642	31,536	218

*See foot-note, page 131.

EXPORTATION OF DISTILLED SPIRITS—Continued.

BY FOREIGN AND DOMESTIC PORTS IN 1889.

[Quantities in taxable gallons.]

Ports to which exported.	Bourbon whisky.										
	New York.	Boston.	Baltimore.	Laredo.	Brownsville.	El Paso.	Detroit.	Port Townsend.	Eagle Pass.	New Orleans.	San Francisco.
*Aspinwall, Central America	37										
Bermudas	77,950										
Bluefields, Central America											
Bremen, Germany	600,884		568,798							38	
Belize, Central America											
Cartago, Central America										426	
Edinburgh, Scotland	80									259	
Honolulu, Sandwich Islands	1,447										
Hamburg, Germany	63,018		20,444								983
Juarez, Mexico											
Liverpool, England	17,831					823					
Livingston, Central America											
London, England			9,217							1,012	
Matamoros, Mexico					232						
Mexico, Mexico						416			212	418	
Nogales, Mexico						256					
Nuevo Laredo, Mexico				1,404							
Paso del Norte, Mexico						1,645					
Port Limon, Central America										473	
Piedras Negras, Mexico									3,180		
Santo Tomas, Central America										214	
St. Thomas, West Indies	14,624										
St. John, Canada		3,917	645								
Silao, Mexico									45		
Sidney, Australia											209
Toronto, Canada							158				
Victoria, Canada								298			
Tax paid at port of export	4361										
Total	780,232	3,917	599,104	1,404	232	3,140	158	298	3,437	2,840	1,192

*See foot-note, page 131.

EXPORTATION OF DISTILLED SPIRITS—Continued.

BY FOREIGN AND DOMESTIC PORTS IN 1889.

[Quantities in taxable gallons.]

Ports to which exported.	Rye whisky.					Rum.		Miscellaneous.					
	New York.	Boston.	Baltimore.	El Paso.	Eagle Pass.	New York.	Boston.	New York.	Boston.	El Paso.	Laredo.	Brownsville.	New Orleans.
*Aspinwall, Central America	38												
Bermudas	48,137					1,600							1,209
Bluefields, Central America													
Bremen, Germany	59,003		154,589					15,493					
*Colon, Central America	281												
Cape Coast, Africa							262,076						
Elmina, Africa							21,070						
Greytown, Central America	42												
Glasgow, Scotland	39												
Honolulu, Sandwich Islands		1,263						1,084	2,790				
Hamburg, Germany	27,526		42,468					9,879					
Havre, France	198							75					
Juarez, Mexico				204						120			
Liverpool, England							133,741						
London, England	1,050											866	447
Matamoros, Mexico					440						215		
Mexico, Mexico													
Nuevo Laredo, Mexico						228							450
Porto Bello, Central America													
Port Limon, Central America					173								
Piedras Negras, Mexico													
St. Thomas, West Indies	33,258								1,253				
St. John, Canada							4,590						
Sierra Leone, Africa					44								
Silao, Mexico													
Shanghai, China	114							86					
Vera Cruz, Mexico	863												
Tax paid at port of export	82												
Total	170,631	1,263	197,057	204	657	1,828	422,077	26,617	4,043	120	215	866	2,106

*See foot-note, page 131.

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+	1882	8,092,725	7.64+
1874	4,060,160	5.90+	1883	5,326,427	7.19+
1875	587,413	0.96+	1884	9,586,738	12.70+
1876	1,308,900	2.25+	1885	10,671,118	14.24+
1877	2,529,528	4.22+	1886	5,646,656	7.02+
1878	5,499,252	9.80+	1887	2,223,913	2.85+
1879	14,837,581	20.63+	1888	1,514,205	2.15+
1880	16,765,666	18.55+	1889	2,590,235	2.89+
1881	15,921,482	13.52+			

The quantity of spirits (2,590,235 gallons) withdrawn for exportation during the fiscal year ended June 30, 1889, is more than the quantity (1,514,205 gallons) so withdrawn during the fiscal year ended June 30,

1888, by 1,076,030 gallons, the increase being distributed among the different kinds known in the trade as follows:

Increase in withdrawals of—	Gallons.
Bourbon whisky	1,225,124
Rye whisky	197,580
Alcohol	19,179
Miscellaneous	21,909
Total increase	1,463,792
Decrease in withdrawals of—	
Rum	376,629
Gin	568
High wines	6,952
Pure, neutral, or cologne spirits	3,613
Total decrease	387,762
Net increase	1,076,030

STATEMENT BY DISTRICTS AND KINDS OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1889.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California				1,071	1,071
First Illinois			3,750	264	4,014
Fifth Illinois			21,813	89	21,902
Eighth Illinois			174		174
Sixth Indiana			89		89
Seventh Indiana			221		221
Fifth Kentucky	630		172		802
Sixth Kentucky			87		87
Maryland		779	353	990	2,122
First Missouri			866		866
Nebraska			348		348
First New York			778		778
Twenty-eighth New York			1,514		1,514
First Ohio			714		714
First Wisconsin			86		86
Total	630	779	30,965	2,414	34,788
Withdrawn for scientific purposes and for the use of the United States during the year ended June 30, 1888	631	854	21,271	2,858	25,614

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 9,174 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1888, as follows:

Increase in—	Gallons.
Alcohol	9,694
Decrease in—	
Bourbon whisky	1
Rye whisky	75
Pure, neutral, or cologne spirits	444
Total decrease	520
Net increase	9,174

The increase and decrease shown in the foregoing statement are due to the increased use of alcohol by scientific institutions, especially medical schools, and to the falling off in the demand by the United States for spirits other than alcohol.

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, 1889.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
Fifth Illinois			25,622	134,868		160,490
Fifth Kentucky	2,039	2,653				4,692
Eighth Kentucky	4,504					4,504
Twenty-third Pennsylvania		1,780				1,780
Total	6,543	4,433	25,622	134,868		171,466
Transfer to manufacturing warehouse during the year ended June 30, 1888	2,705	389	25,817	48,789	1,901	79,601

INCREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1888, the above table shows an increase of 91,865 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

Increase in—	Gallons.
Bourbon whisky	3,838
Rye whisky	4,044
Pure, neutral, or cologne spirits	86,079
Total increase	93,961
Decrease in—	
Alcohol	195
Miscellaneous	1,901
Total decrease	2,096
Net increase	91,865

ALCOHOL IN THE INDUSTRIAL ARTS.

My attention has been called to the provisions relative to alcohol in the industrial arts to be found in the bill (H. R. 9051, Fiftieth Congress, first session) to reduce taxation and simplify the laws in relation to the collection of the revenue.

I find these provisions to be comprised in sections 3 to 11 of said bill, briefly stated, as follows:

Section 3 provides for bonded warehouses for the storage of the alcohol. These are to be in charge of internal-revenue store-keepers, and under regulations of this office and of the Secretary of the Treasury.

Section 4 provides for the transfer of the alcohol from distillery warehouses to the bonded alcohol warehouses provided in section 3.

Section 5 provides for the removal of alcohol from the bonded alcohol warehouses to manufacturers' store-rooms, to be there used in the industrial arts and in the manufacture of drugs and chemicals, proprietary articles and beverages being excepted. This section also provides certain regulations under which bonded alcohol warehouses and manufacturers' store-rooms may be established.

Section 6 provides for the use of warehouse stamps.

Section 7 makes further provision for removals from bonded alcohol warehouses to manufacturers' store-rooms.

Section 8 provides for books and returns of store-keepers at manufacturers' store-rooms, and gives the officers right of access to every part of the manufactory.

Section 9 provides for the methylation of alcohol in the bonded alcohol warehouses and for the use of methylated spirits in the arts and manufactures, for burning, and in the manufacture of compounds except beverages. The permits to use such spirits may be engraved. Bonds and returns may be exacted. Right of access of internal-revenue officers to places where methylated spirits are used is provided. Penalties are imposed to prevent frauds.

Section 10 provides for books and returns of proprietors of bonded alcohol warehouses and manufacturers. Penalty for improper use of alcohol.

Section 11 provides for assessing taxes on spirits not used within three years, forbids use of methylated spirits within 600 feet of a rectifier or distiller, and imposes penalties for non-compliance with the various provisions of the law and regulations.

Should this office be charged with the execution of a law of the kind under consideration, full authority should be conferred upon the Commissioner to regulate the matter, with the approval of the Secretary of the Treasury.

The bill in question appears to confer such authority in all the important cases.

Sections 3, 4, 5, 7, 9, and 10 contain such provisions.

It is suggested, however, that the word "forty-nine" be substituted for "thirty-nine," in line 27 of section 9. This will give full scope to the word "twenty-five" in line 24. Also, that the prohibition in lines 41 to 45 of said section be so modified as to provide that no methylated spirits shall be permitted on any premises in which the business of distilling or rectifying is carried on, or where the business of storing, selling, or offering for sale distilled spirits or wines used and sold as beverages, or in the opinion of the Commissioner of Internal Revenue capable of being so used or sold.

This change will more clearly express the evident intent of the prohibition and avoid an apparent conflict with the business of the proprietor of the bonded alcohol warehouse, who by selling to proprietors of manufacturers' store-rooms would be a wholesale liquor dealer. (See the first twenty lines of section 7, and lines 13, 14, and 15 of section 10.)

In view of the fact that the special temptation to demethylation is to secure a cheap alcoholic beverage, the importance of separating methylated spirits from all stocks of such beverages is very great. It is also equally important to keep methylated spirits out of the hands of distillers and rectifiers who use stills, as it is impossible to demethylate spirits without the use of stills. See report of my predecessor for 1888.

The quantity of alcohol which would be used in the arts and manufactures has been variously estimated. Judging from data obtained by this office in 1882, I would place the quantity at about 8,000,000 gallons annually.

I estimate the additional expense required in carrying these provisions into effect to be as follows:

Fifty additional revenue agents, at $8 a day, 300 days	$120,000
One hundred and fifty store-keepers and gaugers in localities where such officers are not now required at distilleries, at $1,000 per annum	150,000
Ten chemists to test methyl and methylated spirits, at $1,800 per annum	18,000

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, 1889.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
Alabama	.....	.....	.....	.....	.....	.....	147	147	Corn whisky.
Arkansas	.....	.....	.....	.....	.....	.....	63	63	Do.
Georgia	.....	.....	.....	.....	.....	.....	129	129	Do.
First Illinois	.....	.....	8,043	.....	.....	.....	.....	8,043	
Fifth Illinois	1,008	.....	87	.....	.....	86	.....	1,181	
Sixth Indiana	.....	.....	.....	.....	.....	.....	3	3	
Second Kentucky	1,750	.....	.....	.....	.....	.....	.....	1,750	
Fifth Kentucky	147	.....	.....	.....	.....	.....	.....	147	
Sixth Kentucky	93	.....	.....	.....	.....	.....	67	160	Whisky and malt.
Seventh Kentucky	129	5	.....	.....	.....	.....	.....	134	
Eighth Kentucky	1,721	.....	.....	.....	.....	.....	.....	1,721	
Twenty-eighth New York	2,607	.....	.....	1	2,479	.....	4,513	9,600	Malt whisky.
Fourth North Carolina	.....	.....	.....	.....	.....	.....	2,749	2,749	
Fifth North Carolina	.....	.....	.....	.....	.....	.....	6,502	6,502	Corn whisky.
Eighteenth Ohio	.....	1	.....	.....	.....	.....	.....	1	
Second Tennessee	.....	.....	.....	.....	.....	.....	314	314	
Sixth Virginia	.....	2,971	.....	.....	.....	.....	.....	2,971	
First Wisconsin	.....	46	.....	.....	.....	.....	.....	46	
Fifth Tennessee	.....	.....	.....	.....	.....	.....	462	462	Corn spirits.
	7,455	3,023	8,130	1	2,479	86	14,949	36,123	
Lost by casualty during the year ended June 30, 1888.	2,047	1,457	.....	.....	.....	.....	17,689	21,193	

CASUALTIES.

STATEMENT OF DISTILLED SPIRITS REPORTED AS LOST BY CASUALTY IN DISTILLERY WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGES, ETC., DURING THE FISCAL YEARS 1888 AND 1889.

How lost.	1888.	1889.
	Gallons.	*Gallons.*
1. Lost by fire	14,894	26,209
2. Lost by other casualty (breakage of packages)	604	580
3. Lost by flood	93	.....
4. Lost by excessive leakage	971	784
5. Lost by excessive leakage or theft	882	193
6. Lost by theft	1,678	3,607
7. Seized for violation of law	1,992	4,271
8. Unaccounted for on discontinuance of warehouse, etc	79	479
Total	21,193	36,123

SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST SEVENTEEN YEARS.

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last seventeen CALENDAR years. As it shows also the stock of spirits in warehouse at the close of each of the fiscal years 1872 to 1888, 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	1882	89,862,645	175,216
1873	12,917,462	9,901	1883	80,499,993	396,299
1874	15,817,709	124,602	1884	63,502,551	416,609
1875	13,367,253	81,493	1885	54,724,916	109,030
1876	12,984,896	99,102	1886	58,096,620	181,198
1877	13,258,794	7,487	1887	65,145,269	112,722
1878	14,088,773	29,913	1888	61,033,018	18,925
1879	19,212,470	2,465			
1880	31,363,869	14,620	Aggregate	680,627,741	2,006,232
1881	64,648,111	198,251			

Average loss, .29 of 1 per cent.

The loss during the six months ended June 30, 1889 was 18,256 gallons, the stock on hand June 30, 1889, being 68,509,288 gallons.

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE, JUNE 30, 1889.

STATEMENT OF THE QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSE JUNE 30, 1889.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Highwines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in miscellaneous column.
Alabama								40,548	40,548	Corn whisky.
Arkansas							4,449		4,449	
First California									386	
Fourth California	386				21,504				21,504	
Connecticut		879					22,975	90,352	91,231	Corn whisky.
Georgia	81,838		4,103		9,984		1,854,316	870,892	989,792	Whisky other than sour mash.
First Illinois	184,145	159,277	74,249	24,474	658			694,759	2,967,404	Whisky.
Fifth Illinois		1,955	9,754					19,130	30,839	
Eighth Illinois	6,229		2,086				3,176	2,274	13,765	Whisky.
Thirteenth Illinois	121,369	744,183	28,623			783	45,898	887,121	1,739,354	
Sixth Indiana	69,841	291						142,456	241,211	Spirits and whisky.
Seventh Indiana	1,182								1,182	
Fourth Iowa	3,746,250	21,244	64,755	24,474	9,568	8,962	3,104	26,904	3,767,494	
Second Kentucky	21,213,869	920,681	12,419		911			1,431,196	22,238,235	Whisky and malt.
Fifth Kentucky	2,710,481	511,572	1,366					86,501	4,699,712	Malt and copper-distilled.
Sixth Kentucky	6,109,564	970,495							7,228,927	
Seventh Kentucky	2,563,473	295,280				11,174	139,050		2,858,753	
Eighth Kentucky		3,554,948	91	664,650	25,064				3,705,263	
Maryland			47,912				7,994	35,746	689,714	Whisky.
Third Massachusetts	34,736	9,228						16,621	91,652	Whisky and corn whisky.
Minnesota	146,610	11,508	79,911		2,804	740	265,038	6,031	60,685	Corn whisky.
First Missouri	62,185	56,546	86,402	30,055			208,236		512,642	
Sixth Missouri									413,369	
Nebraska									30,055	
New Hampshire		400,567				1,908	1,737	43,110	400,567	
Fifth New Jersey			6,084		36,435		25,646	97	89,274	
First New York	57,409	102,742	1,096	25				57,035	187,050	Malt whisky.
Twenty-eighth New York		776						207,883	57,836	
Fourth North Carolina							6,224	889,246	207,883	Corn whisky.
Fifth North Carolina	1,310,182	969,397	8,683			5,386			3,189,068	Copper-distilled corn, wheat, malt whisky.
First Ohio		33,182							78,789	
Tenth Ohio	45,607	3,397				93,581	25,857	208	144,013	Wheat whisky.
Eleventh Ohio	20,970	51,981						2,456	62,077	Potato, wheat, and malt whisky.
Eighteenth Ohio	7,640					3,756		827	11,051	Corn whisky.
Oregon		6,468						425	852,337	Wheat and malt whisky.
First Pennsylvania		851,912							565,737	
Ninth Pennsylvania		563,870				1,867				

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1889—Continued.

STATEMENT OF THE QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSE JUNE 30, 1889—Continued.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Highwines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in miscellaneous column.
Twelfth Pennsylvania		77,986							77,986	
Twenty-third Pennsylvania	1,950	7,438,179			462		1,974	545,016	7,987,581	Corn, wheat, malt, Montrose and copper-dist. whisky.
South Carolina								16,611	16,611	Corn whisky.
Second Tennessee		563						7,627	8,190	
Fifth Tennessee		12,935						1,123,136	1,136,071	Corn spirits.
Fourth Texas								5,224	5,224	Corn whisky.
Sixth Virginia	97	169,359			2,761			56,319	228,516	Do.
West Virginia	23,108	595,637				41		14,511	633,357	
First Wisconsin	29,090	25,410	6,120		1,939	5,000	6,803	224	74,586	Kümmel and malt whisky.
	53,606,331	18,562,468	433,684	719,204	112,090	133,208	2,622,477	7,320,608	63,512,070	
Remaining in warehouse June 30, 1888	34,619,154	17,367,389	606,702	745,941	89,061	136,195	1,555,767	5,912,708	61,033,918	

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1889.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1889.

[Quantities in taxable gallons.]

Month and year.	District of Alabama.	District of Arkansas.	First district of California.	Fourth district of California.	District of Connecticut.	District of Georgia.	First district of Illinois.	Fifth district of Illinois.	Eighth district of Illinois.
Prior to June, 1886							439	14,142	
June, 1886							1,338	668	
July, 1886					46				
August, 1886							226	20,408	
September, 1886									
October, 1886							1,563	915	
November, 1886		46					1,572		
December, 1886		91					1,990		
January, 1887							1,254		
February, 1887							18,017	1,167	
March, 1887					337		11,247	5,816	293
April, 1887							4,485	2,030	
May, 1887							14,965	3,627	1,205
June, 1887		139			85		42,183	18,383	
July, 1887							33,955	21,766	
August, 1887							14,094	39,436	
September, 1887							20,675	8,576	616
October, 1887					46		35,247	11,240	
November, 1887		135					69,215	20,850	
December, 1887		239					17,836	9,379	2,788
January, 1888		85				91	22,179	22,016	3,954
February, 1888		185				448	6,569	3,659	3,330
March, 1888		365				231	9,102	7,829	3,813
April, 1888		250				1,120	7,822	35,291	3,082
May, 1888		411				1,514	34,806	22,958	
June, 1888		426				792	45	174	
July, 1888						1,587			
August, 1888		187				646			
September, 1888		90				599		54,098	
October, 1888		356				419		25,882	
November, 1888		1,449		99		456	4,797	152,428	
December, 1888		2,392		93		1,832	57,800	236,440	
January, 1889		3,767		194	4,645	5,723	131,616	75,377	
February, 1889		3,786			3,799	6,466	99,344	153,634	1,910
March, 1889		6,369			3,191	10,403	99,236	178,173	94
April, 1889		6,745			3,853	15,116	116,101	495,235	
May, 1889		7,108			2,826	21,932	49,499	581,284	
June, 1889		5,927	4,449		2,676	21,856	60,575	735,523	9,754
Total		40,548	4,449	386	21,504	91,231	989,792	2,967,404	30,839

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1889—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1889.

[Quantities in taxable gallons.]

Month and year.	Thirteenth district of Illinois.	Sixth district of Indiana.	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.
Prior to June, 1886	.....	23,531	.....	.....	261,721	1,307,258	123,581	561,206	273,434
June, 1886	.....	4,901	45	.....	51,693	209,911	76,320	87,051	84,591
July, 1886	.....	10,864	.....	.....	.....	15,412	27,079	4,701	269
August, 1886	.....	256	.....	.....	.....	3,061	8,912	.....	.....
September, 1886	.....	154	408	.....	.....	9,415	93	24,774	19
October, 1886	.....	2,996	224	.....	6,739	23,530	6,239	48,200	363
November, 1886	.....	1,196	.....	.....	22,424	192,942	34,399	49,017	37,956
December, 1886	.....	2,040	.....	.....	148,368	719,527	80,467	55,280	77,675
January, 1887	.....	13,358	.....	442	155,421	974,289	116,641	78,009	110,233
February, 1887	.....	23,672	.....	405	181,225	1,097,425	155,834	107,442	111,044
March, 1887	.....	53,154	.....	.....	212,804	1,326,101	230,971	337,818	199,104
April, 1887	.....	33,110	134	335	214,754	1,328,963	235,911	535,246	231,357
May, 1887	.....	41,958	.....	.....	96,155	755,059	214,907	437,043	115,219
June, 1887	.....	58,097	22	.....	86	88,751	32,096	60,814	5,232
July, 1887	.....	5,672	22	.....	47	5,161	9,464	2,306	45
August, 1887	.....	3,468	87	.....	.....	.....	3,728	706	43
September, 1887	.....	3,321	100	.....	13	.....	9,150	3,095	.....
October, 1887	.....	19,173	.....	.....	44	273	27,969	5,754	.....
November, 1887	.....	10,581	.....	.....	42	16,247	26,937	51,353	280
December, 1887	.....	14,044	2,265	.....	92	221,765	46,564	92,399	270
January, 1888	.....	37,537	5,694	.....	17,194	272,472	38,927	151,673	1,816
February, 1888	.....	125,355	534	.....	38,098	387,211	69,174	198,396	5,505
March, 1888	.....	177,117	.....	.....	66,360	452,900	122,688	225,926	14,750
April, 1888	.....	82,153	.....	.....	63,947	423,801	127,061	166,042	14,442
May, 1888	.....	97,902	2,418	.....	45,776	341,589	185,579	114,127	14,682
June, 1888	.....	43,740	594	.....	3,764	83,523	58,693	43,279	1,984
July, 1888	.....	13,383	.....	.....	.....	806	361	142	.....
August, 1888	.....	.....	.....	.....	.....	.....	.....	.....	.....
September 1888	.....	.....	.....	.....	364	9,493	1,351	.....	29
October, 1888	.....	1,699	62,906	.....	870	102,596	1,033	.....	252
November, 1888	.....	11,858	80,494	.....	2,653	568,399	39,162	170,396	9,947
December, 1888	.....	65,773	706	.....	123,284	1,265,277	221,055	331,333	68,518
January, 1889	.....	105,215	1,786	.....	324,628	1,568,357	273,107	336,050	178,938
February, 1889	4,025	130,487	452	.....	357,088	1,652,193	319,239	475,342	209,818
March, 1889	3,723	154,350	29,507	.....	386,513	1,871,170	340,007	633,586	289,634
April, 1889	2,084	135,470	27,323	.....	396,469	1,927,705	473,615	786,414	303,312
May, 1889	1,412	141,708	18,842	.....	388,969	1,854,004	496,418	658,198	330,339
June, 1889	2,521	150,061	6,848	.....	199,898	1,161,749	464,989	335,869	176,551
Total	13,765	1,799,354	241,211	1,182	3,767,494	22,238,335	4,699,712	7,228,927	2,858,753

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1889—Cont'd.

STATEMENT BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1889.

[Quantities in taxable gallons.]

Month and year.	District of Maryland.	Third district of Massachusetts.	District of Minnesota.	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.
Prior to June, 1886	132,688	.....	.....	.....	.....	5,477	.....	845	.....	1,564	1,081
June, 1886	119,439	3,024	.....	.....	898	.....	.....	.....	.....	1,543	130
July, 1886	30,209	1,778	.....	.....	.....	.....	.....	924	430	861	92
August 1886	.....	4,440	.....	.....	.....	.....	.....	2,431	.....	136	.....
September, 1886	53,473	3,186	.....	.....	.....	.....	.....	848	1,913	1,112	45
October, 1886	89,859	4,576	.....	.....	.....	.....	.....	2,334	1,071	1,957	.....
November, 1886	94,387	4,476	.....	.....	.....	813	.....	423	.....	5,342	141
December, 1886	111,642	1,972	.....	2,598	4,899	16,578	229	5,898	.....	10,064	101
January, 1887	63,861	8,155	.....	144	4,296	11,314	157	847	.....	.....	45
February, 1887	80,189	11,006	.....	.....	5,538	15,964	.....	.....	463	.....	91
March, 1887	103,367	2,747	.....	189	4,539	13,739	3,109	2,115	.....	45	161
April, 1887	119,392	1,359	.....	7,418	977	1,452	710	.....	.....	573	104
May, 1887	143,194	3,353	.....	3,652	22	.....	.....	.....	.....	848	83
June, 1887	84,866	1,743	.....	.....	446	.....	264	.....	.....	2,053	342
July, 1887	15,183	8,376	.....	.....	.....	.....	1,127	10,938	1,446	.....	280
August, 1887	4,532	947	.....	176	.....	.....	183	7,606	.....	444	106
September, 1887	30,726	6,810	.....	1,319	.....	.....	463	1,924	8,227	535	82
October, 1887	42,177	8,899	.....	.....	796	95	456	7,183	.....	8,600	.....
November, 1887	60,988	13,674	.....	.....	1,580	49	504	6,648	.....	4,887	386
December, 1887	55,507	22,670	.....	.....	1,931	549	782	.....	.....	12,275	416
January, 1888	117,806	3,750	.....	230	4,081	.....	684	9,023	.....	2,286	962
February, 1888	119,211	12,867	.....	186	5,166	.....	2,221	12,829	.....	444	937
March, 1888	139,927	31,922	.....	693	3,362	190	.....	12,269	.....	1,018	2,385
April, 1888	128,143	26,524	.....	5,291	9,474	190	1,876	12,508	2,851	2,261	2,410
May, 1888	141,699	13,446	.....	1,669	13,613	.....	1,857	14,756	2,340	.....	3,252
June, 1888	69,183	3,868	.....	2,484	4,880	.....	414	14,873	.....	7,045	3,633
July, 1888	40,292	23,086	.....	.....	.....	.....	.....	16,266	.....	2,393	2,216
August, 1888	3,861	13,475	.....	45	408	.....	.....	13,378	.....	.....	1,133
September, 1888	39,179	18,632	.....	187	44	.....	.....	19,067	.....	.....	1,042
October, 1888	90,170	56,153	.....	.....	1,981	86	.....	10,430	.....	.....	1,782
November, 1888	125,728	32,040	.....	70	8,412	88	373	9,670	.....	3,309	2,676
December, 1888	162,555	21,519	.....	4,228	10,268	.....	1,127	7,961	.....	16,693	3,861
January, 1889	154,939	54,153	.....	834	13,513	29,566	1,807	24,082	.....	18,705	5,011
February, 1889	150,856	43,916	3,992	1,754	47,033	72,372	649	24,515	649	24,678	5,246
March, 1889	186,003	52,149	17,494	4,667	71,242	74,783	2,962	37,201	12,006	21,446	5,500
April, 1889	228,107	44,412	10,684	13,912	115,099	56,746	2,434	36,099	17,901	8,881	5,587
May, 1889	234,167	63,347	27,120	5,062	103,233	33,484	3,076	37,892	16,254	10,966	4,070
June, 1889	137,818	61,264	32,362	3,877	74,911	79,834	2,591	36,784	23,723	14,086	2,447
Total	3,765,263	689,714	91,652	60,685	512,642	413,369	30,055	400,567	89,274	187,050	57,843

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE, JUNE 30, 1889—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1889.

[Quantities in taxable gallons.]

Month and year.	Fifth district of North Carolina.	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.
Prior to June, 1886	138	32,087	.....	1,121	.....	.....	10,106	1,561	.....
June, 1886	.....	60,211	.....	1,056	2,089	.....	9,821	2,576	.....
July, 1886	.....	16,204	315	.....	1,181	.....	14,088	5,402	.....
August, 1886	.....	1,238	.....	.....	163	.....	15,856	1,566	.....
September, 1886	.....	17,075	.....	.....	.....	.....	2,699	1,094	377
October, 1886	.....	33,891	.....	180	.....	.....	17,486	1,846	328
November, 1886	43	49,837	.....	1,140	.....	.....	22,692	2,273	1,700
December, 1886	.....	80,527	1,044	.....	.....	.....	24,575	6,938	345
January, 1887	45	95,741	1,512	.....	1,135	1,519	26,139	7,362	1,102
February, 1887	48	78,062	2,051	.....	1,004	1,878	21,585	11,792	979
March, 1887	96	101,051	3,025	2,969	1,722	2,269	29,105	16,735	698
April, 1887	.....	111,401	3,686	5,005	1,839	802	27,754	14,037	2,296
May, 1887	34	105,688	1,776	10,596	1,796	.....	28,632	10,630	2,238
June, 1887	75	75,896	1,800	.....	1,974	.....	27,444	12,075	712
July, 1887	.....	28,844	432	710	1,972	.....	28,163	9,773	222
August, 1887	.....	9,261	.....	2,363	551	.....	6,602	1,769	47
September, 1887	.....	23,926	.....	133	.....	.....	27,255	5,134	44
October, 1887	.....	16,600	.....	3,982	66	.....	29,150	6,966	1,010
November, 1887	.....	91,595	1,066	221	90	.....	29,714	9,123	1,636
December, 1887	106	82,205	4,636	.....	.....	.....	31,784	14,792	1,119
January, 1888	827	90,884	6,839	296	.....	.....	30,443	13,787	1,064
February, 1888	731	104,076	6,663	2,106	870	.....	29,276	21,334	629
March, 1888	1,023	101,101	7,442	2,622	994	.....	32,380	20,247	2,284
April, 1888	1,026	96,879	1,712	10,357	2,905	.....	29,696	18,428	4,207
May, 1888	2,397	100,103	1,410	3,100	785	.....	30,872	21,390	2,449
June, 1888	3,152	91,020	267	2,768	1,137	.....	10,709	21,730	1,603
July, 1888	3,357	29,319	.....	.....	388	.....	.....	14,274	528
August, 1888	2,186	.....	.....	593	44	.....	.....	4,280	663
September, 1888	1,459	.....	.....	651	91	.....	.....	4,288	2,435
October, 1888	2,237	6,804	.....	1,093	429	1,288	539	14,961	3,513
November, 1888	4,142	54,320	1,684	1,865	2,820	1,034	23,974	23,357	5,127
December, 1888	8,080	179,758	5,022	1,311	3,799	1,434	30,787	29,125	4,959
January, 1889	20,367	177,236	6,350	16,841	5,069	126	32,101	41,338	6,008
February, 1889	22,975	195,162	6,209	27,653	6,512	230	30,009	37,063	5,608
March, 1889	28,478	277,393	6,564	15,769	8,043	231	37,553	36,188	6,196
April, 1889	33,118	206,870	6,276	13,961	6,608	240	32,937	34,274	7,723
May, 1889	36,196	185,920	314	12,483	3,404	.....	34,245	38,608	5,030
June, 1889	35,547	180,883	694	1,068	2,567	.....	36,166	27,621	3,017
Total	207,883	3,189,068	78,789	144,013	62,077	11,051	852,337	565,737	77,986

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1889—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1889.

[Quantities in taxable gallons.]

Month and year.	Twenty-third district of Pennsylvania.	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, 1889.
Prior to June, 1886	74,147	107	.....	8,329	.....	605	31,692	.....	2,866,860
June, 1886	92,165	.....	.....	2,121	.....	141	14,909	.....	826,641
July, 1886	40,415	.....	.....	601	.....	.....	.....	.....	170,892
August, 1886	7,004	.....	61	.....	.....	85	.....	.....	65,843
September, 1886	41,813	.....	.....	1,995	.....	571	9,521	1,089	172,665
October, 1886	145,295	.....	.....	1,750	.....	927	25,144	3,312	420,716
November, 1886	171,566	.....	.....	1,319	.....	750	26,752	.....	723,206
December, 1886	204,211	.....	.....	476	26	296	24,698	.....	1,582,555
January, 1887	221,878	134	.....	.....	46	461	20,397	.....	1,916,027
February, 1887	230,329	90	.....	987	45	145	27,829	.....	2,246,306
March, 1887	244,130	48	.....	1,102	26	1,035	28,042	1,988	2,932,697
April, 1887	253,405	91	.....	9,788	12	1,691	17,940	882	3,168,939
May, 1887	268,251	91	.....	6,722	.....	847	14,294	4,797	2,287,712
June, 1887	229,678	41	.....	6,862	.....	181	5,878	773	758,991
July, 1887	108,075	44	.....	4,228	.....	354	.....	.....	298,605
August, 1887	58,474	45	.....	46	.....	42	.....	.....	154,756
September, 1887	64,039	.....	.....	812	.....	46	.....	.....	217,021
October, 1887	135,503	.....	.....	1,593	.....	46	18,010	90	380,968
November, 1887	194,003	.....	.....	4,787	46	91	14,805	.....	640,533
December, 1887	245,005	.....	.....	10,240	1,170	912	14,879	.....	908,619
January, 1888	238,919	699	.....	6,422	1,121	766	14,226	.....	1,118,783
February, 1888	243,576	586	.....	12,169	881	140	13,477	52	1,428,891
March, 1888	289,426	639	48	36,388	483	2,769	15,283	44	1,786,020
April, 1888	291,294	1,107	267	49,225	235	25,643	14,277	260	1,664,057
May, 1888	318,760	712	387	60,408	167	23,637	15,201	.....	1,636,272
June, 1888	225,839	142	317	27,341	.....	3,884	.....	2,219	735,352
July, 1888	31,841	186	654	27,736	.....	2,412	.....	.....	211,227
August, 1888	18,503	359	.....	34,133	.....	1,073	.....	445	95,412
September, 1888	118,156	.....	189	39,596	.....	663	11,589	.....	323,292
October, 1888	278,752	98	756	46,943	.....	2,624	28,830	.....	745,482
November, 1888	293,145	48	172	53,113	.....	8,239	28,827	.....	1,726,371
December, 1888	313,440	331	.....	54,730	139	12,025	29,156	1,943	3,278,754
January, 1889	322,759	2,211	95	71,099	243	15,867	29,777	8,751	4,068,251
February, 1889	290,920	1,992	607	73,519	430	20,058	26,985	3,668	4,542,873
March, 1889	400,273	2,252	857	95,971	154	31,556	31,679	8,381	5,478,947
April, 1889	437,821	1,993	614	117,004	.....	33,987	37,564	7,532	6,207,826
May, 1889	446,718	1,189	1,363	137,226	.....	19,951	41,434	3,676	6,057,898
June, 1889	398,053	1,376	1,803	129,290	.....	13,996	162	24,684	4,665,810
Total	7,987,581	16,611	8,190	1,136,071	5,224	228,516	633,357	74,586	68,512,070

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, 1888, AND JUNE 30, 1889, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Highwines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
DR.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
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	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	10,487,938	1,114,544	863,288	1,044,586	28,289,687	11,403,511	70,541,811
Lost by leakage or evaporation in warehouse	1,280,040	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	568	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	1,901	79,601
Lost by casualty, etc., during the year	2,047	1,457						17,689	21,193
Remaining in warehouse June 30, 1888	34,619,154	17,367,380	606,702	745,941	89,061	136,195	1,555,787	5,912,798	61,033,018
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
DR.									
Remaining in warehouse July 1, 1888	34,619,154	17,367,380	606,702	745,941	89,061	136,195	1,555,787	5,912,798	61,033,018
Produced and bonded during the year	21,960,784	8,749,768	10,939,135	1,471,054	1,029,968	1,029,495	30,439,354	13,738,952	89,358,510
Total	56,579,938	26,117,148	11,545,837	2,216,995	1,119,029	1,165,690	31,995,141	19,651,750	150,391,528
CR.									
Withdrawn on payment of tax during the year	14,638,011	6,237,647	10,739,734	1,051,937	1,003,469	1,025,106	29,150,143	12,055,688	75,901,735
Lost by leakage or evaporation in warehouse	1,923,014	938,986	4,836	21,948	991	7,376	21,422	226,538	3,145,111
Withdrawn for export during the year	1,395,954	369,812	302,866	423,905			63,731	33,967	2,590,235
Withdrawn for scientific purposes during the year	630	779	30,965				2,414		34,788
Withdrawn for transfer to manufacturing warehouse	6,543	4,433	25,622				134,868		171,466
Lost by casualty, etc., during the year	7,455	3,023	8,130	1	2,479		86	14,949	36,123
Remaining in warehouse June 30, 1889	38,608,331	18,562,468	433,684	719,204	112,090	133,208	2,622,477	7,320,608	68,512,070
	56,579,938	26,117,148	11,545,837	2,216,995	1,119,029	1,165,690	31,995,141	19,651,750	150,391,528

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, 1889, 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 DURING THE YEAR ENDED JUNE 30, 1889.

Distilled spirits—	Quantity.	Total.
	Gallons.	*Gallons.*
Actually remaining in warehouse July 1, 1888	61,030,236	
Outstanding balances on seven months' export bonds	2,782	
Not actually in warehouse, claimed to have been lost by casualty	131,529	
Withdrawn for exportation, proofs of landing not received	3,844,295	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	15,040	
Produced from July 1, 1888, to June 30, 1889		65,023,873
Total		89,358,510
Withdrawn from warehouses, tax-paid	75,901,735	
Tax paid on deficiencies in export bonds and casualties disallowed	15,317	
Exported, proofs of landing received	2,147,462	
Allowed for loss by casualty	26,615	
Withdrawn for scientific purposes and for the use of the United States	34,788	
Allowed for loss by leakage or evaporation in warehouse	3,145,244	
Allowed for loss by leakage in transportation for export, etc	5,802	
Withdrawn for transfer to manufacturing warehouse and received at warehouse	161,736	
Withdrawn for exportation, proof of landing not received	4,277,145	
Withdrawn for transfer to manufacturing warehouse not yet received at warehouses	24,350	
Not actually in warehouse, claimed to have been lost by casualty	130,019	
Outstanding balances on seven months' export bonds	2,782	
All other spirits remaining in warehouses June 30, 1889	68,509,288	
Total		81,438,799
		72,943,584
		154,382,383
		154,382,383

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 1885, 1886, 1887, 1888, and 1889.

Distilled spirits—	1885.	1886.	1887.	1888.	1889.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*allons.*
Actually in warehouses at beginning of fiscal year	63, 592, 551	54, 724, 916	58, 096, 621	65, 145, 269	61, 033, 018
Produced during fiscal year	74, 915, 363	80, 344, 380	77, 831, 599	70, 279, 500	89, 358, 510
Total	138, 417, 914	135, 069, 296	135, 928, 220	135, 424, 769	150, 391, 528
Withdrawn tax-paid during fiscal year	67, 649, 321	69, 096, 900	66, 183, 303	70, 541, 811	75, 901, 735
Withdrawn for exportation during fiscal year	10, 671, 118	5, 646, 656	2, 223, 913	1, 514, 205	2, 590, 235
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.	5, 372, 559	2, 229, 120	2, 375, 735	2, 335, 735	3, 387, 488
Total	83, 692, 998	76, 972, 676	70, 782, 951	74, 391, 751	81, 879, 458
Remaining in warehouses at end of fiscal year	54, 724, 916	58, 096, 620	65, 145, 269	61, 033, 018	68, 512, 070

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-one 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, 1880	31, 363, 869
Remaining June 30, 1870	11, 671, 886	Remaining June 30, 1881	64, 648, 111
Remaining June 30, 1871	6, 744, 360	Remaining June 30, 1882	89, 962, 645
Remaining June 30 1872	10, 103, 392	Remaining June 30, 1883	80, 499, 993
Remaining June 30, 1873	14, 650, 148	Remaining June 30, 1884	63, 502, 551
Remaining June 30, 1874	15, 575, 224	Remaining June 30, 1885	54, 724, 916
Remaining June 30, 1875	13, 179, 596	Remaining June 30, 1886	58, 096, 620
Remaining June 30, 1876	12, 595, 850	Remaining June 30, 1887	65, 145, 269
Remaining June 30, 1877	13, 091, 773	Remaining June 30, 1888	61, 033, 018
Remaining June 30, 1878	14, 088, 773	Remaining June 30, 1889	68, 512, 070
Remaining June 30, 1879	19, 212, 470		

NOTE.

It appears from the following table (on pages 152 and 153) that the quantity of spirits, tax or duty paid, held by wholesale liquor dealers and rectifiers October 1, 1889, was 15,255,882 gallons, the quantity so held October 1, 1888, being 14,828,371 gallons. The quantity of domestic and foreign spirits, respectively, and the aggregate held October 1, each year from 1878 to 1889, 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
1889	14, 815, 703	440, 179	15, 255, 882

SPIRITS IN HANDS OF WHOLESALE LIQUOR DEALERS

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

	District.	All kinds, October 1, 1888.	Domestic.							
			Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	
1	Alabama	76,697	25,439	38,685	1,050	1,067	9,109	25	1,826	1
2	Arkansas	82,935	55,329	2,100	1,943	128	5,003	.....	44	2
3	First California	866,422	580,013	46,181	26,631	17,634	21,837	13,904	46,836	3
4	Fourth California	57,583	49,837	4,158	1,386	884	2,004	.....	3,053	4
5	Colorado	123,019	72,267	7,917	202	1,046	2,530	.....	1,001	5
6	Connecticut	229,644	140,719	66,508	3,055	16,164	17,300	1,298	5,972	6
7	Florida	8,155	3,419	3,389	.....	234	1,038	.....	68	7
8	Georgia	77,511	7,863	24,119	109	3,548	5,092	80	640	8
9	First Illinois	607,733	605,173	66,637	19,061	10,248	16,576	97	79,693	9
10	Fifth Illinois	176,377	104,741	24,838	10,143	2,408	6,171	4	30,061	10
11	Eighth Illinois	71,718	61,745	5,437	1,966	757	2,553	.....	117	11
12	Thirteenth Illinois	10,603	13,088	1,554	85	121	557	60	142	12
13	Sixth Indiana	89,119	75,702	7,456	1,865	1,324	2,844	.....	1,071	13
14	Seventh Indiana	94,118	42,434	2,264	6,239	314	1,965	.....	12,864	14
15	Third Iowa	51,513	42,520	4,280	1,780	563	1,115	.....	143	15
16	Fourth Iowa	39,208	14,692	1,896	630	564	925	.....	125	16
17	Kansas	3,044	1,954	127	849	42	56	.....	.....	17
18	Second Kentucky	154,168	166,753	13,729	.....	25	390	.....	.....	18
19	Fifth Kentucky	825,207	1,066,498	93,626	6,455	1,084	2,724	.....	11,754	19
20	Sixth Kentucky	216,488	80,752	11,893	4,425	2,546	2,502	.....	52,586	20
21	Seventh Kentucky	104,698	97,018	10,587	46	50	568	37	.....	21
22	Eighth Kentucky	1,386	356	.....	.....	.....	.....	.....	.....	22
23	Louisiana	277,930	145,777	87,276	8,076	1,617	21,854	.....	10,618	23
24	Maryland	537,811	26,307	441,941	1,954	6,270	10,002	1,506	65,213	24
25	Third Massachusetts	1,000,776	650,028	161,850	66,553	111,548	27,550	328	62,532	25
26	First Michigan	134,576	88,877	16,666	7,212	2,722	4,978	40	5,286	26
27	Fourth Michigan	27,896	27,123	4,021	1,231	994	1,082	.....	.....	27
28	Minnesota	232,891	158,867	29,299	10,294	3,397	6,530	126	11,104	28
29	First Missouri	597,512	442,091	26,396	3,138	3,155	5,471	35	50,088	29
30	Sixth Missouri	426,434	310,509	23,176	3,649	2,111	6,639	49	8,291	30
31	Montana	92,020	109,923	7,523	1,025	1,075	2,734	.....	1,410	31
32	Nebraska	107,351	102,976	25,638	5,922	4,232	3,734	.....	1,368	32
33	New Hampshire	10,551	8,477	444	282	2,462	490	.....	2,024	33
34	First New Jersey	7,848	963	4,998	75	84	256	47	763	34
35	Fifth New Jersey	85,510	14,403	46,769	759	3,638	3,225	107	18,743	35
36	New Mexico	32,533	24,546	990	113	454	1,049	495	541	36
37	First New York	242,320	32,433	46,832	2,131	4,766	2,910	901	100,548	37
38	Second New York	1,103,478	287,934	481,673	68,518	27,836	20,161	2,831	234,763	38
39	Third New York	165,975	49,558	69,856	6,781	6,426	6,224	326	18,152	39
40	Fourteenth New York	142,520	58,148	27,613	22,188	4,479	4,482	388	29,757	40
41	Twenty-first New York	112,823	42,706	22,368	7,623	2,758	4,072	67	13,331	41
42	Twenty-eighth New York	220,442	47,558	97,947	6,771	3,989	5,020	315	37,273	42
43	Fourth North Carolina	3,808	233	1,418	.....	276	365	.....	.....	43
44	Fifth North Carolina	39,538	.....	1,154	.....	.....	12	.....	.....	44
45	First Ohio	901,549	638,574	137,844	8,702	5,832	11,993	1,836	141,932	45
46	Tenth Ohio	88,090	57,272	16,010	1,093	1,547	2,529	.....	5,693	46
47	Eleventh Ohio	80,144	55,099	17,644	1,146	754	3,773	.....	1,482	47
48	Eighteenth Ohio	154,194	92,594	53,903	4,238	2,702	7,102	93	6,300	48
49	Oregon	125,940	121,803	11,275	8,272	3,290	10,661	156	11,256	49
50	First Pennsylvania	2,062,703	22,189	665,782	151,711	11,470	14,752	2,929	164,235	50
51	Ninth Pennsylvania	39,905	2,481	32,161	417	883	374	554	.....	51
52	Twelfth Pennsylvania	36,924	5,109	14,974	840	1,274	2,131	172	6,073	52
53	Twenty-second Pennsylvania	269,794	34,140	344,217	2,231	1,918	6,984	215	25,492	53
54	South Carolina	72,137	2,025	29,156	301	1,945	5,347	3,942	.....	54
55	Second Tennessee	26,697	3,338	8,075	1,446	85	1,488	.....	947	55
56	Fifth Tennessee	312,146	48,859	22,008	4,640	413	3,367	.....	3,162	56
57	Third Texas	122,471	96,916	12,387	2,566	820	5,149	30	2,195	57
58	Fourth Texas	257,771	61,886	3,659	4,892	446	2,212	.....	135	58
59	Second Virginia	137,438	18,566	90,741	.....	3,936	13,804	298	12,810	59
60	Sixth Virginia	21,403	2,840	19,420	40	371	300	.....	2,603	60
61	West Virginia	51,974	22,144	27,724	540	584	1,618	.....	4,012	61
62	First Wisconsin	286,033	141,547	23,929	7,315	4,687	6,317	4,745	20,879	62
63	Second Wisconsin	13,169	7,598	1,065	959	396	435	.....	437	63
		14,828,371	7,372,729	3,600,203	514,164	298,483	342,125	38,036	1,328,354	

AND RECTIFIERS OCTOBER 1, 1888, AND OCTOBER 1, 1889.

LIQUOR DEALERS AND RECTIFIERS OCTOBER 1, 1888, AND OCTOBER 1, 1889.

Miscellaneous spirits.	Total.	Foreign.						Total.	Total domestic and foreign.	Number of wholesale liquor dealers.	Number of rectifiers.	
		Irish whisky.	Scotch whisky.	Jamaica rum.	St. Croix rum.	Holland gin.	Miscellaneous spirits.					
19,314	97,115	68	46	105	21	133	359	732	97,847	29	2	1
13,438	77,985	.....	.....	45	.....	.....	229	274	78,259	29	0	2
36,435	789,471	1,408	3,805	3,320	286	12,569	16,655	38,043	827,514	413	114	3
3,885	65,207	75	327	607	20	1,018	883	2,930	68,137	41	10	4
8,129	93,092	222	728	698	103	711	1,045	3,507	96,599	54	4	5
13,524	264,540	521	958	906	2,252	3,298	3,199	11,134	275,674	73	17	6
1,361	9,509	.....	15	22	11	61	35	144	9,653	10	0	7
20,248	61,699	63	179	335	112	365	755	1,809	63,508	44	5	8
52,961	849,846	1,208	2,219	3,054	471	3,786	9,126	19,864	869,710	173	86	9
13,550	191,916	74	153	120	33	298	216	894	192,810	27	8	10
8,783	81,358	6	36	79	.....	192	461	774	82,132	30	1	11
2,735	18,342	19	45	8	.....	96	354	516	18,858	5	3	12
10,053	100,315	60	148	171	25	439	377	1,220	101,535	36	9	13
4,909	70,489	5	6	23	.....	84	158	276	70,765	21	3	14
3,981	54,382	43	94	95	.....	285	157	674	55,056	13	4	15
4,653	23,485	2	51	211	20	77	247	608	24,093	11	2	16
1,963	4,991	.....	.....	30	.....	22	28	80	5,071	5	1	17
3,390	184,287	.....	.....	.....	.....	150	150	300	184,587	15	3	18
12,838	1,199,979	112	132	295	33	352	720	1,644	1,201,623	87	38	19
48,056	202,850	25	50	79	.....	101	216	471	203,321	52	6	20
1,953	110,259	50	40	47	.....	50	45	232	110,491	18	1	21
.....	356	.....	.....	.....	.....	.....	.....	.....	356	1	0	22
67,514	342,732	295	189	1,116	519	2,178	4,727	9,024	351,756	126	23	23
31,996	585,189	424	963	908	134	2,571	3,171	8,171	593,360	146	70	24
31,181	1,111,570	5,345	3,550	6,186	5,186	15,471	16,968	52,706	1,164,276	178	57	25
9,071	135,452	402	499	810	181	405	981	3,278	138,730	35	7	26
4,031	38,482	20	22	11	.....	287	117	457	38,939	12	1	27
27,714	247,331	305	697	1,422	411	914	2,807	6,556	253,887	50	15	28
37,100	567,474	298	563	904	159	1,863	3,203	6,990	574,464	104	37	29
22,325	376,749	565	890	1,266	645	1,329	2,335	7,030	383,779	66	10	30
9,211	132,901	161	349	846	55	391	1,200	3,002	135,903	50	5	31
21,150	165,020	5,874	258	950	24	774	3,747	11,627	176,647	58	3	32
852	15,031	42	39	20	22	234	98	455	15,486	9	1	33
888	8,074	.....	15	34	18	175	191	433	8,507	11	2	34
16,840	104,484	447	955	1,035	111	1,754	2,811	7,113	111,597	50	19	35
2,997	31,185	40	50	122	30	155	864	1,261	32,446	30	3	36
7,031	197,552	4,321	5,272	2,882	662	8,991	3,433	25,561	223,113	48	14	37
71,695	1,195,411	5,731	10,756	9,242	6,483	20,636	31,982	84,830	1,280,241	341	120	38
14,306	171,609	1,461	3,271	2,842	2,705	3,633	14,156	28,068	199,677	125	32	39
24,089	171,144	458	925	1,167	924	3,210	1,726	8,410	179,554	89	18	40
7,354	100,279	161	397	510	185	1,146	2,501	4,900	105,179	37	17	41
32,157	231,030	377	653	873	292	1,559	2,579	6,333	237,363	108	29	42
1,506	3,798	15	.....	.....	.....	22	.....	37	3,835	5	1	43
9,284	10,450	.....	.....	.....	.....	.....	11	11	10,461	6	9	44
109,706	1,056,419	435	725	1,087	225	2,855	2,700	8,027	1,064,446	151	59	45
10,809	94,953	2	93	241	.....	210	681	1,227	96,180	14	13	46
7,173	87,071	25	241	194	170	506	455	1,591	88,662	36	7	47
16,744	183,766	389	231	699	29	530	873	2,751	186,517	57	7	48
12,476	179,189	215	596	1,802	20	1,334	1,289	5,256	184,445	54	8	49
166,888	1,199,956	2,108	5,302	4,938	858	10,437	9,468	33,111	1,233,067	192	132	50
4,295	41,165	37	7	3	1,444	35	93	1,619	42,784	26	9	51
4,848	35,421	38	341	235	20	682	721	2,037	37,458	28	12	52
34,281	449,578	621	845	999	91	1,555	1,875	5,986	455,564	70	34	53
22,959	65,675	15	140	312	46	356	429	1,298	66,973	14	.....	54
9,627	25,006	.....	.....	25	.....	12	.....	37	25,043	5	2	55
79,521	161,970	122	97	247	32	816	.....	1,314	163,284	39	16	56
11,310	131,373	86	99	371	144	561	860	2,121	133,494	41	1	57
18,613	91,843	99	121	99	104	100	174	697	92,540	10	2	58
20,430	160,615	8	15	81	.....	750	1,305	2,159	162,774	29	10	59
1,716	27,290	45	10	10	.....	119	15	199	27,489	8	5	60
7,880	64,502	.....	130	74	.....	159	174	537	65,039	6	5	61
44,327	253,746	203	643	1,653	179	1,518	3,549	7,745	261,491	79	35	62
855	11,745	40	27	21	.....	.....	.....	88	11,833	12	2	63
1,321,609	14,815,703	35,191	49,008	56,487	25,495	114,314	159,684	440,179	15,255,882	3,742	1,160	

PRODUCTION AND WITHDRAWAL 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, 1889.

States.	July, 1889.			August, 1889.			September, 1889.		
	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
Arkansas	3,802	3,898	$3,508.20	729	4,459	$4,013.10	254	3,979	$3,581.10
California	4,619	1,993	1,793.70	5,321	2,142	1,927.80	5,195	5,929	5,336.10
Connecticut	5,900	6,544	5,889.60	6,116	6,501	5,850.90	5,702	7,659	6,893.10
Georgia	22,150	17,599	15,839.10	15,304	20,849	18,764.10	18,225	25,519	22,967.10
Illinois	2,062,697	2,345,765	2,111,179.50	1,948,027	2,058,288	2,662,459.20	2,129,965	2,546,441	2,291,796.90
Indiana	430,587	420,413	378,371.70	361,732	417,269	375,542.10	521,733	547,880	493,092.00
Iowa		82	73.80		122	109.80		81	72.90
Kentucky	801,630	1,840,087	1,656,078.30	304,558	1,849,508	1,664,638.20	288,401	1,173,234	1,055,910.60
Maryland	88,257	109,092	98,182.80	20,878	138,516	124,664.40	68,058	107,551	96,796.90
Massachusetts	89,468	77,633	69,869.70	82,927	64,568	58,111.20	107,891	87,262	78,535.80
Minnesota	245,602	266,391	239,751.90	256,742	270,191	243,171.90	270,930	267,070	240,363.00
Missouri	120,736	208,350	187,515.00	196,039	240,110	216,099.00	121,303	211,242	190,117.80
Nebraska	121,763	192,972	173,677.80	123,957	232,079	208,871.10	164,378	204,355	183,919.50
New Hampshire	2,825	1,854	1,668.60	2,829	2,254	2,028.60	2,586	2,296	2,066.40
New Jersey	27,456	9,541	8,586.90	18,416	10,675	9,607.50	16,407	12,899	11,609.10
New York	160,195	158,974	143,076.60	166,672	144,083	129,674.70	148,140	121,511	109,359.90
North Carolina	38,599	28,896	26,006.40	33,026	50,321	45,288.90	31,127	47,226	42,503.40
Ohio	432,340	461,454	415,308.60	407,631	452,503	407,252.70	500,839	643,249	578,915.10
Oregon	1,061	954.90			105	94.50			
Pennsylvania	269,505	252,115	226,903.50	151,849	240,211	216,189.90	287,235	232,179	208,961.10
South Carolina	1,315	463	416.70	880	1,512	1,361.80	807	934	840.60
Tennessee	135,732	48,058	43,252.20	130,529	65,979	59,381.10	115,301	59,668	53,701.20
Texas	125	325	292.50		366	329.40		132	118.80
Virginia	10,023	11,326	10,193.40	4,839	11,457	10,311.30	5,073	9,174	8,256.60
West Virginia	200	34,662	31,195.80	190	16,354	14,718.60	23,161	11,688	10,519.20
Wisconsin	40,974	38,396	34,556.40	39,998	47,817	43,035.30	39,815	51,191	46,071.90
Total	5,116,500	6,537,934	5,884,140.60	4,199,389	7,348,329	6,623,496.10	4,872,701	6,380,339	5,742,305.10
Quantity for same months in 1888	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

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1884, 1885, 1886, 1887, 1888, and 1889.

The following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1884, 1885, 1886, 1887, 1888, and 1889, respectively:

States.	1884.	1885.	1886.	1887.	1888.	1889.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	2,400	1,847	190		294	
Arkansas	40,422	38,076	37,603	28,074	24,929	32,725
California	124,184	42,957	22,071	26,322	8,481	9,371
Colorado						
Connecticut	13,543	20,412	15,210	15,946	14,183	18,496
Delaware		708	459			
Georgia	39,220	41,958	36,981	32,506	54,544	82,880
Idaho						
Illinois	1,535,527	1,383,131	1,575,318	2,018,821	1,525,883	2,126,913
Indiana	968,910	1,239,890	1,290,801	1,241,119	1,392,774	1,956,806
Iowa	81,892	48,798	60,438	18,470	1,798	864
Kansas	11,020	12,676	9,216			
Kentucky	35,351,017	29,558,919	34,079,071	39,609,736	31,338,206	36,694,640
Maryland	2,647,133	2,944,563	3,994,056	4,060,385	3,789,526	3,464,685
Massachusetts	542,832	537,851	616,863	656,649	581,431	624,762
Minnesota						54,381
Montana	2,796	446				
Missouri	262,349	208,600	303,142	343,342	295,010	286,611
Nebraska	130,942	81,913	186,990	195,254	96,404	188,358
New Hampshire	31,282	34,080	29,942	28,493	27,408	31,572
New Jersey	187,170	61,836	199,563	223,313	292,178	426,308
New York	302,127	439,547	528,604	423,118	289,903	321,392
North Carolina	189,362	88,953	126,961	121,995	183,064	227,807
Ohio	2,036,127	2,120,167	2,439,413	3,036,818	2,887,060	3,217,098
Oregon	8,383	16,058	18,078	19,967	14,277	9,885
Pennsylvania	6,723,169	6,140,093	6,629,889	7,740,718	8,043,986	9,356,083
South Carolina	17,262	10,149	14,631	16,257	13,854	16,656
Tennessee	1,408,658	1,133,955	992,961	735,678	811,020	1,342,835
Texas	7,033	8,498	11,538	8,483	7,853	4,500
Virginia	248,951	234,006	218,626	148,646	145,814	214,312
West Virginia	667,972	614,158	804,624	761,546	677,708	584,306
Wisconsin	167,563	94,113	60,579	96,721	37,037	57,451
Totals	53,749,246	47,158,358	54,303,818	61,608,377	52,554,625	61,351,697

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 JULY, AUGUST, AND SEPTEMBER, 1889.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
Fifth Illinois			49,537			35,042	447	85,026
Second Kentucky	7,186							7,186
Fifth Kentucky	25,551	244						25,795
Sixth Kentucky	406	5,255		129			1,595	7,385
Seventh Kentucky	17,219	5,138						22,357
Eighth Kentucky	15,417							15,417
Maryland		13,067						13,067
Third Massachusetts			79,542					79,542
Minnesota			6,651					6,651
First New York				1,058				1,058
First Ohio	39	39						78
Twenty-third Pennsylvania		4,878						4,878
Total	65,818	28,621	56,188	79,671	1,058	35,042	2,042	268,440

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 year 1882, and during the three months ended September 30, 1883, 1884, 1885, 1886, 1887, 1888, and 1889:

Districts.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.
1st California	2,526	268	879	.....	.....	.....	88	.....
1st Illinois	.....	6,680	6,629	.....	6,899	.....	.....	.....
5th Illinois	30,388	125,771	49,532	100,167	270,980	43,889	57,863	85,026
8th Illinois	.....	.....	.....	6,457	.....	.....	.....	.....
4th Indiana	.....	16,593	.....	.....	.....	.....	.....	.....
6th Indiana	.....	.....	.....	1,131	20,658	2,389	.....	.....
7th Indiana	19,712	42,995	.....	.....	.....	.....	.....	.....
2d Iowa	.....	91,070	93,617	.....	32,538	.....	.....	.....
2d Kentucky	878	19,307	257,237	143,246	.....	.....	3,318	7,186
5th Kentucky	1,777	110,329	877,852	283,755	422	1,185	1,046	25,795
6th Kentucky	2,446	38,170	241,449	137,863	1,110	1,184	1,463	7,385
7th Kentucky	694	102,711	737,318	317,721	7,476	8,042	11,879	22,357
8th Kentucky	.....	22,750	157,954	207,531	.....	.....	3,234	15,417
3d Maryland	11,230	28,261	57,857	.....	.....	1,134	23,538	13,067
3d Massachusetts	71,663	126,885	194,228	229,916	319,593	197,680	129,834	79,542
5th Massachusetts	337,868	451	.....	.....	.....	.....	.....	.....
Minnesota	.....	.....	.....	.....	.....	.....	.....	6,651
1st Missouri	.....	.....	905	.....	.....	.....	.....	.....
6th Missouri	.....	436	5,151	3,937	28,079	.....	5,176	.....
Nebraska	.....	.....	.....	893	7,828	52,102	.....	.....
1st New York	.....	.....	.....	.....	456	1,304	.....	1,058
1st Ohio	.....	.....	.....	425	78	.....	220	78
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	3,772	1,848	40,893	21,145	.....	9,406	442	4,878
5th Tennessee	.....	.....	4,750	.....	.....	14,128	.....	.....
West Virginia	.....	.....	13,083	.....	4,947	.....	.....	.....
1st Wisconsin	.....	.....	.....	11,014	.....	.....	.....	.....
Total	493,573	752,389	2,867,351	1,526,865	701,263	332,443	238,135	268,440

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES.

The following statement shows the quantity of fruit brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1889:

DR.

	Gallons.	Gallons.
Balance withdrawn for export and not accounted for July 1, 1888	8,413	
Balance reported lost by casualty and not accounted for July 1, 1888	45	
Balances withdrawn for transfer from producing districts to other districts and not accounted for July 1, 1888	186,011	
Balance remaining in warehouses July 1, 1888, including 761 gallons in transit between warehouses in 1st California	974,330	
		1,168,799
Deposited in special bonded warehouses during the year:		
Received from distillers in same district	795,606	
Received from distillers in other districts	156,752	
Received from special bonded warehouses in other districts	380,920	
		1,333,278
Total		2,502,077

CR.

	Gallons.	Gallons.
Withdrawn from special bonded warehouses during the year, tax-paid	495,723	
Loss allowed on account of leakage or evaporation in warehouse	29,055	
Withdrawn for use of United States	114	
Tax paid on deficiencies in export	11	
Exported and accounted for	8,260	
Deposited in manufacturing warehouses	898	
Deposited in second special bonded warehouses in other districts	356,496	
		890,557
Withdrawn for export and unaccounted for June 30, 1889	115,672	
Reported lost by casualty and unaccounted for June 30, 1889	50	
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1889	79,372	
Remaining in special bonded warehouses at close of fiscal year ended June 30, 1889	1,416,426	
		1,611,520
Total		2,502,077

The following statement gives the history of fruit brandy withdrawn from special bonded warehouses for export and for other purposes other than upon payment of the tax, the brandy reported as accounted for having been landed abroad, received into another warehouse, or disposed of otherwise, in accordance with the conditions of the bond:

Exportation:	Gallons.	Gallons.
Withdrawn for export and not accounted for July 1, 1888	8,413	
Withdrawn for export during the year	115,530	
		123,943
Withdrawn for export and accounted for during the year	8,260	
Tax paid on deficiencies in export	11	
Withdrawn for export and unaccounted for June 30, 1889	115,672	
		123,943
Casualty:		
Reported lost by casualty and not accounted for July 1, 1888	45	
Reported lost by casualty during the year	5	
		50
Lost by casualty and remaining unaccounted for June 30, 1889	50	
		50
Manufacturing warehouses:		
Withdrawn for transfer to manufacturing warehouses during the year	898	
		898
Deposited in manufacturing warehouses during the year	898	
		898
Transfers in same district:		
Withdrawn for transfer to second warehouse in same district and not accounted for July 1, 1888	761	
Withdrawn for transfer to second warehouse in same district during the year	38,430	
		39,191
Deposited in second warehouse in same district during the year	39,191	
		39,191
Transfers to other districts:		
Withdrawn for transfer to other districts and not accounted for July 1, 1888	186,011	
Withdrawn for transfer to other districts during the year	249,857	
		435,868
Deposited in other districts during the year	356,496	
Withdrawn for transfer to other districts and unaccounted for June 30, 1889	79,372	
		435,868

Of the quantity in warehouses June 30, 1889, 592,138 gallons were in the following warehouses in the first district of California:

No. 1. Bode & Haslett	107,837
No. 2. Juan Bernard	242,103
No. 3. Geo. C. Carlon	9,344
No. 4. James M. Tiernan	58,796
No. 5. Snyder & Foss Warehouse Company	47,044
No. 6. Mitchell, Collins & Sperry	105,965
No. 7. Fresno Warehouse Company	21,049

Four hundred and fifty-one thousand five hundred and eighteen gallons were in the following warehouses in the fourth district of California:

No. 1. Thomas J. Clunie	82,158
No. 2. Luther W. Burris	56,715
No. 3. Frank Pellet	100,695
No. 4. John Tivnen	17,205
No. 5. Henry B. Shackelford	165,714
No. 6. Albert Edward Hatt, sr	29,031

Two hundred and twenty-three thousand five hundred and eighty-two gallons were in the following warehouses in the second district of New York:

No. 1. J. D. W. Sherman	193,595
No. 2. Robert J. Dean	29,987

Twenty-nine thousand three hundred and one gallons were in the following warehouse in the first district of Illinois:

No. 8. Hiram W. Sibley	29,301

Sixteen thousand eight hundred and sixty gallons were in the following warehouse in the tenth district of Ohio:

No. 1. Hugo F. Engels	16,860

One thousand two hundred and thirty-two gallons were in the following warehouse in the fourth district of North Carolina:

No. 1. Benjamin R. Taylor	1,232

Two thousand three hundred and seventy-one gallons were in the following warehouse in Maryland:

No. 1. Baltimore and Ohio Railroad Company	2,371

Eleven thousand seven hundred and two gallons were in the following warehouse in the first district of Missouri:

No. 1. Ewald Lungstras	11,702

Thirty-four thousand four hundred and fifty-nine gallons were in the following warehouses in the fifth district of Kentucky:

No. 1. T. H. Sherley & Co	31,540
No. 2. Louisville Public Warehouse Company	2,919

And fifty-three thousand two hundred and sixty-three gallons were in the following warehouses in the fifth district of Tennessee:

No. 1. Frank M. Smartt	35,315
No. 2. N. B. Williams	17,948

Under the provisions of an act approved October 12, 1888, authority was conferred upon distillers of brandy made of apples and peaches to deposit their products in special bonded warehouses, this privilege having until that time been confined to distillers of brandy from grapes exclusively.

This law, having been passed after the distilling season had commenced, was not very generally taken advantage of by the distillers on whose behalf it was enacted.

Of the quantity, 1,416,426 gallons of brandy, remaining in special bonded warehouses June 30, 1889, there were, however, 91,219 gallons of apple brandy and 2,510 gallons of peach brandy.

The quantity of fruit brandy of all kinds withdrawn from distilleries during the year to be deposited in special bonded warehouses was 991,832 gallons.

The quantity withdrawn in each State is shown in the following table:

	Gallons.
California	875,619
Kentucky	27,961
Maryland	8,156
New Jersey	1,416
New York	8,882
Ohio	14,708
Tennessee	55,090
Total	991,832

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1889.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1889, was 102,650,982 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses	62,674,200
In hands of wholesale liquor dealers	15,255,882
In hands of retail liquor dealers	24,720,900
Total	102,650,982

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, 1888, and June 30, 1889, 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, 1888:	
Tobacco at 8 cents tax, removed under exportation bonds	1,296,672
2. Removed during the year ended June 30, 1889:	
Tobacco at 8 cents tax, under exportation bonds	13,622,410⅜
Total	14,919,082⅜
3. Exported and accounted for during the year:	
Tobacco at 8 cents tax, under exportation bonds	13,853,892⅞
Tobacco at 8 cents tax, paid on deficiencies	4,485
Total	13,858,377⅞
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1889	1,060,704⅜
Total	14,919,082⅜

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Number of cigars at $3 per 1,000.	Number of cigarettes at 50 cents per 1,000.
1. Removed and unaccounted for July 1, 1888	44,500	12,704,500
2. Removed during the year ended June 30, 1889	1,699,325	246,679,750
Total	1,743,825	259,384,250
3. Exported and accounted for during the year ended June 30, 1889	1,530,550	241,106,750
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1889	213,275	18,277,500
Total	1,743,825	259,384,250

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

STATEMENT OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Fermented liquors.	Distilled spirits.	Stills.	Total.
Boston	25	$200.00	.....	$377.16	.....	.....	$577.16
Brashear	1	.....	.....	37.00	.....	.....	37.00
Eagle Pass	17	.....	.....	601.26	.....	.....	601.26
Milwaukee	182	.....	.....	7,317.61	.....	.....	7,317.61
New Orleans	92	114.40	$111.90	1,188.36	$315.00	.....	1,729.66
New York	497	460.16	.....	5,898.01	5,564.70	$80.00	12,002.87
Philadelphia	18	.....	.....	749.27	.....	.....	749.27
Savannah	3	28.00	36.00	.....	.....	.....	64.00
St. Louis	159	.....	.....	6,350.45	.....	.....	6,350.45
San Francisco	286	2,635.08	1,268.65	3,114.21	4,857.30	.....	11,875.24
Total	1,280	3,437.64	1,416.55	25,633.33	10,737.00	80.00	41,304.52

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1889, 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
Allowed, 1889	1,280	.....	3,437.64	.....	1,416.55

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	28,411.30	160.00	.....	61,025.09
Allowed, 1889	25,633.33	10,737.00	80.00	.....	41,304.52
Total	.....	.....	.....	.....	7,273,289.33

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, comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1889; also a summary of operations during the past two fiscal years, and by months covering the period from November 1, 1886, to June 30, 1889; also a statement of the quantity of oleomargarine in the United States June 30, 1889.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ended June 30, 1889.

Third. A statement, by States and Territories and in the 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 for the year ended May 1, 1888.

Fourth. A statement, by districts, of the number of retail dealers in oleomargarine doing business in April, 1888, and April, 1889, respectively.

Fifth. A statement as to the location of oleomargarine manufactories in April, 1889, also of wholesale dealers in oleomargarine at that time.

Sixth. The report of the analytical chemist.

Seventh. The report of the microscopist.

Eighth. Reports of examinations by collectors with internal-revenue microscopes.

Ninth. A statement of the quantity of oleo oil exported.

It appears from the subjoined tables that the average monthly production of oleomargarine during the fiscal year was 2,972,002 pounds; that the average monthly production for the previous year was 2,860,460 pounds, and that the average monthly production during the eight months ended June 30, 1887, was 2,711,828 pounds. It also appears that the average monthly quantity withdrawn from factories on payment of the tax was as follows:

	Pounds.
During the eight months ended June 30, 1887	2,592,946
During the fiscal year ended June 30, 1888	2,707,430
During the fiscal year ended June 30, 1889	2,821,970

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

	Pounds.
During the eight months ended June 30, 1887	90,566
During the fiscal year ended June 30, 1888	140,516
During the fiscal year ended June 30, 1889	145,746

These figures show an increase from year to year in the production both for consumption at home and abroad.

In the fiscal years 1887 and 1888 the largest producing month was March, and in the fiscal year 1889 the largest production was in December, the quantity produced in these months being as follows:

	Pounds.
In March, 1887	3,568,254
In March, 1888	3,940,727
In December, 1888	4,181,317

The months in which the production fell below 2,000,000 pounds were May, June, and July, 1887, and June, 1889, the product of July, 1887, being the smallest, viz, 1,208,638 pounds.

There was an increase in the number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1889, as well as an increase in the production of the article.

The number of persons in business during April, 1887, 1888, and 1889, was as follows:

	1887.	1888.	1889.
Manufacturers	32	29	23
Wholesale dealers	236	154	160
Retail dealers	3,929	3,279	3,906
	4,197	3,462	4,089

The microscopes with polarizing attachments referred to on page CXLV of the report of this office for the fiscal year ended June 30, 1888, were procured and distributed among collectors during the present year, and these officers have reported the result of examinations in 1,251 cases, as shown in one of the following statements. It is expected that a larger number of examinations will be made and a more complete test of the instrument secured under amended regulations now in the hands of the printer. One good effect of the use of the instrument observed is the diminution in the number of the samples of substances forwarded to this office, suspected of being oleomargarine, which upon a chemical analysis were discovered to be butter.

I take great pleasure in calling attention to the last two reports of my predecessor, Hon. Joseph S. Miller, for copies of European laws on the subject of oleomargarine. These copies were obtained through the courtesy of the Department of State in response to the inquiry of this Department under date of July 7, 1888. The only additional response received to date is that subjoined, dated June 11, 1889, which indicates that the set of laws relating to this subject otherwise than in connection with the subject of food adulteration is quite complete. (See copies of laws given in this report under the title "Adulteration of Food and Drugs.")

DEPARTMENT OF STATE,
Washington, June 11, 1889.*

SIR: I have the honor to say in further answer to the letter of your Department of July 7, 1888, that according to a dispatch (No. 30) from St. Petersburg, there are at present no laws or regulations in Russia on the subject of artificial butter.

I have the honor to be, sir, your obedient servant,

JAMES G. BLAINE.

The SECRETARY OF THE TREASURY.

The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1889, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1889.

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

Stock on hand July 1, 1888		315,900
Removed for export and remaining unaccounted for July 1, 1888		411,676
		727,576
Produced during the year		35,664,026
Total		36,391,602

* See page 217 *post* for copy of ordinance passed subsequently to this date.

Oleomargarine withdrawn from factories, tax-paid	33,863,642	
Oleomargarine lost or destroyed in manufactories	1,992	
Withdrawn from manufactories for export and accounted for	2,005,050	
		35,870,684
Removed for export not accounted for, June 30, 1889	155,521	
Remaining in manufactories June 30, 1889	365,397	
		520,918
Total		36,391,602

OPERATIONS IN OLEOMARGARINE DURING THE LAST TWO FISCAL YEARS.

The following statement by districts shows the quantity in pounds of oleomargarine produced at manufactories, the quantity withdrawn therefrom, tax-paid, and for export, and the quantity lost or destroyed at manufactories during the two fiscal years ended June 30, 1888, and June 30, 1889, respectively; also the stock remaining on hand at the close of each year.

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	6,713,021	6,202,803	306,989	4,357	140,598
First Illinois	17,876,127	17,607,148	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
Maryland					
Third Massachusetts	657,712	655,330	16,591		7,138
Twenty-eighth New York	99,677	102,108			
Eleventh Ohio	142,364	139,914			2,450
Eighteenth Ohio	1,358,452	1,357,363			1,462
First Pennsylvania	1,428,453	380,340	1,025,893		28,405
	34,325,527	32,489,165	1,686,198	9,563	315,900

Districts.	From July 1, 1888, to June 30, 1889.				
	Produced.	Tax-paid.	Exported.	Lost or destroyed.	Remaining in factories June 30, 1889.
Colorado	146,016	141,926			7,238
Connecticut	6,658,469	6,551,723	166,415	992	79,937
First Illinois	18,523,172	17,951,204	567,545		86,517
Sixth Indiana	4,126,393	4,061,969			107,211
Kansas	2,298,685	2,287,903		1,000	17,600
Maryland					
Third Massachusetts	56,780	46,690	10,200		
Twenty-eighth New York	561,143	515,595	36,427		16,259
Eleventh Ohio					
Eighteenth Ohio	201,805	204,070			185
First Pennsylvania	1,794,775	1,793,083			3,154
	1,296,788	309,421	968,366		47,296
	35,664,026	33,863,584	1,748,953	1,992	365,397

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED, WITHDRAWN TAX-PAID, FOR EXPORT, AND LOST OR DESTROYED IN MANUFACTORIES, MONTHLY, FROM NOVEMBER 1, 1886, to JUNE 30, 1889.

Month.	Quantity produced.	Withdrawn tax-paid.	Lost or destroyed.	Withdrawn for export.	On hand June 30, 1889.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
On hand November 1, 1886	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	3,656	144,535	
February	2,779,855	2,716,759	9,182	60,500	
March	3,568,254	3,512,128	12,472	96,499	
April	2,839,358	2,780,307	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	3,658,955	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	
July	2,084,317	1,925,762	185	155,200	
August	2,301,769	2,209,782	727	153,285	
September	2,776,465	2,611,693		167,787	
October	3,462,123	3,368,418		80,785	
November	3,734,878	3,509,408		175,965	
December	4,181,317	4,025,336	10	109,285	
1889.					
January	3,607,753	3,353,350		137,123	
February	3,523,381	3,266,245	1,000	228,191	
March	3,047,875	3,077,831		70,424	
April	3,057,841	2,886,481		285,948	
May	2,310,945	2,114,678	70	126,223	
June	1,575,362	1,514,658		58,579	
On hand June 30, 1889					365,397
Total	91,684,180	87,096,376	62,782	4,159,625	365,397

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE IN THE UNITED STATES JUNE 30, 1889.

Oleomargarine—	Packages.	Pounds.
In hands of manufacturers	14,986	365,397
In hands of wholesale dealers	14,986	412,697
In hands of retail dealers (estimated)	41,063	1,200,000
Total	71,035	1,978,094

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1889.

Districts.	Collections on oleomargarine at 2 cents per pound.	Special taxes of—			Total.
		Manufacturers.	Retail dealers.	Wholesale dealers.	
Alabama			$1,710.00	$880.00	$2,590.00
Arkansas			722.00	3,920.00	4,642.00
First California			24.00		24.00
Colorado	$2,920.32	$600.00	116.00	200.00	3,836.32
Connecticut	130,200.70	2,900.00	16,044.00	4,480.00	153,624.70
Florida			596.00	640.00	1,236.00
Georgia			104.00		104.00
First Illinois	359,175.44	3,500.00	31,674.00	6,740.00	401,089.44
Fifth Illinois			1,176.00	1,040.00	2,216.00
Eighth Illinois			1,320.00		1,320.00
Thirteenth Illinois			598.00	240.00	838.00
Sixth Indiana	80,983.86	600.00	1,362.00	2,520.00	85,465.86
Seventh Indiana			340.00		340.00
Third Iowa			14.00		14.00
Fourth Iowa			244.00		244.00
Kansas	46,555.60	1,200.00	1,200.00		48,955.60
Second Kentucky			44.00		44.00
Fifth Kentucky			1,208.00	1,040.00	2,248.00
Sixth Kentucky			1,972.00	480.00	2,452.00
Seventh Kentucky			292.00		292.00
Louisiana			2,100.00	1,040.00	3,140.00
Maryland	933.80		462.00		1,395.80
Massachusetts	10,334.66	600.00	17,984.00	11,620.00	40,538.66
First Michigan			10,438.00	7,620.00	18,058.00
Fourth Michigan			2,334.00	2,920.00	5,254.00
First Missouri			3,518.00	1,600.00	5,118.00
Sixth Missouri			4,844.00	2,234.00	7,078.00
Montana			552.00	3,800.00	4,352.00
Nebraska			837.51	2,240.00	3,077.51
New Hampshire			1,384.00		1,384.00
First New Jersey			472.00	520.00	992.00
Fifth New Jersey			2,164.00	2,880.00	5,044.00
New Mexico			124.00		124.00
First New York			96.00	200.00	296.00
Third New York			372.00		372.00
Fourth North Carolina			16.00		16.00
Fifth North Carolina			4.00		4.00
First Ohio			5,196.00	2,920.00	8,116.00
Tenth Ohio			500.00	160.00	660.00
Eleventh Ohio			1,100.00	160.00	5,945.10
Eighteenth Ohio	4,085.10	600.00	4,884.00	1,960.00	43,339.54
Oregon	35,895.54	600.00	220.00	2,660.00	2,880.00
First Pennsylvania			840.00	120.00	8,977.38
Twelfth Pennsylvania	6,217.38	1,800.00	50.00		50.00
Twenty-third Pennsylvania			2,902.00	860.00	3,762.00
South Carolina			8.00		8.00
Second Tennessee			148.00		148.00
Fifth Tennessee			1,188.00	1,120.00	2,308.00
Third Texas			568.00	1,400.00	1,968.00
Fourth Texas			1,084.00	1,000.00	2,084.00
Second Virginia			252.00	540.00	792.00
West Virginia			276.00		276.00
First Wisconsin			1,824.00	920.00	2,744.00
Second Wisconsin			1,130.00	1,240.00	2,370.00
Total	677,302.40	12,400.00	130,631.51	73,914.00	894,247.91

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		2	39	41
Arkansas		5	25	30
California *a*			5	5
Colorado *b*	1	1	3	5
Connecticut *c*	7	14	413	434
Florida		1	35	36
Georgia			7	7
Illinois	7	22	1,092	1,121
Indiana	1	4	85	90
Iowa			8	8
Kansas	2		46	48
Kentucky		5	109	114
Louisiana *d*		3	52	55
Maryland *e*			16	16
Massachusetts	1	29	460	490
Michigan		29	399	428
Minnesota				
Missouri		22	292	314
Montana *f*		6	15	21
Nebraska *g*		5	20	25
New Hampshire *h*			49	49
New Jersey		6	74	80
New Mexico *i*		1	10	11
New York		1	2	3
North Carolina			2	2
Ohio	2	12	381	395
Oregon *k*		6	10	16
Pennsylvania	3	6	141	150
South Carolina			1	1
Tennessee			21	21
Texas		9	66	75
Virginia		2	7	9
West Virginia			9	9
Wisconsin		8	88	96
Total for the special-tax year 1889	24	199	3,982	4,205
Total for the special-tax year 1888	30	166	*2,316	2,512

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 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.
* Found by dividing total receipts by rate of tax for full year.

NUMBER OF RETAIL DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL, 1888, AND APRIL, 1889.

State.	Dist.	1888.	1889.	State.	Dist.	1888.	1889.
Alabama		18	39	New Jersey	1	7	17
Arkansas		31	23	Do	5	36	58
California	1	0	1	New Mexico		22	10
Do	4	0	0	New York	1	3	3
Colorado		17	5	Do	2	0	0
Connecticut		384	424	Do	3	0	2
Florida		8	35	Do	14	0	0
Georgia		8	7	Do	21	0	0
Illinois	1	726	974	Do	28	8	0
Do	5	46	55	North Carolina	4	0	1
Do	8	52	49	Do	5	0	1
Do	13	13	13	Ohio	1	141	125
Do	6	40	64	Do	10	8	21
Indiana	7	13	15	Do	11	55	45
Do	3	0	0	Do	18	111	171
Iowa	4	7	9	Oregon		8	10
Do		66	36	Pennsylvania	1	22	25
Kansas	2	13	4	Do	9	4	0
Kentucky	5	51	38	Do	12	0	4
Do	6	66	61	Do	23	129	122
Do	7	9	12	South Carolina		0	1
Do	8	2	1	Tennessee	2	8	5
Louisiana		23	50	Do	5	10	2
Maryland		23	12	Texas	3	5	28
Massachusetts	3	405	460	Do	4	16	38
Michigan	1	267	290	Virginia	2	4	5
Do	4	61	97	Do	6	1	0
Minnesota		0	0	West Virginia		12	9
Missouri	1	59	104	Wisconsin	1	32	45
Do	6	144	154	Do	2	27	40
Montana		15	16				
Nebraska		5	23	Total		3,279	3,906
New Hampshire		38	47				

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL 1888 AND 1889.

Collection districts.	Location.	1888.		1889.	
		Manufacturers.	Wholesale dealers.	Manufacturers.	Wholesale dealers.
Alabama	Birmingham	0	1	0	2
Arkansas	Little Rock	0	1	0	1
Arkansas	Fort Smith	0	1	0	1
Colorado	Denver	1	2	1	1
Colorado	Aspen	0	1	0	0
Connecticut	Providence (R. I.)	5	10	4	10
Connecticut	Pawtucket (R. I.)	1	0	1	0
Connecticut	New Haven	1	2	1	1
Florida	Jacksonville	0	1	0	1
First Illinois	Chicago	9	18	7	17
Fifth Illinois	Peoria	0	2	0	3
Thirteenth Illinois	Cairo	0	1	0	1
Sixth Indiana	Hammond	1	0	1	0
Sixth Indiana	Indianapolis	0	5	0	4
Fourth Iowa	Council Bluffs	0	1	0	0
Kansas	Kansas City	2	0	2	0
Fifth Kentucky	Louisville	0	3	0	4
Sixth Kentucky	Covington	0	1	0	1
Louisiana	New Orleans	0	3	0	3
Maryland	Baltimore	0	2	0	0
Maryland	Washington (D. C.)	0	0	1	0
Third Massachusetts	Cambridge	1	0	1	0
Third Massachusetts	Boston	0	12	0	14
Third Massachusetts	Fall River	0	3	0	2
Third Massachusetts	Lowell	0	3	0	3
Third Massachusetts	Worcester	0	2	0	2
Third Massachusetts	Lawrence	0	1	0	2
Third Massachusetts	Salem	0	1	0	2
Third Massachusetts	Gloucester	0	1	0	0

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

Collection districts.	Location.	1888.		1889.	
		Manufacturers.	Wholesale dealers.	Manufacturers.	Wholesale dealers.
Third Massachusetts	Springfield	0	1	0	2
First Michigan	Detroit	0	4	0	4
First Michigan	Haughton	0	1	0	2
First Michigan	Bay City	0	3	0	3
First Michigan	Saginaw	0	2	0	1
First Michigan	East Saginaw	0	1	0	2
First Michigan	Hancock	0	1	0	1
First Michigan	Escanaba	0	2	0	0
First Michigan	Bessemer	0	2	0	0
First Michigan	Ironwood	0	1	0	1
First Michigan	Grayling	0	1	0	0
Fourth Michigan	Grand Rapids	0	4	0	6
Fourth Michigan	Muskegon	0	1	0	2
First Missouri	St. Louis	0	7	0	3
Sixth Missouri	Kansas City	0	7	0	8
Sixth Missouri	Willow Springs	0	1	0	0
Sixth Missouri	St. Joseph	0	1	0	1
Montana	Butte City	0	2	0	3
Montana	Missoula	0	0	0	1
Montana	Helena	0	1	0	0
Montana	Salt Lake (Utah)	0	1	0	0
Montana	Anaconda	0	0	0	1
Nebraska	Omaha	0	2	0	2
Nebraska	South Omaha	0	0	0	1
New Hampshire	Portland (Me.)	0	1	0	0
First New Jersey	Camden	0	0	0	1
Fifth New Jersey	Jersey City	0	2	0	3
New Mexico	Albuquerque	0	1	0	1
New Mexico	Las Vegas	0	1	0	0
Twenty-eighth New York	Buffalo	1	0	0	0
First Ohio	Cincinnati	0	3	0	4
Tenth Ohio	Toledo	0	0	0	1
Eleventh Ohio	Columbus	1	0	1	1
Eighteenth Ohio	Cleveland	3	2	1	2
Eighteenth Ohio	Youngstown	0	1	0	2
First Pennsylvania	Philadelphia	3	0	2	1
Twenty third Pennsylvania	Pittsburgh	0	3	0	3
Twenty-third Pennsylvania	Johnstown	0	0	0	1
Fifth Tennessee	Memphis	0	2	0	3
Third Texas	Waco	0	0	0	1
Third Texas	El Paso	0	2	0	2
Third Texas	Austin	0	0	0	1
Third Texas	San Antonio	0	0	0	1
Third Texas	Houston	0	0	0	1
Fourth Texas	Dallas	0	1	0	2
Fourth Texas	Fort Worth	0	2	0	2
First Wisconsin	Milwaukee	0	2	0	2
First Wisconsin	Green Bay	0	1	0	0
First Wisconsin	Oshkosh	0	1	0	1
Second Wisconsin	Chippewa Falls	0	1	0	0
Second Wisconsin	Warsaw	0	0	0	1
Second Wisconsin	Eu Claire	0	1	0	1
Second Wisconsin	Ashland	0	2	0	2
Second Wisconsin	Hayward	0	1	0	1
Total		29	154	23	160

REPORT OF THE CHEMIST.

OFFICE OF INTERNAL REVENUE,
Chicago, September 2, 1889.

SIR: I have the honor to submit the following as my report of the chemical examinations made of samples of supposed adulterated butter and oleomargarine sent to this laboratory during the fiscal year ending June 30, 1889:

No.	By whom submitted.	Specific gravity (99° C).	Vol. $\frac{N}{10}$ NaO H (Reichert's process).	Per cent. insoluble fatty acids.	Remarks.
			c. c.		
133	R. Stone, collector first district Illinois.	0.862	0.80	95.40	Oleomargarine, colored with annotto.
134	G. A. Wilson, collector fifth district Illinois.	0.865.5	10.50	90.00	Adulterated butter, with about 25 per cent. foreign fats, not colored.
135	....do	0.867	13.00	87.70	Butter, not colored.
136	Capt. W. Sommerville, revenue agent.	0.867.8	12.20	88.00	Butter, colored with annotto.
137	....do	0.866.5	12.80	87.90	Do.
138	....do	0.867	12.70	88.20	Do.
139	....do	0.867	12.00	88.30	Do.
140	....do	0.868	12.60	88.20	Do.
141	....do	0.867	12.20	78.80	Do.
142	....do	0.866	12.00	88.10	Do.
143	....do	0.867	12.50	87.90	Do.
144	....do	0.866	11.40	88.84	Butter, colored with annotto, old and rancid.
145	G. A. Wilson, collector fifth district Illinois.	0.867	12.80	87.90	Butter, not colored.
146	....do	0.865	11.20	88.90	Butter, old and rancid, not colored.
147	....do	0.868	14.50	87.30	Butter, not colored.
148	....do	0.862.3	10.50	89.93	Adulterated butter, 25 per cent. foreign fats.
149	....do	0.867	13.20	87.60	Butter, not colored.
150	....do	0.867	13.70	87.50	Do.
151	....do	0.866	12.50	87.80	Do.
152	....do	0.865-6	12.50	87.80	Do.
153	....do	0.867-8	12.50	87.60	Do.
154	....do	0.865	13.40	87.90	Butter not colored, rancid.
155	....do	0.865	12.10	88.20	Do.
156	....do	0.868	13.50	87.70	Do.
157	E. C. Wall, collector first district, Wisconsin.	0.866	13.00	88.50	Old reworked butter, colored with saffron and turmeric.
158	....do	0.867	12.30	88.20	Butter not colored.
159	T. Cooper, collector eighth district, Illinois.	0.866	12.50	88.40	Do.

Numerous other examinations were made for the information of collectors and revenue agents, of which no record was kept.

Respectfully submitted.

LOUIS C. STARKEL,
Analytical Chemist Intenal Revenue Bureau.

HON. JOHN W. MASON,
Commissioner Internal Revenue,
Washington, D. C.

REPORT OF THE MICROSCOPIST.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, July 15, 1889.

SIR: I have the honor to submit the following report of the work done in the laboratory since July 1, 1888:

During the past year 95 samples have been received and analyzed. Of this number 30 were substances submitted by collectors of internal revenue for decision under sections 14 and 15 of the act of August 2, 1886, 14 of which proved, on analysis, to be oleomargarine and the remainder butter. From three factories were received 5 samples of the ingredients they employed. Three samples of butter color, 5 samples of different vegetable oils, and 1 of lard oil were also analyzed. Thirty-eight samples of whisky and 13 miscellaneous samples were likewise examined.

No samples were received under the provisions of section 11 of the act of October 12, 1888.

The experiments on methylated alcohol were also carried on and the results obtained were published in last year's report. The preparation of the bibliography and report on adulterated foods occupied my time during the fall to the exclusion of laboratory work.

In January the remainder of the microscopes obtained for collectors' use throughout the country (see page CLXII, Rept. Com. Int. Rev., 1888), were received from the manufacturer, and after being tested were sent, with the necessary instructions, forms, books, etc., to all the collectors of internal revenue and several of the revenue agents.

Although the monthly reports show a steady increase in the quantity of oleomargarine produced and sold, the information derived through the use of these microscopes and otherwise is to the effect that the use of this article in fraud of the internal revenue laws is diminishing. On account of the high tax imposed by the law the small dealers are gradually giving up handling oleomargarine, and the manufacturers and wholesale dealers are thus brought in more direct contact with the consumers. From those States where the local authorities are enforcing the prohibitory features of their law, by fining and imprisoning those persons whose names appear on the collectors' books as having paid the special tax as dealers in oleomargarine, continues to come most of the samples submitted for analysis. Oleomargarine having now been under the law and regulations, before the American public for nearly three years, and sold on its own merits, has assumed its legitimate place as a cheap and wholesome food product.

BUTTER COLOR.

The adulteration of butter with "additional coloring matter" is legalized by the Act defining butter, etc., approved August 2, 1886, although such addition be "intended, fraudulently, to conceal its inferior quality," to use the language of the British "Sale of Food and Drugs Act, 1875," but the addition of certain specified animal oils and fats and of vegetable oils to butter is defined as making such mixtures oleomargarine.

On the wrapper of a sample of "butter color" purchased in this city it is stated that it is "prepared in oil, which is especially refined, so that it can not become rancid." "The color is as harmless as the natural color of butter. The material from which it is made is vegetable and as wholesome as wheat," and "we warrant it to add at least 5 cents per pound to the value of white butter, a return of $1 for every cent it costs." The directions state that one pint will color 2,800 pounds of winter butter, or about 0.036 per cent. of "color" is contained in the butter.

Although the proportion of the annotto used in one pound of butter is extremely small, there is no great difficulty in separating it from the butter and recognizing it by certain well-established tests. The problem, however, is much more complicated when the amount of foreign fat thus added to the butter is sought for.

The chemistry of the animal and vegetable fats and oils has not been as carefully studied as the inorganic salts and compounds, and the question of distinguishing very small amounts of foreign oils in mixtures is one that involves much time and research before accurate and reliable methods of separation and detection can be established.

The proportion of annotto in the different "butter colors" is less than 10 per cent., judging from published analyses, and the remaining 90 per cent. is made up mostly of a vegetable or animal oil. Although the vegetable oil is used as a carrier of the color annotto, there are other menstruums in which it is soluble, as caustic alkalies, ether, alcohol, chloroform, etc., which are neither animal nor vegetable oils or fats. The vegetable or animal oils that are used in "butter colors," when added to the cream coalesce with the minute globules of the butter fat and thus become incorporated in the butter when the cream is churned. This combination of vegetable oils with cream is practically illustrated in the manufacture of the cheaper grades of oleomargarine, where cotton-seed, sesame, or peanut oil is added to a mixture of cream, oleo oil, and neutral lard, and churned until a homogeneous mixture is obtained.

Dr. James F. Babcock, inspector of milk and vinegar of the city of Boston, devotes several pages of his last report (thirtieth) to the question of "Colored butter and its imitations."

The objections to the coloring of butter are summarized as follows:

"1. It conceals defects, destroys one of the tests of good butter, and it makes butter from any source or of any season appear as much like Jersey butter or June butter as possible.

"2. Its use adds to the price paid by the consumer from three to five cents per pound, for which he receives no equivalent.

"3. Butter color as usually made is an actual adulterant. Its use violates every State law and the national law on oleomargarine. It consists largely of oil foreign to butter—generally cotton-seed oil, but sometimes linseed oil, lard oil, etc. The amount of foreign fats introduced into butter on the pretense that it is color, though small in individual instances, amounts in the aggregate to an enormous quantity, estimated at 500,000 pounds per annum." (Page 72, 30th Ann. Rept. Inspector of Milk and Vinegar, Boston, 1889.)

"The present annual product of butter in the United States is, according to good authorities, not less than 1,350,000,000 pounds. If only one-half of this butter is colored by the commonly sold butter-color, and if 1 pound only of color is required for 1,200 pounds of butter, as stated by color-makers, the weight of cotton-seed oil, lard oil, or other similar adulterant thus added to butter reaches the enormous figure of 562,500 pounds per annum—more than 280 tons. Still further, assuming that one-half of the total butter production of the country (675,000,000 pounds) is artificially colored, and that, as the color-makers claim, the addition of color increases the market price 5 cents per pound, it follows that the American people pay more than $30,000,000 per annum for the delusion of consuming an article which, by its color, they are led to believe is June butter." (Loc. cit., p. 77.)

Dr. Bennett F. Davenport, in his report on the analysis of foods to the State board of health of Massachusetts, 1888, says, pages 159, 160:

"The very general use of annotto or other coloring matter in butter or cheese is to be condemned as having but one fraudulent purpose, that of making them each to appear to be of a better or finer quality than they really are. In the case of butter it is to make the inferior winter or dry-feed butter to appear to be June or grass butter. In the case of cheese it is to make skim or poor milk quality cheese to appear to be as of whole or rich milk." A further objection to the use of annotto coloring is mentioned in Dr. Davenport's report on milk. (Loc. cit., p. 181.) "It is stated in most of the standard works upon *materia medica* which mention annotto that the coloring matter is obtained from the seeds of the tropical plant *Bixa orellana*, by allowing them to macerate and undergo a fermentation in water. The color thus separated from the seeds settles out from the water on standing and collects upon the bottom of the vessel. The water is drawn off, the color gathered up, dried somewhat, and formed into cakes. That prepared in French Guiana is considered the superior brand of the dye-stuff. There, in the warehouses, it is reported to be the general commercial custom to improve the color of the dye-stuff and prevent its drying by keeping the cake moistened with stale urine. The result of all this is that the commercial dye-stuff is a mass of fermentative products, swarming with germs of putrefaction and smelling rankly of its stale origin. Microscopic examination of the 'benefit' prepared and sold by the best-known maker in the business in this city (Boston) shows that it is not only alive with bacteria, but that it contains very numerous *fungi* spores, single and arranged in rows like those which are to be found in fermented diabetic urine."

"Some of the oleo manufacturers do not make any use of the very objectionable paste form of the dye-stuff, but prepare their coloring directly from the dried seeds themselves, by boiling them in cotton-seed or a similar oil. When the farmers and dairymen no longer use coloring to falsify the appearance of their own product, they can more becomingly demand that the oleomargarine manufacturer be no longer allowed to use it in his product. In the cause of simple justice neither of them should be allowed to use it at all." (*Loc. cit.*, p. 160.)

Does the addition of a "butter color," containing 5 per cent. of annotto and 95 per cent. of other vegetable ingredients, principally a vegetable oil, rape, cotton-seed, when mixed with butter in the proportion of less than 0.04 part in a hundred, constitute the mixture defined as "oleomargarine?" The language of the law does not specify how much or how little vegetable oil, when mixed with butter, shall constitute oleomargarine, and the fact that the largest proportion of the "color" is a vegetable oil, although its presence may not be a matter for quantitative analysis and reaction with our present reagents and methods, appears to place its use with butter under the definition of oleomargarine.

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—
142	Butter	Jersey shore, Pa	.91054	245.8	12.758		Butter.
143	....do	Middletown, Conn	.91070	242.7	13.860		Do.
148	Oleomargarine	Philadelphia, Pa	.90290	286.9	0.000	Variegated field; melted fats.	Oleomargarine.
149	Butterine	....do	.90372	287.2	0.036	....do	Do.
150	Oleomargarine	....do	.90374	288.2	0.188	....do	Do.
152	....do	....do	.90247	287.4	0.102	....do	Do.
154	....do	....do	.90230	287.2	0.176	....do	Do.
155	Butter	....do	.90868	253.1	12.014	....do	Butter melted.
156	Oleo	....do	.90497	287.7	0.216	....do	Oleomargarine.
157	....do	....do	.90510	287.5	0.175	....do	Do.
158	....do	....do	.90504	287.8	0.250	....do	Do.
160	Made from beef-fat oil	....do	.90254	284.5	0.207	....do	Do.
162	Supposed butterine	Hartford, Conn	.91050	250.0	11.337		Butter.
164	Butter	Philadelphia, Pa	.91064	246.8	13.877		Do.
165	....do	....do	.91104	244.2	13.142		Do.
166	....do	Burlington, Vt	.91012	249.8	13.442		Do.
178	Butter, No. 1	Owego, N. Y	.91166	244.1	14.411		Do.
179	Butter, No. 2	....do	.91150	245.2	13.241		Do.
181	Butter, No. 1	Helena, Mont	.91052	244.5	13.881		Do.
182	Butter, No. 2	....do	.91005	251.7	11.818		Do.
183	Supposed oleomargarine	Pittsburgh, Pa	.90567	284.2	0.882	Variegated field; melted fats.	Oleomargarine.
185	Butter	New York, N. Y	.90318	285.7	0.219	....do	Do.
186	Butter, No. 1	New Haven, Conn	.91015	254.5	11.709		Butter.
187	Butter, No. 2	....do	.91180	245.4	13.642		Do.
188	Butter	Newport, R. I	.91134	247.1	14.035		Do.
189	Butter, No. 1	Boston, Mass	.90959	251.1	12.300		Do.
190	Butter, No. 2	....do	.90963	251.2	12.646		Do.
219	Oleomargarine	Baltimore, Md	.90420	284.2	0.686	Variegated field; melted fats.	Oleomargarine.
230		Detroit, Mich	.90340	284.2	0.283	....do	Do.
231		....do	.90580	284.3	0.495	....do	Do.

ANALYSES OF INGREDIENTS RECEIVED DIRECT FROM THE FACTORIES.

Serial No.	Factory.	Ingredients.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 grams.
145	P.	Oleo oil	.90210	288.0	0.000
151	Q.	....do	.90198	288.2	0.108
153	R.	....do	.90251	286.1	0.213
146	P.	Neutral lard	.90454	287.8	0.000
147	P.	Cotton-seed oil	.91113	288.0	0.000

ANALYSES OF VEGETABLE OILS.

Serial No.	Variety.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 grams.
170	Linseed, raw	.92311	294.5	0.00
171	Linseed, boiled	.92291	309.8	0.00
173	Olive oil, Tuscan	.90591	294.5	0.00
176	Rape-seed	.....	304.0	0.00
177	Peanut	.....	287.8	0.00
172	Lard-oil	.88771	365.4	0.00

NEED OF A NEW LABORATORY.

I wish to repeat my former recommendation of the need of a new and enlarged laboratory, as the present one is so crowded with the necessary apparatus for proper chemical and miscroscopical examinations of samples as to leave very little floor room. A comparison of the laboratories of the Inland Revenue Department of Great Britain, in London, and that of the Municipal Laboratory of Paris, with the large force of chemists therein employed, may not be uninteresting in this connection.

The chemical division of the Inland Revenue Department, at Somerset House, London, is under the control of Dr. Bell, F. R. S., and has a force of forty chemists constantly employed, in addition to a class of some eight students, who attend the lectures delivered at South Kensington, and are specially instructed in the routine work of the chemical analyses carried on in the Somerset House laboratory. There is thus being trained an expert chemical force thoroughly fitted for all the various classes of work demanded by the Department.

The chemical and physical examination of samples, carried on in this laboratory, may be divided into nine different classes, viz:

Examination of grain, etc.
Examination of worts.
Examination of fermented liquors.
Examination of spirits.
Examination of methyl and methylated alcohol.
Examination of tobacco.
Examination of railway supplies for the India Department.
Examination of hydrometers, and saccharometers.
Examination of adulterated foods and drugs on appeal from public analysts' certificates.

The examination of the railway supplies for the India Department keeps a large part of the chemical force constantly employed in testing the supplies to determine whether they come up to the standard called for by the contracts or not, and whether they are of the same strength and quality of the sample originally submitted with the bid. These supplies embrace materials of all kinds, foods, paints, oils, brasses, iron, steel, etc. (This is a feature that might, with profit, be followed by this Government.)

Manufactured tobacco, when exported, can have the tax refunded, and for this purpose the addition of water during manufacture has to be determined and taken into consideration when allowing the withdrawal free of tax.

The use of methylated alcohol is so extensive in England that several of the chemists are exclusively employed on the analysis of the methyl used and the methylated alcohol produced by the licensed manufacturers. The Inland Revenue officers, at the

time of my recent visit, were of the opinion that their law, rules, and regulations are so worded that there is little opportunity for fraud on the revenue, and with their seventy-five collection districts there is abundant supervision exercised. Nevertheless, the use of an immiscible naphtha is being urged on the authorities so as to reduce the opportunity of fraud to a minimum.

The different classes of work are carried out in a series of separate laboratories each fitted up for the special work in hand, and the chemists are assigned to them by the chief, Dr. Bell.

As "margarine" is not an object of special tax no supervision is exercised over its manufacture and sale by the Inland Revenue Department. The provisions of the act are carried out by the local city and county authorities.

The Municipal Laboratory of Paris, as its name implies, is taken up wholly with the examination of food and beverages sold in Paris, and such other articles as may be submitted by the police and municipal authorities. A chief, assistant chief, and twenty-five other chemists are employed, besides a force of inspectors. Qualitative analysis is made for the general public of samples submitted, in conformity to certain regulations, free of charge. A fee of from 5 to 20 francs is, however, demanded for quantitative work, depending upon the nature of the analysis. Analyses are also made for the prison, hospital, college, army, and suburban authorities. The great majority of the samples analyzed consists of waters, wines, spirits, liquors, cordials, beers, ciders, milk, butter, cheese, lard, oil, flour, cereals, coffee, chocolate, etc., and special investigations, such as the presence of salicylic acid in foods, the presence of lead in tins, siphons, and soldered vessels, the coloring of toys, candies, and sirups, the air of sewers, etc., are from time to time carried on.

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

Hon. JOHN W. MASON,
Commissioner of Internal Revenue.

REPORTS OF EXAMINATIONS MADE BY COLLECTORS AND DEPUTY COLLECTORS WITH INTERNAL REVENUE MICROSCOPES OF ARTICLES RESEMBLING BUTTER.

State.	District.	Butter.	Oleomargarine.	Total.
California	.....	12	1	13
Connecticut	.....	167	15	182
Illinois	1	135	.....	135
Do	5	178	12	190
Do	8	44	5	49
Kentucky	6	62	.....	62
Do	7	33	.....	33
Maryland	.....	26	5	31
Michigan	4	3	.....	3
Missouri	1	172	31	203
New Mexico	.....	93	.....	93
New York	3	71	.....	71
South Carolina	.....	83	.....	83
Virginia	2	103	.....	103
Total	.....	1,182	69	1,251

OLEO OIL EXPORTED.

It appears from the report of the Chief of the Bureau of Statistics of this Department that the quantity of oleo oil exported during the year was 28,102,534 pounds, 2,044,061 pounds less than the quantity exported during the previous year.

ADULTERATION OF FOOD AND DRUGS.

THE ACT TO PREVENT THE MANUFACTURE OR SALE OF ADULTERATED FOOD OR DRUGS IN THE DISTRICT OF COLUMBIA.

Owing probably to the fact that the appropriation for carrying into effect the provisions of 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," did not become available until after the close of the fiscal year covered by this report, no samples were submitted to me for analysis as provided by that act. The report of the microscopist in charge of the laboratory connected with this office is herewith submitted. Attention is also called to the annexed copies of laws of foreign countries on the subject of food adulteration.

This office is of the opinion that the failure to forward samples of suspected food for analysis may be ascribed to the apathy of the general public and that of the health department of the District of Columbia. The failure to forward such samples since July 1, 1889, when the appropriation act took effect, seems to favor this view of the case.

The copies of European laws furnished herewith and with last year's report are deemed valuable in that they furnish hints for the preparation of regulations under the existing law in which this office is interested. They also furnish models for the amendments which are needed and generally are useful as guides in future state and federal legislation on this subject. It is evident that unity of action between State and Federal authorities in the matter must be secured before the best results can be accomplished. On the one hand opponents of the passage of federal laws on food adulteration have urged that such laws interfere with the exercise of the police powers of the States, and that under the Federal Constitution such powers were not surrendered to the United States; on the other hand, certain laws passed by States to prevent the sale of impure food therein have been found to be in conflict with the power conferred by the Constitution on Congress to regulate foreign commerce and commerce between the States; also in violation of the provision forbidding a State to make or enforce any law which shall abridge the privileges or immunities of citizens of the United States.

The most recent judicial decision in this matter which has come to my notice is that of Judge Blodgett, published in the Internal Revenue Record of October 14, 1889. As the opinion rendered in this case sets forth very clearly the views of Judge Blodgett and embodies the opinions of several judges of the Supreme Court, including that of Chief Justice Marshall, as to the rights and powers of the States and of the United States in this class of legislation, I have deemed it advisable to insert it in this report below.

United States circuit court, eastern district of Illinois.

GUSTAVUS F. SWIFT *v.* JOHN B. SUTPHIN.

THE RIGHT TO IMPORT AND SELL—REGULATION OF COMMERCE—CONSTITUTIONAL PROVISION.

1. Held, that the statute of Minnesota providing for the inspection before slaughter, of cattle, etc., is void under the provisions of Art. I, Sec. 8, of the Constitution of the United States, which clothes Congress with the power to regulate commerce with foreign nations and among the several States.—Ed. Chicago Legal News.

[Opinion filed September 13, 1889.]

BLODGETT, J.:

This is an action of assumpsit upon a contract entered into between the parties on the 10th day of May last, whereby it was provided that the parties should go into partnership, in the city of Duluth, Minn., for the purpose of selling there on commission fresh dressed meats, slaughtered and prepared for market by Swift & Co., at the Union Stock Yards in Chicago, Ill.

The contract further provided that the proposed partnership should continue for five years from June 1, 1889; that the capital of the firm should be $15,000, one-half to be contributed by each party; and further provided, that if either party should fail or refuse to enter into such partnership, or perform its conditions as stipulated, the party so failing or refusing should forfeit and pay to the other party the sum of $7,500 liquidated damages.

The declaration charges that the plaintiff has always been ready and willing to perform his part of the contract, and that the defendant refuses to enter upon said partnership, or in any manner comply with said agreement, wherefore the plaintiff claims damages as stipulated in the contract.

The defendant, by way of defense, interposed two pleas, both of which set up, in somewhat different phraseology, an act of the General Assembly of the State of Minnesota, approved April 16, 1889, prohibiting the sale of such meats as the partnership was formed to sell, unless the animals from which such meat should be taken had been within twenty-four hours before slaughter inspected and found healthy and in suitable condition to be slaughtered for human food by inspectors appointed under the provisions of said statute.

Plaintiff demurs to both these pleas, upon the ground that the statute invoked as a defense is in contravention of the Constitution of the United States, and therefore void.

The statute in question purports by its title to be "An act for the protection of the public health by providing for inspection before slaughter of cattle, sheep, and swine designed for slaughter for human food."

The demurrer to these pleas raises the question as to whether the statute in question is or is not void under the provisions of Art. I, Sec. 8, of the Constitution of the United States, which clothes Congress with power to regulate commerce with foreign nations and among the several States, and also under the provisions of Sec. 1 of Art. XIV, on the ground that it abridges the privileges and immunities of citizens of other States.

Dressed meats have been from time immemorial articles of local commerce. It may be said that every civilized community has its butchers engaged in the slaughtering of animals for human food, and the courts will take judicial notice that within the last few years, by means of new appliances for the preservation of such meats and the facilities for rapid transportation by means of railroads, a large and, it may be said, a new business has grown up in the slaughtering and transportation of these dressed meats for human food to distant points from the place of slaughter, so that this business has now become an important item of interstate commerce.

The press teems with accounts and statements of the magnitude of the business. The traveler journeying over our railroads meets at almost every point cars constructed and adapted expressly for such business. The records of the Patent Office show the invention and patenting of many cars and warehouses specifically designed for conducting such business, and at the late session of Congress a committee was appointed by the Senate to investigate during the present recess and report at the next session upon some of the phases and methods of said business, so that there can be no doubt, from common knowledge, that to-day dressed meats for human food are articles of interstate commerce.

The act in question purports by its title to be an act for the protection of the public health by providing for the inspection before slaughter of animals designed for slaughter for human food, and its validity is asserted on the ground that it is a police regulation coming within the sphere of the State government, but even a cursory

glance at its provisions shows that its practical effect and operation is to exclude all dressed meats from animals slaughtered outside of the State of Minnesota. The animals must not only be inspected within twenty-four hours before they are slaughtered, but they must be inspected within the State—that is, by State officers, who would have no power to act except within the State. It will, therefore, be assumed that this statute in effect excludes and prohibits the sale in the State of Minnesota of dressed meats intended for human food from animals slaughtered outside that State.

While the State legislatures are clothed with large discretion in the exercise of their police powers for the protection of the health, property, and persons of their citizens, there can be no doubt that this power must be exercised so as not to interfere with matters over which the Federal Government has exclusive jurisdiction, and no matter how speciously a State statute may be worded, if in its operation it impinges upon the Federal Government, it is so far void.

In Mugler *v.* Kansas, 123 U. S., 623, it was said by the Supreme Court of the United States: "It does not at all follow that every statute enacted ostensibly for the promotion of these ends is to be accepted as the legitimate exertion of the police powers of the State. There are, of necessity, limits beyond which legislation can not rightfully go. * * * The courts are not bound by mere forms nor are they to be misled by mere pretenses. They are at liberty, indeed, are under a solemn duty, to look at the substance of things, whenever they enter upon the inquiry whether the legislature has transcended the limits of its authority. If, therefore, a statute purporting to have been enacted to protect the public health, the public morals, or the public safety has no real or substantial relation to those objects, or is a palpable invasion of rights secured by the fundamental law, it is the duty of the courts to so adjudge, and thereby give effect to the Constitution. * * * Undoubtedly the State, when providing by legislation for the protection of the public health, the public morals, or the public safety, is subject to the paramount authority of the Constitution of the United States, and may not violate rights secured or guaranteed by that instrument, or interfere with the execution of the powers confided to the General Government."

In Brown *v.* Maryland, 12 Wheat., 439, Chief-Justice Marshall, speaking for the court, said: "There is no difference in effect between a power to prohibit the sale of an article and a power to prohibit its introduction into the country. The one would be a necessary consequence of the other. * * * If this power reaches the interior of a State, and may be there exercised, it must be capable of authorizing the sale of those articles which it introduces. Commerce is intercourse; one of its most ordinary ingredients is traffic. It is inconceivable that the power to authorize this traffic, when given in the most comprehensive terms with the intent that its efficacy should be complete, should cease at the point when its continuance is indispensable to its value.

"To what purpose should the power to allow importation be given unaccompanied with the power to authorize a sale of the thing imported? Sale is the object of importation, and is an essential ingredient of that intercourse of which importation constitutes a part. It is as essential an ingredient, as indispensable to the existence of the entire thing, then, as importation itself.

"It must be considered as a component part of the power to regulate commerce. Congress has a right not only to authorize importation, but to authorize the importer to sell."

So in the license cases, 5 Howard, 588, it was said by Mr. Justice McLean: "The Federal Government is supreme within the scope of its delegated powers, and the State governments are equally supreme in the exercise of those powers not delegated by them, nor inhibited to them. From this it is clear that while these supreme functions are exercised by the Federal and State governments, within their respective limitations, they can never come in conflict. And when a conflict occurs the inquiry must necessarily be, which is the paramount law? And that must depend upon the supremacy of the power by which it was enacted. The Federal Government is supreme in the exercise of powers delegated to it, but beyond this, its acts are unconstitutional and void. So the acts of the States are void when they do that which is inhibited to them, or exercise a power which they have exclusively delegated to the Federal Government."

And in Railroad Company *v.* Husen, 95 U. S., 465, Mr. Justice Strong, speaking for the court, said: "We admit that the deposit in Congress of the power to regulate foreign commerce and among the States was not a surrender of that which may properly be denominated police power. What that power is it is difficult to define with sharp precision. It is generally said to extend to making regulations promotive of domestic order, morals, health, and safety. * * * But whatever may be the nature and reach of the police power of a State it can not be exercised over a subject confided exclusively to Congress by the Federal Constitution. It can not invade the domain of the National Government. * * * Neither the unlimited powers of a State to tax, nor any of its large police powers, can be exercised to such an extent as to work a practical assumption of the powers properly conferred upon Congress by the Con-

stitution. * * * While we unhesitatingly admit that a State may pass sanitary laws and laws for the protection of life, liberty, health, or property within its borders; while it may prevent persons and animals suffering under contagious or infectious diseases, etc., or convicts, etc., from entering the State; while for the purposes of self-protection it may establish quarantine and reasonable inspection laws, it may not interfere with transportation into or through the State beyond what is absolutely necessary for its self-protection. It may not, under the cover of exerting its police powers, substantially prohibit or burden either foreign or interstate commerce." So, in Bowman *v.* Railway Company, 125, U. S., 465, a case which involved the constitutionality of the statute of Iowa, prohibiting common carriers from bringing intoxicating liquors into that State, Mr. Justice Matthews, in the opinion of the court, replying to the argument that the statute then in question was a proper exercise of the police power, says: "If, from its nature, it does not belong to commerce, or if its condition, from putrescence or other cause, is such when it is about to enter the State that it no longer belongs to commerce, or, in other words, is not a commercial article, then the State power may exclude its introduction. And as an incident to this power, a State may use means to ascertain the fact. And here is the limit between the sovereign power of the State and the Federal power. That is to say, that which does not belong to commerce is within the jurisdiction of the police power of the State, and that which does belong to commerce is within the jurisdiction of the United States. * * * The exclusive State power is made to rest, not on the fact of the state or condition of the article, nor that it is property usually passing by sale from hand to hand, but on the declaration found in the State laws and asserted as the State policy, that it shall be excluded from commerce. And by this means the sovereign jurisdiction in the State is attempted to be created in a case where it did not previously exist. * * * If this be the true construction of the constitutional provision, then the paramount power of Congress to regulate commerce is subject to material limitation, for it takes from Congress and leaves with the States the power to determine the commodities or articles of property which are the subjects of lawful commerce. * * * Congress may regulate, but the States determine what shall or shall not be regulated. Upon this theory the power to regulate commerce, instead of being paramount over the subject, would become subordinate to the State police power, for it is obvious that the power to determine the articles which may be the subjects of commerce, and thus to circumscribe its scope and operation, is in effect the controlling one. The police power would not only be a formidable rival, but in a struggle must necessarily triumph over the commercial power, as the power to regulate is dependent upon the power to fix and determine upon the subjects to be regulated. The same process of legislation and reasoning adopted by the State and its courts could bring within the police power any article of consumption that a State might wish to exclude, whether it belonged to that which was drank or to food and clothing, and with nearly equal claims to propriety as malt liquors, and the produce of fruits other than grapes stands on no higher grounds than the light wines of this and other countries, excluded, in effect, by the law as it now stands. And it would be only another step to regulate real or supposed extravagance in food and clothing. * * * It can not, without the consent of Congress, express or implied, regulate commerce between its people and those of the other States of the Union in order to effect its end, however desirable such a regulation might be."

It is urged in behalf of the defendant that while the power to regulate commerce is so far vested in Congress that the State law can not prohibit commercial commodities from being brought into a State, this does not prevent the State Legislature from prohibiting the sale after it is brought within the jurisdiction of the State. This position seems to me to be abundantly answered in the quotation already made from the opinion of the Supreme Court in Brown *v.* Maryland, that the power of Congress to regulate the introduction of articles of commerce necessarily implies the right to authorize the sale of commercial articles so introduced, and in the opinion in the Bowman case, heretofore referred to, it is said by Mr. Justice Matthews: "It is easier to think that the right of importation from abroad and of transportation from one State to another includes, by necessary implication, the right of the importer to sell in unbroken packages at the place where the transit terminates, for the purpose and motive of that branch of commerce which consists in transportation is that other and consequent act of commerce which consists in the sale and exchange of the commodities transported."

And Mr. Justice Field, in his concurring opinion in the same case, says: "So, in the present case, it is perhaps impossible to state any rule which would determine in all cases where the right to sell an imported article under the commercial power of the Federal Government ends and the power of the State to restrict further sale has commenced. Perhaps no safer rule can be adopted than the one laid down in Brown *v.* Maryland, that the commercial power continues until the articles imported have become mingled with and incorporated into the general property of the State and not afterward. And yet it is evident that the value of the importation will be materially affected if the article imported ceases to be under the protection of the commercial power upon its sale by the importer. There will be little inducement for one to purchase from the importer if immediately afterward he can himself be restrained from selling the article imported, and yet the power of the State must attach when the imported article has become mingled with the general property within its limits, or its entire independence in the regulation of its internal affairs must be abandoned. The difficulty and embarrassment which may follow must be met as each case arises."

The statute now in question meets at the border of the State an article of commerce intended for human food, and arbitrarily declares it unfit for such purpose and prohibits its sale. This seems to me a palpable invasion by the State of the domain of Congress. That the State authorities may provide for the inspection of such articles and prohibit their sale if found in fact unfit for use as food must be conceded, but even the power of inspection is undoubtedly so limited by the first clause of Article XIV, as that the citizen of another State owning such article is to be treated in the same manner as a citizen of the State into which the article is imported. Upon this point the following extract from the opinion in the Bowman case is pertinent:

"If the State of Iowa may prohibit the importation of intoxicating liquors from all other States, it may also include tobacco or any other article, the use or abuse of which it may deem deleterious. It may not choose even to be governed by considerations growing out of the health, comfort, or peace of the community.

"Its policy may be directed to other ends. It may choose to establish, directed to the promotion and benefit of its own agriculture, manufactures, or arts of any description, and prevent the introduction and sale within its limits of any or of all articles that it may select as coming into competition with those which it seeks to protect."

And the same principle is affirmed in the license cases (5 How., 504, Ward *v.* Maryland, 12 Wall., 418) and many other cases that might be cited.

It is further urged on the part of the defendant, in support of this legislation, that the inspection of the living animal from which the meat to be sold for human food is to be taken is necessary before slaughter, in order to accurately determine whether the animal is fit to be slaughtered for such purposes.

This reason is more specious than sound, and might be applied with the same force to any manufactured or partly manufactured article which is the subject of commerce. The wholesomeness of flour, cured meats, corn, meal, tobacco, canned fruits, fish, etc., could perhaps be more accurately determined if the raw material from which such goods were produced could be inspected before manufacture, but the admission of the doctrine that a State can interdict the introduction and sale of an article of commerce, unless an inspection is made by the proper officer of said State of the raw material from which such goods are produced, would put all commerce in the State within the control of its legislature. As is said by Mr. Justice Field in his concurring opinion in the Bowman case, "What is an article of commerce is determined by the usages of the commercial world, and does not depend upon the declarations of any State."

The authorities, then, seem to me to fully establish the proposition that no article of commerce can be excluded from introduction into and sale in a State by State inspection laws or prohibition laws, and the common commercial usage and course of trade, and not the legislature of the State, determine what are articles of commerce. Tested by these rules, I am of opinion that the statute in question is unconstitutional and void, and furnishes no answer to the plaintiff's case.

Since preparing the notes for this decision I have been furnished with a newspaper clipping of the opinion by Judges Ensign and Stearns of the eleventh judicial district of the State of Minnesota, in the case of Christian, which arose upon a writ of habeas corpus, Christian having been tried for a violation of this act and sentenced to imprisonment, in which I am pleased to see that these learned judges have in an able and exhaustive opinion arrived at the same conclusion as myself in regard to the validity of this statute. The demurrer to the pleas is sustained.

REPORT OF THE MICROSCOPIST.

ADULTERATION OF FOODS.

SIR: Since the approval of the Act "to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," October 12, 1888, to date* there has not been a single sample submitted for analysis, as provided for in section 11 of the Act. This result may be ascribed to the apathy of the general public, and that of the health department of the District. This office has brought the subject to the attention of the Commissioners of the District, the health department, and the local press by letters and by furnishing them with copies of the law, regulations, and blank forms of application, but has not succeeded in enlisting their active co-operation.

* November 1.

The law does not provide that the Commissioner of Internal Revenue shall enforce its provisions in procuring samples of food or drugs, that matter being delegated to "any purchaser," "any health officer, inspector of nuisances, or any food inspector," only requiring that the analysis shall be under his control "under such rules and regulations as may be prescribed by the Secretary of the Treasury." The officers specified in the Act are not under the control of the Commissioner of Internal Revenue nor of the Secretary of the Treasury.

The law is modeled on the "Sale of Food and Drugs Act, 1875," of Great Britain, sections 2, 3, 4, 5, 6, 7, 8, 9, 12, 17, 24, 25, and 27 (see Annual Report Commissioner Internal Revenue, 1888, p. CXCV), with certain necessary provisions of the English act omitted, especially those in regard to its mode of enforcement, the collection, identification, and payment for analysis of samples, etc.

In Great Britain an amendment act had to be passed in 1879 defining the meaning and effect of section 6 (sections 3, 4, and 5 had early been found to be of no practical value), as conflicting decisions had been given in England and Scotland. In fact, in the latter country the act had been inoperative since the decision by a majority of the judges of the High Court of Justiciary in Scotland that an official purchaser under section 13 of the act, buying samples for analysis and not for consumption, or at his own expense, could not be prejudiced by the purchase, and consequently that no offense would be committed under section 6. The court also held that the words "nature, substance, and quality," in section 6, could not be disjointed, and the article sold must be different in all three respects from the article demanded, and that as the statute was intended to strike only at foreign admixtures, the very nature of the substance must be altered, or the offense contemplated could not be committed. (Davidson *v.* McLeod, Cowper's Reports, Vol. III, p. 538.)

NEED OF A NATIONAL LAW.

That a national law to regulate the sale of adulterated articles of food is needed in this country, where the manufacture and sale of adulterated foods of all kinds is carried on more openly and on a larger scale than in foreign countries, goes without question, and it is a great pity that the law intended for this capital city should prove a dead letter from the outset, because of the lack of certain administrative features and clear definitions. It, therefore, seems desirable to have the law amended in these regards. With the experience gained in enforcing a proper food-adulteration law in the District of Columbia, the extension of its provisions to all territory over which the United States has exclusive jurisdiction would readily follow, and finally it could be so enlarged as to embrace all adulterated articles of food intended for consumption sold in any State or Territory other than where produced. With the co-operation of the different State and local authorities a very thorough supervision over such foods could be maintained. A national law would not apply to adulterated articles of food manufactured and sold in the State or Territory where produced, unless it should take the form of a revenue measure, imposing a tax on the manufacturers of and dealers in such commodities.

The different State laws on food adulteration are, with one or two exceptions, entirely inoperative. Being drawn up with the idea that an adulterated article of food is necessarily injurious to health, these laws fail to reach the great majority of cases where cheap and harmless substitutes are used.

Such laws would be more effective if in them the word "food" is defined as including every eatable, beverage, commodity, material, or ingredient for food whatsoever, intended for consumption; and an article of food shall be deemed to be "adulterated"—

First. If any substance has been added thereto which does not exist in the normal article or is only found there in an appreciably lower proportion;

Second. If any substance has been subtracted therefrom which is normally present in the article and which is not found in the abnormal article or only there found in an appreciably lower proportion;

Third. If any substance has been substituted wholly or in part for the article;

Fourth. If it be an imitation or sold under the name of another article; and

Fifth. If it consists wholly or in part, whether manufactured or not, of an animal or vegetable substance that is diseased, decomposed, putrid, or rotten: *Provided*, That the addition to foods of any substance that increases their value; or the subtraction from foods of any inferior constituent, without deteriorating the resulting article; or the substitution of a superior for an inferior article, where there is no intention to defraud or to deceive, shall not be considered adulterations within the meaning of the act.

When substances known to be injurious to health (as those specified in the fifth definition above, and the mineral and organic salts and compounds enumerated in (6) of the Regulations concerning analyses of foods and drugs, Series 7, No. 15, 1888, p. 16) are present in food, the manufacturer or dealer in whose possession or ownership such adulterated foods are found shall be liable to the confiscation and destruction by the proper officers of such adulterated articles without compensation for the goods, and want of knowledge in the possession of the manufacturer or dealer that the same was adulterated shall be no excuse. He shall also be liable to more or less heavy penalties, at the discretion of the court. If, on account of dealing in or consumption of articles spoiled in manufacture or transportation, or in those injurious to health, a death or even a severe sickness is caused by the same, the penalty shall be increased to imprisonment at hard labor for a term of years.

The adulterations of food, as specified in the first four definitions, being aimed at the pocket and not at the health of the consumer, the taxes, fines, or penalties, as the case may be, provided for their violation should be such as to make dealing in them, unless clearly and distinctly labeled and branded, unprofitable. By thus compelling all manufacturers and dealers to wrap, label, and brand in a conspicuous manner all articles of food intended for consumption adulterated within the meaning of the first four definitions, the purchaser could readily recognize that such articles were of an inferior quality, and therefore should not be as expensive as the pure article. For instance, a mixture of beef stearine and cotton-seed oil has been placed on the market to compete with lard, having been sold under the name of "refined lard." These ingredients are as wholesome as the best kettle-rendered leaf lard, but being less costly, the mixture should be sold at a cheaper rate. As was said last year, "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." "The public is *cheated* but not *poisoned*." (Annual Report Commissioner Internal Revenue, 1888, p. CLXXXVI.)

However perfect the definitions or severe the penalties for violations of the law may be, still, unless the means for enforcing its provisions are furnished, no good would come of it. The establishing and maintaining the force necessary for the due supervision and control, under a national law, of such adulterated foods should be suitably provided for, and the rules and regulations for their guidance should be vested in some responsible bureau officer, with the approval of the Secretary of the Department.

This force should be divided into two classes: (1) The inspectors, who would be assigned to certain districts, and should visit all manufactories of food products, including slaughter-houses and dairies and the places of all dealers where articles of food intended for consumption are sold, displayed, or stored, procuring, by purchase or otherwise, samples for inspection or analysis. They should have the necessary police authority to detain, seize, or destroy adulterated articles of food wherever found, as now vested in most municipal sanitary police officers. (2) The analysts, under the control of a chief, would be required to make the necessary chemical and physical examinations of the samples of food collected by the inspectors, or submitted, under suitable regulations, by other parties. The duly-verified certificate of an analyst, stating that the examination of the sample submitted shows it to be adulterated within the meaning of the act, should be received as evidence of the fact in any proceedings taken against any person for violation of the law. The defendant, however, should have the right to require the attendance of the analyst for the purpose of cross-examination.

Standards of strength, quality, or purity of different foods should be fixed from time to time and prescribed by the Secretary of the Department for the guidance of the analysts.

Other suggestions made in last year's report on the adulteration of foods and drugs might likewise be embodied in such a law.

LIST OF BRANDS OF ADULTERATED FOOD PRODUCTS.

The following lists of brands of food products that have been found on analysis to be adulterated, have been compiled from the reports of the Massachusetts State Board of Health, those of the State Dairy Commissioner of New Jersey, and those of the Department of Inland Revenue of Canada, published within the last five years.

BAKING-POWDERS.

These may be said to be the makeshift of the lazy and ignorant bread-maker. They all administer a medicinal dose, having more or less effect on the human economy, depending on the nature of the ingredients used, from Rochelle salts, where cream of tartar and alkaline bicarbonates are employed, to a strong astringent, where alum is used. They are all sold at an immense profit, even if chemically pure salts were employed, which is seldom the case, the ordinary commercial product answering sufficiently well. No pound sample should cost more than 25 cents.

ALUM BAKING-POWDERS.

A. & P. (Atlantic and Pacific.)
Albany Favorite.
American Gilt Edge.
Aunt Sally.
Brooks & McGeorge.
Brunswick Yeast Powder.
Burnett's Perfect.
Can't be Beat.
Capitol.
Centennial.
Challenge.
Choice Crystal.
Cook's Acme.
Cook's Best.
Cook's Best Friend.
Cook's Choice.
Cook's Favorite.
Cook's Finest.
Coral.
Crystal.
Daisy.
Davis.
Davis O. K.
Dixon.
Dooley's.
Dry Yeast.
Eclipse.
Enterprise.
Eureka.
Featherweight.
Fleur de Lis.
Forest City.
Four Aces.
Gem.
George Washington.
Globe.
Golden Sheaf.
Grape.
Henkel.
Higgins.
Holyoke.
Hygienic.
International.
James' (London).
Kenton.
Lincoln.
London.
Mason's.
McDowell's G. & J.
Miles' Prize.
Ne Plus Ultra.
New Era.
Ocean Foam.
Ocean Wave.
Old Colony.
On Top.
One Spoon.
Orange.
Our Own.
Patapsco.
Perfection.
Pride of Ottawa.
Pride of Toronto.
Puritan.
Purity.
Silver Cream.
Silver King.
Silver Queen.
Silver Star.
Silver Thimble.
Snowdrift.
Springfield.
Somerville.
Sovereign.
Standard.
Star.
State.
Superior German.
Vienna.
Welcome.
White Star.
Windsor.

"PACKAGE" COFFEE.

(Chief adulterants found: chicory, peas, beans, rye, corn, wheat, coloring matter).

American Company's.
Bacon, Stickney & Co.
Blue Seal, Wm. Scull & Co.
Brazil Blended.
Brooks, Brower & Ware.
Chase's.
Eight O'clock Coffee.
Eureka.
Excelsior.
French Breakfast.
G. A. & P. T. Co.
"Java Coffee."
Medicated.
National, Davis, Silvers & Co.
Newhall's.
None Such.
Old Spanish Hacienda.
Plantation.
Spurr's Breakfast.
Sunrise, Weikel Spice Company.
U. P. T. Co.
Vienna Breakfast.

CREAM OF TARTAR.

(Chief adulterants: sulphate of lime, acid phosphate of lime, more than 6 per cent. of tartrate of lime, alum, corn-starch, and flour).

Allyn, Blanchard & Co., Hartford, Conn.
Bennett & Sloan, New York.
Crescent Mills, Connecticut.
Hope Mills, Providence, R. I.
Madeira X 1848, New York.
Malaga, New York.
Quinnipiac Mills, Connecticut.
Springfield Coffee and Spice Company.
Tiger Mills, New York.
XXX First Quality.

CANNED VEGETABLES.

(The addition of sulphate of copper in small quantities to give a green color seems to be a common practice with these firms.)

Barton Fils, Paris, peas.
Alex. Bernard, Bordeaux, peas.
A. Billet, beans.
Charpentier, Usine de Montrouge, peas.
E. M. Dadelzen, Bordeaux, peas.
Dandicolle & Gaudin, Bordeaux, peas, string beans, sprouts.
Duprat, Clement & Maurel, peas.
Alexandre Eyquem, Bordeaux, peas.
J. Fiton Ainè & Cie, Bordeaux, peas.
Fontaine Frères, peas.
Guillaumez, Nancy, peas.
Lanan Francois & Cie, Bordeaux, peas.
Marcelino, Paris, peas.
Alphonse Pinard, Bordeaux, peas.
Eugene du Raix, Bordeaux, peas.
Rödel & Fils Frères, peas.
F. Rondenet, Nantes, peas.
Soule & Price, Bordeaux, peas.
G. Talbot, Bordeaux, beans.
Victor Tertrais, Nantes, peas.
Gabriel Triat & Cie, Bordeaux, peas.

LARD.

(Chief adulterants found: water, beef-stearine, cotton-seed oil.)

Armour & Co., Chicago.
Armour Packing Company, Kansas City.
J. H. Bruggeman, Cincinnati.
Cassard & Son.
Chase & Decker, New York.
Cobb Bros.
T. O. Daniels, Chicago.
N. K. Fairbanks & Co., Chicago.
F. W. Garde & Co., Chicago.
Halstead & Co.
Hall & Cameron.
Hammond & Co., Detroit.
G. L. Lyons.
Rohe Bros.
Wilton, Chicago.
Chas. F. Tietjen, New York.

OLIVE OIL.

(Chief adulterants found: cotton-seed oil, other vegetable oils.)

Huile d'Olive d'Aix, Berger Frères, Bordeaux.
Rudolph Chevalier.
R. L. Dacosini, Nantes, Huile d'Olive Superfine Clarifiée.
Huile d'Olive Superfine Clarifiée, R. L. Dacosini, Nice.
Dacosini, Bordeaux.
Ducro & Cie, Aix.
B. Dufour & Cie, Huile d'Olive Superfine Clarifiée.
E. Ferrari.
Guillaume, Bordeaux.
Lazell, Dalley & Co.
Huile d'Olive Vierge E. Loubon, Nice.
Mohnoel.
Orient Frères, Bordeaux, Huile d'Olive Vierge.
Pure olive oil, prepared by J. L. Pynchon.
Huile d'Olive Vierge, A. Seguin, Nice.
L. Verona.
Huile d'Olive Vierge d'Aix, Bordeaux.
Superfine Huile d'Olive, Nice.
Huile de Salade, Providence, R. I.

GROUND SPICES.

(Chief adulterants found: flour, starches of various kinds, turmeric.)

CAYENNE PEPPER.

Casey & Bacon.
E. R. Durkee.
Globe Mills.
New England Coffee and Spice Mills.
I. W. Sprague, Providence, R. I.
Tropical Mills.
Union Spice Company, New York.

GINGER.

Casey & Bacon.
E. W. Ropes, New York.
G. W. Yerks, Albany.

MACE.

Bacon & Stickney, New York.
Bennett & Sloan, New York.
Knickerbocker Mills, New York.
F. H. Leggett, New York.
Springfield Coffee and Spice Company.
Taylor & Staley, Troy.
S. R. Van Duzer, New York.

MUSTARD.

J. B. Anthony, Troy.
Ardenter Mustard.
Austin & Rich, New York.
Bacon & Stickney.
Blackwell & Co., 40 Oxford street.
Boston Mills.
Colburn's Mustard.
Cole & Firth.
Colman's Mustard.
Crescent Mills, Connecticut.
Curlew & Sons.
Durham Mustard.
E. R. Durkee's Mustard.
Empire Mills.
English Mustard.
Golding & Co.
Hope Mills, Providence, R. I.
Imperial.
India Mills, New York.
Judson, Parsons & Haskell, Albany.
Knickerbocker Mills, New York.
London Mustard.
London Extra Strong.
Mather Bros., Albany.
Matthews, Underhill & Co., New York.
Quinnipiac Mills, Conn.
E. W. Ropes, New York.
Russian.
Springfield Coffee and Spice Company.
Spurr's Mustard.
Tiger Mills, New York.
Union Spice Company, New York.

BLACK PEPPER.

Allyn & Blanchard, Hartford
Casey & Bacon.
Colburn's.
Crescent Mills, Connecticut.
E. R. Durkee, New York.
Globe Mills.
Haskell & Adams.
Lester, Providence, R. I.
New Bedford Mills.
Windsor Mills, New York.
Quinnipiac Mills, Connecticut.
E. W. Ropes, New York.
J. E. Rounds & Co., Providence, R. I.
Sands', Hartford, Conn.
I. W. Sprague, Providence, R. I.
Springfield Coffee and Spice Company.
Union Spice Company, New York.

WHITE PEPPER.

Auger, Tuttle & Co., Connecticut.
E. Howard.
pringfield Coffee and Spice Company.
Union Spice Company, New York.
Wilson, Pratt & Co., New York.

The above lists do not represent the only brands of adulterated foods that are found on the market, but such as the Massachusetts, New Jersey, and Canadian analysts found on analysis to be adulterated within the meaning of their laws.

The copies of foreign laws, decrees, and regulations concerning the repression of adulterations practiced on articles of food are continued from last year's report, and comprise all such as I have been able to obtain, except local police measures.

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

Hon. JOHN W. MASON,
Commissioner of Internal Revenue.

FOREIGN LAWS, DECREES, AND REGULATIONS CONCERNING THE REPRESSION OF ADULTERATIONS PRACTICED ON ARTICLES OF FOOD AND OF DRINK, CONTINUED FROM PAGE CCIX, REPORT FOR 1888.

CANADA.

[From an official copy.]

CHAPTER 107.

An Act respecting the Adulteration of Food, Drugs, and Agricultural Fertilizers.

Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

Short title.

1. This act may be cited as "*The Adulteration Act,*" 48-49 V., c. 67, s. 1.

Interpretation.

2. In this Act, unless the context otherwise requires—

(*a*) The expression "food" includes every article used for food or drink by man or by cattle;

(*b*) The expression "drug" includes all medicines for internal or external use for man or for cattle;

(*c*) The expression "agricultural fertilizer" means and includes every substance imported, manufactured, prepared or disposed of for fertilizing or manuring purposes, which is sold at more than ten dollars per ton and which contains phosphoric acid, or ammonia or its equivalent of nitrogen;

(*d*) The expression "officer" means any officer of Inland Revenue, or any person authorized under this Act or "*The Fertilizers Act*" to procure samples of articles of food, drugs or agricultural fertilizers and to submit them for analysis;

(*e*) Food shall be deemed to be "adulterated" within the meaning of this act—

(1) If any substance has been mixed with it, so as to reduce or lower or injuriously affect its quality or strength;

(2) If any inferior or cheaper substance has been substituted, wholly or in part, for the article;

(3) If any valuable constituent of the article has been wholly or in part abstracted;

(4) If it is an imitation of, or is sold under the name of, another article;

(5) If it consists wholly or in part of a diseased or decomposed, or putrid or rotten animal or vegetable substance, whether manufactured or not, or in the case of milk or butter, if it is the produce of a diseased animal, or an animal fed upon unwholesome food;

(6) If it contains any added poisonous ingredient, or any ingredient which may render such an article injurious to the health of a person consuming it;

(*f*) Every drug shall be deemed to be "adulterated" within the meaning of this act—

(1) If, when sold, or offered or exposed for sale, under or by a name recognized in the British or United States Pharmacopœia, it differs from the standard of strength, quality or purity laid down therein;

(2) If, when sold, or offered or exposed for sale, under or by a name not recognized in the British or United States Pharmacopœia, but which is found in some other generally recognized pharmacopœia or other standard work on *materia medica*, it differs from the standard of strength, quality or purity laid down in such work;

(3) If its strength or purity falls below the professed standard under which it is sold or offered or exposed for sale;

(*g*) *Provided*, That the foregoing definitions as to the adulteration of food and drugs shall not apply—

(1) If 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 to conceal the inferior quality thereof, if such articles are distinctly labeled as a mixture, in conspicuous characters, forming an inseparable part of the general label, which shall also bear the name and address of the manufacturer;

(2) If the food or drug 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) If the food or drug is unavoidably mixed with some extraneous matter in the process of collection or preparation;

(4) If any articles of food not injurious to the health of the person consuming the same are mixed together and sold or offered for sale as a compound, and if such articles are distinctly labeled as a mixture, in conspicuous characters, forming an inseparable part of the general label, which shall also bear the name and address of the manufacturer;

(*h*) Every agricultural fertilizer shall be deemed to be "adulterated" within the meaning of this Act, if, when sold, offered or exposed for sale, the chemical analysis thereof shows a deficiency of more than 1 per cent. of any of the chemical substances, the percentages whereof are required to be specified in the certificate, by "*The Fertilizers Act*" required to be affixed to each barrel, box, sack or package containing the same, or (if the agricultural fertilizer is in bulk) to be produced to the inspector; or if it contains less than the minimum percentage of such substances required by the said Act to be contained in such fertilizer. 48-49 V., c. 67, s. 2.

Analysis.

3. The Governor in Council may appoint one or more persons possessing competent medical, chemical and microscopical knowledge as analysts of food, drugs and agricultural fertilizers purchased, sold, or exposed or offered for sale within such territorial limits as are assigned to each of them respectively, and may also select from among the aforesaid analysts so appointed, or may appoint, in addition thereto, a chief analyst, who shall be attached to the staff of the Department of Inland Revenue at t ta w a.

2. No analyst shall be appointed until he has undergone an examination before a special examining board appointed by the Governor in Council, and until he has obtained from such board a certificate setting forth that he is duly qualified to perform the duties attached to the office of analyst. 48-49 V., c. 67, s. 3; 49 V., c. 41, s. 1.

4. The Governor in Council may cause such remuneration to be paid to such chief analyst and to such analysts as he deems proper, and such remuneration, whether by fees or salary, or partly in one way and partly in the other, may be paid to them out of any sums voted by Parliament for the purposes of this Act. 48-49 V., c. 67, s. 4.

5. The officers of Inland Revenue, the inspectors and deputy inspectors of weights and measures, and the inspectors and deputy inspectors acting under "*The General Inspection Act,*" or any of them, shall, when required so to do by any regulation made in that behalf by the Minister of Inland Revenue, procure and submit samples of food, drugs or agricultural fertilizers suspected to be adulterated, to be analyzed by the analysts appointed under this Act. 48-49 V., c. 67, s. 5.

6. The council of any city, town, county or village may appoint one or more inspectors of food, drugs and agricultural fertilizers; and such inspectors shall, for the purposes of this Act, have all the powers by this Act vested in officers of Inland

Revenue; and any such inspector may require any public analyst to analyze any samples of foods, drugs or agricultural fertilizers collected by him, if such samples have been collected in accordance with the requirements of this Act:

2. The said analyst shall, upon tender of the fees fixed for the analysis of such class of articles by the Governor in Council, forthwith analyze the same, and give the inspector a certificate of such analysis:

3. Such inspector may prosecute any person manufacturing, selling, or offering or exposing for sale within the city, county, town or village for which he is appointed inspector, any article of food, drug or agricultural fertilizer which has been certified by any public analyst to have been adulterated within the meaning of this Act:

4. Notwithstanding any other provision of this Act in respect of the disposition of penalties, all penalties imposed and recovered at the suit of any such inspector shall be paid into the revenue of the city, county, town or village by the council of which such inspector was appointed, and may be distributed in such manner as the council of such city, county, town or village by by-law directs. 48-49 V., c. 67, s. 6.

7. Any officer may procure samples of food, drugs or agricultural fertilizers which have not been declared exempt from the provisions of this Act, from any person who has such articles in his possession for the purpose of sale, or who sells or exposes the same for sale; and he may procure such samples either by purchasing the same or by requiring the person in whose possession they are to show him and allow him to inspect all such articles in his possession, and the place or places in which such articles are stored, and to give him samples of such articles, on payment or tender of the value of such samples. 48-49 V., c. 67, s. 7.

8. If the person who has such articles in his possession, or his agent or servant, refuses or fails to admit the officer, or refuses or omits to show all or any of the said articles in his possession, or the place in which any such articles are stored, or to permit the officer to inspect the same, or to give any samples thereof, or to furnish the officer with such light or assistance as he requires, when required so to do in pursuance of this Act, he shall be liable to the same penalty as if he knowingly sold or exposed for sale adulterated articles knowing them to be adulterated. 48-49 V., c. 67, s. 8.

9. The officer purchasing any article with the intention of submitting the same to be analyzed, shall, after the purchase has been completed, forthwith notify the seller or his agent selling the article, of his intention to have the same analyzed by the public analyst, and shall, except in specific cases, respecting which provision is made by the Governor in Council, divide the article into three parts—to be then and there separated, and each part to be marked and sealed up or fastened up, as its nature permits—and shall deliver one of the parts to the seller or his agent, if required by him so to do:

2. He shall transmit another of such parts to the Minister of Inland Revenue for submission to the chief analyst in case of appeal, and shall submit the remaining part to the analyst for the district within which the samples were taken, unless otherwise directed by the Minister of Inland Revenue. 48-49 V., c. 67, s. 9.

10. The person from whom any sample is obtained under this Act may require the officer obtaining it to annex to the vessel or package containing the part of the sample which he is hereby required to transmit to the Minister of Inland Revenue the name and address of such person, and to secure, with a seal or seals belonging to him, the vessel or package containing such part of the sample, and the address annexed thereto, in such manner that the vessel or package can not be opened, or the name and address taken off, without breaking such seals; and the certificate of the chief analyst shall state the name and address of the person from whom the said sample was obtained, that the vessel or package was not open, and that the seals, securing to the vessel or package the name and address of such person, were not broken until such time as he opened the vessel or package for the purpose of making his analysis; and in such case no certificate shall be receivable in evidence, unless there is contained therein such statement as above, or a statement to the like effect. 48-49 V., c. 67, s. 10.

11. When the officer has, by either of the means aforesaid, procured samples of the articles to be analyzed, he shall cause the same to be analyzed by one of the analysts appointed under this Act, and if it appears to the analyst that the sample is adulterated within the meaning of this Act, he shall certify such fact, stating in such certificate, in the case of an article of food or a drug, whether such adulteration is of a nature injurious to the health of the person consuming the same; and the certificate so given shall be received as evidence in any proceedings taken against any person in pursuance of this Act, subject to the right of any person against whom proceedings are taken to require the attendance of the analyst, for the purpose of cross-examination. 48-49 V., c. 67, s. 11.

12. If the vendor of the article respecting which such certificate is given, deems himself aggrieved thereby, he may, within forty-eight hours of the receipt of the first notification of the intention of the officer or other purchaser to take proceedings against him (whether such notification is given by the purchaser or by the ordinary process of law), notify the said officer or purchaser in writing that he intends to appeal from the decision of the analyst to the judgment of the chief analyst: and in such case the officer or purchaser shall transmit such notification to the chief analyst, and the chief analyst shall, with all convenient speed, analyze the part of the sample transmitted to the Minister of Inland Revenue for that purpose, and shall report thereon to the said Minister; and the decision of such chief analyst shall be final, and his certificate thereof shall have the same effect as the certificate of the analyst in the next preceding section mentioned. 48-49 V., c. 67, s. 12.

13. Every analyst appointed under this Act shall report quarterly to the Minister of Inland Revenue the number of articles of food, drugs and agricultural fertilizers analyzed by him under this Act during the preceding quarter, and shall specify the nature and kind of adulterations detected in such articles of food, drugs and agricultural fertilizers; and all such reports, or a synopsis of them, and the names of the vendors or persons from whom obtained, and of the manufacturers when known, shall be printed and laid before Parliament as an appendix to the annual report of said Minister. 48-49 V., c. 67, s. 13.

Adulteration.

14. No person shall manufacture, expose or offer for sale, or sell any food, drug or agricultural fertilizer which is adulterated within the meaning of this Act. 48-49 V., c. 67, s. 14.

15. If milk is sold, or offered or exposed for sale, after any valuable constituent of the article has been abstracted therefrom, or if water has been added thereto, or if it is the product of a diseased animal or of an animal fed upon unwholesome food, it shall be deemed to have been adulterated in a manner injurious to health, and such sale, offer or exposure for sale shall render the vendor liable to the penalty hereinafter provided in respect to the sale of adulterated food; except that skimmed milk may be sold as such if contained in cans bearing upon their exterior, within twelve inches of the tops of such vessels, the word "skimmed" in letters of not less than two inches in length, and served in measures also similarly marked; but any person supplying such skimmed milk, unless such quality of milk has been asked for by the purchaser, shall not be entitled to plead the provisions of this section as a defence to or in extenuation of any violation of this Act:

2. Nothing in this section shall be interpreted to permit or warrant the admixture of water with milk, or any other process than the removal of cream by skimming. 48-49 V., c. 67, s. 15.

16. Vinegar sold, or offered or exposed for sale, shall be deemed to be adulterated in a manner injurious to health if any mineral acid has been added thereto, or if it contains any soluble salt having copper or lead as a base thereof, whether such mineral acid or salt is added, either during the process of manufacture or subsequently. 48-49 V., c. 67, s. 16.

17. Alcoholic, fermented or other potable liquors sold, or offered or exposed for sale, shall be deemed to have been adulterated in a manner injurious to health if they are found to contain any of the articles mentioned in the schedule to this Act or any article hereafter added to such schedule by the Governor in Council. 48-49 V., c. 67, s. 17.

18. The Governor in Council may, from time to time, declare certain articles or preparations exempt in whole or in part, from the provisions of this Act, and may add to the schedule to this Act any article or ingredient, the addition of which is by him deemed necessary in the public interest; and every Order in Council in that behalf shall be published in the *Canada Gazette*, and shall take effect at the expiration of thirty days from the date of such publication. 48-49 V., c. 67, s. 18.

19. The Governor in Council shall, from time to time, cause to be prepared and published, lists of the articles, mixtures or compounds declared exempt from the provisions of this Act, in accordance with the next preceding section, and shall also, from time to time, fix the limits of variability permissible in any article of food or drug, or compound, the standard of which is not established by any such pharmacopœia or standard work, as is hereinbefore mentioned; and the Orders in Council fixing the same shall be published in the *Canada Gazette*, and shall take effect at the expiration of thirty days after the publication thereof. 48-49 V., c. 67, s. 19.

20. Whenever any article of food, any drug, or any agricultural fertilizer is reported by any analyst as being adulterated within the meaning of this Act, the Minister of Inland Revenue may, if he thinks fit, order such article, and all other articles of the same kind and quality which were in the same place at the time the article analyzed was obtained, to be seized by any officer of Customs or Inland Revenue, and detained by him until an analysis of samples of the whole is made by the chief analyst. 48-49 V., c. 67, s. 20.

21. If the chief analyst reports to the Minister of Inland Revenue that the whole

or any part of such articles are adulterated, the Minister may declare such articles, or so much thereof as the chief analyst reports as being adulterated, to be forfeited to the Crown; and such articles shall thereupon be disposed of as the Minister directs. 48–49 V., c. 67, s. 21.

Penalties.

22. Every person who willfully adulterates any article of food or any drug, or orders any other person so to do, shall—

(*a*) If such adulteration is, within the meaning of this Act, deemed to be injurious to health, for the first offense incur a penalty not exceeding $50 and not less than $10, and costs, and for each subsequent offense a penalty not exceeding $200 and not less than $50, and costs;

(*b*) If such adulteration is, within the meaning of this Act, deemed not to be injurious to health, incur a penalty not exceeding $30, and costs, and for each subsequent offense a penalty not exceeding $100 and not less than $50, and costs. 48–49 V., c 67, s. 22.

23. Every person who, by himself or his agent, sells, offers for sale, or exposes for sale, any article of food or any drug, which is adulterated within the meaning of this Act, shall—

(*a*) If such adulteration is, within the meaning of this Act, deemed to be injurious to health, for a first offense incur a penalty not exceeding $50, and costs, and for each subsequent offense a penalty not exceeding $200 and not less than $50, and costs:

(*b*) If such adulteration is, within the meaning of this Act, deemed not to be injurious to health, incur for each such offense, a penalty not exceeding $50 and not less than $5, and costs:

2. Provided, that if the person accused proves to the court before which the case is tried that he did not know of the article being adulterated, and shows that he could not, with reasonable diligence, have obtained that knowledge, he shall be subject only to the liability to forfeiture under the twenty-first section of this Act. 48–49 V., c. 67, s. 23.

24. Every compounder or dealer in, and every manufacturer of intoxicating liquors, who has in his possession or in any part of the premises occupied by him as such, any adulterated liquor, knowing it to be adulterated, or any deleterious ingredient specified in the schedule hereto, or added to said schedule by the Governor in Council, for the possession of which he is unable to account to the satisfaction of the court before which the case is tried, shall be deemed knowingly to have exposed for sale adulterated food, and shall incur for the first offense a penalty not exceeding $100, and for each subsequent offense a penalty not exceeding $400. 48–49 V., c. 67, s. 24.

25. Every person who knowingly attaches to any article of food, or any drug, any label which falsely describes the article sold, or offered or exposed for sale, shall incur a penalty not exceeding $100 and not less than $20, and costs. 48–49 V., c. 67, s. 25.

26. Every penalty imposed and recovered under this Act shall, except as herein otherwise provided, and except in the case of any suit, action or prosecution brought or instituted under the provisions of the next following section, be paid over to the Minister of Finance and Receiver-General, and shall form part of the Consolidated Revenue Fund. 48–49 V., c. 67, s. 26.

General Provisions.

27. Nothing herein contained shall be held to preclude any person from submitting any sample of food, drug or agricultural fertilizer for analysis to any public analyst, or from prosecuting the vendor thereof, if such article is found to be adulterated, but the burden of the proof of sale, and of the fact that the sample was not tampered with after purchase, shall be upon the person so submitting the same:

2. Any public analyst shall analyze such sample on payment of the fee prescribed in respect of such article or class of article by the Governor in Council. 48-48 V., c. 67, s. 27.

28. Any expenses incurred in analyzing any food, drug or agricultural fertilizer, in pursuance of this Act, shall, if the person from whom the sample is taken is convicted of having in his possession, selling, offering or exposing for sale, adulterated food, drugs or agricultural fertilizers, in violation of this Act, be deemed to be a portion of the costs of the proceedings against him, and shall be paid by him accordingly; and in all other cases such expenses shall be paid as part of the expenses of the officer, or by the person who procured the sample, as the case may be. 48-49 V., c. 67, s. 28.

29. The Governor in Council may, from time to time, make such regulations as to him seem necessary, for carrying the provisions of this Act into effect. 48–49 V., c. 67, s. 29.

30. The provisions of "*The Inland Revenue Act*," whether enacted with special reference to any particular business or trade, or with general reference to the collection of the revenue, or the prevention, detection or punishment of fraud or neglect in relation thereto, shall extend, apply and be construed and shall have effect with reference to this Act, as if they had been enacted with special reference to the matters and things herein provided for:

2. Every penalty imposed under this Act may be enforced and dealt with as if imposed under the said Act, and every compounder, and the apparatus used by him, and the place in which his business is carried on, and the articles made or compounded by him, or used in compounding any such article, shall be "subject to excise" under the said Act. 48–49 V., c. 67, s. 30.

Schedule.

Coculus indicus, chloride of sodium (otherwise common salt), copperas, opium, cayenne pepper, picric acid, Indian hemp, strychnine, tobacco, darnel seed, extract of logwood, salts of zinc, copper or lead, alum, methyl alcohol and its derivatives, amyl alcohol, and any extract or compound of any of the above ingredients.

ITALY.

[Translated from Revue Internationale des Falsifications, Vol. II.]

There does not exist in Italy any special regulations relative to the adulterations of commodities for food and to the employment in their manipulation of injurious substances.

This duty is left to the Italian municipalities to include in their regulations on public hygiene all measures intended to secure the execution of these enactments, and to whom likewise belongs the supervision of the sale of commodities and products for food.

LAW OF 1865.

ART. 17. The following trades and industries are placed under the supervision of the boards of health (conseils sanitaires): druggists, dealers in spirituous liquors, confectioners, dealers in medicinal herbs, manufacturers and dealers in chemical products, manufacturers of mineral waters and mud baths, manufacturers of beer, aerated waters, and other artificial beverages.

ART. 16. In case of indications of injurious alterations of substances for food or medicine, or of preparations susceptible of carrying injury to health, the boards shall report the facts to the higher authority, who shall proceed to the inspection of the suspected merchandise, of the factories or stores in which the articles are found.

ART. —. The supervision of the syndics in matters of health extends, in public places, first, to foods and beverages placed on sale, altered or spoiled, or in such conditions as may be injurious.

REGULATIONS OF SEPTEMBER 6, 1874.

ART. 6. The syndics are to be assisted by a municipal health commission.

ART. 28. The boards of health of the districts will look after the good quality of foods.

ART. 52. The supervision of the wholesomeness of foods placed on sale belongs especially to the syndics, who exercise it personally, or by means of the municipal health commissions.

ART. 53. Among the foods are included not only eatables but also beverages.

ART. 54. These shall be considered unwholesome: 1. Fruits spoiled or unripe; 2. Foods spoiled, as putrid meats, altered grains, rotten vegetables, fish that have commenced to putrefy, etc.; 3. Foods adulterated by means of dissimilar and dangerous substances; 4. The flesh of animals dying from disease; 5. Beverages adulterated by the mixture of noxious substances of whatsoever nature.

ART. 55. The use of such foods and beverages shall be severely prohibited, without any exception, according to the method which the municipalities shall fix in their regulations on public hygiene.

TURIN.

REGULATION OF SEPTEMBER 18, 1874.—TITLE III.

ART. 14. The municipal agents will make it their duty also, by means of visits, to which they may proceed at whatever time or whatever hour it may be, and will exercise supervision over the markets, and the places of deposit or sale. They may, ac-

according to the case, place under sequestration and even destroy substances recognized as spoiled and injurious, observing the necessary precautions not to violate private domicile.

ART. 17. In the manufacture of substances for food or for beverages in which any coloring matters are employed, all those are forbidden which may be injurious. In the manufacture of utensils or vessels intended for the preparation of foods and beverages, metallic alloys must not be employed in which lead figures more than one-tenth and antimony more than one-half of 1 per cent.

In bread-making, the use of brines, plaster, steatite, sulphate of copper, or of any similar substance whatsoever which alters the intrinsic quality, even if this substance is not injurious, is forbidden.

In the mills and manufactories, where they break and grind commodities for food, they must neither break nor grind any other substances.

In the places of trade or in the public streets, where are retailed any commodities for food and beverages, the utensils must be kept with extreme cleanliness; metallic vessels intended to contain or transport such articles should be tinned with a tin which does not contain more than 0.5 per cent. of lead.

Ice-houses are submitted to a special supervision, especially those which are intended for the preservation of meats.

ART. 19. It is forbidden to sell or keep in the public markets wine blended, in excessive or immoderate proportions, with plaster, with injurious substances, with preparations of copper, lead, or alum, with mineral acids, with an infusion of bitter almonds, cherry-laurel, vegetable lac after flowering, earthy salts, or of wine that has suffered the commencement of putrefaction (ropy wine);

Brandy adulterated with darnel, cherry-laurel, stramonium, alum, sulphuric acid, or other injurious substances;

Beer, in the manufacture of which there has been employed the seeds of sabadilla, of the veratrum, any picric acid, strychnine, colocynth, the macerated leaves of the menyanthes, any poppy heads, calcareous salts, or which has been adulterated by salts of copper or lead, proceeding from the vessels employed.

Text of the proposed law presented to Parliament by the Ministry.

1. It is falsification or sophistication if any one has added to wines any ingredient whatsoever not identical to those which the nature of the wine allows. Even if these substances are identical to those which are naturally in the wine, it shall be considered as falsified or sophisticated when their addition shall exceed in quantity within certain limits, the proportions which are found ordinarily in the wine.

2. Manufactured wines shall not be placed on the market unless accompanied by a notice which indicates explicitly and with the greatest clearness the nature of the merchandise. In default of this notice the wine shall be regarded as (having been declared) natural.

3. A royal decree, delivered on the motion of the Minister of Agriculture, Industry, and Commerce, and with a view of the execution of the present law, shall indicate what are the substances the use of which is prohibited in the manufacture of wines, and in what (limits of) quantities they may be tolerated.

4. The violations of Arts. 2 and 3 of the present law shall be punished by a fine of from 51 to 500 francs and the wine falsified or sophisticated shall be confiscated, without prejudice to the higher penalties provided by the Penal Code against those who have rendered themselves guilty of other crimes.

5. If a seller refuses to sell any wine to the authorities or to a private person who declares his wish to buy with a view of having an analysis made of it, or if he wishes to furnish but an insufficient quantity for this analysis, he may be punished with a fine of 100 francs or more.

PORTUGAL.

[Translated from Revue Internationale des Falsifications, Vol. II.]

LAW OF DECEMBER 3, 1886, ON THE ORGANIZATION OF PUBLIC HYGIENE.

ART. 17. It is the duty of the administrator, in his commune or his quarter, to have the supervision and to look after all that concerns the public health, in conformity with the laws, regulations and orders of the civil governor of the district, and especially * * *

11. To proceed in course of law against those who manufacture or sell any articles, the use of which may necessarily be injurious to health. * * * 16. To visit * * * the shops, the establishments where are sold any articles of food and beverages;

restaurants, markets, slaughter-houses, grain warehouses, public fountains and wells, proceeding against those who shall have transgressed the health regulations; also to inspect the articles of food * * * which the notices of the custom-house or the orders of the directors or Government shall have described. 17. To inspect, in conformity with the law of July 20, 1855, the commodities for food, the provisions for pure water, on vessels which transport colonists.

In the visits and police inspections the administrator shall always be accompanied by the health deputy or by another physician.

ART. 18. In each of the Continental communes of the Realm, and in the isles adjacent, there shall be one health deputy, instructed to give his advice to the administration of the commune in all questions of public health which may demand technical knowledge.

ART. 95. Whoever shall directly offend any agent of the sanitary police publicly in his presence and in the exercise of his functions or on the occasion of his functions, shall be punished with an imprisonment of from one month to one year.

The offense which consists entirely of injurious deeds shall be punished by banishment for a period which shall not exceed six months.—(Penal Code, Arts. 181 and 182.)

LISBON.

REGULATIONS OF THE HEALTH DEPARTMENT, AUGUST 22, 1881.

ART. 12. The articles of food which shall appear to be adulterated shall be analyzed in a special laboratory. These analyses shall be supervised by the director of the bureau of health, and carried out by an analyst, who shall be a chemist skilled in such work, and by a microscopist, who shall have proved his competence for such analyses.

ART. 13. This laboratory shall be accessible to the chief and deputy officers of health of the district of Lisbon and to the Professor of Hygiene of the Medico-Surgical School.

ART. 14. Every citizen of the city of Lisbon may demand that they analyze a suspected article of food, on condition that he indicates exactly the day and the place of sale where he shall have bought the article which he wishes to be analyzed.

ART. 15. A special regulation shall indicate the price of analyses made on the demand of private persons and the fine which shall be paid by those who sell commodities for food adulterated or damaged.

[The Municipal Health Laboratory of Lisbon has issued a set of instructions, under date of June 22, 1882, to be followed by private persons submitting samples for analysis. The quantity of substance, whether solid or liquid, necessary for analysis is stated in tables, giving also the charge for such analysis, whether quantitative or qualitative.

The care to be taken in procuring a fair average sample of the substance, to guard against extraneous matter and to have the vessel in which the sample is placed scrupulously clean, is especially mentioned. Glass and porcelain vessels and wooden or cardboard boxes must be used; paper bags are not allowed. No printed or colored paper should be used for wrapping samples. Bottles should be fastened with a new cork and sealed.

All samples submitted for chemical or microscopical analysis must be accompanied by a statement showing whether a qualitative or quantitative chemical analysis is demanded; the name, profession, and residence of the applicant; the name of the vendor and the locality of the sale; the name under which the seller delivered the article and the price at which it was sold. The price for the analysis must accompany the statement. A receipt is given for the sample and money, which receipt, on the completion of the analysis and on due notification of that fact to the applicant, is exchanged for the official certificate of the results of the analysis.

The samples when received are numbered, and the special statements are entered in a proper register. Samples are analyzed in the order in which they were received, and only in exceptional cases, where the perishable nature of the article or the urgency of the case demands prompt action, is it disregarded. The results of the analysis are kept in a register. The certificates are signed by the director and the analyst.]

SWEDEN.

[Translated from Revue Internationale des Falsifications, Vol. II.]

Law of September 25, 1874, Concerning the Sanitary Service of the Realm.

Sec. 15. 1. Foods or beverages which, accompanied by putrefaction, defect in preparation, or from any other cause, may become dangerous to public health, shall not be sold in the cities. 2. At the time of epidemics or in any other circumstance, the committee of health shall prohibit, as long as the circumstances shall require it, the sale of green fruits or any other fruits or foods, it matters not what is their nature, which, according to the advice of the physicians, may be able to exert an injurious influence.

Sec. 23. If the committee, independently of the cases specified above, come to a decision, if they find it necessary, in a particular case, to establish any prohibitions and warnings in the interest of salubrity, they may, when the case is not provided for in the present law, nor in the general regulations or those especial to cities, in like manner to that which is specified in section 24, either immediately or after preliminary advertisement, fix the fines to obtain obedience to their decrees.

Sec. 24. When a scheme emanating from the initiative of a magistrate or of the committee of health is not approved by vote by the municipal council, the magistrates or the committee may defend the urgency of it before the representative of His Royal Majesty. If the scheme shall appear indispensable to the representative of His Royal Majesty, he may, if the scheme is not accepted by the communal council, issue a decree of the urgency of it, on condition always of submitting his proclamation to the approval of His Royal Majesty. The infractions of proclamations issued in the aforesaid manner shall be punished by a fine of from 2 to 100 crowns.

Law of 1876 on Toxic Materials.

The sale is forbidden of:

Article 10. Children's toys painted in poisonous colors.

Art. 20. Those boxes of colors which are not supplied with a distinct label written in Swedish, indicating whether they contain any poisonous colors or not.

Art. 30. Those sweetmeats, ices, pastries, liqueurs, sirups and other articles of merchandise intended for consumption, painted or colored with poisonous substances. To place on sale any sweetmeats and other articles of merchandise intended for consumption, moulded or preserved, either in sheets of lead, or in paper colored, painted, printed or glazed with poisonous colors, or in sheets of tin containing more than 1 per cent. of lead, as well as when the aforesaid articles of merchandise are covered again with any of the said wrappers, without being immediately inclosed in a non-injurious paper, is also prohibited.

Chapter 2, § 15, 1, page 13: The commodities for food or beverages which, by deterioration, by bad preparation or by any other cause, are injurious to health, shall not be placed on sale in cities.

2. In case of epidemic or other valid cause, the College of Health may prohibit, as long as the cause exists, the sale in cities of green fruits, of certain species of fruits or other commodities for food which competent physicians may declare injurious to health.

Chapter 2, §15, 1, page 80: The prohibition of placing on sale commodities for food, beverages and fruits which are injurious to health, presupposes a surveillance which it is not always easy to obtain, as it demands varied knowledge and experience. This surveillance is, nevertheless, of so great importance that it should not be omitted, even when it can not possibly be complete in all its parts. It may be, nevertheless, helped by applying to competent persons. By the present regulation, any one can at least hinder the offering of similar commodities, when they are discovered, by returning them to the city at the expense of the vendor. When the vendor places on sale any food or beverages which he knows to be injurious, he is sentenced to a fine of from 2 to 100 crowns.

When similar commodities are equally injurious to those within as to those without the city, and that the inhabitants of the city may be able to purchase them, even when they have been warned thereof, it is better to render them harmless, even if this has to be done at the expense of the city.

The adulterations which deteriorate the nature of the merchandise, but for which they employ materials which are not injurious to health, such as to dilute milk with water, or whole milk with skimmed milk, or the mixing of chicory with coffee roasted or in powder, can not (according to Chapter 22, section 21 of the Penal Code) be charged with the offense by any other than the complainant. One shall not be able

in the meanwhile to say anything if the municipal authorities of the city have enacted on the subject of milk, as food, especially for young children and invalids, a special prohibition against and responsibility for the sale of mixed (deteriorated) milk; then it may be necessary to take measures to examine the milk.

The causes which render foods or beverages injurious to health are very diverse for different commodities.

Among the commodities for food which, from any other cause, may be injurious to health the following are especially to be noted:

The flesh of hogs suffering from trichinæ. If any one eats of bacon containing living trichinæ, these will multiply in the intestines, spreading afterwards into other parts of the body (the muscles), and producing painful sickness and often death. The trichinæ are destroyed on boiling or roasting the bacon, after it is first cut into slices or small pieces; they are not surely destroyed by pickling or by smoking. One ought, as much as possible, to have the bacon examined under the microscope by experts, but the seller who shall neglect to do so shall not be punished. American bacon often contains trichinæ.

The meat of animals suffering from contagious diseases, when they are killed, may be eaten without danger, if previously it is suitably cooked; but if the animal has suffered from glanders, this is uncertain, and persons who handle such meats, when they are raw, are exposed to catch such diseases.

The meat of animals which are known to have been afflicted with contagious diseases can not be placed on sale without the certificate of a veterinarian that it is harmless.

The meat of animals dying from disease should never be placed on sale.

Rye and often some other plants contain, in certain years, a mixture more or less great of ergots, which impart to the flour and bread a poisonous material which occasions the serious and often fatal illness called ergotism.

The milk of cows suffering from hoof-disease or from tuberculosis may be injurious when it is drank without having been cooked.

2. Green fruits are generally more difficult to digest than ripe ones. Among ripe fruits cucumbers and melons are the most difficult to digest.

Penal Laws.

Section 3. Those shall be punished, with from two to six years at hard labor, who shall have sold or otherwise delivered for the use of others any commodity for food which they knew to be falsified, if there has been employed for this falsification any substances injurious to the life or health of people. If these commodities have occasioned any serious hurt to an individual, the penalty at hard labor during six to ten years shall be imposed. If the death of any one is traced to them, the delinquent shall be sentenced to hard labor for life, or during ten years.

Those who, knowing that the commodities mentioned heretofore were falsified, shall have offered to an individual to sell them to him, shall be punished at hard labor during two years at most, if no delivery of them has taken place.

If the violation provided for by the present paragraph has been committed by a trader, or by another individual whose business consists in selling or preparing any eatables, the delinquent shall lose besides the right of carrying on this business.

Section 13. * * * It shall be the same with those who shall have sold or otherwise parted with, without remuneration, any bad articles, as if they were good; any mixed (deteriorated) articles, as if they were not mixed; or that which they know to have a blemish which they have not revealed; or who shall have sold, leased, or rented the same thing to two persons.

Letter A.

EXTRACTS FROM THE LAW OF AUGUST 24, 1842, AND THAT OF JUNE 3, 1874.

Chapter 21, Article 3, Letter C. Whosoever, with fraudulent intent, delivers any merchandise which he knows to be falsified shall be punished with imprisonment or with hard labor of the fifth degree.

Art. 5. If the products sold in the conditions prescribed by Article 3, Letter C, are foods, medicines, or other articles of consumption, and the transgressor was not ignorant that the materials employed in the manufacture or added afterwards are dangerous to life or health, the offender shall be liable to hard labor of the fourth or fifth degree. If the sale or preparation of these products constitutes his means of existence he shall be forbidden to continue this trade or this preparation.

If the violation results in serious damage caused to the health, or likewise in the loss of life, the offender shall be punished, in the first case, with hard labor of the second or third degree, in the second case with hard labor for life, or of the first or second degree.

ART. 1. Those who, with fraudulent intent, deceive by its name, quality, or profession, and occasion in this way any prejudice whatsoever shall be punished by imprisonment or by fine.

CHAP. 13, ART. 2. Whosoever, for the purpose of doing injury to the health, or making an attempt on the life of his fellow-creature, mixes poison with the merchandise of a current sale shall be punished in conformity with article 1.

ART. 3. Those who, by negligence or by accident, have caused a poisoning of this nature and who at once prevented the evil which they may have caused, do not immediately seek to make amends as much as possible, shall be punished with hard labor of the fifth degree or with imprisonment.

LETTER B.

COPY OF THE CIRCULAR OF THE DEPARTMENT OF JUSTICE TO THE PRÉFETS, OF OCTOBER 30, 1878.

The placing in circulation of foods, beverages and other articles of consumption, injurious by themselves, or mixed with any products injurious to public health, becomes from day to day more frequent. The Department requests you, consequently, M. le Préfet, to invite the Commissions of Hygiene of the cities of your jurisdiction to examine to what extent the sanitary measures taken to this time secure competent control of these products, and, in the case where the question should be determined negatively, to propose to the Communal Administration such additions and modifications as they should judge best to bring the sanitary regulations actually into force. It would be, perhaps, particularly desirable that the Commissions of Hygiene might be authorized to cause samples of suspected merchandise to be given up and, if necessary, to prohibit the placing of them on sale, which might then be given in view of the application of Article 26 of the law of May 16, 1860.

The Commissions may be able, in regard to these supplementary provisions, to be guided by the tenor of the following prescriptions, in force in the Capital, in carrying out all the modifications called for by local circumstances.

To prevent the placing on sale of injurious foods the Commission of Hygiene shall cause to be examined, at frequent intervals, the articles of merchandise sold in the markets and retail stores, as well as those stored in warehouses; it is authorized to cause samples of these articles of merchandise to be delivered.

Foods recognized to be injurious shall be destroyed, seized or rendered harmless in whatever manner it may be possible, at the expense of the offender.

In regard to meat and bacon the Commission has the right to require that they shall not be placed on sale until an examination has been made in the manner which it shall judge proper.

The Commission shall control likewise by prohibiting the sale, if there be need, of all articles the use of which may be prejudicial to public health, such as papers, toys, clothing, etc., in which there is introduced any toxic substances.

NORWAY.

[Translated from Revue Internationale des Falsifications, Vol. II.]

The penal dispositions applicable to Norway in case of falsification of foods or beverages are contained in the laws of August 20, 1842, and of June 3, 1874, Chapter 21, Article 3, Letter C, and Article 5, comprising Article 1 and Chapter 13, Article 2 and Article 3, copies of which will be found above.

To the police it belongs more especially to take all necessary measures, either to discover or to prevent the falsifications of this nature, to stop the sale of injurious foods or beverages, and to cause them to be destroyed if necessary. Without any action of the police the Commissions of Hygiene established in the different cities and rural communities who have to enforce the prescribed sanitary measures and whose decisions the police should cause to be executed, are themselves charged, in the terms of Article 3 of the law of May 16, 1860, to watch more especially that there may not be placed on sale in their respective provinces any species of injurious foods.

SANITARY REGULATION OF CHRISTIANIA, MARCH 14, 1874.

SEC. 18. The Committee (of Public Health) should, for the purpose of stopping the sale of unwholesome foods, make or direct inspections, either about the market, in the shops and small restaurants, or in the warehouses of the traders and manufacturers, and for this purpose it has a right to require that all the samples which are necessary shall be given up to it. If any unwholesome foods are discovered they should, according to the decree of the Committee, be destroyed, seized or in some manner rendered harmless, at the expense of those to whom they lawfully belong.

SEC. 20. The Committee should, as is prescribed by section 18, examine, and after the examination, forbid if it is necessary, the sale of any other merchandise the employment of which may be injurious to public health, such as those containing any poisons; for example, tapestries, children's toys, cloths, etc.

SWITZERLAND.

[Translated from Revue Internationale des Falsifications, Vol. II.]

Each Canton makes such regulations on these subjects as it pleases.

CANTON OF BASEL-CITY.

The public analyst shall, on the order of the Sanitary Judiciary Authorities, or by their instruction, analyze the substances which are pointed out to him, and make a report thereon. In the interest of the public he shall examine the commodities for food and other articles of commerce, which should be presented to him, in consideration of a suitable remuneration.

The public analyst, like the other sanitary officials, is appointed for a period of six years, by the Petty Council, on the proposal of the Sanitary College. At the expiration of this period he may be renominated.

CANTON OF ZURICH.

The duties of the sanitary physician are . . . to supervise the sale of beverages and foods, the good quality of the drinking water, and of vessels intended for alimentary uses.

CANTON OF BERN.

ORDINANCE CONCERNING INNS AND THE TRADE IN SPIRITS, 1879.

[Translated from Revue Internationale des Falsifications, Vol. II.]

[Title.]

SECTION I.—GENERAL PROVISIONS.

ART. 1. The spirituous beverages of all innkeepers or dealers, wholesale merchants also included, are submitted to the official control of the sanitary police. This control shall be exercised over beer, cider, wine, distilled beverages and liqueurs.

ART. 2. The articles of merchandise submitted to this control shall be examined:

(*a*) By one or two experts, who shall be nominated by the Department of the Interior for each district or for certain communes, and who may also be required to examine beverages in another district or commune.

(*b*) By a chemist to whom the Department of the Interior confides the charge of the scientific analyses.

ART. 3. It is the duty of the experts to examine on the spot at least once a year and without waiting for the order, the articles of merchandise of all innkeepers and dealers in their district; their visits should neither be announced nor fixed in advance; they should also make all inspections which shall be ordered by the Prefecture or by the Department of the Interior. Innkeepers and dealers are obliged to admit the experts into all places where they retail beverages, to conceal nothing from them, and to deliver gratuitously to them the samples which shall be judged necessary for the examination.

ART. 4. If the experts are able to prove that a beverage is falsified or unwholesome, or that any artificial wine is sold as natural wine, they should, after having summoned a member of the Communal Council, order the immediate sequestration of that beverage and lodge a complaint against the dealer, in conformity with Article 25 of the law of March 4, 1879. If, on the contrary, the experts are not certain that the beverage is falsified, altered or unwholesome, they will withdraw a sample

of it (for beer, wine, and cider, at least a half liter; for distilled beverages and liqueurs 200 cubic centimeters), which is to be placed under seals in the presence of the dealer and addressed to the Department of the Interior through the medium of the Prefecture.

ART. 5. The experts shall keep a register of the innkeepers and dealers in spirits in their district. For this purpose, the Prefect shall furnish them with the list each year, during the first fortnight of January.

ART. 6. Besides the reimbursement of their traveling expenses, the experts receive an indemnity of 2 francs for the examination of the articles of merchandise of an innkeeper or dealer at the time of their ordinary inspection; if it is a matter of extraordinary inspection, the Department of the Interior may grant a larger indemnity to the expert, which shall be determined in proportion to the distance from his domicile, but which, nevertheless, shall not exceed 5 francs. All these expenses shall be charged on the preferred credit of the inns.

ART. 7. The Department of the Interior is authorized, until the nomination of a Cantonal Chemist may be judged necessary, to provisionally appoint a chemist to analyze the samples of spirits which are sent in to him; it will choose him as far as possible from among those who are already public functionaries. Concerning each sample, the chemist will declare if the beverage is falsified, altered or unwholesome.

ART. 8. The Department of the Interior will then decide upon the employment or the destruction of the seized beverage, and it will take the necessary measures so that the dealer may be punished by virtue of Article 25 of the law.

The dealer is responsible for the quality of his beverages. But, if the fraud has not taken place at his house, and if he can demonstrate in a satisfactory manner that he was ignorant of the falsification, they shall content themselves with sequestering the beverage, and the dealer shall not be punished. (See, also, Article 25.) In this case, to facilitate the dealer in his legal action against the person who has sold him the falsified beverage, the Department of the Interior shall place at his disposal a copy, signed by it, of the conclusions of the chemist intrusted with the technical examination.

ART. 9. When a dealer in spirituous beverages is found guilty of falsification, the tribunal is able to, and in case of a renewal of the offense must, order the publication of the judgment.

ART. 10. The Department of the Interior is authorized to withdraw at the Cantonal frontier or in the Bureau of Ohmgeld, and to have examined, samples of alcoholic beverages addressed to innkeepers and to other dealers living in the Canton.

SECTION II.—SPECIAL PROVISIONS FOR THE DIFFERENT BEVERAGES.

A.—*Beer.*

ART. 11. Beer, recognized as such, is the beverage manufactured from hops, malt, and water.

ART. 12. It is forbidden, under penalty of condemnation—

(*a*) To replace by other substances the principle starch and aroma of hops;

(*b*) To color the beer artificially with fraudulent intent;

(*c*) To clarify this beverage by means of substances injurious to health, as for example the bisulphite of lime;

(*d*) To deal in beer which has undergone acetic fermentation or any other alteration, even when the acidity has been neutralized by the addition of salts (bicarbonate of soda, etc.). The authorities shall decide on the employment of the beverage thus altered.

ART. 13. Beer pumps must be established in a manner not to produce any alteration in this beverage by metallic or other substances. The air used for the pressure must proceed directly from the free atmosphere or from a well-ventilated locality and be of a perfect purity. The pipes must be of pure tin; they must also be able to be placed in communication with a steam-boiler or a water-main, and they should be cleaned every day.

ART. 14. The local police authorities are charged to regularly make sure of the good condition of the beer pumps, and they have the right, after having lodged a complaint, to prohibit the use of those which are in a bad condition.

B.—*Cider.*

ART. 15. Cider, recognized as such, is the fermented beverage produced from the non-falsified juice of pipped fruits.

C.—*Wine.*

ART. 16. Wine, recognized as such, is the fermented and unaltered juice of grapes. It is called natural wine.

ART. 17. The coloring matter of red wines must only proceed from the skin of the grapes. The addition of all other coloring substances, artificial or natural, is a fraud. The use of processes which consist in taking out the color from wines is, therefore, also prohibited.

ART. 18. The coloring of wines with substances injurious to health, such as fuchsine, constitutes at the same time a graver offense, that of causing injury to the public health.

ART. 19. The dealer in wines made by the Gall and by the Chaptal process renders himself guilty of fraud, if he permits the consumer to be ignorant of the nature of these beverages, and if he sells them for a natural wine.

ART. 20. The preparation of wine according to Pétiot's method and the sale of this product are characterized as frauds, when any one can establish with certainty that this wine was not declared as such when he inquired especially for petiotized wine.

ART. 21. The watering of wines, after the addition of a certain quantity of alcohol, must be regarded as similar to the manufacture of wine according to Pétiot's process.

ART. 22. Artificial wine, that is to say, alcoholic liquids which resemble wine, but which are not obtained by the fermentation of the unaltered juice of grapes, can not be sold under the denomination of wine, and their sale under this name must be considered and repressed as a fraud.

ART. 23. The clarification of wines must only be effected with perfectly inoffensive substances, as the whites of eggs, tannin, etc., and it is forbidden to make finings with alum and metallic salts.

Plastering must not introduce more than 2 grams of sulphate of potash per liter of wine. Nevertheless all persons who have bought or ordered natural wine have the right to refuse plastered wine, even if it contains less than 2 grams of sulphate of potash per liter.

ART. 24. Green tea or pure tannin are the only substances which may be permitted to be used to treat wines which are ropy or have become muddy.

ART. 25. The authorities will decide, according to circumstances, whether any one may make another use of dead wines or of those that have become sour, that is to say, whether any one may, for example, distil them or make use of them in the manufacture of vinegar.

On the contrary, all wines in which there shall be found any toxic metallic oxides (salts of lead, antimony, copper, etc.) shall be immediately confiscated and poured out.

ART. 26. Casks must not be sulphured except in a restricted manner and with sulphur free from arsenic. It is necessary from time to time to examine the sticks of sulphur which are used by inn-keepers and wine-merchants for this purpose.

D.—*Spirituous beverages obtained by distillation.*

ART. 27. For spirits made from potatoes or grains the provisions that apply are the Articles relative thereto of the ordinance of May 31, 1879, on the manufacture of spirits and alcohol.

ART. 28. Kirsch, spirits of prunes, pears, apples, juniper-berries, gentian, etc., must be free from any injurious foreign substances (for example, from copper in notable quantity, as in potato-spirits), and each of these beverages must contain the specified products which are furnished by the distillation of the raw materials from which it is derived. Kirsch must be examined technically with a view of ascertaining, as far as possible, whether it has really been manufactured from cherries or whether it is only an artificial mixture.

E.—*Liqueurs.*

ART. 29. Liqueurs and essences must be free from all materials or ingredients dangerous to health, and from all injurious coloring substances (arsenical fuchsine).

SECTION III.—PENALTIES AND FINAL PROVISIONS.

ART. 30. Violations of the provisions of the present ordinance shall be punished by application of Articles 34, 35, 36, and 37 of the law concerning inns and the trade in spirits.

ART. 31. The present ordinance shall take effect at once. It shall be published in the *Feuille Officielle* and inserted in the Bulletin of the Laws.

TITLE V.*

PENALTIES.

ART. 34. Those are liable to a fine of from 50 to 500 francs:

1. Who, without being in possession of an inn-keeper's license, exercise the rights that are thereto attached, or who exceed the limits of their rights. (Art. 1, 2, 8, and 11);

*Law concerning Inns, etc., May 4, 1879.

2. Who make any false declarations for the purpose of getting admitted to the benefit of the advantages mentioned in Art. 10, or who violate any obligations by them contracted;

3. Who sell spirits at retail, without being in possession of a license to sell, or without belonging to the class of dealers exempt from license by Art. 28;

4. Who abuse their permit of sale in order to exercise the rights of an inn-keeper (Art. 31, 1st paragraph), or who make false declarations relative to the distillation of the products of their soil.

The offender shall be compelled, in addition, in every case, to pay in full the total costs of the right of license.

ART. 35. Application shall also be made of the following penalties:

1. Violations of the provisions of Art. 9, 6th paragraph, 16, 18, 19, 20, 22, 23, 24, 26, 27, 31, 2d paragraph, and 32, figure 1, shall be punished by a fine of from 10 to 100 francs;

2. Violations of the provisions of Art. 25 and 32, figures 2, 3, 4, and of the provisions of the ordinance which the Executive Council shall promulgate on the inspection of the stocks of inn-keepers and dealers in spirits, shall be punished by a fine of from 50 to 500 francs, the injurious eatables and beverages shall be confiscated and destroyed, and there shall be cause to apply the provisions of Art. 233 of the Penal Code.

ART. 36. In case of a renewal of the offense, that is to say, if the individual condemned, by application of the present law, renders himself guilty of a new violation of the same law during the twelve months which follow his last final condemnation, that condemnation shall be considered as an aggravating circumstance, and the penalty imposed for the new violation may be increased to double the original fine.

If the violations of the provisions on the policing of inns (Title III) constitutes a second renewal of the offense within the space of a year, the court may, and if there exist any aggravating circumstances must, order the closing of the establishment for a term of three months at least, and declare the inn-keeper incapable of possessing an inn during the same space of time.

If the violation of the provisions on the trade in spirituous beverages (Title IV) constitutes a second renewal of the offense, the sentence may, and if there exist any aggravating circumstances must, prohibit the offender from selling spirits for a time more or less long, and decree, besides, that, under penalty of a fine of 500 francs, he is forbidden during the same space of time from selling any spirits in the locality where the infractions have been commited.

If an inn-keeper renders himself guilty of a crime or of a grave offense, he may, by sentence, be declared incapable of taking charge of an inn during a specified period or for all time, although he shall not have committed any infraction of the present law.

ART. 37. In every case where a penalty shall be imposed, the offenders shall be condemned to pay all costs, damages, and interest.

LAW CONCERNING THE TRADE IN ARTICLES FOR FOOD, FOR CONSUMPTION, AND FOR COMMON USE, AS WELL AS AMENDMENTS TO ART. 232 AND 233 OF THE PENAL CODE. (FEBRUARY 26, 1888.)

[Translated from an official copy.]

The Grand Conseil of the Canton of Bern, on the proposition of the Council of State, Decree:

ART. 1. The trade in articles for food and for consumption and such articles for common use, which are liable to be injurious to the public health, as toys, wall-papers, colors, eating, drinking, and cooking utensils, as well as petroleum (earth-oil), is subject to the surveillance of the competent authorities under the provisions of the present law.

ART. 2. A chemical laboratory will be maintained by the State as the chief place for the examination of the character of the objects designated in Article 1. The director of it will be the Cantonal Chemist. The Cantonal Chemist will be appointed by the Council of State on the proposition of the Department of the Interior, Division of Sanitary Affairs, for a term of four years. He will receive a salary of from 4,500 to 5,000 francs.

ART. 3. The police surveillance over the trade in the commodities designated in Article 1 is exercised by—

a. The local police authorities.

The functions and the powers of the local police authorities may, by vote of the Commune, be transferred to a Sanitary Commission or to a single official (inspector). As a member of a Sanitary Commission, any person who lives in any other Commune of the Canton is also eligible, as, for instance, physicians. It is also permissible for several communes to choose a common Sanitary Commission.

b. The Prefects.

c. The Department of the Interior, Division of Sanitary Affairs, and by its duly-appointed experts.

The supervision of the whole is vested in the Council of State.

ART. 4. The local police authorities designated in Article 3 and the duly-appointed experts of the Department of the Interior have, in the carrying out of the surveillance prescribed by the present law, the power to act as officials of judiciary police. (Code on the Procedure in Penal Cases, Art. 38, *et seq.*)

These inspecting officials and the police who accompany them are authorized to enter into premises in which the commodities of the kinds designated in Article 1 are exposed for sale or are stored intended to be sold, both during the usual business hours or while these premises are accessible to the public.

The inspecting officials are authorized to take, at their option, for the purpose of having them examined, samples of the commodities of the kinds designated in Article 1 which are found in the above-named premises, or which are exposed for sale, sold, or peddled about in public places, in the markets, public squares, or streets.

A receipt for the sample taken, with its valuation, shall be given to the owner, and he is entitled to the price of the sample in case a complaint does not follow, or the same is proved to be unfounded.

ART. 5. The local police authorities (Communal Council, Sanitary Commission, Inspector) will make from time to time an inspection of the quality of the wares of the dealers in articles for food, for consumption and for common use, of the kinds designated in Article 1. Innkeepers and other dealers in spirituous beverages must be submitted to such an inspection once each year at least.

A written report of the result of these inspections is annually to be transmitted by the local police authorities through the Prefect to the Department of the Interior.

The local police authorities are authorized to impose a fine of from 1 to 20 francs, provided the negligence is not too great, on any one who, through want of attention, brings to market imitated, adulterated, spoiled or injurious articles for food or consumption, as meat, butter, fruits, vegetables, etc.

The finding of the local police authorities will have the force of a legal sentence when the accused does not, within three days of the notification, enter a protest with the local police authorities. Upon such seasonable protest the finding becomes invalid and the ordinary penal process will take place.

ART. 6. The Prefect will assist the local police authorities and the experts appointed by the Department of the Interior in the carrying out of the inspections; he will place at the disposal of the same, in case of necessity, a police force. He can also order the undertaking of an inspection and the withdrawal of samples.

ART. 7. The Department of the Interior, Divison of Sanitary Affairs, may undertake, by its duly-appointed experts, from time to time, in single communes or districts, a general inspection of the articles for food and for consumption intended for sale; it can also order single investigations.

The Department of the Interior is authorized to take samples, for the purpose of having them examined, of spirituous beverages which arrive at railway stations and are addressed to any innkeeper or to a dealer in spirituous beverages living in the Canton of Bern.

ART. 8. If an inspecting official (Article 3) is in doubt of the quality of a ware of the kinds designated in Article 1, he will then inquire of the owner or consignee in regard to the origin of the same and concerning the probable cause of the suspicious condition. The given information and the duly-attested statement imparted by any person will be set forth by the inspecting official or the accompanying police officer in a written report.

From the suspected commodity the inspecting official will take at least two samples, and will seal the same with the official seal and with a label, on which the name of the owner, the entry of the time and the place of collection, and the signature of the official will be set forth.

The owner or consignee is also entitled on demand to take out one such sample.

The inspecting official will place the suspected commodity as a rule under sequestration. Sequestration shall be imposed when the commodity appears to be imitated, adulterated or spoiled, and especially when it is injurious to health. (Compare Articles 64 and 65 of the Code on the Procedure in Penal Cases.)

The Presidents of the Communal Councils and the Prefects are authorized, in imposing sequestration—especially of materials injurious to health—to destroy them when the nature of the materials do not permit of their preservation. In case the sequestration proves to be unwarranted, the right to sue for damages is reserved to the owner.

ART. 9. If an inspecting official believes the existence of a penal action to be probable, he will lodge a complaint against the same conformably to Article 45 of the Code on the Procedure in Penal Cases, and transmit therewith the written report of the reasons for suspicion (Article 8, paragraph 1), as well as the samples.

If the inspecting official thinks a further investigation of the subject to be necessary, he will forward the written report and the samples, with his account, to the Department of the Interior, which will order further proceedings.

If the suspicion of the object proves to be unfounded, the Department of the Interior will order its sequestration removed.

If, however, the existence of a penal action appears to be probable, the Department of the Interior will enter suit.

ART. 10. Whosoever refuses the entry into the premises or the withdrawal of samples, as prescribed by Article 4, or conceals the places for storage, shall be punished by a fine of from 10 to 50 francs. Article 76 of the Penal Code is also applicable, the case arising.

ART. 11. Whosoever exposes for sale commodities which, by application of the present law, were placed under sequestration, or whosoever changes the measure or the quality of the same, or makes away with such commodities, shall be punished by an imprisonment not exceeding 40 days or by a fine of from 20 to 200 francs.

ART. 12.—I

Article 232 of the Penal Code receives the following addition:

Whosoever, for the purpose of misleading in trade and commerce, designates the nature of an article for food or for consumption by false or misleading titles, by inscriptions on the top or side of the article, or in a public advertisement, or through the method of packing, or by any other way, shall be punished by a fine of from 5 to 500 francs.

II.

In place of Article 233 of the Penal Code the following provisions are imposed:

ART. 233. By imprisonment not exceeding 60 days, in addition to a fine of from 50 to 500 francs, shall be punished—

1. Whosoever, for the purpose of misleading in trade and commerce, imitates or adulterates any article for food or for consumption, or by agreement with the manufacturer sells such wares;

2. Whosoever knowingly sells any articles for food or for consumption which are spoiled, imitated or adulterated under concealment of the facts, or offers them for sale under a name intended to deceive.

If the act designated in No. 2 is done through negligence, a fine of from 10 to 300 francs shall be imposed, but when it is one of those designated in Article 5, paragraph 3, and the negligence is not too great, a fine of from 1 to 20 francs shall be imposed for the same.

ART. 233 *a*.

With an imprisonment not exceeding sixty days or by sentence to the house of correction not exceeding two years, and in either case by a fine of from 100 to 5,000 francs shall be punished—

1. Whosoever designedly shall manufacture or treat commodities which are intended for food or for consumption in such a way that their use may be prejudicial to human health; also, whosoever shall knowingly sell, offer for sale, or otherwise put upon the market commodities for food or for consumption whose use may be prejudicial to human health;

2. Whosoever designedly shall manufacture for housekeeping commodities or toys intended for domestic and industrial purposes, or for clothing, in such a manner that the intended or probable use of the same may be prejudicial to human health; also whosoever knowingly shall sell, offer for sale, or otherwise put upon the market such commodities.

If by such act a person has been unfitted for work for more than twenty days, sentence to the house of correction not exceeding five years shall be imposed; if a permanent injury has resulted, sentence to the penitentiary not exceeding eight years, and if the death of a person has been occasioned, sentence to the penitentiary for from two to ten years shall be imposed.

If one of the acts designated in this Article has been committed through negligence, imprisonment not exceeding sixty days or a fine not exceeding 500 francs shall be imposed; and when by the act an injury to the health of a person has been occasioned sentence to the house of correction not exceeding six months or a fine not exceeding 1,000 francs shall be imposed, but when the death of a person has been occasioned sentence to the house of correction not exceeding two years shall be imposed.

ART. 233*b*.

Whosoever, for the purpose of misleading in trade and commerce, imitates or adulterates wares shall be punished, provided the provisions of Articles 233 and 233*a* are not applicable, by an imprisonment not exceeding 60 days, or by a fine not exceeding

1,000 francs, and if the act is committed through negligence by a fine of from 10 to 300 francs.

ART. 233*c*.

In the case designated in Article 233*a*, besides the penalty the confiscation of the commodities shall be decreed, which have been produced, sold, placed on sale, or otherwise put upon the market, without distinction whether they do or do not belong to the condemned; in the cases designated in Articles 233 and 233*b* confiscation may be decreed.

If in the cases designated in Article 233*a* the prosecution or condemnation of any particular person is not practicable, the confiscation of the commodities must independently be decreed on motion of the prosecuting attorney.

In case of doubt concerning the question whether a commodity is prejudicial or dangerous to health, the advice of the Sanitary College must be requested.

In the sentence, which shall be imposed conformably to Articles 233, 233*a*, and 233*b*, it may be ordered that the condemnation is to be published in the "Amtsblatt,"* or in one or more journals, at the expense of the condemned. If the condemned has offended before, publication must be ordered.

In the cases designated in Articles 233, 233*a*, and 233*b*, the attempt shall be punished.

If the act has been committed in the exercise of a business or occupation for the carrying on of which a license from the State is requisite, the condemned may be declared unfitted henceforth to exercise such business or occupation, or he may be suspended for a period of one and not exceeding five years in the exercise of the same.

ART. 13. Dealers in articles for food or for consumption, who in addition keep artificial products (artificial wines, butter, surrogates, etc.), even when the same are stated to be solely for their own use, must make known the possession of such wares by means of distinct placards in their shops, under penalty of a fine of from 5 to 100 francs in case of omission.

ART. 14. The Council of State will enact for the execution of the present law such regulations as are necessary for the exercise of the surveillance over the trades in articles for food, for consumption or for common use which are designated in this law.

These regulations will embrace the following:

1. Certain methods of manufacture, treatment or packing of articles for food or for consumption which are intended for sale;

2. The business of selling and offering for sale of articles for food and for consumption of a certain quality or under a certain designation;

3. The method of procedure for the withdrawal of samples of spirituous beverages at the railroad stations;

4. The slaughtering of animals and its method, also the sale of meat;

5. The employment of certain materials and colors in the manufacture of clothing, toys, wall-papers, eating, drinking, and cooking utensils, and such like;

6. The business of selling or offering for sale of petroleum of a certain quality.

Regulations of the communal authorities, which are enacted in execution of the present law, are subject to the approval of the Council of State.

ART. 15. Whosoever contravenes the provisions of the regulations prescribed in Article 14 shall be punished by a fine not exceeding 200 francs, or by imprisonment not exceeding three days, provided the penalties prescribed in the present law do not apply at the same time.

ART. 16. The Grand Council will determine yearly the necessary credit for the expense of the prescribed inspections ordered by the Department of the Interior conformably to Article 7.

ART. 17. The present law takes effect on its acceptance by popular vote. By it all enactments inconsistent with it are repealed, especially Article 233 of the Penal Code, Section 5 of the law of October 31, 1869, on the manufacture of brandy and spirits, as far as it relates to the manufacture of beverages prejudicial to health, and of the law of May 4, 1879, on inns, etc., the Articles 25, 32, figures 2 and 3, and Article 35, figure 2, as far as it has reference to the latter regulations.

BERN, *November* 30, 1887.

The Council of State of the Canton of Bern, after collecting the written reports on the popular vote of February 26, 1888, *testify herewith:*

The herein printed law has been accepted by 23,959 against 10,651 votes, and goes into effect forthwith.

BERN, *March* 9, 1888.

* Official journal.

REGULATION CONCERNING THE EMPLOYMENT OF COLORS INJURIOUS TO HEALTH IN THE MANUFACTURE OF ARTICLES FOR FOOD, FOR CONSUMPTION, AND FOR COMMON USE. (AUGUST 10, 1889.)

[Translated from an official copy.]

The Council of State of the Canton of Bern, in execution of Article 14, *figure* 5 *of the law concerning the trade in articles for food, etc., of February* 26, 1888, *on the proposition of the Department of the Interior, Decree:*

ART. 1. Coloring matters injurious to health, as salts of the metals: antimony, arsenic, barium, lead, cadmium, chromium, copper, mercury, uranium, zinc, tin, or bismuth; the coal-tar colors, gamboge, shall not be allowed to be employed in the manufacture of articles for food and for consumption intended for sale. The sale of such articles for food and for consumption is prohibited.

ART. 2. The packing and preservation of articles for food and for consumption, intended for sale, in wrappers and vessels, which are colored with colors injurious to health (Article 1), shall not be allowed to be employed, unless the coloring is done in such a manner that no coloring matter can be absorbed by the articles for food or for consumption in question.

ART. 3. For children's playthings (including picture-sheets, picture-books, and water-colors for children), as well as children's carriage-covers and cushions, those coloring matters are forbidden which contain arsenic, lead, cadmium, mercury, gamboge, or picric acid. Coloring matters produced otherwise from metallic salts, as well as chrome yellow and cinnabar, are only then permissible in such articles of sale when they are employed as oil colors or are covered with varnish.

The present regulation is not applicable to any color burnt into glazed or enameled wares.

ART. 4. Articles of clothing, as textile fabrics, woven goods, paper collars, leather linings, etc., also wall-papers, curtains, blinds, lamp shades, colored papers, and objects made from them must be absolutely free from arsenic and its compounds. For woven and textile fabrics also the employment of picric acid as coloring matter is forbidden.

ART. 5. Violations of the provisions of the present regulation, unless the penal provisions of the law of February 26, 1888, concerning the trade in articles for food, for consumption and for common use, are not at the same time applicable, shall be punished by a fine not exceeding 200 francs, or by imprisonment not exceeding three days.

ART. 6. This regulation will go into effect forthwith. It will be published in the "Amtsblatt" and be enrolled in the statutes.

BERN, THE 10TH OF AUGUST, 1889.

CANTON OF FRIBOURG.

[Translated from an official copy.]

LAW CONCERNING THE SANITARY POLICE.

The Grand Conseil of the Canton of Fribourg, Considering that the regulation of June 4, 1804, *concerning the sanitary police no longer answers to the needs of our times;*

That it contains, on the one hand, important deficiencies which it is urgent to complete, and on the other provisions which are no longer applicable;

That the regulation of June 5, 1846, *concerning pharmaceutists has not been published since a general revision of it in the meanwhile;*

Seeing the necessity to recast and reunite into one whole the different laws and regulations concerning the art of healing;

Considering especially that it is important to give to the sanitary administration the agents who are necessary to it, Decree:

TITLE I.—ORGANIZATION AND ADMINISTRATION.

CHAPTER I.—GENERAL PROVISIONS.

1. The sanitary administration embraces all that which concerns the health of man and that of animals, as well as the public salubrity.

2. The superior direction and inspection of the sanitary administration belongs to the Council of State.

The Council of State exercises this direction and this inspection conformably to the laws and regulations.

By virtue of Article 80 of the law of May 8, 1848, on the organization of the Council of State and of its Departments, the Police Department is specially charged with all that which treats of sanitary affairs, and for this purpose it has under its authority a Commission of Health, with the concurrence of which it acts in all circumstances of a major interest, or of a purely scientific scope.

3. The Council of State takes into consideration the resolutions and makes the regulations touching the sanitary administration, on the proposition of the Police Department.

4. All functionaries and agents of the sanitary police, the préfets, and the communal councils, as well as individuals who exercise the medical art, concur in the sanitary administration, each one in that which concerns him, conformably to the laws and regulations.

[The law sets forth the general and special attributes of the Police Department, of the Commission of Health, of the special agents of the sanitary police, in Chapters II, III, and IV. The six chapters of Title II are devoted to those "persons who exercise the medical art or any one of its branches." Title III relates to pharmacies, six chapters.]

TITLE IV.—PROVISIONS CONCERNING THE PUBLIC HEALTH AND SALUBRITY.

[Chapter I provides the measures to be taken in case of epidemic or contagious diseases; Chapter II, in regard to the succor of those asphyxiated or drowned; and Chapter III, concerning unwholesome establishments.]

CHAPTER IV.—OF THE SALE OF UNWHOLESOME ARTICLES OF FOOD.

A.—*Of slaughter-houses and the sale of unwholesome meats.*

182. The Council of State, after having heard the Police Department, prescribes all the police measures which are judged necessary to prevent the sale of unwholesome meats, especially that of calves.

For this purpose, it is authorized among other duties to determine the conditions, such as the age and the weight at which calves may be slaughtered in order to sell the flesh, the certificates and other entries, as well as the emoluments to which the measures prescribed may give rise.

183. The Council of State provides besides, if there is need, that the communal councils take the police measures which are within their jurisdiction, and the Police Department attentively sees to their observation and execution.

The district physicians and the Cantonal veterinarians are bound to lend their assistance to the communal authorities for the execution of these measures.

184. The communal authorities are besides obliged to have inspected the slaughter-houses and the sale-places of meats, and to have the greatest cleanliness observed therein, as well as to watch that it may be satisfied in regard to the prescriptions of Article 283, concerning the health certificates.

185. In addition, the public slaughter-houses and the sale of meat intended for consumption are submitted to the rigid supervision of the inspector of cattle and the veterinarian of the Canton, respectively, independently of that established by the local police.

186. No portion of any cattle, the meat of which is intended for market, shall be cut off before the special inspector of the commune or, in his absence, the inspector of cattle has examined it. The heart, lungs, liver, and other viscera shall not be removed before this examination.

In the absence of any specific regulation the proprietor of the animal slaughtered pays to the inspector 20 centimes per head for large and 5 centimes per head for small animals.

187. In the cases where meats of an inferior quality are not altogether unfit for use, the communal authorities, by themselves or by their employés, will reduce the price; they will cause to be destroyed those meats recognized as injurious or unwholsome.

188. The hawking of meats is forbidden. The transportation of meat bought by one commune in another shall not take place without the precautions required by the local regulations; in every case a health certificate issued by the inspector of the locality where the animal shall have been slaughtered must accompany the meat. The fee for this certificate is fixed at 20 centimes.

B.—*Of the sale of bread and flours.*

189. The sale of grains, flours, as well as the manufacture and sale of bread, are submitted, either in regard to the report of the quality, or in regard to weights and other measures requisite for this trade, to the following general provisions and to

those which shall be more specifically enacted by the Council of State or the local authorities in their jurisdiction.

190. Bread must be sold by weight; it is obligatory and without demand of the purchaser to weigh it for each sale.

It must be well baked, neither watery nor too hard, and made in a cleanly manner with good grain flours.

191. Grains which are largely mixed with mildew, ergot, and seeds of poisonous plants, such as tares, etc., must not be placed on sale nor be ground to flour without having been suitably cleaned.

The communal authorities will take the necessary measures to carry these provisions into effect. (Law concerning Communes and Parishes, Article 119.)

192. The police authorities are charged to confiscate unwholesome flours and bread and to bring to punishment the offenders.

C.—*Of the sale of unwholesome fruits and other articles of food.*

193. Fruits and other products of the earth before serving as nourishment to man must, in order to be entitled to be placed on sale, be ripe and of good quality.

In the contrary case the communal councils, under the surveillance of the superior police authorities, are charged to prevent the sale or to have carried out the destruction of any unwholesome fruits or other substances. (Article 119 of the law concerning the Communes.)

D.—Of the sale of wines, of beers, and other beverages which are unwholesome or falsified.

194. The sale of wines, of beer and other beverages is placed under the surveillance of the Police Department, who will see that the proper measures are taken to prevent the sale of beverages of bad quality or those falsified.

The communal councils will watch more particularly that the beverages in question, as well as milk, are not misrepresented. They will conform besides in this regard to the provisions of Article 120 of the Communal law.

[Chapters V and VI relate to burials and cemeteries. The seven chapters of Title V provide for the animal sanitary police.]

TITLE VI.—PENAL PROVISIONS.

[Chapters I, II, and III relate to violations of the provisions concerning the medical art, the mid-wives, and the pharmacies.]

CHAPTER IV.—VIOLATIONS OF THE PROVISIONS CONCERNING THE PUBLIC HEALTH AND SALUBRITY.

[364 and 365 relate to violations of the measures taken in the time of contagious diseases, epidemics, or epizootics, and of the regulations for the salubrity of habitations.]

366. Those who violate the provisions of Articles 182, 190, 191, and 194, which forbid the sale of unwholesome meats and other substances, are punished with a fine of from 4 to 60 francs, or with imprisonment of from two to thirty days.

In case of a repetition of the offense, the penalty may be raised to 120 francs fine and one month's imprisonment.

Yet, if the articles of merchandise mentioned in the first paragraph of this Article occasion the death of the person who has made use of them, or if they become for that person the cause of a serious illness or an infirmity, the penalty is solitary confinement of from three months to four years and a fine of from 200 to 1,000 francs, besides the indemnity and the interdiction, if there is need, of all business, for a time more or less long.

367. The violations of articles 186, 188, and 193 are punished with a fine of from 4 to 10 francs; in case of a repetition of the offense, the penalty is doubled, with an imprisonment of three days at most.

[The remaining Articles of this Chapter, 368–372, relate to violations of the provisions about burials and cemeteries. Chapter V considers the violations of the animal sanitary police provisions.]

CHAPTER VI.—GENERAL PROVISIONS.

385. Every violation of the laws and regulations on the sanitary police of human beings or of animals, which is not the object of a specified penal provision, is punished by an imprisonment which may not exceed fifteen days, or by a fine which may not exceed 60 francs, without prejudice to the provision of the first paragraph of Art. 355 of the present law.

386. The judge, in appointing the penalty, will take into consideration the damage proceeding from the violations of this law. He will condemn, besides, the offender, each time there is need, to the reparation of the damage.

387. Independently of the enacted penalties, the judge may always pronounce, if there is need, the confiscation or the destruction of the things which are made the object of the violation.

388. The fines imposed by virtue of the present law belong for two-thirds of the amount to the insurance fund for cattle and for the other third to the informer.

[Chapter VII sets forth the method of procedure to be followed in prosecutions for violations of the law.]

TITLE VII.—FINAL AND TRANSITORY PROVISIONS.

[393. Contains a list of the laws, regulations, and decrees abrogated by this law.]

394. The Council of State is charged with the publication and the execution of the present law, which shall enter into force at the time they shall determine. A deposit of a sufficient number of copies shall be placed at the Secretary's office of each Commune for the gratuitous disposal to the public specially concerned.

395. The Council of State will take all necessary regulatory provisions in order to put the present law into force. It will decide, also, all questions which may arise in carrying the law into execution, after having heard the Police Department.

Given at Fribourg, the 28th of May, 1850.

(By a decree of the Council of State this law went into effect July 1, 1851.)

CANTON OF GENEVA.

[Translated from official copies.]

REGULATION OF THE POLICE CONCERNING MARKETS AND PROVISIONS, MAY 1, 1877.

The Council of State, Considering Art. 385, §10, *and the general provisions of the Penal Code of October* 21, 1874; *Considering the law of October* 23, 1876, *on the penal sanction of the regulations and decrees in matters of police, made by the Council of State; Considering the advice of the Administrative Council of the City of Geneva; Decree:*

SECTION FIRST.—CONCERNING MARKETS.

§1. *General provisions.*

ART. 1. The sale of commodities for food, of eatables, of hay, of straw, of wood and other merchandise, can not take place in the markets, streets or on the public road, except in the places assigned by the municipal authority.

ART. 2. The dealers in fruits and other foods, who are stationed on the public road, shall have their scales suspended to an iron standard, fixed vertically to a shelf, or employ any other system of steady scales.

ART. 3. It is forbidden to expose for sale any foods, articles of merchandise and products damaged or unfit for consumption.

ART. 4. It is prohibited to kill game, to bleed and pluck poultry, as well as all kinds of birds, on the public road or in thoroughfares and alleys.

§ 2. Special provisions for the city of Geneva. (Arts. 5 to 11 relate to the location of rented stands, the time of holding markets, the hawking of fruits, etc., the immediate removal of all vegetable and fish debris from market passage-ways, etc.; local regulations for the city of Geneva.)

SECTION SECOND.—PROHIBITIONS CONCERNING THE PREPARATION AND THE SALE OF FOODS. COPPER UTENSILS.

ART. 12. It is enjoined on all merchants or retailers of eatables and foods to take in the preparation of these articles, the necessary precautions to avoid rendering them injurious to health.

ART. 13. The pork-butchers, eating-house keepers, restaurateurs, hotel keepers, pastry-cooks, confectioners, and merchants making use of copper utensils, must keep them well tinned, and properly maintain these articles, as well as any measures, weights and instruments which they may employ. They are especially forbidden to allow any viands to cool in copper vessels.

ART. 14. It is forbidden to sellers of vinegar to place in their casks any copper spigots.

ART. 15. It is forbidden to make use of any mineral colors (ultramarine excepted) to color bon-bons, sugar-plums, sweetmeats, marmalades, and liqueurs.

All colors derived from tar and designated under the different names of rose aniline, carmine, currant-red, bright orange-red, coffee, blue, yellow, aniline green, etc., are equally prohibited for the same purposes; the salts of lead, copper, chromium, which these aniline colors contain partly, and especially the salts of mercury and arsenic, which they frequently contain, render them very poisonous.

ART. 16. No one should employ, in order to color sweetmeats, gum-pastes and other articles heretofore designated, except cochineal, or other vegetable substances, with the exception of gamboge and the berries of poisonous fruits.

The employment of chloride of tin, or salts of tin, in order to fix these vegetable colors, is prohibited.

ART. 17. It is forbidden to directly inclose or to mold any sweetmeats in papers glazed white or colored with mineral substances (ultramarine excepted), or with aniline colors. All sweetmeats which retain moisture or which contain a liquid, must not be inclosed except in white paper without sizing. It is equally forbidden to place any sweetmeats in any box lined inside with white paper glazed or colored by mineral substances or aniline colors, and to cover them with pinkings made from the same paper.

ART. 18. All that which, at the time of the inspections which shall have been ordered by the Department of Justice and Police, shall be found injurious to health, may be, according to circumstances, seized, repaired at the expense of the proprietors, destroyed or rendered unsuitable.

SECTION THIRD.—CONCERNING COALITIONS RELATIVE TO THE SALE OF ARTICLES OF FOOD AND BEVERAGES.

ART. 19. All pacts, conventions, stipulations, coalitions, verbal or written, are prohibited, as contrary to public order, as well as all provisions of regulations, deliberations or statutes, by which the members, employés or grantees of a society of an association or of a class of individuals, should be bound to refuse to one or several specified persons the sale for cash of articles and commodities for food or beverages.

SECTION FOURTH.—PENAL CLAUSE.

ART. 20. The offenders of the present regulation are liable to petty penalties, without prejudice to the heavier penalties which may be incurred for the offense, and the damage-costs, if there is need.

REPEALING CLAUSE.

Chapter XVII of the general regulation of police of March 31, 1837 (Arts. 238 to 244); the regulations and decrees of May 13, 1848, October 24, 1865, January 14, 1870, and December 1, 1874, and generally all provisions of former regulations contrary to the present regulation, are repealed.

LAW ON THE SALE OF WINES, APRIL 7, 1883.

The Council of State of the Republic and Canton of Geneva make known that: the Grand Council, on the proposition of the Council of State, decrees as follows:

ART. 1. The qualification and the term *wine* are exclusively reserved to the products resulting from the fermentation of the juice of fresh grapes.

ART. 2. Wines which do not proceed directly from the vintage, that is to say, watered wines, wines fortified with alcohol, wines or piquettes made from dried grapes, wines of the second pressing, and generally all vinous beverages which are not the exclusive result of the fermentation of the juice of fresh grapes, shall be sold as such.

The nature of the merchandise shall be, in such cases, specified in the invoice.

ART. 3. Every manufacturer, seller and holder, is obliged to label, in a conspicuous and legible manner, the casks and receptacles used in the transportation and in the sale of wines or piquettes made from dried grapes, and of wines of the second pressing.

ART. 4. Every dealer in the beverages specified in Art. 2 should:

1. First of all make a declaration of his intentions to the Department of Justice and Police;

2. Affix in the places of sale and in a conspicuous position, the sign and the nature of the said beverages.

ART. 5. The seller who shall have refused to make the declaration prescribed by Art. 2, or infringed Art. 3 and 4 shall be punished by petty penalties.

ART. 6. Every seller who shall have knowingly deceived in regard to the nature or origin of the beverage sold, if the deception has been the cause of determining the sale, is liable to the penalties set forth in Art. 368 of the Penal Code, without prejudice to any damages or profits which may have been due to the buyer. The merchandise which shall have been made the object of the deception may be seized by the competent authority.

ART. 7. Falsified wines remain under the enforcement of Art. 370, 371 and 372 of the Penal Code and of the provisions of the Law of March 11, 1816.

TRANSITORY PROVISION.

The present Law shall take effect on the 1st of August, 1883.

Made and given at Geneva, the 7th of April, eighteen hundred and eighty-three, under the seal of the Republic and the signatures of the President and of the Secretary of the Grand Conseil.

The Council of State, Considering the Constitutional Law on *referendum facultatif*, of May 25, 1879, and the organic Law on the exercise of *referendum*, of June 25, 1879;

Seeing that the text of the Law of April 7, 1883 on the sale of wines was published the 14th of April 1883, in the *Feuille d'Avis;*

Seeing that the delay of thirty days since the publication expired the 13th of May 1883 without any request for a popular vote having been formulated by the electors;

Decree: The promulgation of the aforesaid Law to be executory in all the Canton from to-morrow.

GENEVA, *May* 15, 1883.

REGULATION ON BEER PUMPS.

The Council of State, Considering the investigation and report of M. le directeur of the Bureau of Health;

Considering the law of the 27th of October 1884 *on the organization and the competence of the Bureau of Public Health (Art.* 4 *and* 10*);*

Considering Art. 385, *Secs.* 2, 8, *and* 10, *of the Penal Code;*

On the proposition of the Department of Justice and Police; Decree:

ART. 1. The pressure apparatus used in retailing beer shall be submitted, during its manufacture and employment, to the control of the Bureau of Public Health.

ART. 2. The adductor and conductor pipes of the liquid must be of glass or of block tin, to the exclusion of all other alterable metallic composition. Rubber joints are tolerated; they must be frequently renewed.

ART. 3. The air reservoirs must be provided on the lower side with an opening, (man-hole, spigot), permitting an inspection and easy cleaning.

ART. 4. The air inlet of the reservoir must be established in a well-ventilated locality, and if possible, in spacious yards or on the public road.

ART. 5. All the parts of the apparatus should be maintained in a state of perfect cleanliness, their cleaning to take place as often as every eighth day.

ART. 6. The offenders against the provisions of the present regulation shall be liable to petty penalties.

CANTON OF NEUCHÂTEL.

[Translated from official copies.]

LAW ON THE SALE OF WINES AND THE CERTIFICATES OF ORIGIN. (MAY 21, 1885.)

The Grand Conseil of the Republic and Canton of Neuchâtel; on the proposition of the Council of State and the report of a Special Commission; Decree:

TITLE I.

ART. 1. It is forbidden to sell under the title of wine, all beverages which are not the product of the vine.

ART. 2. Consequently, all beverages which are not produced directly by the fermentation of the juice of fresh grapes, as wines increased by water or by alcohol, wines from dried grapes, wines of the second pressing, alcoholized piquettes, wines from residues obtained by the addition of sugared water to the vintage residues, as

well as all beverages in the manufacture of which grapes do not intervene or only intervene in part, must be sold as such and under their exact and true denomination.

The character of the beverage must always be mentioned in the invoice.

ART. 3. Those who sell or retail any beverages of this character, without designating them under their true denomination, are liable to a fine of from 20 to 200 francs, without prejudice to all damage-costs, if there is need.

ART. 4. If they are found repeating the offense or if they know the character of the beverage, they shall incur the maximum of the fine; the merchandise besides shall be confiscated and sold for the profit of the hospitals if it is known to be wholesome; if it is known to be unwholesome, its destruction must be ordered.

ART. 5. All inn-keepers and dealers in beverages shall be obliged to affix in their places and in a conspicuous position, the exact indication and the character of the beverages which they place on sale. They must besides furnish this notice to the municipal police authorities.

ART. 6. Every violator of the provisions of the present law shall incur the penalties provided in Articles 3 and 4, which precede; besides, in case of a renewal of the offense, if he is the proprietor of a public establishment, his establishment may be ordered to be closed.

TITLE II.

ART. 7. There shall be delivered, for the sale and the exportation of Neuchâtel wines, to proprietors and sellers who shall demand it, certificates intended to attest the origin of these wines.

ART. 8. These certificates, which shall certify to the exporter that the wines have been made in the Neuchâtel vineyard or in such a special part of this vineyard, and that they are pure and without any admixture, shall be delivered by the municipal authorities of the place of dispatch. The municipal authorities shall have the right of assuring themselves by all means of control, of the authenticity of the wines for which they are called on to deliver the certificates of origin.

ART. 9. The sellers and exporters may claim, besides the certificates, the application of the municipal lead stamp and seal on the vessels, barrels or cases used to transport the wines.

ART. 10. A decree of the Council of State shall determine the form of these certificates, the declarations which they must contain, their duration, as well as the fees to be collected by the municipal authorities.

ART. 11. Every person who shall be convicted of having made and signed a false declaration as to the character and origin of his wines, of having forged a certificate of origin or of having made use of a forged certificate shall be punished by the penalties set forth in Articles 122 and 126 of the Penal Code; the sentence may be published.

ART. 12. The Council of State is charged with publishing the present law in view of the exercise of the right of Referendum, and, if it become decretory, to make sure of its promulgation and execution.

Neuchâtel, the 21st of May 1885.

The aforesaid law, published in the number of the *Feuille Officielle* of May 23, 1885, not having given rise to any opposition, is promulgated to be executory from September 1st next.

NEUCHÂTEL, *the 17th of July*, 1885.

REGULATION ON THE DUTIES OF THE POLICE CONCERNING FOODS AND BEVERAGES AND THEIR FALSIFICATIONS. (AUG. 28, 1885).

The Council of State of the Republic and Canton of Neuchâtel; Considering Articles 8 and 13 of the law on the sanitary police, of May 7, 1875, and 9 of said law on the attributes of the municipal authorities; On the proposition of the Department of the Interior; Decree:

ART. 1. The sale of beverages and of articles of food is, in point of view of their healthfulness, placed under the surveillance of the police.

ART. 2. This surveillance is exercised in each municipality by the local Commission of Health and by the Municipal Council, under the control of the Department of the Interior.

ART. 3. This surveillance shall be exercised especially over bread and flours, confectionery, butchers' and pork-butchers' meat, butter and oil, fruits and vegetables, spices and colonial produce, milk, wine, beer, spirits and liqueurs, syrups and vinegars, and artificial aerated beverages.

ART. 4. The chemical or microscopical analyses judged necessary to make sure of the falsification or the unwholesomeness of beverages and commodities for food shall take place in the Cantonal Analytical Laboratory at Neuchâtel. They may also be confided to the expert chemists which the municipalities shall designate.

ART. 5. The municipal authorities, each time that they judge it to be necessary, but at least once per annum, will proceed unexpectedly to the inspection of the

shops of bakers, butchers, milk-dealers, pork-butchers, grocers, and, generally of all establishments intended for the retail sale of beverages and of articles of food, with a view of assuring themselves that these articles are neither falsified nor unwholesome. Periodic inspections at the stores of wholesale merchants will also be practiced.

The municipalities must make a report to the Department of the Interior on the result of each one of these inspections.

ART. 6. The Department of the Interior may order, on its own behalf, the inspection of the establishments mentioned in Article 5, each time it is adjudged to be necessary.

This inspection shall be made, either by the agents of the Cantonal police or by the special deputies.

ART. 7. A special inspection is ordered when the local authorities or the Department of the Interior receive a complaint or a denunciation against a dealer in beverages or articles of food.

ART. 8. The dealers in beverages or commodities for food shall be obliged to give up gratuitously to the agents or the deputies of police the samples judged necessary to permit of an examination.

ART. 9. If this examination can not take place on the spot and if it requires a chemical or microscopical analysis or any other operation of this nature, there shall be taken out two samples of the beverage or of the food to be examined, which shall be placed under seals in the presence of the dealer or of his representative; these latter may also thereto affix their seal. One of the samples is forwarded to the official chemist in order to be analyzed, and the other is kept in deposit by the authority who has ordered the technical examination.

ART. 10. When there is ground to believe that a food or a beverage is falsified or unwholesome, the local police authority shall provisionally order the sequestration of it.

ART. 11. The official chemist will transmit to the police authority with the briefest delay possible, the written report (*procès-verbal*) of his examination and his opinion on the question of determining whether the beverage or the food examined is falsified or unhealthy.

ART. 12. If the beverage or the food examined technically is not recognized as falsified or unhealthy, the expense of the technical examination remains to the charge of the municipality or of the State. The sequestration, if it has been imposed, shall be immediately revoked. If it is recognized as falsified and unhealthy, its destruction shall be ordered.

The dealer, if he has knowledge of the falsification or of the unwholesomeness, shall be punished by the penalties contained in Articles 97 and 228 of the Penal Code; if he is ignorant of them, he shall be liable to the penalties prescribed in Articles 21 of the law on the sanitary police and 261 of the Penal Code.

In either case, he is charged with the costs of the technical examination and of the criminal prosecution, and if he is the tenant of an establishment intended for the retail sale of beverages, the closing of his establishment may be imposed.

The result of the technical examination may be published by decision of the Council of State in the *Feuille officielle*.

ART. 13. Private persons who desire to have analysis made of any beverages or articles of food, may apply for this purpose to the Laboratory of the Chemist of the Academy.

A tariff, appointed by the Council of State, shall fix the fees to be collected for these analyses.

ART. 14. The present regulation replaces and abrogates that of November 25, 1879.

Neuchâtel, the 28th of August 1885.

[The tariff for fees for analysis is appended to these regulations].

CANTON OF VALAIS.

[Translated from an official copy.]

POLICE LAW OF NOVEMBER 21, 1882, CONCERNING THE SALE OF BEVERAGES AND ARTICLES OF FOOD.

The Grand Conseil of the Canton of Valais, Considering that it is important to place the public under protection from the dangers which the sale of falsified or unwholesome beverages and articles of food present; on the proposition of the Council of State, Orders:

ART. 1. The sale of beverages and of articles of food is, in point of view of healthfulness, placed under the surveillance of the police.

ART. 2. This surveillance is exercised in each commune by the Municipal Council or by a Commission to which it delegates its powers, under the control of the Department of the Interior.

ART. 3. This surveillance is exercised especially over spirituous beverages, wine and beer, as well as over bread, flours, butchers' meat, pork-butchers' meat, milk and its products, fruits, colonial produce and generally over all eatables and beverages susceptible of being altered or falsified.

ART. 4. There is constituted, for the execution of the present law, a Cantonal Commission of Experts, to the number of three, appointed by the Council of State, charged with the analysis of suspected beverages and foods.

The Professor of Chemistry of the Cantonal Lyceum is, by right, a member of this Commission.

ART. 5. The Municipal Councils or the local Commissions must, at least twice a year and unexpectedly, proceed to the inspection of all establishments carrying on the sale either at wholesale or retail of spirituous beverages, wines and beers, with the view of assuring themselves that these articles are neither falsified nor unhealthy.

They may, each time that they judge it to be necessary, proceed to the inspection of all shops or warehouses for articles of food.

The reports of these inspections are to be sent to the Department of the Interior, which will transmit them, if there is need, to the Cantonal Commission.

ART. 6. The Department of the Interior orders equally the inspection of the establishments mentioned in Article 3, each time that it deems necessary and principally when a complaint or a denunciation has been addressed to it.

This inspection is made either by the agents of the municipal police, or by the Cantonal Commission or one of its members.

ART. 7. The courts, authorities, societies and private individuals may at all times address themselves to the Cantonal Commission in order to request the verification of foods and spirituous beverages.

ART. 8. Each time that the Cantonal Commission verifies a case of falsification, it transmits to the Department of the Interior, the written report of its examination with advice.

ART. 9. When there is ground to believe that a food or a beverage is falsified or unwholesome, the local police must provisionally order its sequestration.

There are taken out, in this case, two samples of the suspected merchandise, of which one is transmitted to the Department of the Interior and the other remains deposited with the dealer. These samples are sealed in the presence of the dealer or of his representative, who may also affix his seal thereto.

ART. 10. Wholesale merchants, innkeepers and dealers are obliged to admit the experts into all localities containing any merchandise and to deliver up gratuitously the samples prescribed by the preceding Article.

ART. 11. If the beverages or the articles for food are recognized as falsified or unhealthy, the expense of the analysis is a charge to the offender.

ART. 12. The Council of State may previously take out at the Cantonal frontier and cause to be examined samples of spirits of wine, of spirituous beverages and other articles consigned to innkeepers and dealers or private individuals living in the Canton.

ART. 13. The Council of State decides upon the destruction or the withdrawal from trade of beverages and foods recognized as falsified or unwholesome.

ART. 14. The offender shall be punished by a fine of from 20 to 100 francs, to be imposed by the Council of State, without prejudice to the application of Article 153 *et seq.* of the Penal Code.

The license may, in addition, be taken away from him for a period of time to be determined by the Council of State.

The names of the falsifiers and of the dealers shall be published in the *Bulletin Officiel.*

ART. 15. The penalties provided by the preceding Article are applicable to the manufacturers and dealers who deceive the public by selling as natural any manufactured products, even when these products may not be injurious to health.

ART. 16. The Council of State is charged with the preparation of an executive regulation on the matter.

Given in Grand Conseil, at Sion, the 21st of November 1882.

The Council of State of the Canton of Valais decree: The law which precedes shall be published and posted in all the communes of the Canton, Sunday January 21st inst.

Given in Council of State, at Sion, the 13th of January 1883.

REGULATIONS OF MAY 16, 1883. CONCERNING THE SALE OF ARTICLES OF FOOD AND OF BEVERAGES.

[Translated from an official copy.]

The Council of State of the Canton of Valais, Wishing to complete the measures of police and of control concerning the sale of articles of food and of beverages; on the proposition of the Department of the Interior, Decree:

CHAPTER I.—GENERAL PROVISIONS.

ART. 1. The articles comprised in the law of November 21, 1882, and which form the object of the present regulation are those which serve as foods properly speaking or as beverages, as well as those which are employed in the preparation, production, manufacture or preservation of these foods.

ART. 2. Every material for food must be sold under its true name.

ART. 3. Every trader is responsible for the quality of his merchandise, whether he receives it from a foreign source or manufactures it himself.

ART. 4. Every trader wishing to sell an artificial product imitating a natural product (such as wine, brandy, artificial butters, etc.), must warn the public of it:

(*a*) For wines and alcoholic beverages, by a sign, placed at the entrance of the establishment and legible from without, bearing the name of the product, for example, "Artificial Wines";

(*b*) For other articles of merchandise, by a placard legible at a distance, placed above the product and bearing the name of the merchandise, accompanied by the prefix, "Artificial".

ART. 5. The sale and the use of all unwholesome or altered alimentary products are prohibited.

CHAPTER II.—SPECIAL PROVISIONS.

ART. 6. *Wines.*—(*a*) That is only recognized as natural wine which comes from the fermented juice of the grape, without any addition whatsoever.

Every wine increased by water, sugar, alcohol, a base, an acid, coloring matter, etc., etc., etc., is consequently, considered as altered and must not be designated as natural;

(*b*) The modifications brought about in wines, mentioned above, are tolerated, on condition that the materials added shall in no way be injurious to health and that they shall be indicated at the time of sale; in the contrary case, these modifications are considered as constituting an act of fraud;

(*c*) Wine manufactured from dried grapes is not considered as natural;

(*d*) Every wine which has not been made from the juice of grapes must be sold under the denomination of artificial wine;

(*e*) At the time of the sale at wholesale of a natural wine, the age and the place of production (that is to say the vineyard in which it was grown) must be indicated, in order to facilitate the control.

The sale of wine and of must exported from the Canton is submitted to the same formality.

All persons who shall import wine shall require the same formality on the part of the seller. These indications must be found on the bill of lading.

Dealers must equally be in a position to indicate to the local commissions the place of origin and the age of each butt of wine with which they are stocked.

ART. 7. *Beer.*—(*a*) Beer, recognized as such, is the fermented beverage manufactured from malt, water and hops;

(*b*) The replacement of these substances by others is considered as a *contravention* of, if the latter are inoffensive, and as an *offense* against the law in the case where they may carry injury to health;

(*c*) The establishment of beer-pumps is only authorized as long as the dealer conforms to the instructions hereafter given, and maintains them in a state of irreproachable cleanliness;

(*d*) The pumps must be established in a manner not to produce any alteration of this beverage, either by metallic substances or by fungi. In this regard the pipes must be as short as possible, and formed of pure tin. They shall be washed every day with boiling water, and every eighth day with a solution of soda. The air employed for the pressure must have traversed a bed of pounded and sifted charcoal of 20 centimeters thickness.

ART. 8. *Distilled beverages.*—(*a*) Distilled beverages, such as: Kirsch, brandy from grape-residue, from lees, from juniper berries, from gentian, etc., should only bear the name of *natural*, as long as they are produced by the fermentation and subsequent distillation of the fruit or material of which they bear the name, without any addition whatsoever;

(*b*) The sale of these beverages made artificially with alcohol or increased by alcohol and other substances, is tolerated, provided that the mixture contains nothing injurious to health.

ART. 9. *Liqueurs.*—Liqueurs, which are all artificial products, must be free from any unwholesome materials, such as toxic bitter substances, fuchsine, etc., etc.

ART. 10. *Vinegar.*—Vinegar must be composed only of acetic acid, and must contain no other acid, either mineral or organic.

ART. 11. *Milk.*—(*a*) The sale of milk coming from sick cows is prohibited;

(*b*) Pure milk must indicate on the lactometer, at the temperature of 15° C., at least 29° and not go beyond 33°;

(*c*) After a rest of 24 hours, it must settle in the creamometer at least 10 per cent. of cream;

(*d*) On analysis it should contain at least 12 per cent. of total solids and 3 per cent. of butter fat;

(*e*) Milk must not be increased by any materials intended to preserve it, such as borax, salicylic acid, etc.

ART. 12. *Butter.*—(*a*) Butter must not contain more than 20 per cent. of water, the average being 15 per cent.;

(*b*) Butter increased by a foreign fat must bear the name of artificial butter. The same denomination must be applied to a melted butter which shall not have been made with pure butter.

ART. 13. *Flours.*—(*a*) Wheat and rye flours must not contain more than 1.5 per cent. of mineral matters;

(*b*) The addition of any other flour of an inferior value constitutes a fraud, if the mixture is not mentioned;

(*c*) The sale of any flour containing ergotized rye is prohibited.

ART. 14. *Bread.*—(*a*) A well-baked bread contains on an average 25 per cent. of water, the proportion of this water must in no case exceed 30 per cent. for white bread and 35 per cent. for brown bread;

(*b*) The mineral matter, not including the salt, should not exceed 1 per cent. in white and brown breads and 1.5 per cent. in rye bread.

ART. 15. *Confectionery.*—Confectionery must be colored only with harmless materials, such as: Indigo, Prussian blue, ultramarine, cochineal, carmine, carmine lac, Brazil lac, orseil, saffron, Avignon berries, Persian berries, quercitron, curcuma, woad and India wood.

ART. 16. *Lard.*—Lard must not contain any water nor foreign fats.

ART. 17. *Spices and colonial produce.*—Spices and colonial produce in general must be sold in a pure and unmixed condition.

ART. 18. *Fruits.*—The sale of fruits, whose state of maturity is not that demanded on hygienic accounts, is prohibited.

ART. 19. *Tinning.*—The tinning of copper and iron utensils must be made with pure tin or with one containing not more than 1 per cent. of lead. Galvanizing with zinc is prohibited.

ART. 20. *Meat.*—(*a*) Conformably to Article 2 of the Decree of the Council of State of December 30, 1855, every animal, before being slaughtered in the public slaughterhouses, must be shown to the inspector of the shambles, who will make an inspection before the slaughter and a second after the cutting up. If the inspector judges the meat good and receivable, he shall deliver a permit of sale;

(*b*) Characteristics of sound meat:

Sound meat must be in its appearance of a bright and vermillion color. The simple touch must give a sensation of firmness, united with a light suppleness or elasticity. Any oozing of muscular juice must not be self-produced and it must cause an impression of coldness and humidity to be felt by the hand.

Meat is considered as altered, when in place of being firm, dry and resisting, it is discolored, pasty to the hand, light and spongy, or when if it is lightly compressed a viscous serosity oozes forth;

(*c*) The following must be considered as injurious:

1. All meat of animals dying from internal disease;
2. All meat of poisoned animals;
3. All meat of animals affected by contagious disease;
4. All meat of animals affected by a malady involving the decomposition of the blood;
5. All meat containing any parasites (cystic, trichinæ), capable of developing in the body of man;
6. All meat entering into putrefaction;

(*d*) The sale of all meat derived from a sick beast is prohibited, whether it may or may not be injurious to health;

(*e*) The sale of the meat of a calf which has not reached the age of sixteen days is also prohibited. In order to be able to establish the age of the animal, the proprietor must announce to the Communal Inspector the birth of the animal, notifying him in writing of the description of the coat and of any distinctive mark of the animal. After sixteen days only, he may present himself with his animal before the Inspector, who will verify the identity of the animal with the description given previously, and will deliver, if it is necessary, to the proprietor the certificate of age and health.

ART. 21. *Pork*—(*a*). The meats used in pork-butchers' shops must be submitted to the same inspection as that of ordinary butchers;

(*b*) Sausages must be composed only of meat and the necessary spices; they must not contain either flour or starch.

CHAPTER III.—PENAL PROVISIONS.

ART. 22. Those shall be punished by a fine of from 20 to 30 francs who sell a product under a name other than that which its nature requires, although the value of the product may be the same.

ART. 23. Those shall be punished by a fine of from 20 to 40 francs who sell as good, a food which they know to be altered or unwholesome.

ART. 24. Those shall be punished by a fine of from 40 to 80 francs who shall have rendered themselves guilty of a fraud.

ART. 25. Those shall be punished by a fine of 100 francs who shall have altered a food in a manner to render it injurious or dangerous to health.

ART. 26. The penalties provided for by the Penal Code are reserved.

CHAPTER IV.—CANTONAL COMMISSION OF CONTROL.

ART. 27. The Cantonal Commission of Control will meet at least twice a year, in February and August, in order to take cognizance of the reports of the local Commissions.

ART. 28. Besides these obligatory meetings, it will meet every time there is occasion to make a decision in matters of fraud or otherwise.

ART. 29. It will see that the local Commissions perform their duties.

ART. 30. It receives from the Department of the Interior the suspected samples and submits them to analysis.

ART. 31. For these analyses the President of the Commission keeps a register in which is mentioned:

(*a*) The sample transmitted by the Department with the serial number;
(*b*) The date of transmission;
(*c*) The request to which a reply must be given;
(*d*) The result of the analysis;
(*e*) The tax.

ART. 32. Every official or private person who desires an analysis, must forward the material to be analyzed to the Department of the Interior with a precise indication of what they require from the chemist.

ART. 33. The price of the analyses is fixed as follows:

	Francs.
Wine, beer, cider	5—20
Vinegar, liqueurs	3—15
Milk	5—10
Butter	5—20
Flour and bread	2—20
Oil	5—20
Coffee, tea	2—10
Sausages	2—20
Tinning	5

ART. 34. The Commission, a member of which performs the functions of a secretary, keeps a protocol of all its operations and decisions.

ART. 35. The emoluments of the members of the Commission for the meetings are fixed at 6 francs per sitting, and for the inspections at 10 francs per day, not including the traveling expenses.

ART. 36. The Council of State will place at the disposition of the Commission the register of all Cantonal dealers, as well as a table showing the quantities of alcohol and spirits consigned from abroad to different dealers.

CHAPTER V.—LOCAL COMMISSIONS.

ART. 37. The local Commission, composed at least of three members, is appointed by the Communal Council of each locality. The President and Secretary are taken from its midst and appointed by the same authorities.

This Commission is re-eligible every four years.

ART. 38. The members of this Commission shall be provided with a card of status, delivered by the same Council.

ART. 39. The Commission shall keep a protocol in which shall be mentioned all its operations.

ART. 40. The Commission must be deeply impressed with the idea that it is called upon to supervise all that has reference to the alimentation of man. They must in this regard control all articles of merchandise retailed as food or beverage, either on the score of health, or that of fraud.

ART. 41. The Commission is charged, according to Art. 5 of the law, with making two inspections per year, which shall take place, one in January, and the other

in July. It shall render the report thereon to the Department of the Interior within eight days after the inspection.

ART. 42. In case of doubt concerning the nature of the merchandise, it will withdraw from it the quantity designated below and will forward it to the Department of the Interior, in order to have it analyzed, indicating on it the name by which the trader sold the said merchandise.

ART. 43. If there is ground to believe that a food or a beverage may be unwholesome, the Commission shall comply with Art. 9 of the law on the subject of seals to be affixed to the sample.

ART. 44. Besides the two regular inspections, provided by the law, the Commission shall from time to time make inspections in the different establishments and shall take, even when there should not have been a complaint, a sample of the different articles of merchandise for analysis.

ART. 45. The members of the Commission shall meet once every three months, in order to communicate that which they may have learned concerning the unwholesomeness of foods and to concert concerning the measures to be taken and the inspections to be made.

ART. 46. In regard to the quantities of the different products to be taken out for analysis, it is impossible to give a rule applicable in every case; but it may be stated, generally, that for liquids, a half liter and, for solids, 200 grammes of the material suffices.

Thus decreed in Council of State, at Sion, the 16th of May 1883, in order to be published and posted in all of the communes of the Canton, Sunday July 1st, 1883.

CANTON OF VAUD.

[Translated from official copies.]

DECREE CONCERNING THE POLICE MEASURES TO BE TAKEN AGAINST THE SALE OF UNWHOLESOME OR FALSIFIED BEVERAGES AND FOODS.

The Council of State of the Canton of Vaud, Considering the advice of the Departments of Justice and Police and of the Interior;

Considering Art. 113 *and* 240 *of the law of February* 1*st* 1850 *on sanitary organization, provide:*

Art. 113. *The Council of State, after having heard the Council of Health, will prescribe all the police measures which are judged necessary to prevent any one from dealing in unwholesome meats, eatables and beverages.*

Art. 240. *Violations of the regulations prescribed by Art.* 113 *and* 114 *to prevent the sale of unwholesome meats, foods, eatables and beverages, are punished by a fine not to exceed* 60 *francs or by an imprisonment, if necessary, not to exceed* 15 *days, unless the case falls within Art.* 145, 146 *and* 150 *of the Penal Code.*

In case of a renewal of the offense, the maximum of the fine and of the imprisonment may be doubled.

Considering the decree of the Grand Conseil, dated May 10, 1881 *revising the aforesaid articles;*

Considering finally Art. 17, *figure* 2, *of the law of May* 18, 1876, *on the attributes and the competence of the communal authorities; Decree:*

ART. 1. The sale of beverages and of other alimentary substances is placed under the surveillance of the police.

ART. 2. This surveillance has for its object to prevent the sale of injurious beverages and foods, as well as of those articles which, excluding by their nature the idea of a manufacture, are not offered to the public in their natural state or which, in the manipulations to which they have been submitted, have been falsified by the addition of foreign substances.

ART. 3. The surveillance prescribed by the two preceding Articles is exercised, in each commune, by the Municipality, under the control of the Department of the Interior, (Bureau of Sanitary Police).

ART. 4. It is applicable especially to the following articles: Bread and flours, meat, pork, milk, coffee, chocolate, tea, sugar, fruits, wine, beer, other alcoholic beverages and aerated waters.

ART. 5. The Municipalities must make each time they judge it proper, and at least twice per annum, the inspection of bakers', butchers', dairy establishments, pork and spice warehouses, markets and public establishments intended for the retail sale of beverages, in order to assure themselves of the wholesomeness of the foods and beverages which are there retailed and of the absence of all falsifications of the character of those which are prescribed by Art. 2 above.

The result of these inspections will be reported to the Préfet of the district.

The preceding provisions do not derogate from the general and special provisions actually in force on the sale of foods and beverages.

ART. 6. The Department of the Interior may also order the inspection of the establishments mentioned in Art. 5 each time it deems it necessary.

This inspection will be performed, either by the agents of the municipal police, or by the special deputies.

ART. 7. A special inspection will be ordered when the local authorities or the Department of the Interior receives a complaint or a denunciation against a dealer in beverages or in alimentary substances.

ART. 8. The dealers in beverages or in foods are obliged to remit, gratuitously, to the official charged with police powers, the samples judged necessary to permit of examination.

ART. 9. The chemical or microscopical examination judged necessary in order to make sure of the unwholesomeness or of the falsification of the beverages and commodities for food, are undertaken at the Cantonal School of Pharmacy.

ART. 10. When there are reasons to believe that a commodity or a beverage is unwholesome or has been submitted to a falsification of the character of those mentioned in Article 2, the local police authorities must order its sequestration and cause it to be examined by an expert.

For this purpose, there is taken out two samples of the beverage or of the food to be examined, which are placed under seals in the presence of the dealer or of his representative, who may also affix his seal thereto. One of the samples is forwarded to the expert, and the other is preserved on deposit by the authority which orders the technical examination.

ART. 11. If a chemical or microscopical analysis, or any other operation of that character, is judged necessary, the sample intended for the technical examination is addressed to the School of Pharmacy, at Lausanne, in order there to be analyzed.

ART. 12. The expert mentioned in Art. 9, or the School of Pharmacy, will forward with the briefest delay possible, to the police authorities, the written report of his examination and his advice on the question of determining whether the beverage or the commodity examined is falsified or unhealthy.

ART. 13. If the beverage or commodity examined technically is not recognized as unhealthy or falsified in the sense heretofore stated, the sequestration is removed and the expense of the technical examination remains to the charge of the State.

If it is recognized as unhealthy or falsified, its destruction may be ordered by administrative method.

The dealer, if he has knowledge of its unwholesomeness or its falsification, is liable to the penalties imposed by Articles 145, 146, and 150 of the Penal Code, and if he was ignorant of them, he is punished for violation of the present decree, conformably to Article 240 of the law on sanitary organization.

In either case he is charged with the costs of the technical examination and of the criminal prosecution, and if he is the proprietor of an establishment intended for the retail sale of beverages, the license may be taken away from him by virtue of Art. 57 of the law of January 9, 1868.

The result of the technical examination is affixed to the public post of the commune and may, besides, by decision of the Council of State, be inserted in the *Feuille des avis officiels*.

ART. 14. Private individuals who desire to have any beverages or articles of food analyzed, may apply for this purpose to the Cantonal School of Pharmacy.

A tariff decreed by the Council of State will fix the fees to be collected for these analyses.

ART. 15. The present decree, which shall go into effect from the date of its promulgation, abrogates and replaces that of July 7, 1877.

Given under the seal of the Council of State, at Lausanne, the 19th of July 1881.

(The above decree is under advisement for revision.)

DECREE OF MAY 13, 1886, CONCERNING THE SALE OF ARTIFICIAL HONEY.

The Council of State of the Canton of Vaud, Considering the advice of the Department of the Interior,

Considering Article 68 *of the Law of May* 13, 1886 *on sanitary organization, Decree:*

ART. 1. It is forbidden to sell under the name of *honey* (with or without qualifying) all products other than *genuine bees honey*.

ART. 2. Every violation of the provisions of this Decree is punished conformably to Article 249 of the Law of March 13, 1886, on sanitary organization.

ART. 3. The present Decree shall be printed, published and posted, in order to be executory from and including the first of June 1886.

Given under the seal of the Council of State, at Lausanne, the 13th of May 1886.

DECREE OF MAY 2, 1887 CONCERNING BEER PUMPS.

The Council of State of the Canton of Vaud, Considering the advice of the Department of the Interior;

Considering Art. 68, 69, and 275 of the law of March 13, 1886, on sanitary organization, Decree:

ART. 1. Every person who wishes to establish a pressure apparatus for the retailing of beer must request the consent for it from the Municipality of the commune in which the apparatus will be established.

ART. 2. The Municipal authority will proceed to inquiry in regard to the kind of apparatus and the inconveniences which it may present on the score of public health. The result of the inquiry, to which the advice of the Municipality must be added, is addressed to the Préfet of the district, who will transmit it, with his observations, to the Department of the Interior, Service of Sanitary Police, which accords or refuses the consent.

ART. 3. Among the duties of the communal authorities will be annually to inspect the beer pumps. Such inspection may, at all times, be ordered by the Department of the Interior.

ART. 4. When the inspections allow of proving that the apparatus no longer fulfills the conditions desirable for salubrity or that it is not maintained in a state of sufficient cleanness, the consent granted is revoked by the Department of the Interior, and if there is delinquency on the part of the dealer in beer, all new consent shall be refused him.

ART. 5. All violations of the present decree will besides be punished conformably to the provisions of Art. 249 of the law of March 13, 1886 on sanitary organization.

ART. 6. The decree of May 8, 1886, concerning beer pumps is revoked.

ART. 7. The present decree shall be printed, published and posted in order to be executory from the date of its publication.

Given, under the seal of the Council of State, at Lausanne, the 2d of May 1887.

FRANCE.

[Translated from the Journal Officiel of July 14, 1889, containing the debate on the bill in the Chamber of Deputies.]

LAW TO INDICATE TO THE CONSUMER THE NATURE OF THE PRODUCT SOLD FOR CONSUMPTION UNDER THE NAME OF WINE AND TO PREVENT FRAUDS IN THE SALE OF THIS PRODUCT.

ART. 1. No one shall be able to dispatch, sell or place on sale under the name of wine a product other than that derived from the fermentation of fresh grapes.

ART. 2. The product of the fermentation of the marcs of fresh grapes with the addition of sugar and water; the mixture of this product with wine, in whatever proportions that this may be, shall only be able to be dispatched, sold or placed on sale under the name of "Vins de sucre."

ART. 3. The product of the fermentation of dried grapes with water shall only be able to be dispatched, sold or placed on sale under the name of "Vins de raisins secs;" this shall also apply to mixtures of this product, whatever may be its proportions, with wine.

ART. 4. The butts or receptacles containing any "vins de sucre" or "vins de raisins secs" must bear in large characters: Vins de sucre, Vins de raisins secs.

The books, invoices, way-bills, bills of lading must contain the like designations, according to the nature of the product delivered.

ART. 5. The transportation vouchers accompanying the shipment of wines, of "vins de sucre," of "vins de raisins secs," must be of special colors.

A ministerial order shall regulate the details of the application of this provision.

ART. 6. In case of a violation of the above Articles, the offenders shall be punished by a fine of from 25 to 500 francs and by an imprisonment of from ten days to three months.

Article 463 of the Penal Code shall be applicable.

In case of a renewal of the offense, the penalty of imprisonment shall always be imposed.

The courts may order, according to the gravity of the case, the publication in the journals and the posting, in the places which they shall indicate, of the sentence of condemnation at the cost of the condemned.

ART. 7. Every addition to wine, to "vin de sucre," to "vin de raisins secs," either at the time of fermentation, or afterwards, of the product of the fermentation or of the distillation of figs, carob beans, mowra flowers, bell flowers, rice, barley and any other sugar-containing materials, constitutes the falsification of food commodities prescribed by the Law of March 27, 1851.

The provisions of this law are applicable to those who falsify, detain, sell or place on sale the food commodity knowing that it is falsified.

The falsified food commodity shall be confiscated by application of Article 5 of the said law.

(This law was approved by the President August 14, 1889.)

FOREIGN LAWS AND REGULATIONS ON OLEOMARGARINE.

(Continued from page CLXXXIV, 1888 Report.)

RUSSIA.

[Translated from Revue Internationale des Falsifications, Vol. II.]

At its last session on the 16/28 of June last, 1889, preceding the Summer vacation, the Municipality of St. Petersburg published an ordinance concerning the trade in margarine, as follows:

1. The name "Margarine" designates all artificial products, whatever may be their quality, containing any fat not derived from milk.

2. It is forbidden to sell margarine under any other name.

3. The places, where margarine is sold, must be provided with signs, placed in such a manner that one can not but see them and containing the inscription in white characters on a red ground: "Sale of Margarine." Likewise the vessels, boxes or pots in which margarine is sold must bear the designation in red characters distinctly visible that they contain margarine. The same prescription applies to the papers, boxes or baskets in which the merchandise is dispatched.

4. It is absolutely forbidden to sell any margarine in the warehouses or shops where natural butter is sold.

NETHERLANDS.

[Translated from Revue Internationale des Falsifications, Vol. III.]

LAW OF JUNE 23, 1889, CONCERNING THE SUPPRESSION OF FRAUD IN THE TRADE OF BUTTER.

ART. 1. Within the meaning of this law butter is a fat, in which there are found no other substances than those derived from milk, with the exception of salt and of coloring matter. The butter substitute is a fat, not being of butter, but having the appearance of it and suited to replace it.

ART. 2. It is forbidden to sell a butter substitute, or to have it in a warehouse, shop or in any other public place whatever intended for sale, if the package or, in its absence, the product itself does not bear in distinct characters the designation of margarine. If the merchandise is not prepared with oleo-margarine, the product must be indicated as a substitute.

ART. 3. The functionaries designated by Art. 8 (No. 1 to 6) of the Penal Code, the marshalsea and all police functionaries are charged with seeking after the violations of the present law.

ART. 4. The shops or other public places intended for the trade, where are found butter or other products which may replace it, are accessible to the functionaries mentioned in the preceding Article, even if any one refuses them the entry. These functionaries must be admitted from 8 o'clock in the morning to 8 o'clock at night, Sunday excepted.

If the shop or other public place is only accessible by passing through a residence, the functionaries can not enter therein without the consent of the inhabitant. In this case an authorization in writing by the judge of the district or by the burgomaster is requisite for them; on the demand of the inhabitant, they must show him this document. If the entry is made under these circumstances, a written report must be drawn up within two days and a copy of it forwarded to those whose threshold has been crossed.

ART. 5. The functionaries mentioned in Article 3 have the power to withdraw samples of butter which any one offers for sale in the shops and other public places. They may also take samples of butter, if the purchaser has already taken possession of the merchandise outside of the shop, etc. This power does not exist, if the merchandise is not butter, but a substitute for this product and designated as such according to the provisions of Article 2.

On the demand of the proprietor of the butter, the functionary who takes a sample must refund its value.

ART. 6. The samples mentioned in the preceding Article are sealed by the functionaries; they forward them without delay, accompanied by a written statement to the competent functionary of the Public Ministry. The chemist submits them to an examination of which the remuneration is fixed in advance.

The interested party has the right to affix his proper seal on the samples taken as well as placing his signature on the paper, on which the seal of the functionary is found. This action must be mentioned in the written report.

ART. 7. Every violation of any one of the provisions contained in Article 2 of the present law, is punished with an imprisonment of two months at the most or by a fine of 200 florins at most; and in case of a renewal of the offense within the space of less than a year, the punishment may be raised to an imprisonment of four months at most or to a fine of 400 florins at most.

He shall not be punished who proves, in case of the violation of Article 2, first paragraph, that he had bought the merchandise in good faith as natural butter.

ART. 8. In case of condemnation, the judge may order the publication of the sentence, either entirely or by extracts at the expense of the condemned.

ART. 9. The actions to which the present law inflicts punishments are likewise contraventions.

I have the honor to be, very respectfully,

JOHN W. MASON,
Commissioner.

Hon. WM. WINDOM,
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 since the fiscal year 1887, 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, 1889.

	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.
	CALIFORNIA.					
1	First	$228,404.20	$200,609.10	$7,762.50	$5,000.00	
4	Fourth	78,875.97	264.60	666.66	800.00	
	Total	307,280.17	200,873.70	8,429.16	5,800.00	
	ILLINOIS.					
1	First	40,738.50	5,978,403.74	6,104.18	6,600.00	
5	Fifth		19,151,273.70	483.34	1,000.00	
8	Eighth	2,339.83	1,856,534.20	100.00		
13	Thirteenth	6,930.00	45,019.80	300.00		
	Total	50,008.33	27,031,231.44	6,987.52	7,600.00	
	INDIANA.					
6	Sixth	4,028.40	1,977,523.27	950.00		
7	Seventh	35,024.73	2,840,838.42	200.00	200.00	
	Total	39,053.13	4,818,361.69	1,150.00	200.00	
	IOWA.					
3	Third			200.00		
4	Fourth	534.60	689.40	200.00		
	Total	534.60	689.40	400.00		
	KENTUCKY.					
2	Second	46,958.61	1,238,274.97	266.67	500.00	
5	Fifth	43,521.30	7,411,556.75	2,950.00	2,600.00	
6	Sixth	1,273.50	3,149,310.70	200.00	600.00	
7	Seventh	6,084.68	1,963,502.18	100.00		
8	Eighth	13,866.71	1,084,200.44			
	Total	111,704.80	14,846,845.04	3,516.67	3,700.00	
	MICHIGAN.					
1	First			183.33	800.00	
4	Fourth			100.00		
	Total			283.33	800.00	
	MISSOURI.					
1	First	4,165.19	1,205,728.24	2,066.66	4,200.00	
6	Sixth	7,086.11	889,380.60	816.66	600.00	
	Total	11,251.30	2,095,108.84	2,883.32	4,800.00	
	NEW JERSEY.					
1	First	26,146.17		225.00		
5	Fifth	73,423.53	290,282.40	1,925.01	400.00	
	Total	99,569.70	290,282.40	2,150.01	400.00	

DISTILLED SPIRITS. 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.	
		$217,212.82	$35,774.99	$150.00	$440.00	$38.90	$695,392.51	1
		97,555.27	4,000.00			113.50	182,276.00	4
		314,768.09	39,774.99	150.00	440.00	152.40	877,668.51	
		230,152.14	17,975.00	212.50	480.00		6,280,666.06	1
		19,162.00	3,166.68			428.80	19,175,514.52	5
		39,290.06	3,050.01	45.85	80.00		1,901,439.95	8
		26,028.47	858.34				79,136.61	13
		314,632.67	25,050.03	258.35	560.00	428.80	27,436,757.14	
		95,414.02	3,929.18			42.50	2,081,887.37	6
		61,906.24	2,300.00				2,940,469.39	7
		157,320.26	6,229.18			42.50	5,022,356.76	
		28,457.36	1,762.50				30,419.86	3
		40,443.77	1,208.33				43,076.10	4
		68,901.13	2,970.83				73,495.96	
		17,912.89	1,991.66			228.60	1,306,133.40	2
		36,359.42	11,299.99	95.83	280.00	1,068.60	7,509,731.89	5
		14,092.72	4,433.35			46.30	3,169,956.57	6
		12,166.73	1,883.34			1,116.20	1,984,853.13	7
		9,001.05	225.00			827.00	1,108,120.20	8
		89,532.81	19,833.34	95.83	280.00	3,286.70	15,078,795.19	
		113,601.28	3,708.33				118,292.94	1
		34,903.93	1,191.66				36,195.59	4
		148,505.21	4,899.99				154,488.53	
		86,312.35	10,920.83	62.50	180.00	14.50	1,313,650.27	1
		63,917.56	7,141.70			37.90	968,980.53	6
		150,229.91	18,062.53	62.50	180.00	52.40	2,282,630.80	
		37,637.56	1,274.99				65,283.72	1
		130,763.40	6,408.33	91.67	200.00		503,494.34	5
		168,400.96	7,683.32	91.67	200.00		568,778.06	

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								$148,028.13	$5,066.67				$1,259,965.25	1
2	Second	$138,901.50	$1,104,595.45	$875.00	$1,400.00				71,656.59	38,775.02	$12.50	$80.00	$92.00	266,809.28	2
3	Third			9,141.67	8,150.00				154,279.96	13,400.02	91.67			172,138.32	3
14	Fourteenth	50,207.99		2,366.67	2,000.00				201,178.99	8,758.34				262,303.66	14
21	Twenty-first	1,942.20		1,758.34	400.00				105,974.79	3,750.01				113,759.30	21
28	Twenty-eighth	17,801.10	544,717.80	1,692.30	400.00				154,518.79	8,158.33				729,462.68	28
	Total	208,852.79	1,649,313.25	17,900.64	2,200.00				835,637.25	77,908.39	104.17	80.00	92.00	2,804,438.49	
					14,550.00										
	NORTH CAROLINA.														
4	Fourth	29,576.63	49,467.76	100.00					23,157.33	791.67	16.67	40.00		103,150.06	4
5	Fifth	16,746.44	462,179.30	958.34	300.00				9,078.28	1,475.02	100.00	20.00		490,857.38	5
	Total	46,323.07	511,647.06	1,058.34	300.00				32,235.61	2,266.69	116.67	60.00		594,007.44	
	OHIO.														
1	First	15,445.80	6,390,414.00	2,666.68	6,866.67				94,314.63	16,499.97	116.66	560.00	23.20	6,526,907.61	1
10	Tenth	11,261.25	22,761.10	1,116.67	1,466.00				68,806.47	3,687.51				109,033.00	10
11	Eleventh	3,100.50	382,392.00	300.00	200.00				51,110.94	3,733.33				440,836.77	11
18	Eighteenth	1,449.73	38,409.30	312.50	1,266.67				96,844.79	7,108.34				145,391.33	18
	Total	31,257.28	6,833,976.40	4,395.85	9,733.34				311,076.83	31,029.15	116.66	560.00	23.20	7,222,168.71	
	PENNSYLVANIA.														
1	First	8,888.71	368,868.29	8,225.03	11,000.00				94,227.66	19,600.06	4.16	20.00		510,833.91	1
9	Ninth	21,698.10	174,474.70	1,158.34					26,650.01	2,550.01				226,531.16	9
12	Twelfth	246.60	41,019.42	1,200.00	400.00				72,098.71	2,820.85				117,785.58	12
23	Twenty-third	449.10	1,931,579.87	1,508.33	2,800.00				48,416.69	6,341.66	29.17	140.00	51.50	1,991,316.32	23
	Total	31,282.51	2,515,942.28	12,091.70	14,200.00				241,393.07	31,312.58	33.33	160.00	51.50	2,846,466.97	
	TENNESSEE.														
2	Second	4,524.42	35,995.55	450.00	200.00				8,946.90	500.00				50,616.87	2
5	Fifth	95,075.60	638,505.30	900.00	200.00				37,291.67	4,208.33			40.00	776,220.90	5
	Total	99,600.02	674,500.85	1,350.00	400.00				46,238.57	4,708.33			40.00	826,837.77	
	TEXAS.														
3	Third	79.20	32.63	1,000.00	400.00				44,400.59	3,766.67				49,679.09	3
4	Fourth	1,722.60	5,187.60	200.00					33,443.77	1,033.33				41,587.30	4
	Total	1,801.80	5,220.23	1,200.00	400.00				77,844.36	4,800.00				91,266.39	
	VIRGINIA.														
2	Second	6,486.92		700.01	1,000.00				36,075.58	3,100.01				47,362.52	2
6	Sixth	34,009.88	144,119.82	83.34	400.00				21,841.98	883.34				201,338.36	6
	Total	40,496.80	144,119.82	783.35	1,400.00				57,917.56	3,983.35				248,700.88	
	WISCONSIN.														
1	First		468,550.46	2,258.34	3,800.00				101,473.96	8,079.17	16.67	60.00		584,238.60	1
2	Second			200.00					66,775.01	1,433.33				68,408.34	2
	Total		468,550.46	2,458.34	3,800.00				168,248.97	9,512.50	16.67	60.00		652,646.94	

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	$416,193.91	$1,896.91	.....	$2,355.50	$529.40	$27,783.97
4	Fourth	10,302.07	.....	.....	313.00	.....	132.00
	Total	426,495.98	1,896.91	.....	2,668.50	529.40	27,915.97
	ILLINOIS.						
1	First	453,954.23	133.63	.....	5,705.50	4,004.61	357,409.14
5	Fifth	33,078.66	.....	.....	413.50	1,793.10	863.60
8	Eighth	135,687.38	.....	.....	1,526.50	.....	144,657.73
13	Thirteenth	28,530.56	.....	.....	702.50	.....	1,073.63
	Total	651,250.83	133.63	.....	8,348.00	5,797.71	504,004.10
	INDIANA.						
6	Sixth	120,800.28	.....	.....	2,098.50	.....	4,568.21
7	Seventh	40,202.57	.....	.....	915.00	.....	4,630.35
	Total	161,002.85	.....	.....	3,013.50	.....	9,198.56
	IOWA.						
3	Third	26,162.19	.....	.....	513.00	.....	26,910.36
4	Fourth	113,612.55	.....	.....	1,364.50	59.20	4,595.46
	Total	139,774.74	.....	.....	1,877.50	59.20	31,505.82
	KENTUCKY.						
2	Second	3,844.89	.....	.....	65.50	.....	167,054.91
5	Fifth	60,026.85	.....	.....	624.50	.....	1,095,685.48
6	Sixth	20,569.20	.....	.....	518.50	.....	126,876.80
7	Seventh	13,771.95	.....	.....	167.00	.....	9,230.48
8	Eighth	706.05	.....	.....	14.50	.....	4,703.71
	Total	98,918.94	.....	.....	1,390.00	.....	1,403,551.38
	MICHIGAN.						
1	First	224,739.39	45.50	.....	2,830.00	144.78	925,274.89
4	Fourth	75,559.62	.....	.....	945.50	.....	1,809.18
	Total	300,299.01	45.50	.....	3,775.50	144.78	927,084.07
	MISSOURI.						
1	First	140,790.05	82.71	.....	2,989.50	3,686.30	3,525,330.49
6	Sixth	50,799.25	.....	.....	1,077.00	.....	94,606.86
	Total	191,589.30	82.71	.....	4,066.50	3,686.30	3,619,937.35
	NEW JERSEY.						
1	First	46,753.39	254.35	.....	1,398.00	.....	513.86
5	Fifth	142,277.03	3.00	.....	3,558.50	249,188.01	1,973,784.08
	Total	189,030.42	257.35	.....	4,956.50	249,188.01	1,974,297.94

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, 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.	
$279.00	.....	.....	.....	$30,312.80	$41.50	.....	$8.75	$67.80	$58.50	$479,528.04	1
.....	.....	.....	.....	12,883.90	.....	.....	.....	.....	.....	23,630.97	4
279.00	.....	.....	.....	43,196.70	41.50	.....	8.75	67.80	58.50	503,159.01	
375.00	$7.50	.....	.....	48,165.90	152.00	.....	123.75	307.80	39.00	870,378.06	1
11.00	.....	.....	.....	6,419.10	12.00	.....	.....	.....	.....	42,590.96	5
10.00	.....	.....	.....	20,222.00	24.00	.....	63.75	7.20	18.00	302,216.56	8
429.00	47.92	.....	.....	11,542.60	10.00	.....	.....	21.60	3.60	42,361.41	13
825.00	55.42	.....	.....	86,349.60	198.00	.....	187.50	336.60	60.60	1,257,546.99	
122.17	74.60	.....	.....	28,654.50	18.00	.....	61.88	68.40	23.10	156,489.64	6
591.00	76.67	.....	.....	16,092.80	95.50	.....	.....	31.80	6.90	62,642.59	7
713.17	151.27	.....	.....	44,747.30	113.50	.....	61.88	100.20	30.00	219,132.23	
.....	.....	.....	.....	15,208.00	6.00	.....	36.25	.....	3.60	68,839.40	3
.....	.....	.....	.....	22,148.87	6.00	.....	30.00	.....	7.20	141,859.78	4
36.00	.....	.....	.....	37,356.87	12.00	.....	66.25	.....	10.80	210,699.18	
.....	.....	.....	.....	6,951.60	181.00	.....	7.50	.....	.....	187,473.75	2
8,301.08	1,067.27	.....	.....	6,972.90	122.50	.....	30.00	.....	2.40	1,165,319.91	5
1,478.00	377.28	.....	.....	3,770.60	72.50	.....	.....	49.20	.....	153,860.74	6
1,711.00	292.94	.....	.....	5,085.20	30.50	.....	.....	.....	.....	30,285.21	7
1,696.33	303.75	.....	.....	3,635.70	38.00	.....	.....	.....	.....	9,282.78	8
129.00	55.82	.....	.....				.....	.....	.....		
13,315.41	2,097.06	.....	.....	26,416.00	444.50	.....	37.50	49.20	2.40	1,546,222.39	
173.00	.....	.....	.....	30,016.00	52.00	.....	281.25	108.60	15.00	1,183,680.41	1
12.00	.....	.....	.....	14,280.00	.....	.....	208.75	102.60	6.60	92,924.25	4
185.00	.....	.....	.....	44,296.00	52.00	.....	490.00	211.20	21.60	1,276,604.66	
527.00	60.41	.....	.....	23,877.35	188.00	.....	67.50	51.60	7.50	3,607,658.41	1
326.00	10.00	$62.50	.....	26,477.10	124.00	.....	56.25	40.20	8.70	173,587.86	6
853.00	70.41	62.50	.....	50,354.45	312.00	.....	123.75	91.80	16.20	3,871,246.27	
12.00	.....	.....	.....	14,102.20	.....	.....	160.00	100.20	4.80	63,298.80	1
94.00	.....	.....	.....	28,646.90	65.50	.....	507.50	171.00	11.70	2,398,307.22	5
106.00	.....	.....	.....	42,749.10	65.50	.....	667.50	271.20	16.50	2,461,606.02	

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	$193,903.35	$1,295.72	.....	$6,521.50	$552.00	$364,941.13	$360.00	.....	.....	.....	$29,377.80	$53.50	$30.00	$180.00	$168.00	$23.40	$597,406.40	1
2	Second	434,976.70	148,033.69	$87.60	2,223.50	3,164.17	162,375.10	3,296.00	.....	.....	.....	11,645.30	234.50	.....	.....	55.20	6.00	766,097.76	2
3	Third	1,855,593.96	172,270.75	.....	11,358.50	5,517.69	328,150.39	1,736.00	.....	.....	.....	27,395.90	164.00	.....	28.75	77.40	151.50	2,402,444.84	3
14	Fourteenth	257,920.28	2.00	.....	3,976.50	371.12	83,406.50	214.50	$3.33	.....	.....	38,373.90	48.00	.....	510.00	382.20	42.60	385,250.93	14
21	Twenty-first	541,172.97	166.90	.....	3,098.25	102.72	62,585.03	502.50	17.92	.....	.....	26,354.44	52.50	.....	150.00	141.60	24.90	634,369.73	21
28	Twenty-eighth	144,152.58	117,163.75	.....	3,226.00	444.68	184,737.67	181.00	5.00	.....	.....	28,211.80	60.00	30.00	366.25	378.60	62.10	479,019.43	28
	Total	3,427,719.84	438,932.81	87.60	30,404.25	10,152.38	1,186,195.82	6,290.00	26.25	.....	.....	161,359.14	612.50	60.00	1,235.00	1,203.00	310.50	5,264,589.09	
	NORTH CAROLINA.																		
4	Fourth	1,743.76	269,105.00	.....	85.00	3,800.00	735,775.25	2,094.00	54.59	.....	.....	14,876.90	380.25	.....	272.50	6.00	.....	1,028,193.25	4
5	Fifth	6,953.74	.....	.....	95.50	.....	821,249.02	630.50	63.37	.....	.....	6,504.40	676.50	74.00	708.75	21.00	3.60	836,980.38	5
	Total	8,697.50	269,105.00	.....	180.50	3,800.00	1,557,024.27	2,724.50	117.96	.....	.....	21,381.30	1,056.75	74.00	981.25	27.00	3.60	1,865,173.63	
	OHIO.																		
1	First	429,026.88	4,136.50	.....	3,425.00	1,446.14	1,163,830.39	2,556.00	231.60	.....	.....	19,259.60	118.00	.....	141.25	213.60	59.40	1,624,444.36	1
10	Tenth	75,628.08	.....	.....	1,368.00	.....	70,026.21	123.00	3.75	.....	.....	18,305.50	24.00	.....	105.00	60.00	24.30	165,667.84	10
11	Eleventh	160,117.50	5.00	.....	1,196.50	.....	31,334.48	316.00	83.35	.....	.....	16,658.00	8.00	.....	140.00	21.00	10.80	209,890.63	11
18	Eighteenth	226,379.75	30.00	.....	2,981.00	90.39	49,243.82	856.00	241.46	.....	.....	27,138.30	60.00	.....	262.50	225.00	24.60	307,532.82	18
	Total	891,152.21	4,171.50	.....	8,970.50	1,536.53	1,314,434.90	3,851.00	560.16	.....	.....	81,361.40	210.00	.....	648.75	519.60	119.10	2,307,535.65	
	PENNSYLVANIA.																		
1	First	900,433.20	540.37	.....	8,772.50	76,005.28	82,872.97	1,223.00	10.83	.....	.....	41,946.80	116.00	.....	63.75	586.80	100.20	1,106,671.70	1
9	Ninth	1,419,221.98	88.50	.....	11,201.50	623.36	4,072.37	2,188.50	267.07	.....	.....	16,705.00	47.00	.....	30.00	211.80	60.90	1,454,717.98	9
12	Twelfth	85,714.44	.50	.....	1,686.00	.....	49,218.92	64.93	13.75	.....	.....	25,141.30	6.00	.....	163.75	164.40	25.20	162,199.19	12
23	Twenty-third	543,725.19	649.30	.....	3,148.00	13,032.08	101,688.72	156.00	.....	.....	.....	35,669.60	14.50	.....	218.75	130.20	31.50	698,463.84	23
	Total	2,949,094.81	1,278.67	.....	24,808.00	83,660.72	237,852.98	3,632.43	291.65	.....	.....	119,462.70	183.50	.....	476.25	1,093.20	217.80	3,422,052.71	
	TENNESSEE.																		
2	Second	5,248.77	.....	.....	81.00	.....	63,118.57	74.00	24.60	.....	.....	7,501.60	76.50	.....	.....	.....	.....	76,125.04	2
5	Fifth	12,723.08	.....	.....	156.00	6,333.66	68,563.81	2,869.25	577.93	.....	.....	14,644.63	215.00	.....	77.50	7.20	.....	106,168.06	5
	Total	17,971.85	.....	.....	237.00	6,333.66	131,682.38	2,943.25	602.53	.....	.....	22,146.23	291.50	.....	77.50	7.20	.....	182,293.10	
	TEXAS.																		
3	Third	14,449.85	44.89	.....	258.75	.....	514.25	50.00	.....	.....	.....	18,507.30	6.00	.....	.....	.....	14.10	33,845.14	3
4	Fourth	6,477.00	.....	.....	110.50	.....	875.76	.....	.....	.....	.....	17,721.60	6.00	.....	.....	.....	.....	25,190.86	4
	Total	20,926.85	44.89	.....	369.25	.....	1,390.01	50.00	.....	.....	.....	36,228.90	12.00	.....	.....	.....	14.10	59,036.00	
	VIRGINIA.																		
2	Second	135,363.08	242,536.61	.....	623.50	704.86	1,396,001.08	1,825.67	129.82	.....	.....	10,495.10	331.00	.....	.....	9.00	.....	1,788,019.72	2
6	Sixth	24,014.66	25,122.44	.....	387.50	31,914.52	1,125,067.93	2,159.00	55.01	.....	.....	9,172.30	568.00	.....	26.25	13.50	.....	1,218,501.11	6
	Total	159,377.74	267,659.05	.....	1,011.00	32,619.38	2,521,069.01	3,984.67	184.83	.....	.....	19,667.40	899.00	.....	26.25	22.50	.....	3,006,520.83	
	WISCONSIN.																		
1	First	154,042.65	.....	.....	2,549.00	236.74	453,954.86	135.00	14.99	.....	.....	19,305.14	38.00	.....	96.25	209.40	7.20	630,589.23	1
2	Second	71,416.35	.....	.....	1,148.00	.....	9,904.38	904.00	37.08	.....	.....	16,553.80	18.00	.....	97.50	9.00	.....	100,088.11	2
	Total	225,459.00	.....	.....	3,697.00	236.74	463,859.24	1,039.00	52.07	.....	.....	35,858.94	56.00	.....	193.75	218.40	7.20	730,677.34	

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	$588,855.51	$1,445.84	$5,133.34	$3,281.66	$5,177.08	$603,893.43
4	Fourth	95,614.98	2,804.16	3,883.34	1,474.17	1,943.74	105,720.39
	Total	684,470.49	4,250.00	9,016.68	4,755.83	7,120.82	709,613.82
	ILLINOIS.						
1	First	1,555,919.10	633.33	6,925.00	6,478.35	5,862.50	1,575,818.28
5	Fifth	98,282.19	.....	900.00	880.92	1,781.27	101,844.38
8	Eighth	104,790.48	208.34	1,300.00	1,270.02	2,529.23	110,098.07
13	Thirteenth	101,822.56	41.67	1,291.67	4,697.51	981.25	108,834.66
	Total	1,860,814.33	883.34	10,416.67	13,326.80	11,154.25	1,896,595.39
	INDIANA.						
6	Sixth	279,164.50	200.00	2,300.00	3,268.38	4,197.93	289,130.81
7	Seventh	166,533.45	100.00	1,925.00	1,106.67	1,595.84	171,260.96
	Total	445,697.95	300.00	4,225.00	4,375.05	5,793.77	460,391.77
	IOWA.						
3	Third	42,977.35	150.00	700.00	1,833.36	1,570.84	47,231.55
4	Fourth	52,668.08	50.00	1,200.00	1,949.19	1,129.16	56,996.43
	Total	95,645.43	200.00	1,900.00	3,782.55	2,700.00	104,227.98
	KENTUCKY.						
2	Second	3,142.70	50.00	100.00	521.65	504.16	4,318.51
5	Fifth	185,458.80	91.67	2,266.67	814.99	258.33	188,890.46
6	Sixth	79,374.25	.....	416.67	550.01	295.83	80,636.76
7	Seventh	2,096.65	.....	100.00	401.66	575.00	3,172.71
8	Eighth	.....	.....	.....	56.67	241.67	298.34
	Total	270,071.80	141.67	2,883.34	2,344.98	1,874.99	277,316.78
	MICHIGAN.						
1	First	409,643.93	925.00	7,500.00	2,657.54	3,925.02	424,651.49
4	Fourth	70,565.66	322.91	1,500.00	928.39	1,687.51	75,004.47
	Total	480,209.59	1,247.91	9,000.00	3,585.93	5,612.53	499,655.96
	MISSOURI.						
1	First	1,423,558.50	550.00	4,658.39	1,609.98	3,030.98	1,433,407.85
6	Sixth	120,547.85	341.67	1,583.33	1,696.67	3,929.18	128,098.70
	Total	1,544,106.35	891.67	6,241.72	3,306.65	6,960.16	1,561,506.55
	NEW JERSEY.						
1	First	1,672.43	204.17	300.00	1,415.00	4,029.16	7,620.76
5	Fifth	1,260,388.15	562.51	3,458.33	4,024.20	5,825.03	1,274,258.22
	Total	1,262,060.58	766.68	3,758.33	5,439.20	9,854.19	1,281,878.98

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.	
.....	.....	.....	.....	$24.00	.....	$24.00	1
.....	.....	.....	.....	.....	.....	.....	4
.....	.....	.....	.....	24.00	.....	24.00	
$359,175.44	.....	$3,000.00	$500.00	31,674.00	$6,740.00	401,089.44	1
.....	.....	.....	.....	1,176.00	1,040.00	2,216.00	5
.....	.....	.....	.....	1,320.00	.....	1,320.00	8
.....	.....	.....	.....	598.00	240.00	838.00	13
359,175.44	.....	3,000.00	500.00	34,768.00	8,020.00	405,463.44	
80,983.86	.....	600.00	.....	1,362.00	2,520.00	85,465.86	6
.....	.....	.....	.....	340.00	.....	340.00	7
80,983.86	.....	600.00	.....	1,702.00	2,520.00	85,805.86	
.....	.....	.....	.....	14.00	.....	14.00	3
.....	.....	.....	.....	244.00	.....	244.00	4
.....	.....	.....	.....	258.00	.....	258.00	
.....	.....	.....	.....	44.00	.....	44.00	2
.....	.....	.....	.....	1,208.00	1,040.00	2,248.00	5
.....	.....	.....	.....	1,972.00	480.00	2,452.00	6
.....	.....	.....	.....	292.00	.....	292.00	7
.....	.....	.....	.....	.....	.....	.....	8
.....	.....	.....	.....	3,516.00	1,520.00	5,036.00	
.....	.....	.....	.....	10,438.00	7,620.00	18,058.00	1
.....	.....	.....	.....	2,334.00	2,920.00	5,254.00	4
.....	.....	.....	.....	12,772.00	10,540.00	23,312.00	
.....	.....	.....	.....	3,518.00	1,600.00	5,118.00	1
.....	.....	.....	.....	4,844.00	2,234.00	7,078.00	6
.....	.....	.....	.....	8,362.00	3,834.00	12,196.00	
.....	.....	.....	.....	472.00	520.00	992.00	1
.....	.....	.....	.....	2,164.00	2,880.00	5,044.00	5
.....	.....	.....	.....	2,636.00	3,400.00	6,036.00	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

	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 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.	
	NEW YORK.														
1	First	$1,654,381.00	$700.00	$4,383.34	$4,904.15	$3,516.68	$1,667,885.17					$96.00	$200.00	$296.00	1
2	Second	553,212.90		1,175.00	1,568.33	1,133.33	557,089.56								2
3	Third	3,090,956.88	450.00	3,950.00	4,746.68	1,129.17	3,101,232.73					372.00		372.00	3
14	Fourteenth	997,819.48	545.83	5,575.00	9,825.60	12,200.00	1,025,965.91								14
21	Twenty-first	305,895.65	508.34	3,783.34	6,715.88	5,268.81	322,172.02								21
28	Twenty-eighth	879,495.38	529.17	5,241.66	3,838.33	5,066.68	894,171.22								28
	Total	7,481,761.29	2,733.34	24,108.34	31,598.97	28,314.67	7,568,516.61					468.00	200.00	668.00	
	NORTH CAROLINA.														
4	Fourth				306.66	545.83	852.49					16.00		16.00	4
5	Fifth				191.69	204.16	395.85					4.00		4.00	5
	Total				498.35	749.99	1,248.34					20.00		20.00	
	OHIO.														
1	First	1,060,673.02		4,116.68	926.67	1,941.68	1,067,658.05					5,196.00	2,920.00	8,116.00	1
10	Tenth	323,860.25	150.00	3,058.33	1,720.00	3,933.33	332,721.91					500.00	160.00	660.00	10
11	Eleventh	195,311.90	50.00	1,925.00	588.34	2,650.01	200,525.25	$4,085.10		$600.00		1,100.00	160.00	5,945.10	11
18	Eighteenth	365,234.69	366.67	3,966.67	3,823.34	2,186.66	375,578.03	35,895.54		600.00		4,884.00	1,960.00	43,339.54	18
	Total	1,945,079.86	566.67	13,066.68	7,058.35	10,711.68	1,976,483.24	39,980.64		1,200.00		11,680.00	5,200.00	58,060.64	
	PENNSYLVANIA.														
1	First	1,389,383.95	1,750.00	11,591.67	3,120.00	4,066.66	1,409,912.28	6,217.38		1,800.00		840.00	120.00	8,977.38	1
9	Ninth	71,168.43	483.33	2,000.00	1,663.34	1,400.00	76,715.10								9
12	Twelfth	246,971.84	595.84	3,066.67	2,634.19	4,610.43	257,878.97					50.00		50.00	12
23	Twenty-third	482,134.63	1,395.83	5,116.67	1,100.84	2,014.58	491,762.55					2,902.00	860.00	3,762.00	23
	Total	2,189,658.85	4,225.00	21,775.01	8,518.37	12,091.67	2,236,268.90	6,217.38		1,800.00		3,792.00	980.00	12,789.38	
	TENNESSEE.														
2	Second	11,411.28		308.34	100.00	241.66	12,061.28					148.00		148.00	2
5	Fifth	32,654.81		200.00	284.99	833.35	33,973.15					1,188.00	1,120.00	2,308.00	5
	Total	44,066.09		508.34	384.99	1,075.01	46,034.43					1,336.00	1,120.00	2,456.00	
	TEXAS.														
3	Third	42,765.70	229.17	200.00	8,605.75	5,639.57	57,440.19					568.00	1,400.00	1,968.00	3
4	Fourth	8,325.01		100.00	3,130.00	3,145.85	14,700.86					1,084.00	1,000.00	2,084.00	4
	Total	51,090.71	229.17	300.00	11,735.75	8,785.42	72,141.05					1,652.00	2,400.00	4,052.00	
	VIRGINIA.														
2	Second				496.70	945.84	1,442.54					252.00	540.00	792.00	2
6	Sixth	43,151.25	50.00	100.00	320.00	600.00	44,221.25								6
	Total	43,151.25	50.00	100.00	816.70	1,545.84	45,663.79					252.00	540.00	792.00	
	WISCONSIN.														
1	First	1,462,014.99	1,354.17	7,325.00	3,204.16	2,660.42	1,476,558.74					1,824.00	920.00	2,744.00	1
2	Second	219,238.88	962.50	5,891.67	1,656.66	1,766.67	229,516.38					1,130.00	1,240.00	2,370.00	2
	Total	1,681,253.87	2,316.67	13,216.67	4,860.82	4,427.09	1,706,075.12					2,954.00	2,160.00	5,114.00	

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.	
	CALIFORNIA.					
1	First					
4	Fourth					$1,076.47
	Total					1,076.47
	ILLINOIS.					
1	First					
5	Fifth					
8	Eighth					.01
13	Thirteenth					2.72
	Total					2.73
	INDIANA.					
6	Sixth					
7	Seventh					
	Total					
	IOWA.					
3	Third					
4	Fourth					
	Total					
	KENTUCKY.					
2	Second					
5	Fifth					102.30
6	Sixth					.52
7	Seventh					
8	Eighth					5.94
	Total					108.76
	MICHIGAN.					
1	First			$1,829.75	$1,829.75	3.71
4	Fourth			284.70	284.70	
	Total			2,114.45	2,114.45	3.71
	MISSOURI.					
1	First					
6	Sixth					.02
	Total					.02
	NEW JERSEY.					
1	First					
5	Fifth					1.91
	Total					1.91

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.	
$386.49		$104.70	$4,320.10			$4,811.29	1
205.76		54.32	400.00			660.08	4
592.25		159.02	4,720.10			5,471.37	
17.96		1,760.80	4,225.00	$32.72	$597.64	6,634.12	1
9.06		40.00		8.58	41.75	99.39	5
2.34		3,126.50		.46		3,129.30	8
2.33		488.50			700.46	1,191.29	13
31.69		5,415.80	4,225.00	41.76	1,339.85	11,054.10	
11.28		263.80	50.00	30.85	140.67	496.60	6
2.62	$5.00	10.00	25.00	.50	10.00	53.12	7
13.90	5.00	273.80	75.00	31.35	150.67	549.72	
5.35		1,359.00	385.17	1.56	826.66	2,577.74	3
1,318.04						1,318.04	4
1,323.39		1,359.00	385.17	1.56	826.66	3,895.78	
107.46				53.28	39.65	200.39	2
635.74				29.34	26.15	691.23	5
			10.00			10.00	6
71.10				2.15	325.56	398.81	7
1,153.91		323.90	44.10	50.20	463.10	2,035.21	8
1,968.21		323.90	54.10	134.97	854.46	3,335.64	
70.05		2,685.62	140.00	44.86	2,584.32	5,524.85	1
		562.50	75.00	7.43	48.50	693.43	4
70.05		3,248.12	215.00	52.29	2,632.82	6,218.28	
1.00			125.00	17.41		143.41	1
.52			100.00	4.07	2,780.56	2,885.15	6
1.52			225.00	21.48	2,780.56	3,028.56	
4.97	5.00		110.00	.08	96.77	216.82	1
14.32			927.00	.84	158.63	1,100.79	5
19.29	5.00		1,037.00	.92	255.40	1,317.61	

A.—Receipts from each Specific Source

	DISTRICTS.	BANKS AND BANKERS.				
		Circulation issued by any bank, etc., of person, per month, ¼ 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.	Total collections not otherwise herein provided for.
	NEW YORK.					
1	First					$3.63
2	Second					
3	Third					
14	Fourteenth					
21	Twenty-first					
28	Twenty-eighth			$1,611.20	$1,611.20	41.40
	Total			1,611.20	1,611.20	45.03
	NORTH CAROLINA.					
4	Fourth					
5	Fifth					
	Total					
	OHIO.					
1	First					107.15
10	Tenth					
11	Eleventh					
18	Eighteenth					
	Total					107.15
	PENNSYLVANIA.					
1	First					8.00
9	Ninth					
12	Twelfth					18.11
23	Twenty-third					
	Total					26.11
	TENNESSEE.					
2	Second					01
5	Fifth					2,048.40
	Total					2,048.41
	TEXAS.					
3	Third					29.20
4	Fourth					
	Total					29.20
	VIRGINIA.					
2	Second					
6	Sixth					
	Total					
	WISCONSIN.					
1	First					.02
2	Second					
	Total					.02

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.	
$115.95			$20.00	$0.70		$136.65	1
6.07			265.00		$28.80	299.87	2
32.55			1,159.10	.73		1,192.38	3
88.87		$214.58	5,545.16	3.42	10.26	5,862.29	14
24.33	$5.00	534.30	41.00	17.22		621.85	21
532.92		125.00	35.63			693.55	28
800.69	5.00	873.88	7,065.89	22.07	39.06	8,806.59	
99.41		99.00	41.00	119.38	1,660.90	2,019.69	4
283.86			789.60	1.56	3,606.15	4,681.17	5
383.27		99.00	830.60	120.94	5,267.05	6,700.86	
115.26			85.00			200.26	1
20.99		300.00	400.00	13.74	716.93	1,451.66	10
373.19				2.42		375.61	11
		25.00	247.30		72.29	344.59	18
509.44		325.00	732.30	16.16	789.22	2,372.12	
22.22	21.00		1,685.00	1.97	409.06	1,539.25	1
9.57			35.00	.35	67.13	112.05	9
38.01			49.50	19.99	97.18	204.68	12
8.26	41.00		1,050.00	10.09	227.16	1,336.51	23
78.06	62.00		2,219.50	32.40	800.53	3,192.49	
1,028.61						1,028.61	2
5,637.45						5,637.45	5
6,666.06						6,666.06	
99.82				7.66	354.99	462.47	3
691.09			439.32			1,130.41	4
790.91			439.32	7.66	354.99	1,592.88	
5.34			13.00	1.13		19.47	2
272.67		1,048.79	608.05			1,929.51	6
278.01		1,048.79	621.05	1.13		1,948.98	
9.83		100.00	500.00	2.01	557.98	1,169.82	1
.43			400.00		412.25	812.68	2
10.26		100.00	900.00	2.01	970.23	1,982.50	

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	$695,392.51	$1,119.97	$694,272.54	$479,528.04	$53.94	$479,474.10
Fourth	182,276.00	346.80	181,929.20	23,630.97	.....	23,630.97
Total	877,668.51	1,466.77	876,201.74	503,159.01	53.94	503,105.07
ILLINOIS.						
First	6,280,666.06	.....	6,280,666.06	870,378.06	46.66	870,331.40
Fifth	19,175,514.52	.....	19,175,514.52	42,590.96	.....	42,590.96
Eighth	1,901,439.95	26.02	1,901,413.93	302,216.56	.....	302,216.56
Thirteenth	79,136.61	.....	79,136.61	42,361.41	.....	42,361.41
Total	27,436,757.14	26.02	27,436,731.12	1,257,546.99	46.66	1,257,500.33
INDIANA.						
Sixth	2,081,887.37	141.30	2,081,746.07	156,489.64	.....	156,489.64
Seventh	2,940,469.39	.....	2,940,469.39	62,642.59	.....	62,642.59
Total	5,022,356.76	141.30	5,022,215.46	219,132.23	.....	219,132.23
IOWA.						
Third	30,419.86	.....	30,419.86	68,839.40	.....	68,839.40
Fourth	43,076.10	.....	43,076.10	141,859.78	.....	141,859.78
Total	73,495.96	.....	73,495.96	210,699.18	.....	210,699.18
KENTUCKY.						
Second	1,306,133.40	221.44	1,305,911.96	187,473.75	.....	187,473.75
Fifth	7,509,731.89	1,011.95	7,508,719.94	1,165,319.91	.....	1,165,319.91
Sixth	3,169,956.57	.....	3,169,956.57	153,860.74	.....	153,860.74
Seventh	1,984,853.13	189.00	1,984,664.13	30,285.21	.....	30,285.21
Eighth	1,108,120.20	824.81	1,107,295.39	9,282.78	.....	9,282.78
Total	15,078,795.19	2,247.20	15,076,547.99	1,546,222.39	.....	1,546,222.39
MICHIGAN.						
First	118,292.94	.....	118,292.94	1,183,680.41	.....	1,183,680.41
Fourth	36,195.59	.....	36,195.59	92,924.25	.....	92,924.25
Total	154,488.53	.....	154,488.53	1,276,604.66	.....	1,276,604.66
MISSOURI.						
First	1,313,650.27	.....	1,313,650.27	3,697,658.41	.....	3,697,658.41
Sixth	968,980.53	124.52	968,856.01	173,587.86	a286.69	173,301.17
Total	2,282,630.80	124.52	2,282,506.28	3,871,246.27	286.69	3,870,959.58
NEW JERSEY.						
First	65,283.72	.....	65,283.72	63,298.80	.....	63,298.80
Fifth	503,494.34	.....	503,494.34	2,398,307.22	.....	2,398,307.22
Total	568,778.06	.....	568,778.06	2,461,606.02	.....	2,461,606.02
NEW YORK.						
First	1,259,965.25	.....	1,259,965.25	597,406.40	.....	597,406.40
Second	266,809.28	.....	266,809.28	766,097.76	b248.15	765,849.61
Third	172,138.32	.....	172,138.32	2,402,444.84	.....	2,402,444.84
Fourteenth	262,303.66	414.00	261,889.66	385,250.93	.....	385,250.93
Twenty-first	113,759.30	4.50	113,754.80	634,369.73	.....	634,369.73
Twenty-eighth	729,462.68	.....	729,462.68	479,019.43	.....	479,019.43
Total	2,804,438.49	418.50	2,804,019.99	5,264,589.09	248.15	5,264,340.94

a Income. b Interest on bonds.

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	$103,150.06	.....	$103,150.06	$1,028,193.25	$24.78	$1,028,168.47
Fifth	490,857.38	$127.80	490,729.58	836,980.38	.....	836,980.38
Total	594,007.44	127.80	593,879.64	1,865,173.63	24.78	1,865,148.85
OHIO.						
First	6,526,907.61	.....	6,526,907.61	1,624,444.36	.....	1,624,444.36
Tenth	109,033.00	.....	109,033.00	165,667.84	27.84	165,640.00
Eleventh	440,836.77	.....	440,836.77	209,890.63	.....	209,890.63
Eighteenth	145,391.33	.....	145,391.33	307,532.82	72.00	307,460.82
Total	7,222,168.71	.....	7,222,168.71	2,307,535.65	99.84	2,307,435.81
PENNSYLVANIA.						
First	510,833.91	a76.85	510,757.06	1,106,671.70	411.35	1,106,260.35
Ninth	226,531.16	103.35	226,427.81	1,454,717.98	.....	1,454,717.98
Twelfth	117,785.58	.....	117,785.58	162,199.19	.....	162,199.19
Twenty-third	1,991,316.32	551.70	1,990,764.62	698,463.84	b3,413.68	695,050.16
Total	2,846,466.97	731.90	2,845,735.07	3,422,052.71	3,825.03	3,418,227.68
TENNESSEE.						
Second	50,616.87	.....	50,616.87	76,125.04	14.14	76,110.90
Fifth	776,220.90	98.31	776,122.59	106,168.06	24.00	106,144.06
Total	826,837.77	98.31	826,739.46	182,293.10	38.14	182,254.96
TEXAS.						
Third	49,679.09	.....	49,679.09	33,845.14	.....	33,845.14
Fourth	41,587.30	29.70	41,557.60	25,190.86	.....	25,190.86
Total	91,266.39	29.70	91,236.69	59,036.00	.....	59,036.00
VIRGINIA.						
Second	47,362.52	.....	47,362.52	1,788,019.72	12.00	1,788,007.72
Sixth	201,338.36	307.24	201,031.12	1,218,501.11	.....	1,218,501.11
Total	248,700.88	307.24	218,393.64	3,006,520.83	12.00	3,006,508.83
WISCONSIN.						
First	584,238.60	.....	584,238.60	630,589.23	.....	630,589.23
Second	68,408.34	.....	68,408.34	100,088.11	.....	100,088.11
Total	652,646.94	.....	652,646.94	730,677.34	.....	730,677.34

a Court costs. b Interest on bonds.

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	$603,893.43		$603,893.43	$24.00		$24.00
Fourth	105,720.39		105,720.39			
Total	709,613.82		709,613.82	24.00		24.00
ILLINOIS.						
First	1,575,818.28		1,575,818.28	401,089.44		401,089.44
Fifth	101,844.38		101,844.38	2,216.00		2,216.00
Eighth	110,098.07		110,098.07	1,320.00		1,320.00
Thirteenth	108,834.66		108,834.66	838.00		838.00
Total	1,896,595.39		1,896,595.39	405,463.44		405,463.44
INDIANA.						
Sixth	289,130.81		289,130.81	85,465.86		85,465.86
Seventh	171,260.96		171,260.96	340.00		340.00
Total	460,391.77		460,391.77	85,805.86		85,805.86
IOWA.						
Third	47,231.55		47,231.55	14.00		14.00
Fourth	56,996.43		56,996.43	244.00		244.00
Total	104,227.98		104,227.98	258.00		258.00
KENTUCKY.						
Second	4,318.51		4,318.51	44.00		44.00
Fifth	188,890.46		188,890.46	2,248.00		2,248.00
Sixth	80,636.76		80,636.76	2,452.00		2,452.00
Seventh	3,172.71		3,172.71	292.00		292.00
Eighth	298.34		298.34			
Total	277,316.78		277,316.78	5,036.00		5,036.00
MICHIGAN.						
First	424,651.49		424,651.49	18,058.00		18,058.00
Fourth	75,004.47		75,004.47	5,254.00		5,254.00
Total	499,655.96		499,655.96	23,312.00		23,312.00
MISSOURI.						
First	1,433,407.85		1,433,407.85	5,118.00		5,118.00
Sixth	128,098.70		128,098.70	7,078.00		7,078.00
Total	1,561,506.55		1,561,506.55	12,196.00		12,196.00
NEW JERSEY.						
First	7,620.76		7,620.76	992.00		992.00
Fifth	1,274,258.22		1,274,258.22	5,044.00		5,044.00
Total	1,281,878.98		1,281,878.98	6,036.00		6,036.00
NEW YORK.						
First	1,667,885.17		1,667,885.17	296.00		296.00
Second	557,089.56		557,089.56			
Third	3,101,232.73		3,101,232.73	372.00		372.00
Fourteenth	1,025,965.91		1,025,965.91			
Twenty-first	322,172.02		322,172.02			
Twenty-eighth	894,171.22		894,171.22			
Total	7,568,516.61		7,568,516.61	668.00		668.00

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	$852.49		$852.49	$16.00		$16.00
Fifth	395.85		395.85	4.00		4.00
Total	1,248.34		1,248.34	20.00		20.00
OHIO.						
First	1,067,658.05		1,067,658.05	8,116.00		8,116.00
Tenth	332,721.91		332,721.91	660.00		660.00
Eleventh	200,525.25		200,525.25	5,945.10		5,945.10
Eighteenth	375,578.03		375,578.03	43,339.54		43,339.54
Total	1,976,483.24		1,976,483.24	58,060.64		58,060.64
PENNSYLVANIA.						
First	1,409,912.28		1,409,912.28	8,977.38		8,977.38
Ninth	76,715.10		76,715.10			
Twelfth	257,878.97		257,878.97	50.00		50.00
Twenty-third	491,762.55		491,762.55	3,762.00		3,762.00
Total	2,236,268.90		2,236,268.90	12,789.38		12,789.38
TENNESSEE.						
Second	12,061.28		12,061.28	148.00		148.00
Fifth	33,973.15		33,973.15	2,308.00		2,308.00
Total	46,034.43		46,034.43	2,456.00		2,456.00
TEXAS.						
Third	57,440.19		57,440.19	1,968.00		1,968.00
Fourth	14,700.86		14,700.86	2,084.00		2,084.00
Total	72,141.05		72,141.05	4,052.00		4,052.00
VIRGINIA.						
Second	1,442.54		1,442.54	792.00		792.00
Sixth	44,221.25		44,221.25			
Total	45,663.79		45,663.79	792.00		792.00
WISCONSIN.						
First	1,476,558.74		1,476,558.74	2,744.00		2,744.00
Second	229,516.38		229,516.38	2,370.00		2,370.00
Total	1,706,075.12		1,706,075.12	5,114.00		5,114.00

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				$1,076.47	a$487.55	$588.92
Total				1,076.47	487.55	588.92
ILLINOIS.						
First						
Fifth				.01		.01
Eighth				2.72		2.72
Thirteenth						
Total				2.73		2.73
INDIANA.						
Sixth						
Seventh						
Total						
IOWA.						
Third						
Fourth						
Total						
KENTUCKY.						
Second				102.30		102.30
Fifth				.52		.52
Sixth						
Seventh						
Eighth				5.94		5.94
Total				108.76		108.76
MICHIGAN.						
First	$1,829.75	$34.80	$1,794.95	3.71		3.71
Fourth	284.70		284.70			
Total	2,114.45	34.80	2,079.65	3.71		3.71
MISSOURI.						
First						
Sixth				.02	a.02	
Total				.02	.02	
NEW JERSEY.						
First				1.91		1.91
Fifth						
Total				1.91		1.91
NEW YORK.						
First				3.63		3.63
Second						
Third						
Fourteenth						
Twenty-first						
Twenty-eighth	1,611.20		1,611.20	41.40		41.40
Total	1,611.20		1,611.20	45.03		45.03

a Income.

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				$107.15		$107.15
Tenth						
Eleventh						
Eighteenth						
Total				107.15		107.15
PENNSYLVANIA.						
First				8.00	a$8.00	
Ninth						
Twelfth				18.11		18.11
Twenty-third						
Total				26.11	8.00	18.11
TENNESSEE.						
Second				.01		.01
Fifth				2,048.40		2,048.40
Total				2,048.41		2,048.41
TEXAS.						
Third				29.20		29.20
Fourth						
Total				29.20		29.20
VIRGINIA.						
Second						
Sixth						
Total						
WISCONSIN.						
First				.02		.02
Second						
Total				.02		.02

a Court costs.

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	$4,811.29	$61.48	$4,749.81	$1,783,649.27	$1,235.39	$1,782,413.88
Fourth	660.08	13.70	646.38	313,363.91	848.05	312,515.86
Total	5,471.37	75.18	5,396.19	2,097,013.18	2,083.44	2,094,929.74
ILLINOIS.						
First	6,634.12	18.98	6,615.14	9,134,585.96	65.64	9,134,520.32
Fifth	99.39	.....	99.39	19,322,265.26	.....	19,322,265.26
Eighth	3,129.30	19.41	3,109.89	2,318,206.60	45.43	2,318,161.17
Thirteenth	1,191.29	.....	1,191.29	232,361.97	.....	232,361.97
Total	11,054.10	38.39	11,015.71	31,007,419.79	111.07	31,007,308.72
INDIANA.						
Sixth	496.60	.....	496.60	2,613,470.28	141.30	2,613,328.98
Seventh	53.12	.....	53.12	3,174,766.06	.....	3,174,766.06
Total	549.72	.....	549.72	5,788,236.34	141.30	5,788,095.04
IOWA.						
Third	2,577.74	8.50	2,569.24	149,082.55	8.50	149,074.05
Fourth	1,318.04	.....	1,318.04	243,494.35	.....	243,494.35
Total	3,895.78	8.50	3,887.28	392,576.90	8.50	392,568.40
KENTUCKY.						
Second	200.39	6.00	194.39	1,498,272.35	227.44	1,498,044.91
Fifth	691.23	.....	691.23	8,866,882.01	1,011.95	8,865,870.06
Sixth	10.00	.....	10.00	3,406,916.07	.....	3,406,916.07
Seventh	398.81	.....	398.81	2,019,001.86	189.00	2,018,812.86
Eighth	2,035.21	.....	2,035.21	1,119,742.47	824.81	1,118,917.66
Total	3,335.64	6.00	3,329.64	16,910,814.76	2,253.20	16,908,561.56
MICHIGAN.						
First	5,524.85	56.25	5,468.60	1,752,041.15	91.05	1,751,950.10
Fourth	693.43	.....	693.43	210,356.44	.....	210,356.44
Total	6,218.28	56.25	6,162.03	1,962,397.59	91.05	1,962,306.54
MISSOURI.						
First	143.41	4.57	138.84	6,449,977.94	4.57	6,449,973.37
Sixth	2,885.15	40.00	2,845.15	1,280,630.26	451.23	1,280,179.03
Total	3,028.56	44.57	2,983.99	7,730,608.20	455.80	7,730,152.40
NEW JERSEY.						
First	216.82	.....	216.82	137,414.01	.....	137,414.01
Fifth	1,100.79	.....	1,100.79	4,182,204.57	.....	4,182,204.57
Total	1,317.61	.....	1,317.61	4,319,618.58	.....	4,319,618.58
NEW YORK.						
First	136.65	.....	136.65	3,525,693.10	.....	3,525,693.10
Second	299.87	.....	299.87	1,590,296.47	248.15	1,590,048.32
Third	1,192.38	.....	1,192.38	5,677,380.27	.....	5,677,380.27
Fourteenth	5,862.29	.....	5,862.29	1,679,382.79	414.00	1,678,968.79
Twenty-first	621.85	85.39	536.46	1,070,922.90	89.89	1,070,833.01
Twenty-eighth	693.55	.....	693.55	2,104,999.48	.....	2,104,999.48
Total	8,806.59	85.39	8,721.20	15,648,675.01	752.04	15,647,922.97

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	$2,019.69	$9.55	$2,010.14	$1,134,231.49	$34.33	$1,134,197.16
Fifth	4,681.17	.....	4,681.17	1,332,918.78	127.80	1,332,790.98
Total	6,700.86	9.55	6,691.31	2,467,150.27	162.13	2,466,988.14
OHIO.						
First	200.26	29.17	171.09	9,227,433.43	29.17	9,227,404.26
Tenth	1,451.66	18.75	1,432.91	609,534.41	46.59	609,487.82
Eleventh	375.61	.....	375.61	857,573.36	.....	857,573.36
Eighteenth	344.59	.....	344.59	872,186.31	72.00	872,114.31
Total	2,372.12	47.92	2,324.20	11,566,727.51	147.76	11,566,579.75
PENNSYLVANIA.						
First	1,539.25	24.78	1,514.47	3,037,942.52	520.98	3,037,421.54
Ninth	112.05	.....	112.05	1,758,076.29	103.35	1,757,972.94
Twelfth	204.68	.....	204.68	538,136.53	.....	538,136.53
Twenty-third	1,336.51	.....	1,336.51	3,186,641.22	3,965.38	3,182,675.84
Total	3,192.49	24.78	3,167.71	8,520,796.56	4,589.71	8,516,206.85
TENNESSEE.						
Second	1,028.61	85.00	943.61	139,979.81	99.14	139,880.67
Fifth	5,637.45	37.70	5,599.75	926,355.96	160.01	926,195.95
Total	6,666.06	122.70	6,543.36	1,066,335.77	259.15	1,066,076.62
TEXAS.						
Third	462.47	.....	462.47	143,424.09	.....	143,424.09
Fourth	1,130.41	.....	1,130.41	84,693.43	29.70	84,663.73
Total	1,592.88	.....	1,592.88	228,117.52	29.70	228,087.82
VIRGINIA.						
Second	19.47	.....	19.47	1,837,636.25	12.00	1,837,624.25
Sixth	1,929.51	.....	1,929.51	1,465,990.23	307.24	1,465,682.99
Total	1,948.98	.....	1,948.98	3,303,626.48	319.24	3,303,307.24
WISCONSIN.						
First	1,169.82	.....	1,169.82	2,695,300.41	.....	2,695,300.41
Second	812.68	.....	812.68	401,195.51	.....	401,195.51
Total	1,982.50	.....	1,982.50	3,096,495.92	.....	3,096,495.92

A.—Receipts from each Specific Source of

	States and Territories.	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.
1	Alabama	$6,676.22	$1,076.40	$100.00	$200.00
2	Arkansas	8,020.30	50,058.23		
3	California	307,280.17	200,873.70	8,429.16	5,800.00
4	Colorado			700.00	
5	Connecticut	21,286.73	69,342.30	2,137.50	400.00
6	Florida				
7	Georgia	5,989.92	316,022.35	758.34	
8	Illinois	50,008.33	27,031,231.44	6,987.52	7,600.00
9	Indiana	39,053.13	4,818,361.69	1,150.00	200.00
10	Iowa	534.60	689.40	400.00	
11	Kansas	1,290.60		50.00	
12	Kentucky	111,704.80	14,846,845.04	3,516.67	3,700.00
13	Louisiana	1,371.51		1,841.66	1,400.00
14	Maryland	28,887.71	1,759,420.09	4,516.68	5,600.00
15	Massachusetts		950,681.21	4,161.67	3,800.00
16	Michigan			283.33	800.00
17	Minnesota		847,879.20	1,491.66	600.00
18	Missouri	11,251.30	2,095,108.84	2,883.32	4,800.00
19	Montana			650.00	
20	Nebraska		1,888,148.66	250.00	200.00
21	New Hampshire	90.90	20,861.10	33.34	
22	New Jersey	99,569.70	200,282.40	2,150.01	400.00
23	New Mexico	2,462.40		333.33	
24	New York	208,852.79	1,649,313.25	17,900.64	14,550.00
25	North Carolina	46,323.07	511,647.06	1,058.34	300.00
26	Ohio	31,257.28	6,833,976.40	4,395.85	9,733.34
27	Oregon	1,248.30	7,050.60	758.33	200.00
28	Pennsylvania	31,282.51	2,515,942.28	12,091.70	14,200.00
29	South Carolina	595.03	27,433.98	83.33	
30	Tennessee	99,600.02	674,500.85	1,350.00	400.00
31	Texas	1,801.80	5,220.23	1,200.00	400.00
32	Virginia	40,496.80	144,119.82	783.35	1,400.00
33	West Virginia	8,435.99	257,166.95	658.36	600.00
34	Wisconsin		468,550.46	2,458.34	3,800.00
	Total	1,165,371.91	68,281,803.93	85,562.43	81,083.34
	Collections for fiscal year ended June 30, 1888	799,296.19	63,609,641.18	93,616.68	74,700.02

Internal Revenue by States and Territories.

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.	
			$22,117.27	$3,016.67		1
			20,517.18	3,258.34		2
			314,768.09	30,774.99	$150.00	3
			66,781.33	6,208.34		4
			112,518.36	8,225.03	16.67	5
			8,544.25	991.67		6
			42,914.34	4,766.66	37.50	7
			314,632.67	25,050.03	258.35	8
			157,320.26	6,229.18		9
			68,901.13	2,970.83		10
			30,433.73	350.00		11
			89,532.81	19,833.34	95.83	12
			140,817.04	14,091.66		13
			169,863.10	14,750.00	29.17	14
			96,821.33	18,116.66	87.51	15
			148,505.21	4,899.99		16
			71,158.34	5,454.18		17
			150,229.91	18,062.53	62.50	18
			58,902.80	5,691.67		19
			79,531.21	5,366.69		20
			57,773.42	908.33		21
			168,400.96	7,683.32	91.67	22
			36,260.48	3,049.99		23
			835,637.25	77,908.39	104.17	24
			32,235.61	2,266.69	116.67	25
			311,076.83	31,029.15	116.66	26
			58,399.92	5,479.19		27
			241,393.07	31,312.58	33.33	28
			21,466.43	1,433.33		29
			46,238.57	4,708.33		30
			77,844.36	4,800.00		31
			57,917.56	3,983.35		32
			18,992.25	791.67		33
			168,248.97	9,512.50	16.67	34
			4,296,780.04	391,975.28	1,216.70	
			4,331,040.99	392,129.08	1,143.77	

A.—Receipts from each Specific Source

	States and Territories.	Distilled spirits.			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, 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			$33,186.56	$12,694.04			$297.28		$728.37		1
2	Arkansas			81,854.05	8,081.28			148.00		5,007.31		2
3	California	$440.00	$152.40	877,668.51	426,495.98			2,668.50	$529.40	27,915.97	$279.00	3
4	Colorado			73,689.67	36,814.45	$1,896.91		765.50		1,094.54	31.00	4
5	Connecticut	60.00		213,986.59	126,667.92	1.00		2,407.25	10.28	1,274.61	688.00	5
6	Florida			9,555.92	401,841.53			1,599.00		856.63	195.00	6
7	Georgia	220.00		370,709.11	6,716.85	457.93		156.00		8,721.80		7
8	Illinois	560.00	428.80	27,436,757.14	651,253.83	8.50		8,348.00	5,797.71	504,004.10	825.00	8
9	Indiana		42.50	5,022,356.76	161,002.85	133.63		3,013.50		9,198.56	713.17	9
10	Iowa			73,495.96	139,774.74			1,877.50	59.20	31,505.82	36.00	10
11	Kansas			32,124.33	51,645.98			1,250.00		4,512.33	10.00	11
12	Kentucky	280.00	3,286.70	15,078,795.19	98,918.94			1,390.00		1,403,551.38	13,315.41	12
13	Louisiana			159,521.87	122,769.64			747.50	2,573.80	135,263.94	264.00	13
14	Maryland	40.00	417.70	1,983,524.45	281,260.92	29,164.58		4,707.00	240,801.25	753,676.33	1,055.00	14
15	Massachusetts	260.00	478.00	1,074,406.38	305,499.32	61,811.15		3,453.00	3,895.35	6,939.97	455.50	15
16	Michigan			154,488.53	300,299.01	686.65		3,775.50	144.78	927,084.07	185.00	16
17	Minnesota		121.50	926,704.88	110,226.31	45.50		1,496.00	64.08	7,557.23	69.00	17
18	Missouri	180.00	52.40	2,282,630.80	191,589.30			4,066.50	3,686.30	3,619,937.35	853.00	18
19	Montana			65,334.47	8,012.03	82.71		183.00		141.12		19
20	Nebraska			1,973,496.56	63,328.58			1,341.00		2,542.38	24.00	20
21	New Hampshire			79,667.09	32,460.33			735.00		458.96	28.00	21
22	New Jersey	200.00		568,778.06	189,030.42	1.25		4,956.50	249,188.01	1,974,297.94	106.00	22
23	New Mexico			42,106.20	900.60	257.35		23.00		116.56		23
24	New York	80.00	92.00	2,804,438.49	3,427,719.84			30,404.25	10,152.38	1,186,195.82	6,299.00	24
25	North Carolina	60.00		594,007.44	8,697.50	438,932.81	$87.60	189.50	3,800.00	1,557,024.27	2,724.50	25
26	Ohio	560.00	23.20	7,222,168.71	891,152.21	269,105.00		8,970.50	1,536.53	1,314,434.90	3,851.00	26
27	Oregon			73,136.34	21,094.95	4,171.50		420.00		1,757.89	167.00	27
28	Pennsylvania	160.00	51.50	2,846,466.97	2,949,094.81	.50		24,808.00	83,660.72	237,852.98	3,632.43	28
29	South Carolina			51,006.10	2,444.80	1,278.67		75.00		1,387.56		29
30	Tennessee		40.00	826,837.77	17,971.85	3.50		237.00	6,333.66	131,682.38	2,943.25	30
31	Texas			91,266.39	20,926.85			369.25		1,390.01	50.00	31
32	Virginia			248,700.88	159,377.74	44.89		1,011.00	32,619.38	2,521,069.01	3,984.67	32
33	West Virginia		66.00	286,711.22	150,935.52	267,659.05		618.50		233,858.61	155.00	33
34	Wisconsin	60.00		652,646.94	225,459.00			3,697.00	236.74	463,859.24	1,039.00	34
	Total	3,160.00	5,252.70	74,312,206.33	11,602,156.92	1,075,743.08	87.60	120,195.53	645,089.57	17,076,899.94	43,968.93	
	Collections for fiscal year ended June 30, 1888	2,410.00	2,188.50	69,306,166.41	11,534,179.95	931,363.65		116,398.09	594,959.13	16,154,049.05	40,384.04	

of Internal Revenue, etc.—Continued.

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.
1	Alabama	$1.67			$22,106.91	$11.50		
2	Arkansas		$104.17		18,822.45	31.50		
3	California				43,196.70	41.50		$8.75
4	Colorado				15,212.80			
5	Connecticut	61.25			26,660.89			81.25
6	Florida	8.75	104.17		7,455.34			
7	Georgia				28,809.24	48.00		50.00
8	Illinois	55.42			86,349.60	198.00		187.50
9	Indiana	151.27			44,747.30	113.50		61.88
10	Iowa				37,356.87	12.00		66.25
11	Kansas				33,522.46	6.00		52.50
12	Kentucky	2,097.06			26,416.00	444.50		37.50
13	Louisiana				34,046.50	235.50		155.00
14	Maryland	112.49			39,126.80	66.50		
15	Massachusetts	10.00			39,968.40	24.00		493.75
16	Michigan				44,296.00	52.00		490.00
17	Minnesota				23,698.90	51.00		41.25
18	Missouri	70.41	62.50		50,354.45	312.00		123.75
19	Montana	2.92			10,481.10	2.00		
20	Nebraska				30,126.21		$7.50	55.00
21	New Hampshire				27,329.90			182.50
22	New Jersey				42,749.10	65.50		667.50
23	New Mexico				5,759.40	10.00		7.50
24	New York	26.25			161,359.14	612.50	60.00	1,235.00
25	North Carolina	117.96			21,381.30	1,056.75	74.00	981.25
26	Ohio	560.16			81,361.40	210.00		648.75
27	Oregon	5.00			15,897.70			
28	Pennsylvania	291.65			119,462.70	183.50		476.25
29	South Carolina	1.25			15,823.10	23.00		28.75
30	Tennessee	602.53			22,146.23	291.50		77.50
31	Texas				36,228.90	12.00		
32	Virginia	184.83			19,667.40	899.00		26.25
33	West Virginia	189.01			12,235.80	59.00		
34	Wisconsin	52.07			35,858.94	56.00		193.75
	Total	4,601.95	270.84		1,280,015.93	5,128.25	141.50	6,429.38
	Collections for fiscal year ended June 30, 1888	4,343.04	218.75		1,268,294.89	5,125.00	105.00	6,880.53

	STATES AND TERRITORIES.	TOBACCO.			
		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			$35,839.77	1
2	Arkansas		$4.80	32,199.51	2
3	California	$67.80	58.50	503,159.01	3
4	Colorado			53,919.29	4
5	Connecticut	59.70	14.70	157,925.85	5
6	Florida			412,518.35	6
7	Georgia	7.20		44,517.59	7
8	Illinois	336.60	60.60	1,257,546.99	8
9	Indiana	100.20	30.00	219,132.23	9
10	Iowa		10.80	210,699.18	10
11	Kansas	20.00	4.20	91,023.47	11
12	Kentucky	49.20	2.40	1,546,222.39	12
13	Louisiana	118.80	54.90	325,394.16	13
14	Maryland	140.40	3.60	1,382,761.44	14
15	Massachusetts	220.20	63.90	361,710.04	15
16	Michigan	211.20	21.60	1,276,604.66	16
17	Minnesota	99.00	3.30	143,306.07	17
18	Missouri	91.80	16.20	3,871,246.27	18
19	Montana		7.20	18,829.37	19
20	Nebraska	153.00	15.30	97,439.97	20
21	New Hampshire	271.20	24.30	61,373.24	21
22	New Jersey	1.80	16.50	2,461,606.02	22
23	New Mexico			6,818.86	23
24	New York	1,203.00	310.50	5,264,589.09	24
25	North Carolina	27.00	3.60	1,865,173.63	25
26	Ohio	519.60	119.10	2,307,535.65	26
27	Oregon		6.90	39,349.94	27
28	Pennsylvania	1,093.20	217.80	3,422,052.71	28
29	South Carolina			19,786.96	29
30	Tennessee	7.20		182,293.10	30
31	Texas		14.10	59,036.00	31
32	Virginia	22.50		3,006,520.83	32
33	West Virginia			398,051.44	33
34	Wisconsin	218.40	7.20	730,677.34	34
	Total	5,039.00	1,092.00	31,866,860.42	
	Collections for fiscal year ended June 30, 1888	5,108.30	1,022.70	30,662,431.52	

A.—Receipts from each Specific Source of Internal Revenue, etc.—Continued.

	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	$18,303.38	$54.17	$375.00	$900.00	$925.00	$20,557.55
2	Arkansas				281.67	1,320.84	1,602.51
3	California	684,470.49	4,250.00	9,016.68	4,755.83	7,120.82	709,613.82
4	Colorado	155,541.99	475.01	1,808.33	1,764.17	3,081.25	162,670.75
5	Connecticut	245,789.65	150.00	2,033.34	2,950.04	6,691.68	257,614.71
6	Florida				275.92	312.50	588.42
7	Georgia	14,069.26	50.00	341.67	1,178.32	1,614.58	17,253.83
8	Illinois	1,860,814.33	883.34	10,416.67	13,326.80	11,154.25	1,896,595.39
9	Indiana	445,697.95	300.00	4,225.00	4,375.05	5,793.77	460,391.77
10	Iowa	95,645.43	200.00	1,900.00	3,782.55	2,700.00	104,227.98
11	Kansas	7,668.25	50.00	100.00	2,088.83	1,225.82	11,132.90
12	Kentucky	270,071.80	141.67	2,883.34	2,344.98	1,874.99	277,316.78
13	Louisiana	134,168.97		1,091.67	3,281.66	1,872.92	140,415.22
14	Maryland	609,066.89	1,012.50	3,591.67	2,593.33	2,704.16	618,968.55
15	Massachusetts	927,904.99	100.00	3,108.34	4,346.65	8,404.18	943,864.16
16	Michigan	480,209.59	1,247.91	9,000.00	3,585.93	5,612.53	499,655.96
17	Minnesota	290,517.87	1,329.17	8,491.67	2,188.32	4,704.17	307,231.20
18	Missouri	1,544,106.35	891.67	6,241.72	3,306.65	6,960.16	1,561,506.55
19	Montana	66,278.47	1,854.16	1,866.67	1,260.00	2,836.67	74,125.97
20	Nebraska	161,550.07	797.92	2,800.00	1,951.67	7,328.74	174,428.40
21	New Hampshire	313,523.22		633.34	5,421.69	2,991.68	322,569.93
22	New Jersey	1,262,060.58	766.68	3,758.33	5,439.20	9,854.19	1,281,878.98
23	New Mexico	5,794.44	612.50	525.00	590.01	2,368.74	9,890.69
24	New York	7,481,761.29	2,733.34	24,108.34	31,598.97	28,314.67	7,568,516.61
25	North Carolina				498.35	749.99	1,248.34
26	Ohio	1,945,079.86	566.67	13,066.68	7,058.35	10,711.68	1,976,483.24
27	Oregon	102,594.46	2,672.92	2,566.67	1,215.83	1,645.83	110,695.71
28	Pennsylvania	2,189,658.85	4,225.00	21,775.01	8,518.37	12,691.67	2,236,868.90
29	South Carolina	9,265.27		133.33	195.01	420.82	10,014.43
30	Tennessee	44,066.09		508.34	384.99	1,075.01	46,034.43
31	Texas	51,090.71	229.17	300.00	11,735.75	8,785.42	72,141.05
32	Virginia	43,151.25	50.00	100.00	816.70	1,545.84	45,663.79
33	West Virginia	94,688.32	50.00	600.00	919.97	333.33	96,591.62
34	Wisconsin	1,681,253.87	2,316.67	13,216.67	4,860.82	4,427.09	1,706,075.12
	Total	23,235,863.94	28,010.47	150,583.48	139,792.38	169,584.99	23,723,835.26
	Collections for fiscal year ended June 30, 1888	22,829,202.90	30,085.43	145,079.23	148,295.99	171,554.93	23,324,218.48

	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					$1,710.00	$880.00	$2,590.00
2					722.00	3,920.00	4,642.00
3					24.00		24.00
4					116.00	200.00	3,836.32
5	$2,920.32		$600.00		16,044.00	4,480.00	153,624.70
6	130,200.70		2,400.00	$500.00	596.00	640.00	1,236.00
7					104.00		104.00
8							
9	359,175.44		3,000.00	500.00	34,768.00	8,020.00	405,463.44
10	80,983.86		600.00		1,702.00	2,520.00	85,805.86
11					258.00		258.00
12	46,555.60		1,200.00		1,200.00		48,955.60
13					3,516.00	1,520.00	5,036.00
14					2,100.00	1,040.00	3,140.00
15					462.00		1,395.80
16	933.80				17,984.00	11,620.00	40,538.66
17	10,334.66		600.00		12,772.00	10,540.00	23,312.00
18							
19					8,362.00	3,834.00	12,196.00
20					552.00	3,800.00	4,352.00
21					837.51	2,240.00	3,077.51
22					1,384.00		1,384.00
23					2,636.00	3,400.00	6,036.00
24					124.00		124.00
25					468.00	200.00	668.00
26					20.00		20.00
27	39,980.64		1,200.00		11,680.00	5,200.00	58,060.64
28					220.00	2,660.00	2,880.00
29	6,217.38		1,800.00		3,792.00	980.00	12,789.38
30					8.00		8.00
31					1,336.00	1,120.00	2,456.00
32					1,652.00	2,400.00	4,052.00
33					252.00	540.00	792.00
34					276.00		276.00
					2,954.00	2,160.00	5,114.00
	677,302.40		11,400.00	1,000.00	130,631.51	73,914.00	894,247.91
	653,355.10		13,150.00	4,000.00	123,258.54	70,376.24	864,139.88

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, 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.	
1	Alabama					
2	Arkansas					
3	California					$1,076.47
4	Colorado					
5	Connecticut					
6	Florida					
7	Georgia					
8	Illinois					2.73
9	Indiana					
10	Iowa					
11	Kansas					
12	Kentucky					108.76
13	Louisiana					11.60
14	Maryland					2.62
15	Massachusetts			$236.80	$236.80	2,096.44
16	Michigan			2,114.45	2,114.45	3.71
17	Minnesota					
18	Missouri					.02
19	Montana					1.00
20	Nebraska					
21	New Hampshire			2,251.46	2,251.46	
22	New Jersey					1.91
23	New Mexico					3.00
24	New York			1,611.20	1,611.20	45.03
25	North Carolina					
26	Ohio					107.15
27	Oregon					
28	Pennsylvania					26.11
29	South Carolina					499.73
30	Tennessee					2,048.41
31	Texas					29.20
32	Virginia					
33	West Virginia					.07
34	Wisconsin					.02
	Total			6,213.91	6,213.91	6,063.98
	Collections for fiscal year ended June 30, 1888	$200.50		4,002.05	4,202.55	9,745.05

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.	
			$201.00		$387.48	$588.48	1
		$12.40	408.75			421.15	2
$592.25		159.02	4,720.10			5,471.37	3
							4
63.74		30.00	842.50	$85.58	1,541.21	2,563.03	5
4.06		200.00				204.06	6
805.06			2,475.71		253.84	3,534.61	7
31.69		5,415.80	4,225.00	41.76	1,339.85	11,054.10	8
13.90	$5.00	273.80	75.00	31.35	150.67	549.72	9
1,323.39		1,359.00	385.17	1.56	826.66	3,895.78	10
6.30				1.32	188.30	195.92	11
1,968.21		323.90	54.10	134.97	854.46	3,335.64	12
17.70		1,143.91	1,405.00	8.45	951.35	3,526.41	13
50.71		104.50	104.96	15.15		275.32	14
17.64		993.97		12.57	659.60	1,683.78	15
70.05		3,248.12	215.00	52.29	2,632.82	6,218.28	16
		209.89	160.00	65.21	119.59	554.69	17
1.52			225.00	21.48	2,780.56	3,028.56	18
							19
		111.65	70.00	.10		181.75	20
10.75		1,227.62	194.17		673.28	2,105.82	21
19.29	5.00		1,037.00	.92	255.40	1,317.61	22
.70		23.40	95.00	.82		119.92	23
800.69	5.00	873.88	7,065.89	22.07	39.06	8,806.59	24
383.27		99.00	830.60	120.94	5,267.65	6,700.86	25
509.44		325.00	732.30	16.16	789.22	2,372.12	26
			53.00		410.00	463.00	27
78.06	62.00		2,219.50	32.40	800.53	3,192.49	28
7.07		9.00	275.86	16.96	98.40	407.29	29
6,666.06						6,666.06	30
790.91			439.32	7.66	354.99	1,592.88	31
278.01		1,048.79	621.05	1.13		1,948.98	32
33.12						33.12	33
10.26		100.00	900.00	2.01	970.23	1,982.50	34
14,553.85	77.00	17,292.65	30,030.98	692.86	22,344.55	84,991.89	
20,653.24	257.78	33,533.18	76,064.03	1,672.08	23,367.35	155,547.61	

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	$33,186.56		$33,186.56	$35,839.77		$35,839.77
Arkansas	81,854.05	a$33.40	81,820.65	32,199.51		32,199.51
California	877,668.51	1,466.77	876,201.74	503,159.01	$53.94	503,105.07
Colorado	73,689.67		73,689.67	53,919.29		53,919.29
Connecticut	213,986.59		213,986.59	157,925.85		157,925.85
Florida	9,535.92		9,535.92	412,518.35		412,518.35
Georgia	370,709.11	b3,462.30	367,246.81	44,517.59		44,517.59
Illinois	27,436,757.14	26.02	27,436,731.12	1,257,546.99	46.66	1,257,500.33
Indiana	5,022,356.76	141.30	5,022,215.46	219,132.23		219,132.23
Iowa	73,495.96		73,495.96	210,699.18		210,699.18
Kansas	32,124.33		32,124.33	91,023.47		91,023.47
Kentucky	15,078,795.19	2,247.20	15,076,547.99	1,546,222.39		1,546,222.39
Louisiana	159,521.87		159,521.87	325,394.16		325,394.16
Maryland	1,983,524.45	6.30	1,983,518.15	1,382,761.44		1,382,761.44
Massachusetts	1,074,406.38		1,074,406.38	361,710.04		361,710.04
Michigan	154,488.53		154,488.53	1,276,604.66		1,276,604.66
Minnesota	926,704.88		926,704.88	143,306.07		143,306.07
Missouri	2,282,630.80	124.52	2,282,506.28	3,871,246.27	c286.69	3,870,959.58
Montana	65,334.47	d7.99	65,326.48	18,829.37		18,829.37
Nebraska	1,973,496.56		1,973,496.56	97,439.97	30.00	97,409.97
New Hampshire	79,667.09		79,667.09	61,373.24		61,373.24
New Jersey	568,778.06		568,778.06	2,461,606.02		2,461,606.02
New Mexico	42,106.20		42,106.20	6,818.86		6,818.86
New York	2,804,438.49	418.50	2,804,019.99	5,264,589.09	c248.15	5,264,340.94
North Carolina	594,007.44	127.80	593,879.64	1,865,173.63	24.78	1,865,148.85
Ohio	7,222,168.71		7,222,168.71	2,307,535.65	99.84	2,307,435.81
Oregon	73,136.34		73,136.34	39,349.94		39,349.94
Pennsylvania	2,846,466.97	f731.90	2,845,735.07	3,422,052.71	g3,825.03	3,418,227.68
South Carolina	51,006.10	89.10	50,917.00	19,786.96		19,786.96
Tennessee	826,837.77	98.31	826,739.46	182,293.10	38.14	182,254.96
Texas	91,266.39	29.70	91,236.69	59,036.00		59,036.00
Virginia	248,700.88	307.24	248,393.64	3,006,520.83	12.00	3,006,508.83
West Virginia	286,711.22		286,711.22	398,051.44		398,051.44
Wisconsin	652,646.94		652,646.94	730,677.34		730,677.34
Total	74,312,206.33	9,318.35	74,302,887.98	31,866,860.42	4,665.23	31,862,195.19
Collections for fiscal year ended June 30, 1888	69,306,166.41	18,735.11	69,287,431.30	30,662,431.52	26,355.80	30,636,075.72

a Court costs.
b Including $3,150 circulation.
c Income.
d Penalties.
e Interest on bonds.
f Including $76.85 court costs.
g Including $3,413.68 interest on bonds.

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	$20,557.55		$20,557.55	$2,590.00		$2,590.00
Arkansas	1,602.51		1,602.51	4,642.00	$400.00	4,242.00
California	709,613.82		709,613.82	24.00		24.00
Colorado	162,670.75		162,670.75	3,836.32		3,836.32
Connecticut	257,614.71		257,614.71	153,624.70	24.00	153,600.70
Florida	588.42		588.42	1,236.00		1,236.00
Georgia	17,253.83		17,253.83	104.00		104.00
Illinois	1,896,595.39		1,896,595.39	405,463.44		405,463.44
Indiana	460,391.77		460,391.77	85,805.86		85,805.86
Iowa	104,227.98		104,227.98	258.00		258.00
Kansas	11,132.90		11,132.90	48,955.60		48,955.60
Kentucky	277,316.78		277,316.78	5,036.00		5,036.00
Louisiana	140,415.22		140,415.22	3,140.00		3,140.00
Maryland	618,968.55		618,968.55	1,395.80		1,395.80
Massachusetts	943,864.16		943,864.16	40,538.66		40,538.66
Michigan	499,655.96		499,655.96	23,312.00		23,312.00
Minnesota	307,231.20		307,231.20			
Missouri	1,561,506.55		1,561,506.55	12,196.00		12,196.00
Montana	74,125.97		74,125.97	4,352.00		4,352.00
Nebraska	174,428.40		174,428.40	3,077.51		3,077.51
New Hampshire	322,569.93		322,569.93	1,384.00		1,384.00
New Jersey	1,281,878.98		1,281,878.98	6,036.00		6,036.00
New Mexico	9,890.69		9,890.69	124.00		124.00
New York	7,568,516.61		7,568,516.61	668.00		668.00
North Carolina	1,248.34		1,248.34	20.00		20.00
Ohio	1,976,483.24		1,976,483.24	58,060.64		58,060.64
Oregon	110,695.71		110,695.71	2,880.00		2,880.00
Pennsylvania	2,236,268.90		2,236,268.90	12,789.38		12,789.38
South Carolina	10,014.43		10,014.43	8.00		8.00
Tennessee	46,034.43		46,034.43	2,456.00		2,456.00
Texas	72,141.05		72,141.05	4,052.00		4,052.00
Virginia	45,663.79		45,663.79	792.00		792.00
West Virginia	96,591.62		96,591.62	276.00		276.00
Wisconsin	1,706,075.12		1,706,075.12	5,114.00		5,114.00
Total	23,723,835.26		23,723,835.26	894,247.91	424.00	893,823.91
Collections for fiscal year ended June 30, 1888	23,324,218.48		23,324,218.48	864,139.88	9.12	864,130.76

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				$1,076.47	a$487.55	$588.92
Colorado						
Connecticut						
Florida						
Georgia						
Illinois				2.73		2.73
Indiana						
Iowa						
Kansas						
Kentucky				108.76		108.76
Louisiana				11.60		11.60
Maryland				2.62		2.62
Massachusetts	$236.80		$236.80	2,096.44		2,096.44
Michigan	2,114.45	$34.80	2,079.65	3.71		3.71
Minnesota						
Missouri				.02	a.02	
Montana				1.00		1.00
Nebraska						
New Hampshire	2,251.46		2,251.46			
New Jersey				1.91		1.91
New Mexico				3.00		3.00
New York	1,611.20		1,611.20	45.03		45.03
North Carolina						
Ohio				107.15		107.15
Oregon						
Pennsylvania				26.11	b8.00	18.11
South Carolina				499.73		499.73
Tennessee				2,048.41		2,048.41
Texas				29.20		29.20
Virginia						
West Virginia				.07		.07
Wisconsin				.02		.02
Total	6,213.91	34.80	6,179.11	6,063.98	495.57	5,568.41
Collections for fiscal year ended June 30, 1888	4,202.55		4,202.55	9,745.05	220.98	9,524.07

a Income. b Court costs.

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	$588.48		$588.48	$92,762.36		$92,762.36
Arkansas	421.15	$235.88	185.27	120,719.22	$669.28	120,049.94
California	5,471.37	75.18	5,396.19	2,097,013.18	2,083.44	2,094,929.74
Colorado				294,116.03		294,116.03
Connecticut	2,563.03	164.23	2,398.80	785,714.38	188.23	785,526.65
Florida	204.06		204.06	424,082.75		424,082.75
Georgia	3,534.61		3,534.61	436,119.14	3,462.30	432,656.84
Illinois	11,054.10	38.39	11,015.71	31,007,419.79	111.07	31,007,308.72
Indiana	549.72		549.72	5,788,236.34	141.30	5,788,095.04
Iowa	3,895.78	8.50	3,887.28	392,576.90	8.50	392,568.40
Kansas	195.92	2.40	193.52	183,432.22	2.40	183,429.82
Kentucky	3,335.64	6.00	3,329.64	16,910,814.76	2,253.20	16,908,561.56
Louisiana	3,526.41	32.99	3,493.42	632,009.26	32.99	631,976.27
Maryland	275.32		275.32	3,986,928.18	6.30	3,986,921.88
Massachusetts	1,683.78		1,683.78	2,424,536.26		2,424,536.26
Michigan	6,218.28	56.25	6,162.03	1,962,397.59	91.05	1,962,306.54
Minnesota	554.69	1.20	553.49	1,377,796.84	1.20	1,377,795.64
Missouri	3,028.56	44.57	2,983.99	7,730,608.20	455.80	7,730,152.40
Montana				162,642.81	7.99	162,634.82
Nebraska	181.75	116.67	65.08	2,248,624.19	146.67	2,248,477.52
New Hampshire	2,105.82		2,105.82	469,351.54		469,351.54
New Jersey	1,317.61		1,317.61	4,319,618.58		4,319,618.58
New Mexico	119.92		119.92	59,062.67		59,062.67
New York	8,806.59	85.39	8,721.20	15,648,675.01	752.04	15,647,922.97
North Carolina	6,700.86	9.55	6,691.31	2,467,150.27	162.13	2,466,988.14
Ohio	2,372.12	47.92	2,324.20	11,566,727.51	147.76	11,566,579.75
Oregon	463.00		463.00	226,524.99		226,524.99
Pennsylvania	3,192.49	24.78	3,167.71	8,520,793.56	4,589.71	8,516,206.85
South Carolina	407.29	26.20	381.09	81,722.51	115.30	81,607.21
Tennessee	6,666.06	122.70	6,543.36	1,066,335.77	259.15	1,066,076.62
Texas	1,592.88		1,592.88	228,117.52	29.70	228,087.82
Virginia	1,948.98		1,948.98	3,303,626.48	319.24	3,303,307.24
West Virginia	33.12		33.12	781,663.47		781,663.47
Wisconsin	1,982.50		1,982.50	3,096,495.92		3,096,495.92
Total	84,991.89	1,098.80	83,893.09	130,894,419.70	16,036.75	130,878,382.95
Collections for fiscal year ended June 30, 1888	155,547.61	577.20	154,970.41	124,326,451.50	45,898.21	124,280,553.29

B.—Statement of the Number and Value of Stamps for Fermented Liquors Revenue during the fiscal

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead, at $2	68,000	78,700	86,500	126,200	172,500	102,700
Barrel, at $1	260,500	173,100	289,000	132,000	289,600	137,500
One-half barrel, at 50 cents	1,744,500	1,453,000	1,259,000	870,500	956,000	788,000
One-third barrel, at 33⅓ cents	24,000	23,100	99,000	.....	81,000	21,000
One-quarter barrel, at 25 cents	5,362,000	4,322,000	3,946,000	3,443,000	2,915,000	3,317,000
One-sixth barrel, at 16⅔ cents	291,000	223,800	171,000	69,300	246,600	171,600
One-eighth barrel, at 12½ cents	767,000	1,087,000	697,000	905,500	500,000	401,000
Total	8,517,000	7,360,700	6,547,500	5,546,500	5,160,700	4,938,800
Number of brewers' permits	20,000	.....	.....	4,000	20,000	2,000

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	10
Rectifiers of 500 barrels or more	200.00	.....	.....	10	.....
Retail liquor dealers	25.00	900	100	300	600
Wholesale liquor dealers	100.00	20	.....	.....	10
Manufacturers of stills	50.00	.....	.....	.....	.....
Stills manufactured	20.00	.....	.....	10	.....
Worms manufactured	20.00	.....	.....	20	.....
Brewers, annual manufacture less than 500 barrels	50.00	10	.....	.....	.....
Brewers, of 500 barrels or more	100.00	.....	.....	.....	.....
Retail dealers in malt liquors	20.00	180	110	180	50
Wholesale dealers in malt liquors	50.00	50	70	30	40
Manufacturers of cigars	6.00	120	40	160	80
Dealers in leaf-tobacco of 25,000 pounds or less	5.00	.....	10	10	10
Dealers in leaf-tobacco	12.00	10	10	20	.....
Retail dealers in leaf-tobacco	250.00	.....	.....	.....	.....
Dealers in manufactured tobacco	2.40	2,400	3,700	4,900	4,700
Manufacturers of tobacco	6.00	10	.....	10	10
Peddlers of tobacco, first class	30.00	.....	.....	.....	.....
Peddlers of tobacco, second class	15.00	10	10	10	.....
Peddlers of tobacco, third class	7.20	.....	20	30	10
Peddlers of tobacco, fourth class	3.60	.....	.....	20	.....
Manufacturers of oleomargarine	600.00	.....	.....	.....	.....
Manufacturers of oleomargarine	550.00	.....	.....	.....	.....
Manufacturers of oleomargarine	500.00	.....	.....	10	.....
Retail dealers in oleomargarine	48.00	.....	.....	10	260
Wholesale dealers in oleomargarine	480.00	.....	.....	10	10
Aggregate number of stamps	.....	3,710	4,070	5,750	5,790
Aggregate value of stamps	.....	$37,910	$17,784	$39,988	$49,222

B.—Statement of Number and Value of Stamps for Oleomargarine issued to

Denominations.	Number used in—				
	July.	Aug.	Sept.	Oct.	Nov.
10 pounds	20,000	32,000	26,000	54,400	29,400
20 pounds	10,200	14,000	6,000	15,400	8,000
30 pounds	21,000	4,000	33,000	11,800	17,000
40 pounds	600	3,000	24,000	27,000	9,600
50 pounds	4,600	6,000	27,000	33,800	14,600
60 pounds	16,000	.....	.....	1,000	2,000
70 pounds	.....	400	.....	600	200
80 pounds	.....	.....	.....	.....	.....
90 pounds	.....	.....	.....	.....	200
100 pounds	.....	200	.....	.....	.....
Total stamps for oleomargarine	66,400	59,600	116,000	144,000	81,000
Exportation stamps for oleomargarine	2,800	14,000	4,000	14,800	8,000
Aggregate of stamps	69,200	73,600	120,000	158,800	89,000
Aggregate value	$49,712	$34,488	$94,480	$107,480	$59,180

and the Number of Brewers' Permits issued to Collectors of Internal year ended June 30, 1889.

Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
126,000	182,500	70,500	158,000	101,600	93,000	1,366,200	$2,732,400
116,700	239,800	130,500	346,100	311,200	172,500	2,598,500	2,598,500
857,500	1,018,300	744,500	1,359,000	1,600,000	1,458,000	14,108,300	7,054,150
21,000	18,600	18,000	76,500	30,000	24,000	436,200	145,400
2,578,500	2,658,000	2,182,000	4,085,000	5,412,000	4,795,500	45,016,000	11,254,000
225,000	38,400	153,900	223,200	303,000	176,400	2,293,200	382,200
466,000	679,000	584,600	988,400	1,010,500	814,000	8,900,000	1,112,500
4,390,700	4,834,600	3,884,000	7,236,200	8,768,300	7,523,400	74,718,400	25,279,150
6,800	26,000	800	6,800	.....	20,000	106,400	.....

Collectors of Internal Revenue during the fiscal year ended June 30, 1889.

Number issued in—								Aggregate number of each denomination.	Aggregate value of each denomination.
Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
.....	10	10	.....	930	430	30	30	1,460	$146,000
.....	.....	.....	.....	520	260	40	10	840	168,000
1,700	500	1,000	1,400	141,300	50,600	2,300	1,100	201,800	5,045,000
.....	10	60	70	3,060	1,540	120	60	4,950	495,000
.....	.....	30	10	100	30	10	10	190	9,500
.....	.....	30	10	110	30	10	10	210	4,200
.....	.....	20	10	90	30	10	20	200	4,000
.....	.....	.....	20	790	340	10	30	1,200	60,000
.....	10	10	10	1,470	460	70	50	2,080	208,000
160	40	110	50	6,030	1,870	170	150	9,100	182,000
20	20	60	30	3,070	760	130	80	4,360	218,000
190	110	150	200	15,110	6,050	240	180	22,630	135,780
.....	50	20	110	850	730	.....	30	1,820	9,100
.....	.....	10	170	2,420	2,020	40	140	4,840	58,080
.....	10	.....	.....	.....	10	10	.....	30	7,500
5,900	6,500	6,800	7,900	426,200	129,700	8,700	4,000	611,400	1,467,360
.....	10	.....	20	730	530	90	90	1,500	9,000
.....	.....	.....	.....	110	70	10	.....	190	5,700
.....	20	.....	.....	590	360	10	30	980	14,700
10	.....	10	10	810	260	30	20	1,210	8,712
.....	.....	10	10	470	220	30	30	790	2,844
.....	.....	.....	.....	80	30	.....	.....	110	66,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	.....	.....	.....	.....	.....	.....	.....	.....	.....
380	580	220	70	2,720	660	40	20	20	10,000
10	.....	20	.....	360	100	.....	.....	4,960	238,080
								510	244,800
8,380	7,870	8,570	10,100	607,920	197,030	12,100	6,090	877,380	.....
$90,112	$64,510	$78,408	$73,738	$6,027,344	$2,143,194	$127,334	$67,812	.....	8,817,356

Collectors of Internal Revenue during the fiscal year ended June 30, 1889.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
50,000	23,000	45,000	12,200	46,000	20,200	4,000	362,200	$137,636
24,000	16,800	6,000	2,200	3,000	13,000	.....	118,600	68,788
27,000	9,000	11,000	2,200	12,000	21,200	7,000	176,200	137,436
25,400	2,000	26,000	1,200	5,400	5,600	2,600	132,400	129,752
29,000	24,200	12,400	20,200	8,600	29,800	3,000	213,200	251,576
23,400	4,000	24,000	1,200	1,200	2,000	.....	68,800	94,944
400	.....	.....	.....	2,000	.....	.....	3,600	5,688
.....	.....	.....	.....	.....	200	.....	200	356
.....	.....	.....	.....	.....	.....	.....	200	396
.....	.....	.....	.....	200	.....	.....	400	872
179,200	79,000	124,400	39,200	78,400	92,000	16,600	1,075,800	.....
4,000	12,000	8,000	8,800	9,200	20,000	.....	105,600	.....
183,200	91,000	132,400	48,000	87,600	112,000	16,600	1,181,400	.....
$146,016	$61,540	$102,392	$34,296	$49,272	$75,520	$13,068	.....	827,444

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	1,500	3,750	300	750	4,500
20 gallons	21,150	30,900	13,350	58,200	50,400
30 gallons	10,950	19,950	2,850	17,700	13,800
40 gallons	44,100	53,400	42,150	96,900	38,700
50 gallons	150	750	150	1,950	1,050
60 gallons	150	1,650	150	1,800	750
70 gallons	300	1,500	.....	1,650	.....
80 gallons	40,800	30,750	25,050	22,500	29,250
90 gallons	.....	150	900	1,800	.....
100 gallons	.....	.....	.....	.....	.....
110 gallons	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....
Total tax-paid stamps	119,100	142,800	84,900	203,250	138,450
OTHER THAN TAX-PAID STAMPS.					
Stamps for rectified spirits.					
5 gallons	10,800	4,400	11,600	6,200	11,200
10 gallons	17,000	5,200	8,400	18,400	18,200
20 gallons	14,600	4,600	9,400	25,200	11,200
30 gallons	15,000	2,800	20,800	14,200	30,800
40 gallons	51,600	94,400	52,000	56,800	139,600
50 gallons	400	2,000	2,800	17,000	1,200
60 gallons	.....	.....	.....	1,400	.....
70 gallons	1,000	.....	.....	1,800	2,400
80 gallons	400	200	11,000	2,600	3,400
90 gallons	200	.....	1,000	200	600
100 gallons	.....	.....	.....	.....	.....
110 gallons	.....	.....	.....	.....	200
120 gallons	.....	.....	.....	.....	200
130 gallons	.....	.....	.....	.....	.....
Total stamps for rectified spirits	111,000	113,600	117,000	143,800	219,000
Wholesale liquor dealers' stamps.					
5 gallons	5,700	11,400	12,000	6,000	9,300
10 gallons	10,200	24,600	34,200	13,500	22,800
20 gallons	4,200	4,500	15,000	8,100	18,600
30 gallons	.....	300	4,500	300	.....
40 gallons	6,900	14,400	15,900	10,500	33,900
50 gallons	.....	600	300	300	6,900
60 gallons	.....	.....	.....	.....	.....
70 gallons	.....	300	.....	.....	.....
80 gallons	.....	.....	1,500	.....	.....
90 gallons	.....	.....	.....	.....	.....
100 gallons	.....	.....	.....	.....	1,500
110 gallons	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....
130 gallons	.....	300	.....	.....	.....
Total wholesale liquor dealers' stamps.	27,000	56,400	83,400	38,700	93,000
Stamps for imported spirits.					
5 gallons	.....	.....	300	.....	300
10 gallons	300	.....	.....	.....	.....
20 gallons	.....	.....	.....	.....	300
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 1889.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
5,100	1,050	1,650	3,600	1,650	1,050	750	25,650	$438,615
57,000	19,350	36,600	13,500	35,250	15,900	42,000	393,600	10,272,960
16,350	7,050	28,650	18,450	14,250	45,000	17,700	212,700	7,465,770
64,050	76,350	63,000	47,250	46,800	86,700	31,350	690,750	30,462,075
1,350	.....	1,050	1,800	2,100	750	300	11,400	605,340
750	1,200	150	1,800	.....	1,800	.....	10,200	633,420
.....	.....	.....	300	.....	1,650	150	5,550	394,605
27,750	47,100	22,500	18,150	33,000	32,100	14,400	343,350	27,502,335
1,950	150	2,400	150	.....	150	150	7,800	694,980
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	150	150	17,415
.....	150	.....	.....	.....	.....	.....	150	18,765
174,300	152,400	156,000	105,000	133,050	185,100	106,950	1,701,360	78,506,280
13,200	12,000	2,600	2,400	6,400	16,200	15,400	112,400	.....
8,800	8,400	19,200	13,400	17,200	12,800	8,400	155,400	.....
18,800	17,600	15,400	2,200	8,200	18,000	11,200	156,400	.....
13,200	8,400	12,000	9,000	32,800	16,600	18,800	194,400	.....
48,000	117,000	50,400	61,000	62,800	84,400	35,600	853,600	.....
3,000	5,200	2,200	2,200	10,000	600	5,200	51,800	.....
200	.....	.....	.....	600	.....	.....	2,200	.....
400	.....	2,000	.....	800	.....	.....	8,400	.....
1,400	13,000	4,600	4,000	3,600	400	11,200	55,800	.....
1,200	200	4,000	.....	200	200	200	8,000	.....
.....	200	.....	200	.....	200	.....	600	.....
.....	.....	1,000	.....	200	200	.....	1,400	.....
.....	.....	1,000	.....	.....	200	.....	1,400	.....
200	.....	.....	.....	200	600	.....	1,200	.....
108,400	182,000	114,400	94,400	143,000	150,400	106,000	1,603,000	.....
3,900	10,200	5,700	12,900	3,900	5,100	9,300	95,400	.....
14,700	16,800	17,100	18,000	18,900	8,700	23,400	222,900	.....
5,400	15,000	8,400	9,000	7,200	1,200	6,000	102,600	.....
.....	300	1,500	900	900	.....	300	9,000	.....
15,900	17,400	10,800	18,900	37,500	12,000	5,100	199,200	.....
1,500	8,100	6,600	3,000	.....	3,600	.....	30,900	.....
.....	300	.....	.....	.....	.....	.....	300	.....
.....	.....	.....	.....	.....	.....	.....	300	.....
.....	.....	.....	.....	.....	.....	.....	1,500	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	1,500	.....
.....	300	.....	.....	.....	.....	.....	600	.....
41,400	68,400	50,100	62,700	68,400	30,600	44,100	664,200	.....
.....	900	.....	.....	300	.....	600	1,800	.....
.....	300	.....	.....	.....	300	900	2,100	.....
.....	300	.....	.....	.....	300	900	1,800	.....
.....	300	.....	.....	.....	300	.....	900	.....
.....	.....	.....	.....	.....	300	.....	300	.....
.....	.....	.....	.....	.....	300	.....	300	.....

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRITS, ETC.—Continued.

Denominations.	Number issued in—												Aggregate number of each denomination.	Aggregate value of each denomination.
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
Stamps for imported spirits—Continued.														
110 gallons														
120 gallons														
130 gallons														
Total stamps for imported spirits	300		300		600		1,800			300	1,500	2,400	7,200	
Warehouse	92,400	18,800	66,800	127,200	242,000	310,800	203,600	197,600	90,800	265,600	215,600	58,400	1,889,600	
Special warehouse	15,300	4,500			4,800	4,200	2,400	2,700		4,200		300	38,400	
Rewarehousing		7,500				300		3,600		300	300		12,000	
Exportation	2,400				800	4,000	6,400	11,600	10,800	10,000	8,000	4,000	58,000	$5,800
Total other than tax-paid stamps	248,400	200,800	267,500	309,700	560,200	469,100	464,600	380,000	258,700	491,800	406,400	215,200	4,272,400	
Grand aggregate of stamps	367,500	343,600	352,400	512,950	688,850	643,400	617,000	536,600	363,700	624,850	591,500	322,150	5,973,700	
Aggregate value of tax-paid stamps	$6,213,510	$6,651,180	$4,416,390	$8,721,675	$6,028,695	$7,488,180	$8,016,840	$6,848,550	$4,841,100	$6,267,105	$8,685,410	$4,323,645		$78,506,280
Aggregate value of other than tax-paid stamps	$240				$80	$400	$640	$1,160	$1,080	$1,000	$800	$400		$5,800
Grand aggregate value	$6,213,750	$6,651,180	$4,416,390	$8,721,675	$6,028,775	$7,488,580	$8,017,480	$6,849,710	$4,842,180	$6,268,105	$8,690,210	$4,324,045		$78,512,080

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	1,060,000	400,000	1,100,000	1,500,000	520,000	1,370,000
2 ounces	13,897,000	12,866,000	15,681,000	17,972,000	13,170,000	18,210,000
3 ounces	1,050,000	810,000	941,000	980,000	1,342,000	1,318,000
4 ounces	8,768,500	6,534,000	8,657,000	9,431,000	9,309,000	8,214,000
8 ounces	1,619,460	1,023,015	1,526,610	1,249,515	1,877,010	1,063,500
16 ounces	529,500	416,220	387,495	538,155	583,500	346,200
½ pound	36,000	46,200	33,000	42,000	25,800	24,600
1 pound	12,600	32,400	42,600	7,200	36,000	9,600
2 pounds	14,100	19,500	27,600	10,200	22,800	15,600
3 pounds	20,700	32,400	52,800	19,200	33,600	36,000
4 pounds	12,900	18,000	66,000	73,200	5,400	.....
5 pounds	77,100	26,412	93,000	25,500	61,200	20,460
10 pounds	256,400	297,600	305,600	352,400	368,000	160,400
20 pounds	282,800	86,000	188,800	234,000	185,600	88,000
30 pounds	94,000	47,200	88,000	64,000	5,200	58,000
40 pounds	42,000	47,000	25,200	24,400	25,600	36,400
50 pounds	.....	10,400	8,000	.....	4,800	4,400
60 pounds	.....	2,000	.....	1,600	1,200	800
Total	27,773,060	22,714,947	29,223,705	32,524,370	27,576,710	30,975,960
Foil-wrappers (8 *cents per pound*).						
1 ounce	2,239,200	2,409,920	2,262,080	2,628,800	2,413,600	2,212,080
2 ounces	8,640	4,320	7,200	19,520	8,000	2,880
4 ounces	.....	.....	.....	.....	.....	.....
8 ounces	.....	.....	.....	.....	.....	.....
Total	2,247,840	2,414,240	2,269,280	2,648,320	2,421,600	2,214,960
Snuff (8 *cents per pound*).						
½ ounce	980	19,600	.....	588,980	392,000	.....
1 ounce	695,212	2,627,968	2,421,580	2,442,160	2,030,560	1,646,792
2 ounces	440,640	885,600	676,080	771,120	670,140	833,760
3 ounces	60,000	20,000	50,000	.....	20,000	.....
4 ounces	100,400	66,000	95,000	200,000	70,000	136,000
6 ounces	540,000	360,000	640,000	552,000	480,000	680,000
8 ounces	3,600	13,200	30,400	1,800	25,200	5,600
16 ounces	39,000	35,000	63,000	74,000	36,000	53,500
½ pound	6,600	1,200	9,600	2,880	6,600	3,600
1 pound	6,060	17,280	10,920	10,200	4,200	13,980
2 pounds	3,360	13,800	3,960	10,680	3,000	6,996
3 pounds	3,360	6,240	13,560	1,440	2,400	11,100
4 pounds	.....	1,200	.....	.....	.....	.....
5 pounds	9,780	14,292	12,000	18,120	7,200	18,996
10 pounds	2,000	1,600	2,800	2,800	2,000	1,600
20 pounds	1,200	1,200	3,600	1,200	800	1,200
Total	1,912,192	4,084,180	4,032,500	4,677,980	3,750,100	3,413,124
Exportation.						
Tobacco	4,000	17,200	6,400	800	3,200	17,600
Cigars	400	400	800	.....	.....	.....
Total	4,400	17,600	7,200	800	3,200	17,600
Cigars ($3 *per thousand*).						
25's	277,000	293,500	334,000	297,000	422,000	696,000
50's	5,202,000	4,263,000	4,934,000	5,172,000	4,812,000	4,688,000
100's	597,000	750,500	806,500	774,000	799,000	548,000
200's	34,500	11,000	13,000	14,000	30,000	6,500
250's	59,000	106,200	25,500	56,300	70,700	27,000
500's	.....	100	6,000	.....	10,100	5,105
Total	6,169,500	5,424,300	6,119,000	6,313,300	6,143,800	5,970,605
Cigarettes (50 *cents per thousand*).						
10's	15,360,000	15,040,000	18,960,000	15,216,800	17,736,800	10,801,200
20's	1,640,000	1,280,000	1,520,000	2,280,000	1,120,000	1,520,560
50's	14,040	.....	12,000	1,200	8,040	7,680
100's	33,000	10,000	20,000	20,000	23,000	12,000
Total	17,047,040	16,330,000	20,512,000	17,518,000	18,887,840	12,341,440

SNUFF, CIGARS, AND CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE ENDED JUNE 30, 1889.

Number issued in—							Aggregate number of stamps issued.	Aggregate value of stamps issued.
January.	February.	March.	April.	May.	June.		
960,000	642,000	622,000	520,000	1,244,000	880,000	10,818,000	$54,090.00
15,226,000	14,040,200	13,490,000	17,921,000	17,375,000	18,964,000	188,812,200	1,888,122.00
907,000	320,000	846,000	831,000	280,000	1,220,000	10,845,000	162,675.00
8,042,000	8,687,000	7,001,600	10,927,000	6,971,000	10,185,000	102,727,100	2,054,542.00
1,556,715	1,427,910	1,167,000	1,622,250	1,262,520	1,403,100	16,798,605	671,944.20
596,700	490,215	553,305	550,005	454,005	521,100	5,966,400	477,312.00
27,000	67,404	31,404	63,600	30,408	36,912	464,328	18,573.12
30,300	37,800	19,200	28,200	31,200	6,000	293,100	23,448.00
2,400	9,000	15,600	2,700	5,400	504	145,404	23,264.64
39,600	25,200	38,400	54,300	22,800	50,400	425,400	102,096.00
72,600	21,600	15,600	73,800	19,200	78,000	459,300	146,976.00
43,500	59,400	25,500	90,000	55,200	24,504	601,776	240,710.40
291,200	314,800	331,600	368,000	249,600	331,600	3,627,200	5,513,344.00
210,400	242,800	195,200	180,400	160,400	218,800	2,273,200	5,273,824.00
28,800	63,600	70,000	37,600	38,400	68,800	663,600	2,070,432.00
14,400	50,400	38,400	18,800	26,400	39,200	388,800	1,524,096.00
6,000	4,000	16,000	.....	400	400	54,400	256,768.00
2,000	400	.....	400	1,600	2,800	12,800	70,656.00
28,056,615	26,506,729	24,476,809	33,289,055	28,227,533	34,031,120	345,376,613	20,572,873.36
2,538,800	1,840,400	2,446,040	2,570,400	2,526,400	2,333,600	28,421,320	142,106.60
7,200	4,320	.....	4,320	5,320	4,320	76,040	760.40
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
2,546,000	1,844,720	2,446,040	2,574,720	2,531,720	2,337,920	28,497,360	142,867.00
980	.....	980	.....	980	.....	1,004,500	2,511.25
2,375,128	3,190,488	1,819,860	2,460,192	2,258,508	1,225,000	25,193,448	125,967.24
560,088	1,130,652	302,400	686,880	717,768	423,360	8,698,488	80,984.88
.....	20,000	20,000	20,000	.....	120,000	330,000	4,950.00
90,000	240,000	120,000	104,000	80,600	140,000	1,442,000	28,840.00
440,000	710,500	540,000	560,000	620,600	820,000	6,943,100	208,293.00
2,200	27,200	5,200	5,200	1,200	4,000	124,800	4,992.00
37,000	60,000	37,000	54,000	54,000	55,500	598,600	47,888.00
9,600	3,000	10,200	2,400	7,860	5,100	68,580	2,743.20
12,144	7,800	10,800	14,880	6,600	5,100	119,964	9,597.12
7,344	9,000	17,400	3,840	3,660	11,100	94,140	15,062.40
2,784	9,000	11,160	1,200	3,360	11,100	76,704	18,408.96
.....	.....	600	.....	360	.....	2,160	691.20
12,180	12,600	18,060	7,920	15,600	17,460	164,208	65,683.20
2,800	1,600	1,600	1,200	2,800	1,600	24,400	19,520.00
3,200	1,600	3,200	1,200	1,600	800	20,800	33,280.00
3,555,448	5,423,440	2,918,460	3,922,912	3,775,436	2,840,120	44,305,892	669,412.45
1,200	400	13,200	1,600	9,600	9,200	84,400	.....
1,600	.....	800	1,600	400	.....	6,000	.....
2,800	400	14,000	3,200	10,000	9,200	90,400	.....
295,000	334,500	205,000	465,000	291,500	251,000	4,161,500	312,112.50
3,840,000	4,293,000	2,821,000	5,375,000	3,981,000	4,006,000	53,387,000	8,008,050.00
682,000	713,000	413,000	746,000	762,000	526,000	8,117,000	2,435,100.00
4,250	100	12,000	2,000	3,100	8,250	138,700	83,220.00
46,600	49,100	25,000	53,350	37,400	54,000	610,150	457,612.50
1,500	500	1,000	5,700	1,000	11,000	42,005	63,007.50
4,869,350	5,390,200	3,477,000	6,647,050	5,076,000	4,856,250	66,456,355	11,359,102.50
22,489,200	8,866,800	9,000,800	17,705,600	13,622,560	14,594,000	179,393,760	896,968.80
1,205,200	1,136,000	400,000	1,800,000	800,400	1,360,000	16,062,160	160,621.60
4,080	19,224	.....	13,200	1,800	4,608	85,272	2,146.80
8,000	2,000	14,000	34,000	18,500	7,000	201,500	10,075.00
23,706,480	10,024,024	9,414,800	19,552,800	14,443,260	15,965,608	195,743,292	1,069,812.20

B.—Statement showing the Number and Value of Internal Revenue Documentary Stamps ordered monthly from the Office of the Commissioner of Internal Revenue during the fiscal year ended June 30, 1889.

Denominations.	Number ordered in—							Aggregate number of each denomination.	Aggregate value of each denomination.
	July.	September.	January.	March.	April.	May.	June.		
50 cents	1			1	5	1	1	9	$4.50
$2		1						1	2.00
$3			1					1	3.00
$5			1					1	5.00
Aggregate number	1	1	2	1	5	1	1	12	
Aggregate value	$0.50	$2.00	$8.00	$0.50	$2.50	$0.50	$0.50		$14.50

B.—Statement showing the Monthly Receipts from the Sale of Documentary Stamps for the fiscal year ended June 30, 1889.

Months.	Receipts.
July	$0.50
September	2.00
January	8.00
March	.50
April	2.50
May	.50
June	.50
Total	14.50

C.—Comparative Table showing the Percentages of Receipts from the several General Sources of Internal Revenue now Taxable, including Penalties, 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, 1889.

[Note.—The percentages of receipts from the several general sources of revenue now exempt from tax are not given in Table C in reports since 1880, except those of banks and bankers. They are continued to 1883.]

	States and Territories.	Spirits.										
		Fiscal year ended June 30—										
		1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.
1	Alabama	.....	.....	.2098	.7495	.9487	.2661	.1870	.1571	.1477	.1505	.1429
2	Arizona (a)	.....	.....	.....	.0049	.0228	.0073	.0090	.0145	.0204	.0166	.0122
3	Arkansas	.....	.....	.0477	.1020	.2254	.0886	.1274	.1199	.1128	.1100	.0743
4	California (b)	.9530	2.3012	1.9756	6.0727	10.0058	2.5944	2.0606	2.4027	2.0915	2.1665	2.7844
5	Colorado (c)	.0218	.0582	.0355	.0881	.1930	.0276	.0242	.0279	.0295	.0613	.0561
6	Connecticut (d)	.4498	1.1256	.7621	.8995	1.3819	.4935	.0213	.8272	.7118	.7563	.5618
7	Dakota (e)	.....	.....	.....	.0017	.0231	.0090	.0053	.0065	.0073	.0082	.0139
8	Delaware (f)	.0181	.2160	.0487	.0559	.1215	.0516	.0359	.0611	.0251	.0769	.0291
9	District of Columbia (g)	.1313	.2605	.1101	.1146	.2629	.0808	.0697	.0792	.0776	.0724	.0679
10	Florida	.....	.....	.0002	.0343	.0875	.0290	.0321	.0393	.0390	.0481	.0333
11	Georgia	.....	.....	.3988	.6705	.7666	.2826	.2168	.2660	.3217	.2783	.3078
12	Idaho (h)	.....	.....	.0395	.0368	.0658	.0477	.0322	.0492	.0354	.0291	.0307
13	Illinois	24.3036	16.1260	15.4797	12.1869	6.4373	14.9676	21.4777	23.0475	25.1264	26.3492	25.1029
14	Indiana	7.0616	9.5156	4.0999	3.9073	2.6597	4.8364	6.2199	8.2922	9.4309	9.7798	8.6110
15	Iowa	.9742	4.0936	4.1886	2.5919	1.4359	1.1009	.5872	.8273	.9809	.9539	.6791
16	Kansas (i)	.0282	.1414	.0943	.1225	.2509	.0809	.1297	.1430	.1123	.1372	.0973
17	Kentucky	4.1005	4.7749	3.4764	3.7950	6.0930	11.4389	12.5367	8.8140	7.6181	7.0252	10.3248
18	Louisiana (k)	.5244	.3257	.6921	1.8219	1.5643	.9163	.9158	.9504	1.3060	1.4082	1.1812
19	Maine (l)	.2595	.6327	.0844	.0569	.0617	.0427	.1631	.1589	.1572	.1557	.0752
20	Maryland (m)	2.0020	1.6348	3.8156	3.5802	3.2271	3.6410	2.7215	1.9798	2.7317	2.0814	2.1749
21	Massachusetts	2.9745	3.5384	2.5499	2.3179	2.8065	2.9136	2.8417	3.9164	4.5278	3.2143	3.3924
22	Michigan	.5723	.8632	.4634	.6284	.8183	.4439	.4295	.7618	.5954	.7554	.5402
23	Minnesota	.0499	.2658	.2502	.2854	.3053	.1745	.1377	.1350	.1258	.1327	.1234
24	Mississippi (n)	.....	.....	.0210	.0348	.1749	.1012	.1124	.1189	.1165	.1331	.1155
25	Missouri	1.6127	1.4971	3.3894	4.0227	5.1865	3.6541	3.8773	3.3373	3.5495	3.6976	3.9069
26	Montana (o)	.....	.0333	.0442	.0537	.2274	.0486	.0375	.0770	.0271	.0278	.0370
27	Nebraska (p)	.0194	.0462	.0458	.0523	.1595	.0910	.0535	.2605	.3049	.3661	.4457
28	Nevada (q)	.0223	.0600	.0376	.0402	.1163	.0605	.0486	.0454	.0546	.0565	.0577
29	New Hampshire (r)	.0568	.1112	.0903	.0890	.1735	.0644	.0622	.0859	.1093	.1529	.1522
30	New Jersey	1.5647	2.4490	1.2497	1.8364	1.2053	.4914	.7988	.8338	.8943	1.4841	.5930
31	New Mexico (s)	.0186	.0407	.0515	.0683	.1367	.0385	.0336	.0354	.0284	.0306	.0244
32	New York	21.0493	18.4821	18.5678	18.6342	17.9049	14.8749	9.4561	8.8213	9.0375	7.7907	6.5929
33	North Carolina	.....	.....	.2289	.6945	1.5004	.2763	.3248	.7366	.2160	.5543	.4054
34	Ohio	21.9722	16.9561	23.0217	18.0487	13.9454	20.5888	21.6965	21.4950	20.4975	20.8976	21.7276
35	Oregon (t)	.0561	.0615	.0655	.0799	.2093	.0509	.0608	.0517	.0470	.0480	.0441
36	Pennsylvania	7.8571	11.3719	9.8227	9.7088	11.1815	10.1407	7.4058	6.3895	4.6317	4.2686	4.1073
37	Rhode Island (u)	.0483	.2149	.3366	.2848	.4412	.0769	.1357	.0939	.1625	.1446	.1252
38	South Carolina	.....	.....	.0760	.1668	.3446	.1035	.1059	.1129	.1417	.1591	.0948
39	Tennessee	.0563	.6088	1.1518	1.6582	2.6027	1.1763	1.0949	.9007	.9021	.9100	1.0018
40	Texas	.....	.....	.1544	.2701	.4607	.1685	.1530	.2241	.2817	.3147	.2700
41	Utah (v)	.0137	.0056	.0416	.0613	.0575	.0276	.0162	.0275	.0171	.0338	.0460
42	Vermont (w)	.0308	.0648	.0533	.0439	.0774	.0314	.0247	.0439	.0462	.0366	.0302
43	Virginia	.0426	.0988	.5086	1.8810	1.9788	1.5949	1.3746	1.2885	.7790	1.2200	1.0027
44	Washington (x)	.0086	.0529	.0167	.0669	.1701	.0586	.0449	.0392	.0188	.0119	.0162
45	West Virginia	.0462	.2321	.1793	.3418	.6309	.3270	.5417	.3227	.2050	.2541	.4620
46	Wisconsin	1.0996	1.7394	2.0231	1.7369	1.3495	1.4184	1.5417	1.5720	1.5928	1.6282	2.3114
47	Wyoming (y)	.....	.....	.....	.....	.....	.0019	.0168	.0099	.0065	.0119	.0132
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

	States and Territories.	Spirits.										
		Fiscal year ended June 30—										
		1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.			
1	Alabama	.1116	.0980	.1096	.1367	.1273	.1104	.1035	.0738			
2	Arizona (a)	.0121	.0123	.0170	.0256	.0277	.0270	.0337	.0393			
3	Arkansas	.0666	.0821	.0998	.1675	.1445	.1237	.1203	.0757			
4	California (b)	3.0791	2.6027	1.8635	.9497	1.0547	1.9768	2.9089	3.2464			
5	Colorado (c)	.0520	.0464	.0508	.0597	.0863	.1051	.1195	.1330			
6	Connecticut (d)	.5545	.4743	.5618	.5361	.4594	.2727	.3778	.2749			
7	Dakota (e)	.0100	.0098	.0226	.0329	.0339	.0312	.0322	.0373			
8	Delaware (f)	.0309	.0551	.0432	.0505	.0505	.0608	.0388	.0615			
9	District of Columbia (g)	.0634	.0612	.0643	.....	.....	.....	.....	.....			
10	Florida	.0308	.0229	.0230	.0223	.0245	.0191	.0189	.0166			
11	Georgia	.2908	.2709	.2258	.4091	.3526	.3131	.3481	.3409			
12	Idaho (h)	.0287	.0235	.0232	.0315	.0327	.0279	.0294	.0326			
13	Illinois	27.0947	35.1278	31.7051	31.8768	30.5348	32.0162	32.8074	34.2737			
14	Indiana	7.5954	8.7781	9.4964	10.1711	10.0538	9.0472	9.7603	8.0641			
15	Iowa	.6043	.8007	.2701	.6314	.4664	.3753	.3690	1.5235			
16	Kansas (i)	.0700	.0608	.0617	.0758	.0818	.1434	.0895	.0910			
17	Kentucky	13.4511	9.6207	12.8341	9.6517	10.3830	11.2456	10.1413	11.9381			
18	Louisiana (k)	.4294	.1841	.2055	.5909	.270	.2347	.2092	.3333			
19	Maine (l)	.0394	.0269	.0173	.0302	.0409	.0296	.0374	.0361			
20	Maryland (m)	2.5126	1.6853	1.9112	1.4542	1.4108	1.3485	1.0885	1.2773			
21	Massachusetts	2.9624	2.6745	2.3704	2.0939	2.2348	2.1195	1.9603	1.8302			
22	Michigan	.5165	.4316	.3085	.2569	.2261	.1903	.1901	.1852			
23	Minnesota	.1153	.1118	.0959	.1151	.1173	.1368	.1099	.1241			
24	Mississippi (n)	.0899	.0772	.0721	.0854	.0738	.0701	.0703	.0585			
25	Missouri	3.4068	3.6063	3.0860	4.5296	4.0825	3.5176	3.3457	3.5949			
26	Montana (o)	.0261	.0218	.0218	.0310	.0329	.0297	.0354	.0513			
27	Nebraska (p)	.4246	.7647	.9231	1.2196	1.4902	1.3057	1.2549	1.3813			
28	Nevada (q)	.0546	.0570	.0471	.0561	.0508	.0440	.0363	.0302			
29	New Hampshire (r)	.1677	.1316	.1161	.1292	.1078	.1028	.0920	.0843			
30	New Jersey	.8735	.3999	.7670	.6680	.6530	.4699	.7282	.7822			
31	New Mexico (s)	.0312	.0282	.0224	.0280	.0276	.0401	.0538	.0582			
32	New York	6.2212	5.6222	5.1041	6.0754	6.2028	4.9211	4.3453	3.6129			
33	North Carolina	.3869	.3797	.4941	.5194	.5415	.8008	.9191	.7476			
34	Ohio	19.1211	21.0766	18.8163	20.0853	21.4000	21.8912	21.3817	19.0571			
35	Oregon (t)	.0399	.0344	.0384	.0467	.0492	.0442	.0453	.0454			
36	Pennsylvania	3.6425	2.7252	3.4286	3.1383	2.9012	3.0336	3.0851	3.3347			
37	Rhode Island (u)	.0559	.0599	.0704	.0775	.0721	.0639	.0596	.0519			
38	South Carolina	.1059	.0872	.0913	.1261	.1126	.1070	.0950	.0742			
39	Tennessee	1.2901	.7806	1.2045	1.2689	1.3545	1.3421	1.4240	1.1106			
40	Texas	.2145	.1838	.1675	.2105	.2045	.1402	.1324	.1147			
41	Utah (v)	.0263	.0205	.0180	.0443	.0214	.0183	.0167	.0173			
42	Vermont (w)	.0245	.0208	.0204	.0233	.0250	.0221	.0190	.0176			
43	Virginia	.9746	.4807	.6675	.6001	.5091	.5634	.4557	.4789			
44	Washington (x)	.0137	.0129	.0120	.0133	.0139	.0123	.0145	.0170			
45	West Virginia	.4445	.3107	.3135	.0789	.0842	.0954	.1650	.1907			
46	Wisconsin	2.6302	2.8413	2.1639	1.5527	1.7619	1.3988	1.3206	1.0686			
47	Wyoming (y)	.0122	.0153	.0131	.0148	.0116	.0108	.0104	.0113			
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000			

[For notes to references on this page see page 41.]

C.—Comparative Table showing the

	STATES AND TERRITORIES.	SPIRITS.						
		Fiscal year ended June 30—						
		1883.	1884.	1885.	1886.	1887.	1888.	1889.
1	Alabama	.0731	.0755	.0672	.0629	.0456	.0388	.0446
2	Arizona	.0350	.0026					
3	Arkansas	.0783	.0798	.0874	.0906	.0906	.1045	.1101
4	California	2.9916	2.8932	2.3167	1.5117	1.4286	1.4627	1.1811
5	Colorado	.0992	.0898	.0950	.0913	.1119	.1102	.0992
6	Connecticut	.2083	.2295	.2634	.3149	.2935	.3241	.2880
7	Dakota	.0483	.0039					
8	Delaware	.0277	.0343	.0660	.0347	.0473		
9	District of Columbia							
10	Florida	.0145	.0105	.0141	.0155	.0154	.0134	.0128
11	Georgia	.3788	.4164	.3828	.3573	.3947	.4580	.4989
12	Idaho	.0350	.0019					
13	Illinois	29.8029	27.3028	30.4346	30.7068	32.8357	38.4340	36.9209
14	Indiana	6.5587	6.6239	5.1903	6.2607	5.4489	4.8089	6.7585
15	Iowa	4.5050	2.9739	2.7219	3.0954	2.3574	.2040	.0089
16	Kansas	.0929	.0841	.0998	.1375	.0872	.0508	.0432
17	Kentucky	17.8193	22.2241	19.7213	20.3207	16.1354	17.8102	20.2911
18	Louisiana	.1973	.1930	.2081	.2071	.1892	.2234	.2147
19	Maine	.0362	.0344	.0356	.0384	.0276		
20	Maryland	2.0844	2.4752	2.1535	1.5402	2.0766	2.1177	2.6692
21	Massachusetts	1.7356	1.5798	1.5892	1.3836	1.6105	1.7314	1.4458
22	Michigan	.1996	.2083	.2323	.2440	.2581	.2161	.2079
23	Minnesota	.1346	.1400	.1565	.1616	.1533	.1133	1.2170
24	Mississippi	.0424	.0414	.0434	.0371	.0320		
25	Missouri	4.0063	4.0319	3.9816	4.3696	4.8819	4.0563	3.0717
26	Montana	.0561	.0998	.0780	.0739	.0808	.0882	.0879
27	Nebraska	1.5875	1.7747	2.6694	2.1235	3.2539	3.6342	2.6557
28	Nevada	.0275	.0017	.0376	.0350	.0375		
29	New Hampshire	.0883	.0850	.0903	.0729	.0871	.1077	.1072
30	New Jersey	.7359	.6979	.9837	.6983	1.1913	.8416	.7654
31	New Mexico	.0549	.0686	.0760	.0693	.0692	.0619	.0567
32	New York	3.3728	3.4255	3.8456	3.6898	3.9435	3.7706	3.7739
33	North Carolina	.7340	.7514	.8357	.7010	.7373	.7861	.7993
34	Ohio	15.0115	13.1851	13.3825	13.5257	14.3611	11.5085	9.7187
35	Oregon	.0526	.0793	.0791	.0705	.0881	.0928	.0984
36	Pennsylvania	3.7386	4.3209	4.1152	4.2533	3.9235	3.7114	3.8304
37	Rhode Island	.0513	.0492	.0565	.0536	.0526		
38	South Carolina	.0907	.0821	.0917	.0908	.0934	.0962	.0686
39	Tennessee	1.3532	1.4657	1.3710	1.2722	1.2684	1.1552	1.1127
40	Texas	.1400	.1371	.1357	.1348	.1344	.1233	.1228
41	Utah	.0179	.0009					
42	Vermont	.0152	.0165	.0177	.0190	.0178		
43	Virginia	.3591	.4211	.4548	.4511	.4267	.3659	.3347
44	Washington	.0217	.0023					
45	West Virginia	.2793	.4047	.4127	.3951	.3260	.2714	.3858
46	Wisconsin	.9973	1.1959	1.4151	1.3786	1.3860	1.0162	.8782
47	Wyoming	.0096	.0004					
	Total	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—											
1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	
		.0128	.2225	.3472	.1104	.0675	.0602	.2275	.1394	.0818	1
			.0005	.0001	.0019	.0019	.0027	.0041	.0070	.0092	2
		.0002	.0081	.0038	.0320	.0500	.0613	.0700	.0751	.0800	3
.5109	1.0594	4.0884	4.6071	4.6263	3.8890	3.1393	3.1928	2.9850	2.0050	1.7099	4
.0002	.0001	.0001	.0316	.0420	.0199	.0188	.0097	.0144	.0255	.0326	5
.5096	.6836	.7895	.7198	.5939	.6900	.5682	.4771	.4653	.4771	.4624	6
				.0003	.0029	.0019	.0024	.0025	.0043	.0064	7
.8173	.6711	1.3358	1.0713	.9828	.4652	.7911	.8303	.9549	1.0436	.9866	8
.0449	.0703	.0628	.0538	.0542	.0896	.0719	.0774	.0873	.0955	.0973	9
			.0008	.0022	.0361	.1477	.1781	.2151	.3601	.3498	10
		.0146	.3031	1.1343	.6428	.8769	.6953	.6342	.7124	.5210	11
		.0006	.0001		.0084	.0182	.0050	.0040	.0053	.0046	12
3.7028	3.5441	5.2410	5.8924	5.7042	6.2387	6.2186	6.8321	5.9107	5.7066	6.0506	13
1.6957	1.3212	1.1753	.7781	.9173	1.2257	.8565	.8889	.9434	.9162	.9355	14
.2342	.5899	.2801	.3628	.4998	.9719	.7806	.7128	.8273	.8767	1.0835	15
.0089	.0457	.0365	.0583	.0386	.0771	.0781	.0996	.1147	.1163	.1427	16
18.3743	8.8958	7.7879	7.0627	5.8296	4.6136	4.0269	4.4321	4.4296	4.3641	4.7347	17
.3321	.7060	.8775	1.9817	1.4123	1.9054	3.2019	2.5712	1.8061	1.3145	.9396	18
.1916	.1247	.0076	.3594	.4370	.1430	.0960	.0901	.0886	.1291	.1378	19
5.2294	5.0498	3.9395	4.7472	4.1902	4.2645	4.9643	4.5993	4.5953	3.2560	2.9826	20
1.9470	1.7721	2.1918	2.8002	2.5457	2.2924	1.7308	1.6635	1.6478	1.5632	1.5892	21
4.0904	4.4778	4.3478	4.2057	4.4359	4.5090	4.4012	4.1962	4.7161	4.0878	3.7278	22
.0087	.0162	.0406	.0404	.0305	.1029	.1216	.0860	.0880	.1114	.1301	23
			.0001		.0224	.0523	.0563	.0514	.0783	.0720	24
15.9464	11.7129	10.8390	8.8943	8.5094	6.9828	5.9777	6.2747	5.8741	4.9526	5.2722	25
			.0001		.0072	.0354	.0122	.0065	.0069	.0091	26
	.0031	.0033	.0029	.0103	.0326	.0441	.0408	.0451	.0631	.0716	27
.0035	.0036	.0043	.0019	.0002	.0191	.0259	.0104	.0132	.0141	.0151	28
.0705	.0871	.0888	.0702	.0620	.0827	.0629	.0688	.0682	.1163	.1020	29
1.3427	2.1344	2.0771	1.9178	1.8497	1.9151	1.6248	1.6606	1.8519	2.0995	2.2807	30
				.0067	.0122	.0111	.0101	.0085	.0118	.0117	31
25.2422	29.6279	31.0267	30.3183	30.1435	27.8634	25.2702	25.6257	26.4263	23.9837	23.4429	32
		.0162	.1275	1.4088	1.4308	3.1384	2.5658	2.7820	3.1370	3.6554	33
9.7261	12.1760	10.5294	9.7320	9.9034	9.3570	7.5297	7.5762	8.0332	7.9826	9.1245	34
.0087	.0116	.0060	.0894	.1859	.1813	.0898	.0513	.1343	.0838	.0211	35
7.8318	12.9570	9.8709	9.7364	8.7326	10.1603	8.1595	8.3409	8.3614	7.6403	7.4360	36
.2683	.3101	.2481	.2698	.1862	.2132	.1626	.1688	.1817	.1883	.1838	37
		.0235	.0183	.0710	.0916	.0788	.0696	.0829	.1105	.1123	38
.0551	.1889	.0519	.2496	.5613	.3089	.2625	.2737	.3549	.2737	.3520	39
		.0030	.0245	.1084	.0719	.1006	.1061	.1457	.1650	.1996	40
		.0021		.0146	.0107	.0136	.0049	.0054	.0120	.0183	41
.0257	.0359	.0220	.0230	.0143	.0457	.0567	.0393	.0539	.0700	.0790	42
.0731	.1100	1.4513	1.5098	2.2688	6.5124	12.9765	12.9959	11.7974	19.0978	17.1568	43
.0003	.0012	.0010	.0014	.0011	.0043	.0066	.0046	.0089	.0058	.0080	44
.6285	.4798	.4597	.3936	.5438	.6433	.6365	.6977	.8178	.7857	.7324	45
1.0811	1.1327	.9553	1.3109	1.5898	1.6980	1.4682	1.5787	2.0012	1.7253	2.2435	46
					.0007	.0057	.0028	.0022	.0037	.0043	47
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— 1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.
1	Alabama	.0769	.0799	.0699	.0790	.0794	.0919	.0963	.0910	.0683
2	Arizona	.0080	.0099	.0105	.0129	.0166	.0174	.0159	.0137	.0092
3	Arkansas	.0970	.0469	.0499	.0665	.0860	.1074	.1043	.1094	.0732
4	California	1.8644	2.0808	1.8595	1.9119	1.8630	1.9324	2.0873	2.3062	2.3482
5	Colorado	.0310	.0324	.0390	.0443	.0539	.0739	.0794	.0783	.0594
6	Connecticut	.4466	.4289	.3848	.3900	.3814	.4434	.4321	.4359	.4373
7	Dakota	.0050	.0057	.0101	.0140	.0182	.0279	.0293	.0338	.0369
8	Delaware	.8833	.9362	1.0442	1.0944	.8348	.6407	.6129	.6032	.6013
9	District of Columbia	.0903	.0887	.0174						
10	Florida	.4459	.3992	.3649	.4174	.4630	.4920	.5562	.5494	.5412
11	Georgia	.4512	.3846	.2383	.1546	.1720	.1908	.1771	.1520	.1200
12	Idaho	.0046	.0038	.0030	.0035	.0049	.0052	.0066	.0085	.0067
13	Illinois	7.0311	7.4279	6.8598	7.0583	6.6178	6.4142	6.1881	6.0535	6.0120
14	Indiana	.9648	.8937	.7419	.7733	.7451	.8524	.8448	.8295	.7480
15	Iowa	1.1965	1.1675	1.0113	.9087	.7887	.7675	.7273	.7429	.7195
16	Kansas	.1298	.1308	.1345	.1625	.1957	.2575	.2617	.2654	.2549
17	Kentucky	4.6285	5.0386	4.6543	4.3553	4.7119	4.3415	3.7012	3.8633	4.2646
18	Louisiana	.7532	.8397	1.0413	.9314	.9254	1.0838	1.2332	1.2274	1.1911
19	Maine	.1218	.1114	.1093	.1156	.1178	.1338	.1197	.1081	.0895
20	Maryland	3.1480	3.4035	3.1888	3.2137	3.0420	3.1464	3.2656	3.2248	3.4265
21	Massachusetts	1.4804	1.5970	1.6826	1.7308	1.5558	1.5682	1.3755	1.3096	1.3031
22	Michigan	3.7099	3.7848	3.2736	2.9793	3.0269	2.8795	2.9683	3.0531	3.0889
23	Minnesota	.1432	.1537	.1506	.1918	.2152	.2787	.2988	.3366	.3586
24	Mississippi	.0605	.0524	.0519	.0563	.0565	.0719	.0664	.0599	.0373
25	Missouri	5.4065	4.7689	4.6540	4.8758	5.2847	6.1550	7.4068	7.8924	8.1616
26	Montana	.0072	.0060	.0059	.0076	.0078	.0096	.0110	.0154	.0153
27	Nebraska	.0820	.0892	.0895	.1041	.1202	.1516	.1317	.1289	.1266
28	Nevada	.0143	.0159	.0137	.0147	.0156	.0159	.0129	.0106	.0067
29	New Hampshire	.1035	.0767	.0772	.0762	.0701	.0815	.0791	.0655	.0629
30	New Jersey	3.5414	7.3686	9.6475	10.4912	9.3454	8.3892	8.6824	8.6639	9.5198
31	New Mexico	.0099	.0085	.0073	.0067	.0079	.0133	.0186	.0194	.0153
32	New York	20.4801	17.6930	17.3993	18.6653	18.7889	19.9762	20.0071	20.5446	21.0306
33	North Carolina	3.7349	3.5830	3.6060	3.8282	5.2261	4.7325	4.2969	4.9088	4.3943
34	Ohio	9.3436	8.9790	8.7464	8.6714	8.5771	8.3132	8.1342	7.0311	6.6504
35	Oregon	.0192	.0208	.0224	.0270	.0319	.0379	.0359	.0347	.0321
36	Pennsylvania	6.8674	6.8859	6.5463	7.0033	7.3831	8.5482	8.7535	8.9584	9.0294
37	Rhode Island	.1639	.1476	.1399	.1578	.1524	.1577	.1499	.1354	.1237
38	South Carolina	.1169	.0991	.0941	.1010	.0865	.0899	.1006	.0909	.0666
39	Tennessee	.3716	.2770	.3985	.3743	.3602	.3331	.3201	.3651	.3182
40	Texas	.1645	.1679	.1818	.1926	.2036	.2155	.2046	.1875	.1557
41	Utah	.0150	.0149	.0139	.0150	.0160	.0155	.0142	.0140	.0111
42	Vermont	.0676	.0574	.0515	.0582	.0546	.0592	.0598	.0577	.0578
43	Virginia	18.8712	17.4672	18.1625	15.3284	15.2284	13.8056	13.2198	12.2370	11.2586
44	Washington	.0061	.0064	.0074	.0079	.0083	.0103	.0129	.0118	.0098
45	West Virginia	.6089	.5048	.5594	.5822	.5635	.6434	.6438	.6161	.6341
46	Wisconsin	2.2284	2.6663	2.5846	2.7411	2.4853	2.4228	2.4516	2.4706	2.6114
47	Wyoming	.0041	.0055	.0045	.0045	.0044	.0045	.0046	.0047	.0032
	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— 1884.	1885.	1886.	1887.	1888.	1889.	FERMENTED LIQUORS. Fiscal year ended June 30— 1864.	1865.	1866.	1867.	1868.	
1	.0922	.0859	.1059	.1081	.1153	.1124			.0097	.0130	.0152	1
2	.0010									.0027	.0106	2
3	.1055	.0966	.1073	.1006	.0997	.1010			.0108	.0038	.0099	3
4	2.3519	2.1184	1.8399	1.7786	1.7576	1.5789	2.4532	2.2458	1.8147	2.6254	2.0949	4
5	.0910	.1086	.1240	.1615	.1733	.1692	.0478	.0478	.0369	.0497	.0616	5
6	.4352	.4108	.4194	.4113	.5296	.4956	.5145	.6590	.5167	.6770	.6141	6
7	.0057									.0003	.0129	7
8	.6371	.6823	.7144	.6748			.0303	.0358	.0258	.0417	.0758	8
9							.4333	.5207	.4049	.3495	.3212	9
10	.6516	.7889	.8095	1.0353	1.1068	1.2945						10
11	.1630	.1476	.1535	.1981	.1656	.1397			.0409	.0483	.0527	11
12	.0095								.0453	.0450	.0757	12
13	5.4142	4.9481	4.8066	4.4084	4.1589	3.9463	7.0485	7.4385	8.2349	8.4191	8.7149	13
14	.7230	.6793	.6343	.6515	.6729	.6876	2.1337	2.8562	2.5099	2.3226	2.5299	14
15	.7685	.7870	.7254	.6803	.6948	.6612	.9363	1.1672	1.4000	1.7042	1.9204	15
16	.2858	.3099	.3134	.3407	.3285	.2856	.1795	.2430	.2395	.3134	.3476	16
17	4.7911	4.8561	5.1872	5.0113	4.9817	4.8521	1.3519	1.7420	1.7786	1.5272	1.4174	17
18	1.1636	1.1643	1.0699	.9037	1.0572	1.0211	1.1315	.6698	.6268	.4863	.7234	18
19	.1051	.1041	.1011	.0935			.0715	.0556	.0896	.0900	.0526	19
20	3.2874	3.4644	3.4007	3.3218	4.3141	4.3392	2.9060	2.6478	2.2459	2.2010	2.4255	20
21	1.3805	1.3977	1.4437	1.3266	1.2299	1.1351	4.2957	4.0001	7.3731	4.5593	4.6912	21
22	3.3224	3.7508	3.8497	3.7969	3.5685	4.0061	1.7011	2.5029	2.1438	2.3449	2.3903	22
23	.4003	.4299	.4406	.4235	.4138	.4497	.3588	.4217	.5722	.7393	.8386	23
24	.0555	.0546	.0559	.0541					.0005	.0079	.0075	24
25	8.8198	9.5023	10.4226	10.9535	11.7842	12.1482	5.0724	5.9512	5.2305	4.5699	4.3061	25
26	.0428	.0273	.0285	.0298	.0486	.0591		.0222	.0440	.0443	.0640	26
27	.2093	.2337	.2563	.2817	.2950	.3058	.0578	.0692	.0673	.0926	.1591	27
28	.0005	.0197	.0198	.0194			.2241	.1754	.0830	.1170	.1606	28
29	.0745	.0672	.0650	.0608	.2018	.1926	.0787	.0617	.8405	1.2067	1.0268	29
30	7.9921	7.9305	8.8008	8.8327	7.3238	7.7247	5.8708	5.8872	5.8727	6.4653	6.4367	30
31	.0240	.0230	.0209	.0188	.0193	.0214	.0101	.0130	.0076	.0132	.0110	31
32	19.9776	19.4629	18.7459	17.6281	17.3143	16.5206	34.5749	31.1096	30.2904	30.7275	29.6859	32
33	4.5035	4.2211	4.4850	4.8320	5.3167	5.8530			.0011	.0068	.0031	33
34	6.7177	7.3329	6.7929	8.3760	7.6810	7.2412	9.5626	9.7297	10.1165	9.0690	10.0553	34
35	.0615	.0568	.0579	.0610	.0838	.1235	.0821	.0601	.1036	.1022	.1353	35
36	9.9986	10.0636	10.3343	10.7450	11.0228	10.7386	13.7061	14.3874	13.0480	14.2698	12.6797	36
37	.1391	.1342	.1451	.1302			.2802	.2350	.2124	.1978	.1879	37
38	.0761	.0729	.0758	.0736	.0690	.0621			.0001	.0136	.0213	38
39	.3891	.3864	.3998	.4267	.5077	.5720	.1099	.0529	.4261	.2411	.2235	39
40	.1985	.1898	.1826	.1851	.1805	.1853			.1186	.1693	.1900	40
41	.0010						.0075	.0148	.0119	.0208	.0197	41
42	.0629	.0607	.0582	.0541			.0493	.0562	.0439	.0524	.0599	42
43	11.0480	10.2655	9.4344	8.6327	9.6164	9.4346	.1087	.0934	.0871	.1188	.1585	43
44	.0015						.0349	.0521	.0311	.0458	.0392	44
45	.7157	.7564	.7271	.7673	.9095	1.2491	.6000	.5111	.4818	.4132	.2880	45
46	2.7049	2.8078	2.6537	2.3209	2.2574	2.2929	2.9263	2.7639	2.7613	3.4682	3.7745	46
47	.0002											47
	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 PERCENTAGES OF RECEIPTS, ETC.—Continued.

	STATES AND TERRITORIES.	FERMENTED LIQUORS. Fiscal year ended June 30—												
		1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.
1	Alabama	.0119	.0151	.0118	.0156	.0124	.0133	.0082	.0130	.0074	.0042	.0041	.0052	.0054
2	Arizona	.0066	.0100	.0058	.0150	.0126	.0096	.0102	.0116	.0128	.0201	.0224	.0215	.0433
3	Arkansas	.0040	.0042	.0013	.0015	.0068	.0034	.0036	.0059	.0046	.0093	.0055	.0050	.0047
4	California	2.4072	3.2009	2.7638	2.4613	2.4330	2.8739	3.5066	3.7074	3.9125	3.6880	3.5064	2.9106	2.9554
5	Colorado	.0500	.0784	.1137	.1325	.1867	.2445	.2862	.2640	.2401	.2509	.3367	.4545	.5260
6	Connecticut	.6599	.7229	.7248	.7201	.6186	.6389	.6336	.7164	.7121	.6023	.5585	.5698	.5630
7	Dakota	.0182	.0063	.0156	.0140	.0163	.0233	.0264	.0360	.0445	.0634	.0616	.0596	.0742
8	Delaware	.0868	.0630	.0503	.0510	.0739	.0720	.0650	.0705	.0803	.0811	.0796	.0784	.0873
9	District of Columbia	.2614	.2115	.1897	.1938	.2257	.2973	.2550	.2975	.0914				
10	Florida			.0019	.0015	.0040	.0021	.0012	.0031	.0024	.0044	.0026	.0046	.0112
11	Georgia	0819	.0814	.0884	.0697	.0820	.0717	.0737	.0708	.0914	.0724	.0970	.0992	.0604
12	Idaho	.0466	.0323	.0297	.0199	.0180	.0146	.0153	.0144	.0142	.0185	.0182	.0234	.0199
13	Illinois	7.8326	7.1245	6.5445	6.2241	5.8131	6.1604	6.0784	6.0186	5.7155	5.7520	5.7638	5.9784	6.1795
14	Indiana	2.2955	2.1478	2.1328	2.0549	2.0303	2.0236	2.1148	2.0398	1.8237	1.8233	1.8021	1.9653	2.0134
15	Iowa	2.0362	1.8071	1.5994	1.5933	1.7016	1.9959	2.2002	2.1418	1.8588	1.9422	1.8075	1.8505	1.8588
16	Kansas	.3390	.3489	.3681	.3320	.3262	.3449	.3032	.2831	.2768	.2862	.2821	.2759	.1915
17	Kentucky	1.1452	1.1156	1.2062	1.2714	1.2762	1.3456	1.3164	1.1847	1.1279	1.2395	1.3541	1.3501	1.3474
18	Louisiana	.6482	.7905	.7492	.6009	.5393	.4738	.3553	.3935	.4161	.4114	.4381	.4271	.3738
19	Maine	.1022	.0670	.1230	.0908	.1009	.1540	.1507	.1313	.0847	.0214	.0231	.0141	.0185
20	Maryland	2.2171	2.1249	2.1691	2.1579	2.2404	2.2688	2.1762	2.0970	2.3106	2.3063	2.1412	2.0034	2.0569
21	Massachusetts	4.8757	5.0228	7.1543	7.0265	6.8523	5.5764	5.4839	5.3135	5.3784	5.9354	5.2006	5.0621	5.1504
22	Michigan	2.4601	2.2326	2.0736	2.1519	2.4040	2.3030	2.2919	2.3788	2.2163	2.1277	2.1867	2.2331	2.1463
23	Minnesota	.8366	1.0433	.9375	.9388	1.0207	1.0796	1.0829	1.1055	1.0797	1.1691	1.1395	1.1945	1.3200
24	Mississippi	.0022	.0075	.0112	.0115	.0190	.0150	.0103	.0075	.0091	.0102	.0130	.0133	.0139
25	Missouri	4.0149	4.1088	4.4968	4.5744	4.4362	4.4913	4.4409	4.4570	4.9598	5.2093	5.4034	5.5469	5.7565
26	Montana	.0525	.0819	.0719	.0443	.0457	.0593	.0605	.0550	.0507	.0624	.0678	.0723	.0810
27	Nebraska	.2155	.2546	.2150	.2204	.2435	.2805	.2756	.2971	.2837	.3216	.3131	.3439	.3396
28	Nevada	.1448	.1573	.1590	.1606	.1711	.1538	.1678	.1848	.1565	.1483	.1536	.1305	.1106
29	New Hampshire	1.3159	1.2261	1.0223	1.2455	1.3387	1.2208	1.5561	1.4724	1.2907	1.2046	1.2068	1.3829	1.4249
30	New Jersey	6.8817	6.9512	7.0039	6.9438	6.4960	6.0906	5.5173	5.5875	5.3606	5.0014	4.8289	4.7884	4.6457
31	New Mexico	.0236	.0214	.0141	.0128	.0156	.0140	.0207	.0166	.0143	.0112	.0081	.0076	.0096
32	New York	31.7290	32.1130	31.6556	31.9670	32.0427	32.1255	32.5258	32.6437	34.3457	34.3082	34.9503	33.9701	33.4933
33	North Carolina	.0023	.0035	.0011	.0006	.0034	.0032	.0073	.0058	.0054	.0049	.0049	.0064	.0063
34	Ohio	9.4274	9.4019	9.1980	9.0471	9.3461	9.4603	9.4948	9.4000	8.9016	9.4138	9.2083	9.2075	9.0769
35	Oregon	.1283	.1382	.1076	.1003	.0959	.0987	.1057	.1189	.1323	.1582	.1726	.1861	.2010
36	Pennsylvania	12.7926	12.9541	12.8512	12.6137	12.4029	12.0378	11.0199	11.1618	10.7606	10.0664	9.8708	10.1324	9.8783
37	Rhode Island	.1611	.2071	.1833	.2193	.2221	.2864	.2647	.3143	.3433	.3707	.3933	.4183	.4141
38	South Carolina	.0166	.0251	.0215	.0243	.0285	.0202	.0267	.0200	.0144	.0130	.0073	.0257	.0635
39	Tennessee	.1436	.1544	.1036	.0861	.0907	.0640	.0395	.0275	.0246	.1224	.0803	.0787	.0757
40	Texas	.1243	.1396	.1458	.2234	.2158	.2233	.2436	.2699	.2396	.1936	.1419	.1164	.0954
41	Utah	.0401	.0282	.0241	.0432	.0921	.1029	.1042	.1031	.1034	.0966	.1248	.1106	.1268
42	Vermont	.0449	.0348	.0258	.0411	.0387	.0354	.0314	.0250	.0171	.0248	.0210	.0157	.0131
43	Virginia	.1614	.1400	.1116	.1366	.1336	.1278	.1777	.1923	.1756	.1526	.1475	.1408	.1455
44	Washington	.0388	.0433	.0546	.0652	.0643	.0692	.0758	.0918	.0953	.0981	.0925	.0825	.1091
45	West Virginia	.2625	.2459	.2369	.2685	.2732	.2793	.3092	.2864	.2502	.2424	.2285	.2584	.2621
46	Wisconsin	3.3487	3.2898	3.2177	3.7945	4.1651	4.7143	5.0463	4.9211	4.9084	4.8876	5.5939	6.3339	6.6007
47	Wyoming	.0044	.0218	.0129	.0174	.0241	.0268	.0393	.0423	.0549	.0486	.0460	.0444	.0491
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

	STATES AND TERRITORIES.	FERMENTED LIQUORS. Fiscal year ended June 30—								
		1882.	1883.	1884.	1885.	1886.	1887.	
1	Alabama	.0049	.0059	.0056	.0151	.0410	.0665	1
2	Arizona	.0201	.0224	.0215	.0433	.0367	.0282	2
3	Arkansas	.0093	.0055	.0050	.0047	.0038	.0068	3
4	California	3.6880	3.5064	2.9106	2.9554	2.6171	2.6488	4
5	Colorado	.2509	.3367	.4545	.5260	.5409	.5557	5
6	Connecticut	.6023	.5585	.5698	.5630	.6668	.7291	6
7	Dakota	.0634	.0616	.0596	.0742	.1192	.1718	7
8	Delaware	.0811	.0796	.0784	.0873	.0870	.0913	8
9	District of Columbia							9
10	Florida	.0044	.0026	.0046	.0112	.0135	.0083	10
11	Georgia	.0724	.0970	.0992	.0604	.0383	.0741	11
12	Idaho	.0185	.0182	.0234	.0199	.0286	.0300	12
13	Illinois	5.7520	5.7638	5.9784	6.1795	6.1762	6.0840	13
14	Indiana	1.8233	1.8021	1.9653	2.0134	1.9733	1.8631	14
15	Iowa	1.9422	1.8075	1.8505	1.8588	1.7562	1.5631	15
16	Kansas	.2862	.2821	.2759	.1915	.1699	.1587	16
17	Kentucky	1.2395	1.3541	1.3501	1.3474	1.3097	1.2335	17
18	Louisiana	.4114	.4381	.4271	.3738	.3316	.3467	18
19	Maine	.0214	.0231	.0141	.0185	.0185	.0167	19
20	Maryland	2.3063	2.1412	2.0034	2.0569	2.0559	2.0546	20
21	Massachusetts	5.9354	5.2006	5.0621	5.1504	4.9219	4.8442	21
22	Michigan	2.1277	2.1867	2.2331	2.1463	2.0004	1.9720	22
23	Minnesota	1.1691	1.1395	1.1945	1.3200	1.3072	1.4209	23
24	Mississippi	.0102	.0130	.0133	.0139	.0151	.0193	24
25	Missouri	5.2093	5.4034	5.5469	5.7565	5.9580	5.8319	25
26	Montana	.0624	.0678	.0723	.0810	.0941	.1020	26
27	Nebraska	.3216	.3131	.3439	.3396	.3341	.3338	27
28	Nevada	.1483	.1536	.1305	.1106	.0811	.0672	28
29	New Hampshire	1.2046	1.2068	1.3829	1.4249	1.4903	1.5200	29
30	New Jersey	5.0014	4.8289	4.7884	4.6457	4.7568	4.7707	30
31	New Mexico	.0112	.0081	.0076	.0096	.0173	.0225	31
32	New York	34.3082	34.9503	33.9701	33.4933	32.8833	32.9821	32
33	North Carolina	.0049	.0049	.0064	.0063	.0084	.0114	33
34	Ohio	9.4138	9.2083	9.2075	9.0769	9.1982	9.0975	34
35	Oregon	.1582	.1726	.1861	.2010	.1707	.1696	35
36	Pennsylvania	10.0664	9.8708	10.1324	9.8783	10.3213	10.4161	36
37	Rhode Island	.3707	.3933	.4183	.4141	.4222	.3937	37
38	South Carolina	.0130	.0073	.0257	.0635	.0642	.0549	38
39	Tennessee	.1224	.0803	.0787	.0757	.0634	.0381	39
40	Texas	.1936	.1419	.1164	.0954	.0979	.1181	40
41	Utah	.0966	.1248	.1106	.1268	.1134	.1306	41
42	Vermont	.0248	.0210	.0157	.0131	.0106	.0095	42
43	Virginia	.1526	.1475	.1408	.1455	.1569	.1552	43
44	Washington	.0981	.0925	.0825	.1091	.1011	.1252	44
45	West Virginia	.2424	.2285	.2584	.2621	.2857	.2975	45
46	Wisconsin	4.8876	5.5939	6.3339	6.6007	7.1537	7.3835	46
47	Wyoming	.0486	.0460	.0444	.0491	.0361	.0333	47
	Total	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— 1888.	1889.	OLEOMARGARINE. Fiscal year ended June 30— 1887.*	1888.	1889.	PENALTIES, ETC., COLLECTED. Fiscal year ended June 30— 1864.	1865.	1866.
1	Alabama	.0669	.0867	.1847	.0701	.2896			.0449
2	Arizona								
3	Arkansas	.0036	.0068	.7181	.2245	.5191			.0352
4	California	2.7121	2.9011			.0027	3.9251	7.4982	9.9154
5	Colorado	.6146	.6857	2.0193	.8276	.4290	.3059	.0072	.1381
6	Connecticut	1.0870	1.0859	1.8125	17.6754	17.1792	.4248	.1587	.0998
7	Dakota								
8	Delaware			.0897			.0836	.0183	.0392
9	District of Columbia						.4621	.9943	.2229
10	Florida	.0016	.0025	.0594	.0371	.1382			
11	Georgia	.0313	.0727	.0956	.0764	.0116			.2089
12	Idaho								.0054
13	Illinois	7.7298	7.9945	36.7508	46.3817	45.3413	3.4123	8.3394	13.4066
14	Indiana	1.9430	1.9406	7.9317	9.6151	9.5953	1.5256	1.3213	1.0296
15	Iowa	.6881	.4393	.0365	.0435	.0288	.9368	.4897	.9646
16	Kansas	.0723	.0469	4.4992	4.7030	5.4745	.4797	.1122	.1153
17	Kentucky	1.2256	1.1689	1.0490	.7260	.5632	1.8385	1.9967	2.8253
18	Louisiana	.5183	.5919	.3013	.1991	.3511	3.0558	3.7546	.2738
19	Maine			.0674			.4487	.3479	.1706
20	Maryland	2.5586	2.6091	.2320	.1183	.1561	2.0091	9.7559	1.5851
21	Massachusetts	4.1156	3.9786	7.4158	4.8980	4.5333	10.9760	9.7172	11.3454
22	Michigan	2.1564	2.1061	2.9298	2.6878	2.6069	.8711	1.0736	.6496
23	Minnesota	1.2951	1.2950	.1175			.1368	.2485	.0542
24	Mississippi			.0149					
25	Missouri	6.2673	6.5820	1.0464	1.7018	1.3638	6.8003	5.4134	2.7233
26	Montana	.2870	.3125	.0205	.2828	.4867			.0087
27	Nebraska	.7192	.7352	.4052	.1016	.3441	.0135	.0041	.0573
28	Nevada			.1376			.1851	.5908	.3428
29	New Hampshire	1.3927	1.3597	.1849	.2877	.1548	.7016	.4052	.1318
30	New Jersey	5.3135	5.4033	.8646	.2386	.6750	1.2796	1.8691	1.8610
31	New Mexico	.0393	.0417	.4222	.1192	.0139	.0062	.0207	.0216
32	New York	32.0051	31.9026	6.9817	.2381	.0747	38.8768	28.1369	26.9055
33	North Carolina	.0068	.0053	.0061		.0022			.0279
34	Ohio	8.8427	8.3312	4.1033	5.4496	6.4927	4.3867	5.8484	8.4062
35	Oregon	.3590	.4666		.1338	.3221	.0040	.0183	.0379
36	Pennsylvania	10.0457	9.4263	4.8789	1.9387	1.4302	13.8350	9.0784	8.7662
37	Rhode Island			11.6411			.5548	.4240	.2517
38	South Carolina	.0526	.0422			.0009			.0477
39	Tennessee	.1615	.1940	.7050	.3263	.2746		1.0657	6.3317
40	Texas	.2844	.3041	.6155	.3467	.4531			.0479
41	Utah							.0435	.0733
42	Vermont						.4273	.0801	.0580
43	Virginia	.2034	.1925	.1007	.0285	.0886	.0275	.1187	.0917
44	Washington						.0072	.1096	.0205
45	West Virginia	.4185	.4071	.0431	.0106	.0309	.4075	.1029	.1117
46	Wisconsin	6.7814	7.1914	.9180	.5124	.5718	1.5650	.8362	.9857
47	Wyoming								
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

* Last eight months of fiscal year 1887.

Percentages of Receipts, etc. —Continued.

PENALTIES, ETC., COLLECTED. Fiscal year ended June 30— 1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	
.3231	.1552	.1159	.1381	.3384	1.8211	.2894	.6922	1.5176	.6076	.4282	1
.0246	.0001	.0008	.0112	.0045	.1761	.0443	.0138	.0037		.0274	2
.0413	.1754	.1210	.2109	.3178	.4743	.3759	.6732	.1888	.2719	.6704	3
5.4888	2.1762	1.5316	1.2008	2.0431	.9976	.4737	2.0223	1.6473	1.3088	.3195	4
.1246	.0886	.0590	.0581	.2022	.0192	.0198	.0878	.2574	.3549	.0247	5
.6659	.2633	.2197	.7289	.1689	.6715	.1511	.4443	.8009	.0909	.1410	6
	.0075	.0042	.1092	.0205	.0182	.0122	.0225	.0034	.0011	.0090	7
.0160	.0149	.0100	.0803	.7252	.3476	.3124	.0444	.2234	.2484	.2018	8
.0716	.0759	.4382	.1723	.2941	.1726	.3348	.0764	.4740	.1177	.0257	9
.0186	.0700	.0208	.1326	.0924	.0732	.2117	.0767	.1839	.1775		10
.7968	.2943	.3338	.5362	.3655	.6591	6.7434	.9676	2.0498	1.1207	.5708	11
.0188	.1590	.1351		.0324	.0133	.0049	.0742			.0075	12
7.1979	9.8136	6.5668	14.6783	3.2970	6.1872	4.5964	7.5070	6.3385	6.0357	23.0553	13
.9073	.5715	7.5391	.7612	1.7649	3.5250	.6523	1.5381	2.1107	.9964	3.9568	14
.6427	.6368	1.8921	.6447	.5381	.1743	.5066	1.3220	6.7150	3.8915	2.0271	15
.0760	.0641	.1489	.1555	.2672	.1261	.1901	.3538	.4287	.2835	.0234	16
3.7210	2.8131	3.9784	8.4805	5.3081	4.0655	4.4066	2.8866	3.0759	5.0826	1.1014	17
1.0924	.9977	.4165	1.0822	.7480	1.1182	.0638	2.7496	1.4345	.2342	.2408	18
.1638	.5269	.1434	.1426	.1502	.1149	.5683	.1596	.4924	.1651	.0448	19
.6091	1.0387	1.5976	2.4456	4.8213	1.4924	4.4954	1.3832	3.0738	.9432	.3450	20
8.9277	7.3360	4.0222	9.5454	4.7908	2.9877	2.5443	1.5852	1.7226	1.6520	2.8686	21
2.9789	3.0980	2.5131	2.4328	1.7339	.2534	.1836	.1521	.2034	.4058	1.5419	22
.2298	.1116	.2081	.3315	.1026	.1688	.1117	.4044	.2729	.3687	.7245	23
.0016	.0277	.1426	.0592	.2779	1.6942	.9792	.5816	2.2790	1.6167	.5632	24
3.0183	5.7907	7.1265	3.8024	3.1486	2.8573	2.9358	1.5241	3.2878	10.8133	12.0153	25
.0134	.0010		.0241	.0359	.0362	.0174	.3798	.3467	.0419	.0644	26
.0087	.0434	.0775	.1054	.0309	.0154	.0837	.4312	2.1713	.4060	.3731	27
.1084	.0570	.3133	.1121	.3667	.7462	.0251	.1113	.0263			28
.2057	.1703	2.7179	.3399	.9613	.1098	.1024	.4221	.1027	.0028	.0023	29
6.6623	3.5173	1.4542	5.4904	1.2035	1.1702	1.6932	1.1312	.5115	.4979	.6316	30
.0149	.0350	.0536	.0390	.0719	.0495	.1030	.2847	.0643	.2735	.0661	31
31.9165	35.6102	25.6207	21.1786	19.1580	26.4656	29.6692	8.8062	8.2055	8.1144	8.4482	32
.2194	.6926	3.3159	2.0290	2.2681	1.5113	4.9177	5.0401	4.3559	1.8019	.2967	33
5.5342	5.2151	6.9537	6.8686	17.9682	16.0392	8.1989	13.1692	10.8873	1.9180	1.4801	34
.0360	.0186	.0309	.5850	.0786		.0051	.0275	.1234	.1464	.1475	35
13.4652	13.9711	14.7669	8.3931	14.7344	9.2800	6.4878	21.6067	13.4512	11.1419	21.8879	36
.6517	.5946	.8476	.4141	.3405	.4927	.1004	.0734	.3706	.1011	.2754	37
.3168	.3714	.4188	.7941	1.0030	.9986	.9476	.8658	2.9204	.6144	.2221	38
1.2217	.5572	1.0909	1.2041	3.4309	1.4317	2.5081	4.0299	6.5024	4.6426	2.6312	39
.1318	.0697	.5379	.3396	1.0876	.4141	.4034	4.3725	3.3807	1.6391	1.5366	40
.0295	.0363	.0901	.0159	.0151		.1766	.1428	.0185	.1656	.1096	41
.0780	.0693	.0367	.1393	.8441	.0466	.3207	.0669	.0106	.0515	.0081	42
.8273	1.2722	.9803	3.4928	3.8749	7.8748	11.1956	11.2342	3.3474	3.7772	.3982	43
.0232	.0082	.0539	.0393	.0133	.0080	.0265	.0268	.1758	.0298	.0238	44
.0847	.1553	.1052	.0602	.0628	.7578	.4805	.0416	.1018	.2606	.1785	45
1.2030	1.2594	1.2486	.3858	.8964	2.3435	.6753	.3156	4.1412	27.5833	10.2845	46
			.0091	.0003		.0541	.0778		.0019		47
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.	PENALTIES, ETC., COLLECTED. Fiscal year ended June 30— 1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.
1	Alabama	1.2220	.6981	3.8446	1.1899	2.1497	.6862	.7780	1.1173
2	Arizona	.0216	.0137	.0003	.2575	.2296	.0484	.....	.....
3	Arkansas	.2126	.2920	1.3447	.9583	.5599	.8150	.4537	.6990
4	California	.6165	2.1445	2.0896	2.5737	3.6248	1.1012	23.7821	1.2890
5	Colorado	.6659	.6482	.4952	.5839	.9640	.2555	.1296	.6746
6	Connecticut	.6097	.4695	2.8172	.7810	1.0248	.2214	.6811	.2824
7	Dakota	.0048	.0559	.3450	.3793	.2692	.1224	.....	.....
8	Delaware	.2265	.4085	.0423	.6983	.1352	.1049	.0003	.....
9	District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....
10	Florida	.0460	.0332	.0973	.1413	.1184	.1227	.0091	.1344
11	Georgia	.8767	7.4423	1.4557	2.1494	2.8087	1.7428	1.1547	2.4858
12	Idaho	.0705	.1161	.0902	.1050	.1300	.1247	.0246	.....
13	Illinois	5.0782	7.2420	5.3457	12.0301	5.7339	5.5626	3.6298	35.2027
14	Indiana	1.2202	.4335	2.0532	5.1638	17.5059	1.2134	.0779	1.4600
15	Iowa	2.2006	4.3396	2.8718	6.1097	2.5679	2.6175	5.5687	2.3438
16	Kansas	.0532	.2441	.1582	.3410	.5265	.2046	.1335	.0808
17	Kentucky	2.9514	4.4085	2.6276	1.6239	2.4342	2.9365	4.5020	4.0015
18	Louisiana	4.5585	.4381	5.6725	1.8897	5.3995	2.3941	8.4577	1.1320
19	Maine	.6180	.9720	.5462	.7575	.8758	.2796	.1404	.2941
20	Maryland	.6466	.3013	8.3789	.5840	.5145	15.7296	.0525	.1788
21	Massachusetts	3.7419	5.3181	2.7583	2.2569	10.6085	10.0312	1.3038	2.8607
22	Michigan	1.0951	6.2612	1.9111	1.8151	2.9291	1.6151	1.3738	.8720
23	Minnesota	.6010	.5927	.4400	.7127	.8739	.5738	.8781	.7046
24	Mississippi	2.6753	4.2598	.5790	3.3424	.2464	.1545	.1035	.2553
25	Missouri	33.4358	2.6386	2.3987	3.3152	2.4135	7.1951	.7327	2.2630
26	Montana	.....	.2238	.....	.....	.....	.....	.0346	.2021
27	Nebraska	.6399	.1582	.4394	.3831	1.2085	.3108	.2280	1.1066
28	Nevada	.0014	.....	.0652	.0675	.0340	.....	.....	.....
29	New Hampshire	.0638	.0465	.0451	.0445	.1844	.....	.0509	.2623
30	New Jersey	.4144	.6256	1.4511	1.8677	1.6218	16.2989	.3183	1.3268
31	New Mexico	.3453	.0047	.0028	.....	.0222	.1844	.3530	.0804
32	New York	6.5487	11.1295	22.1070	12.5998	9.2477	12.0491	5.5376	13.5430
33	North Carolina	3.4236	3.5246	3.2129	4.2771	4.2737	1.9037	2.4386	2.8173
34	Ohio	6.8313	4.5298	6.9486	6.8490	2.9576	2.4919	2.4892	2.2963
35	Oregon	.1207	.3918	.1136	.3611	.0681	.2207	.1539	.2021
36	Pennsylvania	8.1663	3.4155	3.9484	13.1768	4.5388	1.5056	18.0749	5.3334
37	Rhode Island	.6405	.1531	.2398	.3211	.3977	.2162	.2011	.3560
38	South Carolina	.5600	.4920	.7020	1.1965	.6009	1.8637	.5268	1.7377
39	Tennessee	1.5645	4.1511	3.4483	5.0552	5.0414	3.9059	2.9067	6.8237
40	Texas	4.1684	2.3553	1.4334	1.7499	1.2430	1.0397	10.8434	2.1836
41	Utah	.5495	.0301	3.0027	.0456	.0375	.2237	.....	.....
42	Vermont	.1268	.0814	.4235	.3042	.3757	.1835	.1194	.1596
43	Virginia	.6614	.7032	.7661	1.0644	1.7025	.6050	.5210	2.0462
44	Washington	.1422	.1792	.0266	.0004	.1100	.0719	.0052	.....
45	West Virginia	.2327	.4818	1.2124	.5626	1.3245	.3367	.3260	.5082
46	Wisconsin	1.3475	17.5458	2.0478	.3139	.3661	.7358	.9038	.6751
47	Wyoming	.0025	.0055	.0006	.....	.....	.....	.....	.....
	Total	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— 1886.	1887.	1888.	1889.	AGGREGATE RECEIPTS. Fiscal year ended June 30— 1864.	1865.	1866.	1867.	1868.	1869.	1870.	
1	.....	.0256	.7717	.6923	.....	.....	1.4253	1.6601	2.4419	.3302	.3555	1
2	.....	.....	.....	.....	.....	.....	.....	.0011	.0079	.0079	.0093	2
3	.6720	.6166	.4844	.4955	.....	.....	.0884	.7062	.4818	.1014	.2204	3
4	13.5022	18.0398	9.0875	6.4375	1.5306	2.0009	1.7000	2.7233	3.7388	3.1669	2.7467	4
5	.1317	.0178	.0015	.....	.0376	.0672	.0519	.0611	.0680	.0427	.0441	5
6	.2450	1.1885	3.7856	3.0156	2.9879	3.3362	3.3238	3.0561	2.5108	1.6364	1.5305	6
7	.....	.....	.....	.....	.....	.....	.....	.0008	.0058	.0076	.0052	7
8	.....	.0708	.....	.....	.3570	.4160	.3496	.3168	.3357	.2972	.2698	8
9	.....	.....	.....	.....	.3341	.3798	.2645	.2838	.2769	.3119	.3070	9
10	.0003	.0190	.....	.2401	.....	.....	.0339	.2249	.2298	.0501	.0635	10
11	1.4829	4.3615	2.9068	4.1588	.....	.....	1.4861	1.8085	3.5074	.7064	.6829	11
12	.....	.....	.....	.....	.....	.....	.0274	.0328	.0544	.0546	.0390	12
13	3.3937	4.1665	9.5828	13.0061	9.0370	4.8316	5.3107	4.8818	4.3164	9.1334	10.9599	13
14	.1729	.6522	.7857	.6468	3.1026	2.4459	1.8685	1.6616	1.3365	2.7056	3.0109	14
15	5.4126	2.6256	2.3041	4.5837	.5773	.8862	.9365	.8359	.6746	1.0895	.8224	15
16	.3204	.1546	.2405	.2305	.0597	.1092	.1239	.1481	.1449	.1711	.2048	16
17	3.9756	1.5169	12.4496	3.9247	3.6029	2.4641	2.0426	2.1824	2.3619	5.2768	5.9009	17
18	.7289	.0409	1.3632	4.1491	2.0767	.8698	2.1377	2.5095	2.1833	1.3299	1.7794	18
19	.3745	.7478	.....	.....	1.1815	1.3286	.9736	.9376	.9096	.4684	.4817	19
20	.5769	.0774	.6956	.3239	2.7489	2.7511	2.6760	2.4835	2.4427	3.1795	3.2457	20
21	8.9557	3.2695	.4111	1.9811	11.1144	12.8101	12.0681	11.3201	10.1287	6.4830	6.3763	21
22	2.7567	1.1691	1.6507	7.3163	1.0966	1.3203	1.2006	1.2542	1.5736	1.8476	1.7421	22
23	.2386	.2337	1.9574	.6526	.0801	.1303	.1317	.1822	.2102	.2540	.2792	23
24	.7435	.6138	.....	.....	.....	.....	.2695	1.8471	2.1408	.1357	.1700	24
25	2.3849	4.4545	5.7757	3.5634	3.0198	2.7803	2.5833	2.6173	2.8035	3.7026	3.5834	25
26	.....	.....	.2741	.....	.....	.0183	.0391	.0312	.0618	.0450	.0618	26
27	.3093	.0549	.2881	.2138	.0245	.0291	.0348	.0435	.0729	.1128	.1841	27
28	.2369	.4075	.....	.....	.0728	.1461	.0978	.1169	.1763	.1605	.1122	28
29	.....	.2793	1.3869	2.4777	.9808	1.2910	1.2004	1.1616	1.1078	.4554	.3774	29
30	8.7631	1.5944	1.2238	1.5503	2.8453	3.8502	3.5153	3.1800	3.2496	2.6515	2.4322	30
31	.2152	.0988	.0384	.1411	.0100	.0249	.0246	.0259	.0328	.0305	.0280	31
32	24.7687	33.7618	17.2045	10.3617	24.8485	27.2475	24.8068	23.7079	22.4788	24.9716	21.7006	32
33	3.7346	4.0440	5.5174	7.8841	.....	.....	.1429	.0645	1.1282	.5247	.8348	33
34	3.4323	2.1716	3.2775	2.7910	11.1612	8.1289	8.8754	8.0212	6.9752	11.2681	11.6786	34
35	.1184	1.6486	.3922	.5448	.0950	.0808	.0964	.1416	.1999	.1202	.1965	35
36	2.1785	2.5181	3.5038	3.7562	12.8092	15.3665	13.7762	11.1156	10.4244	10.8163	9.9956	36
37	.6405	.2589	.....	.....	1.8123	2.1880	2.1115	2.0353	1.6277	.8994	.7653	37
38	.5874	.3571	1.5167	.4792	.....	.....	.3403	.7323	1.5034	.2474	.2459	38
39	3.5150	3.9608	5.7903	7.8432	.5503	.8144	1.1664	1.3499	2.1209	.8780	.8778	39
40	2.0023	1.3331	.9894	1.8742	.....	.....	.5427	1.2945	1.0282	.3378	.2333	40
41	.....	.....	.....	.....	.0126	.0212	.0214	.0259	.0280	.0475	.0276	41
42	.8966	.4032	.....	.....	.4228	.4554	.4147	.3975	.3551	.2228	.2103	42
43	1.3189	2.2682	2.1006	2.2931	.1256	.1123	.4054	.7926	1.0175	1.9186	3.2302	43
44	.....	.....	.....	.....	.0204	.0389	.0166	.0318	.0400	.0345	.0497	44
45	.8110	.1610	.4005	.0390	.3213	.3225	.3520	.3807	.4520	.3937	.4518	45
46	.4023	.6166	1.8421	2.3326	.9427	.9364	.9457	1.0128	1.0336	1.3697	1.4103	46
47	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0036	.0154	47
	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— 1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.
1	Alabama	.2845	.2066	.1435	.1409	.1115	.0988	.0960	.1318
2	Arizona	.0132	.0135	.0128	.0104	.0099	.0108	.0138	.0195
3	Arkansas	.1021	.0818	.0836	.0715	.0726	.0616	.0763	.1105
4	California	2.8207	2.6483	2.2285	2.5754	2.8794	2.7554	2.4431	2.0501
5	Colorado	.0547	.0549	.0713	.0673	.0680	.0656	.0673	.0797
6	Connecticut	1.1159	1.0448	.8225	.6023	.6049	.5944	.5877	.5542
7	Dakota	.0056	.0052	.0072	.0124	.0097	.0110	.0199	.0286
8	Delaware	.3472	.3470	.4041	.3711	.3472	.3772	.4178	.4503
9	District of Columbia	.2094	.1882	.1256	.1199	.1081	.1035	.0231	.....
10	Florida	.0947	.0863	.1488	.1387	.1781	.1574	.1474	.1755
11	Georgia	.5763	.5058	.4498	.3991	.3741	.3276	.2478	.3185
12	Idaho	.0415	.0208	.0181	.0195	.0184	.0153	.0141	.0189
13	Illinois	11.8239	13.7062	15.5222	16.0008	16.9936	21.4335	19.4325	18.7827
14	Indiana	3.7525	4.7198	5.3438	5.0053	4.4846	5.0390	5.3643	5.4536
15	Iowa	.8460	.9261	.9534	.9684	1.0024	1.0952	.7201	.9157
16	Kansas	.1852	.1400	.1520	.1554	.1288	.1360	.1242	.1464
17	Kentucky	5.0942	5.0716	5.1354	7.2122	8.6075	6.9597	8.4717	6.5707
18	Louisiana	1.4958	1.4118	1.2607	1.0195	.5842	.4785	.5566	.8123
19	Maine	.3223	.2620	.2021	.1329	.1036	.0819	.0707	.0675
20	Maryland	2.8965	3.2882	2.4976	2.4397	2.6604	2.3281	2.4037	2.2162
21	Massachusetts	5.3186	5.4893	3.5396	2.8975	2.6096	2.4858	2.3713	2.3152
22	Michigan	2.0643	2.0815	2.0759	1.8555	1.8611	1.8661	1.6188	1.5306
23	Minnesota	.1975	.2159	.2178	.2359	.2201	.2247	.2128	.2626
24	Mississippi	.1863	.1159	.1205	.1117	.0935	.0769	.0694	.0829
25	Missouri	3.9845	4.0054	4.0086	4.4885	4.4279	2.6923	3.9544	4.8428
26	Montana	.0642	.0251	.0226	.0301	.0228	.0190	.0184	.0259
27	Nebraska	.1755	.1697	.2287	.2868	.2819	.4538	.5356	.6682
28	Nevada	.0810	.0671	.0680	.0545	.0567	.0613	.0518	.0564
29	New Hampshire	.3104	.2639	.3063	.2581	.2885	.2351	.2088	.2179
30	New Jersey	1.9227	2.1608	2.4163	1.7907	2.2776	3.4140	4.4320	4.8658
31	New Mexico	.0272	.0206	.0219	.0191	.0213	.0200	.0157	.0185
32	New York	22.5774	20.3677	18.0880	15.7545	14.6850	13.2017	12.8413	14.2780
33	North Carolina	1.0653	.9614	1.3254	1.5417	1.5712	1.5094	1.5779	1.7365
34	Ohio	11.8473	12.9275	13.9770	15.5501	14.1298	14.9821	13.7498	14.1051
35	Oregon	.1224	.1089	.0692	.0485	.0462	.0448	.0472	.0579
36	Pennsylvania	9.8031	8.0027	7.3655	6.6139	5.9341	5.3952	5.5792	5.6509
37	Rhode Island	.5259	.5524	.3054	.2420	.2235	.2011	.2072	.2356
38	South Carolina	.2023	.1728	.1574	.1127	.1178	.0956	.0939	.1139
39	Tennessee	.6837	.6651	.6065	.6898	.8303	.5389	.7972	.8064
40	Texas	.2742	.2796	.2563	.2829	.2489	.2219	.2114	.2540
41	Utah	.0313	.0342	.0384	.0433	.0307	.0301	.0253	.0420
42	Vermont	.2185	.1378	.0714	.0584	.0565	.0426	.0445	.0423
43	Virginia	4.1598	4.2837	6.9115	6.5465	7.3825	6.6063	7.0461	6.2088
44	Washington	.0287	.0207	.0147	.0187	.0204	.0184	.0190	.0220
45	West Virginia	.4906	.4038	.4231	.5355	.4904	.3893	.4096	.3118
46	Wisconsin	1.5466	1.7348	1.7710	2.4588	2.6232	2.9885	2.5478	2.3218
47	Wyoming	.0085	.0058	.0100	.0116	.0115	.0126	.0135	.0145
	Total	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— 1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	
.1140	.1163	.1022	.1011	.0790	.0704	.0652	.0693	.0661	.0640	.0709	1
.0228	.0231	.0297	.0327	.0291	.0022	.....	.....	.....	.....	.....	2
.1075	.1079	.1033	.0785	.0711	.0750	.0776	.0812	.0822	.0857	.0922	3
2.0683	2.3823	2.8262	2.9702	2.9108	2.7888	2.3245	1.7886	1.7514	1.7691	1.6021	4
.1072	.1440	.1682	.1780	.1572	.1615	.1736	.1724	.2189	.2253	.2247	5
.4881	.3947	.4534	.4072	.3687	.3530	.3670	.3952	.4051	.6473	.6003	6
.0314	.0356	.0380	.0485	.0632	.0080	.....	.....	.....	.....	.....	7
.3532	.2605	.2433	.2525	.2136	.1733	.2173	.2092	.2216	.....	.....	8
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
.1869	.1751	.1991	.2017	.1771	.1471	.1946	.2021	.2717	.2810	.3240	10
.3010	.2756	.2848	.2586	.2878	.3129	.2815	.2604	.2833	.3062	.3332	11
.0204	.0194	.0202	.0230	.0255	.0022	.....	.....	.....	.....	.....	12
18.1609	19.7141	20.1677	20.3322	18.8927	19.3794	20.5266	20.4049	20.8919	24.2354	23.6889	13
5.4575	5.3177	5.6951	4.6673	4.0674	4.6293	3.5864	4.1689	3.5842	3.3293	4.4221	14
.7830	.7316	.7225	1.3270	2.9547	2.2719	1.9766	2.1792	1.6419	.4174	.2999	15
.1650	.2163	.1873	.1900	.1744	.1379	.1514	.1747	.1777	.1559	.1401	16
7.1568	7.6043	6.8198	7.5789	11.1906	15.3113	13.2028	13.4710	10.4499	11.4076	12.9194	17
.5490	.6094	.5949	.6613	.5372	.4616	.4793	.4723	.4576	.4857	.4828	18
.0705	.0657	.0645	.0614	.0530	.0466	.0480	.0495	.0423	.....	.....	19
2.1142	2.0488	1.9425	2.0311	2.4939	2.5925	2.4679	2.1063	2.4199	2.7261	3.0459	20
2.2718	2.2556	2.1116	2.1139	2.0027	1.9746	2.0347	1.9614	2.0796	2.0752	1.8523	21
1.5428	1.3794	1.3979	1.4416	1.3691	1.1695	1.3593	1.4303	1.5164	1.4271	1.4902	22
.2851	.3121	.3482	.3803	.3894	.4070	.4383	.4573	.4663	.4106	1.0526	23
.0814	.0781	.0752	.0677	.0440	.0416	.0426	.0403	.0358	.....	.....	24
4.6887	4.6639	5.0608	5.4280	5.5858	5.3340	5.5828	6.0102	6.6135	6.3623	5.9060	25
.0281	.0288	.0351	.0489	.0549	.1033	.0806	.0777	.0851	.1173	.1243	26
.8174	.7811	.7525	.7975	.9604	1.2489	1.7535	1.4321	2.0141	2.2347	1.7179	27
.0571	.0517	.0418	.0353	.0297	.0032	.0498	.0532	.0593	.....	.....	28
.2079	.2380	.2423	.2519	.2567	.3214	.3411	.3241	.3177	.3756	.3586	29
4.3561	3.6011	3.8120	3.9233	3.9451	2.8650	3.2569	3.3806	3.8679	3.2755	3.3001	30
.0176	.0273	.0371	.0402	.0393	.0570	.0596	.0557	.0535	.0475	.0451	31
14.4068	13.9068	13.4791	14.0011	13.0670	11.3377	12.2965	12.2890	12.7083	12.4006	11.9552	32
2.2510	2.0146	1.9370	2.0636	1.7288	1.4509	1.5005	1.4928	1.6416	1.7576	1.8848	33
14.8254	15.4209	15.0924	13.2125	11.4211	11.1398	11.1773	11.0538	11.6959	10.0110	8.8367	34
.0639	.0659	.0665	.0638	.0738	.1057	.1065	.1061	.1282	.1418	.1730	35
5.5467	5.8794	5.9085	6.3151	6.3299	6.4908	6.5569	6.7131	6.8336	6.6899	6.5097	36
.2151	.1805	.1635	.1650	.2875	.1075	.1135	.1130	.1904	.....	.....	37
.0982	.0958	.1063	.0857	.0852	.0773	.0841	.0856	.0843	.0824	.0624	38
.8478	.8590	.8969	.7180	.8537	1.0299	.9404	.8768	.8521	.8118	.8147	39
.2342	.1995	.1944	.1860	.1917	.1731	.1617	.1684	.1762	.1705	.1743	40
.0442	.0636	.0337	.0349	.0392	.0037	.....	.....	.....	.....	.....	41
.0468	.0433	.0416	.0406	.0335	.0255	.0266	.0278	.0253	.....	.....	42
6.0148	4.9478	4.7423	4.4808	3.6932	2.6636	2.7154	2.5517	2.4602	2.6166	2.5239	43
.0282	.0231	.0256	.0289	.0358	.0057	.....	.....	.....	.....	.....	44
.3012	.3172	.3540	.3615	.3974	.4617	.4832	.4158	.4530	.4547	.5971	45
2.4508	2.3094	2.2762	2.2980	2.3254	2.4067	2.6979	2.6480	2.6760	2.4013	2.3656	46
.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	

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, 1889.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—									
		1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.
	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	$130,333.60
	First (2)										
	Second (1)				1,118,080.44	1,831,443.70	2,377,812.39	166,091.07	206,734.19	121,128.60	78,755.20
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	29,071.34
	Total				4,132,311.05	4,119,130.23	4,279,605.81	472,316.25	505,700.17	363,758.37	238,160.14
	ARKANSAS.										
1	First (5)				256,147.11	783,336.76	540,690.88	22,951.51	205,469.37	47,400.88	40,849.27
2	Second (5)					886,001.17	231,940.75	93,333.73	131,520.65	56,547.31	34,786.02
3	Third (a) (5)					82,819.27	71,758.36	28,699.83	32,294.08	26,576.28	18,665.93
	Third (6)										
	Total				256,147.11	1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47	94,301.22
	CALIFORNIA.										
	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	
1	First (8)									598,678.41	2,490,717.82
	First (9)										
2	Second (7)	43,405.01	114,000.13	242,346.37	343,746.65	445,079.95	498,423.17	353,364.23	359,043.24	232,053.85	
3	Third (10)	58,378.00	94,534.84	148,981.22	178,980.98	187,631.49	132,039.78	166,578.86	200,629.61	146,822.59	196,042.27
	Fourth (11)	141,738.31	263,564.87	676,910.05	696,990.19	707,217.12	542,634.82	481,363.71	568,890.25	304,952.44	285,832.25
4	Fourth (12)										
	Fourth (12)										
5	Fifth (11)	39,481.90	68,172.25	141,941.10	235,487.80	217,632.65	219,346.85	164,078.26	321,877.89	98,182.89	80,925.05
	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	3,053,517.39
	CONNECTICUT.										
	First (18)	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	544,049.21
1	First (19)										
	First (20)										
2	Second (21)	399,342.34	898,966.11	1,867,831.34	2,791,672.05	2,126,734.98	1,263,959.37	612,503.22	760,691.38	376,938.54	345,751.21
	Second (22)										
3	Third (18)	324,349.24	668,223.12	1,279,600.90	1,733,587.49	1,367,288.31	787,104.36	313,154.48	299,599.94	154,831.98	144,726.52
4	Fourth (21)	256,484.37	552,430.36	1,133,152.16	2,246,521.85	1,540,613.26	893,010.88	478,319.36	483,776.54	246,429.34	170,087.70
5	Fifth (23)										
	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	1,204,614.64
	GEORGIA.										
1	First (29)				411,057.63	507,262.24	750,690.50	240,190.72	260,456.61	138,077.19	112,845.86
	Second (30)				2,251,265.98	2,136,073.50	2,739,432.31	255,731.22	330,115.95	155,277.11	99,355.47
2	Second (31)										
	Second (32)										
	Second (33)										
3	Third (29)				1,249,422.93	1,262,036.09	1,674,719.52	255,782.51	227,960.08	154,782.68	125,561.40
	Third (34)										
	Third (32)										
4	Fourth (30)				396,830.46	582,069.07	982,122.36	258,577.12	325,708.74	288,807.04	245,397.39
	Total				4,308,577.00	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	583,160.18
	ILLINOIS.										
1	First (35)	865,254.98	3,739,478.21	3,953,665.95	7,095,203.40	5,467,986.87	3,998,315.33	6,771,168.61	8,395,131.87	7,269,582.79	6,155,659.12
	First (36)										
	Second (5)	72,702.98	378,046.63	374,308.89	588,209.86	337,461.39	300,455.06	351,458.21	398,012.17	245,842.68	147,511.81
2	Second (37)										
	Second (38)										
3	Third (39)	78,742.48	252,210.57	344,604.83	547,715.19	442,942.38	220,659.50	355,364.66	576,926.96	757,663.64	751,763.04
	Fourth (40)	207,290.33	977,177.16	658,005.33	1,147,629.71	1,626,967.73	648,260.05	1,185,292.87	1,602,059.85	1,233,013.65	1,723,054.91
4	Fourth (41)										
	Fourth (42)										
5	Fifth (35)	166,620.42	2,689,125.64	1,466,519.10	1,202,275.08	639,194.31	319,839.15	1,591,351.02	3,663,260.07	2,553,970.87	4,108,333.42
	Fifth (44)										
6	Sixth (5)	62,907.40	129,811.72	284,327.58	455,161.88	409,331.63	250,042.44	396,465.53	541,399.74	380,103.35	559,911.41
7	Seventh (45)	102,825.99	177,984.05	215,175.26	1,426,229.60	1,051,360.62	283,085.74	624,180.36	746,513.53	789,495.36	230,067.95
8	Eighth (45)	98,608.04	641,296.98	746,362.28	1,094,005.80	895,860.38	440,594.57	788,314.06	1,215,798.16	814,509.77	1,150,031.23
	Eighth (46)										
	Eighth (44)										

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—							
		1873.	1874.	1875.	1876.	
	ALABAMA.					
1	First (1)	$81,836.63	$51,749.47	$53,690.08	$44,718.07	1
	First (2)					
	Second (1)	40,369.94	59,450.27	41,992.84	46,978.18	
2	Second (2)					2
	Second (3)					
3	Third (1)	30,286.78	24,592.87	20,006.45	17,644.72	3
	Total	152,493.35	135,792.61	115,689.37	109,340.97	
	ARKANSAS.					
1	First (5)	23,252.19	18,478.01	15,038.86	3,192.94	1
2	Second (5)	37,482.57	26,402.93	21,160.69	4,250.66	2
3	Third (a) (5)	28,126.26	23,996.00	39,177.89	12,060.60	3
	Third (6)				48,696.88	
	Total	88,861.02	68,876.94	75,377.44	68,201.08	
	CALIFORNIA.					
	First (7)					
1	First (8)	1,734,547.63				1
	First (9)	256,055.20	2,262,713.81	2,726,075.19	2,815,656.29	
2	Second (7)			326.13		2
3	Third (10)	113,445.41				3
	Fourth (11)	174,218.97	146,880.33	161,294.80	45,718.40	
4	Fourth (12)				206,570.34	4
	Fourth (12)					
5	Fifth (11)	89,643.86	72,247.36	100,337.14	27,094.87	5
	Total	2,367,911.07	2,481,841.50	2,988,033.26	3,095,039.90	
	CONNECTICUT.					
	First (18)	247,170.66		*.02		
1	First (19)	251,588.03	367,211.55	388,542.59	378,663.41	1
	First (20)					
2	Second (21)	194,806.04	49,989.54	27.00		2
	Second (22)		142,098.09	239,128.35	279,451.10	
3	Third (18)	51,390.01		*20.00		3
4	Fourth (21)	129,030.25	21,079.93			4
5	Fifth (23)					5
	Total	873,984.99	580,379.11	627,717.96	658,114.51	
	GEORGIA.					
1	First (29)	90,492.97	55,588.98	55,111.65	47,202.52	1
	Second (30)	57,361.33	66,910.66	63,643.12	56,727.60	
2	Second (31)					2
	Second (32)					
	Second (33)					
3	Third (29)	117,647.87	85,548.87	88,362.85	80,509.41	3
	Third (34)					
	Third (32)					
4	Fourth (30)	212,457.73	176,574.04	181,109.22	178,286.91	4
	Total	477,959.90	384,622.55	388,226.84	362,726.44	
	ILLINOIS.					
1	First (35)	6,798,288.11	6,606,125.82	7,839,298.64	8,971,565.08	1
	First (36)					
	Second (5)	60,209.18	56,279.56	57,799.81	24,595.97	
2	Second (37)				193,544.97	2
	Second (38)					
3	Third (39)	550,937.78	319,475.35	617,937.87	1,299,832.96	3
	Fourth (40)	1,203,453.25	984,958.64	1,097,690.25	792,141.53	
4	Fourth (41)				472,885.50	4
	Fourth (42)					
5	Fifth (35)	4,766,975.11	4,716,712.55	4,851,139.18	8,003,048.41	5
	Fifth (44)					
6	Sixth (5)	354,950.98	355,864.69	366,387.65	99,654.16	6
7	Seventh (45)	170,921.89	70,228.53	79,010.14	86,617.82	7
8	Eighth (45)	1,866,513.65	1,619,096.60	1,840,931.27	2,933,064.45	8
	Eighth (46)					
	Eighth (44)					

[The notes to the references in this table will be found on pages 320, 321, 322, and 323.]

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1877.	1878.	1879.	1880.	1881.	1882.
	ALABAMA.						
1	First (1)	$18,116.16					
	First (2)	28,116.30	$67,967.87	$50,084.72	$63,256.41	$55,430.37	$73,504.25
2	Second (1)	18,676.52					
	Second (2)	32,712.12	70,001.70	72,149.66	72,633.97	75,221.02	67,028.67
	Second (3)						
3	Third (1)	10,388.90					
	Total	108,010.00	137,969.57	122,234.38	135,890.38	130,651.39	140,532.92
	ARKANSAS.						
1	First (5)						
2	Second (5)						
3	Third (a) (5)						
	Third (6)	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94	109,039.36
	Total	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94	109,039.36
	CALIFORNIA.						
	First (7)						
1	First (8)						
	First (9)	2,434,703.01	1,844,481.07	1,911,385.48	2,437,650.82	3,277,931.88	3,814,692.86
2	Second (7)						
3	Third (10)						
	Fourth (11)						
4	Fourth (12)	314,890.73	302,308.39	306,113.21	345,983.82	335,458.98	312,484.65
	Fourth (13)						
5	Fifth (11)						
	Total	2,749,593.74	2,146,789.46	2,217,498.69	2,783,634.64	3,613,390.86	4,127,177.51
	CONNECTICUT.						
	First (18)						
1	First (19)	336,998.04	299,882.69	251,313.21	212,856.33	283,883.46	263,811.83
	First (20)						
	Second (21)						
2	Second (22)	324,422.22	280,452.90	271,945.46	248,323.80	295,806.56	301,989.45
3	Third (18)						
4	Fourth (21)						
5	Fifth (23)						
	Total	661,420.26	580,335.59	523,258.67	461,180.13	579,690.02	565,801.28
	GEORGIA.						
1	First (29)	4,286.41					
	Second (30)	7,047.24					
2	Second (31)	112,593.46	38,532.05				
	Second (32)		197,950.89	214,714.35	223,543.92	266,405.74	264,054.22
	Second (33)						
	Third (29)	24,002.05					
3	Third (34)	84,078.87	19,018.02				
	Third (32)		78,018.94	108,056.25	98,530.26	97,727.74	95,306.66
4	Fourth (30)	46,871.27					
	Total	278,879.30	333,519.90	322,770.60	322,074.18	364,133.48	359,360.88
	ILLINOIS.						
1	First (35)	8,448,186 99	8,185,225.67	8,270,947.97	8,936,614.85	9,905,157.69	10,466,026.54
	First (36)						
	Second (5)						
2	Second (37)	217,090.03	220,756.51	236,270.45	233,160.93	247,243.89	261,351.75
	Second (38)						
3	Third (39)	1,038,352.74	857,227.95	809,835.58	705,363.28	566,405.64	676,981.44
	Fourth (40)						
4	Fourth (41)	463,270.98					
	Fourth (42)	925,935.51	1,105,926.97	967,731.85	983,112.88	1,203,221.51	1,247,764.75
5	Fifth (35)	7,598,502.78	6,594,669.22	6,930,169.57	10,324,576.75	11,425,131.77	13,267,988.65
	Fifth (44)						
6	Sixth (5)						
7	Seventh (45)	79,937.18	52,428.08	50,273.78	57,203.42	67,884.77	75,595.53
8	Eighth (45)	2,639,666.76	2,029,688.18	1,490,264.30	815,000.92	1,407,226.90	1,429,153.26
	Eighth (46)						
	Eighth (44)						

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	Total.	
							$7,129,075.76	1
$50,941.26	$1,481.70						390,782.88	
							6,197,513.34	
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	$92,762.36	485,730.45	
							1,434,890.80	3
108,673.85	85,398.33	73,315.34	81,038.08	78,542.76	79,617.65	92,762.36	16,088,935.33	
							1,956,807.78	1
							1,523,426.48	2
							364,174.48	
97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	120,719.22	1,428,520.07	3
97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	120,719.22	5,272,928.81	
							26,794,552.90	
							4,823,943.86	1
3,675,820.34	3,098,043.62	2,342,080.55	1,783,232.13	1,790,636.94	1,892,647.78	1,783,649.27	40,147,456.24	
							2,631,788.73	2
							1,624,068.05	3
							5,198,206.51	
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	313,363.91	868,671.49	
							1,876,449.92	5
4,002,373.14	3,384,765.95	2,613,160.13	2,090,784.84	2,081,221.57	2,199,415.11	2,097,013.18	87,322,899.62	
							14,291,215.47	
226,524.34	30,429.36						3,285,704.84	1
	357,818.25	412,626.19	461,971.84	481,405.47			1,713,851.75	
							11,685,203.12	
286,466.50	40,093.32						2,710,177.75	2
							7,123,876.35	3
							8,150,939.00	4
					804,708.30	785,714.88	1,590,423.18	5
506,990.84	428,370.93	412,626.19	461,971.84	481,405.47	804,708.30	785,714.88	50,551,391.46	
							2,673,263.28	1
							8,218,941.49	
							151,125.51	
307,770.27	24,192.09						1,498,631.48	2
	352,285.69	316,441.40	304,384.29	336,705.86	380,673.22	436,119.14	2,126,609.60	
							5,346,336.32	
							103,096.89	3
87,890.76	3,264.06						568,794.67	
							3,874,811.35	4
395,661.03	379,741.84	316,441.40	304,384.29	336,705.86	380,673.22	436,119.14	24,561,610.59	
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	9,134,585.96	18,598,404.24	
							3,392,894.20	
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	
101,092.49	2,929.11						11,874,965.44	3
							15,086,995.26	
							936,156.48	4
772,861.95	428,070.12	301,319.27	335,071.91	357,801.42			8,628,818.14	
13,963,625.50	13,036,354.77	13,298,687.18	13,913,381.95	13,657,928.09			164,749,389.56	5
					18,388,340.56	19,322,265.26	37,710,605.82	
							4,646,320.16	6
54,731.27	4,525.49						6,496,276.36	7
1,116,936.93	126,645.85						27,229,570.44	
	791,811.50	903,888.47	1,632,815.41	1,136,906.31			4,465,421.69	8
					1,693,203.64	2,318,206.60	4,011,410.24	

D.—Comparative Table showing the aggregate Receipts of

	DISTRICTS.	Fiscal year ended June 30— 1863.	1864.	1865.	1866.	1867.	1868.
	ILLINOIS—continued.						
9	Ninth (40)	$71,823.27	$151,294.63	$319,054.18	$348,771.65	$199,545.01	$139,490.50
10	Tenth (5)	42,897.99	118,772.67	304,361.99	384,388.97	297,129.06	286,259.63
	Tenth (47)						
11	Eleventh (48)	15,771.22	27,150.42	79,465.20	130,859.48	118,434.94	81,578.77
12	Twelfth (5)	139,231.56	513,443.39	574,536.62	709,117.75	439,990.90	435,286.82
13	Thirteenth (48)	87,915.80	102,178.80	203,334.37	267,895.44	186,780.62	131,018.95
	Thirteenth (49)						
	Thirteenth (43)						
	Total	2,012,592.46	9,897,970.87	9,523,721.58	15,397,463.81	12,112,985.84	7,564,886.51
	INDIANA.						
1	First (50)	124,500.72	239,191.09	424,812.51	738,232.54	748,105.68	416,297.17
	First (51)						
2	Second (5)	89,204.67	215,986.33	403,138.74	578,168.32	419,139.82	278,833.70
	Second (52)						
3	Third (5)	13,949.37	150,442.91	826,796.47	767,813.74	643,891.08	157,867.36
4	Fourth (50)	235,560.78	1,321,298.05	835,475.90	772,233.75	384,210.86	128,732.05
	Fourth (51)						
5	Fifth (53)	86,078.75	299,060.13	320,319.28	340,463.66	221,274.95	152,617.58
	Sixth (5)	125,633.06	349,682.13	617,557.40	664,874.09	579,837.36	418,343.98
	Sixth (54)						
6	Sixth (51)						
	Sixth (55)						
	Sixth (56)						
	Seventh (50)	87,111.51	218,496.70	497,368.24	367,348.12	231,803.13	200,522.44
7	Seventh (51)						
	Seventh (57)						
8	Eighth (5)	69,944.35	370,473.29	329,557.36	481,475.39	386,580.57	161,201.88
9	Ninth (5)	48,706.12	100,733.85	221,351.84	276,277.05	226,199.06	209,908.30
10	Tenth (5)	19,303.44	87,332.34	224,338.47	265,524.55	197,520.80	148,242.89
	Tenth (58)						
	Eleventh (53)	24,911.44	45,523.15	120,527.27	164,925.29	92,290.77	69,760.03
11	Eleventh (59)						
	Eleventh (60)						
	Total	924,904.21	3,398,219.97	4,821,243.48	5,417,336.50	4,122,863.08	2,342,327.38
	IOWA.						
1	First (50)	79,003.05	154,187.62	447,809.06	597,437.55	753,355.08	376,213.73
2	Second (50)	75,232.31	251,194.41	459,401.29	355,918.04	292,429.67	235,486.55
	Second (61)						
	Second (62)						
3	Third (64)	57,466.44	107,993.86	530,825.29	1,374,031.25	641,136.32	267,158.45
	Third (65)						
	Fourth (50)	35,327.34	53,622.04	157,762.44	192,131.31	200,301.56	116,252.55
4	Fourth (61)						
	Fourth (62)						
	Fourth (63)						
5	Fifth (24)	27,090.74	44,188.79	107,011.26	134,614.23	119,738.84	106,298.06
6	Sixth (64)	11,842.83	21,150.02	43,948.91	61,198.13	67,990.88	80,820.88
	Total	285,962.71	632,336.74	1,746,758.25	2,715,330.51	2,074,052.35	1,182,230.22
	KENTUCKY.						
1	First (66)	31,485.72	263,672.00	517,012.01	603,985.75	315,598.59	176,929.35
2	Second (66)	188.53	119,548.47	320,464.31	428,025.14	159,566.19	146,433.25
	Second (67)						
	Second (68)						
3	Third (30)	820,238.76	2,005,153.90	2,085,846.32	2,701,831.91	233,933.64	143,277.89
4	Fourth (69)	530,858.88	1,557,718.62	1,355,471.16	1,296,595.65	258,962.83	194,777.28
5	Fifth (69)			457,907.30	623,845.92	2,679,251.37	1,987,316.93
	Fifth (70)						
6	Sixth			120,432.84	267,838.11	1,065,258.59	762,257.23
7	Seventh (71)					441,826.13	502,022.08
	Seventh (72)						
8	Eighth (71)					106,989.57	82,849.60
	Eighth (72)						
9	Ninth (71)					153,746.91	143,450.48
	Total	1,382,771.89	3,946,092.99	4,857,133.94	5,922,122.48	5,415,134.02	4,139,414.09

Internal Revenue in each Collection District, etc.—Continued.

Fiscal year ended June 30— 1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
$150,257.03	$153,147.88	$81,075.73	$333,644.14	$135,419.32	$52,823.42	$100,632.86	$204,471.44	9
217,165.07	183,049.44	94,548.03	68,210.58	53,687.14	58,232.78	66,072.60	29,826.04	10
							275,810.60	
75,230.06	79,971.95	52,514.75	27,270.46	29,236.40	22,689.83	27,069.36	10,179.99	11
444,976.26	715,549.64	776,101.74	493,622.99	457,274.96	520,512.42	641,301.71	268,426.33	12
112,033.13	93,545.40	71,186.66	50,586.24	45,301.57	36,720.70	49,355.37	15,487.72	13
							49,541.21	
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	23,730,694.18	
513,043.15	670,570.32	735,565.72	981,513.76	952,792.93	749,459.36	509,331.26	117,684.93	1
212,543.36	223,055.20	119,087.95	89,818.36	96,651.70	54,695.22	78,072.36	25,691.46	2
							384,332.17	
410,879.30	518,649.87	481,392.29	473,920.80	582,858.35	449,465.62	312,041.07	284,759.19	3
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	2,319,325.91	4
127,588.44	436,695.61	158,877.09	51,470.02	36,512.98	31,802.85	46,026.25	11,458.97	5
621,189.46	586,127.36	379,533.70	563,778.36	467,826.35	308,251.06	547,374.79	497,895.71	
							288,340.45	
								6
341,791.45	336,242.18	412,688.37	501,381.86	562,012.78	690,664.25	766,262.79	1,398,006.94	7
221,981.83	254,817.46	419,349.40	477,419.52	352,993.97	394,907.54	54,917.04	22,446.06	8
151,188.86	176,813.95	137,824.09	173,689.61	122,828.20	79,309.23	86,759.51	37,320.59	9
119,742.07	104,383.53	92,585.43	78,263.55	66,820.97	63,742.10	72,978.37	25,834.64	10
							93,282.86	
60,235.69	56,048.31	42,307.41	73,008.23	29,654.30	25,475.97	38,072.31	10,143.83	
							62,602.56	11
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	5,579,126.27	
498,636.55	337,231.81	200,465.70	184,678.53	175,697.96	192,667.68	266,638.09	221,838.27	1
368,210.07	361,125.05	277,331.47	302,932.49	262,438.55	210,581.45	162,248.89	181,898.45	2
396,258.10	312,279.36	347,988.45	441,965.31	412,006.68	345,026.91	381,647.92	320,755.86	3
112,695.11	149,102.75	78,495.94	49,992.93	53,106.82	57,928.94	77,772.93	314,554.51	4
117,237.09	116,532.71	92,135.44	48,416.03	55,485.34	68,977.70	93,033.17	106,692.94	5
65,228.03	101,709.66	85,424.24	39,805.33	54,261.94	58,078.48	58,876.69	66,877.90	6
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	1,212,617.93	
121,052.98	187,208.02	196,301.89	194,026.87	191,598.40	166,652.24			1
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	672,654.42	
79,167.99	115,900.12	137,004.91	32,446.29	118,641.50	23,717.25	112,302.58	41,513.11	3
332,888.09	784,431.77	454,742.04	350,249.05	329,211.58	579,440.38	878,862.40	213,879.68	4
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	917,396.73	5
							1,865,987.51	
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	2,452,194.79	6
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	1,193,003.84	7
97,949.66	238,812.63	126,457.50	49,132.29	141,330.52	164,104.70	256,887.64	222,960.04	8
327,922.57	248,648.01	130,069.79	104,428.13	102,078.21	137,493.22	209,011.71	126,002.63	9
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	7,705,592.75	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1877.	1878.	1879.	1880.	1881.	1882.
	ILLINOIS—continued.						
9	Ninth (40)						
10	Tenth (5)						
	Tenth (47)	$109,789.86					
11	Eleventh (48)						
12	Twelfth (5)						
13	Thirteenth (48)						
	Thirteenth (49)	13,876.56					
	Thirteenth (43)	335,593.75	$622,868.74	$715,148.25	$980,581.46	$962,409.34	$827,555.45
	Total	21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49	25,784,681.51	28,252,417.37
	INDIANA.						
1	First (50)	19,432.64					
	First (51)	161,149.78	158,055.67	196,034.51	271,781.89	361,752.57	253,745.94
2	Second (5)						
	Second (52)	94,506.21					
3	Third (5)						
4	Fourth (50)	559,641.24					
	Fourth (51)	2,787,271.76	2,731,073.57	3,281,981.87	3,283,992.01	3,399,731.14	3,459,301.35
5	Fifth (53)						
6	Sixth (5)						
	Sixth (54)	80,043.20					
	Sixth (51)	443,098.80	683,874.96	604,972.84	877,627.86	1,094,927.90	1,164,648.03
	Sixth (55)						
	Sixth (56)						
7	Seventh (50)	457,670.40					
	Seventh (51)	1,212,459.54	1,914,333.86	1,550,090.42	1,531,283.31	2,253,760.27	1,306,664.77
	Seventh (57)						
8	Eighth (5)						
9	Ninth (5)						
10	Tenth (5)						
	Tenth (58)	143,456.08	143,586.19	142,373.92	162,978.56	174,925.19	196,885.66
11	Eleventh (53)						
	Eleventh (59)	78,490.62	79,913.31	75,650.27	85,972.86	96,156.41	104,111.19
	Eleventh (60)						
	Total	6,037,220.27	5,710,837.56	5,851,103.83	6,213,636.49	7,281,253.48	6,485,356.94
	IOWA.						
1	First (50)	52,855.44					
2	Second (50)	35,063.99					
	Second (61)	142,870.78	182,075.17	276,592.17	303,114.74	255,330.50	421,380.22
	Second (62)						
3	Third (64)	61,161.81					
	Third (65)	218,558.21	326,682.60	298,663.81	267,818.99	281,317.63	321,618.32
4	Fourth (50)	21,347.06					
	Fourth (61)	178,419.89	192,427.33	172,116.54	165,050.34	168,046.93	184,738.87
	Fourth (62)						
	Fourth (63)						
5	Fifth (24)	87,757.19	257,666.03	92,072.87	118,875.71	219,081.92	916,167.32
6	Sixth (64)	12,365.41					
	Total	810,399.78	958,851.13	839,445.39	854,859.78	923,776.98	1,843,904.74
	KENTUCKY.						
1	First (66)						
2	Second (66)						
	Second (67)	127,306.07					
	Second (68)	695,708.75	571,490.43	543,443.85	620,133.04	672,159.61	955,021.75
3	Third (30)	16,315.10					
4	Fourth (69)						
5	Fifth (69)						
	Fifth (70)	4,033,377.71	2,723,643.07	3,069,691.06	3,563,114.63	3,489,672.12	4,467,721.54
6	Sixth	2,956,245.92	2,495,496.23	2,885,094.31	3,298,244.82	3,185,221.03	3,435,658.55
7	Seventh (71)	1,396,272.96	823,474.52	894,735.23	1,018,072.33	1,009,848.31	1,281,464.30
	Seventh (72)						
8	Eighth (71)	190,709.55	158,125.16	161,193.03	236,342.19	216,681.51	221,709.36
	Eighth (72)						
9	Ninth (71)	118,488.89	108,384.74	118,788.46	149,637.89	145,579.63	169,660.64
	Total	9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90	8,719,162.21	10,531,236.14

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	Total.	
							$2,441,451.06	9
							2,204,601.99	10
							385,600.46	
							777,422.83	11
							7,129,373.09	12
							1,453,340.77	
$594,862.13	$453,491.03	$347,784.11	$497,509.46	$579,695.32	$585,632.83	$232,361.97	63,417.77	13
							7,735,493.84	
25,977,525.39	23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	30,130,995.31	31,007,419.79	512,607,328.46	
207,502.62	13,578.25						7,932,533.76	1
							1,523,601.23	
							2,884,087.19	2
							478,838.38	
							6,074,727.42	3
2,765,256.46	224,104.38						19,649,334.03	4
							21,932,712.54	
							2,320,246.56	5
							6,727,904.81	
726,345.15	15,207.41						368,383.65	
	3,321,825.79	2,732,133.60	3,053,972.17	2,830,308.54			5,610,702.95	6
					2,705,371.02	2,613,470.28	11,938,240.10	
							5,318,841.30	
1,636,108.59	128,716.15						7,969,371.16	
	1,688,658.56	1,110,761.89	1,632,776.04	1,166,933.45	1,433,788.30	3,174,766.06	11,533,416.91	7
							10,207,684.30	
							3,998,065.66	8
							2,048,910.26	9
166,635.46	10,932.05						1,566,613.15	
							1,235,055.97	10
90,871.57	3,942.63						852,893.00	
	211,547.00	188,970.51	186,482.27	261,796.60			677,711.42	11
							848,796.47	
5,592,719.85	5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	4,139,159.32	5,788,236.34	132,798,672.24	
							4,538,716.12	1
292,378.77	22,324.35						3,831,492.68	
	2,293,490.17	1,958,811.60	2,271,460.59	1,674,482.43			1,896,066.71	2
							8,198,244.79	
299,913.67	220,578.23	182,526.32	192,005.13	188,287.73	165,581.44	149,082.55	5,997,702.01	
							3,112,634.63	3
147,513.93	13,229.74						1,670,394.23	
	79,605.60	80,721.23	83,875.22	88,354.73			1,221,543.57	
					353,329.73	243,494.35	332,556.78	4
3,322,913.70	128,188.44						596,824.08	
							6,380,175.52	5
							828,679.33	6
4,062,720.07	2,757,416.53	2,222,059.15	2,547,340.94	1,951,124.89	518,911.17	392,576.90	38,605,030.45	
							2,965,523.82	1
							2,937,744.30	
1,535,657.15	2,086,085.51	1,720,789.87	1,774,514.97	1,035,474.68	1,122,919.06	1,498,272.35	1,576,934.49	2
							14,831,671.02	
							8,667,291.27	3
							9,118,089.41	4
7,550,781.73	8,626,352.66	7,076,453.08	6,946,473.84	5,251,319.79	6,683,997.22	8,866,882.01	22,029,515.14	5
3,835,345.17	4,263,344.24	3,361,765.25	3,648,163.06	4,141,341.13	3,714,734.95	3,406,916.07	74,215,467.97	
1,973,863.32	243,598.68						64,242,629.52	6
	2,452,179.32	1,931,691.40	2,435,332.58	1,295,634.19	1,675,739.41	2,019,001.86	21,435,740.65	7
301,889.19	31,036.11						11,809,578.76	
	867,595.66	751,775.84	942,456.14	693,759.84	985,296.48	1,119,742.47	3,005,160.25	8
189,541.07	12,979.98						5,360,626.43	
							2,695,912.96	9
15,387,077.63	18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	14,182,687.12	16,910,814.76	244,891,885.99	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.
	LOUISIANA.						
1	First (73)	$154,341.17	$2,274,542.70	$1,714,502.46	$5,501,783.24	$3,710,106.61	$2,914,854.79
	First (74)						
2	Second (73)				320,862.47	1,347,918.14	510,885.35
3	Third (73)				375,167.66	1,168,763.11	400,675.53
4	Fourth (75)						
	Total	154,341.17	2,274,542.70	1,714,502.46	6,197,813.37	6,226,787.86	3,826,415.67
	MAINE.						
1	First (50)	209,883.54	645,390.31	1,238,522.99	1,296,933.12	1,027,197.87	771,817.36
	First (76)						
	First (77)						
2	Second (5)	113,740.81	281,232.03	656,611.01	665,673.32	565,137.37	404,072.50
	Second (78)						
3	Third (5)	81,442.21	160,427.05	312,375.96	397,031.01	333,297.95	211,603.38
4	Fourth (5)	69,498.84	127,960.96	207,092.35	263,848.13	234,152.39	130,884.56
	Fourth (79)						
5	Fifth (5)	40,070.98	79,143.62	204,220.92	199,377.12	166,534.42	75,702.54
	Total	514,636.38	1,294,093.97	2,618,823.23	2,822,862.70	2,326,380.00	1,594,080.34
	MARYLAND.						
1	First (80)	31,673.59	95,182.00	237,198.63	256,709.96	142,652.99	131,607.36
	First (81)						
2	Second (80)	176,159.31	488,999.26	826,825.84	1,158,287.22	1,165,710.96	633,842.67
3	Third (5)	666,866.19	1,851,504.94	3,399,810.64	5,325,005.41	4,117,138.87	2,892,485.05
	Third (82)						
	Third (51)						
	Third (83)						
4	Fourth (39)	86,238.93	267,926.77	465,278.97	451,191.66	274,670.09	276,277.68
5	Fifth (5)	468.36	307,269.96	493,649.85	567,477.92	462,004.94	346,840.49
6	Sixth (84)						
	Total	961,406.38	3,010,822.93	5,422,763.93	7,758,672.17	6,162,177.85	4,281,053.25
	MASSACHUSETTS.						
1	First (85)	297,827.74	668,462.66	1,447,742.30	1,960,261.56	1,439,959.37	968,442.91
	First (86)						
2	Second (85)	447,521.04	959,368.89	2,057,293.45	2,915,192.46	2,254,214.03	1,061,594.45
3	Third (85)	974,879.28	2,587,324.35	5,967,667.70	7,589,362.73	6,048,528.63	5,095,511.86
	Third (86)						
	Third (87)						
	Third (88)						
	Third (89)						
4	Fourth (85)	380,037.92	1,749,546.84	2,450,919.19	3,514,733.00	3,725,690.52	1,794,195.42
5	Fifth (85)	413,436.44	979,427.79	2,013,362.60	2,874,531.83	2,071,305.91	1,071,755.77
	Fifth (90)						
6	Sixth (85)	510,654.08	1,572,956.90	2,835,503.07	4,133,613.64	3,112,729.69	1,673,565.93
7	Seventh (85)	386,048.91	920,510.86	2,474,913.68	3,712,178.52	2,645,400.46	1,982,463.55
8	Eighth (85)	591,260.45	1,224,750.33	2,560,618.25	3,750,122.15	2,948,323.17	1,530,423.28
	Eighth (91)						
9	Ninth (85)	275,060.99	617,477.62	1,387,530.37	1,790,412.86	1,606,266.54	928,092.58
10	Tenth (85)	553,774.01	893,395.98	2,054,812.29	2,688,809.58	2,235,659.28	1,615,176.92
	Tenth (91)						
	Tenth (92)						
	Total	4,830,500.86	12,173,222.22	25,250,362.30	34,989,208.33	28,088,077.60	17,751,222.67
	MICHIGAN.						
1	First (1)	150,676.74	690,363.40	1,550,541.09	2,013,559.92	1,896,527.30	1,655,815.30
	First (93)						
	First (72)						
2	Second (94)	59,896.50	107,127.73	214,384.00	319,716.64	229,166.55	291,698.32
3	Third (94)	44,529.48	110,381.59	270,864.89	331,823.59	324,850.24	255,157.47
	Third (95)						
4	Fourth (71)	31,513.00	64,856.59	136,597.61	216,088.20	190,662.18	197,188.80
	Fourth (72)						
5	Fifth (1)	4,902.38	47,111.11	178,613.46	190,880.23	153,545.05	112,936.58
6	Sixth (71)	52,900.87	91,246.29	251,406.72	408,763.27	317,319.15	245,619.86
	Total	344,418.97	1,201,086.71	2,602,437.79	3,480,831.94	3,112,070.47	2,757,816.33

Internal Revenue in each Collection District, etc.—Continued.

	FISCAL YEAR ENDED JUNE 30— 1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
	$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	$473,355.28	1
	69,643.38	154,823.83	100,834.42	53,906.54	42,947.66	50,094.06	34,216.96	36,167.75	2
	96,833.61	76,631.69	78,174.39	50,173.71	35,291.03	45,776.37	19,835.77	20,264.65	3
									4
	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	529,787.68	
	285,965.81	409,050.60	210,176.20	168,552.86	124,363.19	65,908.59	45,352.77	41,530.76	1
	119,172.78	101,384.15	55,976.57	39,083.87	27,868.53	20,341.71	20,138.33	8,034.34	2
	120,236.40	123,470.67	56,699.25	33,379.52	19,108.03	12,367.78	16,434.89	16,373.29	3
	82,484.77	96,978.97	56,232.22	36,663.80	25,864.49	14,044.04	12,528.38	4,649.38	4
	62,046.64	76,339.97	33,012.24	24,443.00	17,492.02	15,427.33	13,018.78	4,768.03	5
	669,906.40	807,224.36	412,096.48	302,123.05	214,696.26	128,089.45	107,473.15	90,655.97	
	104,097.28	98,943.73	98,254.57	28,304.67				10,777.34	1
	528,468.01	578,837.11	287,454.02	351,979.16	740,755.74	748,169.57	909,543.05	580,189.57	2
	3,420,205.02	4,029,144.17	2,717,607.00	212,558.95			464.56		3
				2,528,555.19	1,570,819.21	1,398,788.98	1,582,313.14	872,570.74	
								988,529.32	
	188,147.38	252,606.16	168,686.44	97,535.70	92,965.49	76,327.83	103,135.61	98,125.93	4
	306,675.07	478,941.74	431,852.77	572,335.94	249,261.39	127,820.95	165,280.21	38,163.56	5
									6
	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	2,577,579.12	
	365,706.18	419,702.61	490,712.74	161,728.89	132,328.98	35,028.30	17,481.16		1
	467,953.34	458,919.22	127,148.39	224,242.17	51,984.18	22,332.88	35,253.72	56,848.41	2
	3,198,190.73	4,149,390.39	2,517,123.63	2,320,688.88	1,488,143.26	1,104,074.57	10,222.08		3
							801,983.62		
							373,711.15	1,293,276.40	
	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
	593,707.97	652,729.13	466,531.27	395,971.62	319,630.49	312,272.40	213,657.22		5
	848,248.03	930,927.99	614,680.84	727,880.21	631,677.91	545,558.62	240,591.86	1,026,867.98	6
	601,037.63	593,228.42	283,906.10	250,964.19	89,167.25	45,392.80	378,302.03		7
	509,020.06	471,928.58	222,285.70	220,308.61	55,300.99	54,258.51	20,034.84		8
							25,518.98		
	295,955.39	312,124.48	160,769.56	120,217.12	62,882.94	33,052.86	31,508.05	56,561.11	9
	426,217.09	663,998.92	623,159.04	429,589.65	377,065.10	284,849.00	11,621.63		10
							219,953.41		
							97,427.40	318,661.97	
	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	2,752,215.87	
	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	1,476,157.49	1
	195,060.36	174,377.31	126,252.53	53,966.19	57,741.26	52,055.65	55,764.37	68,625.88	2
	227,276.62	218,703.88	121,679.83	114,092.60	103,442.62	241,830.96	221,931.11	246,199.01	3
	180,738.11	166,505.69	116,810.48	114,785.34	94,569.34	90,644.87	97,651.76	108,977.90	4
	105,254.53	96,746.57	71,956.70	44,792.13	48,489.90	41,586.53	35,844.11	37,857.13	5
	346,038.01	246,686.97	227,372.79	158,703.12	227,509.14	146,265.33	139,120.57	128,346.39	6
	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	2,066,163.80	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—					
		1877.	1878.	1879.	1880.	1881.	1882.
	LOUISIANA.						
1	First (73)	$495,938.37					
1	First (74)	74,978.98	$850,641.46	$588,595.99	$712,049.65	$760,618.92	$918,899.19
2	Second (73)	40,368.07					
3	Third (73)	15,154.83					
4	Fourth (75)						
	Total	626,440.25	850,641.46	588,595.99	712,049.65	760,618.92	918,899.19
	MAINE.						
1	First (50)	8,388.43					
1	First (76)	44,959.25					
1	First (77)		70,695.78	75,531.22	76,767.87	82,457.05	85,259.83
2	Second (5)						
2	Second (78)	6,083.66					
3	Third (5)						
4	Fourth (5)						
4	Fourth (79)	20,209.55					
5	Fifth (5)						
	Total	79,620.89	70,695.78	75,531.22	76,767.87	82,457.05	85,259.83
	MARYLAND.						
1	First (80)						
1	First (81)	137,573.22					
2	Second (80)						
3	Third (5)						
3	Third (82)	468,750.58					
3	Third (51)	1,992,760.48	2,210,127.20	2,163,034.34	2,263,283.80	2,334,864.22	2,662,009.47
3	Third (83)						
4	Fourth (39)	106,161.82	110,667.95	103,637.81	130,673.21	148,599.19	160,228.81
5	Fifth (5)						
6	Sixth (84)						
	Total	2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01	2,483,463.41	2,822,238.28
	MASSACHUSETTS.						
1	First (85)						
1	First (86)	5,274.81					
2	Second (85)						
3	Third (85)						
3	Third (86)	273,685.17					
3	Third (87)	1,079,507.42	1,249,066.42	1,190,589.39	1,398,983.69	1,454,636.28	1,601,844.13
3	Third (88)						
3	Third (89)						
4	Fourth (85)						
5	Fifth (85)						
5	Fifth (90)	977,563.80	863,940.71	903,183.77	850,147.57	857,447.12	933,919.13
6	Sixth (85)						
7	Seventh (85)						
8	Eighth (85)						
8	Eighth (91)	15,980.91					
9	Ninth (85)						
10	Tenth (85)						
10	Tenth (91)	142,108.55					
10	Tenth (92)	174,605.90	311,356.64	341,895.50	386,521.93	387,597.80	401,595.81
	Total	2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10	2,699,681.20	2,937,359.07
	MICHIGAN.						
1	First (1)	855,985.19					
1	First (93)	455,909.53	1,181,405.38	1,219,698.67	1,099,764.17	1,223,504.44	1,362,945.87
1	First (72)						
2	Second (94)	12,854.92					
3	Third (94)	62,143.20					
3	Third (95)	203,571.46	195,383.22	190,913.58	226,719.39	249,175.12	273,718.46
4	Fourth (71)	95,223.32	98,822.73	111,128.68	131,769.28	137,251.82	164,576.96
4	Fourth (72)						
5	Fifth (1)	19,376.38					
6	Sixth (71)	116,818.00	127,192.61	132,302.41	153,505.15	177,343.89	201,949.76
	Total	1,821,882.00	1,602,803.34	1,654,043.34	1,611,757.99	1,787,275.27	2,003,191.05

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1883.	1884.	1885.	1886.	1887.	1888.	1889.		
							$27,682,754.97	1
$738,666.46	$560,184.89	$538,814.89	$552,115.30	$543,748.98			6,839,314.71	1
							2,762,668.63	2
							2,382,742.35	3
					$603,915.11	$632,009.26	1,235,924.37	4
738,666.46	560,184.89	538,814.89	552,115.30	543,748.98	603,915.11	632,009.26	40,903,405.03	
							6,549,034.40	1
72,893.32	56,599.19	53,950.16	57,800.79	50,286.45			44,939.25	1
							682,241.66	1
							3,078,527.32	2
							22,456.95	2
							1,882,523.48	3
							1,362,941.93	4
							30,986.89	4
							1,011,352.41	5
72,893.32	56,599.19	53,950.16	57,800.79	50,286.45			14,665,004.29	
							1,224,624.78	1
							3,468,210.31	1
							6,057,607.91	2
							36,372,814.55	3
							1,457,279.90	3
3,289,962.73	212,697.56						17,128,739.89	3
	2,924,105.72	2,774,384.20	2,462,092.46	2,875,597.06			11,036,179.44	3
139,190.01	9,687.87						3,807,961.31	4
							4,547,983.15	5
					3,389,377.19	3,986,928.18	7,376,305.37	6
3,429,152.74	3,146,491.15	2,774,384.20	2,462,092.46	2,875,597.06	3,389,377.19	3,986,928.18	92,477,706.61	
							8,435,385.40	1
							97,376.94	1
							11,057,987.58	2
							43,872,869.63	3
							1,940,672.72	3
1,508,116.79	118,393.43						9,601,137.46	3
	1,918,679.78	1,970,723.02	1,958,576.15	2,113,980.22			7,961,959.17	3
					2,580,071.78	2,424,536.26	5,004,608.04	3
							21,553,931.83	4
861,060.58	65,722.22						12,378,319.84	5
							7,580,444.74	5
							18,516,298.94	6
							14,005,247.21	7
							14,164,119.06	8
							104,050.07	8
							7,601,464.94	9
							13,066,460.27	10
384,484.60	293,794.62	316,730.94	334,102.68	357,150.78			558,197.92	10
							3,689,837.20	10
2,753,661.97	2,396,590.05	2,287,453.96	2,292,678.83	2,471,131.00	2,580,071.78	2,424,536.26	201,190,368.96	
							22,053,608.84	1
1,251,409.52	86,524.53						7,881,162.11	1
	1,120,987.45	1,356,464.20	1,479,883.10	1,590,882.20	1,566,807.79	1,752,041.15	8,867,065.89	1
							2,108,088.21	2
244,970.27	14,860.90						2,894,907.09	3
169,912.55	15,186.00						1,599,312.40	3
	165,097.95	171,690.96	192,111.35	211,025.17	207,511.22	210,356.44	2,731,461.32	4
							1,157,793.69	4
216,159.35	16,724.14						1,189,899.79	5
							4,129,323.19	6
1,882,451.69	1,419,380.97	1,528,155.16	1,671,994.45	1,801,907.37	1,774,319.01	1,962,397.59	54,612,614.93	

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.
	MINNESOTA.						
1	First (71)	$21,997.94	$33,703.85	$88,438.56	$119,585.30	$154,379.48	$112,102.89
2	Second (71)	37,563.33	53,996.67	168,286.22	262,325.77	297,724.94	256,287.83
	Second (96)						
	Total	59,561.27	87,700.52	256,724.78	381,911.07	452,104.42	368,390.72
	MISSISSIPPI.						
	First (97)				116,626.84	853,240.75	576,107.12
1	First (98)						
	First (99)						
2	Second (97)				538,677.26	2,046,222.42	2,008,250.08
	Second (98)						
3	Third (97)				125,956.93	1,683,719.60	1,167,515.28
	Total				781,261.03	4,583,182.77	3,751,872.48
	MISSOURI.						
	First (39)	912,216.50	2,511,846.87	4,290,395.95	6,068,202.52	4,784,413.32	3,499,997.95
1	First (100)						
	First (101)						
2	Second (39)	29,641.69	124,699.55	254,140.32	208,668.85	125,381.13	133,880.95
3	Third (94)	242,467.71	670,904.15	751,782.14	400,233.81	549,769.98	387,776.46
4	Fourth (94)			183,985.19	286,812.53	454,954.67	363,761.91
	Fourth (102)						
5	Fifth (a) (71)				130,630.74	128,799.18	151,791.27
6	Sixth (71)				395,269.78	450,777.25	376,152.48
	Sixth (103)						
	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
	NEW HAMPSHIRE.						
1	First (109)	155,918.09	364,036.54	718,286.70	1,094,540.83	938,976.93	598,859.67
	First (110)						
2	Second (109)	223,007.17	517,618.60	1,431,834.58	1,878,220.14	1,543,956.71	1,137,396.02
3	Third (109)	104,766.83	192,612.14	394,660.44	507,587.77	399,213.56	205,237.76
4	Fourth (111)						
	Total	483,692.09	1,074,267.28	2,544,781.72	3,480,348.74	2,882,147.20	1,941,493.45
	NEW JERSEY.						
1	First (112)	94,555.94	242,785.19	626,288.54	773,408.30	549,897.25	341,048.46
	First (113)						
2	Second (112)	131,345.07	302,729.91	822,915.63	829,607.56	797,139.52	492,753.92
3	Third (35)	171,637.12	701,759.31	990,509.31	1,294,315.61	1,331,421.95	886,081.19
4	Fourth (5)	148,107.66	358,626.48	947,866.36	1,510,457.54	990,119.41	632,253.16
5	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
	Fifth (114)						
	Fifth (115)						
	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
	NEW YORK.						
1	First (117)	129,577.34	651,552.47	1,271,852.46	1,567,312.79	1,273,134.43	891,482.82
	First (118)						
2	Second (117)	484,930.42	1,346,914.61	2,115,298.86	3,084,574.53	2,659,707.08	2,695,527.53
	Second (119)						
	Second (120)						
3	Third (117)	474,705.87	2,006,217.25	3,124,929.82	4,613,454.39	3,305,285.56	2,622,661.23
	Third (121)						
	Third (120)						
4	Fourth (117)	1,160,692.99	3,085,128.13	6,279,699.60	9,169,375.47	5,918,297.34	4,063,773.63
	Fourth (122)						
5	Fifth (117)	326,100.10	693,651.96	1,575,625.20	2,057,071.97	1,656,880.83	1,072,463.42
6	Sixth (117)	466,422.41	1,550,725.43	3,180,605.90	4,795,244.74	4,183,863.23	2,587,363.02
7	Seventh (117)	315,515.43	518,454.92	1,279,297.67	1,834,889.63	1,535,954.23	1,181,146.07
8	Eighth (123)	548,538.14	2,203,436.34	5,113,031.14	7,886,484.09	7,149,716.75	4,074,416.26
9	Ninth (123)	249,385.95	580,449.70	1,486,443.31	1,942,777.46	1,971,424.75	1,737,724.54
10	Tenth (5)	163,683.16	584,042.04	1,348,416.66	1,717,845.97	1,454,924.88	931,625.38
11	Eleventh (5)	146,162.89	323,686.22	777,290.56	953,283.17	813,694.30	302,717.79
	Eleventh (124)						

FISCAL YEAR ENDED JUNE 30—								
1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
$122,816.27	$145,641.44	$89,866.41	$69,923.80	$69,351.50	$75,429.17	$76,910.11	$87,444.24	1
240,521.53	322,237.71	162,716.57	179,055.63	162,053.44	151,926.38	151,452.34	161,331.94	2
363,337.80	467,879.15	252,582.98	248,979.43	231,404.94	227,355.55	228,362.45	248,776.18	
57,321.70	96,216.68	56,804.33	16,499.01	32,102.34	17,166.47	6,167.24		
						33,311.42	47,162.34	1
88,730.44	120,384.40	129,938.54	64,306.84	49,865.07	62,397.50	23,920.64	468.48	
						23,292.07	37,455.16	2
48,077.33	68,191.41	51,514.56	52,869.59	46,111.90	28,055.14	10,276.55	79.46	3
194,129.47	284,792.49	238,257.43	133,675.44	128,079.31	107,619.11	96,967.92	85,165.44	
3,931,156.29	4,590,339.97	3,780,538.95	3,683,479.33	3,323,795.53	3,501,668.88	3,739,490.09	2,216,996.19	
								1
77,907.21	128,123.38	84,811.99	81,712.88	100,750.96	78,687.84	73,852.18	64,199.71	2
312,892.22	278,351.07	272,094.91	159,735.59	119,562.51	98,481.66	124,791.39	124,014.63	3
280,512.50	234,587.28	247,031.66	224,419.81	208,442.06	188,489.30	227,470.81	260,027.09	4
183,289.28	155,322.05	206,565.75	146,388.22	112,209.33	116,103.57	129,075.94	114,348.36	5
510,047.03	617,554.36	504,012.63	322,482.68	394,559.76	342,054.80	300,194.90	202,355.53	6
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	2,981,941.51	
232,480.47	223,750.85	160,358.80	175,337.75	200,387.70	171,892.66	210,880.80	93,697.18	1
							148,223.80	
316,744.99	304,053.63	185,420.95	99,181.75	104,918.85	58,272.87	68,076.67	13,382.79	2
102,122.56	104,602.90	51,147.22	29,716.46	20,148.81	18,513.66	20,432.08	4,957.51	3
								4
651,348.02	632,407.38	396,926.97	304,235.96	325,455.36	248,679.19	299,389.55	260,261.28	
344,489.36	201,207.12	136,787.10	114,590.67	139,553.31	117,992.48	118,544.77	43,661.55	1
							106,961.24	
411,037.05	460,752.72	401,652.91	191,543.24	273,948.36	118,159.04	201,307.14	62,766.61	2
581,925.49	750,817.28	443,773.44	561,833.84	526,359.72	279,787.19	346,775.19	274,168.15	3
536,019.90	509,700.62	302,565.46	292,529.05	341,587.24	195,426.46	223,940.17	99,777.06	4
1,918,889.81	2,152,882.11	1,173,821.35	1,330,937.01	1,285,993.74	1,014,261.56	1,472,902.14	1,369,462.69	
							1,823,152.58	5
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	3,779,949.88	
681,369.99	576,877.68	489,528.51				*.01		
		1,644,655.56	4,463,363.05	4,029,458.55	3,738,344.34	3,722,678.15	3,210,107.73	1
2,378,656.80	2,700,283.28	1,601,283.15						
		1,135,829.91	3,084,597.69	2,433,782.46	1,921,752.54	1,707,741.34	1,155,451.65	2
1,908,556.50	2,160,008.07	695,974.34						
		580,661.84	2,084,547.32	1,961,195.36	1,798,897.10	2,034,570.54	2,266,062.61	3
3,287,224.06	3,598,119.65	1,891,215.64				*10.50		4
803,044.26	950,705.04	644,866.54			402,928.47	1,292,629.36	1,412,911.87	5
1,814,038.69	1,832,584.74	1,073,427.36				*436.91		6
1,290,258.54	1,362,408.71	806,528.25				*.03		7
4,336,059.06	3,462,624.00	3,648,437.70	2,207,632.27	802,156.96	178,522.76	*.03		8
1,678,841.75	1,759,617.19	1,618,556.21	1,353,618.79	1,007,992.39	631,157.86	*.03		9
686,192.25	857,935.16	771,611.35	458,995.05	529,219.27	287,156.52	273,118.98	143,338.28	10
303,140.27	238,071.62	205,725.54	136,768.02	156,637.68	76,293.88	131,660.17	48,514.36	11
							80,590.03	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal year ended June 30— 1877.	1878.	1879.	1880.	1881.	1882.
	MINNESOTA.						
1	First (71)	$84,777.07	$99,569.03	$93,850.49	$107,389.53	$116,126.82	$125,071.40
2	Second (71)	154,684.63	175,433.72	211,858.27	257,300.11	329,013.51	403,420.54
	Second (96)						
	Total	239,461.70	275,002.75	305,708.76	364,689.64	445,140.33	528,491.94
	MISSISSIPPI.						
1	First (97)						
	First (98)	45,362.55					
	First (99)		86,824.03	87,271.68	91,233.50	96,122.19	94,098.90
2	Second (97)						
	Second (98)	32,700.75					
3	Third (97)						
	Total	78,063.30	86,824.03	87,271.68	91,233.50	96,122.19	94,098.90
	MISSOURI.						
1	First (39)	3,746,597.46	4,338,756.96	4,374,813.80	4,680,266.14	5,543,333.70	6,186,922.72
	First (100)						
	First (101)						
2	Second (39)	53,693.41	55,056.05	57,035.72	61,635.57	66,451.05	65,405.90
3	Third (94)	31,273.37					
4	Fourth (94)	49,545.44					
	Fourth (102)	244,184.17	314,274.08	280,062.47	332,996.58	388,170.56	501,833.39
5	Fifth (a) (71)	115,516.86	113,138.12	105,566.04	118,826.24	145,571.72	153,736.46
6	Sixth (71)	209,257.02	250,008.21	209,328.45	255,929.55	326,822.36	634,589.47
	Sixth (103)						
	Total	4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08	6,470,349.39	7,542,487.94
	NEW HAMPSHIRE.						
1	First (109)						
	First (110)	234,998.99	228,188.11	222,898.88	278,139.08	309,720.94	349,942.04
2	Second 109)						
3	Third (109)						
4	Fourth (111)						
	Total	234,998.99	228,188.11	222,898.88	278,139.08	309,720.94	349,942.04
	NEW JERSEY.						
1	First (112)						
	First (113)	275,913.95	223,590.29	224,171.23	214,500.00	288,810.32	305,040.48
2	Second (112)						
3	Third (35)	330,142.80	358,587.75	320,093.82	266,338.62	326,683.57	459,988.40
4	Fourth (5)						
	Fifth (5)						
5	Fifth (114)	4,381,904.15	4,513,147.15	4,125,950.09	3,726,969.19	4,258,182.42	4,686,604.72
	Fifth (115)						
	Total	4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81	4,873,676.31	5,451,633.60
	NEW YORK.						
1	First (117)						
	First (118)	3,355,097.12	3,692,507.68	3,513,417.90	3,264,352.96	2,959,673.22	2,984,684.80
	Second (117)						
2	Second (119)	1,262,394.10					
	Second (120)		2,781,903.32	2,915,918.49	3,199,990.87	3,377,650.78	4,206,252.54
	Third (117)						
3	Third (121)	2,216,546.34					
	Third (120)		3,895,193.88	4,282,837.07	5,064,296.32	5,757,541.95	6,762,211.18
	Fourth (117)						
4	Fourth (122)	1,567,463.73					
5	Fifth (117)						
6	Sixth (117)						
7	Seventh (117)						
8	Eighth (123)						
9	Ninth (123)						
10	Tenth (5)						
11	Eleventh (5)						
	Eleventh (124)	184,372.14	133,502.11	178,254.82	132,026.24	208,236.50	180,625.31

Fiscal year ended June 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	Total.	
$117,842.58	$8,803.22						$2,021,021.10	1
417,619.38	38,493.69						4,595,304.15	2
	446,685.14	$492,704.97	$534,532.31	$554,088.98	$510,492.15	$1,377,796.84	3,916,300.39	
535,461.96	493,982.05	492,704.97	534,532.31	554,088.98	510,492.15	1,377,796.84	10,532,625.64	
							1,828,252.48	
							125,836.31	1
60,479.64	50,449.53	47,951.13	47,062.35	42,608.16			704,101.11	
							5,133,161.67	2
							93,447.98	
							3,282,367.75	3
60,479.64	50,449.53	47,951.13	47,062.35	42,608.16			11,167,167.30	
6,200,677.64	362,213.97						86,268,230.73	
	4,633,213.56	5,011,585.72	5,636,492.57	6,227,290.00			21,508,581.85	1
					6,583,171.14	6,449,977.94	13,033,149.08	
60,286.65	2,897.67						1,988,920.66	2
							4,524,131.60	3
							3,210,040.25	
388,953.87	266,823.99	303,281.89	351,560.87	329,884.70			3,702,026.57	4
131,482.26	7,883.10						2,466,244.49	5
899,010.98	109,528.08						7,309,935.32	
	1,091,246.14	961,298.24	1,072,598.55	1,301,614.57	1,326,912.43	1,280,630.26	7,034,300.19	6
7,680,411.40	6,473,806.51	6,276,165.85	7,060,651.99	7,858,789.27	7,910,083.57	7,730,608.20	151,045,560.74	
							5,339,404.97	
352,998.08	390,136.72	383,478.83	378,787.72	377,562.37			3,655,075.56	1
							7,882,085.72	2
							2,155,719.70	3
					466,994.36	469,351.54	936,345.90	4
352,998.08	390,136.72	383,478.83	378,787.72	377,562.37	466,994.36	469,351.54	19,968,631.85	
							3,844,810.04	
275,723.41	131,132.39	221,046.66	191,739.69	208,162.23	148,082.84	137,414.01	2,952,288.74	1
							5,497,658.68	2
486,631.30	487,717.62	479,703.13	349,697.47	647,110.60			13,653,859.87	3
							7,088,976.57	4
							31,462,062.25	
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
					3,924,163.64	4,182,204.57	8,106,368.21	
5,424,457.78	3,477,222.72	3,661,358.75	3,951,675.75	4,596,161.56	4,072,246.48	4,319,618.58	117,754,146.72	
							7,532,688.50	
2,802,941.66	2,685,803.96	2,840,455.10	3,046,409.05	3,208,195.07	3,384,638.73	3,525,693.10	62,071,877.73	1
							19,067,176.26	
							12,701,549.69	2
3,024,441.53	1,576,683.43	1,502,773.28	1,532,049.70	1,539,034.98	1,569,587.68	1,590,296.47	28,816,592.07	
							20,911,793.03	
							12,942,481.11	3
6,735,929.67	4,955,927.46	5,057,715.43	5,366,748.85	5,572,258.80	5,601,823.00	5,677,380.27	64,729,863.88	
							38,453,537.01	4
							4,675,933.43	
							9,780,409.32	5
							21,484,712.43	6
							10,124,453.48	7
							41,611,055.50	8
							16,017,989.93	9
							10,208,105.95	10
							4,613,746.47	
169,700.96	10,573.85						1,277,881.96	11

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.
	NEW YORK—continued.									
12	Twelfth (5)	$214,111.87	$434,449.14	$893,370.77	$1,240,445.27	$1,121,742.96	$550,492.68	$416,193.82	$411,329.36	$236,119.98
	Twelfth (125)									
13	Thirteenth (5)	91,460.05	197,588.06	454,256.91	547,477.35	433,672.16	341,510.67	201,359.35	191,179.79	235,189.56
14	Fourteenth (5)	564,674.22	1,428,503.60	2,515,278.46	3,274,886.18	2,990,590.08	1,346,583.72	1,265,066.98	1,406,228.34	1,094,693.94
	Fourteenth (126)									
	Fourteenth (127)									
	Fourteenth (128)									
15	Fifteenth (5)	262,832.80	571,510.48	1,299,510.80	1,640,872.52	1,341,439.34	815,969.67	810,843.25	627,537.54	377,518.74
	Fifteenth (129)									
	Fifteenth (127)									
16	Sixteenth (5)	45,898.12	101,540.46	331,996.24	350,622.43	294,094.91	125,179.59	117,266.77	106,005.52	54,122.99
17	Seventeenth (5)	45,425.09	82,979.67	178,290.61	239,060.08	189,900.03	141,425.23	93,420.42	103,239.18	41,512.83
18	Eighteenth (5)	170,099.73	423,370.21	965,781.07	1,000,355.07	732,275.54	407,265.43	308,285.38	274,455.58	125,221.62
19	Nineteenth (5)	66,530.93	128,200.57	265,577.27	366,129.66	281,070.64	198,701.93	106,278.96	110,463.06	101,340.63
20	Twentieth (5)	130,699.46	309,675.81	512,888.14	657,049.08	527,989.23	318,897.66	206,433.67	165,134.77	119,384.01
	Twentieth (130)									
21	Twenty-first (5)	174,797.78	393,305.86	721,848.22	1,223,574.63	1,187,196.21	772,243.44	557,292.28	611,902.79	447,576.95
	Twenty-first (131)									
	Twenty-first (132)									
	Twenty-first (133)									
22	Twenty-second (5)	137,200.35	483,753.73	525,063.68	543,657.99	500,426.85	257,379.42	175,998.74	599,577.98	667,758.11
23	Twenty-third (5)	313,926.50	959,832.96	1,164,444.28	1,650,566.98	1,086,564.00	451,860.06	554,227.04	779,029.19	439,304.66
24	Twenty-fourth (5)	154,527.22	850,408.91	686,933.96	704,979.51	779,125.81	522,197.66	455,807.50	566,786.17	420,488.72
	Twenty-fourth (134)									
25	Twenty-fifth (135)	60,806.24	388,853.87	361,898.69	412,812.65	335,063.91	222,114.84	231,041.03	296,128.52	110,119.51
26	Twenty-sixth (5)	87,748.76	190,112.22	395,873.07	549,707.42	488,136.15	317,419.24	263,348.74	272,754.82	187,985.46
	Twenty-sixth (136)									
27	Twenty-seventh (137)	94,402.73	186,083.73	415,818.51	513,754.67	431,288.10	325,019.02	222,254.81	228,276.55	170,384.29
	Twenty-seventh (138)									
28	Twenty-eighth (135)	174,509.13	582,376.26	1,101,694.61	1,460,030.10	1,099,644.38	709,028.60	759,328.44	560,721.54	666,884.63
	Twenty-eighth (139)									
	Twenty-eighth (140)									
	Twenty-eighth (141)									
29	Twenty-ninth (5)	110,212.25	390,266.72	400,569.85	563,324.98	524,948.55	323,746.40	238,165.95	270,327.23	97,300.95
30	Thirtieth (5)	445,650.13	1,876,637.40	1,971,268.10	2,801,808.24	2,276,202.92	1,168,159.17	1,789,105.67	2,315,449.95	1,926,884.09
	Thirtieth (142)									
	Thirtieth (140)									
31	Thirty-first (137)	50,849.15	120,729.71	263,009.79	391,862.07	302,289.51	248,847.93	103,023.90	100,000.86	58,410.18
32	Thirty-second (143)	1,378,961.39	3,571,282.18	10,730,410.95	12,167,237.82	9,978,614.40	7,669,852.59	7,674,297.31	6,865,786.50	4,483,898.31
	Total	9,241,038.60	27,215,720.62	53,708,375.16	71,922,529.11	58,825,159.06	39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06
	NORTH CAROLINA.									
1	First (5)				69,585.16	85,092.18	97,154.32	30,681.40	60,940.82	63,716.60
2	Second (5)				53,475.16	719,405.08	539,589.65	100,473.58	94,791.47	88,064.21
	Second (144)									
3	Third (145)				291,346.73	251,900.25	405,550.17	49,727.92	27,955.10	44,829.70
4	Fourth (145)					210,680.29	303,391.22	143,264.93	419,999.86	410,578.46
	Fourth (146)									
	Fourth (147)									
	Fourth (148)									
	Fourth (44)									
5	Fifth (149)					139,561.11	333,757.89	280,836.83	524,232.96	502,825.56
	Fifth (147)									
	Fifth (44)									
6	Sixth (150)					209,363.57	261,898.82	123,665.87	235,321.59	225,330.56
	Sixth (151)									
	Sixth (152)									
7	Seventh (150)					32,749.87	35,943.58	21,885.45	35,478.15	26,923.10
	Total				414,407.05	1,648,752.35	1,977,285.65	750,535.96	1,398,719.95	1,362,268.19
	OHIO.									
1	First (7)	838,064.63	1,781,204.66	3,406,204.43	8,022,216.20	6,678,016.03	3,781,726.35	4,133,733.74	2,406,377.88	1,398,809.17
	First (153)									1,521,173.59
	First (154)									
2	Second (7)	593,195.06	2,357,578.85	2,213,916.38	2,806,962.75	2,374,409.46	1,183,519.56	2,955,385.06	4,846,979.34	3,053,069.30
3	Third (39)	266,260.76	1,531,136.00	1,366,816.24	1,610,853.82	1,214,737.95	718,033.49	1,722,965.73	2,369,580.82	2,393,859.26
4	Fourth (5)	1,215.76	587,279.23	648,728.77	1,173,253.96	654,166.04	166,229.65	638,683.78	981,033.19	760,851.02
	Fourth (155)									
5	Fifth (5)	47,837.75	121,605.16	186,246.53	461,917.48	244,265.89	91,802.04	181,700.38	265,215.33	255,182.80
6	Sixth (39)	54,075.72	523,685.17	295,389.86	383,881.09	363,989.81	183,994.63	654,846.98	963,994.86	720,112.72
	Sixth (156)									

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—								
		1872.	1873.	1874.	1875.	1876.				
	NEW YORK—continued.									
12	Twelfth (5)	$255,761.04	$260,785.63	$192,893.25	$192,836.98	$90,462.76	12			
	Twelfth (125)					228,330.10				
13	Thirteenth (5)	95,042.48	119,638.13	78,544.63	93,276.79	33,682.07	13			
14	Fourteenth (5)	911,501.49	1,242,623.17	496,426.13	528,579.54	255,525.44	14			
	Fourteenth (126)					337,319.24				
	Fourteenth (127)									
	Fourteenth (128)									
15	Fifteenth (5)	306,567.33	226,780.20	188,170.63	200,225.56	90,874.12	15			
	Fifteenth (129)					145,409.80				
	Fifteenth (127)									
16	Sixteenth (5)	41,786.77	30,924.33	21,458.58	20,945.52	6,334.05	16			
17	Seventeenth (5)	31,027.53	30,515.32	22,656.42	24,147.43	8,424.45	17			
18	Eighteenth (5)	193,025.71	119,447.73	65,522.35	65,519.99	20,732.43	18			
19	Nineteenth (5)	40,485.87	44,244.36	27,341.14	24,821.60	11,061.58	19			
20	Twentieth (5)	88,365.23	54,590.22	46,562.54	51,867.46	13,871.83	20			
	Twentieth (130)					45,367.05				
21	Twenty-first (5)	403,417.09	294,446.82	296,613.56	324,629.34	170,262.19	21			
	Twenty-first (131)					202,575.21				
	Twenty-first (132)									
	Twenty-first (133)									
22	Twenty-second (5)	404,249.39	103,207.28	36,522.86	36,793.39	12,999.14	22			
23	Twenty-third (5)	425,425.22	412,925.26	234,265 79	258,888.06	130,299.24	23			
24	Twenty-fourth (5)	448,831.73	483,655.08	573,567.29	428,357.01	239,928.48	24			
	Twenty-fourth (134)					382,146.12				
25	Twenty-fifth (135)	61,118.87	114,755.69	60,331.93	49,339.31	15,460.96	25			
26	Twenty-sixth (5)	177,912.53	173,785.96	185,051.81	203,135.73	110,134.34	26			
	Twenty-sixth (136)					120,102.51				
27	Twenty-seventh (137)	128,330.46			*.04		27			
	Twenty-seventh (138)	28,722.77	157,324.42	150,716.05	158,289.44	159,221.82				
28	Twenty-eighth (135)	487,693.67	576,558.71	435,218.10	452,644.96	164,702.69	28			
	Twenty-eighth (139)					380,567.26				
	Twenty-eighth (140)									
	Twenty-eighth (141)									
29	Twenty-ninth (5)	68,561.86	80,609.08	52,036.39	55,808.81	19,792.21	29			
30	Thirtieth (5)	1,753,960.76	1,541,746.87	1,340,034.21	1,231,836.88	593,671.27	30			
	Thirtieth (142)					590,085.74				
	Thirtieth (140)									
31	Thirty-first (137)	38,935.60			*.50		31			
32	Thirty-second (143)	3,303,483.59	2,230,437.59	1,643,375.49	1,674,091.42	1,720,403.36	32			
	Total	23,483,729.18	19,219,504.52	15,182,362.62	15,238,881.81	14,616,723.99				
	NORTH CAROLINA.									
1	First (5)	20,215.15	38,892.73	21,483.44	19,864.60	4,602.26	1			
2	Second (5)	44,273.39	57,244.85	67,773.05	37,216.63	11,621.84	2			
	Second (144)					45,272.85				
3	Third (145)	53,206.88	33,868.86	29,860.96	32,186.05	10,748.05	3			
4	Fourth (145)	373,235.68	449,684.85	500,054.31	586,896.09	407,226.94	4			
	Fourth (146)					305,220.37				
	Fourth (147)									
	Fourth (148)									
	Fourth (44)									
5	Fifth (149)	398,663.81	543,251.86	604,157.20	685,603.47	628,906.35	5			
	Fifth (147)									
	Fifth (44)									
6	Sixth (150)	199,044.47	252,126.40	229,633.90	220,299.95	217,711.11	6			
	Sixth (151)									
	Sixth (152)									
7	Seventh (150)	19,885.41	33,252.17	32,768.38	48,356.79	39,768.52	7			
	Total	1,108,524.79	1,408,321.72	1,485,731.24	1,630,423.58	1,671,138.29				
	OHIO.									
1	First (7)	6,072,487.83	7,161,277.20	7,208,887.51	8,055,517.74	9,833,611.52	1			
2	Second (7)						2			
3	Third (39)	1,697,785.31	1,495,458.80	1,645,558.53	949,819.40	1,276,079.90	3			
4	Fourth (5)	712,865.88	699,070.56	699,953.90	489,528.86	248,461.98	4			
	Fourth (155)					268,642.01				
5	Fifth (5)	254,067.75	64,737.83	154,664.81	51,065.63	21,705.65	5			
6	Sixth (39)	721,460.39	625,625.11	665,040.77	610,346.16	623,050.06	6			
	Sixth (156)									

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1877.	1878.	1879.	1880.	1881.	1882.
	NEW YORK—continued.						
12	Twelfth (5)						
	Twelfth (125)	$468,727.34	$469,527.12	$482,916.92	$519,719.66	$545,067.54	$627,261.92
13	Thirteenth (5)						
14	Fourteenth (5)						
	Fourteenth (126)	591,488.79	631,918.26	571,915.15	571,102.97	600,482.13	626,596.47
	Fourteenth (127)						
	Fourteenth (128)						
15	Fifteenth (5)						
	Fifteenth (129)	229,805.43	211,125.88	214,694.26	259,026.63	294,733.58	346,397.30
	Fifteenth (127)						
16	Sixteenth (5)						
17	Seventeenth (5)						
18	Eighteenth (5)						
19	Nineteenth (5)						
20	Twentieth (5)						
	Twentieth (130)	9,652.33					
21	Twenty-first (5)						
	Twenty-first (131)	54,408.78					
	Twenty-first (132)	263,792.83	330,589.76	327,467.09	309,412.51	326,846.08	333,264.94
	Twenty-first (133)						
22	Twenty-second (5)						
23	Twenty-third (5)						
24	Twenty-fourth (5)						
	Twenty-fourth (134)	645,672.58	629,363.12	706,144.85	422,403.27	494,109.45	469,857.05
25	Twenty-fifth (135)						
26	Twenty-sixth (5)						
	Twenty-sixth (136)	216,372.66	221,368.64	240,257.07	273,432.82	316,088.22	386,550.60
27	Twenty-seventh (137)						
	Twenty-seventh (138)	39,166.70					
28	Twenty-eighth (135)						
	Twenty-eighth (139)	144,996.53					
	Twenty-eighth (140)	547,279.29	827,852.19	813,978.97	946,711.55	974,838.32	1,134,541.13
	Twenty-eighth (141)						
29	Twenty-ninth (5)						
30	Thirtieth (5)						
	Thirtieth (142)	261,261.52					
	Thirtieth (140)	771,281.86	1,126,667.60	1,197,999.40	1,287,401.54	1,377,990.99	1,403,396.85
31	Thirty-first (137)						
32	Thirty-second (143)	1,602,398.50					
	Total	14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34	17,233,267.76	19,455,040.09
	NORTH CAROLINA.						
1	First (5)						
2	Second (5)						
	Second (144)	109,994.76	65,782.90	77,272.14	58,695.72	74,432.35	62,163.24
3	Third (145)						
4	Fourth (145)						
	Fourth (146)	838,733.88	800,760.70	935,394.78	925,483.18	850,967.45	1,022,309.00
	Fourth (147)						
	Fourth (148)						
	Fourth (44)						
5	Fifth (149)	568,073.11	698,041.92	1,064,463.12	911,908.83	1,051,585.47	1,274,767.96
	Fifth (147)						
	Fifth (44)						
6	Sixth (150)	108,669.27					
	Sixth (151)	131,934.30	253,874.40	336,238.73	457,918.98	499,455.08	508,174.32
	Sixth (152)						
7	Seventh (150)	18,442.67					
	Total	1,775,847.99	1,818,459.92	2,413,368.77	2,354,006.71	2,476,440.35	2,867,414.52
	OHIO.						
1	First (7)						
	First (153)	10,155,663.16	9,728,032.98	10,832,458.61	11,556,840.75	12,538,346.58	11,928,253.84
	First (154)						
2	Second (7)						
3	Third (39)	1,023,611.35	1,125,680.69	966,097.16	1,355,043.19	1,806,871.17	1,621,593.77
4	Fourth (5)						
	Fourth (155)	480,783.15	401,021.46	476,026.88	512,154.48	513,582.86	475,943.53
5	Fifth (5)						
6	Sixth (39)	491,794.52	431,079.69	613,699.78	633,678.60	352,210.02	300,275.33
	Sixth (156)						

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	Total.	
							$6,510,995.51	12
$500,564.93	$48,754.17						3,980,869.70	
							3,113,878.00	13
							19,321,161.29	
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	$1,679,382.79	3,355,588.44	
							8,760,652.98	
							2,062,552.61	15
336,832.04	24,527.69						3,394,032.64	
	752,985.81	829,864.60	872,791.41	938,390.82			1,648,176.28	16
							1,232,024.29	17
							4,871,357.84	18
							1,772,248.20	19
							3,203,409.11	
							55,010.38	20
							7,579,107.16	
							276,983.99	
							2,234,406.08	21
325,317.02	17,715.85						5,802,577.65	
	855,665.04	855,039.34	915,930.93	1,010,372.11	1,084,647.33	1,070,922.90	4,484,588.91	22
							8,861,559.24	23
							7,315,595.05	24
559,763.59	41,821.31						4,351,281.34	
							2,720,846.22	25
							3,603,106.25	26
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
							6,394,137.87	
1,079,296.23	69,640.19						12,321,449.20	
	1,945,001.69	2,058,072.55	1,964,365.82	2,148,709.10	2,100,300.56	2,104,999.48	3,195,671.23	29
							23,032,406.66	
							851,347.26	30
							8,622,189.16	
1,342,391.27	115,059.65						1,677,950.20	31
							76,694,531.40	32
17,967,187.00	13,760,384.10	13,823,644.60	14,365,208.96	15,101,203.03	15,417,202.95	15,648,675.01	652,869,378.89	
							512,228.66	1
							1,813,928.91	2
65,319.36	1,192.10						560,125.42	
							1,231,180.67	3
							3,805,012.63	
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	1,134,231.49	2,169,284.88	
							11,243,507.92	
988,991.35	43,819.12						2,975,414.41	5
	711,299.02	477,098.72	841,881.97	945,134.70			2,483,034.14	
					1,150,115.36	1,332,918.78	2,283,065.51	
							4,284,682.78	6
456,864.16	484,887.44	337,707.21	390,222.73	427,405.43			219,376.07	
		219,376.07					345,454.09	7
2,377,126.97	1,760,066.74	1,686,828.95	1,744,959.29	1,950,701.71	2,185,168.75	2,467,150.27	42,734,549.73	
							32,646,353.09	
10,577,527.72	9,826,123.39	8,737,148.51	8,601,549.10	7,966,784.95			152,201,684.98	1
					10,202,724.94	9,227,433.43	19,430,158.37	
							22,385,015.76	2
1,555,836.26	68,501.48						29,782,181.08	3
							8,461,313.58	4
181,759.25	7,644.88						3,317,558.50	
							2,402,015.03	5
443,683.26	12,298.11						10,668,212.64	6
	1,005,946.16	1,284,728.86	1,893,894.64	2,991,061.28			7,175,630.94	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.
	OHIO—continued.						
7	Seventh (157)	$166,485.71	$1,195,306.87	$1,086,116.45	$1,246,198.88	$906,667.98	$504,092.67
	Seventh (158)						
	Seventh (159)						
8	Eighth (157)	40,599.89	119,787.95	135,775.80	215,006.70	160,524.84	116,610.84
9	Ninth (5)	100,968.00	611,049.52	477,423.87	939,624.34	390,452.50	288,654.47
10	Tenth (5)	136,144.01	346,180.92	744,465.66	1,148,313.48	1,059,746.24	863,337.98
	Tenth (160)						
	Tenth (161)						
11	Eleventh (5)	104,933.15	448,262.68	570,146.68	961,169.20	305,721.19	235,172.21
	Eleventh (162)						
	Eleventh (163)						
12	Twelfth (5)	125,171.05	713,325.75	519,316.69	525,663.41	275,891.03	279,894.71
13	Thirteenth (5)	92,373.42	296,709.84	419,145.71	518,940.43	444,591.80	362,043.15
	Thirteenth (164)						
14	Fourteenth (5)	40,000.85	106,084.04	236,442.43	276,029.51	214,048.73	168,222.30
15	Fifteenth (5)	75,851.68	132,830.15	286,963.80	424,797.09	282,827.48	214,260.79
	Fifteenth (165)						
16	Sixteenth (5)	34,149.85	70,006.65	194,886.40	262,450.15	155,502.35	138,542.83
17	Seventeenth (5)	96,262.04	171,345.33	480,790.29	654,626.22	483,680.80	279,702.68
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
	Eighteenth 166)						
	Eighteenth (51)						
	Eighteenth (167)						
19	Nineteenth (5)	74,821.30	135,825.92	450,865.94	598,937.05	382,947.79	201,579.43
	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
	PENNSYLVANIA.						
1	First (7)	951,791.33	2,177,710.24	5,381,027.81	6,282,653.93	5,082,037.46	4,230,456.54
	First (169)						
	First (170)						
	First (171)						
	First (172)						
2	Second (174)	479,195.78	1,470,577.80	3,244,791.94	4,531,847.15	3,433,508.97	2,053,637.27
	Second (175)						
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
4	Fourth (174)	383,688.02	854,348.26	2,478,723.91	3,286,215.37	2,302,558.99	1,693,897.30
5	Fifth (5)	134,912.23	380,703.24	1,119,379.95	1,255,282.81	970,047.60	630,720.87
	Fifth (176)						
6	Sixth (5)	149,720.17	400,670.17	1,197,889.57	1,357,938.54	955,394.41	433,777.99
7	Seventh (177)	190,408.08	442,928.73	851,639.04	925,253.52	711,358.28	429,167.14
8	Eighth (5)	179,714.67	586,572.09	670,007.69	1,020,054.26	671,907.67	334,892.16
	Eighth (178)						
	Eighth (171)						
9	Ninth (177)	82,888.09	297,694.52	849,423.63	1,165,489.55	781,024.49	450,337.79
	Ninth (179)						
	Ninth (171)						
	Ninth (173)						
	Ninth (44)						
10	Tenth (5)	154,525 82	359,307.94	803,359.92	1,138,698.46	610,208.77	378,295.89
11	Eleventh (50)	211,187.28	749,226.69	969,799.55	1,234,206.76	680,469 01	431,367.88
12	Twelfth (5)	190,244.75	392,084.37	888,252.78	1,036,285.56	522,629.57	432,380.90
	Twelfth (180)						
	Twelfth (171)						
	Twelfth (172)						
13	Thirteenth (5)	60,131.55	131,186.10	320,889.18	483,944.38	242,930.28	120,413.14
14	Fourteenth (50)	83,959.77	258,031.17	566,153.54	777,188.76	439,639.03	332,331.98
	Fourteenth (181)						
15	Fifteenth (50)	76,752.28	268,209.55	753,104.99	748,269.08	469,983.68	348,963.39
16	Sixteenth (182)	54,025.04	140,784.25	211,579.69	311,253.83	204,817.63	207,531.73
	Sixteenth (183)						
17	Seventeenth (182)	74,203.00	139,150.93	423,960.61	543,002.85	294,329.14	161,959.45
18	Eighteenth (50)	44,447.57	118,026.76	345,254.64	392,186.89	217,282.98	247,787.76
19	Nineteenth (50)	101,565.88	225,415.01	341,881.69	607,553.22	597,910.56	450,963.27
	Nineteenth (51)						
	Nineteenth (184)						
20	Twentieth (50)	135,862.43	468,102.47	1,075,069.39	3,371,784.53	1,005,847.74	553,068.55
	Twentieth (51)						
21	Twenty-first (50)	91,804.08	510,369.71	597,024.50	417,858.94	282,349.95	205,286.63
22	Twenty-second (5)	674,644.21	1,901,742.02	3,475,446.66	4,866,797.46	3,656,008.72	1,986,255.39
	Twenty-second (185)						
	Twenty-second (171)						
	Twenty-second (173)						

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
$784,994.11	$1,018,315.24	$718,371.24	$702,177.06	$495,343.53	$744,598.17	$635,175.25	$492,562.19	7
							308,225.82	
88,486.39	140,799.63	43,988.08	35,579.34	31,435.30	33,700.97	42,697.52	25,664.07	8
611,467.14	1,054,304.20	603,544.20	687,044.51	749,461.97	641,945.20	338,537.49	208,541.58	9
883,516.02	1,108,147.13	1,109,678.62	1,218,640.03	1,091,836.75	957,426.61	969,636.15	425,057.07	10
							643,600.09	
587,893.24	925,182.89	414,292.05	612,730.40	575,446.58	556,025.06	805,018.30	402,146.96	11
							486,183.09	
728,003.13	963,791.66	353,519.13	534,748.77	580,975.66	429,839.44	424,423.10	210,946.41	12
260,003.27	382,527.00	258,711.12	91,990.69	69,988.15	64,130.15	73,126.85	32,993.02	13
							77,297.09	
101,268.88	98,916.91	94,612.70	58,874.19	56,144.42	56,103.71	63,875.37	26,763.15	14
112,186.19	140,985.31	102,288.73	92,842.52	93,001.34	82,467.35	85,854.68	43,650.30	15
							88,949.13	
120,110.17	118,297.90	91,713.08	97,129.14	72,540.14	83,154.77	77,905.60	38,249.78	16
242,442.62	285,574.75	249,021.36	351,689.24	204,827.07	103,987.34	111,127.37	37,141.28	17
1,161,617.24	1,339,397.63	916,707.11	890,914.79	720,189.71	791,989.06	808,633.78	297,560.76	18
							438,739.82	
147,243.70	159,322.13	89,983.83	72,201.37	63,949.93	65,937.80	70,430.92	32,085.28	19
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	16,587,908.61	
4,134,723.26	3,284,120.72	1,811,830.62				*16.00		1
		289,975.89	1,936,178.61	1,383,508.05	1,286,256.60	1,206,388.95	61,750.30	
							1,872,359.62	
1,960,919.15	1,928,749.15	1,775,957.66	883,803.28			*52.00		2
			972,856.76	1,739,755.19	771,922.32	714,065.75	71,445.33	
652,539.62	1,137,044.04	393,826.09				*.58		3
1,151,352.86	1,343,181.68	1,260,930.91	419,391.25			*22.75		4
596,121.50	443,862.25	470,652.73	336,370.53	354,693.33	215,929.36	184,658.51	101,986.34	5
							249,688.13	
396,942.24	427,970.11	445,387.08	319,408.13	359,983.79	265 937.98	266,179.15	136,234.83	6
130,765.80	223,776.25	136,131.16	48,773.37	53,028.11	20,872.51	10,041.07		7
302,891.30	335,222.73	251,227.90	222,039.10	253,967.27	232,612.58	231,683.28	99,572.59	8
							192,761.48	
462,582.81	475,853.94	438,460.42	274,320.68	284,512.19	342,845.96	167,530.12		9
						221,755.38	402,919.69	
151,088.32	260,045.58	221,587.59	154,616.13	170,248.31	173,037.85	156,249.63	67,211.24	10
201,812.10	244,459.57	239,809.53	140,072.81	146,672.30	120,823.15	106,329.31	113,863.98	11
265,596.82	334,893.74	236,695.58	217,002 89	200,123.70	228,208.43	236,873.20	98,841.35	12
							145,527.07	
103,326.64	117,155.16	101,224.62	47,387.45	36,156.39	26,622.42	31,829.72	9,268.89	13
207,472.06	266,966.84	170,258.99	130,404.87	108,956.93	105,478.78	106,556.29	127,568.13	14
388,358.62	428,322.54	290,417.21	247,988.62	290,961.51	315,128.08	351,793.99	367,703.90	15
140,822.93	156,746.96	152,134.92	148,196.90	117,956.97	137,173.63	129,705.51	114,016.62	16
102,431.77	102,271.49	88,777.22	48,689.48	53,409.31	52,222.24	47,532.25	55,444.66	17
145 794.62	144,047.67	118,246.48	77,808.75	63,572.77	73,698.20	72,645.19	68,135.01	18
227,349.84	261,129.49	169,411.21	154,338.61	114,402.95	84,598.05	92,543.42	109,543.90	19
181,125.56	399,308.34	275,045.81	127,285.03	96,728.66	92,272.66	93,017.37	85,027.23	20
987,598.24	1,234,873.51	771,002.52	485,933.54	542,160.26	409,336.17	422,954.63	262,891.14	21
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	298,240.37	22
							376,820.72	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1877.	1878.	1879.	1880.	1881.	1882.
	OHIO—continued.						
7	Seventh (157)						
	Seventh (158)	$78,973.63					
	Seventh (159)	243,816.38	$288,253.45	$296,834.34	$475,976.33	$594,593.31	$700,260.02
8	Eighth (157)						
9	Ninth (5)						
10	Tenth (5)						
	Tenth (160)	1,065,547.84	991,631.47	985,137.32	1,092,852.40	1,089,563.12	1,021,133.71
	Tenth (161)						
11	Eleventh (5)						
	Eleventh (162)	868,720.37	778,436.99	781,031.89	1,425,321.06	1,398,257.92	1,216,251.21
	Eleventh (163)						
12	Twelfth (5)						
13	Thirteenth (5)						
	Thirteenth (164)	35,006.07					
14	Fourteenth (5)						
15	Fifteenth (5)						
	Fifteenth (165)	169,219.71	170,201.23	169,956.83	210,324.75	195,871.89	201,528.11
16	Sixteenth (5)						
17	Seventeenth (5)						
18	Eighteenth (5)						
	Eighteenth (166)	202,865.34					
	Eighteenth (51)	658,688.27	856,163.41	773,324.27	756,807.43	806,538.82	894,059.79
	Eighteenth (167)						
19	Nineteenth (5)						
	Total	15,474,689.79	14,770,506.37	15,894,567.08	18,018,998.99	19,295,835.69	18,359,299.31
	PENNSYLVANIA.						
1	First (7)						
	First (169)						
	First (170)	416,610.80					
	First (171)	1,910,255.38	2,201,333.12	2,262,216.01	2,523,444.87	2,678,845.83	3,011,318.33
	First (172)						
2	Second (174)						
	Second (175)						
3	Third (7)						
4	Fourth (174)						
5	Fifth (5)						
	Fifth (176)	107,336.87					
6	Sixth (5)						
7	Seventh (177)						
8	Eighth (5)						
	Eighth (178)	66,393.11					
	Eighth (171)	353,208.01	422,611.95	447,771.52	553,173.93	622,634.45	689,758.24
9	Ninth (177)						
	Ninth (179)	90,983.93					
	Ninth (171)	617,985.63	803,806.93	870,264.95	1,064,642.47	1,278,820.81	1,450,720.01
	Ninth (173)						
	Ninth (44)						
10	Tenth (5)						
11	Eleventh (50)	19,390.42					
12	Twelfth (5)						
	Twelfth (180)	57,608.21					
	Twelfth (171)	253,832.47	302,767.46	303,693.99	326,321.92	370,256.14	423,128.51
	Twelfth (172)						
13	Thirteenth (5)						
14	Fourteenth (50)	17,337.50					
	Fourteenth (181)	134,995 86	174,891.66	162,113.64	190,145.19	212,589.65	242,351.75
15	Fifteenth (50)	90,807.27					
16	Sixteenth (182)	19,513.01					
	Sixteenth (183)	145,278.68	184,691.01	172,136.87	191,065.09	211,588.05	258,917.37
17	Seventeenth (182)	6,446.78					
18	Eighteenth (50)	9,843.17					
19	Nineteenth (50)	19,217.84					
	Nineteenth (51)	70,508.25	98,450.42	101,391.50	115,337.59	137,259.54	144,726.27
	Nineteenth (184)						
20	Twentieth (50)	15,626.73					
	Twentieth (51)	95,444.06	104,861.81	88,298.56	88,989.28	94,909.77	101,605.53
21	Twenty-first (50)	69,824.71					
22	Twenty-second (5)						
	Twenty-second (185)	263,498.83					
	Twenty-second (171)	852,262.88	1,156,118.13	1,002 727.66	1,184,418.98	1,408,472.82	1,685,425.78
	Twenty-second (173)						

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	Total.	
							$10,696,405.35	7
							387,199.45	
$673,466.44	$24,159.86						3,297,360.13	
							1,230,657.32	8
							7,703,018.99	9
							12,062,126.67	10
682,904.73	53,088.15						7,625,459.43	
	605,660.69	$691,842.78	$595,836.08	$586,278.61	$603,636.47	$609,534.41	3,692,789.64	
							7,504,140.59	11
519,923.73	18,228.48						7,492,354.74	
	1,104,766.75	1,058,436.49	1,165,356.49	1,531,024.04	747,419.50	857,573.36	6,464,576.63	
							6,665,509.34	12
							3,367,274.60	13
							112,303.16	
							1,537,387.19	14
							2,170,807.41	15
169,435.60	8,523.01						1,384,010.26	
							1,554,638.81	16
							3,752,218.39	17
							19,653,832.41	18
							641,605.16	
809,510.83	56,357.14						5,701,454.96	
	728,966.46	793,359.98	764,712.19	823,077.98	892,532.07	872,186.31	4,874,834.99	
							2,546,132.39	19
15,704,047.82	13,520,264.56	12,565,516.62	12,921,349.10	13,898,226.86	12,446,312.98	11,566,727.51	410,588,221.98	
							33,336,366.94	
							6,164,058 40	
							2,288,970.42	1
2,824,875.99	286,591.00						17,698,880.53	
	2,668,583.23	2,886,621.64	2,937,332.02	3,133,111.88	3,044,303.82	3,037,942.52	17,707,895.11	
							21,763,040.15	2
							4,270,045 35	
							10,992,245.63	3
							15,174,310.70	4
							7,195,321.25	5
							357,025.00	
							7,113,434.16	6
							4,174,143.06	7
							5,392,365.29	8
							259,154.69	
675,254.77	62,204.11						3,826,616.98	
							6,072,964.80	9
							715,659.00	
1,340,739.84	113,498.27						7,540,478.91	
	1,138,392.98	1,333,646.26	1,448,629.94	1,688,317.66			5,608,986.84	
					1,794,016.25	1,758,076.29	3,552,092.54	
							4,798,481.39	10
							5,609,490.31	11
							5,280,113.64	12
							203,135.22	
417,151.81	38,144.66						2,435,296.96	
	405,972.16	438,870.96	460,190.00	506,761.24	522,279.15	538,136.53	2,872,210.04	
							1,832,465.92	13
							3,698,304 64	14
252,387.47	24,981.01						1,304,456.23	
							5,436,764.71	15
							2,246,259.62	16
248,455.24	26,299.28						1,438,431.59	
							2,194,831.18	17
							2,138,278.46	18
							3,557,824.94	19
123,310.67	7,278 88						798,263.12	
	132,237.53	129,984.68	144,825.91	154,167.24			561,215.36	
							7,975,172.50	20
82,713.35	3,459.78						660,282.14	
							7,291,268.53	21
							25,438,564.49	22
							640,319.55	
1,854,674.01	247,429.54						9,391,529.80	
	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.	1863.	1864.	1865.	1866.	1867.	1868.
	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	$784,610.38
	Twenty-third (185)						
	Twenty-third (171)						
	Twenty-third (173)						
	Twenty-third (44)						
24	Twenty-fourth (5)	61,209.21	147,918.83	362,871.63	546,028.21	373,347.61	246,267.55
	Total	5,226,486.25	14,029,528.56	30,289,241.48	39,941,599.32	27,580,633.30	18,269,445.60
	RHODE ISLAND.						
1	First (186)	562,001.29	1,428,619.82	3,118,177.26	4,660,247.06	3,838,601.42	2,203,079.25
	First (187)						
2	Second (186)	264,949.13	556,348.75	1,194,603.62	1,461,691.04	1,211,372.58	649,495.64
	Total	826,950.42	1,984,968.57	4,312,780.88	6,121,938.10	5,049,974.00	2,852,574.89
	SOUTH CAROLINA.						
1	First (188)				91,897.72	518,367.36	619,663.01
2	Second (30)				744,776.33	553,394.59	630,652.79
3	Third (188)				149,811.66	745,132.26	1,384,485.08
	Third (189)						
	Third (190)						
	Total				986,485.71	1,816,894.21	2,634,800.88
	TENNESSEE.						
1	First (64)		555,435.68	996,731.76	2,196,145.30	567,065.15	45,692.45
2	Second (64)		47,270.25	608,531.65	1,185,695.26	358,953.36	77,509.86
	Second (191)						
	Second (192)						
3	Third (50)					5,736.73	72,924.34
4	Fourth (50)					114,580.23	669,538.28
5	Fifth (5)					801,512.45	557,185.20
	Fifth (193)						
	Fifth (194)						
	Fifth (195)						
6	Sixth (5)					186,241.92	363,127.85
7	Seventh (196)					50,052.20	225,960.80
8	Eighth (196)					1,265,317.47	1,705,071.26
	Eighth (197)						
	Total		602,705.93	1,605,263.41	3,381,840.56	3,349,459.51	3,717,019.04
	TEXAS.						
1	First (198)				1,348,056.75	1,159,718.43	465,354.29
	First (199)						
	First (201)						
2	Second (198)				63,966.20	796,000.91	471,583.60
3	Third (200)				75,156.66	473,974.14	541,282.17
	Third (201)						
	Third (202)						
4	Fourth (200)				86,119.92	782,170.11	323,803.95
	Fourth (201)						
	Total				1,573,299.53	3,211,863.59	1,802,023.41
	VERMONT.						
1	First (203)	65,394.89	155,998.01	321,415.60	407,173.17	348,753.35	219,640.85
2	Second (203)	82,613.76	187,084.81	329,226.55	492,966.63	384,211.70	216,035.16
	Second (204)						
	Second (205)						
3	Third (203)	54,327.79	120,059.68	246,944.40	302,263.93	253,314.30	186,598.10
	Third (204)						
	Total	202,336.44	463,052.50	897,586.55	1,202,403.73	986,279.35	622,274.11
	VIRGINIA.						
1	First (206)			18,879.95	501,372.71	48,945.10	33,078.85
2	Second (206)				222,951.79	624,458.44	625,768.26
	Second (207)						
	Second (208)						
	Second (172)						
3	Third (16)	757.68	67,413.69	66,077.52	102,183.26	642,279.76	481,087.30

Internal Revenue in each Collection District, etc.—Continued.

1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
$493,187.87	$671,416.96	$552,478.24	$521,720.53	$469,996.94	$499,109.71	$492,543.79	$165,075.60	23
							262,934.78	
382,934.70	485,156.30	454,688.45	141,523.44	124,828.95	165,876.30	183,569.14	57,498.90	24
15,470,400.02	16,748,704.05	12,535,521.68	9,227,091.25	7,826,275.69	6,373,672.41	6,157,960.04	5,973,431.80	
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	222,672.63	
163,612.16	135,221.41	73,636.56	56,729.84	37,392.36	10,375.85			2
1,286,394.74	1,282,376.69	672,493.14	636,926.73	324,552.17	233,164.81	231,978.00	222,672.63	
29,282.80	67,326.77	35,701.47	33,678.25	32,166.76	16,158.90	12,968.25	12,224.10	1
178,914.91	216,052.75	113,905.99	94,991.15	63,487.36	56,464.10	54,424.91	54,732.54	2
145,662.40	128,660.07	109,112.53	70,512.09	71,550.46	35,957.91	54,884.76	37,753.55	
							1,093.72	3
353,860.11	412,039.59	258,719.99	199,181.49	167,213.58	108,580.91	122,277.92	105,803.91	
47,279.80	29,916.86	35,812.22	14,214.30	28,073.27	17,676.16	26,191.72	37,238.31	1
67,198.09	88,996.24	53,819.13	62,856.91	51,937.18	42,263.59	51,507.49	41,670.83	2
99,603.82	81,641.57	53,862.84	28,287.92	54,482.65	11,700.05	48,245.83	34,043.13	3
127,412.14	114,533.38	61,193.02	46,547.59	81,708.59	131,506.95	185,915.90	139,146.55	4
403,700.74	556,718.24	331,521.62	322,961.20	259,234.25	296,895.00	410,686.40	125,318.05	
							117,797.52	5
67,480.36	97,175.90	65,387.44	46,903.02	36,835.68	24,931.88	21,882.41	5,215.28	6
72,270.22	74,648.89	58,412.74	77,419.68	28,415.28	63,219.73	51,042.16	15,095.70	7
370,835.95	427,228.49	214,212.64	167,649.49	103,793.86	76,463.82	66,173.37	20,434.42	
							60,753.88	8
1,255,781.12	1,470,859.57	874,221.65	766,840.20	644,480.76	664,717.18	861,645.28	596,713.67	
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	112,811.69	
								2
41,248.67	75,427.30	44,114.96	49,231.89	46,874.63	45,081.98	10,458.60		
129,028.69	87,850.83	103,065.74	63,169.84	65,481.21	77,919.61	63,494.93	72,963.85	3
182,704.92	104,223.54	122,592.38	96,997.59	95,997.40	55,827.91	57,224.54	59,933.20	4
483,217.87	390,954.33	350,680.42	322,359.20	272,325.77	272,638.13	258,297.29	245,708.74	
97,167.82	116,759.45	114,484.01	54,705.81	19,037.46	5,461.02	*123.90		1
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	5,943.84	
							33,803.40	
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	7,377.91	
318,672.56	352,316.65	279,332.70	158,847.13	75,860.40	56,316.94	58,582.18	47,125.15	
26,550.56	41,619.88	29,271.00	15,905.22	19,439.26	19,414.91	6,599.36		1
526,962.91	1,123,249.37	787,948.43	1,017,875.41	998,889.96	728,863.60	487,857.73		
						490,132.19	921,713.38	2
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	3,507,609.33	3

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal year ended June 30— 1877.	1878.	1879.	1880.	1881.	1882.
	PENNSYLVANIA—cont'd.						
23	Twenty-third (5)						
	Twenty-third (185)	$148,032.30					
	Twenty-third (171)	426,803.63	$467,889.27	$526,167.66	$632,391.33	$653,836.95	$767,154.44
	Twenty-third (173)						
	Twenty-third (44)						
24	Twenty-fourth (5)						
	Total	6,279,046.33	5,917,421.76	5,946,782.36	6,869,930.65	7,669,214.01	8,775,106.23
	RHODE ISLAND.						
1	First (186)						
	First (187)	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27	229,258.48
2	Second (186)						
	Total	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27	229,258.48
	SOUTH CAROLINA.						
1	First (188)						
2	Second (30)	8,819.40					
3	Third (188)						
	Third (189)	7,460.53					
	Third (190)	89,352.63	119,241.69	105,233.91	111,960.78	135,907.16	119,099.79
	Total	105,632.56	119,241.69	105,233.91	111,960.78	135,907.16	119,099.79
	TENNESSEE.						
1	First (64)	11,472.77					
2	Second (64)	12,999.25					
	Second (191)	86,692.89	107,448.97	101,469.88	88,098.71	110,174.68	118,312.99
	Second (192)						
3	Third (50)	11,077.17					
4	Fourth (50)	63,831.78					
5	Fifth (5)						
	Fifth (193)	68,001.73					
	Fifth (194)	540,942.77	627,471.23	702,687.72	805,308.60	922,014.14	777,590.72
	Fifth (195)						
6	Sixth (5)						
7	Seventh (196)						
8	Eighth (196)						
	Eighth (197)	102,163.37	109,564.88	104,766.84	110,328.55	114,574.82	101,824.29
	Total	897,181.73	844,485.08	908,924.44	1,003,735.86	1,146,763.64	997,728.00
	TEXAS.						
1	First (198)						
	First (199)	105,741.55	118,335.32	104,650.46	99,255.52	101,043.60	23,707.81
	First (201)						63,727.15
2	Second (198)						
3	Third (200)	70,560.09	81,412.30	87,441.70	72,722.29	80,784.41	10,361.57
	Third (201)						74,011.11
	Third (202)						
4	Fourth (200)	61,647.46	66,184.52	58,970.16	61,128.74	66,807.60	11,552.43
	Fourth (201)						75,072.86
	Total	237,949.10	265,932.14	251,062.32	233,106.55	248,635.61	258,432.93
	VERMONT.						
1	First (203)						
2	Second (203)						
	Second (204)						
	Second (205)	50,093.11	44,339.49	50,159.59	50,545.74	53,145.83	56,444.58
3	Third (203)						
	Third (204)						
	Total	50,093.11	44,339.49	50,159.59	50,545.74	53,145.83	56,444.58
	VIRGINIA.						
1	First (206)						
2	Second (206)						
	Second (207)	1,104,686.84					
	Second (208)	46,232.63	1,136,621.05	1,157,687.75	866,292.51	943,416.96	1,010,101.04
	Second (172)						
3	Third (16)	3,278,982.98	2,350,996.05	2,144,170.65	2,054,557.71	2,076,473.46	2,144,886.37

Fiscal year ended June 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	Total.	
							$9,314,307.31	
							410,067.08	
$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	$3,186,641.22	6,143,401.74	
							3,733,719.22	24
8,703,679.23	7,888,700.02	7,371,209.62	7,847,230.56	8,120,282.73	8,317,359.74	8,520,796.56	313,876,751.25	
							19,615,001.11	1
395,319.43	130,468.11	127,587.62	132,081.72	226,231.11			2,980,733.13	
							5,815,428.94	2
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
117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	81,722.51	1,370,643.79	
117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	81,722.51	8,552,782.02	
							4,608,945.75	1
							2,751,209.09	
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	139,979.81	678,444.94	
							501,606.05	3
							1,735,974.41	4
							4,065,733.24	
							185,799.25	
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	926,355.96	5,632,823.11	
							915,181.74	6
							716,537.40	7
							4,417,180.77	8
75,369.12	3,624.97						782,970.72	
1,173,890.29	1,249,975.96	1,057,189.43	1,024,912.62	1,012,516.05	1,009,290.34	1,066,335.77	33,184,468.09	
							3,608,399.93	
							762,731.34	1
77,010.90	72,654.53	38,898.41	37,817.13	36,938.64			327,046.76	
							1,643,988.14	2
							2,156,670.03	
79,510.74	65,412.54	74,778.88	84,739.41	93,785.75			472,238.43	3
					128,920.16	143,424.09	272,344.25	
							2,293,886.37	
107,128.97	72,081.95	68,152.32	74,294.05	78,619.53	83,007.21	84,693.43	643,050.32	4
263,650.61	210,149.02	181,829.61	196,850.59	209,343.92	211,927.37	228,117.52	12,180,355.57	
							1,926,025.34	1
							2,079,937.11	
							38,631.29	2
46,062.27	30,904.88	29,889.83	32,503.17	30,119.75			508,011.64	
							1,583,350.10	
							59,239.15	3
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	
768,141.62	40,134.98						5,968,628.54	2
	1,497,936.14	1,515,373.88	1,550,210.50	1,576,265.80	1,846,379.25	1,837,636.25	9,826,801.82	
1,699,837.83	139,641.48						39,452,080.75	3

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.
	VIRGINIA—continued.						
4	Fourth (209)		$70,100.03	$136,315.92	$348,939.74	$116,126.26	$112,734.24
	Fourth (210)						
	Fourth (173)						
	Fifth (209)					175,090.80	192,169.99
5	Fifth (211)						
	Fifth (212)						
	Sixth (50)					157,636.44	152,599.39
6	Sixth (213)						
	Sixth (173)						
	Sixth (214)						
7	Seventh (50)					120,010.48	150,445.28
8	Eighth (29)					82,174.74	35,436.29
	Total	$757.68	137,513.72	221,273.39	1,175,447.50	1,966,722.02	1,783,319.60
	WEST VIRGINIA.						
1	First (50)	90,358.47	225,685.86	499,870.94	718,492.82	719,765.02	643,219.61
	First (215)						
	First (216)						
2	Second (39)		126,271.10	135,887.60	88,201.67	83,888.78	78,077.44
3	Third (50)				213,870.60	140,870.61	70,862.63
	Total	90,358.47	351,956.96	635,758.54	1,020,565.09	944,524.41	792,159.68
	WISCONSIN.						
1	First (35)	218,645.23	640,642.76	1,114,790.80	1,720,513.87	1,617,207.43	972,452.80
	First (217)						
	Second (218)	62,984.55	119,868.51	286,062.22	360,633.95	288,495.57	238,564.71
2	Second (219)						
	Second (220)						
3	Third (218)	29,049.14	45,948.32	121,241.90	148,783.09	116,667.10	126,247.93
	Third (221)						
4	Fourth (222)	50,519.31	72,116.35	151,719.36	209,592.10	204,098.62	152,564.50
5	Fifth (222)	48,049.65	73,760.12	157,419.66	202,712.69	145,119.20	205,974.06
6	Sixth (35)	59.00	80,174.74	14,520.73	99,529.61	141,437.49	115,610.87
	Total	409,306.88	1,032,510.80	1,845,754.67	2,741,765.31	2,513,025.41	1,811,414.87

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	
$125,608.45	$90,395.10	$78,194.56	$35,165.05	$63,204.09	$69,910.57	$30,843.20		
						148,335.86	$1,170,727.36	4
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		
						233,014.91	1,491,946.03	5
143,461.65	187,616.28	188,376.36	147,271.66	177,117.49	159,029.49	175,295.03	146,376.66	6
188,345.01	199,224.33	110,573.17	95,409.63	89,924.02	66,333.67	64,452.84	52,908.37	7
15,133.07	41,907.35	46,026.60	26,569.26	42,719.61	35,257.82	48,352.81	23,112.51	8
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	7,314,393.64	
355,202.16	388,201.17	326,086.94	345,049.65	294,343.01	270,103.40	256,382.22	239,693.57	1
157,635.16	325,809.99	262,740.06	97,581.95	127,321.51	226,742.30	228,433.98	176,929.77	2
50,206.10	42,955.99	38,493.94	22,973.74	27,997.07	19,273.06	24,052.00	14,354.76	3
563,043.42	756,967.15	627,320.94	465,605.34	449,661.59	516,118.76	508,868.20	430,978.10	
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	2,859,406.01	
184,032.76	165,509.62	131,723.38	171,866.01	165,515.94	167,721.72	*36.31		1
82,508.61	81,184.38	63,954.31	85,778.34	164,673.18	189,965.03	152,057.20	155,278.72	2
123,384.86	121,729.71	94,422.96	40,503.69			180,973.52	202,782.78	3
108,873.19	109,048.23	104,061.66	38,978.76			*65.85		4
103,332.00	89,328.28	130,407.88	61,685.99	74,830.99	84,636.16	*13.23		5
1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	1,881,820.91	2,369,564.00	82,892.64	91,302.80	6
						2,722,076.75	3,308,770.31	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal year ended June 30— 1877.	1878.	1879.	1880.	1881.	1882.
	VIRGINIA—continued.						
4	Fourth (209)						
	Fourth (210)	$1,313,799.65	$1,235,457.49	$1,378,594.91	$1,002,952.34	$1,052,260.58	$1,096,673.36
	Fourth (173)						
5	Fifth (209)						
	Fifth (211)	939,454.59					
	Fifth (212)	998,814.22	1,563,350.83	1,566,900.17	1,602,624.13	1,763,176.49	1,740,374.41
6	Sixth (50)	38,159.64					
	Sixth (213)	185,462.37	215,304.87	201,193.40	254,982.89	226,778.26	234,273.12
	Sixth (173)						
	Sixth (214)						
7	Seventh (50)	11,677.92					
8	Eighth (29)	14,949.94					
	Total	7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58	6,063,105.75	6,226,308.30
	WEST VIRGINIA.						
1	First (50)	56,427.59					
	First (215)	224,691.39	286,622.62	276,753.41	308,824.72	340,793.62	366,323.15
	First (216)						
2	Second (39)	174,497.89	39,848.95	46,222.44	61,847.43	111,802.71	135,953.41
3	Third (50)	5,413.72					
	Total	461,030.59	326,471.57	322,975.85	370,672.15	452,596.33	502,276.56
	WISCONSIN.						
1	First (35)	2,459,820.30	2,003,337.24	2,200,128.58	2,214,102.88	2,373,693.87	2,560,688.30
	First (217)						
2	Second (218)						
	Second (219)	138,837.37	142,657.44	145,468.47	155,505.99	169,982.52	198,570.39
	Second (220)						
3	Third (218)						
	Third (221)	179,816.19	192,700.30	192,022.73	212,824.49	229,859.40	258,903.53
4	Fourth (222)						
5	Fifth (222)						
6	Sixth (35)	88,965.83	92,606.25	89,982.42	116,083.43	136,559.22	174,953.00
	Total	2,867,439.69	2,431,301.23	2,627,602.20	2,698,516.79	2,910,095.01	3,193,115.22

Fiscal year ended June 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	Total.	
							$1,277,537.21	4
$1,109,739.37	$97,392.94						9,606,933.86	
	632,703.09	$730,134.04	$657,490.26	$619,758.67			2,640,086.06	
							12,040,668.29	5
							2,664,415.53	
1,297,237.79	98,634.34						10,631,112.38	
							1,672,940.09	6
203,239.74	21,686.43						1,542,921.08	
	704,596.70	804,131.80	775,026.94	727,370.17			3,011,125.61	
					$1,406,786.47	$1,465,990.23	2,872,776.70	7
							1,149,304.72	8
							411,640.80	
5,078,196.35	3,232,726.10	3,052,639.72	2,982,727.70	2,923,394.64	3,253,165.72	3,303,626.48	115,191,407.75	
							5,428,882.43	1
335,407.57	20,945.74						2,160,362.22	
	525,023.56	543,188.59	486,062.88	538,266.42	565,278.66	781,663.47	3,439,483.58	
211,075.92	14,358.98						2,911,129.04	2
							671,324.22	3
546,483.49	560,328.28	543,188.59	486,062.88	538,266.42	565,278.66	781,663.47	14,611,181.49	
2,535,264.81	2,400,035.32	2,465,958.58	2,508,601.80	2,536,600.62			47,319,642.57	1
					2,617,480.46	2,695,300.41	5,312,780.87	
							1,837,911.58	2
193,820.09	155,457.97	151,412.77	156,746.69	166,560.81			2,587,460.10	
					367,965.63	401,195.51	769,161.14	
							815,584.78	3
278,364.03	251,749.72	241,745.40	247,272.61	269,695.18			3,379,126.43	
							1,220,717.31	4
							1,194,010.45	5
190,050.19	186,512.61	173,901.03	182,695.53	207,107.40			2,809,166.09	6
3,197,499.12	2,993,755.62	3,033,017.78	3,095,316.63	3,179,964.01	2,985,446.09	3,096,495.92	67,245,561.32	

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.
1	Alabama			
2	Arizona (4)			
3	Arkansas			
4	California (14) / California (15)	$631,831.83	$1,676,388.37	$3,944,052.48
5	Colorado (16) / Colorado (17)	21,078.85	41,160.28	132,392.50
6	Connecticut (35) / Connecticut (23)	1,552,614.85	3,272,516.95	6,576,064.21
7	Dakota (24)			
8	Delaware (25) / Delaware (26) / Delaware (27)	167,467.52	391,024.61	819,902.34
9	District of Columbia (28)	45,349.77	365,983.74	748,631.94
10	Florida			
11	Georgia			
12	Idaho (24)			
13	Illinois			
14	Indiana	2,012,592.46	9,837,970.87	9,523,721.58
15	Iowa	924,904.21	3,398,219.97	4,821,243.48
16	Kansas (a)	285,962.71	632,336.74	1,740,758.25
17	Kentucky	38,906.46	65,440.05	215,318.69
18	Louisiana (35) / Louisiana (75)	1,382,771.89 / 154,341.17	3,946,092.99 / 2,274,542.70	4,857,133.94 / 1,714,502.46
19	Maine (35)			
20	Maryland (35) / Maryland (84)	514,636.38 / 961,406.38	1,294,093.97 / 3,010,822.93	2,618,823.23 / 5,422,763.93
21	Massachusetts			
22	Michigan	4,830,500.86	12,173,222.22	25,250,362.30
23	Minnesota	344,418.97	1,204,086.71	2,602,437.79
24	Mississippi (35)	59,561.27	87,760.52	256,724.78
25	Missouri			
26	Montana (24) / Montana (104) / Montana (105)	1,184,325.90	3,307,450.57	5,480,303.60 / 36,022.93
27	Nebraska (24) / Nebraska (106)	12,338.45	26,795.91	57,418.74
28	Nevada (107) / Nevada (108)	22,904.60	79,784.33	288,042.19
29	New Hampshire (35) / New Hampshire (111)	483,692.09	1,074,267.28	2,544,781.72
30	New Jersey			
31	New Mexico (4) / New Mexico (116)	1,227,444.10 / 9,318.00	3,116,358.16 / 10,941.09	7,589,310.32 / 49,042.98
32	New York			
33	North Carolina	9,241,038.60	27,215,720.62	53,708,375.16
34	Ohio			
35	Oregon (b) (45) / Oregon (168)	3,217,480.72 / 61,304.39	12,224,459.73 / 104,027.80	16,022,924.78 / 159,209.18
36	Pennsylvania			
37	Rhode Island (35)	5,226,486.25	14,029,528.56	30,289,241.48
38	South Carolina	826,950.42	1,984,968.57	4,312,780.88
39	Tennessee			
40	Texas		602,705.93	1,605,263.41
41	Utah (24)			
42	Vermont (35)	6,140.96	13,748.14	41,728.03
43	Virginia	202,336.44	463,052.50	897,586.55
44	Washington (45)	757.68	137,513.72	221,273.39
45	West Virginia	8,263.40	22,394.92	76,740.63
46	Wisconsin	90,358.47	351,956.96	635,758.54
47	Wyoming (16)	409,306.88	1,032,510.80	1,845,754.67
	Total by States and Territories	36,158,792.93	109,526,788.21	197,112,393.08
1	Adhesive stamps	4,140,175.20	5,894,945.14	11,162,392.14
2	Salaries	696,181.71	1,705,124.63	2,826,333.37
3	Passports through Department of State	8,043.00	10,515.00	25,675.29
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue			
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents		8,375.54	2,735.29
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury			
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41,003,192.93	117,145,748.52	211,129,529.17
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53

of Internal Revenue by States and Territories.

Fiscal year ended June 30— 1866.	1867.	1868.	1869.	1870.	1871.	
$4,132,311.05	$4,119,130.23	$4,279,605.81	$472,316.25	$595,700.17	$363,758.37	1
	2,665.23	13,900.75	11,315.21	15,615.43	16,889.07	2
256,147.11	1,752,157.18	844,389.99	144,385.07	369,284.10	130,524.47	3
4,928,898.53	6,757,131.09	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	4
150,614.13	151,686.51	119,219.96	60,997.26	73,910.34	69,993.65	5
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
	1,900.02	10,210.05	10,900.14	8,715.61	7,130.43	7
1,013,723.31	785,967.28	588,254.00	425,106.47	451,985.70	444,018.11	8
766,825.55	704,202.28	485,365.87	446,045.18	514,482.20	267,809.27	9
98,215.22	557,988.56	402,745.57	71,699.13	106,318.42	121,030.56	10
4,308,577.00	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	11
79,518.84	81,236.90	95,413.89	78,105.69	65,424.05	53,010.97	12
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
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
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
359,363.52	367,543.10	253,938.05	244,763.89	343,231.15	236,766.04	16
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
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
2,822,862.70	2,326,380.00	1,594,080.34	669,906.40	807,224.36	412,096.48	19
7,758,672.17	6,162,177.85	4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	20
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
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
381,911.07	452,104.42	308,390.72	363,337.80	467,879.15	252,582.98	23
781,261.03	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	24
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
113,280.00	77,431.14	108,284.36	64,336.33	103,555.55	82,104.98	26
100,874.78	107,975.34	127,735.11	161,388.48	308,501.51	224,368.92	27
283,407.96	290,174.24	308,970.17	229,577.13	188,027.45	103,634.03	28
3,480,348.74	2,882,147.20	1,941,493.45	651,348.02	632,407.38	396,926.97	29
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
71,358.16	64,365.39	57,435.04	43,615.43	46,927.22	34,811.08	31
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
414,407.05	1,648,752.35	1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	33
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
279,444.77	351,450.16	350,327.83	171,898.09	329,212.01	156,547.64	35
39,941,599.32	27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	36
6,121,938.10	5,049,974.00	2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	37
986,485.71	1,816,894.21	2,634,800.88	353,860.11	412,039.59	258,719.99	38
3,381,840.56	3,349,459.51	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	39
1,573,299.53	3,211,863.59	1,802,023.41	483,217.87	390,954.33	350,680.42	40
62,008.22	64,296.34	48,985.36	67,971.40	46,296.41	39,995.71	41
1,202,403.73	986,279.35	622,274.11	318,672.56	352,316.65	279,332.70	42
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
48,030.85	78,911.80	70,101.27	49,367.43	83,272.63	36,753.01	44
1,020,565.09	944,524.41	792,159.68	563,043.42	756,967.15	627,320.94	45
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
			5,106.50	25,879.82	10,845.25	47
289,931,115.20	248,124,761.33	175,257,250.86	143,027,988.76	167,560,107.49	127,873,109.23	
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
3,717,394.69	1,029,991.98	1,043,561.40	561,962.52	1,109,526.42	787,262.55	2
29,759.00	27,101.00	27,500.00	28,683.00	22,191.00	8,065.00	3
210,234.38	579,640.19					4
1,974,107.72	64,262.15					5
						6
310,906,984.17	265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	144,011,176.24	
310,120,448.13	265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	143,198,322.10	

D.—Comparative Table showing the Aggregate Receipts

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30— 1872.	1873.	1874.
1	Alabama	$238,160.14	$152,493.35	$135,792.61
2	Arizona (4)	15,578.56	13,562.73	10,042.69
3	Arkansas	94,301.22	88,861.02	68,876.94
4	California (14) / California (15)	3,053,517.39	2,367,911.07	2,481,841.50
5	Colorado (16) / Colorado (17)	63,272.34	75,749.64	64,855.38
6	Connecticut (35) / Connecticut (23)	1,204,614.64	873,984.99	580,379.11
7	Dakota (24)	5,985.81	7,597.36	11,944.28
8	Delaware (25) / Delaware (26) / Delaware (27)	400,101.26	429,392.84	357,653.83
9	District of Columbia (28)	216,999.56	133,424.58	115,573.57
10	Florida	99,455.64	158,142.21	133,675.34
11	Georgia	583,160.18	477,959.90	384,622.55
12	Idaho (24)	23,974.31	19,275.80	18,832.25
13	Illinois	15,799,667.30	16,493,169.34	15,419,720.89
14	Indiana	5,441,892.72	5,678,052.51	4,823,495.59
15	Iowa	1,067,790.62	1,012,997.29	933,261.16
16	Kansas (a)	161,371.91	161,469.76	149,757.65
17	Kentucky	5,847,468.44	5,456,628.47	6,950,279.42
18	Louisiana (35) / Louisiana (75)	1,627,782.26	1,339,607.30	982,464.68
19	Maine (35)	302,123.05	214,696.26	128,089.45
20	Maryland (35) / Maryland (84)	3,791,269.61	2,653,801.83	2,351,107.33
21	Massachusetts	6,329,060.67	3,761,004.95	2,792,302.71
22	Michigan	2,399,972.35	2,295,720.72	1,788,080.12
23	Minnesota	248,979.43	231,404.94	227,355.55
24	Mississippi (35)	133,675.44	128,079.31	107,619.11
25	Missouri	4,618,218.51	4,259,320.15	4,325,486.05
26	Montana (24) / Montana (104) / Montana (105)	28,955.04	24,018.11	29,027.76
27	Nebraska (24) / Nebraska (106)	195,698.91	242,962.38	276,386.52
28	Nevada (107) / Nevada (108)	77,359.23	72,305.32	52,549.45
29	New Hampshire (35) / New Hampshire (111)	304,235.96	325,455.36	248,679.19
30	New Jersey	2,491,433.81	2,567,442.37	1,725,626.73
31	New Mexico (4) / New Mexico (116)	23,755.88	23,237.51	18,417.78
32	New York	23,483,729.18	19,219,504.52	15,182,362.62
33	North Carolina	1,108,524.79	1,408,321.72	1,485,731.24
34	Ohio	14,905,229.21	14,851,369.45	14,985,411.15
35	Oregon (b) (45) / Oregon (168)	125,541.86	73,544.48	46,773.16
36	Pennsylvania	9,227,091.25	7,826,275.69	6,373,672.41
37	Rhode Island (35)	636,926.73	324,552.17	233,164.81
38	South Carolina	199,181.49	167,213.58	108,580.91
39	Tennessee	766,840.20	644,480.76	664,717.18
40	Texas	322,359.20	272,325.77	272,638.13
41	Utah (24)	39,480.84	40,786.23	41,684.39
42	Vermont (35)	158,847.13	75,860.40	56,316.94
43	Virginia	4,930,027.93	7,343,799.29	6,308,664.96
44	Washington (45)	23,890.32	15,698.64	17,999.02
45	West Virginia	465,605.34	449,661.59	516,118.76
46	Wisconsin	2,000,226.55	1,881,820.91	2,369,564.00
47	Wyoming (16)	6,727.27	10,652.94	11,233.38
	Total by States and Territories	115,299,061.48	106,255,537.51	96,368,430.25
1	Adhesive stamps	16,177,320.60	7,702,376.85	6,136,844.64
2	Salaries	294,564.65	117,541.72	139,472.09
3	Passports through Department of State			
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue			
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents			
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury			
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	131,770,946.73	114,075,456.08	102,644,746.98
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	130,890,096.90	113,504,012.80	102,191,016.98

of Internal Revenue by States and Territories—Continued.

FISCAL YEAR ENDED JUNE 30— 1875.	1876.	1877.	1878.	1879.	1880.	
$115,689.37	$109,340.97	$108,010.00	$137,969.57	$122,234.38	$135,890.38	1
10,263.06	11,976.35	15,520.47	20,371.01	24,470.87	26,084.10	2
75,377.44	68,201.08	85,850.09	115,735.77	115,219.57	126,089.12	3
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
70,531.82	72,668.57	75,774.58	83,507.90	114,936.39	168,259.54	5
627,717.96	658,114.51	661,420.26	580,335.59	523,258.67	461,180.13	6
10,040.18	12,156.36	22,395.76	29,954.20	33,692.79	41,653.29	7
360,331.03	417,592.83	98,582.04				
		349,888.44				8
		21,704.83	480,937.00	378,684.39	304,398.21	
112,226.69	114,599.26	26,017.94				9
184,777.59	174,257.70	165,890.81	183,823.38	200,424.73	204,590.53	10
388,226.84	362,726.44	278,879.30	333,519.90	322,770.60	322,074.18	11
19,136.00	16,993.82	16,561.60	19,777.61	21,883.88	22,665.54	12
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
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
1,040,217.69	1,212,617.93	810,399.78	958,851.13	839,445.39	854,859.78	15
133,685.86	150,604.43	139,763.33	153,357.50	176,935.57	252,734.01	16
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
606,264.38	529,787.68	626,440.25	850,641.46	588,595.99	712,049.65	18
107,473.15	90,655.97	79,620.89	70,695.78	75,531.22	76,767.87	19
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
2,708,014.29	2,752,215.87	2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10	21
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
228,362.45	248,776.18	239,461.70	275,002.75	305,708.76	364,689.64	23
96,967.92	85,165.44	78,063.30	86,824.03	87,271.68	91,233.50	24
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
23,666.10	20,982.80	20,729.58	27,103.88	30,084.53	33,714.17	26
292,472.30	502,395.59	602,743.36	699,821.37	876,309.81	912,734.86	27
58,803.30	67,923.13	58,312.43	59,017.46	61,263.06	60,455.19	28
299,389.55	260,261.28	234,998.99	228,188.11	222,898.88	278,139.08	29
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
22,066.19	22,161.60	17,710.76	19,325.36	18,898.42	31,850.93	31
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
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
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
47,939.64	49,572.62	53,100.28	60,682.89	68,471.12	76,981.70	35
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
231,978.00	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	37
122,277.92	105,803.91	105,632.56	119,241.69	105,233.91	111,960.78	38
861,645.28	596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86	39
258,297.29	245,708.74	237,949.10	265,932.14	251,062.32	233,106.55	40
31,899.68	33,331.86	28,438.13	43,936.23	47,413.02	74,352.48	41
58,582.18	47,125.15	50,093.11	44,339.49	50,159.59	50,545.74	42
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
21,146.60	20,411.13	21,373.46	23,011.00	30,277.11	27,018.34	44
508,868.20	430,978.10	461,030.59	326,471.57	322,975.85	370,672.15	45
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
11,942.11	15,063.37	15,204.45	15,207.28	14,107.44	15,947.95	47
103,771,664.60	110,718,011.03	112,544,657.31	104,717,320.36	107,212,082.81	116,848,219.80	
6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,706,384.06	7,668,294.22	1
232.64	588.27	97.79				2
						3
						4
						5
216,027.34						6
110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	
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

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30— 1881.	1882.	1883.
1	Alabama	$130,651.39	$140,532.92	$108,673.85
2	Arizona (4)	38,008.21	45,464.31	40,007.72
3	Arkansas	132,086.94	109,039.36	97,715.53
4	California (14)	3,613,390.86	4,127,177.51	4,002,373.14
	California (15)			
5	Colorado (16)	215,051.06	247,264.09	216,100.47
	Colorado (17)			
6	Connecticut (35)	579,690.02	565,801.28	506,990.81
	Connecticut (23)			
7	Dakota (24)	48,603.66	67,436.83	86,874.58
	Delaware (25)			
8	Delaware (26)			
	Delaware (27)			
9	District of Columbia (28)	311,066.76	350,906.37	293,636.48
10	Florida			
11	Georgia	254,889.51	280,227.32	243,545.33
12	Idaho (24)	364,133.48	359,360.88	395,661.03
13	Illinois	25,800.17	31,908.27	35,079.88
14	Indiana	25,784,681.51	28,252,417.57	25,977,525.39
15	Iowa	7,281,253.48	6,485,356.94	5,592,719.85
16	Kansas (a)	923,776.98	1,843,904.74	4,062,720.07
17	Kentucky	239,527.33	264,013.95	239,762.97
18	Louisiana (35)	8,719,162.21	10,531,236.14	15,387,077.63
	Louisiana (75)	760,618.92	918,899.19	738,666.46
19	Maine (35)			
20	Maryland (35)	82,457.05	85,259.83	72,893.32
	Maryland (84)	2,483,463.41	2,822,238.28	3,429,152.74
21	Massachusetts			
22	Michigan	2,699,681.20	2,937,359.07	2,753,661.97
23	Minnesota	1,787,275.27	2,003,191.05	1,882,451.69
24	Mississippi (35)	445,140.33	528,491.94	535,461.96
25	Missouri	96,122.19	94,098.90	60,479.64
26	Montana (24)	6,470,349.39	7,542,487.94	7,680,411.40
	Montana (104)	44,881.67	68,001.31	75,542.81
	Montana (105)			
27	Nebraska (24)	962,061.86	1,108,191.15	1,320,517.24
	Nebraska (106)			
28	Nevada (107)	53,421.41	49,103.93	40,870.72
	Nevada (108)			
29	New Hampshire (35)	309,720.94	349,942.04	352,998.08
	New Hampshire (111)			
30	New Jersey	4,873,676.31	5,451,633.60	5,424,457.78
31	New Mexico (4)	47,465.89	55,903.38	54,037.46
	New Mexico (116)			
32	New York	17,233,267.76	19,455,040.09	17,067,187.00
33	North Carolina	2,476,440.35	2,807,414.52	2,377,126.97
34	Ohio	19,295,835.69	18,359,299.31	15,704,047.82
35	Oregon (b) (45)	85,004.14	88,679.82	101,450.73
	Oregon (168)			
36	Pennsylvania	7,669,214.01	8,775,106.23	8,703,679.23
37	Rhode Island (35)	269,079.27	229,258.48	395,319.43
38	South Carolina	135,907.16	119,099.79	117,092.80
39	Tennessee	1,146,763.64	997,728.00	1,173,890.29
40	Texas	248,635.61	258,432.93	263,650.61
41	Utah (21)	43,116.79	48,523.08	53,895.18
42	Vermont (35)	53,145.83	56,444.58	46,062.27
43	Virginia	6,063,105.75	6,226,308.30	5,078,196.35
44	Washington (45)	32,763.73	40,202.57	49,207.54
45	West Virginia	452,596.33	502,276.56	546,483.49
46	Wisconsin	2,910,095.01	3,193,115.22	3,197,499.12
47	Wyoming (16)	18,551.18	20,385.65	17,434.51
	Total by States and Territories	127,851,634.66	138,954,165.02	137,500,291.40
1	Adhesive stamps	7,924,707.95	8,139,217.96	7,658,630.75
2	Salaries	3,021.92		
3	Passports through Department of State			
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue			
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents			
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury			
	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

OF INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

FISCAL YEAR ENDED JUNE 30— 1884.	1885.	1886.	1887.	1888.	1889.	Total.	
$85,398.33	$73,315.34	$81,038.08	$78,542.76	$79,617.65	$92,762.36	$16,088,935.33	1
2,714.91						335,350.69	2
91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	120,719.22	5,272,928.81	3
799,751.22	2,379,770.63	2,090,784.84	2,081,221.57			80,208,067.10	4
2,585,014.73	233,389.50			2,199,415.11	2,097,013.18	7,114,832.52	
20,918.02						2,309,945.28	5
175,081.48	195,194.89	201,482.46	260,154.86	280,053.19	294,116.03	1,406,082.91	
428,370.93	412,626.19	461,971.84	481,405.47			48,960,968.28	6
				804,708.30	785,714.88	1,590,423.18	
9,664.22						426,855.57	7
						7,151,103.17	
						349,888.44	8
210,327.24	244,184.44	244,476.25	263,297.80			3,103,619.77	
						5,063,537.40	9
178,562.09	218,837.09	237,271.82	322,903.20	349,335.86	424,082.75	5,372,690.36	10
379,741.84	316,441.40	304,384.29	336,705.86	380,673.22	436,119.14	24,561,610.59	11
2,634.11						727,233.58	12
23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	30,130,995.31	31,007,419.79	512,607,328.46	13
5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	4,139,159.32	5,788,236.34	132,798,672.24	14
2,757,416.53	2,222,059.15	2,547,340.94	1,951,124.89	518,911.17	392,576.90	38,605,030.45	15
167,351.57	170,202.02	204,145.48	211,120.11	193,849.15	183,432.22	5,478,355.57	16
18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	14,182,687.12	16,910,814.76	244,891,885.99	17
560,184.89	538,814.89	552,115.30	543,748.98			39,667,480.66	18
				603,915.11	632,009.26	1,235,924.37	
56,599.19	53,950.16	57,800.79	50,286.45			14,665,004.29	19
3,146,491.15	2,774,384.20	2,462,092.46	2,875,597.06			85,101,401.24	20
				3,380,377.19	3,986,928.18	7,376,305.37	
2,396,590.05	2,287,453.96	2,292,678.83	2,471,131.00	2,580,071.78	2,424,536.26	201,190,368.96	21
1,419,380.97	1,528,155.16	1,671,994.45	1,801,907.37	1,774,319.01	1,962,397.59	54,612,614.93	22
493,982.05	492,704.97	534,532.31	554,088.98	510,492.15	1,377,796.84	10,532,625.64	23
50,449.53	47,951.13	47,062.35	42,608.16			11,167,167.30	24
6,473,806.51	6,276,165.85	7,060,651.90	7,858,789.27	7,910,083.57	7,730,608.20	151,045,560.74	25
6,986.55						1,018,709.60	
118,383.13	8,272.09			145,835.38	162,642.81	435,133.41	26
	82,293.11	90,849.37	101,158.38			274,291.86	
153,668.18						9,273,363.77	27
1,362,148.25	1,971,296.12	1,674,013.12	2,393,404.70	2,778,269.38	2,248,624.19	12,427,755.76	
3,827.20						2,509,733.93	28
	55,938.66	62,148.42	70,419.50			188,506.58	
390,136.72	383,478.83	378,787.72	377,562.37			19,032,285.95	29
				466,994.36	469,351.54	936,345.90	
3,477,222.72	3,661,358.75	3,951,675.75	4,596,161.56	4,072,246.48	4,310,618.58	117,754,146.72	30
3,874.89						746,520.44	31
65,264.68	66,969.85	65,123.81	63,565.42	59,035.19	59,062.67	379,041.62	
13,760,384.10	13,823,644.60	14,365,208.96	15,101,203.03	15,417,202.95	15,648,675.01	652,869,378.89	32
1,760,966.74	1,686,828.95	1,744,959.29	1,950,701.71	2,185,168.75	2,467,150.27	42,734,549.73	33
13,520,264.56	12,565,516.62	12,921,349.10	13,898,226.86	12,446,312.98	11,566,727.51	410,588,221.98	34
10,890.36						2,852,054.67	35
117,384.72	119,723.07	124,034.27	152,318.15	176,235.93	226,524.99	916,221.13	
7,888,700.02	7,371,209.63	7,847,230.56	8,120,282.73	8,317,359.74	8,520,796.56	313,876,751.25	36
130,468.11	127,587.62	132,081.72	226,231.11			28,411,163.18	37
93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	81,722.51	8,552,782.02	38
1,249,975.96	1,057,189.43	1,024,912.62	1,012,516.05	1,009,290.34	1,066,395.77	33,184,468.09	39
210,149.62	181,829.61	196,850.59	209,343.92	211,927.37	228,117.52	12,180,355.57	40
4,560.49						922,588.97	41
30,904.88	29,889.83	32,503.17	30,119.75			6,195,194.63	42
3,232,726.10	3,052,639.72	2,982,727.70	2,923,394.64	3,253,165.72	3,303,626.48	115,191,407.75	43
6,938.73						803,774.13	44
560,328.28	543,188.59	486,062.88	538,266.42	565,278.66	781,663.47	14,611,181.49	45
2,993,755.62	3,033,017.78	3,095,316.63	3,179,964.01	2,985,446.09	3,096,495.92	67,245,561.32	46
1,202.68						215,581.81	47
121,368,620.05	112,419,490.58	116,894,982.21	118,829,523.98	124,326,451.50	130,894,419.70	3,597,346,871.34	
183,145.69	1,630.49	7,887.23	7,777.08	23.82	14.50	209,717,255.58	1
55,627.64						14,088,485.99	2
						187,532.29	3
						800,985.40	4
						2,038,369.87	5
						216,027.34	6
121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	3,824,395,527.81	
121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	3,812,348,665.97	

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 third district of Arkansas; title of district changed to district of Arkansas February 23, 1878.
(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.
(14) Abolished October 1, 1883; reconstituted August 1, 1884; abolished July 1, 1887.
(15) As constituted (October 1, 1883) by the annexation of Nevada; abolished August 1, 1884; reconstituted July 1, 1887.
(16) Abolished August 15, 1883.
(17) 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.
(18) Abolished January 1, 1873.
(19) Formed by the consolidation (January 1, 1873) of districts numbered 1 and 3, August 8, 1862; abolished September 1, 1883.
(20) 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.
(21) Abolished November 1, 1873.
(22) Formed by the consolidation (November 1, 1873) of districts numbered 2 and 4, August 8, 1862; abolished September 1, 1883.
(23) Formed by the consolidation (July 1, 1887) of the States of Connecticut and Rhode Island, to be known as the district of Connecticut.
(24) Abolished August 20, 1883.
(25) State of Delaware; abolished October 2, 1876.
(26) Formed by the consolidation (October 2, 1876) of the State of Delaware and nine counties of Maryland; abolished June 19, 1877.
(27) 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.
(28) Annexed to the third district of Maryland October 2, 1876.
(29) Abolished December 1, 1876.
(30) Abolished November 1, 1876.
(31) Formed by the consolidation (November 1, 1876) of districts numbered 2 and 4, May 30, 1865; abolished October 1, 1877.
(32) As constituted October 1, 1877; abolished August 7, 1883.
(33) 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.
(34) Formed by the consolidation (December 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished October 1, 1877.
(35) Abolished July 1, 1887.
(36) Formed by the consolidation (July 1, 1887) of district numbered 1, August 25, 1862, and district numbered 2, August 1, 1883.
(37) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 6, August 25 1862; abolished August 1, 1883.
(38) 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.
(39) Abolished August 1, 1883.
(40) Abolished January 20, 1876.
(41) Formed by the consolidation (January 20, 1876) of districts numbered 4 and 9, August 25, 1862; abolished October 2, 1876.
(42) As constituted October 2, 1876; abolished July 1, 1887.
(43) As constituted October 2, 1876.
(44) As constituted July 1, 1887.
(45) Abolished September 1, 1883.
(46) Formed by the consolidation (September 1, 1883) of districts numbered 7 and 8, August 25, 1862; abolished July 1, 1887.
(47) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 25, 1862; abolished October 2, 1876.
(48) Abolished January 9, 1876.
(49) Formed by the consolidation (January 9, 1876) of districts numbered 11 and 13, August 25, 1862; abolished October 2, 1876.
(50) Abolished October 2, 1876.
(51) As constituted October 2, 1876; abolished August 1, 1883.
(52) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 15, 1862; abolished October 2, 1876.
(53) Abolished October 1, 1875.
(54) Formed by the consolidation (January 1, 1876) of districts numbered 6 and 8, August 15, 1862; abolished October 2, 1876.
(55) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 6, October 2, 1876; abolished July 1, 1887.
(56) Formed by the consolidation (July 1, 1887) of district numbered 6, August 1, 1883, and district numbered 11, August 7, 1883.
(57) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 7, October 2, 1876.
(58) Formed by the consolidation (January 1, 1870) of districts numbered 9 and 10, August 15, 1862; abolished August 7, 1883.
(59) Formed by the consolidation (October 1, 1875) of districts numbered 5 and 11, August 15, 1862; abolished August 7, 1883.
(60) 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.
(61) As constituted October 2, 1876; abolished August 20, 1883.
(62) As constituted August 20, 1883; abolished July 1, 1887.
(63) Formed by the consolidation (July 1, 1887) of districts numbered 2 and 4, August 20, 1883.
(64) Abolished October 11, 1876.
(65) Formed by the consolidation (October 11, 1876) of districts numbered 3 and 6, July 29, 1862.
(66) Abolished June 1, 1874.
(67) Formed by the consolidation (June 1, 1874) of districts numbered 1 and 2, January 25, 1866; abolished November 1, 1876.
(68) Formed by the consolidation (November 1, 1876) of district numbered 2, June 1, 1874, and district numbered 3, January 25, 1866.
(69) Abolished January 8, 1876.
(70) Formed by the consolidation (January 8, 1876) of districts numbered 4 and 5, January 25, 1866.
(71) Abolished August 7, 1883.
(72) As constituted August 7, 1883.
(73) Abolished June 1, 1877.
(74) 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.
(75) Formed by the consolidation (July 1, 1887) of the States of Louisiana and Mississippi, to be known as the district of Louisiana.
(76) 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.
(77) 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.
(78) Formed by the consolidation (January 1 1876) of districts numbered 2 and 3, August 12, 1862; abolished October 2, 1876.
(79) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 12, 1862; abolished July 1, 1877.
(80) Abolished December 1, 1871.
(81) Formed by the consolidation (December 1, 1871) of districts numbered 1 and 2, August 27, 1862; abolished October 2, 1876.
(82) Formed by the consolidation (January 1, 1876) of districts numbered 3 and 5, August 27, 1862; abolished October 2, 1876.
(83) 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.
(84) 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.
(85) 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.
(86) As constituted April 1, 1875; abolished September 8, 1876.
(87) Formed by the consolidation (September 8, 1876) of districts numbered 1 and 3, April 1, 1875; abolished August 1, 1883.
(88) 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.
(89) Formed by the consolidation (July 1, 1887) of district numbered 3, August 1, 1883, and district numbered 10, January 1, 1877, to be known as the third district of Massachusetts.
(90) As constituted April 1, 1875; abolished August 1, 1883.
(91) As constituted April 1, 1875; abolished January 1, 1877.
(92) Formed by the consolidation (January 1, 1877) of districts numbered 8 and 10, April 1, 1875; abolished July 1, 1887.
(93) Formed by the consolidation (March 1, 1877) of districts numbered 1 and 5, September 17, 1862; abolished August 7, 1883.
(94) Abolished September 20, 1876.
(95) Formed by the consolidation (September 20, 1876) of districts numbered 2 and 3, September 17, 1862; abolished August 7, 1883.
(96) 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.
(97) 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.
(98) As constituted March 1, 1875; abolished July 1, 1877.
(99) 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.
(100) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 2, April 27, 1865; abolished July 1, 1887.
(101) Formed by the consolidation (July 1, 1887) of district numbered 1, August 1, 1883, and district numbered 4, September 20, 1876.
(102) Formed by the consolidation (September 20, 1876) of districts numbered 3 and 4, April 27, 1865; abolished July 1, 1887.
(103) Formed by the consolidation (August 7, 1883) of districts numbered 5 and 6, April 27, 1865.
(104) 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.
(105) 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.
(106) 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.
(107) Abolished October 1, 1883.
(108) 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.
(109) Abolished December 10, 1875.
(110) 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 first district of New Hampshire; title of district changed to district of New Hampshire, March 17, 1882; abolished July 1, 1887.
(111) 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.
(112) Abolished January 7, 1876.
(113) Formed by the consolidation (January 7, 1876) of districts numbered 1 and 2, August 11, 1862.
(114) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 11, 1862; abolished July 1, 1887.
(115) Formed by the consolidation (July 1, 1887) of district numbered 3, August 11, 1862, and district numbered 5, January 1, 1876.
(116) Formed by the consolidation (September 5, 1883) of the Territories of Arizona and New Mexico, to be known as the district of New Mexico.
(117) Abolished March 1, 1871.
(118) Formed by the consolidation (March 1, 1871) of districts numbered 1, 2, and 3, August 22, 1862.
(119) Formed by the consolidation (March 1, 1871) of districts numbered 4 and 6, August 22, 1862; abolished July 1, 1877.
(120) As constituted July 1, 1877.
(121) Formed by the consolidation (March 1, 1871) of districts numbered 5 and 7, August 22, 1862; abolished July 1, 1877.
(122) Formed by the consolidation (April 1, 1874) of districts numbered 8 and 9, August 22, 1862; abolished July 1, 1877.
(123) Abolished April 1, 1874.
(124) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 13, August 22, 1862; abolished August 1, 1883.
(125) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 22, 1862; abolished August 1, 1883.
(126) Formed by the consolidation (January 1, 1876) of districts numbered 14 and 18, August 22, 1862; abolished August 1, 1883.
(127) As constituted August 1, 1883; abolished July 1, 1887.
(128) Formed by the consolidation (July 1, 1887) of districts numbered 14 and 15, August 1, 1883.
(129) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 22, 1862; abolished August 1, 1883.
(130) Formed by the consolidation (January 1, 1876) of districts numbered 17 and 20, August 22, 1862; abolished October 2, 1876.
(131) Formed by the consolidation (January 1, 1876) of districts numbered 21 and 22, August 22, 1862; abolished October 2, 1876.
(132) Formed by the consolidation (October 2, 1876) of districts numbered 20 and 21, January 1, 1876; abolished July 25, 1883.
(133) Formed by the consolidation (July 25, 1883) of district numbered 21, October 2, 1876, and districts numbered 24 and 26, January 1, 1876.
(134) Formed by the consolidation (January 1, 1876) of districts numbered 23 and 24, August 22, 1862; abolished July 25, 1883.
(135) Abolished November 1, 1875.
(136) 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.

NOTES TO TABLE D—Continued.

(137) Abolished June 1, 1872.
(138) Formed by the consolidation (June 1, 1872) of districts numbered 27 and 31, August 22, 1862; abolished October 2, 1876.
(139) Formed by the consolidation (November 1, 1875) of districts numbered 25 and 28, August 22, 1862; abolished October 2, 1876.
(140) As constituted October 2, 1876; abolished August 7, 1883.
(141) Formed by the consolidation (August 7, 1883) of districts numbered 28 and 30, October 2, 1876.
(142) Formed by the consolidation (January 1, 1876) of districts numbered 29 and 30, August 22, 1862; abolished October 2, 1876.
(143) Abolished July 1, 1877.
(144) Formed by the consolidation (January 1, 1876) of districts numbered 1 and 2, February 27, 1866; abolished July 21, 1883.
(145) Abolished February 1, 1876.
(146) Formed by the consolidation (February 1, 1876) of districts numbered 3 and 4, February 27, 1866; abolished July 21, 1883.
(147) As constituted July 21, 1883; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.
(148) As constituted January 31, 1885; abolished June 1, 1885.
(149) Abolished July 21, 1883.
(150) Abolished January 1, 1877.
(151) 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.
(152) As constituted January 31, 1885; abolished June 1, 1885.
(153) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, August 19, 1862; abolished July 1, 1887.
(154) Formed by the consolidation (July 1, 1887) of district numbered 1, April 1, 1871, and district numbered 6, August 1, 1883.
(155) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 19, 1862; abolished August 1, 1883.
(156) Formed by the consolidation (August 1, 1883) of districts numbered 3 and 6, August 19, 1862; abolished July 1, 1887.
(157) Abolished January 5, 1876.
(158) Formed by the consolidation (January 5, 1876) of districts numbered 7 and 8, August 19, 1862; abolished October 2, 1876.
(159) As constituted October 2, 1876; abolished July 25, 1883.
(160) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 19, 1862; abolished August 1, 1883.
(161) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 10, January 1, 1876.
(162) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 12, August 19, 1862; abolished July 25, 1883.
(163) Formed by the consolidation (July 25, 1883) of district numbered 7, October 2, 1876, and district numbered 11, January 1, 1876.
(164) Formed by the consolidation (January 1, 1876) of districts numbered 13 and 14, August 19, 1862; abolished October 2, 1876.
(165) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 19, 1862; abolished August 1, 1883.
(166) Formed by the consolidation (January 1, 1876) of districts numbered 17, 18, and 19, August 19, 1862; abolished October 2, 1876.
(167) Formed by the consolidation (August 1, 1883) of district numbered 15, January 1, 1876, and district numbered 18, October 2, 1876.
(168) 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.
(169) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 3, August 11, 1862; abolished August 1, 1875.
(170) 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.
(171) As constituted October 2, 1876; abolished August 15, 1883.
(172) As constituted August 15, 1883.
(173) As constituted August 15, 1883; abolished July 1, 1887.
(174) Abolished January 2, 1872.
(175) Formed by the consolidation (January 2, 1872) of districts numbered 2 and 4, August 11, 1862; abolished August 1, 1875.
(176) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, August 11, 1862; abolished October 2, 1876.
(177) Abolished January 1, 1875.
(178) Formed by the consolidation (January 1, 1876) of districts numbered 8 and 10, August 11, 1862; abolished October 2, 1876.
(179) Formed by the consolidation (January 1, 1875) of districts numbered 7 and 9, August 11, 1862; abolished October 2, 1876.
(180) Formed by the consolidation (January 1, 1876) of districts numbered 12 and 13, August 11, 1862; abolished October 2, 1876.
(181) Formed by the consolidation (October 2, 1876) of districts numbered 14 and 18, August 11, 1862; abolished August 15, 1883.
(182) Abolished September 16, 1876.
(183) Formed by the consolidation (September 16, 1876) of districts numbered 16 and 17, August 11, 1862; abolished August 15, 1883.
(184) Formed by the consolidation (August 1, 1883) of districts numbered 19 and 20, October 2, 1876; abolished July 1, 1887.
(185) As constituted January 1, 1876; abolished October 2, 1876.
(186) Abolished November 15, 1873.
(187) 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 first district of Rhode Island; title of district changed to district of Rhode Island May 16, 1885; abolished July 1, 1887.
(188) Abolished June 1, 1876.
(189) Formed by the consolidation (June 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished November 1, 1876.
(190) 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 collection district, entitled the district of South Carolina.
(191) Formed by the consolidation (October 11, 1876) of districts numbered 1 and 2, May 19, 1866; abolished August 10, 1883.
(192) As constituted August 10, 1883.
(193) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, May 19, 1866; abolished October 2, 1876.
(194) 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.
(195) As constituted August 10, 1883.
(196) Abolished January 3, 1876.
(197) Formed by the consolidation (January 3, 1876) of districts numbered 7 and 8, May 19, 1866; abolished August 10, 1883.
(198) Abolished December 1, 1874.
(199) Formed by the consolidation (December 1, 1874) of districts numbered 1 and 2, June 5, 1865; abolished October 1, 1881.
(200) Abolished October 1, 1881.
(201) As constituted October 1, 1881.
(202) Formed by the consolidation (July 1, 1887) of districts numbered 1 and 3, October 1, 1881.
(203) 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.
(204) As constituted February 1, 1874; abolished December 15, 1875.
(205) 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 second district of Vermont; title of district changed to district of Vermont May 7, 1881; abolished July 1, 1887.
(206) Abolished December 19, 1874.
(207) Formed by the consolidation (December 19, 1874) of districts numbered 1 and 2, April 23, 1866; abolished June 19, 1877.
(208) As constituted June 19, 1877; abolished August 15, 1883.
(209) Abolished April 1, 1875.
(210) As constituted April 1, 1875; abolished August 15, 1883.
(211) As constituted April 1, 1875; abolished December 1, 1876.
(212) 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.
(213) Formed by the consolidation (October 2, 1876) of districts numbered 6 and 7, April 23, 1866; abolished August 15, 1883.
(214) Formed by the consolidation (July 1, 1887) of districts numbered 4 and 6, August 15, 1883.
(215) Formed by the consolidation (October 2, 1876) of districts numbered 1 and 3, August 2, 1865; abolished August 1, 1883.
(216) The two districts of West Virginia, as constituted October 2, 1876, and August 2, 1865, respectively, were abolished August 1, 1883, when the State was constituted one collection district, entitled the district of West Virginia.
(217) Formed by the consolidation (July 1, 1887) of district numbered 1, August 26, 1862, and district numbered 3, March 1, 1872.
(218) Abolished July 1, 1871.
(219) Formed by the consolidation (July 1, 1871) of districts numbered 2 and 3, August 26, 1862; abolished July 1, 1887.
(220) Formed by the consolidation (July 1, 1887) of district numbered 2, July 1, 1871, and district numbered 6, August 26, 1862.
(221) Formed by the consolidation (March 1, 1872) of districts numbered 4 and 5, August 26, 1862; abolished July 1, 1887.
(222) 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.

NOTES TO TABLE D—Continued.

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 328, 329, 330, and 331, 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
ILLINOIS—cont'd.			
Fourth		$2,768.04	1869
Fourth		.47	1876
Fifth	$43,514.04		1863
Fifth	7,938.20		1867
Fifth		16.40	1869
Sixth	135.71		1867
Sixth	5,929.27		1872
Sixth	4.04		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		184,367.15	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		1864
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	28,022.31		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	212,160.95		1867
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	1865
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		$774.15	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
Fifth	220.40		1885
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		2.10	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			
4	California	+$358.40		−$2.88			+7,399.64		+$1,410.44
5	Colorado						−.93	+11,959.26	+22,440.53
6	Connecticut	+34,739.50							
7	Dakota						−16,278.54	−20.00	
8	Delaware	−.21							
9	District of Columbia	+86,748.08							
10	Florida								
11	Georgia								
12	Idaho								
13	Illinois	+47,810.59	+$118,709.41	+2,333.44		+9,387.04		+542.52	
14	Indiana	+83,666.17		−128.86		−75.97			
15	Iowa	−672.18		−1,950.32	−$3,876.43	−1,037.58		+1,141.53	
16	Kansas					+156,680.59		−2,027.05	−2,226.67
17	Kentucky	−184,367.15		+20,061.40	+26,653.76	+14,264.52		+15,330.00	
18	Louisiana		−918.09	+1,072.45		+4,053.97			
19	Maine					−2.53		+96,081.13	
20	Maryland	+49,997.08	+1,959.32	+2,515.00	−26,903.66	+24,286.06			
21	Massachusetts	−539.75	+3,715.62		−750.02	−548.06		+12,445.35	
22	Michigan	+116,826.47		−.01	+17,949.41	−3,062.22	−541.73	+797.01	
23	Minnesota					−97.77		+2,324.93	
24	Mississippi					+212,160.95		+3,931.69	
25	Missouri	−3.81	−875.74	−3,513.81		+457.01			+.05
26	Montana								+5,763.22
27	Nebraska	+81.00				−641.57		+4,658.51	
28	Nevada				+31,476.50			+.02	
29	New Hampshire								
30	New Jersey				+2,202.92	+2,096.42	−20.22		
31	New Mexico							+2,225.60	−1,880.22
32	New York	+65,561.67	−.30	−7,319.15	+19,331.81	−243,594.44			+3,330.09
33	North Carolina						+2,959.81	−2,220.29	−11,397.76
34	Ohio	+71,334.80			+182,880.04	+31,082.11		+3,028.29	+2,962.78
35	Oregon		−1,670.07	−527.56			−8,192.70	+29,971.11	−404.69
36	Pennsylvania	+9,528.04	−5,167.79	+124,645.24	−43,532.99	+57,911.03			
37	Rhode Island	−210.10					−.04	+165,470.64	+8,445.57
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				
44	Washington	+6,897.17					+63,647.86	+80,239.65	−1,598.77
45	West Virginia	+105.39				+8,807.71	−298.89		
46	Wisconsin	−3,125.06			−4,000.00	+1,670.92			−169.29
47	Wyoming							+510.88	−100,380.41
	Total	+384,736.10	+115,752.36	+137,184.94	+111,664.95	+325,511.05	+55,221.24	+474,034.41	−63,895.35

	FISCAL YEAR ENDED JUNE 30—					
	1871.	1872.	1873.	1874.		
1			+$4,026.78	+$11,895.00	1	
2	−$20.01				2	
3	+$1,410.44				3	
4	+11,860.29		+12,363.92		4	
5	+22,440.53		+9.00		5	
6					6	
7			−.12		7	
8					8	
9					9	
10			−180.97		10	
11	+5,603.81	+$31,646.38	+10,095.08		11	
12					12	
13		+5,929.26	+4,752.22	−4,762.21	13	
14	+4.80				14	
15		−122.59	−68.85		15	
16					16	
17			+549.26	+326.97	17	
18	+2,000.00		+844.09	+.90	18	
19			+50.56		19	
20		+23,815.95	−3.96		20	
21	−.07		+888.80		21	
22	+456.25	+.11	−448.26	+4.60	22	
23		+9.25			23	
24			−1,054.62	−73.61	24	
25	+7,439.37		+934.70	+5,438.01	25	
26			−.07		26	
27			−6,007.92		27	
28					28	
29					29	
30	+.02				30	
31				−699.00	31	
32	+44,216.54	+122.12	+100.10	−124.34	32	
33		+33.50	+8,634.12	+771.53	33	
34	+2,180.41		+810.75		34	
35					35	
36	+1,042.12	+149.99	+1,532.10		36	
37					37	
38	+231.29	−48.50			38	
39	+5,145.49		+5,029.02	+4,145.90	39	
40			+5,219.61	+579.19	40	
41					41	
42				+17,073.38	42	
43	+2,304.56	−10.00			43	
44	−4,466.08		+.05		44	
45	+1.00				45	
46	+78.77		+36.30		46	
47					47	
	+78,078.56	+61,525.47	+48,111.69	+34,576.32		

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30— 1875.	1876.	1877.	1878.	1879.	1880.
1	Alabama						
2	Arizona						
3	Arkansas	—$65.99	+$304.45				
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	+5,109.88	+.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	

FISCAL YEAR ENDED JUNE 30— 1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	Total.	
		+$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
								+217,747.04	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
				+220.40				+17,069.78	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	—630.97	+12.83	—.03		+1,746,921.64	

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	40,715.33
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	1,955.47
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	80,762.93
Fourteenth	681,574.66
Fifteenth	255,611.31
Sixteenth	24,986.10
Seventeenth	47,070.99
Eighteenth	168,786.55
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	54,701.00
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	21,604.66
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	18,678.07
Third	2,173.74
Total	94,777.67
WISCONSIN.	
First	110,668.37
Second	35,788.93
Third	7,369.76
Fourth	19,664.08
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, 1889.

(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						
2	Spirits distilled from materials other than grapes (a)			10,679,462.14						
3	Spirits distilled from apples, peaches, or grapes (a)			12,005.33						
4	Spirits distilled from materials other than apples, peaches, or grapes (a)			1,453,418.86	$283,499.84	$868,145.03	$871,638.24	$510,111.57	$611,914.91	$1,236,005.67
5	Wine, in imitation of champagne, etc			8,477.08	29,198,578.15	28,296,264.31	13,419,092.74	33,225,212.11	38,633,184.13	29,921,308.48
6	Distilleries, per diem tax on				14,501.64	2,760.63	4,119.95	565.60	11.50	
7	Distillers (special tax)	38,632.31	49,022.41	59,897.57				1,319,911.89	2,127,506.30	1,901,602.98
8	Rectifiers and compounders of liquors (special tax)	45,993.79	58,828.28	48,781.52	101,534.37	231,777.86	196,057.37	4,030,683.33	6,493,974.15	5,683,077.31
9	Retail liquor dealers (special tax)	1,477,753.54	1,612,736.25	2,205,866.38	61,300.91	80,470.06	87,770.28	655,133.19	1,054,241.64	959,800.18
10	Wholesale liquor dealers (special tax)	384,160.07	176,764.76	400,692.91	2,807,225.59	2,966,683.73	3,242,915.31	3,047,754.35	3,577,874.90	3,651,484.73
11	Manufacturers of stills (special tax) (a)				801,531.32	1,096,850.10	834,037.01	1,676,690.80	2,253,030.25	2,151,281.06
12	Stills or worms manufactured (special tax) (a)							2,716.65	2,388.15	1,927.49
13	Stamps for distilled spirits intended for export							7,760.00	5,260.00	3,240.00
14	distillery warehouse									
15	for rectified spirits							192,229.00	305,500.75	249,699.00
16	wholesale liquor dealers							143,085.50	375,274.25	374,723.00
17	for stock on hand							149,206.75	141,429.25	134,005.00
18	Gaugers' fees in excess of $250 per month							65,341.00		
19	Stamps, special bonded warehouse							44,829.12	24,494.97	13,693.20
20	special bonded warehouse (rewarehousing)									
21	for imported spirits									
22	Interest on tax upon spirits									
	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
24	Cigarettes			14,944.95	1,797.92			3,273.00	21,426.17	28,605.22
25	Manufacturers of cigars (special tax) (a)							81,022.57	124,606.50	142,192.40
26	Snuff	34,406.18	240,934.24	283,551.92	698,173.80	758,364.69	745,308.24	525,583.87	373,784.52	427,017.96
27	Tobacco of all descriptions	2,578,972.43	7,086,684.74	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
28	Stamps for tobacco or snuff intended for export							18,192.50	48,097.50	66,147.00
29	Stamps for cigars intended for export									
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) (a)									
31	leaf-tobacco (special tax) (a)									
32	retail, in leaf-tobacco (special tax) (a)							115,596.53	200,205.54	221,661.98
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
34	Manufacturers of tobacco (special tax) (a)							32,079.72	28,612.24	20,174.93
35	Peddlers of tobacco (special tax) (a)									
36	Collections relating to tobacco, not otherwise herein provided for									
	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
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
39	Retail dealers in malt liquors (special tax) (a)									
40	Wholesale dealers in malt liquors (special tax) (a)									
	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									
42	Manufacturers of oleomargarine (special tax)									
43	Retail dealers in oleomargarine (special tax)									
44	Wholesale dealers in oleomargarine (special tax)									
	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	2,019,986.53	472,480.09	} 79,750.17							6
7	Distillers (special tax)	6,489,786.01	1,659,298.42		15,327.82						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	17,212.29	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	367,424.00	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	73,767.00	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	52,681,991.12	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	7,595,074.61	8,890,732.98	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	1,096,695.52	1,063,714.22	902,135.35	634,609.34	26
27	Tobacco of all descriptions	24,073,683.10	22,315,809.62	20,900,509.67	24,133,726.48	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*)										30
31	in leaf-tobacco (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	31
32	retail, 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	32
33	in manufactured tobacco (special tax)	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	33
34	Manufacturers of tobacco (special tax) (*a*)	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	34
35	Peddlers 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	28,700.45	35
36	Collections relating to tobacco, not otherwise herein provided for		44,602.80	376.08	22.00						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	9,473,360.70	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.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	Total.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.	FISCAL YEAR ENDED JUNE 30—										
	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	$1,124,633.41	24,051,893.54	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	68,322,542.43	1,162,980,128.69	4
5	Wine, in imitation of champagne, etc										34,157.30	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	168,316.70	166,645.77	7,605,041.61	8
9	Retail liquor dealers (special tax)	4,322,208.21	4,455,355.55	4,624,587.77	4,597,139.33	4,641,783.99	4,714,735.18	4,587,268.21	4,331,040.99	4,296,780.04	102,398,399.70	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	392,129.08	391,975.28	19,909,120.07	10
11	Manufacturers of stills (special tax) (*a*)	2,516.67	1,410.03	1,160.43	1,241.67	1,194.20	1,102.90	860.86	1,143.77	1,216.70	31,080.06	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	2,410.00	3,160.00	75,147.74	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	2,188.50	5,252.70	183,152.60	13
14	distillery warehouse	676.50									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	Gaugers' 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	74,312,206.33	1,402,189,115.87	
	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	11,602,156.92	244,220,900.16	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	1,075,830.68	9,404,080.73	24
25	Manufacturers of cigars (special tax) (*a*)	142,273.02	143,859.66	96,899.00	97,962.19	105,139.81	108,695.45	113,340.00	116,398.00	120,195.53	2,767,429.89	25
26	Snuff	689,183.03	778,650.87	736,022.82	448,211.58	508,943.52	493,283.80	524,942.26	594,959.13	645,089.57	17,988,514.11	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	15,995,019.46	16,154,049.05	17,076,899.94	502,991,140.33	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	4,601.95	45,326.60	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	43,968.93	2,048,561.19	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	270.84	46,326.53	32
33	in manufactured tobacco (special tax)	1,976,071.55	2,094,536.21	1,233,812.93	1,136,786.20	1,150,897.78	1,208,529.17	1,245,412.65	1,268,291.89	1,280,015.93	30,012,908.83	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	5,128.25	240,266.36	34
35	Peddlers of tobacco (special tax) (*a*)	26,258.13	22,875.22	14,813.63	14,465.01	14,200.56	14,933.61	14,701.94	13,116.53	12,701.88	444,446.49	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	31,866,860.42	810,510,702.15	
	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	21,387,411.70	22,829,202.90	23,235,863.91	295,311,185.89	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	178,593.95	5,286,142.49	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	139,792.38	2,693,959.97	39
40	Wholesale dealers in malt liquors (special tax) (*a*)	104,492.76	120,404.00	133,183.98	140,944.52	138,875.69	162,686.97	170,275.33	171,554.93	169,584.99	1,702,864.26	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	23,723,835.26	304,994,152.61	
	Oleomargarine.											
41	Oleomargarine							435,924.04	658,355.10	677,302.40	1,766,581.54	41
42	Manufacturers of oleomargarine (special tax)							31,700.00	17,150.00	12,400.00	61,250.00	42
43	Retail dealers in oleomargarine (special tax)							154,924.00	123,258.54	130,631.51	408,814.05	43
44	Wholesale dealers in oleomargarine (special tax)							101,400.00	70,376.24	73,914.00	245,690.24	44
	Total							723,948.04	864,139.88	894,247.91	2,482,335.83	

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30—		
		1863.	1864.	1865.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
	Bank circulation.			
45	Bank circulation	.....	$2,056,996.30	$1,993,661.84
46	circulation over 90 per cent. of capital	.....	.....	.....
47	Banks, on amount of notes of persons, etc., paid out	.....	.....	.....
	Total	.....	2,056,996.30	1,993,661.84
	Penalties, etc.			
48	Unassessed penalties	$27,170.14	185,224.94	326,131.23
49	Penalties upon unstamped instruments	.....	.....	.....
50	United States' share of penalties recovered by suits	.....	.....	75,020.68
51	Penalties received on compromises	.....	.....	111,355.45
52	Interest	.....	.....	5,120.05
53	Costs	.....	.....	.....
54	Fines, penalties, etc., reported by United States officers other than collectors	.....	8,375.54	2,735.29
	Total	27,170.14	193,600.48	520,362.70
	Total receipts from articles and occupations now taxable, including penalties.	9,930,254.93	43,461,854.43	36,381,748.15
	COLLECTIONS UNDER REPEALED LAWS. *a*			
55	Manufactures and products	16,524,989.24	36,222,716.67	73,318,450.37
56	Gross receipts	1,661,273.51	3,426,446.32	9,853,377.12
57	Sales	64,003.87	141,231.58	4,062,243.54
58	Special taxes not elsewhere enumerated	4,799,195.73	5,205,508.94	9,806,914.25
59	Income	2,741,858.25	20,294,731.74	32,050,017.44
60	Legacies	56,592.61	311,161.02	506,751.85
61	Successions	.....	.....	39,951.32
62	Articles in Schedule A	365,630.93	696,878.43	780,266.53
63	Bank capital and deposits	.....	780,723.52	2,947,209.06
64	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14
65	Miscellaneous collections	719,218.57	709,550.73	30,220,207.40
	Total collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02
	RECAPITULATION.			
	Total receipts from—			
I	Spirits	5,176,530.50	30,329,149.53	18,731,422.45
II	Tobacco	3,097,620.47	8,592,098.98	11,401,373.10
III	Fermented liquors	1,628,933.82	2,290,009.14	3,734,928.06
IV	Oleomargarine	.....	.....	.....
V	Bank circulation	.....	2,056,996.30	1,993,661.84
VI	Penalties, etc., collected	27,170.14	193,600.48	520,362.70
VII	Collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41,003,192.93	117,145,748.52	211,129,529.17
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53

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.

FISCAL YEAR ENDED JUNE 30—						
1866.	1867.	1868.	1869.	1870.	1871.	
$990,225.61	$199,410.49	$23,661.78	$14,110.29	$13,615.43	$16,800.83	45
52.50	8,865.58	3,240.21	850.58	1,793.51	5,981.09	46
.....	6,022.68	1,767.89	1,604.18	11,600	.....	47
990,278.11	214,298.75	28,669.88	16,565.05	15,419.94	22,781.92	
308,512.64	255,375.77	219,848.14	237,938.49	225,932.24	187,897.27	48
.....	.....	.....	.....	.....	.....	49
271,048.03	352,924.14	843,645.43	504,438.31	360,549.09	249,759.90	50
341,557.91	260,053.99	187,017.82	123,631.20	213,202.74	173,661.19	51
11,500.24	11,176.71	6,370.20	7,441.46	12,323.66	14,616.76	52
.....	.....	.....	8,639.33	15,896.99	11,045.23	53
210,234.38	579,640.19	.....	.....	.....	.....	54
1,142,853.20	1,459,170.80	1,256,881.59	877,088.79	827,904.72	636,980.35	
57,152,863.68	61,039,070.31	44,627,146.61	75,495,471.81	94,119,253.59	87,910,019.37	
127,230,608.66	91,531,331.31	61,649,902.56	3,345,362.95	3,017,027.70	3,631,516.10	55
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
4,002,282.91	3,999,360.31	4,595,909.04	8,206,839.03	8,837,394.97	3,649,642.08	57
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
72,982,169.03	66,014,429.34	41,455,598.36	34,791,855.84	37,775,873.62	19,162,650.75	59
924,823.97	1,228,744.96	1,518,387.64	1,244,837.01	1,672,582.93	1,430,087.34	60
246,154.88	636,570.19	1,305,023.60	1,189,756.22	1,419,242.57	1,074,979.79	61
1,693,122.73	2,116,674.37	1,134,239.98	893,653.46	907,442.09	376,860.45	62
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
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
3,750,037.32	354,689.90	34,310.37	29,453.00	22,756.00	8,205.00	65
253,754,120.49	204,881,404.34	146,553,417.67	84,543,872.48	91,116,614.38	56,101,156.87	
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
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
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
990,278.11	214,298.75	28,669.88	16,565.05	15,419.94	22,781.92	V
1,142,853.20	1,459,170.80	1,256,881.59	877,088.79	827,904.72	636,980.35	VI
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
310,906,984.17	265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	144,011,176.24	
310,120,448.13	265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	143,198,322.10	

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.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
	Bank circulation.			
45	Bank circulation	$8,371.50	$6,304.21	$9,302.18
46	circulation over 90 per cent. of capital	328.22	17,975.45	129.31
47	Banks, on amount of notes of persons, etc., paid out	165.10	498.96	7,306.77
	Total	8,864.82	24,778.62	16,738.26
	Penalties, etc.			
48	Unassessed penalties	101,640.03	121,537.00	113,145.05
49	Penalties upon unstamped instruments	1,611.73	2,015.15	3,214.91
50	United States' share of penalties recovered by suits	180,603.07	142,802.31	114,630.87
51	Penalties received on compromises	134,555.68	104,506.36	81,480.32
52	Interest	11,066.72	74,764.78	32,104.17
53	Costs	12,727.89	16,027.46	19,641.02
54	Fines, penalties, etc., reported by United States officers other than collectors			
	Total	442,205.12	461,653.06	364,216.34
	Total receipts from articles and occupations now taxable, including penalties	91,921,255.28	96,297,044.39	92,372,599.79
	COLLECTIONS UNDER REPEALED LAWS. *a*			
55	Manufactures and products	4,616,144.75	1,267,470.38	*b*625,408.05
56	Gross receipts			
57	Sales			
58	Special taxes not elsewhere enumerated			
59	Income	14,436,861.78	5,062,311.62	139,472.09
60	Legacies			
61	Successions			
62	Articles in Schedule A			
63	Bank capital and deposits	4,619,364.32	3,746,252.84	3,370,422.41
64	Adhesive stamps	16,177,320.60	7,702,376.85	6,136,844.64
65	Miscellaneous collections			
	Total collections under repealed laws	39,849,691.45	17,778,411.69	10,272,147.19
	RECAPITULATION.			
	Total receipts from—			
I	Spirits	49,475,516.36	52,099,371.78	49,444,089.85
II	Tobacco	33,736,170.52	34,386,303.00	33,242,875.62
III	Fermented liquors	8,258,498.46	9,324,937.84	9,304,679.72
IV	Oleomargarine			
V	Bank circulation	8,864.82	24,778.62	16,738.26
VI	Penalties, etc., collected	442,205.12	461,653.06	364,216.34
VII	Collections under repealed laws	39,849,691.45	17,778,411.69	10,272,147.19
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	131,770,946.73	114,075,456.08	102,644,746.98
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	130,890,096.90	113,504,012.80	102,191,016.98

a See note *a* on page 342.

FISCAL YEAR ENDED JUNE 30—						
1875.	1876.	1877.	1878.	1879.	1880.	
$10,849.18	$10,149.57	$2,188.62	$1,003.72	$333.89	$236.05	45
269.17	115.95	.09		.70		46
11,627.92	7,682.15	3,241.45	115.00	13,568.70	28,537.32	47
22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	28,773.37	
49,385.25	50,818.37	31,803.92	24,062.22	27,004.49	32,479.77	48
459.00	3,394.05	223.00	543.52	319.20	335.23	49
108,142.29	117,989.05	180,816.17	207,896.98	131,028.11	78,034.10	50
92,221.92	202,952.20	161,412.17	78,750.12	82,034.75	224,006.73	51
6,371.83	6,414.46	31,624.85	17,851.85	9,416.55	5,008.02	52
24,527.32	27,686.35	14,119.30	16,902.86	29,694.70	43,801.23	53
						54
281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	383,755.08	
98,833,311.29	106,220,217.85	108,482,195.38	100,796,748.52	103,728,008.51	113,297,980.16	
*b*863,851.46	*b*509,042.82	*b*238,162.76	*b*429,658.71	*b*2 9,094.00	*b*228,027.73	55
						56
						57
						58
						59
232.64	588.27	97.79				60
						61
						62
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
6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,705,384.06	7,668,394.22	64
216,027.34						65
11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	
52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	6,185,508.79	I
37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	38,8:0,140.08	II
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
22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	28,773.37	V
281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	383,755.08	VI
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
110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	
110,071,515.00	116,768,696.22	118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10	

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

	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	5,684.05	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 342.

General Sources of Internal Revenue, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1884.	1885.	1886.	1887.	1888.	1889.	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	$6,213.91	129,288.04	47
441.84	25,000.00		4,288.37	4,202.55	6,213.91	5,528,482.84	
20,727.77	30,038.39	$24,207.04	30,792.62	20,653.24	14,553.85	2,733,294.93	48
190.00	81.00	246.02	110.56	257.73	77.00	14,192.07	49
35,591.39	102,187.45	51,483.85	19,965.02	33,533.18	17,292.65	4,351,403.91	50
203,075.96	56,735.30	90,676.94	137,027.96	76,064.03	30,030.98	3,536,800.05	51
1,310.66	5,475.31	1,903.02	2,709.18	1,672.08	692.86	288,357.40	52
28,248.34	28,163.74	25,905.58	29,599.49	23,367.35	22,344.55	508,409.37	53
						806,985.40	54
289,144.12	222,681.19	194,422.45	220,204.83	155,547.61	84,991.89	12,233,443.13	
121,342,325.31	112,396,760.33	116,870,782.27	118,808,017.58	124,316,706.45	130,888,355.72	2,537,938,232.43	
*b*24,345.01	*b*22,730.25	*b*24,199.94	*b*21,506.41	*b*9,745.05	*b*6,063.98	425,959,909.27	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	14.50	209,717,255.58	64
						36,064,455.63	65
265,068.07	24,360.74	32,087.17	29,283.49	9,768.87	6,078.48	1,286,457,295.38	
76,905,385.26	67,511,208.63	69,092,266.00	65,829,321.71	69,306,166.41	74,312,206.33	1,402,189,115.87	I
26,062,399.98	26,407,088.48	27,907,362.53	30,108,067.13	30,662,431.52	31,866,860.42	810,510,702.15	II
18,084,954.11	18,230,782.03	19,676,731.29	21,922,187.49	23,324,218.48	23,723,835.26	304,994,152.61	III
			723,948.04	864,139.88	894,247.91	2,482,335.83	IV
441.84	25,000.00		4,288.37	4,202.55	6,213.91	5,528,482.84	V
289,144.12	222,681.19	194,422.45	220,204.83	155,547.61	84,991.89	12,233,443.13	VI
265,068.07	24,360.74	32,087.17	29,283.49	9,768.87	6,078.48	1,286,457,295.38	VII
121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	3,824,395,527.81	
121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	3,812,348,665.97	

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	1.829598		
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	.006431	.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	1.898251	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, 1889.

Per cent., 1868.	Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.	Per cent., 1876.
.455924	.318741	.330343	.858271	.413482	1.766064	.522853	1.145140	.505102
7.019068	20.760653	20.856211	20.777074	24.719364	36.043178	42.155506	41.261005	43.329569
.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	.215155
1.696258	1.904378	1.931524	2.535557	3.057279	4.397882	4.210157	3.696583	3.405010
.436256	1.047674	1.216304	1.493829	1.567541	.820603	.581185	.483820	.429924
	.001698	.001289	.001338	.001056	.001221	.000921	.001663	.001009
	.004849	.002840	.002250	.003233	.002875	.002436	.002614	.002132
					.006208	.012466	.000708	.001540
	.120114	.164930	.173389	.220279	.130106	.113897	.092707	.082236
	.089406	.202593	.260204	.278835	.163138	.152692	.134139	.112340
	.093231	.076351	.093052	.105944	.064665	.059747	.055729	.046107
	.040828							
	.028011	.013223	.009508	.003126	.000457			
9.758121	28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771	48.130133
a1.543920	3.097788	3.075729	4.561846	5.718313	7.801620	9.050533	9.173069	9.356926
	.002045	.011567	.019863	.023588	.035642	.042570	.059201	.115565
	.050627	.067269	.098737	.122764	.134318	.145197	.136355	.130569
.389845	.328409	.201789	.296517	.377240	.948538	1.011689	.965246	905403
7.818320	10.525837	12.916882	17.452480	18.269340	19.562321	20.361986	21.831555	21.916540
	.011367	.025966	.045932	.040659	.004904	.006562	.006315	.005710
	.072230	.108081	.153920	.197682	.096879	.103566	.077418	.093529
					.007016	.009438	.006011	.002825
.044986	.532244	.502005	.673571	.836571	1.458291	1.599632	1.444171	1.378675
	.020045	.015462	.014010	.015974	.010403	.011289	.008888	.008674
					.044440	.043520	.036752	.029911
					.039100	.000366	.000019	
9.797071	14.640592	16.924750	23.316876	25.002131	30.143472	32.386339	33.745000	33.944327
2.973976	3.665599	3.283123	4.971656	6.078707	7.811342	8.652006	7.909659	7.812951
.141335	.145888	.128272	.159544	.188607	.267060	.238894	.204824	.189832
					.075368	.143500	.128113	.131559
					.020590	.030535	.029141	.029696
3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737	8.164038
.012377	.008817	.007350	.011666	.006353	.005526	.009062	.009814	.008657
.001695	.000531	.000968	.004153	.000249	.015758	.000126	.000244	.000099
.000924	.001002	.000006		.000125	.000437	.007119	.010519	.006553
.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577	.015309

rates as cigars, and were returned with them.

F.—Table exhibiting the Percentages of Receipts from

ARTICLES AND OCCUPATIONS.	Per cent., 1877.	Per cent., 1878.	Per cent., 1879.	Per cent., 1880.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
Spirits.				
Spirits distilled from—				
Whatever materials				
Materials other than grapes				
Apples, peaches, or grapes	1.154043	.893479	.806805	.726973
Materials other than apples, peaches, or grapes	43.109338	40.175349	41.073555	44.181990
Wine in imitation of champagne, etc				
Distilleries, per diem tax on				
Distillers (special tax)				
Rectifiers and compounders of liquors (special tax)	.184286	.189085	.140560	.138138
Retail liquor dealers (special tax)	3.227416	3.488796	3.426167	3.350785
Wholesale liquor dealers (special tax)	.377939	.391285	.359130	.326484
Manufacturers of stills (special tax)	.001073	.000962	.001155	.001436
Stills or worms manufactured (special tax)	.001857	.001782	.001940	.003502
Stamps:				
For distilled spirits intended for export	.003864	.006202	.015109	.015856
Distillery warehouse	.089301	.091356	.110034	.120068
For rectified spirits	.110007	.108435	.107536	.106969
Wholesale liquor dealers	.036469	.036924	.038453	.038018
For stock on hand				
Gaugers' fees in excess of $250 per month				
Stamps:				
Special bonded warehouse		.000265	.000198	.000293
Special bonded warehouse (rewarehousing)				
For imported spirits				.000229
Interest on tax upon spirits		.000282	.065748	.127689
Total	48.295593	45.384202	46.147290	49.138430
Tobacco.				
Cigars and cheroots	9.075543	10.288370	10.635210	11.409577
Cigarettes	.220025	.260205	.366038	.574437
Manufacturers of cigars (special tax)	.129939	.141980	.132504	.115415
Snuff	.920790	.957458	.791913	.509658
Tobacco of all descriptions	22.734594	22.790888	21.685575	17.001871
Stamps:				
For tobacco or snuff intended for export	.006731	.006303	.006903	.005275
For cigars intended for export				.000042
Dealers:				
In leaf-tobacco not over 25,000 pounds (special tax)				
In leaf-tobacco (special tax)	.079910	.086151	.076413	.070938
Retail, in leaf-tobacco (special tax)	.001961	.004439	.002830	.001671
In manufactured tobacco (special tax)	1.340580	1.511838	1.497317	1.497328
Manufacturers of tobacco (special tax)	.007353	.009682	.009207	.007567
Peddlers of tobacco (special tax)	.027289	.029613	.027430	.023050
Collections relating to tobacco not otherwise herein provided for				
Total	34.544715	36.086927	35.231340	31.216830
Fermented liquors.				
Fermented liquors	7.625776	8.527052	9.015529	9.915205
Brewers (special tax)	.182092	.191546	.178004	.161742
Retail dealers in malt liquors (special tax)	.124208	.172456	.168336	.143792
Wholesale dealers in malt liquors (special tax)	.035296	.053370	.056551	.082949
Total	7.967372	8.944424	9.418420	10.303688
Oleomargarine.				
Oleomargarine				
Manufacturers of oleomargarine (special tax)				
Retail dealers in oleomargarine (special tax)				
Wholesale dealers in oleomargarine (special tax)				
Total				
Bank circulation.				
Bank circulation	.001839	.000903	.000293	.000190
circulation over 90 per cent. of capital			.000001	
Banks, on amount of notes of persons, etc., paid out	.002724	.000103	.011911	.022918
Total	.004563	.001006	.012205	.023108

Specific and General Sources, etc.—Continued.

Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.	Per cent., 1888.	Per cent., 1889.
1.127620	.744537	.777045	.841520	1.175844	1.197013	.917539	.642901	.859191
44.692396	43.294668	46.816211	58.081880	54.189394	53.348413	50.112189	51.163392	52.196675
.125311	.125419	.130753	.151202	.149376	.152819	.148607	.135383	.127313
3.183325	3.028930	3.185879	3.780313	4.128925	4.033036	3.860125	3.483603	3.282630
.308452	.298463	.314080	.369090	.369596	.357909	.350315	.315403	.299459
.001854	.000959	.000800	.001021	.001062	.000944	.000724	.000920	.000930
.005067	.003252	.002770	.002401	.002371	.002566	.002407	.001938	.002414
.013604	.006526	.005121	.013288	.035500	.008684	.002588	.001760	.004013
.000498								
.000003								
.000007								
.000023								
49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494	55.745300	56.772625
11.854323	12.404265	11.639116	8.526460	8.963874	9.009877	9.563425	9.277332	8.863751
.731320	.661192	.610660	.373669	.471029	.560782	.666693	.749127	.821907
.104783	.097802	.066754	.080556	.093523	.092979	.095374	.093623	.091826
.507576	.529358	.507046	.368573	.452712	.421960	.441732	.478546	.492832
16.816464	17.018945	15.249771	11.091469	12.411734	12.689248	13.450595	12.993250	13.046315
.004984	.004364	.000586						
.000063	.000092	.000017						
.003349	.051878	.003848	.004187	.004657	.004189	.003943	.003493	.003516
.056707	.004310	.033090	.035489	.042560	.041844	.039355	.032482	.033591
.001212	.001317	.000631	.000286	.000241	.000053	.000368	.000176	.000207
1.455355	1.423950	.849974	.934800	1.031744	1.033789	1.047998	1.020133	.977899
.006753	.005957	.003925	.004268	.004732	.004770	.004682	.004122	.003918
.019338	.015551	.010205	.011895	.012632	.012774	.012371	.010550	.009704
31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536	24.662834	24.345466
9.749420	10.660356	11.315908	14.451196	15.786185	16.387633	17.997221	18.362302	17.751606
.143843	.133129	.127367	.154587	.163280	.159901	.157655	.140891	.136441
.119856	.106744	.107810	.149907	.143513	.144994	.149068	.119280	.106798
.076957	.081856	.091751	.115901	.123531	.139164	.143284	.137987	.120558
10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228	18.760460	18.124403
						.366825	.525516	.517442
						.026675	.013794	.009474
						.130366	.099141	.099799
						.085327	.056606	.056468
						.609193	.695057	.683183
.001389	.000138	.000051	.000006				.000161	
.001775	.002775	.000488	.000357	.022238		.003609	.003219	.004747
.003164	.002913	.000539	.000363	.022238		.003609	.003380	.004747

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		.035533	.087180	.132718
United States share of penalties recovered by suits		.052742	.109859	.097794
Penalties received on compromises		.002425	.003698	.004203
Interest				
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	2.799604
Sales	.120560	1.924053	1.287294	1.503968
Special taxes not elsewhere enumerated	4.443618	4.644975	4.549404	5.124804
Income	17.324343	15.180203	23.473953	24.824877
Legacies	.265619	.240019	.297460	.462073
Successions		.018923	.079173	2.9383
Articles in Schedule A	.594881	.369568	.544574	.795980
Bank capital and deposits	.666455	1.395925	.795643	.689027
Adhesive stamps	5.032146	5.286988	4.838806	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	1.079136	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.	Per cent., 1876.
.114996	.148675	.121970	.130474	.077134	.106541	.110230	.044674	.043372
				.001223	.001766	.003132	.000415	.002895
.441282	.315196	.194643	.173431	.137058	.125182	.111915	.097826	.100642
.097822	.077251	.115098	.120589	.102113	.091612	.079143	.083424	.173113
.003332	.004650	.006653	.010150	.008399	.065540	.031277	.005765	.005471
	.002274	.008582	.007669	.009659	.014050	.019135	.022188	.023616
.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292	.349109
23.342931	47.173069	50.810489	61.043886	69.758363	84.415218	89.992525	89.405377	90.602916
32.246952	2.090338	1.628750	2.521690	3.503158	1.111080	*a*. 609294	*a*. 781446	*a*. 434199
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	.000502
.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	3.402294
7.768704	10.260421	8.931339	10.653853	12.276849	6.752002	5.978723	5.931721	5.560859
.017946	.018404	.012285	.005698				.195420	
76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623	9.397084
9.758121	28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771	48.130133
9.797071	14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000	33.944327
3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737	8.164038
.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577	.015309
.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292	.349109
76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623	9.397084
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b*, p. 345.

F.—Table exhibiting the Percentages of Receipts from Specific and General Sources, etc.—Continued.

ARTICLES AND OCCUPATIONS.	Per cent., 1877.	Per cent., 1878.	Per cent., 1879.	Per cent., 1880.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
Penalties, etc.				
Unassessed penalties	.026727	.021659	.023705	.026085
Penalties upon unstamped instruments	.000187	.000489	.000280	.000269
United States' share of penalties recovered by suits	.151953	.187130	.115019	.062670
Penalties received on compromises	.135646	.070884	.072012	.179973
Interest	.026577	.016068	.008266	.004022
Costs	.011865	.015214	.026067	.035177
Fines, penalties, etc., reported by United States officers other than collectors				
Total	.352955	.311444	.245349	.308196
Total percentages of receipts from articles and occupations now taxable, including penalties	91.165198	90.728003	91.054604	90.990252
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.				
Manufactures and products	*a*. 200145	*a*. 386739	*a*. 262551	*a*. 183130
Gross receipts				
Sales				
Special taxes not elsewhere enumerated	.000082			
Income				
Legacies				
Successions				
Articles in Schedule A				
Bank capital and deposits	3.213827	3.142201	2.795842	2.668087
Adhesive stamps	5.420748	5.743057	5.887003	6.158531
Miscellaneous collections				
Total percentages of collections under repealed laws	8.834802	9.271997	8.945396	9.009748
RECAPITULATION.				
Percentages of—				
Receipts from spirits	48.295593	45.384202	46.147290	49.138430
Receipts from tobacco	34.544715	36.086927	35.231340	31.216830
Receipts from fermented liquors	7.967372	8.944424	9.418420	10.303688
Receipts from oleomargarine				
Receipts from bank circulation	.004563	.001006	.012205	.023108
Penalties, etc., collected	.352955	.311444	.245349	.308196
Collections under repealed laws	8.834802	9.271997	8.945396	9.009748
Total	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 345.

Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.	Per cent., 1888.	Per cent., 1889.
.020636	.012856	.013403	.017045	.026720	.020707	.025911	.016612	.011110
.000341	.000248	.000197	.000156	.000072	.000210	.000093	.000207	.000059
.032702	.038928	.048470	.029268	.090897	.044040	.016800	.026972	.013211
.083029	.055657	.121312	.166093	.050467	.077566	.115307	.061181	.022943
.004186	.002118	.001806	.001078	.004870	.001628	.002280	.001345	.000529
.029292	.026046	.025480	.023229	.025052	.022160	.024908	.018795	.017071
.170186	.135853	.210668	.237769	.198078	.166311	.185299	.125112	.064932
91.283813	90.842586	92.092325	99.782030	99.978331	99.972552	99.975359	99.992143	99.995356
a. 109841	*a*. 055447	*a*. 049499	*a*. 020019	*a*. 018143	*a*. 020701	*a*. 018097	*a*. 007838	*a*. 004633
.002225			.045743					
2.767661	3.568599	2.582144	.001604	.002076				
5.836460	5.533368	5.276032	.150604	.001450	.006747	.006544	.000019	.000011
8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641	.007857	.004644
49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494	55.745300	56.772625
31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536	24.662834	24.345406
10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228	18.760160	18.124403
						.609103	.695057	.683183
.003164	.002913	.000539	.000363	.022233		.003669	.003380	.004747
.170186	.135853	.210668	.237769	.198078	.166311	.185299	.125112	.064932
8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641	.007857	.004644
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 345.

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, 1889.

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, 005. 44	810, 054	
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		74 months..	99, 100, 905. 96	1, 238, 761, 324	
Total					520, 979, 654. 44	3, 199, 549, 552	

Dates when they took effect.	
Mar. 3, 1865.	Apr. 1, 1865.
July 13, 1866.	Aug. 1, 1866.
June 6, 1872.	July 1, 1872.
Mar. 1, 1879.	May 1, 1879.
Mar. 3, 1883.	May 1, 1883.

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, 1889.

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, 832, 387	$0. 10$^{96}_{100}$
	5	276, 368. 85	5, 527, 377			
	10	81, 005. 44	810, 054			
	15	2, 163, 168. 05	14, 421, 120			
	20	34, 406. 18	172, 031			
1864	5	1, 209, 589. 63	24, 191, 792	7, 327, 618. 98	64, 577, 097	.11$^{35}_{100}$
	15	5, 877, 095. 11	39, 180, 634			
	20	240, 914. 24	1, 204, 671			
	5	294, 228. 83	5, 886, 576			
	15	2, 018, 805. 41	13, 458, 702			
	20	100, 339. 26	501, 697			
1865	25	1, 088, 140. 66	4, 352, 560	8, 300, 372. 55	37, 641, 822	.22$^{05}_{100}$
	30	7, 802. 77	26, 009			
	35	4, 028, 865. 16	11, 511, 042			
	40	762, 081. 46	1, 905, 210			
	15	893, 540. 76	5, 956, 938			
	25	431, 185. 50	1, 724, 742			
	30	6, 252. 45	20, 841			
1867	35	1, 465, 721. 38	4, 187, 775	13, 038, 095. 73	37, 493, 785	.34$^{76}_{100}$
	40	10, 241, 395. 64	25, 603, 489			
	15	1, 758, 906. 94	11, 726, 046			
	30	231, 730. 38	1, 772, 435			
1868	40	14, 053, 295. 18	35, 133, 013	16, 043, 842. 50	47, 631, 404	.33$^{68}_{100}$
	15	1, 750, 902. 37	11, 668, 016			
	30	288, 721. 31	962, 404			
1869	40	13, 653, 492. 09	34, 133, 730	17, 371, 663. 64	64, 305, 026	.27$^{01}_{100}$
	15	3, 206, 544. 83	20, 040, 905			
1870	40	14, 164, 518. 81	44, 264, 121	24, 300, 483. 42	90, 288, 082	.26$^{91}_{100}$
	15	4, 591, 702. 81	28, 698, 143			
	30	19, 708, 780. 61	61, 580, 939			
1871	40	4, 882, 821. 83	30, 517, 636	25, 566, 539. 67	95, 135, 504	.26$^{87}_{100}$
	15	30, 677, 717. 84	61, 617, 893			
	30	5, 896, 206. 35	36, 851, 290			
1872	40	18, 674, 569. 26	58, 358, 029	24, 570, 775. 59	95, 209, 319	.25$^{81}_{100}$
	15	4, 411, 47	27, 572			
1873	40	22, 217, 127. 93	111, 085, 640	23, 397, 858. 22	114, 789, 208	.20$^{38}_{100}$
	15	1, 176, 318. 82	7, 675, 996			
	30	20, 900, 509. 67	101, 502, 518			
1874	40	1, 658, 445. 92	3, 245, 143	21, 938, 955. 59	107, 747, 601	.20$^{36}_{100}$
	15	18, 653, 043. 29	93, 265, 216			
1875	40	5, 480, 688. 19	22, 836, 180	25, 200, 750. 51	119, 435, 874	.21$^{10}_{100}$
	15	1, 067, 033. 03	3, 324, 478			
1876	40	4, 656. 47	23, 282	20, 755, 780. 20	110, 380, 602	.34$^{76}_{100}$
	15	25, 689, 656. 09	107, 040, 234			
	30	1, 061, 467. 64	3, 317, 086			
1877	40	1, 104. 91	5, 520	15, 692, 415. 77	46, 704, 150	.33$^{59}_{100}$
	15	27, 051, 968. 37	112, 716, 535			
	30	1, 095, 695. 52	3, 424, 048			
1878	40	25, 220, 065. 08	105, 500, 271	17, 371, 663. 64	64, 305, 026	.27$^{01}_{100}$
	15	93. 00	465			
	30	1, 063, 714. 22	3, 324, 107			
1879	40	6, 933, 652. 30	43, 335, 327	25, 566, 010. 25	95, 135, 504	.26$^{87}_{100}$
	15	11. 40	57			
	30	17, 963, 510. 99	74, 847, 963			
1880	40	708, 835. 56	2, 215, 111	24, 570, 775. 59	95, 209, 319	.25$^{81}_{100}$
	15	21, 802, 775. 62	136, 267, 347			
	30	244. 32	1, 221			
1881	40	1, 743. 80	4, 359	21, 938, 955. 59	107, 747, 601	.20$^{36}_{100}$
	15	23, 521, 493. 16	147, 009, 332			
1882	40	977. 47	4, 073	23, 522, 470. 63	147, 013, 405	.16
	15	25, 811, 023. 06	161, 318, 894			
1883	40	1, 369. 78	5, 707	25, 812, 392. 84	161, 324, 601	.16
	15	18, 487, 001. 46	115, 543, 759			
1884	40	4, 385. 23	54, 817, 790	22, 872, 425. 35	170, 961, 558	.13$^{43}_{100}$
	15	1, 147. 80	7, 174			
1885	40	321. 38	2, 010	13, 936, 258. 90	174, 196, 064	.08
	15	13, 935. 19	174, 188, 880			
1886	40	14, 462, 032. 25	180, 775, 403	14, 462, 353. 63	180, 777, 413	.08
	15	327. 38	2, 010			
1887	40	15, 327, 379. 22	191, 592, 240	15, 327, 379. 22	191, 592, 240	.08
	15	16, 519, 961. 72	206, 499, 521	16, 519, 961. 72	206, 499, 521	.08
1888	40	10, 719, 008. 18	209, 362, 602	10, 749, 008. 18	209, 362, 602	.08
1889	40	17, 721, 980. 51	221, 524, 869	17, 721, 980. 51	221, 524, 869	.08
Total		620, 979, 654. 44	3, 199, 549, 552	620, 979, 654. 44	3, 199, 549, 552	.16$^{87}_{100}$

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, 1889.

Description.	Rates of tax.	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	380,978.42	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, or 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	.....	74 months	67,947,416.01	22,649,138,669
Cigarettes weighing not over 3 pounds per M	50 cents per M	Mar. 3, 1883	.....	74 months	4,514,332.32	9,028,664,640
Weighing over 3 pounds per M	$3 per M	Mar. 3, 1883	.....	74 months	810.41	270,137
Total	.....	.....	.....	.....	253,624,980.89	65,871,265,481

* 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, 1880.

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	$52,210,011	34,806,673	$470,589.29	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	124,673.05	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	256,213.00	128,106,500		
	do	2.50 per M	478,580.65	191,435,860		
	do	3.50 per M	456,338.10	130,382,314		
	do	3.00 per M	1,088,778.35	362,926,116		
	do	8.00 per M	1,108,743.78	138,592,972		
	do	10.00 per M	24,348.90	2,434,890		
	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		
1865	do	$3 per 100 packages of 25 each.	5,328.77	13,321,925	3,087,421.51	713,001,099
	do	$3 per M	6,297.68	5,248,066		
	do	5 cents per package of 25 each.	1,790.07	596,690		
	do	5 per cent.	1,166.27	583,135		
	do	$10 per M	159.22	20,294		
			202.94			
1866	Cigars	$10 per M	3,474,438.94	347,443,894	3,476,238.86	347,674,259
	Cigarettes	5 cents per package of 25 each.	350.72	175,360		
	do	5 per cent.	897.15	55,005		
	do	$10 per M	550.05			
1867	Cigars and cigarettes	$2.00 per M	211,416.22	105,708,110	3,661,984.39	483,606,456
	do	4.00 per M	454,082.13	113,520,532		
	do	4.00 per M and 20 per cent.	2,575,490.40	84,199,128		
	do	5.00 per M	420,995.64	180,378,686		
1868	do	5.00 per M	2,951,675.26	590,335,052	2,951,675.26	590,335,052
1869	Cigars	5.00 per M	4,957,670.67	991,535,934	4,960,952.67	993,287,429
	Cigarettes	1.50 per M	2,350.49	1,566,993		
	do	5.00 per M	922.51	184,502		
1870	Cigars	5.00 per M	5,007,353.87	1,130,470,774	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	6,599,568.02	1,319,913,604	6,598,173.24	1,332,844,357
	Cigarettes	1.50 per M	306.52	58,871,013		
	do	5.00 per M	298.70	59,740		
1872	Cigars	5.00 per M	7,535,074.61	1,507,014,922	7,566,156.86	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	8,899,732.98	1,779,946,596	8,940,391.48	1,807,024,646
	Cigarettes	1.50 per M	40,630.75	27,080,500		
	do	5.00 per M	37.75	7,550		
1874	Cigars	5.00 per M	9,280,896.49	1,857,979,298	9,333,592.24	1,886,697,498
	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	24,476.17	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				
1889	Cigars	3.00 per M	11,602,156.92	3,867,385,640	12,677,987.60	6,018,901,000
	Cigarettes	.50 per M	1,075,743.08	2,151,486,160		
	do	3.00 per M	87.60	29,200		
Total			253,624,980.89	65,871,265,481	253,624,980.89	65,871,265,481

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, 1869.

Fiscal year ended June 30—	Spirits warehoused.											Spirits not warehoused.	Aggregate production.
	b 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												a85,295,393
1865											37,196	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	46,910,913
1869										46,395,651	908,858	54,276,742
1870										53,367,884	1,223,830	72,560,929
1871										71,337,099	2,472,011	57,048,457
1872										54,576,446	1,089,698	69,365,443
1873										68,275,745	2,965,987	71,202,554
1874										68,236,567	766,687	69,572,061
1875										68,805,374	1,757,202	62,687,637
1876										60,930,425	672,231	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	4,006,342	56,281,507	1,060,850	57,342,456
1879	69,340	8,587,081	4,001,048	19,594,283	2,243,455	372,776	18,033,652	13,459,486	5,600,840	71,961,961	926,412	72,888,373
1880	129,086	15,414,148	6,341,991	21,631,009	2,459,201	394,668	15,210,389	20,657,975	8,205,759	90,484,356	891,061	91,375,417
1881	240,124	33,632,615	9,931,609	22,988,969	2,118,506	549,596	14,363,581	23,556,608	10,586,666	117,968,274	1,559,737	119,528,011
1882	381,825	29,575,697	9,234,777	15,201,671	1,704,084	569,134	10,962,379	27,871,293	10,744,156	106,224,986	1,048,229	107,283,215
1883	223,977	8,662,245	4,784,654	10,718,706	1,801,960	545,768	8,701,951	28,295,253	10,502,771	74,237,285	1,057,225	75,294,510
1884	200,732	8,890,852	5,089,958	12,385,229	1,711,158	641,724	6,745,688	28,538,630	11,426,470	75,636,471	894,696	76,531,167
1885	312,197	12,277,750	5,328,043	13,436,916	2,081,165	639,401	3,235,839	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	1,799,952	656,607	2,396,218	26,538,381	10,543,736	80,674,059	1,176,201	81,849,260
1887	673,610	17,015,054	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	78,505,209	928,237	79,433,446
1888	864,704	7,463,609	5,879,690	11,075,629	1,891,246	872,990	1,016,436	29,475,913	12,603,883	71,144,110	544,078	71,688,188
1889	952,358	21,960,784	8,749,768	10,939,135	1,471,054	1,029,968	1,029,495	30,439,354	13,738,952	90,310,868	822,682	91,133,550

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.

b Including also apple and peach brandy in 1869.

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. 365), 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 (14,817,943 gallons) is added to 8,214,762 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, 1889.

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	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.	1.50	June 30, 1864	Dec. 22, 1864	6 months.	7,279,728.00	4,853,152	
Spirits distilled from whatever materials, except grapes.	2.00	Dec. 22, 1864	July 20, 1868	43 months.	75,938,211.06	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 whatever materials, except grapes, to April 1, 1865, and from whatever materials, except apples, grapes, or peaches, after April 1, 1865.	.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	766,995.87	383,499	
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	*Dates of acts.* *Dates when they took effect.*
Spirits distilled from apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	2,982,501.52	5,965,004	Mar. 3, 1865. Apr. 1, 1865.
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	July 13, 1866. Sept. 1, 1866.
Spirits distilled from apples, grapes, or peaches	.70	June 6, 1872	Mar. 3, 1875	31 months.	3,553,933.12	5,077,046	June 6, 1872. Aug. 1, 1872.
Spirits distilled from materials other than apples, grapes, or peaches.	.90	Mar. 3, 1875	.....	172 months.	831,180,462.75	923,533,851	
Spirits distilled from apples, grapes, or peaches.	.90	Mar. 3, 1875	.....	172 months.	15,405,927.21	17,117,695	
Total	.....	.....	.....	.....	1,233,236,093.65	1,553,151,463	

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, 1889.

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 23/100
	.60	17,059,078.70	28,431,798			
1865	.20	965,705.16	4,828,525	16,007,706.99	16,973,974	.94 31/100
	.25	7,565.41	30,262			
	.50	2,980.78	5,961			
	.60	2,897,115.50	4,828,525			
	1.50	7,281,187.14	4,854,125			
	2.00	4,853,153.00	2,426,576			
1866	.50	44,740.70	89,481	29,482,077.99	14,847,943	1.98 53/100
	1.50	238,759.14	159,173			
	2.00	29,198,578.15	14,599,289			
1867	1.00	13,069.56	13,070	29,164,409.34	14,588,740	1.99 91/100
	2.00	29,151,339.78	14,575,670			
1868	1.00	158,885.62	158,886	14,290,730.98	7,224,809	1.97 91/100
	2.00	14,131,845.36	7,065,923			
1869	.50	18,787,891.70	37,575,783	33,735,323.68	62,092,417	.54 33/100
	*.60	14,630,370.60	24,382,951			
	2.00	265,366.11	132,683			
		†51,695.27				
1870	.50	39,245,099.04	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	7,516,835.35	15,033,671	43,131,064.78	65,911,141	.65 44/100
	.70	35,614,229.43	50,877,470			
1874	.70	43,807,093.70	62,581,562	43,807,093.70	62,581,562	.70
1875	.70	38,868,838.76	55,526,912	46,877,938.10	64,425,911	.72 76/100
	.90	8,009,099.34	8,898,999			
1876	.70	2,873,264.46	4,104,664	51,390,490.43	58,512,693	.88 55/100
	.90	48,517,225.97	53,908,029			
1877	.70	62,159.09	88,798	52,671,291.34	58,043,389	.89 37/100
	.90	52,609,132.25	58,454,591			
1878	.70	25,328.53	36,184	47,626,533.06	50,704,189	.89 50/100
	.90	45,601,204.53	50,668,005			
1879	.50	15,502.27	31,005	47,709,464.24	53,025,175	.89 99/100
	.70	2,767.03	3,953			
	.90	47,691,194.94	52,990,217			
1880	.70	190.84	272	55,919,119.18	62,132,415	.90
	.90	55,918,928.34	62,132,143			
1881	.70	1,251.58	1,788	62,214,127.56	69,127,206	.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	63,766,219.61	70,851,355	63,766,219.61	70,851,355	.90
1887	.90	60,642,351.66	67,380,391	60,642,351.66	67,380,391	.90
1888	.90	64,408,937.37	71,565,486	64,408,937.37	71,565,486	.90
1889	.90	69,447,175.84	77,163,529	69,447,175.84	77,163,529	.90
Total	.....	1,233,236,093.65	1,553,151,463	1,233,236,093.65	1,553,151,463	.79 45/100

*A part of the first proviso of section 59, act of July 20, 1868, reads as follows: "A tax of $4 on each barrel, counting 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." This proviso, in effect, makes the tax 60 cents per gallon on 24,383,951 gallons in 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 $51,695.27.

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, 1889.

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
1889	1.00	23,235,863.94	25,119,853	23,235,863.94	25,119,853	778,715,443
Total		295,311,185.89	319,519,854	295,311,185.89	319,519,854	9,905,115,474

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, 1889.

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	.....	303 months.	292,376,611.36	315,219,078
Total	.....	.....	.....	.....	295,311,185.89	319,519,854

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 this rate, under different acts, 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.	1882.
		Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1	Alabama	18,793	19,944	11,669	15,466	4,291
2	Arizona *a*					
3	Arkansas	47,648	41,630	39,338	54,362	18,239
4	California *b*	373,002	327,112	1,148,590	2,082,622	2,497,627
5	Colorado *c*		3,998	175		
6	Connecticut *d*	180,658	201,722	79,043	248,201	133,506
7	Dakota *e*		82			
8	Delaware *f*	8,829	9,518	20,669	11,775	29,669
9	District of Columbia *g*					
10	Florida	84				
11	Georgia	151,431	122,029	138,447	200,570	172,951
12	Idaho *h*	10,154	10,178	9,274	9,479	8,791
13	Illinois	20,903,019	29,400,626	33,933,798	36,021,205	32,007,913
14	Indiana	5,752,358	7,184,384	7,945,901	9,045,558	6,384,278
15	Iowa	285,317	236,636	999,449	2,137,454	1,686,794
16	Kansas *i*	397	4,842	42,779	65,086	25,786
17	Kentucky	6,531,455	8,201,100	15,139,651	32,052,400	30,488,064
18	Louisiana *k*	193,573	27,550	11,494	3,193	105,936
19	Maine *l*					
20	Maryland *m*	764,021	977,049	1,700,069	2,448,759	1,740,415
21	Massachusetts	1,644,886	2,294,557	2,521,005	2,192,132	1,769,463
22	Michigan		42	83	9	
23	Minnesota			23,642		
24	Mississippi *n*	1,494	1,621	168	650	
25	Missouri	2,378,035	2,591,988	2,290,956	2,381,719	2,756,346
26	Montana *o*					
27	Nebraska *p*	640,184	920,136	1,214,120	1,817,091	1,226,382
28	Nevada *q*					
29	New Hampshire *r*	50,135	45,138	48,535	50,242	46,923
30	New Jersey	205,537	226,563	127,359	507,270	441,901
31	New Mexico *s*	2,611	916	1,461	1,821	1,203
32	New York	2,631,636	2,906,205	2,504,194	2,428,421	1,936,513
33	North Carolina	247,638	345,495	502,074	654,153	425,396
34	Ohio	11,070,512	12,557,153	15,318,318	17,129,333	15,746,269
35	Oregon *t*	1,407	1,355	1,565	1,294	1,747
36	Pennsylvania	1,461,133	2,114,416	3,203,343	4,745,887	5,009,431
37	Rhode Island *u*					
38	South Carolina	31,857	32,667	29,218	37,262	28,098
39	Tennessee *q*	756,191	886,035	879,761	1,471,788	1,099,114
40	Texas	15,920	18,291	2,960	11,057	4,139
41	Utah *v*					
42	Vermont *w*	1,431	1,505	1,400	2,335	1,152
43	Virginia	290,345	218,766	318,759	282,788	345,994
44	Washington *x*					
45	West Virginia	23,016	54,723	348,673	532,149	400,499
46	Wisconsin	669,749	902,401	820,477	884,480	738,385
47	Wyoming *y*					
	Total	57,342,456	72,888,373	91,378,417	119,528,011	107,283,215

[For notes to references in this table see page 41.]

STATES AND TERRITORIES FROM 1878 TO 1889.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY JUNE 30, 1889.

FISCAL YEAR ENDED JUNE 30—							
1883.	1884.	1885.	1886.	1887.	1888.	1889.	
Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	
14,660	9,337	11,044	14,068	6,452	1,215	8,603	1
							2
41,623	60,483	50,329	42,671	41,987	51,377	71,860	3
2,274,888	1,941,963	1,361,020	660,204	1,062,314	1,305,247	1,133,911	4
			48				5
92,484	110,666	119,104	142,381	127,050	111,612	100,807	6
							7
4,688	10,330	30,380	7,687	14,473			8
							9
181							10
282,046	263,017	240,343	212,226	242,985	310,101	395,101	11
							12
25,931,438	26,197,297	26,494,147	25,149,981	23,784,849	30,818,358	31,498,898	13
5,154,643	6,156,018	4,163,185	4,750,540	3,679,799	4,238,935	5,608,669	14
4,285,162	3,501,529	3,993,738	2,396,007	2,036,774	706	575	15
2,859	5,107	6,730	37,613	9,133	1,090	751	16
10,051,307	10,592,473	13,601,528	20,738,278	19,488,335	8,714,081	25,288,697	17
442			1,058	623	964	1,463	18
							19
1,224,871	1,655,539	1,757,709	2,119,260	1,701,295	1,451,705	2,011,094	20
1,856,551	1,762,929	1,976,763	1,674,516	1,816,530	1,859,741	1,508,916	21
							22
						1,140,061	23
1,658	647	2,019	972	518			24
3,210,884	3,289,313	2,912,840	3,310,277	3,439,366	3,153,896	2,459,855	25
1,017	4,886						26
1,246,447	1,469,642	2,153,357	1,607,244	2,298,260	2,897,239	2,174,137	27
							28
39,460	39,478	33,609	25,758	22,742	31,380	20,880	29
412,505	443,389	439,368	399,635	674,692	535,765	555,228	30
531	20	1,141	1,612	2,580	1,852	2,279	31
1,818,496	1,960,802	2,034,262	1,948,889	1,797,039	1,765,499	1,850,715	32
580,192	626,716	481,978	480,078	525,691	589,036	708,971	33
12,265,127	10,821,968	9,719,473	10,336,981	10,780,248	8,783,782	7,923,839	34
3,684	10,062	11,297	8,325	9,007	781	9,183	35
2,343,871	2,691,765	2,555,145	3,363,881	3,729,710	3,283,459	4,196,575	36
							37
50,077	49,410	32,162	38,979	44,266	47,227	33,987	38
1,030,818	1,317,804	873,436	809,574	895,054	857,957	1,337,007	39
7,039	9,010	10,925	16,152	5,418	9,463	4,623	40
							41
662	937	322	597	863			42
232,854	313,488	257,223	264,269	191,804	218,748	268,525	43
							44
185,222	301,275	228,319	419,906	256,882	130,241	278,537	45
646,173	912,867	852,178	869,593	836,687	516,731	539,803	46
							47
75,294,510	76,531,167	76,405,074	81,849,260	79,433,446	71,688,188	91,133,550	

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.	1882.
		Barrels.	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*
1	Alabama	80		84		
2	Arizona *a*	1,114	1,530	1,677	3,476	4,047
3	Arkansas	113	81	21		
4	California *b*	374,453	385,707	380,458	415,709	432,670
5	Colorado *c*	22,902	34,013	55,684	70,236	87,450
6	Connecticut *d*	55,389	54,709	68,489	72,809	106,167
7	Dakota *e*	4,916	5,163	6,515	8,879	17,622
8	Delaware *f*	7,986	8,604	9,928	12,210	14,248
9	District of Columbia *g*					
10	Florida					
11	Georgia	6,152	9,430	11,790	7,486	4,860
12	Idaho *h*	1,305	1,651	2,011	2,034	3,384
13	Illinois	595,650	645,883	805,605	891,825	1,051,680
14	Indiana	184,403	198,341	260,912	287,725	331,311
15	Iowa	185,893	186,769	232,702	253,002	286,429
16	Kansas *i*	26,057	26,681	32,270	25,872	24,281
17	Kentucky	125,939	149,592	179,464	191,218	219,356
18	Louisiana *k*	41,378	49,070	57,212	53,256	55,645
19	Maine *l*	8				
20	Maryland *m*	236,370	238,230	266,943	293,548	348,076
21	Massachusetts	618,484	591,472	678,246	738,257	836,539
22	Michigan	200,655	228,610	284,152	294,882	329,377
23	Minnesota	111,373	118,980	151,920	183,034	215,113
24	Mississippi *n*					
25	Missouri	549,149	614,870	756,527	838,764	1,019,873
26	Montana *o*	4,968	5,871	7,684	9,707	13,447
27	Nebraska *p*	30,705	32,889	43,804	46,105	54,053
28	Nevada *q*	12,976	15,078	15,098	13,460	11,358
29	New Hampshire *r*	122,962	133,019	183,645	202,552	252,706
30	New Jersey	517,602	539,957	641,344	666,146	810,156
31	New Mexico *s*	916	431	206	454	1,780
32	New York	3,551,889	3,925,922	4,599,099	4,860,637	5,643,627
33	North Carolina	5	40	98	6	23
34	Ohio	981,896	1,039,389	1,245,158	1,313,256	1,576,817
35	Oregon *t*	14,084	16,591	21,691	24,843	25,710
36	Pennsylvania	1,034,660	1,097,214	1,343,207	1,407,287	1,744,602
37	Rhode Island *u*	35,146	40,006	53,504	57,780	70,704
38	South Carolina	634	360	2,699	8,408	9,909
39	Tennessee	11,111	7,419	8,311	9,206	9,484
40	Texas	10,363	8,097	4,966	2,957	3,065
41	Utah *v*	8,550	12,670	13,746	15,962	18,075
42	Vermont *w*	187	55			
43	Virginia	15,462	15,903	18,080	20,530	26,210
44	Washington *x*	8,079	8,083	9,107	12,320	14,208
45	West Virginia	23,954	24,748	33,842	36,942	48,280
46	Wisconsin	500,983	625,284	853,806	952,209	1,224,422
47	Wyoming *y*	4,570	4,663	5,316	6,039	5,321
	Total	10,241,471	11,103,084	13,347,111	14,311,028	16,952,085

[For notes to references in this table see page 41.]

STATES AND TERRITORIES FROM 1878 TO 1889.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY
JUNE 30, 1889.

FISCAL YEAR ENDED JUNE 30—							
1883.	1884.	1885.	1886.	1887.	1888.	1889.	
Barrels.	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	
28		2,110	7,500	14,140	14,750	19,787	1
2,729	303						2
							3
459,290	492,510	504,916	518,477	583,219	656,272	739,968	4
95,280	105,391	103,056	104,774	125,891	147,935	168,153	5
123,763	134,706	126,449	126,710	149,768	260,345	265,719	6
28,390	5,426						7
15,914	18,494	20,044	21,835	29,640			8
							9
							10
11,360	11,871	10,520	11,100	2,675	4,671	15,210	11
3,873	965						12
1,087,408	1,147,632	1,204,493	1,358,874	1,691,200	1,907,442	2,011,691	13
332,874	351,011	358,667	385,452	435,685	474,434	481,836	14
267,390	257,986	169,446	195,457	188,149	160,272	103,400	15
25,103	25,437	19,274	17,369	16,458	14,170	8,290	16
213,938	239,918	249,479	264,139	288,347	301,886	291,970	17
59,605	85,433	91,772	117,311	124,778	124,610	145,048	18
			70				19
365,389	406,447	426,684	472,475	536,728	634,160	658,451	20
861,972	861,468	885,920	966,639	1,000,957	1,017,031	1,003,141	21
340,043	400,198	389,683	436,364	477,880	522,012	519,145	22
248,150	283,653	278,341	304,485	331,480	306,473	314,073	23
							24
1,050,446	1,146,829	1,144,325	1,203,243	1,420,314	1,562,528	1,669,304	25
15,142	58,152	26,537	28,061	30,164	64,211	71,652	26
56,361	94,811	108,445	133,315	163,474	168,379	174,649	27
10,001	2,572	23,941	31,237	35,979			28
270,628	323,449	320,115	329,130	317,685	342,636	338,944	29
852,203	905,214	953,464	1,055,757	1,213,550	1,316,052	1,364,390	30
2,591	5,667	6,198	7,857	6,253	6,056	6,264	31
5,931,303	6,266,691	6,438,625	6,942,300	7,548,350	7,978,532	8,088,390	32
36	22	12					33
1,628,267	1,721,769	1,684,818	1,773,724	1,998,269	2,195,877	2,102,789	34
26,889	45,498	46,239	54,900	67,659	82,162	110,913	35
1,838,018	1,990,807	1,983,205	2,119,773	2,372,849	2,479,343	2,367,199	36
69,110	57,560	54,890	55,230	70,160			37
8,881	8,954	9,353	14,714	15,585	12,540	10,017	38
5,317	6,625	9,933	21,937	32,085	38,778	47,639	39
2,046	3,334	18,645	31,841	40,658	50,945	55,233	40
22,270	3,705						41
							42
27,170	28,628	31,000	36,070	37,830	49,270	46,650	43
17,609	4,838						44
52,540	64,920	67,195	74,498	97,144	103,307	102,366	45
1,323,214	1,448,845	1,418,159	1,488,315	1,656,523	1,683,140	1,817,572	46
5,345	880						47
17,757,892	18,998,619	19,185,953	20,710,933	23,121,526	24,680,219	25,119,853	

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	$400.00	$21,063.11	$2,758.24	.....	.....	$225.50	.....	$1.67	.....
2	Arkansas	.....	19,972.29	2,533.35	.....	.....	130.00	.....	.....	$104.17
3	California	13,170.83	319,178.49	37,658.33	$141.67	$340	2,554.50	$309.00	.....	.....
4	Colorado	800.00	63,303.20	5,700.01	.....	.....	611.50	55.00	.....	.....
5	Connecticut	2,837.50	104,692.39	8,016.69	16.67	60	2,387.75	737.00	62.51	.....
6	Florida	.....	8,510.92	1,416.66	.....	.....	1,463.50	279.00	8.75	104.17
7	Georgia	658.34	38,788.19	3,962.20	37.50	220	126.00	.....	.....	.....
8	Illinois	14,083.35	291,718.99	23,250.03	216.68	520	7,646.50	681.00	39.17	.....
9	Indiana	1,250.00	150,393.27	5,545.84	.....	.....	2,687.00	633.75	84.80	.....
10	Iowa	683.33	68,947.99	3,512.50	.....	...	1,708.50	36.00	.....	.....
11	Kansas	150.00	31,345.59	350.00	.....	.....	1,168.50	10.00	.....	.....
12	Kentucky	7,741.67	80,253.64	18,600.02	50.00	240	1,266.50	10,441.66	1,431.69	.....
13	Louisiana	3,224.99	138,025.89	14,445.83	.....	.....	762.50	275.00	.....	.....
14	Maryland	8,708.35	152,509.96	13,266.67	29.17	40	4,226.50	902.00	127.08	.....
15	Massachusetts	6,425.00	131,139.92	16,983.34	87.51	260	3,241.00	551.50	10.00	.....
16	Michigan	1,083.33	146,686.63	4,608.33	.....	.....	3,751.50	185.00	.....	.....
17	Minnesota	1,783.33	66,086.47	5,041.68	.....	.....	1,274.50	57.00	.....	.....
18	Missouri	7,816.66	138,960.15	16,254.19	62.50	180	3,868.00	697.00	45.42	.....
19	Montana	550.00	52,342.81	4,575.00	.....	.....	123.00	.....	2.92	.....
20	Nebraska	650.00	85,895.80	5,458.36	.....	.....	1,275.00	24.00	.....	.....
21	New Hampshire	33.34	51,220.40	1,008.33	.....	.....	689.50	16.00	.....	.....
22	New Jersey	2,758.34	163,019.71	6,283.33	45.84	160	4,762.50	118.00	.....	.....
23	New Mexico	233.33	34,476.11	2,524.99	.....	.....	35.00	.....	.....	.....
24	New York	31,533.98	790,928.28	75,633.38	54.17	80	28,044.25	5,791.00	25.84	.....
25	North Carolina	958.34	31,028.36	2,033.34	16.67	.....	162.00	2,617.50	122.54	.....
26	Ohio	15,045.85	299,836.18	29,162.49	116.66	580	8,376.50	3,121.00	502.16	.....
27	Oregon	558.33	48,249.91	4,162.52	.....	.....	236.50	120.00	.....	.....
28	Pennsylvania	25,858.37	238,499.25	32,162.58	33.33	160	22,860.25	3,528.43	304.98	.....
29	South Carolina	83.33	20,466.68	1,133.33	.....	.....	72.00	.....	6.25	.....
30	Tennessee	2,050.00	40,901.84	4,679.16	.....	.....	237.00	2,424.85	446.62	.....
31	Texas	2,000.00	69,847.45	5,400.00	.....	.....	351.25	38.00	.....	.....
32	Virginia	2,075.02	54,346.87	3,483.35	.....	.....	871.00	4,007.67	154.21	.....
33	West Virginia	766.69	14,520.37	400.00	.....	.....	406.00	179.00	89.43	.....
34	Wisconsin	5,958.34	152,992.71	9,187.50	16.67	80	3,594.00	1,070.00	56.66	.....
	Total	161,929.94	4,120,149.82	371,191.67	925.04	2,920	111,189.50	38,905.36	3,522.70	208.34
	Total for the special-tax year 1888	162,333.35	4,214,678.30	381,492.04	1,197.93	2,310	107,707.03	43,267.03	4,923.84	218.75

SPECIAL-TAX YEAR ENDED APRIL 30, 1889.

IN THE SEVERAL STATES AND TERRITORIES FOR THE SPECIAL-TAX YEAR ENDED 30, 1889.

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.	
$21,492.01	$5.50	.....	$220.17	$746.68	$895.83	.....	$990.00	$400.00	$49,207.81	1
17,695.45	25.50	$1.20	.....	248.75	783.34	.....	758.00	960.00	43,212.05	2
43,774.40	41.50	138.00	14,525.62	5,249.15	6,772.90	.....	24.00	.....	443,877.79	3
14,033.90	.....	6.00	2,283.34	1,827.50	2,581.25	$600	164.00	200.00	92,166.30	4
25,677.79	6.00	189.85	2,433.34	3,038.38	6,441.65	4,650	15,092.00	5,740.00	182,079.52	5
7,738.74	6.00	6.90	.....	249.25	312.50	.....	452.00	160.00	20,708.39	6
27,836.93	18.00	79.40	191.67	1,161.66	1,768.74	.....	152.00	.....	75,000.63	7
81,932.50	138.50	586.20	9,995.85	12,187.61	10,473.06	4,700	31,962.00	6,960.00	497,091.44	8
42,922.40	77.50	164.48	4,225.00	3,968.40	5,610.42	600	2,322.00	1,560.00	222,044.86	9
35,482.87	12.00	41.95	3,245.83	4,396.71	2,512.50	.....	238.00	.....	120,818.18	10
33,741.91	6.00	96.55	300.00	1,919.66	1,225.82	1,200	1,436.00	.....	72,950.03	11
24,450.40	389.00	89.10	3,570.84	1,951.64	1,687.50	.....	3,084.00	1,040.00	156,287.66	12
33,929.50	252.50	414.20	991.67	3,164.18	1,585.41	.....	1,620.00	560.00	199,251.67	13
36,019.70	72.00	129.00	4,600.00	2,468.33	2,508.32	.....	414.00	.....	226,021.08	14
40,366.60	12.00	925.10	2,366.67	4,724.12	9,162.49	600	16,580.00	11,020.00	244,455.25	15
43,855.40	52.00	676.55	11,239.58	3,784.25	6,412.49	.....	13,458.00	9,580.00	245,373.06	16
22,593.50	39.00	95.20	8,562.51	2,109.99	4,520.84	.....	.....	.....	112,164.02	17
47,302.00	308.50	215.75	4,170.84	3,016.66	5,451.85	.....	6,992.00	4,434.00	239,775.52	18
9,444.90	2.00	3.60	2,929.16	1,140.00	2,197.92	.....	456.00	1,560.00	75,327.31	19
30,035.80	.....	38.40	3,320.17	1,966.66	5,882.90	.....	549.51	1,280.00	136,385.60	20
29,691.40	.....	490.60	541.67	5,534.19	2,545.85	.....	1,952.00	.....	93,723.28	21
39,343.40	48.00	776.40	3,412.51	6,506.65	9,579.19	.....	1,676.00	880.00	239,369.87	22
5,317.80	10.00	9.30	987.50	448.34	2,043.74	.....	298.00	480.00	46,864.11	23
152,353.24	552.00	2,652.60	25,904.19	32,997.09	26,158.41	.....	372.00	200.00	1,173,280.43	24
20,095.10	916.25	996.20	.....	631.09	649.99	.....	20.00	.....	60,247.98	25
78,439.10	179.50	1,185.75	13,233.35	4,734.20	12,464.59	600	11,244.00	4,780.00	483,595.33	26
12,788.00	.....	25.50	5,068.76	1,237.51	1,200.00	.....	172.00	1,220.00	75,039.03	27
115,275.10	198.50	1,738.10	22,941.70	8,552.57	11,637.52	1,800	4,282.00	1,980.00	491,812.68	28
15,821.80	23.00	13.75	233.33	133.35	320.82	.....	8.00	.....	38,315.64	29
20,942.63	257.50	129.70	308.34	464.99	1,120.84	.....	1,284.00	1,120.00	76,367.47	30
34,867.20	6.00	10.50	529.17	10,489.93	8,160.41	.....	1,552.00	2,880.00	136,131.91	31
17,480.20	841.00	105.00	150.00	733.38	1,120.84	.....	132.00	120.00	85,620.54	32
10,740.60	38.00	.....	250.00	763.32	183.33	.....	132.00	.....	28,468.74	33
33,022.04	50.00	403.40	15,541.67	4,707.50	3,770.84	.....	2,378.00	2,640.00	235,469.33	34
1,226,504.31	4,583.25	12,434.83	168,291.85	137,254.29	159,744.10	14,750	122,245.51	61,754.00	6,718,504.51	
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	

I.—Abstracts of Reports of United States District Attorneys, Marshals, during the fiscal year

	JUDICIAL DISTRICTS.	Suits pending July 1, 1888.			Suits commenced during fiscal year.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
		Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*
1	Alabama, northern	207	22		437		
2	Alabama, middle	93	5		206		
3	Alabama, southern				6		
4	Alaska						
5	Arizona				1		
6	Arkansas, eastern	19			33		
7	Arkansas, western	24	1	1	131		
8	California, northern	209	8	5	6	1	1
9	California, southern				4		2
10	Colorado	1					
11	Connecticut	8		1	8		2
12	Dakota				25		
13	Delaware				2		
14	District of Columbia	1	2				
15	Florida, northern	1			1		
16	Florida, southern	3			5		
17	Georgia, northern	280	6	6	701		
18	Georgia, southern	7			32		
19	Idaho						
20	Illinois, northern	55	2	1	30	1	1
21	Illinois, southern	21	3		108		
22	Indiana	14			9		
23	Indian Territory						
24	Iowa, northern	28			164		
25	Iowa, southern	56			121		
26	Kansas	48			13		
27	Kentucky	57	64		474	18	
28	Louisiana, eastern	2	10	1	15		
29	Louisiana, western	12			7		
30	Maine	47			116		
31	Maryland	12			15		
32	Massachusetts	4	8	6	141		
33	Michigan, eastern	28			36		
34	Michigan, western	4			13		
35	Minnesota	27	1		110		
36	Mississippi, northern	346		1	429		1
37	Mississippi, southern	3			83		
38	Missouri, eastern	7			148		
39	Missouri, western	52			170		
40	Montana						
41	Nebraska	17			14		
42	Nevada						
43	New Hampshire	3			2		
44	New Jersey	4	1		6		
45	New Mexico	7			1		
46	New York, northern	19	2		66		
47	New York, eastern	7	16	4	3		
48	New York, southern	23	25	2	7		3
49	North Carolina, eastern	10		2	38		2
50	North Carolina, western	174	14	4	232	4	3
51	Ohio, northern	13			55		
52	Ohio, southern	8	1		5		
53	Oregon	2	1		4		
54	Pennsylvania, eastern	1	18	1	8	56	4
55	Pennsylvania, western	17	5	2	6		
56	Rhode Island	4	1		2		1
57	South Carolina	45	1		191	6	
58	Tennessee, eastern	110			202		
59	Tennessee, middle	62	2	1	250		3
60	Tennessee, western	197			120		
61	Texas, eastern	35			23		
62	Texas, northern	18	1		6		
63	Texas, western	16			25		
64	Utah	1			1		
65	Vermont	12			10		
66	Virginia, eastern	10	1		1		
67	Virginia, western	120	22		162	24	
68	Washington	1			4		
69	West Virginia	289	2		477		
70	Wisconsin, eastern	2			6		1
71	Wisconsin, western	3			2		
72	Wyoming						
	Total	2,906	245	38	5,819	110	24
	Total for fiscal year 1888	3,052	333	37	6,094	226	31

AND OTHERS, OF SUITS AND PROSECUTIONS UNDER THE INTERNAL REVENUE LAWS, ENDED JUNE 30, 1889.

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.*	
1			174						1
			118			1			2
									3
									4
									5
4			10						6
			107	1					7
2			3	1		1			8
			1					1	9
									10
2			2			4		2	11
5			9						12
			1						13
									14
1									15
1			1						16
17	3		424	1		4		2	17
2			9						18
									19
9	1	1	5						20
24	1		69						21
3			4						22
									23
27			104			3			24
18			68						25
			14			1			26
4	3		341	27					27
1			6	1			1		28
									29
48			42			10			30
3			5						31
18		1	6						32
16			12						33
9			1			1			34
5			6						35
6			199						36
16			26						37
4			72						38
34			81						39
									40
2			10						41
									42
1									43
			3						44
									45
39			12						46
									47
1		1	1			2		1	48
2			20						49
30	7	4	89	5	3				50
13			33			6			51
1			4						52
5									53
1	1		1	51		3	5	2	54
			1						55
						1			56
2			113			8			57
3			182						58
12	1		139				1	2	59
10			92						60
1			10			10			61
1			5			1			62
1			11						63
			1						64
1			1			2			65
			5			3			66
2	12		102	13					67
2			2						68
			164						69
3			3			1		1	70
									71
									72
413	29	7	2,924	100	3	62	7	11	
750	74	3	3,123	95		221	34	19	

I.—Abstracts of Reports of United States District Attorneys,

	JUDICIAL DISTRICTS.	Suits decided adversely to the United States.			Suits dismissed, abandoned, consolidated, etc.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
		Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*
1	Alabama, northern	62			119	2	
2	Alabama, middle	27			65	1	
3	Alabama, southern						
4	Alaska						
5	Arizona				1		
6	Arkansas, eastern				8		
7	Arkansas, western	11			23		1
8	California, northern				2	3	2
9	California, southern						
10	Colorado						
11	Connecticut	1			4		
12	Dakota				4		
13	Delaware	1					
14	District of Columbia						
15	Florida, northern				1		
16	Florida, southern	1			1		
17	Georgia, northern	146			131		2
18	Georgia, southern	2			7		
19	Idaho						
20	Illinois, northern	1			51	1	
21	Illinois, southern	6			12	1	
22	Indiana	1			12		
23	Indian Territory						
24	Iowa, northern	12			18		
25	Iowa, southern	4			35		
26	Kansas				24		
27	Kentucky	90	1		36	5	
28	Louisiana, eastern	3			1	3	
29	Louisiana, western	7			1		
30	Maine	2			20		
31	Maryland	4			15		
32	Massachusetts	20				5	3
33	Michigan, eastern	3			7		
34	Michigan, western	1			4		
35	Minnesota	4			90		
36	Mississippi, northern	102		2	144		
37	Mississippi, southern	10			5		
38	Missouri, eastern	2			43		
39	Missouri, western	17			47		
40	Montana						
41	Nebraska	6			10		
42	Nevada						
43	New Hampshire						
44	New Jersey	1					
45	New Mexico				5		
46	New York, northern				14		
47	New York, eastern	1			4		
48	New York, southern						
49	North Carolina, eastern	5		2	8		
50	North Carolina, western	39	3		77		
51	Ohio, northern	2			10		
52	Ohio, southern	2					
53	Oregon					1	
54	Pennsylvania, eastern	1	1	1			
55	Pennsylvania, western				13	5	1
56	Rhode Island	2					
57	South Carolina	87			8		
58	Tennessee, eastern	50			45		
59	Tennessee, middle	89		1	35		
60	Tennessee, western	45			86		
61	Texas, eastern	7			13		
62	Texas, northern	5			6		
63	Texas, western	2			12		
64	Utah						
65	Vermont				4		
66	Virginia, eastern						
67	Virginia, western	39	2		18	3	
68	Washington				1		
69	West Virginia	88			145		
70	Wisconsin, eastern						
71	Wisconsin, western						
72	Wyoming						
	Total	1,011	7	6	1,445	30	9
	Total for fiscal year 1888	970	11	3	1,176	100	5

Marshals, and others, of Suits and Prosecutions, etc.—Continued.

	Suits pending July 1, 1889.			Sentences suspended.	Amounts of judgments recovered and costs taxed.					
					Criminal.		Civil.		In rem.	
	Criminal.	Civil.	In rem.	Criminal.	Fines.	Costs.	Principal.	Costs.	Principal.	Costs.
	No.	*No.*	*No.*	*No.*						
1	288	20		45	$12,702.00	$11,233.39				
2	88	4		27	9,300.00	7,496.21				
3	6									
4										
5										
6					2,210.00	440.05				
7	30				12,100.00		$123.30			
8	14			3	250.00	157.88	297.46	$135.46		
9	207	5	4	2						
10	3		1							
11	1								$297.00	
12	3		1		80.00	188.00				
13	7			7	125.00					
14				1						
15	1	2								
16					100.00					
17	4				100.00					
18	259	2	2	22	29,700.00	30,654.25	345.46	91.80		
19	19			9	1,400.00	1,456.08				
20	19	1	1	1	275.00	277.66	131.50	40.86	2,412.00	$120.40
21	18	1		6	5,271.00	3,870.00	1,790.00	73.92		
22	3			1	590.00	105.57				
23										
24	28			38	12,470.00	794.00				
25	52			62	4,340.00	1,120.14				
26	22			2	1,050.00					
27	60	46		34	26,826.00	44,539.31	2,777.35	430.20		
28	6	5	1	5	600.00	189.25	3,643.29	36.44		
29	11									
30	41			8	4,540.00	2,802.20				
31					800.00	492.00				
32	101	3	2	37	480.00	672.24				
33	26			22	239.52	897.02				
34	1				1,400.00	124.62				
35	32	1			310.00	19.01				
36	324			20	12,540.00	360.45				
37	29			7	1,330.00	1,460.41				
38	34			23	1,629.00	1,212.25				
39	43			14	3,717.40	1,974.17				
40										
41	3				195.00	148.48				
42										
43	4				10.00					
44	6	1		2		150.56				
45	3									
46	20	2		1	1,660.00					
47	5	16	4							
48	26	25	3	2						
49	13		2	8	3,125.00	1,778.00	576.62	204.40		
50	171	3		196	22,855.85	9,245.24	1,256.30	284.66	597.73	1,958.86
51	4				1,475.00	2,276.32				
52	6	1		2	100.00					
53	1			2	360.00					
54	3	16	2		160.00	506.06	130,955.33	58.28		26.00
55	9		1		100.00	361.66				
56	3	1	1		50.00	27.08				
57	18	7		37	8,850.00					
58	122				15,000.00	11,240.00				
59	37		1	14	8,450.00	7,625.42	159.07	35.75		
60	84				4,220.00					
61	17			6	1,861.60					
62	6	1			300.00					
63	15				1,200.00					
64	1			1						
65	14			1	75.12	58.02				
66	3	1		3	600.00					
67	121	16		14	9,800.00		780.60	611.10		
68					200.00					
69	369	2			18,035.54	14,918.25				
70	1				625.00					
71	5									
72										
	2,870	182	26	685	246,683.03	160,871.25	142,836.28	2,002.87	3,306.73	2,105.26
	2,906	245	38	853	238,204.34	167,738.41	148,657.70	5,652.41	1,912.49	1,129.58

L.—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		$26.00	$77.19	$59.86		
2	Alabama, middle	$100.00	75.00	72.94	67.30		
3	Alabama, southern						
4	Alaska						
5	Arizona						
6	Arkansas, eastern	210.00	167.75				
7	Arkansas, western	10.00	31.00				
8	California, northern	1,825.00	162.58	47.46	27.20	$2,500.00	
9	California, southern					2,500.00	
10	Colorado						
11	Connecticut	417.50	554.20			350.00	$894.00
12	Dakota	70.00					
13	Delaware						
14	District of Columbia						
15	Florida, northern						
16	Florida, southern	100.00					
17	Georgia, northern	1,850.00	778.80	238.16	39.61		
18	Georgia, southern	110.00	57.64				
19	Idaho						
20	Illinois, northern	2,079.00	799.41	131.50	40.86	921.80	341.78
21	Illinois, southern	889.50	698.96	1,790.00	73.92		
22	Indiana	143.00	138.62				
23	Indian Territory						
24	Iowa, northern	1,679.35	789.72				
25	Iowa, southern	765.01	552.68				
26	Kansas						
27	Kentucky	580.00	522.09	292.08	86.69		
28	Louisiana, eastern	35.00	15.05	1,250.00	154.14		
29	Louisiana, western						
30	Maine	1,355.00	438.13				
31	Maryland	203.96					
32	Massachusetts	975.00	674.60			200.00	112.22
33	Michigan, eastern	2,112.00	2,584.32				
34	Michigan, western	1,337.50	48.50				
35	Minnesota	369.89	184.80				
36	Mississippi, northern	405.00	150.01				
37	Mississippi, southern	780.00	726.61				
38	Missouri, eastern	125.00					
39	Missouri, western	944.40	1,328.26				
40	Montana						
41	Nebraska	50.00	51.05				
42	Nevada						
43	New Hampshire						
44	New Jersey	937.00	255.40				
45	New Mexico	95.00					
46	New York, northern	966.82					
47	New York, eastern	20.00					
48	New York, southern	2,105.46	28.80			4,872.70	
49	North Carolina, eastern	143.00	196.55	273.02	95.20		
50	North Carolina, western	777.00	3,051.02	278.02	198.76	410.79	817.48
51	Ohio, northern	885.00	911.52				
52	Ohio, southern	185.00					
53	Oregon	360.00					
54	Pennsylvania, eastern	985.00	573.37		2.24		
55	Pennsylvania, western	1,185.00	454.32				
56	Rhode Island	165.00	93.01				
57	South Carolina	168.50	366.97				
58	Tennessee, eastern	250.00	589.76				
59	Tennessee, middle	1,070.00	2,889.53	259.07	73.22	250.00	70.25
60	Tennessee, western	210.00	210.85				
61	Texas, eastern	175.00	218.00				
62	Texas, northern	170.00	129.31				
63	Texas, western	100.00					
64	Utah						
65	Vermont	37.62	160.15				
66	Virginia, eastern	13.00					
67	Virginia, western	609.85	244.20	323.40	342.52		
68	Washington	103.00					
69	West Virginia						
70	Wisconsin, eastern	600.00	569.23				
71	Wisconsin, western	400.00	412.25				
72	Wyoming						
	Total	32,177.36	22,910.02	5,032.84	1,261.52	12,005.29	2,235.73
	Total for fiscal year 1888	72,638.47	30,672.00	24,006.96	2,199.57	13,448.92	3,496.87

K.—Abstract of Seizures of Property for Violation of Internal Revenue Laws for the fiscal year ended June 30, 1889.

STATES AND TERRITORIES.	Distilled spirits.		Tobacco.		Cigars.		Miscellaneous property.
	Gallons.	Value.	Pounds.	Value.	Number.	Value.	Value.
Arkansas							$435.00
Alabama	782	$910.00					9,688.00
California	6,535	3,396.00			350	$10.00	62,231.00
Connecticut	1,236	1,051.00			1,900	40.00	8,216.00
Colorado							469.00
Florida							15.00
Georgia	411	390.00					11,969.00
Illinois	141	141.00	12	$2.00			3,177.00
Indiana							5.00
Iowa							100.00
Kentucky	42	52.00					2,777.00
Louisiana	407	380.00			1,100	11.00	380.00
Maryland							10.00
Massachusetts	1,180	286.00			6,230	133.00	2,935.00
Michigan	37	75.00					
Missouri	242	432.00	20	16.00	78	3.00	100.00
New Hampshire					16,730	502.00	
New York	14,175	6,951.00			18,938	210.00	5,044.00
New Jersey	400	467.00	2,069	166.00			306.00
North Carolina	7,495	2,706.00	894	90.00			14,281.00
Nebraska	46	30.00					100.00
New Mexico	26	72.00			27	2.00	
Ohio	300	300.00					
Oregon							1,000.00
Pennsylvania	2,527	1,948.00			550	12.00	4,028.00
South Carolina	451	453.00					2,813.00
Tennessee	6,923	3,882.00	40	10.00			3,074.00
Virginia	1,608	933.00					2,431.00
West Virginia							318.00
Wisconsin	200	300.00					845.00
Total	45,164	25,155.00	3,035	284.00	45,903	923.00	136,747.00
Total for fiscal year 1888	15,808	15,825.18	13,613	1,467.00	299,296	2,374.00	167,177.38

L.—Statement of Collections, Expenses, and Percentage of Cost of Collection, for each District during the Fiscal Year ended June 30, 1889.

Districts.	Collections.						Expenses.						
	Spirits.	Tobacco.	Beer.	Oleomargarine.	Penalties, etc.	Total Collections.	Salary of Collector.	Deputies and clerks.	Office rent, etc.	Storekeepers.	Gaugers.	Total expenses.	Per cent. of cost.
Alabama	$33,186.56	$35,839.77	$20,557.55	$2,590.00	$588.48	$92,762.36	$2,822.76	$15,391.18	$171.59	$582.00	$2,571.80	$21,539.33	23.22
Arkansas	81,854.05	32,199.51	1,602.51	4,642.00	421.15	120,719.22	3,113.52	12,138.85	236.19	14,143.50	2,031.50	31,653.56	26.22
First California	695,392.51	479,528.04	603,893.43	24.00	4,811.29	1,783,649.27	4,500.00	32,673.39	737.10	11,580.00	25,845.62	75,336.11	4.22
Fourth California	182,276.00	23,630.97	105,720.39	.....	1,736.55	313,363.91	3,509.75	18,613.40	1,680.07	7,908.00	9,736.89	41,448.11	13.23
Colorado	73,089.67	53,919.29	162,670.75	3,836.32	.....	294,116.03	3,125.00	12,000.00	1,382.68	.....	1,473.99	17,981.67	6.11
Connecticut	213,986.59	157,925.85	257,614.71	153,624.70	2,563.03	785,714.88	4,500.00	23,502.57	501.74	2,500.00	6,036.08	37,040.39	4.71
Florida	9,535.92	412,518.35	588.42	1,236.00	204.06	424,082.75	3,375.00	8,914.07	744.21	.....	.....	13,033.28	3.07
Georgia	370,709.11	44,517.59	17,253.83	104.00	3,594.61	436,119.14	4,500.00	39,509.06	934.67	42,958.00	5,128.27	93,030.00	21.33
First Illinois	6,280,666.06	870,378.06	1,575,818.28	401,089.44	6,634.12	9,134,585.96	4,500.00	43,031.59	620.05	28,256.00	44,620.86	121,028.50	1.32
Fifth Illinois	19,175,514.52	42,590.96	101,844.38	2,216.00	99.40	19,322,265.26	4,500.00	17,762.08	903.00	48,976.00	44,159.52	116,300.60	.60
Eighth Illinois	1,901,439.95	302,216.56	110,098.07	1,320.00	3,132.02	2,318,206.60	4,500.00	20,353.45	186.03	9,272.00	5,225.99	39,537.47	1.71
Thirteenth Illinois	79,136.61	42,361.41	108,834.66	838.00	1,191.29	232,361.97	3,259.74	11,461.88	217.46	2,174.00	1,670.22	18,783.30	8.08
Sixth Indiana	2,081,887.37	156,489.64	289,130.81	85,465.86	496.60	2,613,470.28	4,500.00	20,349.03	615.47	23,788.00	14,324.40	63,576.90	2.43
Seventh Indiana	2,940,469.39	62,642.59	171,260.96	340.00	53.12	3,174,766.06	4,500.00	13,246.73	779.90	9,936.00	13,990.91	42,453.54	1.34
Third Iowa	30,419.86	68,839.40	47,231.55	14.00	2,577.74	149,082.55	2,750.00	9,585.02	135.34	.....	1,142.18	16,612.54	9.13
Fourth Iowa	43,076.10	141,859.78	56,996.43	244.00	1,318.04	243,494.35	3,099.49	14,247.38	1,511.40	608.00	454.45	19,920.72	8.18
Kansas	32,134.33	91,023.47	11,132.90	48,955.60	105.92	183,432.22	2,875.00	13,908.11	244.24	.....	90.98	17,118.33	9.33
Second Kentucky	1,306,133.40	187,473.75	4,318.51	44.00	302.69	1,498,272.35	4,500.00	20,637.54	1,270.14	52,663.00	24,871.85	103,942.53	6.94
Fifth Kentucky	7,509,731.89	1,165,319.91	188,890.46	2,248.00	691.75	8,866,882.01	4,500.00	37,28 59	834.32	188,369.50	74,395.06	305,382.47	3.44
Sixth Kentucky	3,169,956.57	153,860.74	80,636.76	2,452.00	10.00	3,406,916.07	4,500.00	18,186.72	310.89	53,516.50	35,114.04	111,635.15	3.28
Seventh Kentucky	1,984,853.13	30,285.21	3,172.71	292.00	398.81	2,019,001.86	4,500.00	21,109.68	1,105.65	62,627.00	22,310.37	111,652.70	5.53
Eighth Kentucky	1,108,120.20	9,282.78	298.34	.....	2,041.15	1,119,742.47	4,500.00	16,665.47	761.45	57,066.50	13,719.08	92,712.50	8.28
Louisiana	159,521.87	325,394.16	140,415.22	3,140.00	538.01	632,009.26	3,875.00	27,520.48	319.49	.....	3,759.53	35,474.50	5.61
Maryland	1,984,524.45	1,382,761.44	618,968.55	1,395.80	277.94	3,986,928.18	4,500.00	46,434.22	1,304.01	40,967.50	29,988.84	123,194.57	3.09
Massachusetts	1,074,406.38	361,710.04	943,864.16	40,538.66	4,017.02	2,424,536.26	4,500.00	31,193.01	554.04	24,672.00	18,690.43	79,609.48	3.28
First Michigan	118,292.94	1,183,680.41	424,651.49	18,058.00	7,3.8.31	1,752,041.15	4,500.00	22,337.01	2,007.67	.....	1,385.08	30,229.76	1.73
Fourth Michigan	36,195.59	92,924.25	75,091.47	5,254.00	978.13	210,356.44	2,875.00	7,044.93	147.30	.....	476.41	10,543.64	5.01
Minnesota	926,704.88	143,306.07	307,231.20	.....	554.69	1,377,796.84	4,500.00	16,036.92	188.70	3,813.00	4,509.49	29,048.11	2.11
First Missouri	1,313,630.27	3,697,658.41	1,433,407.85	5,118.00	143.41	6,449,977.94	4,500.00	32,798.55	772.60	14,657.00	20,521.98	73,250.13	1.14
Sixth Missouri	968,980.53	173,587.36	128,098.70	7,078.00	2,885.17	1,280,630.26	4,500.00	19,460.00	651.80	14,903.00	9,292.28	48,807.18	3.81
Montana	65,334.47	18,829.37	74,125.97	4,352.00	1.00	162,642.81	3,500.00	15,813.77	1,180.51	.....	1,232.75	21,727.03	13.36
Nebraska	1,973,496.56	97,439.97	174,428.40	3,077.51	181.75	2,248,624.19	4,500.00	21,472.71	374.36	7,824.00	7,158.57	41,229.64	1.83
New Hampshire	79,667.09	61,373.24	322,569.93	1,384.00	4,357.28	469,351.54	3,838.80	12,301.02	237.36	1,380.00	805.75	18,562.93	3.96
First New Jersey	65,283.72	63,298.80	7,620.76	992.00	218.73	137,414.01	2,978.21	8,900.00	605.54	.....	1,203.45	13,687.20	9.96
Fifth New Jersey	503,494.34	2,398,367.22	1,274,258.22	5,044.00	1,100.79	4,182,204.57	4,500.00	31,233.87	499.48	3,640.00	8,741.72	48,615.07	1.16
New Mexico	42,106.20	6,818.86	9,890.69	124.00	122.92	59,062.67	2,750.00	8,201.17	911.45	.....	982.16	12,844.78	21.75
First New York	1,259,965.25	597,406.40	1,667,885.17	296.00	140.28	3,525,693.10	4,500,00	31,391.52	4,502.87	5,628.00	9,486.24	55,508.63	1.57

Second New York	266,809.28	766,097.76	557,089.56	.....	299.87	1,590,296.47	4,500.00	29,309.01	5,394.20	1,576.00	25,430.43	66,209.64	4.16
Third New York	172,138.32	2,402,444.84	3,101,232.73	372.00	1,192.38	5,677,380.27	4,500.00	42,957.60	4,285.60	.....	6,968.55	58,711.75	1.03
Fourteenth New York	262,303.66	385,250.93	1,025,965.91	.....	5,862.29	1,679,582.79	4,500.00	27,334.50	380.18	.....	4,754.20	36,968.88	2.20
Twenty-first New York	113,759.30	634,369.73	322,172.02	.....	621.85	1,070,922.90	4,500.00	21,731.85	743.23	.....	3,659.94	30,635.02	2.86
Twenty-eighth New York	720,462.68	479,019.43	894,171.22	.....	2,346.15	2,104,999.48	4,500.00	29,359.40	1,226.59	5,400.00	11,203.13	51,689.12	2.46
Fourth North Carolina	103,150.06	1,028,193.25	852.49	16.00	2,019.69	1,134,231.49	4,500.00	46,038.12	844.52	28,929.00	10,583.95	90,895.59	8.01
Fifth North Carolina	490,857.38	836,980.38	395.85	4.00	4,681.17	1,332,918.78	4,500.00	43,499.93	1,381.18	161,752.50	14,204.22	225,337.83	16.91
First Ohio	6,526,907.61	1,624,444.36	1,067,658.05	8,116.00	307.41	9,227,433.43	4,500.00	36,799.82	1,188.40	45,206.00	76,864.75	164,558.97	1.78
Tenth Ohio	109,033.00	165,667.84	332,721.91	660.00	1,451.66	609,534.41	3,892.77	14,079.92	269.26	3,926.00	2,176.20	24,344.15	3.99
Eleventh Ohio	440,836.77	209,890.63	200,525.25	5,945.10	375.61	857,573.36	4,500.00	9,719.51	623.55	10,324.00	5,100.02	30,267.08	3.53
Eighteenth Ohio	145,391.33	307,532.82	375,578.03	43,339.54	344.59	872,186.31	4,500.00	19,706.19	176.21	7,252.00	3,023.39	34,657.79	3.97
Oregon	73,136.34	39,349.94	110,695.71	2,880.00	463.00	226,524.99	3,000.00	10,812.49	1,356.80	2,150.00	1,454.01	18,773.30	8.29
First Pennsylvania	510,833.91	1,106,671.70	1,409,912.28	8,977.38	1,547.25	3,037,942.52	4,500.00	43,856.11	495.50	8,424.00	34,419.87	91,695.48	3.02
Ninth Pennsylvania	226,531.16	1,454,717.98	76,715.10	.....	112.05	1,758,076.29	4,500.00	31,075.75	1,235.98	29,245.00	2,909.58	68,966.31	3.92
Twelfth Pennsylvania	117,785.58	162,199.19	257,878.97	50.00	222.79	538,136.53	3,807.21	15,939.03	870.86	10,340.50	4,425.61	35,443.21	6.59
Twenty-third Pennsylvania	1,991,316.32	698,463.84	491,762.55	3,762.00	1,336.51	3,186,641.22	4,500.00	37,905.60	1,880.55	63,448.00	22,462.21	130,196.36	4.09
South Carolina	51,006.10	19,786.96	10,014.43	8.00	907.02	81,722.51	3,204.19	15,016.63	134.25	7,619.50	474.59	26,449.16	32.36
Second Tennessee	50,616.87	76,125.04	12,061.28	148.00	1,028.62	139,979.81	3,021.10	15,699.96	262.16	9,851.00	2,880.41	31,714.63	22.66
Fifth Tennessee	776,220.90	106,168.06	33,973.15	2,308.00	7,685.85	926,355.96	4,500.00	25,588.04	727.63	38,744.25	11,939.99	81,499.91	8.80
Third Texas	49,679.09	33,845.14	57,440.19	1,968.00	491.67	143,424.09	3,003.34	15,196.55	460.32	.....	2,934.83	21,595.04	15.06
Fourth Texas	41,587.30	25,190.86	14,700.86	2,084.00	1,130.41	84,693.43	2,736.46	10,355.68	583.60	3,829.00	512.26	18,017.00	21.27
Second Virginia	47,362.52	1,788,019.72	1,442.54	792.00	19.47	1,837,636.25	4,500.00	37,734.02	488.39	.....	6,912.06	49,634.47	2.70
Sixth Virginia	201,338.36	1,218,501.11	44,221.25	.....	1,929.51	1,465,990.23	4,500.00	45,067.20	716.05	34,118.00	31,842.31	116,243.56	7.93
West Virginia	286,711.22	398,051.44	96,591.62	276.00	33.19	781,663.47	4,500.00	18,351.29	829.82	4,592.00	5,977.36	34,250.47	4.38
First Wisconsin	584,238.60	630,589.23	1,476,558.74	2,744.00	1,169.84	2,695,300.41	4,500.00	22,536.90	329.48	9,323.00	10,193.65	46,883.03	1.74
Second Wisconsin	68,408.34	100,088.11	229,516.38	2,370.00	812.68	401,195.51	3,375.00	11,649.89	159.14	.....	405.44	15,589.47	3.89

The foregoing statement of expenses does not include the cost of paper for internal-revenue stamps, salaries, and expenses of internal-revenue agents, salaries of the officers and clerks in the office of the Commissioner of Internal Revenue and amounts expended in detecting and punishing violations of internal-revenue laws, all of which are included in the statement of the "Cost of Collection" on page 10 of this report, but which can not be apportioned among the various districts.

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