

The Coffee Traffic.

The consumption of coffee in the United States has reached the enormous quantity of about 6,000,000 sacks annually. While England, France, Germany and the Latin Kingdoms that border the Mediterranean sea import thousands of tons of the precious bean, its use is not as general among the peasantry of Europe as among the laboring classes of our own republic. The English and the Russian people consume more tea than coffee, while this latter fragrant herb is sold as medicine in the drug shops of Spain and Italy and in numerous Latin American republics.

In the South, where coffee is not so common, it is in general use among the poor, for the common table wines produced in this climate are much cheaper than either tea or coffee, and are the favorite, if not the only, beverage of the peasantry that obtain. In Northern Europe, where the working classes obtain but starvation wages; along the coast of the Baltic sea, in Finland in the east, and Sweden, Norway and Norway in the west, coffee and tea are beyond the reach of the toiling poor. These people have invented various table beverages, such as decoctions of birch bark, various herbs, etc., but none of these liquors can compare with the tea and coffee drunk by their richer neighbors.

In our own far-off Republic the tariff of wages is much higher than in any other part of the world, and our laboring classes daily see on their tables food that but seldom visits the humble boards of their transatlantic cousins. By consequence the fragrant extract of the "Arabian berry" is seen on almost every table throughout the wide area of the Republic, and the American people have earned, and they deserve the reputation of being coffee drinkers.

As coffee has become such a necessity to us, and as our population is increasing so rapidly that the statement of Europe has learned to speak of us as the great transatlantic nation, the question has more than once been asked, from whence are we to draw our future supplies of coffee.

The question is readily answered. The vast plains of Cordova, the semi-tropical jungles of San Luis Potosi and the sheltered valleys of Michoacan, Mexico, with the thriving plantations of Guatemala, San Salvador, and Costa Rica, in Central America, and the immense coffee districts of Brazil will plant and harvest all this staple our people will need for centuries. As our demand increases their acreage of their precious berry will also increase, and we need fear that the price will rise with the demand, for our democratic brothers of Guatemala, of Costa Rica, of San Salvador, and of Mexico have, for the sake of the thousands of political exiles, turned their attention to agriculture, while coffee is the principal staple they produce.

To such an extent has this coffee problem assumed serious proportions that one of our New Orleans firms has established a branch house at Cordova, Mexico, together with several agencies in the planting regions. As the coffee regions are generally near the coast, the harvest will be brought to the nearest seaport for shipment, and will thus insure the railroads destined soon to traverse the entire coast from the Gulf of Mexico to the North. This Mexican coffee, together with that produced in Central America, will gravitate toward New Orleans as the great commercial distributing center of the Southern half of our vast Republic. From this port the valley of the Mississippi and the numerous Western population centers will receive their supply of the fragrant berry.

To make a strong paste that will not sour: Four parts by weight of glue are allowed to soften in water, and then water for some hours, and then moderately heated till the solution becomes quite clear; 65 parts of boiling water are now added with stirring. In another 40 parts of water, 10 parts of starch are stirred up with 20 parts of cold water, is obtained. Into this the boiling glue solution is poured, with constant stirring, and the whole is kept at the boiling temperature. After cooling, 10 drops of carbolic acid are added to the paste. The paste must be preserved in closed bottles to prevent the evaporation of the water, and will in this way keep good for years.

Nothing is more disgusting in society than to see a woman affect public devotion to her husband's wish is only public, and perhaps, that is not place of married life that is more closely watched. People can not act well in public at which they are in the habit of acting at home.—Boston Herald.

A Bible with 168 pins in it.

It was an old Bible, a family Bible, a well-worn Bible—the Bible of an old lady who read it, and walked by it, and fed on it, and prayed over it for a long life-time. As she grew older and older, her sight began to fail, and she found it hard to find her favorite verses. But she could not live without them, so what did she do? She stuck a pin in them, one by one, and after her death they counted 168.

When people want to see her, she would open her Bible, and feeling over the page after her pin, would say, "Read there," or "Read here." And she knew pretty well what verse was stuck by that pin and what by this pin. She could indeed say of her precious Bible, "I love thy commandments above gold, yea, above fine gold; they are sweeter to me than honey and the honey-comb."

The Fourteen Wonders of the World. The seven wonders of the world, the ancient times, were the pyramids of Egypt, the Pharos of Alexandria, the walls and hanging gardens of Babylon, the Temple of Diana, the statue of the Olympian Jupiter, the Mausoleum of Argemone and the Colosseum at Rome. The seven wonders of the world in modern times are the printing-press, the steam-engine, the telephone, the phonograph, the electric light, the bicycle and the automobile.

The so-called "seven wonders" of the ancients were more trifles compared with those of the present time. The Brooklyn bridge, for example, would make the hanging gardens of Babylon a mere question of manner and appearance. It is to the modern world that we are indebted for the wonders of the present time, and it is to the modern world that we are indebted for the wonders of the future.

Perils of Riddle.

I know of no principle which is of more importance to fix in the minds of young people than the principle of the riddle. The riddle is a powerful means of instruction, and it is a powerful means of amusement. It is a powerful means of instruction, and it is a powerful means of amusement. It is a powerful means of instruction, and it is a powerful means of amusement.

Let men call you mean, if you know you are just; hypocritical, if you are honestly righteous; pusillanimous, if you feel that you are firm; resistance, know that you are strong; and if you are respected, and do not refuse to stand from you these feelings which every man carries with him who has made a noble and successful exertion in a virtuous cause.—Sidney Smith.

THE BOERS.

How They Came to Possess the Land Over Which Great Britain Now Claims Jurisdiction.

The history of the Boers is interesting. It tells of triumph over obstacles almost insurmountable, and of a simple religious faith founded on an unostentatious Bible.

About 200 years ago four ships sailed from Holland, carrying to Cape Colony, the most southern point in Africa, on the Mediterranean coast, a small party of Dutch, certain French Huguenots, expelled by the revocation of the edict of Nantes. These vessels contained about 150 men, women and children. Among them were men which had signed conspicuously in France. These people took to the colony no ambitious designs, and within fifty years the French language had died away, the second and third generations had intermarried with the Dutch, and the all-conquering mother tongue had had its triumph.

In the year 1835-6 there began a movement among the inhabitants of the Cape Colony that has produced great results. It was the emigration of a large number of Dutch farmers over the recognized boundaries of British territory into that vast tract of land spreading north from the Orange river into regions unexplored. With lumbering wagons they marched toward their land of promise. Two years passed and they were still moving. Hardships had reduced the number of people and cattle, but the attack of lions and fierce tribes did not for a moment waver their determination.

On the crest of a hill, they saw stretched out before them the beautiful land their agricultural goal. On the hill top the snows of winter lay, and the chill blast swept with fierce breath, but below in the valley birds sang, green leaves waved and green grass carpeted the soil. Imagine that land of suffering people that had traveled for years in search of a home. See them stand and with swelling breasts offer up silent prayers for the heavenly country beyond. In the land in whom they had never failed to trust. But the emigrants were not to obtain this fair land without a desperate struggle.

Their leader, Pietter Retief, and several of his best men were treacherously slain at the King's Kraal, in Zululand, whether they had gone to arrange the cession of the country. Months of conflict followed. Zulius swept up toward the Boers, and in more bloody battle than any that had been fought in the country. The Boers, by a mighty effort, broke the Zulius power. Three years passed and the republic of Natalia was established. The country became prosperous. The homesteads were numerous. But the clouds gathered, and the storm burst. In the year 1842 a body of regular troops appeared at Port Natal and took possession in the Queen's name. The Boers arose, flew arms, and besieged the troops. More troops came, and the Boers, finding themselves beaten, turned their backs, and their faces toward the wilderness again. The misery of their second exodus was indescribable. But even here they were not to be left alone. In 1848 another proclamation appeared, declaring that the land was to be returned to the Boers. The Boers, however, had fled from the old home to Natal, and from Natal to the wilderness. In 1849 they rose in insurrection. It was a wild, lawless attempt. And now, a year later, the Boers are being oppressed. Not satisfied with the hardships and privations of years and years, the British lion still pursues, and with his mountain paw strikes death and devastation.

An Unreliable African. The Fakir of Siva gave a slight-of-hand performance in Galveston. One of his feats was to make a marked dollar disappear in the sight of the crowd, which he did successfully. "That marked dollar will be found in the vest pocket of that colored gentleman," said the fakir, pointing with his magic wand at a colored man. All eyes were riveted on Sam, who advanced to the front, took some money from his vest pocket, and said: "Boss, heah is your change. I had two beads and a sugar onion dat dollar you told me to keep in my vest pocket till you called foah it."—Galveston News.

The names of towns and settlements in Arizona possess the merit of originality. Here are some of them: Fort Stone, Good Enough, Tough Nut, Contention, Family Fuss and Discipline.

Wanted

AGENTS' AGENTS' AGENTS!

JOHN B. GOUGH'S new book, entitled "SUNLIGHT AND SHADOW" is the best choice offered to you. It is a new and original work, and is a most valuable addition to your library. It is a most valuable addition to your library. It is a most valuable addition to your library.

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Back

Ache

POSITIVELY CURED

Benson's Caprine

Porous Plasters.

Reasons Why they are Preferred to All

Other Porous Plasters or External

Remedies:

First.

Because they possess all the merit of the strengthening porous plaster, and contain in addition the active vegetable compound which acts with increased beneficial power, and is a most valuable counter irritant effect.

Second.

Because they are a genuine pharmaceutical preparation, and are recognized by the profession.

Third.

Because they are the only plasters that relieve pain at once.

Fourth.

Because they possess the merit of the strengthening porous plaster, and contain in addition the active vegetable compound which acts with increased beneficial power, and is a most valuable counter irritant effect.

Fifth.

Because they are a genuine pharmaceutical preparation, and are recognized by the profession.

Sixth.

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Seventh.

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Eighth.

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Tenth.

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Eleventh.

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Twelfth.

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Thirteenth.

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LAW OF MICHIGAN.

PASSED AT THE SPECIAL SESSION, 1882.

Berrien County Record.

[No. 1.]

AN ACT appropriating money for the purpose of constructing work-shops at the State House of Correction and Reformatory at Ionia.

SECTION 1. The people of the State of Michigan enact, That there is hereby appropriated out of the State Treasury to the State House of Correction and Reformatory at Ionia, the sum of ten thousand dollars, or so much thereof as may be necessary, for the following purposes, to-wit: For constructing one work-shop, fifty feet by one hundred and thirty-five feet, two stories high, with a basement, to be used as a nail and tub manufactory; and one shop fifty feet by one hundred and thirty-five feet, two stories high, with a basement, to be used in part for a room and in part for storage by the different manufacturers at said State House of Correction.

SEC. 2. That the money hereby appropriated be drawn from the State Treasury upon the warrant of the Auditor General in such sums as at such times as shall be made to appear to be necessary. The sum named in this act shall be expended only for the purpose specified herein, and its receipt and disbursement shall be accounted for by duplicate vouchers and audited accounts current, as provided for by a number one hundred and forty-eight of the acts of eighteen hundred and seventy-three.

SEC. 3. That the Auditor General be and he is hereby authorized to incorporate the sum of ten thousand dollars in the State tax for the year one thousand eight hundred and eighty-two, and to collect the same in the same manner as the credit of a general fund.

Ordered to take immediate effect.

Approved March 3, 1882.

[No. 2.]

AN ACT making an appropriation for the completion of buildings already erected, and for other improvements at the Michigan School for the Blind.

SECTION 1. The people of the State of Michigan enact, That the sum of eleven thousand and five hundred dollars be, and the same is hereby appropriated out of the general fund in the State Treasury for the year eighteen hundred and eighty-two, for the following-named purposes, to-wit: Four thousand three hundred dollars for the completion of buildings already erected, and five hundred dollars for the construction of a building, three hundred and seventy dollars for the purchase of land, and the balance for the purchase of books, stationery, printing, and other necessary expenses.

SEC. 2. That if any one of the accounts named in this act be required for the purpose for which it is asked, any such balance remaining unexpended may be used for any other purpose authorized by the Board of Control.

SEC. 3. That the Auditor General shall incorporate in and to the State tax for the year eighteen hundred and eighty-two the amount appropriated by section one of this act, which amount when collected, shall be placed to the credit of the general fund to run over said fund for the year eighteen hundred and eighty-three.

Ordered to take immediate effect.

Approved March 3, 1882.

[No. 3.]

AN ACT to incorporate the Board of State Fish Commissioners.

SECTION 1. The people of the State of Michigan enact, That the Board of State Fish Commissioners, appointed and organized under and by virtue of an act entitled, "An act to establish a Board of Commissioners, to increase the product of the fisheries, and to make an appropriation therefor," approved April 19, 1873, and the amendments thereto, or of any act of the Legislature of this State which may hereafter be passed, shall constitute a body corporate with the name and title of the "State Board of Fish Commissioners," with the right as such of suing and being sued, of making and using a common seal and altering the same at pleasure; and of taking control and holding the same in fee, and of holding the same for the use of said board in carrying out the objects of their organization and appointment. Provided, That all leases and conveyances of lands intended for such uses shall be made to the "State Board of Fish Commissioners."

Ordered to take immediate effect.

Approved March 3, 1882.

[No. 4.]

AN ACT making an appropriation for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in several counties of this State.

SECTION 1. The people of the State of Michigan enact, That the sum of five hundred and fifty thousand dollars, or so much thereof as may be necessary, be appropriated for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 2. That there be, and is hereby, appropriated to the State Treasury the sum of fifteen thousand dollars, or so much thereof as may be necessary, to be expended in rebuilding for the rebuilding school houses in several school districts in this State in which school-houses were destroyed by the great fire of eighteen hundred and eighty-one. The Commissioners hereinafter mentioned shall pay the Assessors of each of said districts so rebuilding a school-house therein the sum of one hundred dollars, or so much thereof as may be necessary, to be expended in rebuilding a school-house therein.

SEC. 3. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 4. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 5. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 6. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 7. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 8. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 9. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 10. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 11. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 12. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 13. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 14. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 15. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

SEC. 16. That the sum of one hundred and eighty thousand dollars, or so much thereof as may be necessary, be appropriated to the State Treasury for the relief of sufferers by the great fire of eighteen hundred and eighty-one, in the counties of Tuscola, Huron, and other counties as follows:

[No. 5.]

AN ACT to repeal section 2,457 of the compiled laws of 1871, being section 25 of an act approved March 5, 1867, entitled, "An act to provide for the formation of street railways, and to amend the act in that behalf amended."

SECTION 1. The people of the State of Michigan enact, That section two thousand five hundred and twenty-seven of the compiled laws of eighteen hundred and seventy-one, being section twenty-six of an act approved March five, eighteen hundred and sixty-seven, entitled, "An act to provide for the formation of street railway companies," be and the same is hereby repealed.

This act is ordered to take immediate effect.

Approved March 13, 1882.

[No. 6.]

AN ACT to repeal section 2,482 of the Compiled Laws of 1871, being section 25 of an act approved February 12, 1873, entitled, "An act to provide for the construction of train railways."

SECTION 1. The people of the State of Michigan enact, That section two thousand four hundred and eighty-two of the compiled laws of eighteen hundred and seventy-one, being section twenty-two of an act approved February 12, eighteen hundred and fifty-five, entitled, "An act to provide for the construction of train railways," be and the same is hereby repealed.

This act is ordered to take immediate effect.

Approved March 13, 1882.

[No. 7.]

AN ACT to amend sections 2 and 3 of an act entitled, "An act to provide for the sale of State tax lands," approved June 7, 1881, being act No. 229 of the public acts of 1881, and to add four new sections to said act, to stand as sections 4, 5, 6 and 7.

SECTION 1. The people of the State of Michigan enact, That sections two and three of an act entitled, "An act to provide for the sale of State tax lands," approved June seven, eighteen hundred and eighty-one, being act No. two hundred and twenty-nine of public acts of eighteen hundred and eighty-one, be and the same are hereby amended so as to read as follows:

SEC. 2. Any person may purchase any parcel of the unsold State tax lands now held by the State at any time after the tenth day of March, eighteen hundred and eighty-two, and before the first day of October in the same year, on application at the Auditor General's office, and on payment to the State Treasurer, on the certificate of the Auditor General, of the total amount of the original taxes levied on such land for all the years for which the said land was sold to the State, with interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 3. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 4. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 5. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 6. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 7. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 8. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 9. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 10. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 11. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 12. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 13. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 14. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 15. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 16. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 17. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 18. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 19. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 20. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 21. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 22. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 23. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

SEC. 24. On the first day of October, eighteen hundred and eighty-two, and for four months thereafter, any person may purchase any parcel of State tax lands in State tax land then held by the State upon application therefor at the office of the Auditor General, and upon payment as aforesaid of the total amount of such original taxes thereon for all such years, not including said year eighteen hundred and eighty, without interest at seven per cent. from the date of the several returns thereof without other charge. Provided, That these provisions shall not apply to any claim of the State for taxes upon any such land or to the lands returned delinquent for taxes of the year eighteen hundred and eighty, or any sale thereof.

deliver to the Board of State Auditors, on or before the first day of November, in each year hereafter, a financial statement of all moneys received and expenditures made by them in behalf of said institution. The members of said Board of Control shall be allowed the expense of traveling by rail or stage, and the charge of their official duties, and three dollars per day for their official services actually and necessarily performed by them, which shall be audited by the Board of State Auditors and paid from the general fund.

This act is ordered to take immediate effect.

Approved March 13, 1882.

[No. 9.]

AN ACT to provide for the assessment of property and the levy and collection of taxes thereon.

SECTION 1. The people of the State of Michigan enact, That all property within the jurisdiction of this State, not expressly exempted, shall be subject to taxation.

SECTION 2. The purpose of taxation, real property shall include all lands within the State, and all buildings and fixtures thereon and appurtenances thereto, except in cases otherwise expressly provided by law; personal property shall include all goods and chattels within the State, all ships, boats and vessels belonging to inhabitants of this State, whether in or out of the State, and their appurtenances; all goods, chattels and effects belonging to inhabitants of this State, situate without this State, except that property actually and permanently invested in business in another State shall not be included; all indebtedness due to inhabitants of this State above the amounts respectively owed by them, whether such indebtedness is due from individuals or from corporations, public or private, and whether such debtors reside within or without the State; all shares in corporations organized under the laws of this State, when the property of such corporation is not exempt or is not taxable for all purposes of taxation in this State, except as to the value of such shares, but in estimating the value of such shares, deduction shall be made of the value of all real estate taxed to the bank; all shares in foreign corporations (except national banks) owned by inhabitants of this State; all moneys, annuities and royalties; all interests owned by individuals, corporations, public or private, in the State or the United States, except as hereinafter provided. Property exempt from taxation by the laws of the United States shall not be included. Shares in corporations, the property of which is taxable to itself, shall not be assessed to the shareholder.

SECTION 3. The following property shall be exempted from taxation:

First, All public property belonging to the United States, to this State, or to any county, city, village, township or school district within this State, save lands purchased at tax sales and still held by the State.

Second, The personal property of all libraries, benevolent, charitable and scientific institutions incorporated under the laws of this State, and such real estate as shall be occupied by them for the purposes for which they were incorporated.

Third, All houses of worship, with the land on which they stand, the furniture therein, and all rights in the pews; and also any parsonage owned by any religious society of this State, and occupied as such.

Fourth, All lands used exclusively as burial grounds, and the rights of burial therein, and the tombs and monuments thereon, while in use for that purpose. Provided, That the stock of any corporation owning such ground shall not be exempt. Provided further, That tombs or vaults built within any burying grounds and held in whole or in part, shall be assessed as personal property.

Fifth, Library or school books of the value of one hundred and fifty dollars, the personal wearing apparel of every individual, and all family pictures.

Sixth, Furniture and utensils in use in any dwelling house of the value of two hundred dollars; musical instruments not exceeding in value one hundred and fifty dollars, and other personal property owned and used by any household in connection with his house or business, of the value of two hundred dollars.

Seventh, The personal and real property of persons who, in the opinion of the Supervisor, are unable to contribute to the support of their families.

SEC. 4. All corporate property, except where some other provision is made by law, shall be assessed to the corporation as to a natural person in the name of the corporation. The place where its principal office, in this State, is situated shall be deemed its residence. The property of corporations paying special taxes shall be exempt, as to the property covered by such taxation except when otherwise provided by law. All other property of such corporation shall be taxed under this act. In computing the taxable property of insurance companies organized under the laws of this State, the value of the real property on which a company pays taxes shall be added to the value of the above liabilities, as determined and shown by the last report of the Commissioner of Insurance, and the remainder shall be the amount of personal property for which the company shall be assessed.

SEC. 5. For the purposes of assessing property and collecting taxes, a copartnership shall be treated as an individual, and whenever the name of the owner or occupant of property is given, it shall be deemed to be the name of the copartnership, if such property is owned or occupied by a copartnership, the firm name shall be used. A copartnership shall be deemed to reside in the township where its business is principally carried on. Each partner shall be liable for the whole tax.

SEC. 6. Real property shall be assessed in the place where situated, and to the owner, if known; if not then to the occupant if any, and if there be no occupant, then as unknown. As to personal property, in the town where kept, having control of real property, may be treated as its owner.

SEC. 7. Thereal property which belonged to a person deceased not being in the control of an executor or administrator may be assessed to his heirs or devisees jointly without naming them, unless they shall be given notice of such assessment in writing to the Supervisor, and of the division of the estate.

SEC. 8. All licensed homestead lands, the fee of which is in the State, when the licensee is entitled to make his final proof to obtain a patent shall be assessed, returned, and sold as other real property.

SEC. 9. The interest in land of any person holding a part-paid certificate for the purchase of any State land shall be assessed separately from other property. The assessment shall describe the land, and state therein that the title is in the State. The taxes, if not paid to the township Treasurer, shall be returned and collected as hereinafter provided.

SEC. 10. All personal property, except as hereinafter provided, shall be assessed to the owner in the township where he is an inhabitant, on the second Monday of April of the year for which the assessment is made.

SEC. 11. The excepted cases referred to in the preceding section are as follows, viz:

First, All goods and chattels situated in some township other than where the owner resides shall be assessed in the town where situated, and not elsewhere if the owner or person having control thereof hires or occupies a store, mill, place for sale of property, shop, office, mine, farm, storage, manufactory or warehouse therein, for use in connection with such goods and chattels.

Second, All animals kept throughout the year in some town other than where the owner resides, shall be assessed to such owner, or the person in possession, in the town where kept.

Third, All shares in banks shall be assessed to their owners in the town where the bank is located. Provided, That shares owned by a person residing within the county where the bank is located shall be assessed in the town where he resides.

Fourth, Personal property of non-residents of the State shall be assessed to the owner or to the person having control thereof in the town where the same may be, except that where such

property is in transit to some place within this State, it shall be assessed in such place.

Fifth, The personal property of minors under guardianship shall be assessed to the guardian in the town where he resides, and the personal property of every other person under guardianship shall be assessed to the guardian in the town where the ward resides.

Sixth, The personal property belonging to the estates of deceased persons, in the hands of executors or administrators, shall be assessed to them in the town where the deceased last dwelt, until they shall give notice that the estate has been distributed to the parties interested. If such deceased was non-resident of the State, such property shall be assessed in the town where situated, to such executors, administrators or to the person in possession.

Seventh, Personal property under the control of a trustee or agent, whether a corporation or natural person, may be assessed to such trustee or agent in the town where he resides. Personal property mortgaged or pledged shall be deemed the property of the person in possession thereof, and may be assessed to him.

OF THE ASSESSMENT ROLL.

SEC. 12. It shall be the duty of each Supervisor, as soon as possible after entering on the duties of his office, to ascertain the taxable property of his township, and the persons to whom it should be assessed, and their residences. For this purpose he may require every person of full age and sound mind, and the proper officer of every corporation, to make in writing a full and detailed statement, signed by the person making it, of all the taxable property of such person or corporation, whether owned by him or if held for the use of another, and it shall be the duty of every such person and corporation to furnish such statement when so requested. The Auditor General is required to prepare and distribute to the County Treasurers blanks for such statements. These blanks shall be furnished by the County Treasurer to the Supervisor, and each Supervisor is authorized to add to such blank any questions he may deem necessary. These statements shall show whether such property is owned by the person making the statement, or held for the use of another, and if the latter, in what capacity it is held. They shall show what indebtedness is due from the person making the statement from his credits on account of such indebtedness. The cashier of every bank shall, on the second Monday of April in each year, file in the office of the County Clerk of the county where the bank is located, a statement of all real estate held by the bank, showing its value, a list of the names of the holders of stocks of the bank, by each, and their respective residences. The statement aforesaid shall show the facts as they exist on the second day of April of the year when made. Immediately after the filing of such statement, the County Clerk shall notify the Supervisor of each township of the name of the holder of each stock in any such bank, and of the amount thereof, as shown by such statement. All property shall be assessed as of the second Monday of April.

SEC. 13. Every person required by this act to make or deliver such statement shall set forth an account of the property held or owned by him, as follows:

Real Property.

An accurate description of each parcel of land with the number of acres, and the number of acres improved and the number and kind of buildings thereon.

Personal Property—Credits.

First, All annuities and royalties.

Second, All bonds, notes, mortgages, accounts, demands, claims and other indebtedness owing to such person, whether such indebtedness is due from individuals or from corporations, public or private, and whether such debtors reside within or without this State, including all deposits in banks or with other corporations or individuals.

Third, All bona fide indebtedness owing by such person, giving an itemized statement in detail and to whom owing, and the residence of such creditors, and the amount due each, provided that the person making such statement shall have the same deducted from his credits.

Personal Property—Chattels.

First, All shares in banks organized in this State under any law of this State or of the United States, and their value after deducting the value of the real estate taxed to the bank.

Second, All shares in foreign corporations (except national banks), and their value.

Third, All shares in other corporations organized under the laws of this State, when the property of such corporation is not exempt, or is not taxable to itself, and their value.

Fourth, All moneys.

Fifth, The value of all gold and

interest, and no patent shall be made of such lands until all taxes thereon are paid.

Sec. 90. The Commissioner of the State Land Office shall, on or before the first day of May and November in each year, make out and furnish to the Auditor General a statement containing a description of the lands upon which the taxes have been paid, and the amount of such payments, and shall also cause to be made and filed in the Auditor General's office a copy of such statement, so far as the same relates to this county. The Auditor General shall credit to each county its proper part of such taxes, and the County Treasurer shall credit each township with its share of such amount.

Sec. 91. If any person dispossessed of lands purchased in pursuance of the provisions of this act shall have made improvements thereon, he shall be entitled to recover what such improvements are worth, and shall have a lien on such lands therefor, and may enforce the same by bill in equity where no other provision is made by law.

Sec. 92. In case of the organization of a new county after the time for making the assessments, and prior to the return of the Township Treasurer, such new organization shall in no way affect the assessment, collection or return of taxes for that year, or any lands attached to the new county. No division of a township after the time for making the assessment roll, and prior to the return of the Township Treasurer, shall in any way affect the assessment, collection and return of taxes, but such taxes shall be assessed, collected and returned made as though there had been no such division. If lands are detached from any county after the taxes thereon are returned to the Auditor General, and any such taxes are afterward rejected or set aside, the county from which they are detached shall receive credit, and the county to which they are attached shall be charged as they may be proper under the provisions of this act.

Sec. 93. If any certificate of sale shall be lost or destroyed, on satisfactory proof being made, the County Treasurer may make a new certificate showing the sale. It shall have the same force and effect as the first certificate. The Auditor General shall execute a second deed of conveyance, as herein provided, in all cases in which he shall be satisfied, by sufficient proof, that the original deed and record thereof has been lost or destroyed, which said deed shall declare upon its face that it is a second deed, and shall be executed to the same party only as the first and shall recite the loss or destruction of the former deed. Such deed shall inure to the benefit of the grantee in the first deed, his heirs or assigns, as the case may be, and shall have the same force and effect as said first deed. Before the execution of such deed the party applying therefor shall pay to the State Treasurer the sum of fifty cents.

Sec. 94. The taxes on any lands returned as delinquent any time prior to the day of sale, or to the State Treasurer at any time before the petition for sale thereof shall be sent to the County Treasurer, and not thereafter. After such petition is filed with the Register payment of part of the taxes therein specified shall not stay proceedings thereon to enforce payment of such taxes as are not paid. After the day of sale, the total sum fixed by such decree may be paid, but a less sum shall not be received.

Sec. 95. This act shall be applicable to all cities and villages where not inconsistent with their respective charters. With such exception the provisions herein as to Supervisors, Township Treasurers, and Boards of Review shall be applicable to cities and villages, and the same shall be subject to the review of any assessment roll. The word township may include city, ward or village. When, by the charter of any city or village, delinquent taxes or assessments are returned with other taxes to the County Treasurer, such city or village shall not be entitled to payment of the same, but the County Treasurer shall not be required to refund the same. The word township may include city, ward or village. When, by the charter of any city or village, delinquent taxes or assessments are returned with other taxes to the County Treasurer, such city or village shall not be entitled to payment of the same, but the County Treasurer shall not be required to refund the same. The word township may include city, ward or village. When, by the charter of any city or village, delinquent taxes or assessments are returned with other taxes to the County Treasurer, such city or village shall not be entitled to payment of the same, but the County Treasurer shall not be required to refund the same.

Sec. 96. The authorities of any city or village, the charter of which does not provide, may provide by ordinance for the return of all unpaid taxes on real property to the County Treasurer in the same manner and with like effect as returns by Township Treasurers. The taxes thus returned shall be collected in the same manner as other taxes returned.

Sec. 97. The authorities of any city or village, the charter of which does not provide, may provide by ordinance for the return of all unpaid taxes on real property to the County Treasurer in the same manner and with like effect as returns by Township Treasurers. The taxes thus returned shall be collected in the same manner as other taxes returned.

Sec. 98. The authorities of any city or village, the charter of which does not provide, may provide by ordinance for the return of all unpaid taxes on real property to the County Treasurer in the same manner and with like effect as returns by Township Treasurers. The taxes thus returned shall be collected in the same manner as other taxes returned.

Sec. 99. Supervisors shall be allowed, for their services in making the assessment roll, two dollars for each day actually and necessarily spent in making the same, the members of the Board of Review shall be paid at the same rate per day for each day actually and necessarily spent in the attendance upon the board, the accounts for such services shall be verified, audited and paid as other township expenses. County officers shall be paid for services under this act by salary or otherwise as the Board of Supervisors shall determine. Provided, That the city of Detroit shall be exempted from the provisions of the last clause of this section, and the Common Council shall have power to fix and determine the compensation of the members of the Board of Review thereof. Provided further, That the township of Eastland shall also be exempted from the provision of the first clause of this section, and the Township Board of said township shall have power to fix and determine the compensation of the Supervisor of said township, but the amount paid for such services shall not exceed the sum of one thousand dollars per annum.

Sec. 100. The Township Treasurer, with the consent of the Township Board, may appoint a deputy, who shall possess all the powers and may perform all the duties of the Treasurer. Such Township Treasurer and his bondsmen shall be liable for the acts and defaults of such Deputy Treasurer. Such deputy shall be paid by the Treasurer.

Sec. 101. If at any time it shall be discovered that the Treasurer of any township has received the tax assessed upon property which has been returned delinquent, the Supervisor shall have power, and he is hereby required, to collect the same, in the name of his township, from such Treasurer or his sureties, together with interest and charges.

Sec. 102. No injunction shall issue to stay proceedings for the assessment or collection of taxes under this act.

Sec. 103. If any Supervisor or other assessing officer of any township or city or village willfully neglects or refuses to perform his duty, or if he is guilty of a misdemeanor, and on conviction thereof he shall be punished by imprisonment in the county jail not exceeding one year, or by fine not exceeding three hundred dollars, at the discretion of the court. If any board whose duty it is to review the assessments of an assessing officer shall willfully neglect to do so, or if such failure is willful he shall be guilty

of a misdemeanor, and shall, on conviction thereof, be punished by imprisonment in the county jail not more than six months, or by fine not more than three hundred dollars.

Sec. 105. Any person who, under any of the proceedings required or permitted by this act, shall willfully neglect or refuse to perform his duty, or if he is guilty of a misdemeanor, and on conviction thereof he shall be punished by imprisonment in the county jail not exceeding six months, or by fine not exceeding three hundred dollars, at the discretion of the court, and shall be liable to any person injured thereby to the full extent of the injury sustained.

Sec. 107. If the cashier of any bank shall willfully neglect or refuse to make and file, in the office of the County Clerk, a list of the names of the stockholders, the amount of stock held by each, and their respective residences, he shall be guilty of a misdemeanor, and on conviction thereof shall be punished by imprisonment in the county jail not exceeding six months, or by fine not exceeding three hundred dollars, at the discretion of the court, and shall be liable to any person injured thereby to the full extent of the injury sustained.

Sec. 108. It shall be the duty of the Auditor General to furnish in due season to the several County Clerks, at the expense of the State, all such books and records as may be necessary by this act. Sec. 109. The Auditor General shall, from time to time, whenever he shall find it necessary, cause to be printed at the expense of the State a sufficient number of copies of this act, with such form of proceeding under the same as may be necessary and proper, to furnish one copy to each Supervisor, Township Treasurer, Township Clerk, County Clerk, and three copies to each County Treasurer, and shall transmit to each County Treasurer, at the expense of the county, a sufficient number for each county; and every County Treasurer receiving such copies shall immediately transmit to the Township Clerk of each township five copies, to be distributed by him to the officers under the provisions of this act.

This act is ordered to take immediate effect. Approved March 14, 1882.

[No. 10.]

AN ACT to amend sections four, five, and eight, of chapter two, sections four and seven of chapter three, and sections four, five, six, seven, eight, nine, ten, eleven, twelve, thirteen, fourteen, fifteen, sixteen, seventeen, eighteen, nineteen, twenty, twenty-one, twenty-two, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, thirty-one, thirty-two, thirty-three, thirty-four, thirty-five, thirty-six, thirty-seven, thirty-eight, thirty-nine, forty, forty-one, forty-two, forty-three, forty-four, forty-five, forty-six, forty-seven, forty-eight, forty-nine, fifty, fifty-one, fifty-two, fifty-three, fifty-four, fifty-five, fifty-six, fifty-seven, fifty-eight, fifty-nine, sixty, sixty-one, sixty-two, sixty-three, sixty-four, sixty-five, sixty-six, sixty-seven, sixty-eight, sixty-nine, seventy, seventy-one, seventy-two, seventy-three, seventy-four, seventy-five, seventy-six, seventy-seven, seventy-eight, seventy-nine, eighty, eighty-one, 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