

STOCKHOLDERS' NAMES.	RESIDENCE.	SHARES OF STOCK HELD.
J. H. Koyl	Cleveland Ohio	1
C. W. Bingham	" "	1
W. G. Mather	" "	1
J. H. McBride	" "	1
Samuel Mather	" "	1
E. A. Perkins	Willoughby "	1
W. S. Tyler	Cleveland "	1
J. H. Wade	New York N.Y.	1
Peter White	Marquette Mich	1
J. H. Wade Trustee	New York N.Y.	99991
		100000

STOCKHOLDERS' NAMES.

RESIDENCE.

SHARES  
OF STOCK  
HELD.

The foregoing is a true statement, together with the name and residence of each stockholder of record, and the number of shares held by him on the said thirty-first day of December.

Signed Wm. W. Water President.  
John A. Wason Secretary.

STATE OF \_\_\_\_\_ }  
COUNTY OF \_\_\_\_\_ } ss. On this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 190\_\_\_\_  
before me \_\_\_\_\_ a \_\_\_\_\_ in and for said \_\_\_\_\_  
\_\_\_\_\_ personally appeared the above named

and each for himself severally made oath that the above report by him subscribed is true according to his best knowledge and belief.

[L. S.]

Lewis J. Bean

My commission expires \_\_\_\_\_ 190\_\_\_\_

MINING COMPANY

# ANNUAL REPORT

FOR THE YEAR ENDING

DECEMBER 31, 190.....

190.....

*Deputy Secretary of State.*

**Sections 32 (as Amended by Act 162, 1891), 33 (as Amended by Act 33, 1903) and 34 of Act 113, 1877.**

SEC. 32. It shall be the duty of the president and secretary of each corporation, annually in the month of July, to make a report for the preceding year ending December 31, containing a statement of:

- First*, The amount of cash paid in on the capital stock;
- Second*, The amount of capital paid in by the conveyance of property to the corporation;
- Third*, The entire amount invested in real estate;
- Fourth*, The amount of personal estate;
- Fifth*, The amount of the unsecured or floating debt of the corporation as near as may be;
- Sixth*, The amount of the secured or bonded debt of the corporation;
- Seventh*, The amount due to the corporation;
- Eighth*, The number of gross tons of copper obtained;
- Ninth*, The number of gross tons of 2240 lbs. each of iron ore mined and shipped;
- Tenth*, The number of gross tons of mineral coal mined;
- Eleventh*, The number of gross tons of pig iron manufactured;
- Twelfth*, The number of tons of any other mineral or ore mined;
- Thirteenth*, The amount of slate or stone mined;
- Fourteenth*, The name and residence of each stockholder of record and the number of shares held by him on the said thirty-first day of December, and when stock is held in trust or in some representative capacity it shall be so stated.

SEC. 33. Such report shall be executed in duplicate by said president and secretary, and shall be sworn to before some officer authorized to administer oaths. If sworn to outside the limits of the State, it shall be before a commissioner for Michigan, a notary public having a seal, or any other person authorized to take acknowledgments of deeds. Such duplicate report shall be filed on or before the thirty-first day of July annually, one copy with the Secretary of State of this State and the other with the clerk of the county in this State where the mine or smelting or manufacturing works of the corporation are principally or wholly situated. If any person signing such duplicate report shall, as to any material facts therein stated, wilfully swear falsely he shall be deemed guilty of perjury. Blank reports shall be prepared by the Secretary of State and furnished to any corporation on application therefor. Whenever any corporation ceases to carry on business for one year or more it shall not be required to make such reports until it again commences business.

SEC. 34. If said officers, or either of them, mentioned in the preceding section wilfully and intentionally neglects to make and file the report required in said preceding section, they shall be deemed guilty of a misdemeanor.

# ANNUAL REPORT

OF

(Name of Corporation) Iron Cliffs Co.

(Postoffice Address) Cleveland Ohio.

(Street and No.) 11<sup>th</sup> floor Rockefeller Bldg

Secretary of State:

Sir:—In accordance with Sections 32, 33 and 34, of Act No. 113, Public Acts of 1877, as amended, the undersigned, President and Secretary of the Iron Cliffs Company, respectfully submit the following report for the year ending December 31, 1906.

First, The amount of cash paid in on the capital stock is	- - - - -	\$	1,000,000.00
Second, The amount of capital paid in by the conveyance of property to the corporation is	- - - - -		✓
Third, The entire amount invested in real estate is	- - - - -		461,173.26
Fourth, The amount of personal estate is	- - - - -		647,701.85
Fifth, The amount of unsecured or floating debt of the corporation, as near as may be, is	- - - - -		635,053.19
Sixth, The amount of the secured or bonded debt of the corporation is	- - - - -		✓
Seventh, The amount due to the corporation is	- - - - -		998,387.49
Eighth, The number of gross tons of copper obtained is	- - - - -		✓
Ninth, The number of gross tons of 2240 lbs. each, of iron ore mined and shipped is	- - - - -		421,431
Tenth, The number of gross tons of mineral coal mined is	- - - - -		✓
Eleventh, The number of gross tons of pig iron manufactured is	- - - - -		✓
Twelfth, The number of tons of any other mineral or ore mined is	- - - - -		✓
Thirteenth, The amount of slate or stone mined is	- - - - -		✓



STOCKHOLDERS' NAMES.	RESIDENCE.	SHARES OF STOCK HELD.
M. G. Mather	Cleveland Ohio	1
Samuel Mather	" "	1
J. H. Hoyt	" "	1
E. R. Perkins	Milloughby "	1
Peter White	Marquette Mich	1
J. N. Wade Trustee	New York	19995
		20000

STOCKHOLDERS' NAMES.

RESIDENCE.

SHARES OF STOCK HELD.

WILSON'S BUSINESSES

The foregoing is a true statement, together with the name and residence of each stockholder of record, and the number of shares held by him on the said thirty-first day of December.

*Signed*

*Wm. Mathis*

President.

*Fred A. Munn*

Secretary.

STATE OF \_\_\_\_\_ }  
COUNTY OF \_\_\_\_\_ } ss.

On this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 190\_\_

before me \_\_\_\_\_ a \_\_\_\_\_ in and for said \_\_\_\_\_ personally appeared the above named \_\_\_\_\_

and each for himself severally made oath that the above report by him subscribed is true according to his best knowledge and belief.

[L. S.]

*Lewis J. Dean*

My commission expires \_\_\_\_\_ 190\_\_

MINING COMPANY  
ANNUAL REPORT  
FOR THE YEAR ENDING  
DECEMBER 31, 190

190

Deputy Secretary of State.

Sections 32 (as Amended by Act 162, 1891), 33 (as Amended by Act 33, 1903) and 34 of Act 113, 1877.

Sec. 32. It shall be the duty of the president and secretary of each corporation, annually in the month of July, to make a report for the preceding year ending December 31, containing a statement of:

- First, The amount of cash paid in on the capital stock;
- Second, The amount of capital paid in by the conveyance of property to the corporation;
- Third, The entire amount invested in real estate;
- Fourth, The amount of personal estate;
- Fifth, The amount of the unsecured or floating debt of the corporation as near as may be;
- Sixth, The amount of the secured or bonded debt of the corporation;
- Seventh, The amount due to the corporation;
- Eighth, The number of gross tons of copper obtained;
- Ninth, The number of gross tons of 2240 lbs. each of iron ore mined and shipped;
- Tenth, The number of gross tons of mineral coal mined;
- Eleventh, The number of gross tons of pig iron manufactured;
- Twelfth, The number of tons of any other mineral or ore mined;
- Thirteenth, The amount of slate or stone mined;
- Fourteenth, The name and residence of each stockholder of record and the number of shares held by him on the said thirty-first day of December, and when stock is held in trust or in some representative capacity it shall be so stated.

Sec. 33. Such report shall be executed in duplicate by said president and secretary, and shall be sworn to before some officer authorized to administer oaths. If sworn to outside the limits of the State, it shall be before a commissioner for Michigan, a notary public having a seal, or any other person authorized to take acknowledgments of deeds. Such duplicate report shall be filed on or before the thirty-first day of July annually, one copy with the Secretary of State of this State and the other with the clerk of the county in this State where the mine or smelting or manufacturing works of the corporation are principally or wholly situated. If any person signing such duplicate report shall, as to any material facts therein stated, wilfully swear falsely he shall be deemed guilty of perjury. Blank reports shall be prepared by the Secretary of State and furnished to any corporation on application therefor. Whenever any corporation ceases to carry on business for one year or more it shall not be required to make such reports until it again commences business.

Sec. 34. If said officers, or either of them, mentioned in the preceding section wilfully and intentionally neglects to make and file the report required in said preceding section, they shall be deemed guilty of a misdemeanor.

GEORGE A. PRESCOTT,  
SECRETARY OF STATE.  
CLARENCE J. MEARS,  
DEPUTY SECRETARY OF STATE.

MICHIGAN  
DEPARTMENT OF STATE  
LANSING

*Answer from the*  
Gentlemen:

I enclose herewith blanks for the report required to be filed by your company in the month of July. The report should be executed in duplicate and one copy sent to this office accompanied by a filing fee of fifty cents. This fee is not a prerequisite of this office but must be turned over to the State Treasury. The other copy of the report should be filed with the clerk of the county in this State where the business of the corporation is located.

A company which has not been in active business for a year or more is not required to file in this office a report showing the financial condition of the company. However, in accordance with Section 11,364 of the Compiled Laws of 1897, as amended, all companies issuing shares of stock are required to file a report showing a list of stockholders, their postoffice addresses and the number of shares held by each, unless this information is given in some other report filed in the office of the Secretary of State.

I would therefore suggest that, if your company has not been in active business for one year or more, you indicate this fact on page one of the blank, in which case it will not be necessary to complete statements Nos. 1 to 13; but in all other respects the report should be completed. It should include a list of stockholders and be properly signed and sworn to by the President and Secretary. I think this arrangement will be more satisfactory to the companies and to this office than to have those companies which are not in active business file a separate list of stockholders in January or February each year, as required by the section named.

If your company has ceased to exist as a corporation, kindly notify this office of that fact.

Very respectfully,

G. A. PRESCOTT,

Secretary of State.

# ANNUAL REPORT

OF

(Name of Corporation) Pioneer Iron Co

(Postoffice Address) Cleveland Ohio

(Street and No.) 11<sup>th</sup> floor Rockefeller Bldg.

Secretary of State:

Sir:—In accordance with Sections 32, 33 and 34, of Act No. 113, Public Acts of 1877, as amended, the undersigned, President and Secretary of the Pioneer Iron Company, respectfully submit the following report for the year ending December 31, 1906

First, The amount of cash paid in on the capital stock is - - - - -	\$	125,000	00
Second, The amount of capital paid in by the conveyance of property to the corporation is - - - - -		✓	
Third, The entire amount invested in real estate is - - - - -		495,620	00
Fourth, The amount of personal estate is - - - - -		354,110	98
Fifth, The amount of unsecured or floating debt of the corporation, as near as may be, is - - - - -		1,328,506	40
Sixth, The amount of the secured or bonded debt of the corporation is - - - - -		✓	
Seventh, The amount due to the corporation is - - - - -		227,864	74
Eighth, The number of gross tons of copper obtained is - - - - -		✓	
Ninth, The number of gross tons of 2240 lbs. each, of iron ore mined and shipped is - - - - -		✓	
Tenth, The number of gross tons of mineral coal mined is - - - - -		✓	
Eleventh, The number of gross tons of pig iron manufactured is - - - - -		5,114	8
Twelfth, The number of tons of any other mineral or ore mined is - - - - -		✓	
Thirteenth, The amount of slate or stone mined is - - - - -		✓	



STOCKHOLDERS' NAMES.	RESIDENCE.	SHARES OF STOCK HELD.
W. G. Mather	Cleveland Ohio	10
W. G. Mather Trustee	" "	3030
E. T. Hale	" "	950
J. N. Sheadle	" "	10
Samuel Mather	" "	5
Fred. A. Morse	" "	5
Geo. A. Garrison	" "	50
J. N. McBride	" "	10
E. R. Perkins	Willoughby Ohio	10
Peter White	Marquette Mich	10
L. A. Hoyt	Cleveland Ohio	10
		5000



MINING COMPANY  
ANNUAL REPORT  
FOR THE YEAR ENDING  
DECEMBER 31, 190

iled 190

Deputy Secretary of State.

Sections 32 (as Amended by Act 162, 1891), 33 (as Amended by Act 33, 1903) and 34 of Act 113, 1877.

SEC. 32. It shall be the duty of the president and secretary of each corporation, annually in the month of July, to make a report for the preceding year ending December 31, containing a statement of:

- First, The amount of cash paid in on the capital stock;
- Second, The amount of capital paid in by the conveyance of property to the corporation;
- Third, The entire amount invested in real estate;
- Fourth, The amount of personal estate;
- Fifth, The amount of the unsecured or floating debt of the corporation as near as may be;
- Sixth, The amount of the secured or bonded debt of the corporation;
- Seventh, The amount due to the corporation;
- Eighth, The number of gross tons of copper obtained;
- Ninth, The number of gross tons of 2240 lbs. each of iron ore mined and shipped;
- Tenth, The number of gross tons of mineral coal mined;
- Eleventh, The number of gross tons of pig iron manufactured;
- Twelfth, The number of tons of any other mineral or ore mined;
- Thirteenth, The amount of slate or stone mined;
- Fourteenth, The name and residence of each stockholder of record and the number of shares held by him on the said thirty-first day of December, and when stock is held in trust or in some representative capacity it shall be so stated.

SEC. 33. Such report shall be executed in duplicate by said president and secretary, and shall be sworn to before some officer authorized to administer oaths. If sworn to outside the limits of the State, it shall be before a commissioner for Michigan, a notary public having a seal, or any other person authorized to take acknowledgments of deeds. Such duplicate report shall be filed on or before the thirty-first day of July annually, one copy with the Secretary of State of this State and the other with the clerk of the county in this State where the mine or smelting or manufacturing works of the corporation are principally or wholly situated. If any person signing such duplicate report shall, as to any material facts therein stated, wilfully swear falsely he shall be deemed guilty of perjury. Blank reports shall be prepared by the Secretary of State and furnished to any corporation on application therefor. Whenever any corporation ceases to carry on business for one year or more it shall not be required to make such reports until it again commences business.

SEC. 34. If said officers, or either of them, mentioned in the preceding section wilfully and intentionally neglects to make and file the report required in said preceding section, they shall be deemed guilty of a misdemeanor.

48

GEORGE A. PRESCOTT,  
SECRETARY OF STATE.  
CLARENCE J. MEARS,  
DEPUTY SECRETARY OF STATE.

MICHIGAN  
DEPARTMENT OF STATE  
LANSING

Gentlemen:

I enclose herewith blanks for the report required to be filed by your company in the month of July. The report should be executed in duplicate and one copy sent to this office accompanied by a filing fee of fifty cents. This fee is not a perquisite of this office but must be turned over to the State Treasury. The other copy of the report should be filed with the clerk of the county in this State where the business of the corporation is located.

A company which has not been in active business for a year or more is not required to file in this office a report showing the financial condition of the company. However, in accordance with Section 11,364 of the Compiled Laws of 1897, as amended, all companies issuing shares of stock are required to file a report showing a list of stockholders, their postoffice addresses and the number of shares held by each, unless this information is given in some other report filed in the office of the Secretary of State.

I would therefore suggest that, if your company has not been in active business for one year or more, you indicate this fact on page one of the blank, in which case it will not be necessary to complete statements Nos. 1 to 13; but in all other respects the report should be completed. It should include a list of stockholders and be properly signed and sworn to by the President and Secretary. I think this arrangement will be more satisfactory to the companies and to this office than to have those companies which are not in active business file a separate list of stockholders in January or February each year, as required by the section named.

If your company has ceased to exist as a corporation, kindly notify this office of that fact.

Very respectfully,

G. A. PRESCOTT,

Secretary of State.



# ANNUAL REPORT

OF

(Name of Corporation) Jackson Iron Co

(Postoffice Address) Cleveland Ohio

(Street and No.) 11<sup>th</sup> floor Rockefeller Bldg.

Secretary of State:

Sir:—In accordance with Sections 32, 33 and 34, of Act No. 113, Public Acts of 1877, as amended, the undersigned, President and Secretary of the Jackson Iron Company, respectfully submit the following report for the year ending December 31, 1906.

First, The amount of cash paid in on the capital stock is - - - - -	\$	300,000	00
Second, The amount of capital paid in by the conveyance of property to the corporation is - - - - -		✓	
Third, The entire amount invested in real estate is - - - - -		412,462	15
Fourth, The amount of personal estate is - - - - -		68,838	38
Fifth, The amount of unsecured or floating debt of the corporation, as near as may be, is - - - - -		21,822	17
Sixth, The amount of the secured or bonded debt of the corporation is - - - - -			
Seventh, The amount due to the corporation is - - - - -		55,842	35
Eighth, The number of gross tons of copper obtained is - - - - -		✓	
Ninth, The number of gross tons of 2240 lbs. each, of iron ore mined and shipped is		5066	
Tenth, The number of gross tons of mineral coal mined is - - - - -		✓	
Eleventh, The number of gross tons of pig iron manufactured is - - - - -		✓	
Twelfth, The number of tons of any other mineral or ore mined is - - - - -		✓	
Thirteenth, The amount of slate or stone mined is - - - - -		✓	



STOCKHOLDERS' NAMES.	RESIDENCE.	SHARES OF STOCK HELD
J. N. Shadle	Cleveland Ohio	10
J. H. Hoyt	" "	10
M. G. Mather	" "	10
R. C. Mann	" "	10
M. W. Duncan	Ishterminig Mich	11958
J. V. Wade Trustee	New York ny	<del>11874</del>
Samuel Mitchell agt.	Nagawun Mich	156
		12000

STOCKHOLDERS' NAMES.	RESIDENCE.	SHARES OF STOCK HELD.
<p style="text-align: center; opacity: 0.5; font-size: 2em;">MILWAUKEE TRADING COMPANY</p>	<p style="text-align: center; opacity: 0.5; font-size: 2em;">MILWAUKEE TRADING COMPANY</p>	

The foregoing is a true statement, together with the name and residence of each stockholder of record, and the number of shares held by him on the said thirty-first day of December.

Signed *H. S. Mather* President.  
*P. C. Mann* Secretary.

STATE OF \_\_\_\_\_ }  
 COUNTY OF \_\_\_\_\_ } ss. On this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 190\_\_\_\_\_

before me \_\_\_\_\_ a \_\_\_\_\_ in and for said \_\_\_\_\_ personally appeared the above named \_\_\_\_\_

and each for himself severally made oath that the above report by him subscribed is true according to his best knowledge and belief.

[L. S.]

*Lewis J. Dean*

My commission expires \_\_\_\_\_ 190\_\_\_\_\_

MINING COMPANY

# ANNUAL REPORT

FOR THE YEAR ENDING

DECEMBER 31, 190.....

ad ..... 190.....

*Deputy Secretary of State.*

**Sections 32 (as Amended by Act 162, 1891), 33 (as Amended by Act 33, 1903) and 34 of Act 113, 1877.**

SEC. 32. It shall be the duty of the president and secretary of each corporation, annually in the month of July, to make a report for the preceding year ending December 31, containing a statement of:

- First,* The amount of cash paid in on the capital stock;
- Second,* The amount of capital paid in by the conveyance of property to the corporation;
- Third,* The entire amount invested in real estate;
- Fourth,* The amount of personal estate;
- Fifth,* The amount of the unsecured or floating debt of the corporation as near as may be;
- Sixth,* The amount of the secured or bonded debt of the corporation;
- Seventh,* The amount due to the corporation;
- Eighth,* The number of gross tons of copper obtained;
- Ninth,* The number of gross tons of 2240 lbs. each of iron ore mined and shipped;
- Tenth,* The number of gross tons of mineral coal mined;
- Eleventh,* The number of gross tons of pig iron manufactured;
- Twelfth,* The number of tons of any other mineral or ore mined;
- Thirteenth,* The amount of slate or stone mined;
- Fourteenth,* The name and residence of each stockholder of record and the number of shares held by him on the said thirty-first day of December, and when stock is held in trust or in some representative capacity it shall be so stated.

SEC. 33. Such report shall be executed in duplicate by said president and secretary, and shall be sworn to before some officer authorized to administer oaths. If sworn to outside the limits of the State, it shall be before a commissioner for Michigan, a notary public having a seal, or any other person authorized to take acknowledgments of deeds. Such duplicate report shall be filed on or before the thirty-first day of July annually, one copy with the Secretary of State of this State and the other with the clerk of the county in this State where the mine or smelting or manufacturing works of the corporation are principally or wholly situated. If any person signing such duplicate report shall, as to any material facts therein stated, wilfully swear falsely he shall be deemed guilty of perjury. Blank reports shall be prepared by the Secretary of State and furnished to any corporation on application therefor. Whenever any corporation ceases to carry on business for one year or more it shall not be required to make such reports until it again commences business.

SEC. 34. If said officers, or either of them, mentioned in the preceding section wilfully and intentionally neglects to make and file the report required in said preceding section, they shall be deemed guilty of a misdemeanor.

GEORGE A. PRESCOTT,  
SECRETARY OF STATE.  
CLARENCE J. MEARS,  
DEPUTY SECRETARY OF STATE.

MICHIGAN  
DEPARTMENT OF STATE  
LANSING

Gentlemen:

I enclose herewith blanks for the report required to be filed by your company in the month of July. The report should be executed in duplicate and one copy sent to this office accompanied by a filing fee of fifty cents. This fee is not a perquisite of this office but must be turned over to the State Treasury. The other copy of the report should be filed with the clerk of the county in this State where the business of the corporation is located.

A company which has not been in active business for a year or more is not required to file in this office a report showing the financial condition of the company. However, in accordance with Section 11,364 of the Compiled Laws of 1897, as amended, all companies issuing shares of stock are required to file a report showing a list of stockholders, their postoffice addresses and the number of shares held by each, unless this information is given in some other report filed in the office of the Secretary of State.

I would therefore suggest that, if your company has not been in active business for one year or more, you indicate this fact on page one of the blank, in which case it will not be necessary to complete statements Nos. 1 to 13; but in all other respects the report should be completed. It should include a list of stockholders and be properly signed and sworn to by the President and Secretary. I think this arrangement will be more satisfactory to the companies and to this office than to have those companies which are not in active business file a separate list of stockholders in January or February each year, as required by the section named.

If your company has ceased to exist as a corporation, kindly notify this office of that fact.

Very respectfully,

G. A. PRESCOTT,

Secretary of State.

DS



# ANNUAL REPORT

OF

(Name of Corporation) Negamue Mine

(Postoffice Address) Cleveland Ohio.

(Street and No.) 11<sup>th</sup> floor Rockefeller Bldg.

Secretary of State:

Sir:—In accordance with Sections 32, 33 and 34, of Act No. 113, Public Acts of 1877, as amended, the undersigned, President and Secretary of the Negamue Mine Company, respectfully submit the following report for the year ending December 31, 1906

First, The amount of cash paid in on the capital stock is - - - - -	\$	500,000 00
Second, The amount of capital paid in by the conveyance of property to the corporation is - - - - -		✓
Third, The entire amount invested in real estate is - - - - -		✓
Fourth, The amount of personal estate is - - - - -		83,164 19
Fifth, The amount of unsecured or floating debt of the corporation, as near as may be, is - - - - -		395,722 18
Sixth, The amount of the secured or bonded debt of the corporation is - - - - -		
Seventh, The amount due to the corporation is - - - - -		147,845 68
Eighth, The number of gross tons of copper obtained is - - - - -		✓
Ninth, The number of gross tons of 2240 lbs. each, of iron ore mined and shipped is		251969
Tenth, The number of gross tons of mineral coal mined is - - - - -		✓
Eleventh, The number of gross tons of pig iron manufactured is - - - - -		✓
Twelfth, The number of tons of any other mineral or ore mined is - - - - -		✓
Thirteenth, The amount of slate or stone mined is - - - - -		✓



STOCKHOLDERS' NAMES.

RESIDENCE.

SHARES OF STOCK HELD.

Mr. M. Duncan  
 Lackawanna Steel Co  
 Moses Taylor  
 Wm. S. Mather  
 Samuel Mather  
 E. A. Clark

Shkpening Mich  
 New York NY  
 " "  
 Cleveland Ohio  
 " "  
 New York NY

9998  
 9998  
 1  
 1  
 1  
 1

20000

STOCKHOLDERS' NAMES.

RESIDENCE.

SHARES OF STOCK HELD.

The foregoing is a true statement, together with the name and residence of each stockholder of record, and the number of shares held by him on the said thirty-first day of December.

*Signed*

*Wm. S. Mather*  
*R. C. Mann*

President.

Secretary.

STATE OF..... }  
COUNTY OF..... } ss.

On this..... day of..... A. D. 190.....

before me..... a..... in and for said..... personally appeared the above named.....

and each for himself severally made oath that the above report by him subscribed is true according to his best knowledge and belief.

[L. S.]

*Lewis G. Dean*

My commission expires..... 190.....

MINING COMPANY

# ANNUAL REPORT

FOR THE YEAR ENDING

DECEMBER 31, 190.....

190.....

Deputy Secretary of State.

**Sections 32 (as Amended by Act 162, 1891), 33 (as Amended by Act 33, 1903) and 34 of Act 113, 1877.**

SEC. 32. It shall be the duty of the president and secretary of each corporation, annually in the month of July, to make a report for the preceding year ending December 31, containing a statement of:

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- Second*, The amount of capital paid in by the conveyance of property to the corporation;
- Third*, The entire amount invested in real estate;
- Fourth*, The amount of personal estate;
- Fifth*, The amount of the unsecured or floating debt of the corporation as near as may be;
- Sixth*, The amount of the secured or bonded debt of the corporation;
- Seventh*, The amount due to the corporation;
- Eighth*, The number of gross tons of copper obtained;
- Ninth*, The number of gross tons of 2240 lbs. each of iron ore mined and shipped;
- Tenth*, The number of gross tons of mineral coal mined;
- Eleventh*, The number of gross tons of pig iron manufactured;
- Twelfth*, The number of tons of any other mineral or ore mined;
- Thirteenth*, The amount of slate or stone mined;
- Fourteenth*, The name and residence of each stockholder of record and the number of shares held by him on the said thirty-first day of December, and when stock is held in trust or in some representative capacity it shall be so stated.

SEC. 33. Such report shall be executed in duplicate by said president and secretary, and shall be sworn to before some officer authorized to administer oaths. If sworn to outside the limits of the State, it shall be before a commissioner for Michigan, a notary public having a seal, or any other person authorized to take acknowledgments of deeds. Such duplicate report shall be filed on or before the thirty-first day of July annually, one copy with the Secretary of State of this State and the other with the clerk of the county in this State where the mine or smelting or manufacturing works of the corporation are principally or wholly situated. If any person signing such duplicate report shall, as to any material facts therein stated, wilfully swear falsely he shall be deemed guilty of perjury. Blank reports shall be prepared by the Secretary of State and furnished to any corporation on application therefor. Whenever any corporation ceases to carry on business for one year or more it shall not be required to make such reports until it again commences business.

SEC. 34. If said officers, or either of them, mentioned in the preceding section wilfully and intentionally neglects to make and file the report required in said preceding section, they shall be deemed guilty of a misdemeanor.

GEORGE A. PRESCOTT,  
SECRETARY OF STATE.  
CLARENCE J. MEARS,  
DEPUTY SECRETARY OF STATE.

MICHIGAN  
DEPARTMENT OF STATE  
LANSING

Gentlemen:

I enclose herewith blanks for the report required to be filed by your company in the month of July. The report should be executed in duplicate and one copy sent to this office accompanied by a filing fee of fifty cents. This fee is not a prerequisite of this office but must be turned over to the State Treasury. The other copy of the report should be filed with the clerk of the county in this State where the business of the corporation is located.

A company which has not been in active business for a year or more is not required to file in this office a report showing the financial condition of the company. However, in accordance with Section 11,364 of the Compiled Laws of 1897, as amended, all companies issuing shares of stock are required to file a report showing a list of stockholders, their postoffice addresses and the number of shares held by each, unless this information is given in some other report filed in the office of the Secretary of State.

I would therefore suggest that, if your company has not been in active business for one year or more, you indicate this fact on page one of the blank, in which case it will not be necessary to complete statements Nos. 1 to 13; but in all other respects the report should be completed. It should include a list of stockholders and be properly signed and sworn to by the President and Secretary. I think this arrangement will be more satisfactory to the companies and to this office than to have those companies which are not in active business file a separate list of stockholders in January or February each year, as required by the section named.

If your company has ceased to exist as a corporation, kindly notify this office of that fact.

Very respectfully,

G. A. PRESCOTT,

Secretary of State.



# ANNUAL REPORT

OF

(Name of Corporation) *Excelsior Iron Co.*

(Postoffice Address) *Cleveland, Ohio.*

(Street and No.) *11<sup>th</sup> floor Rockefeller Bldg.*

Secretary of State:

Sir:—In accordance with Sections 32, 33 and 34, of Act No. 113, Public Acts of 1877, as amended, the undersigned, President and Secretary of the *Excelsior Iron Co.* Company, respectfully submit the following report for the year ending December 31, 190*6*.

<i>First</i> , The amount of cash paid in on the capital stock is - - - - -	\$	
<i>Second</i> , The amount of capital paid in by the conveyance of property to the corporation is - - - - -		
<i>Third</i> , The entire amount invested in real estate is - - - - -		
<i>Fourth</i> , The amount of personal estate is - - - - -		
<i>Fifth</i> , The amount of unsecured or floating debt of the corporation, as near as may be, is - - - - -		
<i>Sixth</i> , The amount of the secured or bonded debt of the corporation is - - - - -		
<i>Seventh</i> , The amount due to the corporation is - - - - -		
<i>Eighth</i> , The number of gross tons of copper obtained is - - - - -		
<i>Ninth</i> , The number of gross tons of 2240 lbs. each, of iron ore mined and shipped is		
<i>Tenth</i> , The number of gross tons of mineral coal mined is - - - - -		
<i>Eleventh</i> , The number of gross tons of pig iron manufactured is - - - - -		
<i>Twelfth</i> , The number of tons of any other mineral or ore mined is - - - - -		
<i>Thirteenth</i> , The amount of slate or stone mined is - - - - -		

*Not in active operation for more than one year*



STOCKHOLDERS' NAMES.	RESIDENCE.	SHARES OF STOCK HELD.
Wm. G. Mather	Cleveland Ohio	10
" Trustee	"	3930
Fred. A. Morse	"	10
Peter White	Marquette Mich	10
Jas. K. Court	Cleveland Ohio	10
J. W. Sheddle	"	10
E. A. Perkins	Willoughby "	10
J. H. Wade	New York N.Y.	10
		4000

STOCKHOLDERS' NAMES.

RESIDENCE.

SHARES  
OF STOCK  
HELD.

The foregoing is a true statement, together with the name and residence of each stockholder of record, and the number of shares held by him on the said thirty-first day of December.

Signed *Wm. Mathis* President.  
*John A. Moss* Secretary.

STATE OF ..... }  
COUNTY OF ..... } ss.

On this ..... day of ..... A. D. 190 .....

before me ..... a ..... in and for said  
..... personally appeared the above named

and each for himself severally made oath that the above report by him subscribed is true according to his best knowledge and belief.

[L. S.]

*Lewis J. Deau*

My commission expires ..... 190 .....

MINING COMPANY  
ANNUAL REPORT  
FOR THE YEAR ENDING  
DECEMBER 31, 190

Filed 190

Deputy Secretary of State.

Sections 32 (as Amended by Act 162, 1891), 33 (as Amended by Act 33, 1903) and 34 of Act 113, 1877.

SEC. 32. It shall be the duty of the president and secretary of each corporation, annually in the month of July, to make a report for the preceding year ending December 31, containing a statement of:

- First, The amount of cash paid in on the capital stock;
- Second, The amount of capital paid in by the conveyance of property to the corporation;
- Third, The entire amount invested in real estate;
- Fourth, The amount of personal estate;
- Fifth, The amount of the unsecured or floating debt of the corporation as near as may be;
- Sixth, The amount of the secured or bonded debt of the corporation;
- Seventh, The amount due to the corporation;
- Eighth, The number of gross tons of copper obtained;
- Ninth, The number of gross tons of 2240 lbs. each of iron ore mined and shipped;
- Tenth, The number of gross tons of mineral coal mined;
- Eleventh, The number of gross tons of pig iron manufactured;
- Twelfth, The number of tons of any other mineral or ore mined;
- Thirteenth, The amount of slate or stone mined;
- Fourteenth, The name and residence of each stockholder of record and the number of shares held by him on the said thirty-first day of December, and when stock is held in trust or in some representative capacity it shall be so stated.

SEC. 33. Such report shall be executed in duplicate by said president and secretary, and shall be sworn to before some officer authorized to administer oaths. If sworn to outside the limits of the State, it shall be before a commissioner for Michigan, a notary public having a seal, or any other person authorized to take acknowledgments of deeds. Such duplicate report shall be filed on or before the thirty-first day of July annually, one copy with the Secretary of State of this State and the other with the clerk of the county in this State where the mine or smelting or manufacturing works of the corporation are principally or wholly situated. If any person signing such duplicate report shall, as to any material facts therein stated, wilfully swear falsely he shall be deemed guilty of perjury. Blank reports shall be prepared by the Secretary of State and furnished to any corporation on application therefor. Whenever any corporation ceases to carry on business for one year or more it shall not be required to make such reports until it again commences business.

SEC. 34. If said officers, or either of them, mentioned in the preceding section wilfully and intentionally neglects to make and file the report required in said preceding section, they shall be deemed guilty of a misdemeanor.

GEORGE A. PRESCOTT,  
SECRETARY OF STATE.  
CLARENCE J. MEARS,  
DEPUTY SECRETARY OF STATE.

MICHIGAN  
DEPARTMENT OF STATE  
LANSING

Gentlemen:

I enclose herewith blanks for the report required to be filed by your company in the month of July. The report should be executed in duplicate and one copy sent to this office accompanied by a filing fee of fifty cents. This fee is not a perquisite of this office but must be turned over to the State Treasury. The other copy of the report should be filed with the clerk of the county in this State where the business of the corporation is located.

A company which has not been in active business for a year or more is not required to file in this office a report showing the financial condition of the company. However, in accordance with Section 11,364 of the Compiled Laws of 1897, as amended, all companies issuing shares of stock are required to file a report showing a list of stockholders, their postoffice addresses and the number of shares held by each, unless this information is given in some other report filed in the office of the Secretary of State.

I would therefore suggest that, if your company has not been in active business for one year or more, you indicate this fact on page one of the blank, in which case it will not be necessary to complete statements Nos. 1 to 13; but in all other respects the report should be completed. It should include a list of stockholders and be properly signed and sworn to by the President and Secretary. I think this arrangement will be more satisfactory to the companies and to this office than to have those companies which are not in active business file a separate list of stockholders in January or February each year, as required by the section named.

If your company has ceased to exist as a corporation, kindly notify this office of that fact.

Very respectfully,

G. A. PRESCOTT,

Secretary of State.

# ANNUAL REPORT

OF

(Name of Corporation).....

(Postoffice Address).....

(Street and No.).....

*Secretary of State:*

Sir:—In accordance with Sections 32, 33 and 34, of Act No. 113, Public Acts of 1877, as amended, the undersigned, President and Secretary of the..... Company, respectfully submit the following report for the year ending December 31, 190.....

<i>First,</i> The amount of cash paid in on the capital stock is - - - - -	\$	
<i>Second,</i> The amount of capital paid in by the conveyance of property to the corporation is - - - - -		
<i>Third,</i> The entire amount invested in real estate is - - - - -		
<i>Fourth,</i> The amount of personal estate is - - - - -		
<i>Fifth,</i> The amount of unsecured or floating debt of the corporation, as near as may be, is - - - - -		
<i>Sixth,</i> The amount of the secured or bonded debt of the corporation is - - - - -		
<i>Seventh,</i> The amount due to the corporation is - - - - -		
<i>Eighth,</i> The number of gross tons of copper obtained is - - - - -		
<i>Ninth,</i> The number of gross tons of 2240 lbs. each, of iron ore mined and shipped is		
<i>Tenth,</i> The number of gross tons of mineral coal mined is - - - - -		
<i>Eleventh,</i> The number of gross tons of pig iron manufactured is - - - - -		
<i>Twelfth,</i> The number of tons of any other mineral or ore mined is - - - - -		
<i>Thirteenth,</i> The amount of slate or stone mined is - - - - -		

*Not rendered in 1905*  
*Not rendered in 1906*



STOCKHOLDERS' NAMES.

RESIDENCE.

SHARES  
OF STOCK  
HELD

ANNUAL REPORT

OF

(Name of Corporation)

(Postoffice Address)

(Street and No.)

Secretary of State

Sir—In accordance with Sections 22, 23 and 24 of Act No. 113, Public Acts of 1877, as amended, I have the honor to request that you submit the following report for the year ending December 31, 1901:

		<p>1. The amount of cash paid in on the capital stock is</p> <p>2. The amount of capital paid in by the conversion of property to the corporation is</p> <p>3. The entire amount invested in real estate is</p> <p>4. The amount of personal capital is</p> <p>5. The amount of unsecured or floating debt of the corporation as near as may be, is</p> <p>6. The amount of the secured or bonded debt of the corporation is</p> <p>7. The amount due to the corporation is</p> <p>8. The number of gross tons of copper obtained is</p> <p>9. The number of gross tons of \$240 lbs. each of iron ore mined and shipped is</p> <p>10. The number of gross tons of finished and refined is</p>

STOCKHOLDERS' NAMES.	RESIDENCE.	SHARES OF STOCK HELD.

The foregoing is a true statement, together with the name and residence of each stockholder of record, and the number of shares held by him on the said thirty-first day of December.

..... *President.*

..... *Secretary.*

STATE OF ..... }  
COUNTY OF ..... } ss.

On this ..... day of ..... A. D. 190.....

before me ..... a ..... in and for said  
..... personally appeared the above named

.....  
and each for himself severally made oath that the above report by him subscribed is true according to his best knowledge and belief.

[L. S.]

.....

My commission expires ..... 190.....

MINING COMPANY

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**ANNUAL REPORT**

FOR THE YEAR ENDING

DECEMBER 31, 190.....

Filed ..... 190.....

Deputy Secretary of State.

**Sections 32 (as Amended by Act 162, 1891), 33 (as Amended by Act 33, 1903) and 34 of Act 113, 1877.**

SEC. 32. It shall be the duty of the president and secretary of each corporation, annually in the month of July, to make a report for the preceding year ending December 31, containing a statement of:

- First,* The amount of cash paid in on the capital stock;
- Second,* The amount of capital paid in by the conveyance of property to the corporation;
- Third,* The entire amount invested in real estate;
- Fourth,* The amount of personal estate;
- Fifth,* The amount of the unsecured or floating debt of the corporation as near as may be;
- Sixth,* The amount of the secured or bonded debt of the corporation;
- Seventh,* The amount due to the corporation;
- Eighth,* The number of gross tons of copper obtained;
- Ninth,* The number of gross tons of 2240 lbs. each of iron ore mined and shipped;
- Tenth,* The number of gross tons of mineral coal mined;
- Eleventh,* The number of gross tons of pig iron manufactured;
- Twelfth,* The number of tons of any other mineral or ore mined;
- Thirteenth,* The amount of slate or stone mined;
- Fourteenth,* The name and residence of each stockholder of record and the number of shares held by him on the said thirty-first day of December, and when stock is held in trust or in some representative capacity it shall be so stated.

SEC. 33. Such report shall be executed in duplicate by said president and secretary, and shall be sworn to before some officer authorized to administer oaths. If sworn to outside the limits of the State, it shall be before a commissioner for Michigan, a notary public having a seal, or any other person authorized to take acknowledgments of deeds. Such duplicate report shall be filed on or before the thirty-first day of July annually, one copy with the Secretary of State of this State and the other with the clerk of the county in this State where the mine or smelting or manufacturing works of the corporation are principally or wholly situated. If any person signing such duplicate report shall, as to any material facts therein stated, wilfully swear falsely he shall be deemed guilty of perjury. Blank reports shall be prepared by the Secretary of State and furnished to any corporation on application therefor. Whenever any corporation ceases to carry on business for one year or more it shall not be required to make such reports until it again commences business.

SEC. 34. If said officers, or either of them, mentioned in the preceding section wilfully and intentionally neglects to make and file the report required in said preceding section, they shall be deemed guilty of a misdemeanor.

52

(Name of Corporation) Murming Railway Co  
(P. O. address) Cleveland Ohio  
(Street and No.) 11<sup>th</sup> floor Rockefeller Bldg

**SPECIAL REPORT.**

Secretary of State,  
Lansing, Michigan:

Sir:—In accordance with Section 6345, of Compiled Laws of 1897, the undersigned, President and Treasurer of the Murming Railway Company, respectfully submit the following

Special Report:

Total number of shares of capital stock actually issued at the date of this report, . . . . . 8700  
Number of shares of capital stock issued during the year ending June 30, 1907, . . . . . None  
Amount received in money for stock issued during current year, . . . . . \$ None  
Amount received in PROPERTY for stock issued during current year, . . . . . \$ None  
Total amount received for stock issued during year ending June 30, 1907, . . . . . \$ None

Wm Signed Wm Gallather President.  
" Wm Gallather Treasurer.

STATE OF \_\_\_\_\_ }  
County of \_\_\_\_\_ } ss.

On this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 190\_\_\_\_\_ before me a \_\_\_\_\_ in and for said County, personally appeared the above-named \_\_\_\_\_ and \_\_\_\_\_ and severally made oath that the above report, by them subscribed, is true according to their best knowledge and belief.

[L. S.] My commission expires \_\_\_\_\_ 190\_\_\_\_\_

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COMPANY.

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**SPECIAL REPORT.**

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Filed ....., 190.....

*Deputy Secretary of State.*

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**Secs. 6345-46 of Compiled Laws of 1897.**

Sec. 6345. It is hereby made the duty of every such railroad company, as aforesaid, to file with the Secretary of State, in the month of July, in each year, a special report and statement, sworn to by the president and treasurer of the company, setting forth explicitly the number of shares of capital stock actually issued, sold, pledged, or disposed of by the company to the date of such report, and the amount of capital stock issued during the year last past, and the amount received therefor in money, and the amount received therefor, if any, in property and other effects.

Sec. 6346. Any violation of the provisions of this act, or any neglect to comply with the requirements of this act, or the making of any false statement to the Secretary of State, in relation to any of the matters required by the preceding section to be reported to him, shall render the officers and directors of any such railroad company, as aforesaid, guilty of any such violation or neglect, or making or permitting any such false statement, liable to the State for the penalties heretofore provided by law.



54  
GEORGE A. PRESCOTT,  
SECRETARY OF STATE.  
CLARENCE J. MEARS,  
DEPUTY SECRETARY OF STATE.

MICHIGAN  
DEPARTMENT OF STATE  
LANSING

Gentlemen:—

By a provision of the statute, which you will find printed on the enclosed blank, you are required to file in this office a report each year. Please report on this blank at the time required by the statute.

If the company has ceased to exist as a corporation, kindly have a notice of that fact sent to this office.

The Statutory fee to be paid to the State for filing the report is fifty cents.  
Postage stamps will not be accepted in payment of this fee.

Very respectfully,

GEORGE A. PRESCOTT,

Secretary of State.

(Name of Corporation) Marquette & Southeastern Ry Co.  
(P. O. address) Cleveland Ohio  
(Street and No.) 11<sup>th</sup> floor Rockefeller Bldg

## SPECIAL REPORT.

Secretary of State,  
Lansing, Michigan:

Sir:—In accordance with Section 6345, of Compiled Laws of 1897, the undersigned, President and Treasurer of the Marquette & Southeastern Railway Company, respectfully submit the following Special Report:

Total number of shares of capital stock actually issued at the date of this report, . . . . . 10,000  
Number of shares of capital stock issued during the year ending June 30, 1907, . . . . . None  
Amount received in money for stock issued during current year, . . . . . \$ None  
Amount received in PROPERTY for stock issued during current year, . . . . . \$ None  
Total amount received for stock issued during year ending June 30, 1907, . . . . . \$ None

Signed Wm J. McCallister President.  
" Wm J. McCallister Treasurer.

STATE OF \_\_\_\_\_ }  
County of \_\_\_\_\_ } ss.

On this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 1907 before me a \_\_\_\_\_ in and for said County, personally appeared the above-named \_\_\_\_\_ and \_\_\_\_\_ and severally made oath that the above report, by them subscribed, is true according to their best knowledge and belief.

[L. S.] My commission expires \_\_\_\_\_ 1907

7/17/00

COMPANY.

SPECIAL REPORT.

Filed \_\_\_\_\_, 190\_\_\_\_\_

Deputy Secretary of State.

Secs. 6345-46 of Compiled Laws of 1897.

SEC. 6345. It is hereby made the duty of every such railroad company, as aforesaid, to file with the Secretary of State, in the month of July, in each year, a special report and statement, sworn to by the president and treasurer of the company, setting forth explicitly the number of shares of capital stock actually issued, sold, pledged, or disposed of by the company to the date of such report, and the amount of capital stock issued during the year last past, and the amount received therefor in money, and the amount received therefor, if any, in property and other effects.

SEC. 6346. Any violation of the provisions of this act, or any neglect to comply with the requirements of this act, or the making of any false statement to the Secretary of State, in relation to any of the matters required by the preceding section to be reported to him, shall render the officers and directors of any such railroad company, as aforesaid, guilty of any such violation or neglect, or making or permitting any such false statement, liable to the State for the penalties heretofore provided by law.

54

(Name of Corporation) Lake Superior Shipping Ry Co  
(P. O. address) Cleveland Ohio  
(Street and No.) 11<sup>th</sup> floor Rockefeller Bldg

**SPECIAL REPORT.**

Secretary of State,  
Lansing, Michigan:

Sir:—In accordance with Section 6345, of Compiled Laws of 1897, the undersigned, President and Treasurer of the Lake Superior Shipping Railway Company, respectfully submit the following Special Report:

Total number of shares of capital stock actually issued at the date of this report, . . . . . 10,000  
Number of shares of capital stock issued during the year ending June 30, 1907, . . . . . None  
Amount received in money for stock issued during current year, . . . . . \$ None  
Amount received in PROPERTY for stock issued during current year, . . . . . \$ None  
Total amount received for stock issued during year ending June 30, 1907, . . . . . \$ None

Wm G. Weather President.  
Wm G. Weather Treasurer.

STATE OF \_\_\_\_\_ }  
County of \_\_\_\_\_ } ss.

On this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 190\_\_\_\_\_ before me a \_\_\_\_\_ in and for said County, personally appeared the above-named \_\_\_\_\_ and \_\_\_\_\_ and severally made oath that the above report, by them subscribed, is true according to their best knowledge and belief.

[L. s.] My commission expires \_\_\_\_\_ 190\_\_\_\_\_

COMPANY.  
SPECIAL REPORT.

Filed \_\_\_\_\_, 190\_\_\_\_\_

*Deputy Secretary of State.*

**Secs. 6345-46 of Compiled Laws of 1897.**

SEC. 6345. It is hereby made the duty of every such railroad company, as aforesaid, to file with the Secretary of State, in the month of July, in each year, a special report and statement, sworn to by the president and treasurer of the company, setting forth explicitly the number of shares of capital stock actually issued, sold, pledged, or disposed of by the company to the date of such report, and the amount of capital stock issued during the year last past, and the amount received therefor in money, and the amount received therefor, if any, in property and other effects.

SEC. 6346. Any violation of the provisions of this act, or any neglect to comply with the requirements of this act, or the making of any false statement to the Secretary of State, in relation to any of the matters required by the preceding section to be reported to him, shall render the officers and directors of any such railroad company, as aforesaid, guilty of any such violation or neglect, or making or permitting any such false statement, liable to the State for the penalties heretofore provided by law.

55



Apr. 5. a. 70. 997 [57]

# STATISTICAL RETURNS

OF THE

## Operations, Earnings, and Financial Condition

OF THE

*Munising*

Ry.

(Please see that correct official title is given.)

FOR THE YEAR ENDING JUNE 30, 1906

FOR

# POOR'S MANUAL

OF THE

## RAILROADS OF THE UNITED STATES

*Copy*

**FOR** 1907

THE INFORMATION CONTAINED WITHIN IS FURNISHED BY

*signed*

*W. G. Mather Pres*

(To be signed by officer furnishing information).

*Munising*

R. R. CO.

PROOF OF STATEMENT, WHEN IN TYPE, TO BE FORWARDED,  
FOR REVISION, TO

*W. G. Mather President*

(Please give name, title and address of officer to whom proof should be sent).

*Rockefeller Bldg. Cleveland*

**POOR'S MANUAL OF RAILROADS.**

*No. 68 William Street,*

**NEW YORK CITY.**

MILEAGE.

Statement of Mileage completed at close of FISCAL year, June 30, 1906

	From	to	MILES
Main Lines:	Mansung	Little Lake	38.00
	"	"	
Branches:	Stillman	Busino	23.16
	Chapman	Petrel	6.33
	Nawicko	Ethel	2.69
	Arvickton	Austin	63
Total length of RR. owned at close of fiscal year,			69.81

Add Mileage of Lines Operated Under Lease:

RR., from	to	
"	"	"

Add Mileage of Track Used Under Contract.

RR., from	to	
"	"	"

Total length of all lines operated, 69.81

Average length of all lines operated during fiscal year, . . . . .

Total length of RR. owned as above, 69.81

Second Track on same, . . . . .

Sidings and other Tracks on same, 24.13

Total length of all Tracks owned, 93.94

Length of same laid with iron rails, . . . . .

" " " " " steel rails, 93.94

Main Track—Leased Lines (as above—not including trackage rights),

Second " " " . . . . .

Sidings, etc., " " . . . . .

Total Track—Leased Lines, . . . . .

Length of same laid with iron rails, . . . . .

" " " " " steel rails, . . . . .

Weight of iron rails per yard, lbs.; of steel rails, 80 7 60 lbs.

Gauge of track 4 feet 8 1/2 inches.

If since the close of the fiscal year any new lines of road have been completed by your company, or have been acquired through lease or otherwise, please give the terminal points and length, and in the case of leased or other acquired roads, the terms under which such roads are controlled.

ORGANIZATION AND HISTORY.

Date of Charter of existing Company July 3rd 1895

Under Laws of what State Incorporated, Michigan

Date of Opening of first portion of road, Nov 30th 1894

Dates at which each subsequent portion was opened,

Stillman to Busino	May 1st	1905
Chapman to Petrel	July 1st	1902
Nawicko to Ethel	July 1st	1902

ROLLING STOCK, at close of fiscal year, June 30, 1906

	OWNED.	CAR TRUSTS.	LEASED.	TOTAL IN USE.
Locomotive Engines, . . . . .	4			4
Passenger Cars, . . . . .	1			1
Baggage, Mail, and Express Cars, . . . . .	5			5
Freight Cars—Box, . . . . .	1			1
" " —Stock, . . . . .				
" " —Flat, . . . . .	101			101
" " —Coal, . . . . .				
Total Cars (producing revenue)	108			108
Service Cars, . . . . .	1			1

If your company owns any rolling stock which it leases to other companies, or owns floating equipment such as transfer ferryboats, etc ; or, has added to its equipment, as given above, since the close of the fiscal year, please give particulars thereof.

**TRAFFIC OPERATIONS, Year Ending June 30, 190**

*Train Mileage.*

*Passenger and Freight Traffic.*

Passenger Train, . . . 24268  
 Freight " . . . 32387  
 Mixed " . . . 44283  
 All Other " . . . 28942  
 Total Miles run by all Trains, . . . 129880

No. Passengers carried, 56990  
 " " " 1 mile, 827457  
 Tons Freight moved, 690974  
 " " " 1 mile, 11476297

**EARNINGS, EXPENSES, etc., Year Ending June 30, 190**

*Earnings from Traffic.*

*Operating Expenses.*

Passengers, . . . \$ 20601.75  
 Freight, . . . 141087.07  
 Mail and Express, 4563.19  
 Other (A), . . . 236.50  
 Total, \$ 166488.51

Maint. Way & Bldgs, \$ 28933.88  
 " Equip., 13230.02  
 Transportation, . . . 68034.72  
 General Expenses, 7115.45  
 Total, \$ 117314.07

Net Earnings from traffic, 49174.44  
 Add Other Receipts.  
 Interest and Dividends, . . .  
 Rentals Leased Roads (B),  
 Other Receipts (C), . . . 935.87  
Rentals  
 Total, . . . \$ 49570.31

*Payments.*  
 Interest on Bonds (D), . . . \$ 6400.03  
 " Floating Debt, 30100.76  
 Rentals Leased Lines (E),  
 Taxes, . . . . . 12209.98  
 Dividends on Stock ( p.c.)  
 Other Payments (F), . . .  
 Total, . . . \$ 48710.77

Balance (Surplus or Deficit), . . . . . \$ 799.54  
 Surplus or Deficit from last year, . . . . . 95226.97  
 Additions (or Deductions) during the year (G), . . . . .  
 Surplus or Deficit as per Balance Sheet (see pages 5 and 6), 96427.42

- A. To include ONLY miscellaneous TRAFFIC EARNINGS. B. Please give details.
- C. Please give details. D. Please give details. E. Please give details.
- F. Please give details. G. Please give details.

**MISCELLANEOUS.**

	AUTHORIZED.	SUBSCRIBED.	PAID IN.	PAR VALUE PER SHARE
Capital Stock: { Common. }	8700	8700	870000	100.00
{ Preferred. }				

Dividends, when payable, \_\_\_\_\_  
 Dividends, where payable, \_\_\_\_\_  
 Interest, " " Cleveland, Ohio.  
 Whole number of dividends paid to date, None; periods at which same were paid each year, \_\_\_\_\_  
 (Quarterly, Semi-Annually, or Annually.)  
 State nature of preference of preferred stock \_\_\_\_\_  
 State how long stock must be owned to entitle holder to vote \_\_\_\_\_  
 State whether voting power is attached to any issues of bonds NO.  
 State whether any bonds may be converted into common or preferred stock and terms under which such conversion may be made NO  
 State whether common or preferred stock may be converted into any issue of bonds and terms under which such conversion may be made NO  
 Time of holding annual meeting, Last Tuesday in July  
 Place of holding annual meeting, Munich, Mich.  
 Stock Transfer Books close—prior to dividend payments,  
 " " " " " " " annual meeting,  
 Trustees of Bonds Citizens Savings & Trust Co.  
Cleveland Ohio  
 Registrar of Stock \_\_\_\_\_  
 Amount of Stock and Bonds listed on various exchanges, None  
 (Please give details.)



*Munising*

Cost of Road, . . . . .	\$ 720927.10 .	Common Stock paid in, } See page 4, { \$ 870000.00 .
Cost of Equipment, . . . . .	103098.57 .	Preferred Stock paid in, } _____
Stocks and Bonds of other Companies, _____	_____	Funded Debt Outstanding (see below), _____ 160000.00 .
<i>Permanent Contracts</i> { _____ 414232.50 .	_____	Real Estate Mortgages, . . . . . _____
Other Permanent Investments, . . . . . _____	_____	Current Liabilities, . . . . . _____ 947418.58
(Please give details.) _____	_____	Accrued Liabilities—Interest, . . . . . _____
<i>Lands Owned</i> { _____ 426646.28 .	_____	Taxes, . . . . . _____
Materials and Supplies on Hand, . . . . . _____ 146563.89 .	_____	Rentals, . . . . . _____
Cash on Hand, . . . . . _____ 72122.81 .	_____	_____
Bills Receivable, . . . . . _____	_____	Other Liabilities, . . . . . _____
Current Accounts and Balances, . . . . . _____	_____	(Please give details.) _____
Other Assets, . . . . . _____	_____	Profit and Loss (see page 3) . . . . . _____
Please give details. _____	_____	_____
Profit and Loss (see page 3), . . . . . _____ 94427.43 .	_____	_____
TOTAL, . . . . . \$ 1977418.58	_____	TOTAL, . . . . . \$ 1977418.58

CHARACTER AND DESCRIPTION OF BONDS.	DATE OF ISSUE.	INTEREST.		PRINCIPAL WHEN DUE.	AMOUNT AUTHORIZED.	AMOUNT OUTSTANDING.	NAMES OF TRUSTEES.	COUPON OR REGISTERED.	DENOMINATION (\$100, \$500, or \$1000.)
		RATE.	WHEN PAYABLE.						
<i>Trust Mortgage 4% Gold Bonds</i>	<i>Oct, 1900</i>	<i>4%</i>	<i>Apr 1<sup>st</sup> &amp; Oct 1<sup>st</sup></i>	<i>Oct 1925</i>	<i>160000 00</i>	<i>160000 00</i>	<i>City of Munising</i> <i>Cleveland, Ohio</i>	<i>Coupon</i>	<i>1000 00</i>
			&						
			&						
			&						
			&						

If since the date of above balance sheet there have been issued any new bonds or stock ; or any bonds of other companies have been assumed ; or any bonds included above have been retired, please give full particulars of such issues and the purposes for which they were made.



BOARD OF DIRECTORS, Elected 30<sup>th</sup> of July 1905

	NAME.	ADDRESS.
1	Wm G Mather	Cleveland, Ohio
2	J. A. Wade	New York, N.Y.
3	E. R. Perkins	Wellington, Ohio
4	J. A. Hoyt	Cleveland, Ohio
5	Samuel Mather	do do
6		
7		
8		
9		
10		
11		
12		
13		

If since last election there has been any change in the Board of Directors as then elected, please send particulars.

**OFFICERS.**

TITLE.	NAME.	ADDRESS.
President,	Wm G Mather	Cleveland, O
Vice-President,	E. R. Perkins	Wellington "
Vice-President,		
Treasurer,	Wm G Mather	Cleveland "
Secretary,	R. C. Mann	do do

Location of Principal Office Marquette, Michigan  
 Location of Stock Transfer Office \_\_\_\_\_

Gr. 5. A. 70. 990 [58]

# STATISTICAL RETURNS

OF THE

## Operations, Earnings, and Financial Condition

OF THE

*Marquette and Southeastern Ry.*  
(Please see that correct official title is given.)

FOR THE YEAR ENDING JUNE 30, 1906

FOR

# POOR'S MANUAL

OF THE

## RAILROADS OF THE UNITED STATES

**FOR** \_\_\_\_\_

*copy signed*

THE INFORMATION CONTAINED WITHIN IS FURNISHED BY

*H. G. Mather Pres*

(To be signed by officer furnishing information).

*Marquette & Southeastern* R. R. CO.

PROOF OF STATEMENT, WHEN IN TYPE, TO BE FORWARDED,  
FOR REVISION, TO

*H. G. Mather Pres*

(Please give name, title and address of officer to whom proof should be sent).

*Rockefeller Bldg, Cleveland*

**POOR'S MANUAL OF RAILROADS.**

*No. 68 William Street,*

NEW YORK CITY

*011*

**MILEAGE.**

Statement of Mileage completed at close of FISCAL year, June 30, 1906

Main Lines :	From <u>Big Bay</u> to <u>Lawson</u>	MILES. <u>50.68</u>
	" " " "	
Branches :	" <u>Whitman Jct.</u> " <u>Hoist</u>	<u>5.06</u>
	" " " "	
	" " " "	
Total length of RR. owned at close of fiscal year,		<u>55.74</u>

Add Mileage of Lines Operated Under Lease:

RR., from \_\_\_\_\_ to \_\_\_\_\_  
 " " " "

Add Mileage of Track Used Under Contract.

RR., from \_\_\_\_\_ to \_\_\_\_\_  
 " " " "

Total length of all lines operated, . . . . .	<u>55.74</u>
Average length of all lines operated during fiscal year, . . . . .	<u>55.74</u>
Total length of RR. owned as above, . . . . .	<u>55.74</u>
Second Track on same, . . . . .	
Sidings and other Tracks on same, . . . . .	<u>7.03</u>
Total length of all Tracks owned, . . . . .	<u>62.77</u>
Length of same laid with iron rails, . . . . .	
" " " " " steel rails, . . . . .	<u>62.77</u>
Main Track—Leased Lines (as above—not including trackage rights),	
Second " " " " . . . . .	
Sidings, etc., " " " " . . . . .	
Total Track—Leased Lines, . . . . .	
Length of same laid with iron rails, . . . . .	
" " " " " steel rails, . . . . .	
Weight of iron rails per yard, _____ lbs.; of steel rails, <u>60</u> lbs.	
Gauge of track <u>4</u> feet <u>8 1/2</u> inches.	

If since the close of the fiscal year any new lines of road have been completed by your company, or have been acquired through lease or otherwise, please give the terminal points and length, and in the case of leased or other acquired roads, the terms under which such roads are controlled.

**ORGANIZATION AND HISTORY.**

Date of Charter of existing Company Oct 3<sup>rd</sup> 1900

Under Laws of what State Incorporated, Michigan

Date of Opening of first portion of road, July 1<sup>st</sup> 1902

Dates at which each subsequent portion was opened, \_\_\_\_\_

**ROLLING STOCK, at close of fiscal year, June 30, 1906**

	OWNED.	CAR TRUSTS.	LEASED.	TOTAL IN USE.
Locomotive Engines, . . . . .	<u>5</u>			<u>5</u>
Passenger Cars, . . . . .				
Baggage, Mail, and Express Cars, . . . . .	<u>1</u>			<u>1</u>
Freight Cars—Box, . . . . .	<u>25</u>			<u>25</u>
" " —Stock, . . . . .				
" " —Flat, . . . . .	<u>124</u>			<u>124</u>
" " —Coal, . . . . .				
<u>Logging</u>	<u>85</u>			<u>85</u>
Total Cars (producing revenue)	<u>235</u>			<u>235</u>
Service Cars, . . . . .	<u>5</u>			<u>5</u>

If your company owns any rolling stock which it leases to other companies, or owns floating equipment such as transfer ferryboats, etc ; or, has added to its equipment, as given above, since the close of the fiscal year, please give particulars thereof.

**TRAFFIC OPERATIONS, Year Ending June 30, 190**

*Train Mileage.*

*Passenger and Freight Traffic.*

Passenger Train, . . . 20846  
 Freight " . . . 36625  
 Mixed " . . . 10163  
 All Other " . . . 38262  
 Total Miles run by all Trains, . . . 105896

No. Passengers carried, 45977  
 " " " 1 mile, 739017  
 Tons Freight moved, 712901  
 " " " 1 mile, 19491721

**EARNINGS, EXPENSES, etc., Year Ending June 30, 190**

*Earnings from Traffic.*

*Operating Expenses.*

Passengers, . . . \$ 17514.54  
 Freight, . . . 105008.89  
 Mail and Express, . . . 3510.40  
 Other (A), . . . \_\_\_\_\_  
 Total, \$ 126033.83

Maint. Way & Bldgs, \$ 15265.90  
 " Equip., . . . 5840.21  
 Transportation, . . . 40455.39  
 General Expenses, . . . 6985.15  
 Total, \$ 68546.65

*Payments.*

Net Earnings from traffic, 57487.18  
 Add Other Receipts.  
 Interest and Dividends, . . . \_\_\_\_\_  
 Rentals Leased Roads (B), . . . \_\_\_\_\_  
 Other Receipts (C), . . . \* 4116.36  
 Total, . . . \$ 61603.56

Interest on Bonds (D), . . . \$ 36648.89  
 " Floating Debt, . . . 7940.99  
 Rentals Leased Lines (E), . . . \_\_\_\_\_  
 Taxes, . . . . . 10533.24  
 Dividends on Stock ( p.c.) \_\_\_\_\_  
 Other Payments (F), . . . \_\_\_\_\_  
 Total, . . . \$ 55123.12

Balance (Surplus or Deficit), . . . . . \$ 6480.44  
 Surplus or Deficit from last year, . . . . . 3802.06  
 Additions (or Deductions) during the year (G), . . . . . \_\_\_\_\_  
 Surplus or Deficit as per Balance Sheet (see pages 5 and 6), . . . . . 2678.38

A. To include ONLY miscellaneous TRAFFIC EARNINGS.

B. Please give details.

C. Please give details.

D. Please give details.

E. Please give details.

\* Rentals Traches 2344.58  
 other Rentals 1437.80  
 Telephone 334.00

F. Please give details.

G. Please give details.

**MISCELLANEOUS.**

	AUTHORIZED.	SUBSCRIBED.	PAID IN.	PAR VALUE PER SHARE
Capital Stock: { Common. }	<u>4,000,000.</u>	<u>1,000,000.</u>	<u>1,000,000.</u>	<u>100.00</u>
{ Preferred. }				

Dividends, when payable, \_\_\_\_\_

Dividends, where payable, \_\_\_\_\_

Interest, " " Cleveland Ohio

Whole number of dividends paid to date, None; periods at which same were paid each year, \_\_\_\_\_  
 (Quarterly, Semi-Annually, or Annually.)

State nature of preference of preferred stock None

State how long stock must be owned to entitle holder to vote \_\_\_\_\_

State whether voting power is attached to any issues of bonds No

State whether any bonds may be converted into common or preferred stock and terms under which such conversion may be made No

State whether common or preferred stock may be converted into any issue of bonds and terms under which such conversion may be made No

Time of holding annual meeting, 2nd Tuesday in February

Place of holding annual meeting, Marquette Mich.

Stock Transfer Books close—prior to dividend payments, \_\_\_\_\_

" " " " " " annual meeting, \_\_\_\_\_

Trustees of Bonds Citizens Savings Trust Co  
 Cleveland Ohio

Registrar of Stock \_\_\_\_\_

Amount of Stock and Bonds listed on various exchanges, None  
 (Please give details.)



GENERAL BALANCE SHEET of

*M + S. E.*

Ry.

June 30, 1906

5

Cost of Road, . . . . .	\$	<i>780,035.28</i>
Cost of Equipment, . . . . .		<i>203,532.09</i>
Stocks and Bonds of other Companies, <i>Contracts Franchises etc.</i>		<i>487,500.00</i>
<i>Improvement accounts</i>		<i>147.87</i>
Other Permanent Investments, (Please give details.)		
Materials and Supplies on Hand,		<i>39,739.80</i>
Cash on Hand,		<i>109,494.45</i>
Bills Receivable,		
Current Accounts and Balances,		
Other Assets, (Please give details.)		
Profit and Loss (see page 3),		
TOTAL,	\$	<i>2,120,449.49</i>


Common Stock paid in, } See page 4, {	\$	<i>1,000,000.00</i>
Preferred Stock paid in, }		
Funded Debt Outstanding (see below),		<i>715,000.00</i>
Real Estate Mortgages,		
Current Liabilities,		<i>402,771.11</i>
Accrued Liabilities—Interest,		
Taxes,		
Rentals,		
Other Liabilities, (Please give details.)		
Profit and Loss (see page 3)		<i>2678.38</i>
TOTAL,	\$	<i>2,120,449.49</i>

CHARACTER AND DESCRIPTION OF BONDS.	DATE OF ISSUE.	INTEREST.		PRINCIPAL WHEN DUE.	AMOUNT AUTHORIZED.	AMOUNT OUTSTANDING.	NAMES OF TRUSTEES.	COUPON OR REGISTERED.	DENOMINATION (\$100, \$500, or \$1000.)
		RATE.	WHEN PAYABLE.						
<i>1st Mtg Gold.</i>	<i>1903</i>	<i>5%</i>	<i>June &amp; Dec</i>	<i>1933</i>	<i>1,000,000.00</i>	<i>715,000.00</i>	<i>Citizens Trust &amp; Savings Co.</i>	<i>Coupon</i>	<i>100.00</i>
<del><i>Car &amp; Land Notes</i></del>	<del><i>1905</i></del>	<del><i>5%</i></del>	<del><i>Jan &amp; July</i></del>	<del><i>1909</i></del>	<del><i>167,000.49</i></del>	<del><i>125,463.6</i></del>			
			<i>&amp;</i>						
			<i>&amp;</i>						
			<i>&amp;</i>						

If since the date of above balance sheet there have been issued any new bonds or stock; or any bonds of other companies have been assumed; or any bonds included above have been retired, please give full particulars of such issues and the purposes for which they were made.

BOARD OF DIRECTORS, Elected 13<sup>th</sup> of February 1906 .

NAME.	ADDRESS.
1 <u>Wm G. Mather</u>	<u>Cleveland Ohio</u>
2 <u>J. H. Hoyt</u>	<u>" "</u>
3 <u>E. R. Perkins</u>	<u>Willoughby O</u>
4 <u>J. H. Wade</u>	<u>New York. N. Y.</u>
5 <u>M. M. Duncan</u>	<u>Ishpeming Mich</u>
6 <u>A. R. Harris</u>	<u>Marquette Mich.</u>
7 <u>Peter white</u>	<u>" "</u>
8 _____	_____
9 _____	_____
10 _____	_____
11 _____	_____
12 _____	_____
13 _____	_____

 If since last election there has been any change in the Board of Directors as then elected, please send particulars.

**OFFICERS.**

TITLE.	NAME.	ADDRESS.
President,	<u>Wm G. Mather</u>	<u>Cleveland.</u>
Vice-President,	<u>E. R. Perkins</u>	<u>Willoughby</u>
Vice-President,	_____	_____
Treasurer,	<u>Wm G. Mather</u>	<u>Cleveland</u>
Secretary,	<u>J. H. Hoyt</u>	<u>" "</u>

Location of Principal Office Marquette Mich  
 Location of Stock Transfer Office \_\_\_\_\_

597

Gr. 5. A. 70. 975

# STATISTICAL RETURNS

OF THE

## Operations, Earnings, and Financial Condition

OF THE

Lake Superior and Ishpeming R. Ry.  
(Please see that correct official title is given.)

FOR THE YEAR ENDING JUNE 30, 1906

FOR

# POOR'S MANUAL

OF THE

## RAILROADS OF THE UNITED STATES

FOR \_\_\_\_\_.

*Copy.*

THE INFORMATION CONTAINED WITHIN IS FURNISHED BY

*signed W. G. Mather Pres.*

(To be signed by officer furnishing information).

Lake Superior & Ishpeming R. R. CO.

PROOF OF STATEMENT, WHEN IN TYPE, TO BE FORWARDED,  
FOR REVISION, TO

*Wm G. Mather Pres.*

(Please give name, title and address of officer to whom proof should be sent).

Rockefeller Bldg, Cleveland

### POOR'S MANUAL OF RAILROADS.

No. 68 William Street,

NEW YORK CITY.

*OK*

MILEAGE.

Statement of Mileage completed at close of FISCAL year, June 30, 1906

		MILES.	
Main Lines:	From Presque Isle to Schpening	19.94	
	" " " "		
Branches:	" Main Line " Various Mines	1.07	
	" " " "		
	" " " "		
Total length of RR. owned at close of fiscal year,		<u>21.01</u>	
Add Mileage of Lines Operated Under Lease:			
RR., from _____ to _____			
" " " "			
Add Mileage of Track Used Under Contract. Indge right			
Brow RR., from Brow Conn. to Clev Lake Conn.		9.2	
" " Schpening " Various Mines		2.00	
Total length of all lines operated, . . . . .		<u>23.93</u>	
Average length of all lines operated during fiscal year, . . . . .		<u>23.93</u>	
Total length of RR. owned as above, . . . . .		<u>21.01</u>	
Second Track on same, . . . . .			
Sidings and other Tracks on same, . . . . .		9.02	
Total length of all Tracks owned, . . . . .		<u>30.03</u>	
Length of same laid with iron rails, . . . . .			
" " " " steel rails, . . . . .		<u>30.03</u>	
Main Track—Leased Lines (as above—not including trackage rights),		✓	
Second " " " " " " " " " " " " " "		✓	
Sidings, etc., " " " " " " " " " " " " " "		✓	
Total Track—Leased Lines, . . . . .		✓	
Length of same laid with iron rails, . . . . .			
" " " " steel rails, . . . . .			
Weight of iron rails per yard, _____ lbs.; of steel rails, 80 lbs.			
Gauge of track 4 feet 8 1/2 inches.			

If since the close of the fiscal year any new lines of road have been completed by your company, or have been acquired through lease or otherwise, please give the terminal points and length, and in the case of leased or other acquired roads, the terms under which such roads are controlled.

ORGANIZATION AND HISTORY.

Date of Charter of existing Company Feb 17th 1893 Amendment dated 9/2/95  
Under Laws of what State Incorporated, State of Michigan

Date of Opening of first portion of road, August 17th 1896

Dates at which each subsequent portion was opened, \_\_\_\_\_

ROLLING STOCK, at close of fiscal year, June 30, 1906

	OWNED.	CAR TRUSTS.	LEASED.	TOTAL IN USE.
Locomotive Engines, . . .	15			15
Passenger Cars, . . . . .	3			3
Baggage, Mail, and Express Cars, . . . . .	1			1
Freight Cars—Box, . . . . .				
" " —Stock, . . . . .				
" " —Flat, . . . . .	20			20
" " —ORE Coal, . . . . .	640			640
Total Cars (producing revenue)	<u>664</u>			<u>664</u>
Service Cars, . . . . .				

If your company owns any rolling stock which it leases to other companies, or owns floating equipment such as transfer ferryboats, etc ; or, has added to its equipment, as given above, since the close of the fiscal year, please give particulars thereof.



**TRAFFIC OPERATIONS, Year Ending June 30, 190**

Train Mileage.		Passenger and Freight Traffic.	
Passenger Train	16888	No. Passengers carried	19841
Freight	48708	" " " 1 mile	332248
Mixed	136	Tons Freight moved	1896515
All Other		" " " 1 mile	36741758
Total Miles run by all Trains			
	65732		

**EARNINGS, EXPENSES, etc., Year Ending June 30, 190**

Earnings from Traffic.		Operating Expenses.	
Passengers	\$ 4498.09	Maint. Way & Bldgs	\$ 32138.86
Freight	201364.09	" Equip.	34219.81
Mail and Express	532.84	Transportation	69257.89
Other (A)		General Expenses	12564.95
Total	\$ 206395.07	Total	\$ 148841.51

Net Earnings from traffic		Payments.	
Net Earnings from traffic	206395.07	Interest on Bonds (D)	\$ 21500.00
Add Other Receipts	7158.51	" Floating Debt	3977.36
Interest and Dividends	15511.91	Rentals Leased Lines (E)	
Rentals Leased Roads (B)	50691.27	Taxes	30899.05
Other Receipts (C)		Dividends on Stock ( p.c.)	
	123176.69	Other Payments (F)	
Total	\$ 66203.18	Total	\$ 62376.41

Balance (Surplus or Deficit)	\$ 61380.28
Surplus or Deficit from last year	203184.91
Additions (or Deductions) during the year (G)	
Surplus or Deficit as per Balance Sheet (see pages 5 and 6)	264565.19

- A. To include ONLY miscellaneous TRAFFIC EARNINGS. B. Please give details.
- Ar. Deem 4180.44  
Equipment 13633.20  
Rent Bldgs 32593.63  
Rent Bldgs 784.00
- C. Please give details. D. Please give details. E. Please give details.
- F. Please give details. G. Please give details.

**MISCELLANEOUS.**

	AUTHORIZED.	SUBSCRIBED.	PAID IN.	PAR VALUE PER SHARE
Capital Stock: { Common. }	1000000	1000000 <sup>00</sup>	1000000 <sup>00</sup>	100.00
{ Preferred. }				

Dividends, when payable, \_\_\_\_\_

Dividends, where payable, \_\_\_\_\_

Interest, " " \_\_\_\_\_

Whole number of dividends paid to date, \_\_\_\_\_ ; periods at which same were paid each year, \_\_\_\_\_  
(Quarterly, Semi-Annually, or Annually.)

State nature of preference of preferred stock \_\_\_\_\_

State how long stock must be owned to entitle holder to vote \_\_\_\_\_

State whether voting power is attached to any issues of bonds No

State whether any bonds may be converted into common or preferred stock and terms under which such conversion may be made No

State whether common or preferred stock may be converted into any issue of bonds and terms under which such conversion may be made No

Time of holding annual meeting, 2nd Tuesday in Feb

Place of holding annual meeting, Dahpening Mich.

Stock Transfer Books close—prior to dividend payments, \_\_\_\_\_

" " " " " " annual meeting, \_\_\_\_\_

Trustees of Bonds Farmers Loan & Trust Co.

New York N.Y.

Registrar of Stock \_\_\_\_\_

Amount of Stock and Bonds listed on various exchanges, None  
(Please give details.)

5 GENERAL BALANCE SHEET of *Lake Superior and Dispersing Ry.*

June 30, 1906.

Cost of Road, . . . . .	\$ 744600.06
Cost of Equipment, . . . . .	489055.59
Stocks and Bonds of other Companies, . . . . .	
Other Permanent Investments, . . . . . (Please give details.)	1000000.00
Materials and Supplies on Hand, . . . . .	64567.90
Cash on Hand, . . . . .	5876.92
Bills Receivable, . . . . .	
Current Accounts and Balances, . . . . .	132750.79
Other Assets, . . . . . (Please give details.)	
Profit and Loss (see page 3), . . . . .	
<b>TOTAL, . . . . .</b>	<b>\$ 7436851.26</b>

Common Stock paid in, } See page 4, {	\$ 1000000.00
Preferred Stock paid in, }	
Funded Debt Outstanding (see below),	265000.00
Real Estate Mortgages, . . . . .	
Current Liabilities, . . . . .	906498.57
Accrued Liabilities—Interest, . . . . .	787.50
Taxes, . . . . .	
Rentals, . . . . .	
Other Liabilities, . . . . . (Please give details.)	
Profit and Loss (see page 3) . . . . .	264565.19
<b>TOTAL, . . . . .</b>	<b>\$ 7436851.26</b>

CHARACTER AND DESCRIPTION OF BONDS.	DATE OF ISSUE.	INTEREST.		PRINCIPAL WHEN DUE.	AMOUNT AUTHORIZED.		AMOUNT OUTSTANDING.		NAMES OF TRUSTEES.	COUPON OR REGISTERED.	DENOMINATION (\$100, \$500, or \$1000.)
		RATE.	WHEN PAYABLE.								
<i>Bond Mortgage</i>	<i>1896</i>	<i>6%</i>	<i>Jan 1st &amp; July 1st</i>	<i>1926</i>	<i>1700000.00</i>	<i>00</i>	<i>265000.00</i>	<i>00</i>	<i>Farmers Loan &amp; Trust Co New York N.Y.</i>	<i>Coupon</i>	<i>10000</i>

If since the date of above balance sheet there have been issued any new bonds or stock; or any bonds of other companies have been assumed; or any bonds included above have been retired, please give full particulars of such issues and the purposes for which they were made.

GENERAL BALANCE SHEET of

*Lake Superior and Shipping Ry.*

June 30, 1906.

Cost of Road, . . . . .	\$ 744600.06
Cost of Equipment, . . . . .	489055.59
Stocks and Bonds of other Companies,	
Other Permanent Investments, . . . . .	1000000.00
(Please give details.)	
Materials and Supplies on Hand, . . . . .	64567.90
Cash on Hand, . . . . .	5876.92
Bills Receivable, . . . . .	
Current Accounts and Balances, . . . . .	132750.79
Other Assets, . . . . .	
(Please give details.)	
Profit and Loss (see page 3), . . . . .	
TOTAL, . . . . .	\$ 2436851.26


Common Stock paid in, } See page 4, {	\$ 1000000.00
Preferred Stock paid in, }	
Funded Debt Outstanding (see below),	265000.00
Real Estate Mortgages, . . . . .	
Current Liabilities, . . . . .	906498.57
Accrued Liabilities—Interest, . . . . .	787.50
Taxes, . . . . .	
Rentals, . . . . .	
Other Liabilities, . . . . .	
(Please give details.)	
Profit and Loss (see page 3) . . . . .	264565.19
TOTAL, . . . . .	\$ 2436851.26

CHARACTER AND DESCRIPTION OF BONDS.	DATE OF ISSUE.	INTEREST.		PRINCIPAL WHEN DUE.	AMOUNT AUTHORIZED.		AMOUNT OUTSTANDING.		NAMES OF TRUSTEES.	COUPON OR REGISTERED.	DENOMINATION (\$100, \$500, or \$1000.)
		RATE.	WHEN PAYABLE.								
<i>Bond Mortgage</i>	<i>1896</i>	<i>6%</i>	<i>Jan 1st &amp; July 1st</i>	<i>1926</i>	<i>1200000.00</i>	<i>00</i>	<i>265000.00</i>	<i>00</i>	<i>Farmers Loan &amp; Trust Co New York NY</i>	<i>Coupon</i>	<i>1000</i>

If since the date of above balance sheet there have been issued any new bonds or stock; or any bonds of other companies have been assumed; or any bonds included above have been retired, please give full particulars of such issues and the purposes for which they were made.

BOARD OF DIRECTORS, Elected 13<sup>th</sup> of February 1906.

NAME.	ADDRESS.
1 Wm G. Mather	Cleveland Ohio
2 Jas B. Laughlin	Pittsburgh Pa
3 Wm G. Pallack	Cleveland Ohio
4 B. F. Jones Jr.	Pittsburgh Pa
5 J. H. Wade	New York N.Y.
6 Jas H Hoyt	Cleveland Ohio
7 W. R. Harris	Marquette Mich
8	
9	
10	
11	
12	
13	

 If since last election there has been any change in the Board of Directors as then elected, please send particulars.

**OFFICERS.**

TITLE.	NAME.	ADDRESS.
President,	Wm G. Mather	Cleveland Ohio
Vice-President,	Jas B. Laughlin	Pittsburgh Pa.
Vice-President,		
Treasurer,	W. G. Pallack	Cleveland Ohio
Secretary,	J. H. Hoyt	Cleveland Ohio

Location of Principal Office Marquette Michigan

Location of Stock Transfer Office \_\_\_\_\_



CLEVELAND CLIFFS IRON COMPANY

Office Address, Rockefeller Bldg., Cleveland, Ohio

Long Distance Telephone No. 158 Main; Organized under laws of West Virginia,

May 9, 1891, Capital Stock \$5,000,000.00

Annual Meeting- Third Wednesday in February.

Board of Directors: J. H. Wade, Wm. G. Mather, J. H. McBride, E. R. Perkins,  
T. H. Newberry, Charles W. Bingham, J. H. Hoyt, Samuel Mather and Peter White.

Officers: Wm. G. Mather, President and Treasurer

J. H. Wade, Vice President; J. H. Sheadle, Secretary,

In charge of Sales and Manager of Lake Transportation,

R. C. Mann, Auditor; M. M. Duncan, Agent and Buyer for Mines Department,

Ishpeming, Mich.; C. V. R. Townsend, Land Agent, in charge of Land Interests

Negaunee, Mich.; Austin Farrell, Marquette, Mich.; Manager Furnace Department;

Superior Charcoal Iron Co., Grand Rapids, Mich., in charge of Pig Iron Sales.

Pioneer Furnace No. 1 located at Gladstone, Mich. on M. St. P. & S.S.M. Railroad,

One stack 60 x 12 feet, with two hot blast stoves, Annual capacity 45,000 tons.

*Copy of report made to National Iron and Steel Coal and Coke  
Blue Book*

This return must be made to County Auditor on or before May 15, 1906. A penalty of fifty per cent. will be added to returns made after said date.

## JOINT STOCK COMPANIES CUYAHOGA COUNTY TAX NOTICE FOR 1906,

To The Cleveland-Cliffs Iron Co. No. Superior Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1906, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1906. Corporations not having any Personal Property to return for taxation must make oath to that effect.

**R. C. WRIGHT,**  
Auditor Cuyahoga County.

### STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1906, belonging to \_\_\_\_\_ and listed by \_\_\_\_\_

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses .....			
2. Cattle .....			
3. Mules and Asses .....			
4. Sheep .....			
5. Hogs .....			
6. Pleasure Carriages of whatever kind .....			
6a. Bicycles .....			
6b. Automobiles .....			
(Give license number. If transferred, or no longer used, so state.)			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings .....			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings .....			
(c) Farming utensils, wagons, carts, carriages, etc. ....			
(d) Grain, wool, hives of bees, agricultural products of every kind .....			
(e) Lumber, coal, wood and stone .....			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats .....			
SHARES IN _____ NAME OF _____ VALUE—DOLLARS _____			
(g) Office furniture and fixtures, iron safes, etc., etc. ....			1500
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement .....			
NUMBER _____ VALUE—DOLLARS _____			
8. Watches .....			
9. Piano Fortes and Organs .....			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1906. See Section 2740. See Rule 4, next page. ....			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1906. See O. L., Vol. 88, page 841. See Rule V, next page .....			
12. (b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1906, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto .....			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate .....			1631
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1906 .....			
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely See Section 2724. All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 2836-7, O. L., V. 88-409) Less Deduction for Debts .....			
Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise .....			
SHARES IN _____ NAME OF COMPANIES _____ VALUE _____			
16. The average amount or value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above .....			
NUMBER _____ VALUE _____			
17. Value of all dogs where owner fixes the value .....			
(The owner may fix any value he chooses, but is not required to swear to it.)			
<b>GRAND TOTAL OF ALL ITEMS</b> .....			
18. NUMBER OF DOGS. Males over three months old must be listed by owner or assessor, number .....			
19. NUMBER OF DOGS. Females over three months old must be listed by owner or assessor, number .....			

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, } ss. \_\_\_\_\_ do  
Cuyahoga County. }  
I, \_\_\_\_\_ that I am \_\_\_\_\_ of \_\_\_\_\_ Company,  
and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.  
Sworn to before me and subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 1906.  
Notary Public, \_\_\_\_\_  
For The The Cleveland-Cliffs Iron Co. Company,  
Address of Company Rockefeller Bldg

Do not fail to make oath to this Return, and fill in your grand total.

Have you erected any new buildings since April 9, 1905? ..... On what lot or land situated? .....  
 Kind of building? .....  
 Cost of same, \$ ..... Value of taxation, \$ .....  
 Did you make any additions to, or improvements on any building since April 9, 1905? .....  
 On what lot or land situated? ..... Kind of building? .....  
 Cost of same, \$ ..... Value for taxation, \$ .....  
 Was any building owned by you wholly or partially destroyed or removed since April 9, 1905? .....  
 On what lot or land situated? ..... Duplicate value, \$ .....

**SECTION 2744, REVISED STATUTES OF OHIO.**

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company, turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

**RULES FOR VALUING PERSONAL PROPERTY.**

- I. Section 2739 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY THERE BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with persons, subject to draft on demand, shall be entered in the statement at the true value thereof. The balance of all credits (after deducting the legal bona fide indebtedness of the person listing) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its true value, which is the amount that can be collected. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
- II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
- III. The necessary wearing apparel and all articles of food provided for the person's use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
- IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
- V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under Item II, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
- VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But moneys and credits must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment.
- VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
- VIII. A refusal to swear to the value of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
- IX. Unless the value of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall fill the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

**BONDS, ETC., EXEMPT FROM TAXATION.**—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.....

**PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.**

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)

ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

**OFFICIAL PENALTIES.**

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)

Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER until the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1270, etc.

W. D. GUILBERT, AUDITOR OF STATE.

1906  
**PERSONAL PROPERTY**  
 RETURN OF  
 The Cleveland-Cliffs Iron Co.

CLEVELAND CITY.  
 For the year 1906.

19

Filed ..... 1906.  
 R. D. Wright  
 COUNTY AUDITOR.



This return must be made to County Auditor on or before May 15, 1906. A penalty of fifty per cent. will be added to returns made after said date.

## JOINT STOCK COMPANIES CUYAHOGA COUNTY TAX NOTICE FOR 1906,

To Michigamme Co. No. \_\_\_\_\_ Street, \_\_\_\_\_

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1906, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1906. Corporations not having any Personal Property to return for taxation must make oath to that effect.

**R. C. WRIGHT,**  
Auditor Cuyahoga County.

### STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1906, belonging to \_\_\_\_\_ and listed by \_\_\_\_\_

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses .....			
2. Cattle .....			
3. Mules and Asses .....			
4. Sheep .....			
5. Hogs .....			
6. Pleasure Carriages of whatever kind .....			
6a. Bicycles .....			
6b. Automobiles .....			
<small>(give license number, if transferred, or no longer used, as state.)</small>			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings .....			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings .....			
(c) Farming utensils, wagons, carts, carriages, etc. ....			
(d) Grain, wool, hives of bees, agricultural products of every kind .....			
(e) Lumber, coal, wood and stone .....			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats .....			
SHARES IN	NAME OF	* VALUE—DOLLARS	
(g) Office furniture and fixtures, iron safes, etc. ....			
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement .....			
	NUMBER	* VALUE—DOLLARS	
8. Watches .....			
9. Piano Fortes and Organs .....			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1906. See Section 2740. See Rule 4, next page .....			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737 .....			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining, during the year, or part thereof, ending the first day of April, 1906. See O. L., Vol. 88, page 841. See Rule V, next page .....			
(b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1906, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto .....			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate .....			
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1906 .....			
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely. See Section 2734 .....			
<small>All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 3836-7, O. L. v. 88-469).</small>			
<small>Less Deduction for Debts .....</small>			
<small>Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2739, R. S.)</small>			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise .....			
SHARES IN	NAME OF COMPANIES	VALUE	
16. The average amount or value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above .....			
	NUMBER	VALUE	
17. Value of all dogs where owner fixes the value .....			
<small>(The owner may fix any value he chooses, but is not required to swear to it.)</small>			
<b>GRAND TOTAL OF ALL ITEMS.</b>			
18. NUMBER OF DOGS. Males over three months old must be listed by owner or assessor, number .....			
19. NUMBER OF DOGS. Females over three months old must be listed by owner or assessor, number .....			

No taxable property in this County

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, } ss. I, \_\_\_\_\_ do  
Cuyahoga County. }  
that I am \_\_\_\_\_ of \_\_\_\_\_ Company,  
Sworn to before me and subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_, and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.  
A. D. 1906. \_\_\_\_\_  
Notary Public. For The Michigamme Co. Company,  
Address of Company Rockefeller Building

Do not fail to make oath to this Return, and fill in your grand total.



Have you erected any new buildings since April 9, 1905? On what lot or land situated?

Kind of building?

Cost of same, \$ Value of taxation, \$

Did you make any additions to, or improvements on any building since April 9, 1905?

On what lot or land situated? Kind of building?

Cost of same, \$ Value for taxation, \$

Was any building owned by you wholly or partially destroyed or removed since April 9, 1905?

On what lot or land situated? Duplicate value, \$

SECTION 2744, REVISED STATUTES OF OHIO.

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

RULES FOR VALUING PERSONAL PROPERTY.

- I. Section 2739 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, and AT THE PLACE WHERE THE SAME MAY BE FOUND, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with Persons, subject to draft on demand, shall be entered in the statement at the true value thereof. The balance of all credits (after DEDUCTING the legal bona fide indebtedness of the person listing,) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its true value, which is the amount that can be collected. Annuities, or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all amounts that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
III. The necessary wearing apparel, and all articles of food provided for the person's use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., in the manufacturer's own material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under item 10, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But MORTGAGES and CREDITS must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment.
VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
VIII. A refusal to swear to the value of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
IX. Unless the value of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall fill the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner refused to swear.

BONDS, ETC., EXEMPT FROM TAXATION.—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.

PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)
ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

OFFICIAL PENALTIES.

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)
Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER UNTIL the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6356.)

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1250, etc.

W. D. GUILBERT, AUDITOR OF STATE.

1906

PERSONAL PROPERTY

RETURN OF

Michigan Co.

CLEVELAND CITY.

For the year 1906.

1906.

Filed

R. D. Wright

COUNTY AUDITOR.

This return must be made to County Auditor on or before May 15, 1906. A penalty of fifty per cent. will be added to returns made after said date.

JOINT STOCK COMPANIES  
**CUYAHOGA COUNTY TAX NOTICE FOR 1906,**

To Pioneer Iron Co. No. \_\_\_\_\_ Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1906, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1906. Corporations not having any Personal Property to return for taxation must make oath to that effect.

**R. C. WRIGHT,**  
 Auditor Cuyahoga County.

**STATEMENT** of Personal Property, Moneys, Credits, &c., Subject to Taxation in  
**CLEVELAND CITY,** for the Year 1906, belonging to \_\_\_\_\_ and listed by \_\_\_\_\_

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses .....			
2. Cattle .....			
3. Mules and Asses .....			
4. Sheep .....			
5. Hogs .....			
6. Pleasure Carriages of whatever kind .....			
6a. Bicycles .....			
6b. Automobiles .....			
(Give license number. If transferred, or no longer used, so state.)			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings .....			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings .....			
(c) Farming utensils, wagons, carts, carriages, etc. ....			
(d) Grain, wool, hives of bees, agricultural products of every kind .....			
(e) Lumber, coal, wood and stone .....			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats .....			
SHARES IN	NAME OF	VALUE—DOLLARS	
(g) Office furniture and fixtures, iron safes, etc., etc. ....			
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement .....			
	NUMBER	VALUE—DOLLARS	
8. Watches .....			
9. Piano Fortes and Organs .....			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1906. See Section 2740. See Rule 4, next page .....			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737 .....			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1906. See O. L. Val. 85, page 341. See Rule 4, next page .....			
(b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1906, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto .....			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate .....			
12. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1906 .....			
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely See Section 2734. All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 3836-7, O. L. v. 38-409). Less Deduction for Debts .....			
Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise .....			
SHARES IN	NAME OF COMPANIES	VALUE	
16. The average amount or value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above .....			
	NUMBER	VALUE	
17. Value of all dogs where owner fixes the value .....			
(The owner may fix any value he chooses, but is not required to swear to it.)			
<b>GRAND TOTAL OF ALL ITEMS</b> .....			
18. NUMBER OF DOGS. Males over three months old must be listed by owner or assessor, number .....			
19. NUMBER OF DOGS. Females over three months old must be listed by owner or assessor, number .....			

No taxable property in this County

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, } ss. I, \_\_\_\_\_ do  
 Cuyahoga County. }  
 that I am \_\_\_\_\_ of  
 Sworn to before me and subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_, 1906.  
 A. D. 1906.  
 Notary Public.  
 and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.  
 For The Pioneer Iron Co. Company,  
 Address of Company \_\_\_\_\_

Do not fail to make oath to this Return, and fill in your grand total.

Have you erected any new buildings since April 9, 1905? ..... On what lot or land situated? .....  
 Kind of building? .....  
 Cost of same, \$ ..... Value of taxation, \$ .....  
 Did you make any additions to, or improvements on any building since April 9, 1905? .....  
 On what lot or land situated? ..... Kind of building? .....  
 Cost of same, \$ ..... Value for taxation, \$ .....  
 Was any building owned by you wholly or partially destroyed or removed since April 9, 1905? .....  
 On what lot or land situated? ..... Duplicate value, \$ .....

**SECTION 2744, REVISED STATUTES OF OHIO.**

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company, turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

**RULES FOR VALUING PERSONAL PROPERTY.**

- I. Section 2729 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF THE ASSESSMENT, AND AT THE PLACE WHERE THE SAME MAY THEN BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with Persons, subject to draft on demand, shall be entered in the statement at the true value thereof. The balance of all credits (after DEDUCTING the legal bona fide indebtedness of the person listing) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its TRUE VALUE, which is the amount that can be collected. Annuities, or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
- II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all above that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
- III. The necessary wearing apparel, and all articles of food provided for the present use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
- IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed.
- V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under Item 12, together with the value returnable under other Items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
- VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation and taxed in the township and town in which they are situated. But moneys and credits must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment.
- VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its property for taxation in this State.
- VIII. A refusal to swear to the VALUE of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
- IX. Unless the VALUE of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall file the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

**BONDS, ETC., EXEMPT FROM TAXATION.**—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.....

**PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.**

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)  
 ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

**OFFICIAL PENALTIES.**

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State, and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)  
 Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER UNTIL THE LAW HAS BEEN COMPLIED WITH, TO THE SATISFACTION OF THE PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

W. D. GUILBERT, AUDITOR OF STATE.

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 12'0, etc.

1906

PERSONAL PROPERTY

RETURN OF

Pioneer Iron Co.

CLEVELAND CITY.

For the year 1906.

19

Filed 1906.

*W. D. Guilbert*

COUNTY AUDITOR.



This return must be made to County Auditor on or before May 15, 1906. A penalty of fifty per cent. will be added to returns made after said date.

## JOINT STOCK COMPANIES CUYAHOGA COUNTY TAX NOTICE FOR 1906,

To The Presque Isle Transportation Co No. \_\_\_\_\_ Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1906, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1906. Corporations not having any Personal Property to return for taxation must make oath to that effect.

R. C. WRIGHT,  
Auditor Cuyahoga County.

### STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1906, belonging to \_\_\_\_\_ and listed by \_\_\_\_\_

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses .....			
2. Cattle .....			
3. Mules and Asses .....			
4. Sheep .....			
5. Hogs .....			
6. Pleasure Carriages of whatever kind .....			
6a. Bicycles .....			
6b. Automobiles .....			
(Give license number. If transferred, or no longer used, so state.)			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings .....			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings .....			
(c) Farming utensils, wagons, carts, carriages, etc. ....			
(d) Grain, wool, hives of bees, agricultural products of every kind .....			
(e) Lumber, coal, wood and stone .....			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats .....			
SHARES IN _____ NAME OF _____ VALUE—DOLLARS			
(g) Office furniture and fixtures, iron safes, etc., etc. ....			
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement .....			
NUMBER VALUE—DOLLARS			
8. Watches .....			
9. Piano Fortes and Organs .....			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1906. See Section 2740. See Rule 4, next page. ....			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737 .....			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1906. See O. L., Vol. 88, page 341. See Rule V, next page. ....			
12. (b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1906, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto .....			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate .....			
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1906 .....			
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely. See Section 2734. ....			
All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 8886-7, O. L. v. 88-469) .....			
Less Deduction for Debts .....			
Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise .....			
SHARES IN _____ NAME OF COMPANIES _____ VALUE			
16. The average amount or value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above .....			
NUMBER VALUE			
17. Value of all dogs where owner fixes the value. ....			
(The owner may fix any value he chooses, but is not required to swear to it.)			
<b>GRAND TOTAL OF ALL ITEMS</b> .....			
18. NUMBER OF DOGS. Males over three months old must be listed by owner or assessor, number .....			
19. NUMBER OF DOGS. Females over three months old must be listed by owner or assessor, number .....			

No taxable property in this county

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, } ss. \_\_\_\_\_, do \_\_\_\_\_  
Cuyahoga County. }  
that I am \_\_\_\_\_ of \_\_\_\_\_ Company,  
Sworn to before me and subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_, 1906.  
and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.  
For The The Presque Isle Transportation Co Company,  
Address of Company Rockefeller Building

Do not fail to make oath to this Return, and fill in your grand total.



Have you erected any new buildings since April 9, 1905? ..... On what lot or land situated? .....  
 Kind of building? .....  
 Cost of same, \$ ..... Value for taxation, \$ .....  
 Did you make any additions to, or improvements on any building since April 9, 1905? .....  
 On what lot or land situated? ..... Kind of building? .....  
 Cost of same, \$ ..... Value for taxation, \$ .....  
 Was any building owned by you wholly or partially destroyed or removed since April 9, 1905? .....  
 On what lot or land situated? ..... Duplicate value, \$ .....

**SECTION 2744, REVISED STATUTES OF OHIO.**

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company, turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

**RULES FOR VALUING PERSONAL PROPERTY.**

- I. Section 2739 of the general tax law that took effect January 1, 1889, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY BE TAKEN, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with persons, subject to draft on demand, shall be entered in the statement at the TRUE value thereof. The balance of all credits (after DEDUCTING the legal bona fide indebtedness of the person listing,) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its TRUE value, which is the amount that can be collected. Annuities, or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
- II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
- III. The necessary wearing apparel, and all articles of food provided for the present use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
- IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
- V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under Item 12, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
- VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But MONEYS and CREDITS must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment.
- VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
- VIII. A refusal to swear to the value of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
- IX. Unless the VALUE of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall fill the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner refused to swear.

**BONDS, ETC., EXEMPT FROM TAXATION.**—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.....

**PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.**

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)  
 ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

**OFFICIAL PENALTIES.**

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)  
 Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER until the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

**W. D. GUILBERT, AUDITOR OF STATE.**

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1270, etc.

1906

**PERSONAL PROPERTY**

RETURN OF

The Prosque Isle Transportation Co.,

CLEVELAND CITY.

For the year 1906.

19

Filed ..... 1906.

*W. D. Guilbert*

COUNTY AUDITOR.

This return must be made to County Auditor on or before May 15, 1906. A penalty of fifty per cent. will be added to returns made after said date.

## JOINT STOCK COMPANIES

# CUYAHOGA COUNTY TAX NOTICE FOR 1906,

To Hopkins Steamship Co., W. Va. No. \_\_\_\_\_ Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1906, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1906. Corporations not having any Personal Property to return for taxation must make oath to that effect.

**R. C. WRIGHT,**  
Auditor Cuyahoga County.

## STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1906, belonging to \_\_\_\_\_ and listed by \_\_\_\_\_

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses .....			
2. Cattle .....			
3. Mules and Asses .....			
4. Sheep .....			
5. Hogs .....			
6. Pleasure Carriages of whatever kind .....			
6a. Bicycles .....			
6b. Automobiles .....			
(Give license number. If transferred, or no longer used, so state.)			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings .....			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings .....			
(c) Farming utensils, wagons, carts, carriages, etc. ....			
(d) Grain, wool, hives of bees, agricultural products of every kind .....			
(e) Lumber, coal, wood and stone .....			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats .....			
SHARES IN	NAME OF	VALUE—DOLLARS	
(g) Office furniture and fixtures, iron safes, etc., etc. ....			
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement .....			
	NUMBER	VALUE—DOLLARS	
8. Watches .....			
9. Piano Fortes and Organs .....			
10. Merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1906. See Section 2740. See Rule 4, next page .....			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737 .....			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining, during the year, or part thereof, ending the first day of April, 1906." See O. L., Vol. 88, page 341. See Rule 4, next page .....			
12. (b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1906, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto .....			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate .....			
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1906 .....			
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely. See Section 2734 .....			
All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 3836-7, O. L. v. 88-469) .....			
Less Deduction for Debts .....			
Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.) .....			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise .....			
SHARES IN	NAME OF COMPANIES	VALUE	
16. The average amount or value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above .....			
	NUMBER	VALUE	
17. Value of all dogs where owner fixes the value .....			
(The owner may fix any value he chooses, but is not required to swear to it.)			
<b>GRAND TOTAL OF ALL ITEMS</b> .....			
18. NUMBER OF DOGS. Males over three months old must be listed by owner or assessor, number .....			
19. NUMBER OF DOGS. Females over three months old must be listed by owner or assessor, number .....			

No taxable property in this county

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, }  
Cuyahoga County. } ss.

I, \_\_\_\_\_ do

that I am \_\_\_\_\_ of \_\_\_\_\_ Company, and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.

Sworn to before me and subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 1906.

*Fred A. Morse*  
For The Hopkins Steamship Co., W. Va. Company,  
Address of Company \_\_\_\_\_

Notary Public.

Do not fail to make oath to this Return, and fill in your grand total.

Have you erected any new buildings since April 9, 1905? On what lot or land situated?

Kind of building?

Cost of same, \$ Value of taxation, \$

Did you make any additions to, or improvements on any building since April 9, 1905?

On what lot or land situated? Kind of building?

Cost of same, \$ Value for taxation, \$

Was any building owned by you wholly or partially destroyed or removed since April 9, 1905?

On what lot or land situated? Duplicate value, \$

SECTION 2744, REVISED STATUTES OF OHIO.

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

RULES FOR VALUING PERSONAL PROPERTY.

- I. Section 2739 of the general tax law that took effect January 1, 1899, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY THEN BE, AND IF THERE BE NO USUAL SELLING PRICE KNOWN TO THE PERSON WHOSE DUTY IT SHALL BE TO FIX A VALUE THEREON, THEN AT SUCH PRICE AS IT IS BELIEVED COULD BE OBTAINED THEREFOR IN MONEY, AT SUCH TIME AND PLACE. INVESTMENTS IN BONDS, STOCKS, JOINT STOCK COMPANIES, OR OTHERWISE, SHALL BE VALUED AT THE TRUE VALUE THEREOF IN MONEY." Money, whether in possession or on deposit in banks, or with persons, subject to draft on demand, shall be entered in the statement at the true value thereof. The balance of all credits (after DEDUCTING the legal bona fide indebtedness of the person listing) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its true value, which is the amount that can be collected. Annuities, or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
III. The necessary wearing apparel, and all articles of food provided for the ordinary use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under item 12, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But moneys and credits must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment.
VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
VIII. A refusal to swear to the value of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
IX. Unless the value of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall fill the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner refused to swear.

BONDS, ETC., EXEMPT FROM TAXATION.—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State

PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)
Assessors will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

OFFICIAL PENALTIES.

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)
Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER until the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1240, etc.

W. D. GUILBERT, AUDITOR OF STATE.

1906

PERSONAL PROPERTY

RETURN OF

Hopkins Steamship Co., W. Va.

CLEVELAND CITY.

For the year 1906.

Filed 1906.

R. D. Wright

COUNTY AUDITOR.



This return must be made to County Auditor on or before May 15, 1906. A penalty of fifty per cent. will be added to returns made after said date.

## JOINT STOCK COMPANIES CUYAHOGA COUNTY TAX NOTICE FOR 1906,

To IRON CLIFFS CO. No. \_\_\_\_\_ Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1906, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1906. Corporations not having any Personal Property to return for taxation must make oath to that effect.

**R. C. WRIGHT,**  
Auditor Cuyahoga County.

### STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1906, belonging to \_\_\_\_\_ and listed by \_\_\_\_\_

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS	
1. Horses .....				
2. Cattle .....				
3. Mules and Asses .....				
4. Sheep .....				
5. Hogs .....				
6. Pleasure Carriages of whatever kind .....				
6a. Bicycles .....				
6b. Automobiles .....				
<small>(Give license number, if transferred, or no longer used, so state.)</small>				
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings .....				
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings .....				
(c) Farming utensils, wagons, carts, carriages, etc. ....				
(d) Grain, wool, hives of bees, agricultural products of every kind .....				
(e) Lumber, coal, wood and stone .....				
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats .....				
SHARES IN _____ NAME OF _____ VALUE—DOLLARS				
(g) Office furniture and fixtures, iron safes, etc., etc. ....				
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement .....				
NUMBER VALUE—DOLLARS				
8. Watches .....				
9. Piano Fortes and Organs .....				
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1906. See Section 2740. See Rule 4, next page .....				
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737 .....				
<small>(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1906. See O. L., Vol. 88, page 341. See Rule V, next page</small>				
<small>(b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1906, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto</small>				
<small>(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate.</small>				
12. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1906 .....				
13. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely. See Section 2734. All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 2836-7, O. L., 88-469) Less Deduction for Debts .....				
<small>Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)</small>				
14. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise .....				
SHARES IN _____ NAME OF COMPANIES _____ VALUE				
15. The average amount or value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above .....				
NUMBER VALUE				
16. Value of all dogs where owner fixes the value. .... (The owner may fix any value he chooses, but is not required to swear to it.)				
<b>GRAND TOTAL OF ALL ITEMS</b> .....				
17. NUMBER OF DOGS. Males over three months old must be listed by owner or assessor, number .....				
18. NUMBER OF DOGS. Females over three months old must be listed by owner or assessor, number .....				

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

No Taxable Property in this County

STATE OF OHIO, } ss. \_\_\_\_\_, I, \_\_\_\_\_ do  
Cuyahoga County. }  
that I am \_\_\_\_\_ of  
Sworn to before me and subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_, 1906.  
and that the several amounts of Personal Property possessed or held by said Company, are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.  
For The IRON CLIFFS CO. Company,  
Address of Company Rockefeller Building

Do not fail to make oath to this Return, and fill in your grand total.



Have you erected any new buildings since April 9, 1905? \_\_\_\_\_ On what lot or land situated? \_\_\_\_\_  
 Kind of building? \_\_\_\_\_  
 Cost of same, \$ \_\_\_\_\_ Value for taxation, \$ \_\_\_\_\_  
 Did you make any additions to, or improvements on any building since April 9, 1905? \_\_\_\_\_  
 On what lot or land situated? \_\_\_\_\_ Kind of building? \_\_\_\_\_  
 Cost of same, \$ \_\_\_\_\_ Value for taxation, \$ \_\_\_\_\_  
 Was any building owned by you wholly or partially destroyed or removed since April 9, 1905? \_\_\_\_\_  
 On what lot or land situated? \_\_\_\_\_ Duplicate value, \$ \_\_\_\_\_

**SECTION 2744, REVISED STATUTES OF OHIO.**

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company, turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township; and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

**RULES FOR VALUING PERSONAL PROPERTY.**

- I. Section 2739 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY THEN BE, AND IF THERE BE NO USUAL SELLING PRICE KNOWN TO THE PERSON WHOSE DUTY IT SHALL BE TO FIX A VALUE THEREON, THEN AT SUCH PRICE AS IT IS BELIEVED COULD BE OBTAINED THEREFOR IN MONEY, AT SUCH TIME AND PLACE. INVESTMENTS IN BONDS, STOCKS, JOINT STOCK COMPANIES, OR OTHERWISE, SHALL BE VALUED AT THE TRUE VALUE THEREOF IN MONEY." Money, whether IN POSSESSION OR ON DEPOSIT IN BANKS, OR WITH PERSONS, SUBJECT TO DRAFT ON DEMAND, SHALL BE ENTERED IN THE STATEMENT AT THE TRUE VALUE THEREOF. The balance of all credits (after DEDUCTING the legal bona fide indebtedness of the person listing) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its TRUE VALUE, which is the amount that can be collected. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
- II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
- III. The necessary wearing apparel, and all articles of food provided for the necessary use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
- IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
- V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same as he has on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the First day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under item 12, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
- VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But MONEYS AND CREDITS must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment.
- VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
- VIII. A refusal to swear to the VALUE of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
- IX. Unless the VALUE of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall fix the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

**BONDS, ETC., EXEMPT FROM TAXATION.**—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.

**PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.**

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)  
 ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

**OFFICIAL PENALTIES.**

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)  
 Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER UNTIL THE LAW HAS BEEN COMPLIED WITH, TO THE SATISFACTION OF THE PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

NOTE.—For other Official Penalties, see Revised Statutes, Sections 146, 1050, 1230, etc. W. D. GUILBERT, AUDITOR OF STATE.

18  
19

GRAND TOTAL OF ALL ITEMS

1906

PERSONAL PROPERTY  
RETURN OF  
IRON CLIFFS CO.  
CLEVELAND CITY.  
For the year 1906.

Filed 1906.  
R. Wright.  
COUNTY AUDITOR.

This return must be made to County Auditor on or before May 15, 1906. A penalty of fifty per cent. will be added to returns made after said date.

JOINT STOCK COMPANIES

CUYAHOGA COUNTY TAX NOTICE FOR 1906,

To Cleveland Iron Mining Co. No. Superior Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1906, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the second Monday of April, A. D. 1906. Corporations not having any Personal Property to return for taxation must make oath to that effect.

R. C. WRIGHT,  
Auditor Cuyahoga County.

STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1906, belonging to \_\_\_\_\_ and listed by \_\_\_\_\_

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses			
2. Cattle			
3. Mules and Asses			
4. Sheep			
5. Hogs			
6. Pleasure Carriages of whatever kind			
6a. Bicycles			
6b. Automobiles <small>(Give license number. If transferred, or no longer used, so state.)</small>			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings			
(c) Farming utensils, wagons, carts, carriages, etc.			
(d) Grain, wool, hives of bees, agricultural products of every kind			
(e) Lumber, coal, wood and stone			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats			
SHARES IN	NAME OF	VALUE—DOLLARS	
(g) Office furniture and fixtures, iron safes, etc., etc.			500
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement			
8. Watches			
9. Piano Fortes and Organs			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1906. See Section 2740. See Rule 4, next page.			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1906. See O. L., Vol. 88, page 341. See Rule V, next page			
12. (b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1906, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate			112
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1906			
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely See Section 2734 All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 8896*, O. L., v. 88-409). Less Deduction for Debts Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise	SHARES IN	NAME OF COMPANIES	VALUE
16. The average amount or value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above	NUMBER	VALUE	
17. Value of all dogs where owner fixes the value. (The owner may fix any value he chooses, but is not required to swear to it.)			
<b>GRAND TOTAL OF ALL ITEMS</b>			
18. NUMBER OF DOCS. Males over three months old must be listed by owner or assessor, number			
19. NUMBER OF DOCS. Females over three months old must be listed by owner or assessor, number			

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, } ss. I, \_\_\_\_\_ do  
Cuyahoga County. }  
that I am \_\_\_\_\_ of \_\_\_\_\_ Company,  
Sworn to before me and subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_, 1906.  
and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.  
For The Cleveland Iron Mining Co. Company,  
Address of Company Rockefeller Building

Do not fail to make oath to this Return, and fill in your grand total.

Have you erected any new buildings since April 9, 1905? ..... On what lot or land situated?

Kind of building?

Cost of same, \$ ..... Value of taxation, \$ .....

Did you make any additions to, or improvements on any building since April 9, 1905?

On what lot or land situated? ..... Kind of building?

Cost of same, \$ ..... Value for taxation, \$ .....

Was any building owned by you wholly or partially destroyed or removed since April 9, 1905?

On what lot or land situated? ..... Duplicate value, \$ .....

**SECTION 2744, REVISED STATUTES OF OHIO.**

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

**RULES FOR VALUING PERSONAL PROPERTY.**

- I. Section 2739 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY THERE BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with persons, subject to draft on demand, shall be entered in the statement at the true value thereof. The balance of all credits (after DEDUCTING the legal nona vidis indebtedness of the person listing, payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its TRUE value, which is the amount that can be collected. Annuities, or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
- II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
- III. The necessary wearing apparel, and all articles of food provided for the necessary use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
- IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
- V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under Item 12, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
- VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But moneys and credits must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment.
- VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
- VIII. A refusal to swear to the value of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
- IX. Unless the value of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall fix the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

**BONDS, ETC., EXEMPT FROM TAXATION.**—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.....

**PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.**

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)  
Assessors will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

**OFFICIAL PENALTIES.**

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)  
Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER until the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6395.)

**W. D. GUILBERT, AUDITOR OF STATE.**

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1270, etc.

1906

**PERSONAL PROPERTY**

RETURN OF

Cleveland Iron Mining Co.

CLEVELAND CITY.

For the year 1906.

19

Filed 1906.

*W. D. Guilbert*

COUNTY AUDITOR.



This return must be made to County Auditor on or before May 15, 1906. A penalty of fifty per cent. will be added to returns made after said date.

## JOINT STOCK COMPANIES

# CUYAHOGA COUNTY TAX NOTICE FOR 1906,

To St. Clair Steamship Co., W. Va. No. \_\_\_\_\_ Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1906, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1906. Corporations not having any Personal Property to return for taxation must make oath to that effect.

**R. C. WRIGHT,**  
Auditor Cuyahoga County.

## STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in

### CLEVELAND CITY, for the Year 1906, belonging to \_\_\_\_\_ and listed by \_\_\_\_\_

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses			
2. Cattle			
3. Mules and Asses			
4. Sheep			
5. Hogs			
6. Pleasure Carriages of whatever kind			
6a. Bicycles			
6b. Automobiles <small>(Give license number. If transferred, or no longer used, so state.)</small>			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings.			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings.			
(c) Farming utensils, wagons, carts, carriages, etc.			
(d) Grain, wool, hives of bees, agricultural products of every kind			
(e) Lumber, coal, wood and stone.			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats.			
SHARES IN _____	NAME OF _____	VALUE—DOLLARS _____	
(g) Office furniture and fixtures, iron safes, etc., etc.			
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement.			
	NUMBER	VALUE—DOLLARS	
8. Watches			
9. Piano Fortes and Organs			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1906. See Section 2740. See Rule 4, next page.			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1906. See O. L., Vol. 88, page 341. See Rule V, next page.			
12. (b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1906, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate.			
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1906			
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely. See Section 2734.			
<small>All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 3836-7, O. L. v. 88-460).</small>			
<small>Less Deduction for Debts</small>			
<small>Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)</small>			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise.			
SHARES IN _____	NAME OF COMPANIES _____	VALUE _____	
16. The average amount or value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above.			
	NUMBER	VALUE	
17. Value of all dogs where owner fixes the value. (The owner may fix any value he chooses, but is not required to swear to it.)			
<b>GRAND TOTAL OF ALL ITEMS</b>			
18. NUMBER OF DOGS. Males over three months old must be listed by owner or assessor, number.			
19. NUMBER OF DOGS. Females over three months old must be listed by owner or assessor, number.			

Company does not have property of any kind

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, } ss. \_\_\_\_\_, do  
Cuyahoga County. }  
that I am \_\_\_\_\_ of \_\_\_\_\_ Company,  
Sworn to before me and subscribed in my presence this \_\_\_\_\_ day of \_\_\_\_\_  
A. D. 1906.  
and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.  
*Wm. A. Morse*  
For The St. Clair Steamship Co., W. Va. Company,  
Address of Company \_\_\_\_\_  
Notary Public.

Do not fail to make oath to this Return, and fill in your grand total.



Have you erected any new buildings since April 9, 1905? ..... On what lot or land situated? .....

Kind of building? .....

Cost of same, \$ ..... Value of taxation, \$ .....

Did you make any additions to, or improvements on any building since April 9, 1905? .....

On what lot or land situated? ..... Kind of building? .....

Cost of same, \$ ..... Value for taxation, \$ .....

Was any building owned by you wholly or partially destroyed or removed since April 9, 1905? .....

On what lot or land situated? ..... Duplicate value, \$ .....

**SECTION 2744, REVISED STATUTES OF OHIO.**

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

**RULES FOR VALUING PERSONAL PROPERTY.**

- I. Section 2739 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, and AT THE PLACE WHERE THE SAME MAY THEN BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with Persons, subject to draft on demand, shall be entered in the statement at the TRUE value thereof. The balance of all credits (after DEDUCTING the legal NONA PIDE indebtedness of the person listing) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its TRUE value, which is the amount that can be collected. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
- II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
- III. The necessary wearing apparel, and all articles of food provided for the present use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
- IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
- V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under Item 12, together with the value returnable under other Items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
- VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But moneys and credits must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment.
- VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
- VIII. A refusal to swear to the VALUE of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
- IX. Unless the value of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall list the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

**BONDS, ETC., EXEMPT FROM TAXATION.**—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.....

**PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.**

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)

ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

**OFFICIAL PENALTIES.**

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)

Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER until the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

W. D. GUILBERT, AUDITOR OF STATE.

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1060, 1240, etc.

1906

PERSONAL PROPERTY

RETURN OF

St. Clair Steamship Co., W. V.

CLEVELAND CITY.

For the year 1906.

19

Filed 1906.

*W. D. Guilbert*

COUNTY AUDITOR.

OK  
Account

INTERCORPORATE RELATIONSHIPS, JUNE 30, 1906

Interstate Commerce Commission  
Washington

DECEMBER 10, 1906.

To Marquette & Southeastern Ry. Co.,  
Marquette,  
Mich

This Commission requires, for the use of its Division of Statistics, a full and correct statement concerning the various intercorporate relationships affecting railway companies. A copy of the order of the Commission in this connection appears below. You are, therefore, requested to return at your earliest convenience and, in any event, not later than January 23, 1907, the information called for on the attached forms. This information must be furnished with respect to—

(A) Every corporation in which, on June 30, 1906, you had any interest and which, on that date, had existence in contemplation of law, even tho the corporation was then inactive;

(B) Every corporate security in which you had on June 30, 1906, any interest whatever, whether the said interest was legal or equitable, complete or partial, absolute or qualified, including among others every form of interest in any such security acquired under or thru any lease or other contract or agreement of whatsoever nature.

This information must be furnished under oath. If this inquiry is address to a natural person, the oath must be made by such person; if to a firm, then by some member of such firm; if to a corporation or other association, by the president (or other principal officer having suitable authority) of such corporation or association, and the oath must be in the form hereinafter provided.

Herewith is inclosed a duplicate copy of this circular, which you are requested to fill out and retain in your office files for reference in case of correspondence.

By ORDER OF THE INTERSTATE COMMERCE COMMISSION.

Henry C. Adams.  
In Charge of  
Statistics and Accounts.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 3d day of December, 1906.

Present:

Hon. MARTIN A. KNAPP, Chairman,  
Hon. JUDSON C. CLEMENTS,  
Hon. CHARLES A. PROUTY,  
Hon. FRANKLIN K. LANE,  
Hon. JAMES S. HARLAN, } Commissioners.

The subject of intercorporate relationships affecting railway companies and others being under consideration, the following order was entered:

ORDERED: That all persons, firms, associations, and corporations subject to the jurisdiction of the Interstate Commerce Commission, be and they are hereby required to make a special report to this Commission of their intercorporate relationships in the manner and form provided upon Special Report Series Circular No. 1 of the Division of Statistics and Accounts and the blank forms for reply attached thereto prepared by order of this Commission by Henry C. Adams, in charge of said Division; which said Special Report Series Circular No. 1 and blank forms for reply attached thereto are now hereby approved by this Commission for the purposes of this special inquiry.

ORDERED FURTHER, That a copy of said Special Report Series Circular No. 1 be sent to all said persons, firms, associations, and corporations; and that each of said persons, firms, associations, and corporations to whom said circular is sent shall, upon the blank forms attached to said circular, report specifically and in detail the information called for therein; such report to be made over the oath of the person, or of some member of the firm, or of the president or other principal officer of the association or corporation respondent.

And this Commission, pursuant to its powers under the statutes in this behalf, now fixes the twenty-third day of January, 1907, as the day on or before which said special report must be filed with this Commission by the said persons, firms, associations, and corporations.

EDW. A. MOSELEY,  
Secretary.

A true copy:

[L. S.]

62

Edw. A. Moseley.  
Secretary.

## DEFINITIONS OF TERMS.

The definitions of terms given below must be followed in answering the questions included in this circular.

**CONTROL.**—Control of or over a corporation means *ability to determine the action* of that corporation. For the purposes of this inquiry, the following are to be considered *control*:

- (a) Right to possess all the property of the corporation except its instrumentalities of organization;
- (b) Right to possess all the property of the corporation except its instrumentalities of organization, its money, and its choses in action other than corporate securities;
- (c) Right to possess such portion of the tangible property of the corporation as is capable of being employed in discharging the duties of a common carrier;
- (d) Right to exercise the major part of the voting power attached to the shares of stock and other securities of the corporation;
- (e) Right to name the major part of the board of directors of the corporation, whether by virtue of voting trust agreement or by virtue of title to securities or otherwise;
- (f) Right to foreclose a first lien upon all the property of the corporation;
- (g) Right to foreclose a first lien upon the major part of the property of the corporation;
- (h) Right to determine the action of the corporation in a specific respect or respects.

**DIRECT CONTROL AND INDIRECT CONTROL.**—Control is *direct* where it is exercised without the interposition of an intermediary; otherwise it is *indirect*. Where A has direct control over B and B has direct control over C, A has indirect control over C.

It may happen that where A has direct control over B in respect of only a portion of B's assets (as, e. g., where A is lessee of "such portion of B's tangible assets as is capable of being employed in discharging the duties of a common carrier"), B may, thru its *remaining* assets, control C, in which case the foregoing statement concerning indirect control would be inapplicable. All cases where the application of the rule that "where A has direct control over B and B has direct control over C, A has indirect control over C," will lead to erroneous conclusions, should be specially mentioned and the significant facts shown in detail.

**SOLE CONTROL.**—Sole control is that control which rests in one person or corporation.

**JOINT CONTROL.**—Joint control is that control which rests in two or more persons or corporations or in a person (or persons) and a corporation (or corporations), acquiring it thru the same act or transaction or series of acts or transactions.

**INACTIVE.**—An *inactive* corporation or association is one which has neither operating nor fiscal autonomy, but merely legal existence.

**ACTIVE.**—All existent corporations not inactive are to be considered *active*.

**SECURITIES.**—The securities of a corporation are the stock, bonds, and other obligations issued or assumed by it, and either running in perpetuity or maturing not less than one year after date of issue.

**OUTSTANDING.**—Outstanding securities are those that have been issued and not yet retired, cancelled or nullified.

**TITLE.**—The character of title to securities may be denoted as follows:

*Sole* title means that title is in one title holder.

*Joint* title means that title is shared with another or others whose title is of the same character, and was acquired in the same transaction or series of transactions.

*Lienor's* title means that title holder has a lien upon the security.

*Pledgee's* title means that title holder has a right of possession defeasible upon satisfaction of the obligation to secure which the pledge exists.

*Pledgor's* title means that title holder has a right to recover possession upon satisfaction of the obligation to secure which the pledge exists.

*Bailee's* title means that the title holder has right of possession terminable at the will of the bailor (as, e. g., where the security has been deposited for safe-keeping) or upon some specified contingency.

*Bailor's* title means that the title holder has not present possession but has the right to recover possession at his or its pleasure (as, e. g., where he or it has deposited the security with another person or corporation for safe-keeping) or upon some specified contingency.



**INTERCORPORATE RELATIONSHIPS AFFECTING RAILWAY COMPANIES AND OTHERS WITHIN THE JURISDICTION OF THE INTERSTATE COMMERCE COMMISSION.**

1. Give the corporate name, the location of the main business office, and the name of the president or other chief officer, of each corporation or association over which you had, on June 30, 1906, sole control as hereinbefore defined. State the nature of the control (as (a), (b), (c), or otherwise, according to the fact), as hereinbefore defined (see page 2), and state whether the said control was direct or indirect, listing the corporations in alphabetic order and showing all directly controlled corporations and associations before any that are indirectly controlled. This list must include all your solely controlled corporations and associations which had legal existence on the date named, whether active or inactive, and must include corporations and associations of every character. It must not be confined to railway corporations and associations.

Where the word "none" truly expresses the fact, such word may be used, either for any particular item or for the entire inquiry shown above.

Line number.	SOLELY CONTROLLED CORPORATION.				CONTROL.		
	Exact legal title.	Location (including street and number) of main business office.	Name of president or other chief officer.	State whether corporation is active or inactive.	Nature of.	State whether *direct or indirect.	Line numbers of intermediaries, if any.
1							
2							
3							
4	<i>None</i>						
5							
6							
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**INTERCORPORATE RELATIONSHIPS AFFECTING RAILWAY COMPANIES AND OTHERS WITHIN THE JURISDICTION OF THE INTERSTATE COMMERCE COMMISSION.**

2. Give the corporate name, the location of the main business office, and the name of the president or other chief officer of each corporation or association over which you and another or others had, on June 30, 1906, joint control as hereinbefore defined. State the nature of the control (as (a), (b), (c), or otherwise, according to the fact), as hereinbefore defined (see page 2), and state whether the said control was direct or indirect, listing the corporations in alphabetic order and showing all directly controlled corporations and associations before any that are indirectly controlled.

JOINTLY CONTROLLED CORPORATION.

Exact legal title.	Location (including street and number) of main business office.	Name of president or other chief officer.	Line number.
<i>None</i>			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
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3. Give the corporate name, the location of the main business office, and the name of the president or other chief officer of each corporation or association (not included under one of the two foregoing inquiries) over which you had, on June 30, 1906, sufficient influence to enable you to name one or more directors had an election of directors of such corporation been then in order. State the total number of directors provided for in the charter or by-laws of such corporation, the total number eligible at each election of directors, and the frequency prescribed for elections of directors. State also the number of directors qualified and acting on June 30, 1906, and the number and names of directors then qualified and acting who were

CORPORATION OVER WHICH RESPONDENT HAD, ON JUNE 30, 1906, SUFFICIENT INFLUENCE TO ENABLE RESPONDENT TO NAME ONE OR MORE DIRECTORS HAD AN ELECTION OF DIRECTORS OF SUCH CORPORATION BEEN THEN IN ORDER.

Exact legal title.	Location (including street and number) of main business office.	Name of president or other chief officer.	Line number.
<i>None</i>			1
			2
			3
			4
			5
			6
			7
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			9
			10
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**INTERCORPORATE RELATIONSHIPS AFFECTING RAILWAY COMPANIES, ETC.—Continued.**

Show in connection with each jointly controlled corporation the names of all the joint-tenants in such control. This list must include all jointly controlled corporations and associations which had legal existence on the date named, whether active or inactive, and must include corporations and associations of every character. It must not be confined to railway corporations and associations.

Where the word "none" truly expresses the fact, such word may be used, either for any particular item or for the entire inquiry shown above.

Line number.	State whether controlled corporation is active or inactive.	CONTROL.		PAGE AND LINE NUMBERS OF INTERMEDIARIES, IF ANY.		NAMES OF JOINT-TENANTS IN CONTROL.
		Nature of.	State whether *direct or indirect.	Page and line number in this circular.	Page and line number in this circular.	
1						
2						
3						
4						
5						None
6						
7						
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\*Dir.=Direct. Ind.=Indirect.  
 named by you or in your behalf. This list must include corporations and associations of every character. It must not be confined to railway corporations and associations.

Give the names of the corporations in alphabetic order.  
 Where the word "none" truly expresses the fact, such word may be used, either for any particular item or for the entire inquiry shown above.

Line number.	CHARTER OR BY-LAW PROVISIONS CONCERNING DIRECTORS.			Number of directors qualified and acting on June 30, 1906.	DIRECTORS NAMED BY OR IN BEHALF OF RESPONDENT.	
	Total number of directors.	Number eligible at each election.	Frequency and dates of elections.		Number.	Names.
1						
2						
3						
4						
5						None
6						
7						
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**INTERCORPORATE RELATIONSHIPS AFFECTING RAILWAY COMPANIES AND OTHERS WITHIN THE JURISDICTION OF THE INTERSTATE COMMERCE COMMISSION.**

4. If your control over any of the corporations named, in response to any of the preceding inquiries herein, was, on June 30, 1906, maintained in your title (or that of any corporation controlled by you, or that of any agent or trustee holding in trust for your benefit) to any of the then standing securities of the corporation controlled, state in detail the securities of that corporation then outstanding, showing such corporations in alphabetic order and stating for each security its name, the total amount of it (at par) then outstanding, and the date of maturity, if any.

CONTROLLED CORPORATION.

NAME.	SECURITIES OUTSTANDING, JUNE 30, 1906.				Line Number.
	Name of security.	Par value of amount outstanding.	Rate or rates of interest or contractual dividends (if any).	Date of maturity (if any).	
<i>None</i>		\$			1
					2
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**INTERCORPORATE RELATIONSHIPS AFFECTING RAILWAY COMPANIES, ETC.—Continued.**

State also in detail to what securities of that corporation you had on that date, either directly or indirectly, any right or title, also the character such right or title, and if such right or title were had indirectly, state the names of all intermediary corporations, agents, or trustees thru which whom it was had, and the character of the intermediary's title.

Where the word "none" truly expresses the fact, such word may be used either for any particular item or for the entire inquiry shown ab

Line Number.	PORTION TO WHICH RESPONDENT HAD TITLE, JUNE 30, 1906.				
	DIRECTLY.		INDIRECTLY.		
	Par value.	Character of title.	Par value.	Character of title.	Names of intermediaries thru which or whom title was had.
1	\$		\$		
2					
3					
4					
5					None
6					
7					
8					
9					
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INTERCORPORATE RELATIONSHIPS AFFECTING RAILWAY COMPANIES AND OTHERS WITHIN THE JURISDICTION  
OF THE INTERSTATE COMMERCE COMMISSION.

5. State whether or not, and if any, state in detail what voting power attaches to the possession or ownership or control of any of the corporate securities to which you had any right or title on June 30, 1906. This inquiry covers all corporations and associations, and is not limited to railway corporations and associations.  
Show the corporations hereunder in alphabetic order.

*None*