THE COUNTY RECORD PALMETTO STATE PRUNINGS.

About Columbia's Spring Floral

Show.

Watermelon Rate Not Yet Settled-

Carolina Presbytery.

Judge Thomas A. Cook Dead-South

All the arrangements for the coming

second annual Floral, Horse and Bicy-

cle Show to take place on the 28th and

29th insts., are being rapidly conclud-

ed. The show promises to be the best

spring carnival Columbia has had for

years and many from neighboring cities

and towns will doubtless avail them-

selves of the cheap railroad rates offer-

Chapter. U. D. C., and Camp Hamp-

The judges for the horse show will be

Col. Thomas Taylor, J. C. Robertson,

W. A. Clark, Geo. L. Baker and J. G.

Mesdames Ehlrich, W. C. Wright. John A. Willis, and A. M. Meetz and Miss

Carrie Berry. The committee in charge of the horse

and floral show, consisting of Messra. C. B. Simmons, W. C. Fisher and T.

lows: Executive committee, yellow;

judges floral show, white; judge horse

show, blue; marshals, red. On Wednesday the horse show will

take place, the entries being as follows,

two prizes being offered in each class: Class No. 1-For best pair of double

harness horses. Class No. 2-For best single harness

horse driven by a gentleman. Class No. 8-For best single harness

Class No. 4-For best pony 14 hands

or under driven by boy or girl under 15

Class No. 5-For best saddle horse

ridden by a gentleman. Class No. 6-For best saddle horse

ridden by a lady. Class No. 7-For best goat and cart

PART SECOND-FLORAL EXHIBIT.

Class No.8-For best decorated double

Class No. 9-For best decorated sin-

Class No. 10-For best decorated pony

Class No. 11-For best decorated sad-dle horse ridden by gentleman or lady. The floral bicycle show will take place

on Thursday, the committee in charge, consisting of W. H. Gibbes, Jr., P. H. Lachicotte, P. L. Melton, J. E. Rich-ards, M. A. Malone, S. M. Macfie and

State Teachers to Meet.

The following circular letter about

the coming annual meeting of the State

Teachers' Association to be held on

Paris Mountain has been sent out dated

horse driven by a lady.

driven by a girl or boy.

years of age.

team.

gle team.

S. B. McMaster.

from Greenville:

ton, U. C. V.

Graham.

KINGSTREE, S. C.

LOUIS J. BRISTOW, Ed. & Prop'r.

The only states west of the Mississippi represented in Congress by natives are California, Oregon, Texas STATE TEACHERS' ASSOCIATION. and Utsh.

"Hatwife" is proposed in London, after the analogy of housewife and fishwife, to designate a woman who persists in wearing big hats to the theatre.

Thomas A. Edison, Jr., must be a chip of the old block. He is 20 years old and has already invented over a hundred articles. It is good stock to perpetuate, thinks the New York Advertiser.

The present royal family of Greece are not the first Norsemen to figure in Greek affairs. The tottering Byzantine empire was upbeld for many years by the Varangian Guard, composed af Danes, Swedes, Norwegians and Saxons.

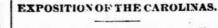
Parents in some of the suburbs of Chicage complain bitterly that Mormon elders have been working secretly in their neighborhood ever since last fall and have gathered a colony, including a large number of young girls, which have left for Salt Lake City.

An Baglish newspaper man, who visited this country recently, has written a book in which he says that Boston "breathes a refined golden mediocrity." And the newspapers of the city are puzzled to know whether he intended this for a compliment or not, as was the Congressman in the play when somebody called him a doda.

How far the officers of militis organizations may go in punishing members is a question which has recently come before the supreme court of Minnesota. That tribuoal has decided that the captain of a company of the national guard of the state when it is not acting as a military force has no authority summarily to punish a member of his company by imprisonment for refusal to obey his orders.

The statistics of Lloyd's Register show that the proportion of steamships being built nowadays is greatly on the increase as compared with the number of sailing vessels. In 1896 558 new vessels of 920,961 tons were classed, and of these 498 of 853,579 tons were steam craft and 60 of 67,382 tons were sailing vessels. During the same period the steam vessels on the official register of the United Kingdom increased by 144, while the number of sailing vessels decreased by 342.

There are now 40 state colleges in



Industries Will be Shown That are Not Generally Known.

A special correspondent writing from Charlotte, N. C., concerning the Women's Exposition of the Carolinas. among other things, says: "One of the most interesting features of the exposition, which takes place during the month of May, reaching into June, will be the showing of the industries of these States that are not very generally known. For instance, as fine kaolin as is produced in the United States is here found, and is made into earthenware, china and an excellent grade of porcelain ware. An exhibit of this product will show the process of manufacture from its crude state into articles of dainty shape and attractiveness. Moore county yields sand of most excellent quality for the manufacture of fine glassware, and samples of this finished ware wil also be shown. Splendid col-lections of minerals will demonstrate the varied resources of the Carolinas.

The industrial department is attained. The show is to be given under ing large proportions, and manufacturers from all sections are taking the auspices of the Wade Hampton space. It is especially desired that each and every cotton mill in North and South Carolina will place on exhibit a bolt or more of each class of goods they manufacture, so that a complete showing of our enormous and fast growing milling industry may be made. It is necessary to arrange for The judges for the floral show will be space at once.

A collection of colonial, revolutionary. Mexican and Confederate relics is being gathered together, probably larger in extent and general comprehensive ness, and greater historical value than any similar collection ever made in the two States.

H. Meighan, request that all communi-cations be addressed to Mr. W. M. Very low passage rates to the Exposition have been granted by all the rail-roads; and the admission fee is placed Gibbes, Jr., secretary. Parties should make entries by the numbers of the at only half the usual charge for such several classes. A horse can be entered in as many classes as a party desires upon the payment of each entry. Entries should be made to Mr. Gibbes exhibitions, but the desire of the management is that every one may avail themselves of the opportunity which offers so much of interest along art and at the Central bask, who will furnish educational lines. the tags. The badges will be as fol-

Arrangements are being made to accommodate the large crowds that will be here during the month of May. To give some idea of the events outside of the Exposition, which is of course the main attraction, that are to occur in May, it may be well to recall a few: State Lodge of Odd Fellows meet; General Assembly of the Presbyterian Church in session; State Dental Society and Board of Dental Examiners convene; inter-State bicycle races will be held; inter-State firemen's meet with firemen's races: baseball games between leading Southern teams; a series of theatrical attractions; and any number of entertainments both at the Exposition and elsewhere; lectures and addresses by prominent men, while one of the leading Southern women will deliver the opening address of the Women's Exposition.

THE BUSINESS WORLD.

Effect of War Scare-Floods Don't Affect Cotton.

Messrs. R. G. Dun & Co.'s review of trade for last week, says: "An undeclared war between Greece and Turkey has been responsible more than any other single cause for the changes in business. Actual fighting, with facts which seem to make a formal declaration of war by Turkey inevitable, have affected grain markets much and stocks slightly. The progress of the Missis-sippi floods does not change the price of cotton, and settlement of the more important labor difficulties has revived works suspended week before last. The temporary decrease in exports and increase in imports, at for large

WHAT CONGRESS IS DOING.

Democrats in the House caucased on the best policy to pursue against the Eepublics: majority. In the House Mr. Simpson (Pop., Kan.)

criticised the policy of Speaker Reed in not appointing committees. A late canvass of the Senate showed that the peace treaty lacked one vote of the two-thirds necessary for ratification.

Certain Democrats, Silver Republicans and Populists in the Senate formed a combination to dictate committee assignments. Mr. McMillan presented in the Senate the

petition of the Washington Board of Trade Washington aqueduct tunnel.

The Senate adjourned for a day owing to the death of ex-Senator Voorhees, of Ind-iana, who, until a recent day, was a con-spicuous member of that body.

The Senate sub-committee engaged on the Tariff Bill have found it necessary to pre-pare practically a new bill. It is not be-lieved that they can finish their work before May 15.

Espresentative Ball, of Teras, introduced a bill appropriation \$125,000 to aid and en-courage the holding of the Afro-American and Interstate Exposition in Houston, Texas, next year.

The paper on Hawaii which was recently read by Mr. John W. Foster before the Na-tional Geographic Society was presented to the Senate by Senat... Morgan and will be printed as a document.

agree on a policy at the close of the session. Financial legislation is demanded.

Populists, declares that he will carry into effect his threat to block any business which the House may attempt to do by unanimous ant before the Speaker has appointed conse committees.

tors, more particularly those from the Rocky Monuntains, have united in a movement to make sure of securing certain oun cessions in the tariff bill. The articles which the Senators have especially in view are wool, hid s, coal and lead one. The tendency is to ask a change.

lution directing the Secretary of State to ascertain and report to the Senute from time to time the following particulars in regard to each of the nations with which the United States has diplomatic relations: The mount of taxes or excises and the mode of amount of taxes or exclass and the mode of collecting the same. Statistics of exports and imports and methods of collecting du-ties, Tariff law. Several objects of public expenditure. Judicial system. List of erimes, offenses and pusishments. Mem-bers of the army and navy. Police or other arrangements for preserving the peace and enforcing the law. The administrative mechanism. Public indebtedness. Method of enacting laws. The character of lexisla-tive charabers: the public officers who have ive charabers; the public officers who have practically the determination of what laws shall be put upon their passage.

MRS. E. R. TILTON DEAD.

Tilton, who prosecuted the great preacher, Henry Ward Beecher, on the charge of having alienated her affections, died in her

world, for Mr. Beecher was well known in Europe at the time of the scandal. Theodore Tilton, ti plaintiff, had been a friend of Henry Ward Beecher for years. The great clergyman had united hin and his wife in marriage. They were worshippens in his church. Later Mr. Titon became associated with Mr. Beecher in the editing of



Issued by Comptroller-General Norton to County Treasurers.

THE ANNUAL SETTLEMENTS.

Instructions Given as to How to Prepare for Them--Effort to Avoid Apparent Shortages.

In view of the several shortages with accompanying tangles that have occurred in county treasurers' offices in this State, the Comptroller-General has prepared a special circular which is to be sent to the auditors of the several counties, the object of which is to prevent as far as possible any complications of this character in the future. Below is given a copy of the circular, which will be instructive to those other than county officials:

DEAR SIR : The time for the "annual settlement" for taxes for the fiscal year 1896, including November and December, 1895, is now at hand, and it is necessary and of paramount importance to the tax department that these matters be attended to at the earliest possible day. It should be borne in mind that "annual settlements" are between thes the auditors and the treasurers and not between the treasurers and the comptroller general, as is often underst. od and alleged. The law makes the comptroller general or some one representing him, foremen of grand juries, county supervisors and county superintendents of education witnesses to these annual settlements between auditors and treasurers.

Many of the auditors and treasurers and other officers connected with these settlements are new and to some extent inexperienced, and I may therefore be pardoned for suggestions in detail and instructions simple and commonplace in their character, under the law providing for and governing these annual settlement of our taxes, State, county and school, charged, co lected and disbursed by the treasurer of each county in the State, including all other matters of fines, dispensary profits and funds coming into the hands of county treasurers.

It must be remembered, too, that auditors and not treasurers, prepare the sheets for annual settlements. It is not the duty, however, of the aditor to prepare or balance the treasurer's record book, State, county or school, nor that of the supervisor or superintendent of education. These record books are kept by each of these officers themselves independent each of the other.

if these record books have been properly kept, they will balance to a cent; that is, the treasurer and county supervisor for all county taxes and the treasurer and county superintendent of education for all school and poll taxes, as well as the treasurer and comptroller general for all State taxes.

It was the duty of the auditor, and we naturally suppose he has so done, to furnish treasurer, county supervisor and county superintendent of education with one copy each of the "Abstract of the Duplicate," "Additional Abstract of Duplicate," and the "Abstract of the

15 Per Cent. Penalty Book." From these abstracts (a copy for each officer and every fiscal year should be on file in each county office) the treasurer, supervisor and county superintendent of education make up the charges for their respective offices for county and school taxes, and in addition to these proper records, as public servants, they should demand this in nemselves informed as to order to teep

those which are absolutely necessary, ut should be made up according to the forms as printed.

Auditors can allow treasurers no credit except such as the treasurer can present in tangible form and which can be cancelled and filed in the office of the auditor. After these settlements these vouchers are left in the care and custody of the auditors and not the reasurers. The auditor's and not the with the safe keeping of cancelled vouchers. This does not apply under the present law to "nulla bona" execu-The act of 1895 requires all tions. "nulla bona" executions to be filed in the treasurer's office and auditors cannot safely. therefore cancel vouchers that they are not allowed to file in their offices. Auditors should examine and verify these "nulla bona" executions and for their own protection take the treasurer's receipt for State county and school taxes as represented by these "nulla bona" executions. This receipt can then be filed with the auditor's other vouchers and so state the fact with the "nulla bona" item on the settlement sheet.

Sections 362 and 364, revised statutes, fix the kind and character of vouchers which auditors shall allow treasurers in settlement for all taxes charged and also counter vouchers by super-visor and superintendent of educafion.

These vouchers consist, primarily: For all State taxes, the State treasurer's receipt; for all county taxes, "county supervisor's warrants" paid; for all school and poll taxes, "county superintendent of education's warrants" paid. This latter also includes school taxes paid on warrants of the trustees under special provisions of the law; and secondarily, "treasurer's commissions, "deductions and abatements by comptroller-general," and the four items as allowed in section 362 which reads as follows:

"Provided, however, that only the following causes shall be assigned by the treasurer on said delinquent list for not collecting any tax, penalty or assessment. to-wit:

Sheriff's return to execution issued, that no sufficient property of the party charged therewith could be found out of which to make the same.

"2. That property was found, but for want of bidders, was sold and conveyed to the sinking fund commission by the sheriff, pursuant to law.

'3. Execution issued and in the hands of the sheriff.

"4. That such taxes, assessments and penalties were enjoined by a competent court."

We wish to impress upon the auditors the fact that no execution is "nulla bona" except upon the certificate of the sheriff, as above, on the printed form, stating directly that no property can be found out of which taxes can be made. The pencil mark "nulla bona, no good, sometimes found on these executions, are not proper credits for the treasurer, where the treasurer presents them to the auditor as a credit, auditors should not allow them until the sheriff shall have made the proper certificate as required by the printed form on the back of the executions. The careful attention of all the officers to these details and records connected therewith will save in the future many difficulties aris-ing now in some counties of the State from the irregular accounting in these offices. We shall expect in our annual visitation to these counties to examine each and every book in the auditor's, treasurer's, county supervisor's and county superintendent of education's offices in connection with these matters of taxes, and also the delinquent books that are or should be in the treasurer's and in the sheriff's offices by having them in auditor's office at settlement. When any discrepancies or irregulari-

ties in preparing these records are found, such facts will be promptly reported as required by law to the courts of general sessions of the respective counties where found. Anditors will bear in mind th that the treasurers's commissions are paid for 1896 from the collections for State and county, the school fund bearing no part thereof. All the items entering into the settlement of 1894-'90, such as "executions in hands of sheriff," stayed by action of United States Courts, cash, etc., of course are brought forward as proper charges against treasurers for 1895-'96.

AN

Senator McMillan introduced a joint reso Intion directing the Secretary of War to prepare and submit to Congress by the 1st of next December a project for the reclama-tion of the Anacostia flats.

Mr. Bailey met with opposition in his policy of giving the Republicans a free hand, and the Democrats held a cause to

Mr. Simpson, of Kanas, leader of the

A number of Western Republican Se

Mr. Hear introduced in the Senate a reso

Passing Away of the Woman Whose Husband Prosecuted Henry Ward Beecher.

Mrs. Elizabeth R. Tilton, wife of Theodore

ing alienated her aliections, died in her home, No. 1403 Pacific street, Brooklyn, N. Y., a few days ago. Mrs. Tilton had been very ill for the last five weeks. She had been stricken with puralysis. Her daughter and a few idends were with her at the last. Theo lore Tilton, her hushand, went to France after the cele-brated trial. He took up residence in Paris. He still itses there. He still lives there. The Beecher-Tilton trial, which was began

in January, 1875, was one of the most sensational in the history of this country. The reputation and character of the foremost preacher of the inn i were placed in the bal-mace, and while the proceedings lasted the details aroused the interest of the Christian

the United States baving an attendance of about 32,000 students. Minnesota educates the largest number, 8014 at state expense, Michigan being next with 2575, then California with 2400, followed by Wisconsin with 1600, Nebraska with 1500, Iowa with 1300 and Ill nois with 1100. Taition fees are charged in only six states, the fee in North Carolius being \$60, in South Carolin : \$40, in Iowa \$25, in Missouri \$20, in Oregon \$10 and in South Dakots, \$9.

Florence Kelley, state factory inspector of Illinois, shows that while the number of children engaged in manufacturing in that state has decreased by 1284 since December, 1895; in the sweatshops the decrease has amounted to but 121 children. There are still 1000 girls and 128 boys in sweatshope-one in six of all the children employed in manufacture. In 1895 this ratio was one to seven; in 1894 it was but one in 11. It increases from year to year in spite of the persistent prosecution of sweaters for violation of the child-labor provisjons.

Charles H. Clark of the Hartford Courant, now traveling in Mexico. writes: "One custom prevails on this road that the Courant has long urged for Connecticut, Waenever they kill a man they put up a black cross. You see them all along the road; here one, there three; at one spot are 14. Take Connectiont with its 1100 grade crossings and its annual butcheries, and before long we would have such an array of crosses that the grade crossing would have to go. Here, of course, the road is the rarity. No fence pens in the railroad. If anything is on the track the engine removes it. A trainhand told me that one trip, being late, they hurried. and in consequence killed three steers and five burros in eight hours. All along the track are skeletons stripped by the turkey buzz and whitened by the sun. But cattle are as pienty alone.-Detroit Tribune. as they are big down this way."

the State Teachers' Association has decided to hold the next meeting on Paris Mountain at Hotel Altamont, beginning June 30 and ending July 5. The committee is anxious to secure a full at-tendance. An excellent programme of a very helpful practical nature has been partially arranged and sent out. It has been arranged with special reference to the needs of the teachers in their school rooms and deals directly with the work which is or has to be

taught by them daily. The place selected offers many attrac tions - health freedom, informality, beautiful scenery, low rates, comfort, convenience, inspiration. Low railroad rates will be secured to the mountain, To cents for round trip, baggage included; board, \$5 for five days, \$1.50 per day for those who come later than Thursday, the 1st of July, or leave be-fore Monday, the 5th. Everything possible will be done to give the teachers a good time and a profitable meeting. Please do all you can to advertise the meeting through your county pa-pers; read the letter to your teachers when they assemble for the examinations on the 16th; keep it before them until the time of meeting. Make your plans to come yourself and let's have a great meeting. Full information will be sent out soon. Will you kindly send a list of your teachers so that circulars may be sent them to W. E. Johnstone, proprietor Altamont Hotel, or E. Hughes, superintendent, Greenville,

South Carolina Presbytery.

The South Carolina Presbytery convened at Anderson on Tuesday esening. The retiring Moderator, the Rev. B. P. Reid, of Pendleton, preached the opening sermon. At the conclusion of the sermon the Presby tery was organized by the election of the following officers: The Kev. R. P. Nall, D. D., of Green wood, Moderator; the Rev. G. G. Mays. of Walhalla, clerk; Elder W. A. Templeton, of Abbeville, assistant clerk.

Mrs. Spooner-Charles, do you think you would ever marry again? Mr. Sproner-What, after having lived with you for ten years? Never! Mrs. Spooner would give something handsome if she only knew just what he meant by that.-London Figaro.

All Alone.

"There is poetry in everything," mused the editor. "Now, there is yonder waste basket." And he laughed, as he sometimes did when he was all

Dear Sir: The executive committee of the month caused questions about the financial future which have not much influence as yet. The increase in imports, \$9,900,000, or over 15 per cent. from last year, and \$17,100.000, or 28.9 per cent. from February, if long continued, may embarrass some branches of business, but can harly ex-haust balances remaining from the unprecedented excess of merchandise ex-ports. 323, 881,519 in nine months ending with March

"Failures for the week were 207 in the United States, against 222 last year and 30 in Canada against 36 last year

"The total bank clearings in the United States for the week were \$956, 264,-170; per cent. decrease, 8; exclusivo of PW ork, \$482,934,788; per cent. decreas,"

The Naval Militia's Pay.

The Secretary of the Navy has made the annual allotment of the fund of \$50,000 appropriated by Congress for the naval militia of the States. Deducting \$2,000 reserved for the pur-chase of text books, the remainder of the appropriation is alloted among the States having naval militis organizations in proportion to the number of uniformed petty officers and men they had on their rolls on the 1st of January The result in the Southern States last. is as follows: South Carolina, 165 offi cers and men, allotment, \$1,814; North Carolina, 140 officers and men, allotment, \$1,138; Georgia, 188 officers and men, alletment, \$2,436. Louisiana, 200 officers and men, \$2,436.

Beginning of the End.

According to information received from trustworthy sources at Washington, the withdrawal of at least a part of the great army that Spain has main tained for several years past in the island of Cuba will begin when the rainy season sets in. The initial move ment will be the departure of 10,000 Spanish troops from Habana for Spain. and within a short time after that

Probably few Americans even have any conception of the immense number of oysters shipped to England, which is the sole market for American bivalves, as France rears her own, and the Ger man duty of \$16 per barrel is rather too steep to allow any margin for profit Hundreds of thousands of barrels are received yearly in England, nany of which are transplanted for a few months, when they are taken up for the summer trade. Norfolk, Baltimore and other points ship large quantities, and the Connecticut trade is also large.

In his bill of particulars Mr. Tilton de-

clared that his wife and Mr. Be cher had made a confession of guilt to him. To all the accusations of the plaintiff Mr. Beecher the accusations of the plaintin Mr. Descar answers i with a sharp denial. Mr. Tilton sued to recover \$100,000. The jury wis un-able to agrees upon a verilet, and wis dis-charged. In 1878 Mrs. Tilton was excom-municated from Plymouth Church. Her husband was forced out of the church. Her husband was forced out of the church at the time of the trial. The confession which Mrs. Tilton was alleged to have made to her hus-band was denied by her. After the trial Mrs. Tilton endeavored to

adinde herseif from the public as much as possible. About five years ago her eyesight failed, and she was nearly blind, until a year ago, when an operation was perform -1. She was overjoyed when she regained her sight. was overjoyed when she regained her sight. Mrs. Tilton, subsequent to her expulsion from Piymouth Church, became a memoar of a religious sect known as the Piymouth Brothren. The sect held most of the meet-ings in Mrs. Tilton's home. Mrs. Tilton was sixty-two years old. She had seven chil-dren, of whom several are Hving.

TWO BOYS KILLED THEMSELVES.

They Were Erothers, and Angry Becau Left at Home.

Two young sons of a Mr. Herson, living near Fayetteville, Ark., aged nine and fifteen years respectively, committed suicide by poison.

The boys were angry because their par ents, coming to town, left them at home Both youngsters balked themselves, put on their best clothes, wrote notes to their par-ents, swallowed sirychnine and went to bed Both their Both boys died before their parents returned home.

Receivers for Big Mills.

Receivers were named for the Bennett and Columbia mills in New Bedford, Mass., when t was discovered that \$2,400,000 in notes hat been issued, of which no account has appear d, an i that more than \$100,000 has be n charged to the account of the plant, when it should have appeared as profit and 1088.

France and Brazil to Arbitrate.

M. Eanotaux, the French Minister for For eign Affairs, informed the Cabinet that a convention had been signed between France and Brazil for the purpose of arbitrating the Guiana territory which is in dispute between the two countries.

The Landing of Roloff.

An expedition from the United States commanded by General Roloff, the Cuban Minister of War, has safely landed at Mulas Point, Cuas. A force of three thousand in surgents under General Calizto Garcia reeived the expedition and carried the arm into the interior. Seven wagons and a num-her of horses and mules were employed to transport the large quantity of arms and mmunition, three cannons and a consider able quantity of dynamite,

Our German Sugar Imports. America imported 450,000,009 pounds of sugar from Germany last year.

the exact condition of the taxes charged, collected and disbursed in their re-

spective counties. The tressurer's "Monthly Report" to county supervisor and county superinendent of education ought to furnish data to each of these officers for all of the revenue derived from other sources in the county, such as the dispensary fund, fines and licenses, commutation taz, etc.

Where these officers have doubts as to the exact facts, comparisons can be made with the records in the office of the clerk of court as to the fines or the books of magistrates or the reports of county dispensers, and from these sources see that each and every charge for each s, ecific purpose is properly and correctly made

The accounts Hept in the respective offices of the auditor, treasurer, county supervisor and county superintendent of education should be independent and not copies one of the other, as we sometimes find the case.

There can be no irregularities in the offices of the auditor and treasurer in these annual settlements, without also involving the offices of county supervisor and county superintendent of education in the way of criminal negligence or carelessness. These two county offices are parts each of the whole machinery of our tax system. Negligence, inefficient accounting or management in the one affects the whole system in the county.

Upon auditors, however, rest the greater responsibility. The duties, re-sponsibilities and work of auditors are the most important in the county and can help or hinder the county more seriously than any other office in the county. These facts are too often under-estimated and not understood. Upon the intelligence, zeal, efficiency and painstaking care rests the accuracy of these "annual settlements."

County supervisors are required and usually do certify in writing at each of these "annual settlements" that they have examined each and every voucher presented by the treasurer for State, county and school taxes, as allowed by the auditor to said treasurer as a proper oredit. These certificates are strong and full and should be signed only after thorough examination of each of the vonchers and the facts connected with these items entering into the settlement, Auditors should not notify the Comptroller-General and other officers that are ready for "annual settlements" until actually ready, as often much valuable time is lost in the preparation of sheets after the Comptroller-General

arrives to witness the settlement. Settlement sheets are not ready until everything is in complete shape with items or vouchers and sheets verified and made ready for proof. No item on these sheets should be written except

Respectfully, JAMES NOBTON, Comptroller-General South Carolina.

TEACHERS' EXAMINATIONS.

Circulars About Them Sent to the County Superintendents.

State Superintendent of Education Mayfield has sent to the several county superintendents of education the following important circular letter in regard to the examination to be held on the 23d inst.

"I enclose herewith a copy of rules adopted by the State board relating to county examinations and teachers' certificates. As the board did not say when these rules should go into effect and as that board will meet again on the 7th of May, in all cases where the applicants pass satisfactory examinations and are not sected by the rules at all, grant them certificates; but when the parties are aected by the rales let all such cases stand over until after the meeting of the State board. Admit all applicants to this examination regardless of age, but hold the papers of those under age, and of those not making the required average or a first or second grade certificate, object to the State board. First grade certificates may be renewed, but hold the others until after the meeting of the State board.

the par value of which are \$25.

Coggeshall and S. D. Baird. The capi-tal stock is \$4,000, divided into shares, Topacco // arehouse Company of Dar-lington, the purpose of which is to deal in topacco and other products. The corporators are: C. W. Hewitt, W. D. dorgeneration and S. D. Raird, The serithe Secretary of State to the Carolina A commission has been issued by

People blessed with the judgment and sense developed by the modern civilization, smile at the childish revenge of the king of ancient times who had the sea scourged for wrecking his vessels. But the family likeness to this act of ancient folly on the part of the modern system of burning flags and hanging obnoxious persons in effigy is rather a caustic comment on the aforesaid smile of superiority.

30,000 troops, it is understood, will follow. Oysters in England.