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s published every Saturday morning, and contains the news by telegraph, miscellaneous reading, editorials, local matters of general public interest, commercial and monetary reports, and everything that appears in the Daily, except such items as are of little or no public moment. The WEEKLY REPUBLICAN is an excellent family paper, valuable as well for instruction and amusement as information on the current topics of the day.

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THE RING LAWYER AND REFORM CANDIDATE.

Samuel J. Tilden's Relations to the Credit Mobilier—How Millions Were "Reformed" into the Pockets of the Ring.

In 1866 James Parton published his "Manual for the Instruction of Rings, Railroad and Political," etc. On its appearance all of the edition that could be had in the market, it is said, was bought up and destroyed by parties exposed. At any rate it is the rarest chance now that a copy can be had.

In the introduction, after referring to Sir Morton Peto's troubles, on account of his unauthorized issue of securities (£125,000) of the London, Chatham and Dover railway, and the fact that Robert Schuyler, of this country, died of a broken heart, for a similar offense, the author adds: "There is no necessity for such unpleasant occurrences and sudden reverses. * * * The mistake of Peto and Schuyler was in not dividing their risk and legalizing their proceedings by a combination now technically known as a 'ring.' This plan was first adopted, as far as known, in the United States, by an eminent lawyer of Wall street, S. J. Tilden, and a prominent Chicago land operator."

The work is devoted, in good part, to an expose of Mr. Tilden's operations and machinations in the Northwest—the larceny of the Galena and Chicago railroad, the Chicago and Northwestern railroad swindle, "Tilden's mine," etc., showing how Westetn farmers and stockholders were robbed of and Mr. Tilden enriched by millions in a brief period, and how the "Granger" movement resulted as a consequence.

Enormous and unblushing as these swindles are shown to have been, they are insignificant as compared with the great public robbery of the Credit Mobilier of America, whose exposure had not occurred—in fact, the ring for its consummation was scarcely more than formed—when Mr. Parton wrote.

It is the purpose of these lines to call attention to the recorded evidence connecting Samuel J. Tilden's name with this ring.

Events of moment come and fade away so rapidly that it is worth while first to recall the salient facts respecting the construction of the Union Pacific railroad.

The Union Pacific Railroad Company, under the grants of Congress, and the following sources from which to raise money to construct its railroad, namely:

First—Twenty sections, or 12,800 acres, of public land to the mile, or about 12,000,000 acres in all.

Second—Government six per cent bonds to the amount of $12,000 per mile for a portion, $32,000 for a portion, and $48,000 for a portion of its road.

Third—Its own bonds to an amount equal to that so issued by the government secured by a first mortgage on the road and franchises.

Fourth—The capital stock, limited to one hundred million dollars!

For something near 100 (?) miles of road the company realized, from the first three sources named, "government bonds to the amount of $27,236,512, and issued its own bonds to the amount of $27,213,000. * * It has issued bonds, called land grant bonds, to the amount of $10,400,000." [Report congressional select committee, No. 2, February 20, 1873, page 2.]

It soon became manifest in the history of the road that the cost of its construction would not absorb the money derivable from these sources by at least $20,000,000. It transpired that the problem then among those having the enterprise in charge was, how to divide this surplus among themselves, and yet seem to be expending it in building the road. The thought was for the directors to hire themselves to build it. But there was the trouble of "legalizing their proceedings," in the language of Parton. This was not long in the way. They had the aid of "eminent counsel," and soon overcome all obstacles. They proceeded thus: In order to avoid personal liability, in case of any mishap, they purchased the charter of the "Pennsylvania Fiscal Agency," a trading corporation of the State of Pennsylvania, had its name changed to the "Credit Mobilier of America," and acted through it. This was in 1864. Two millions of the stock of the Union Pacific had been subscribed, and $218,000 paid in—the amount necessary for organization—the year before. Of this stock, Samuel J. Tilden had $20,000. [See page 742, report of the committee, above quoted from.] The Credit Mobilier (in 1864) purchased all this outstanding stock. [Report, page 7.] The management of the two corporations became identical. For a time their offices were together. The treasurer and secretary of one was the auditor of the other, etc. The stockholders in the two were substantially the same. In short, those who controlled and managed the one, controlled and managed the other. [Report, pages 11, 17, 153.] Thus arranged, the Union Pacific Company, through middle-men (Hoxie, Ames and Davis) and certain "trustees," let the contract for building to the Credit Mobilier at a price from $20,000 to $30,000 per mile more than it was worth. The first engineer, Peter H. Dey, was compelled to resign because he would not consent to the swindle. [See page 668.] The "Oakes Ames contract," covering 667 miles, ranged from $42,000 to $96,000 per mile, when the actual cost of about 100 miles of this portion, built at the time the contract was made, was only $27,500 per mile. [See page 9.]

The amount made in bonds and stocks by the ring in these operations is stated on page 14, as follows:

COST TO RAILWAY COMPANY.

Hoxie contract	$12,974,416 24	
Ames contract	57,140,102 94	
Davis contract	23,431,678 10—	$93,546,287 28

COST TO CONTRACTORS.

Hoxie contract	$7,806,183 33	
Ames contract	27,285,141 99	
Davis contract	15,629,663 62—	$50,720,958 94
Total profit on construction		$43,825,328 34

The cash profit is stated on the next page to be $23,366,319 81. The difference is mainly due to the fact that the stock of the railroad company ($24,000,000) was put in at thirty cents on the dollar. This was in plain violation of the law, which provided that stock should only be disposed of at par, and for money only.

By this one violation of law, done, as will hereafter appear, under advice of "eminent counsel," the government lost (for in the end it will be the government's loss) $16,800,000.

Stock was a necessity to the Credit Mobilier, in order to maintain control of the railroad corporation. And how it managed so as to prevent such control from falling into the hands of others is fully explained in said report. This is not the place to discuss it. It is sufficient to say that the ingenuity of the "eminent counsel" was here brought into full play. The committee, at the conclusion of this branch of their subject, say (page ten):

"By this means the persons who, under guise of a corporation that was to take the contract to build the road, held complete control of the corporation for which the road was to be built."

As to the result of the ring's work, the following extracts from the report are given:

"Your committee find themselves constrained to report that the money borrowed by the corporation, under a power given them, only to meet the necessities of the construction and endowment of the road, has been distributed in dividends among the corporations; that the stock was issued, not to men who paid for it par in money, but who paid for it at not more than thirty cents on the dollar in road making; that of the government directors, some of them have neglected their duties and others have been interested in the transactions by which the provisions of the organic law have been evaded." * * * "This Hoxie contract (Hoxie was one of the stool pigeons) and its assignment was a device by which the persons who were the active managers and controllers of the Union Pacific Railroad Company caused said corporation to make a contract with themselves for the construction of a portion of its road, by which also they got possession of all the resources which it would be entitled by the completion of said portion." * * * "That in making this contract the interests of the Union Pacific Railroad Company were utterly disregarded, your committee do not doubt. That it was deliberately done we do not hesitate to believe." * * "The stockholders in the two corporations were substantially identical. * * * The management of the affairs of the railroad company during the execution of the work under this (Ames) contract, (and the Davis contract, hereafter to be treated) was under the contract of the beneficiaries thereof."

Now for the evidence of Mr. Tilden's connection with this business. Cornelius S. Bushnell, one of the incorporators and original directors of the Union Pacific Company, testifies (see page 54) as follows:

"Question—Who have been the attorneys of the Union Pacific Company and of the Credit Mobilier? Answer—Messrs. Tracy; Omstead & Co. have been from the first the steady counsel of the Union Pacific Railroad Company. They have had the assistance in behalf of both the Union Pacific Company and the Credit Mobilier of Messrs. ——, Samuel J. Tilden and others."

Mr. Tilden, then, was assisting as an attorney from the first of both corporations. To an outsider it might seem strange that one could act as attorney for two parties whose interests were, prima facie, at any rate, adverse. But the eminent counsel understood themselves.

John B. Alley, as to 1000 shares of Union Pacific stock obtained by him, says (page 327):

"Question—How did you acquire this stock—these 1000 shares? Answer—My impression is that I purchased it of the Credit Mobilier; I believe that it was stock that came to them under the Hoxie contract: that is my impression. I could not tell you exactly without reference to my books.

"Question—You got it as a dividend? Answer—No, sir; as a purchase.

"Question—What did you give for it? Answer—I have forgotten now. I think it was $4 a share, upon which $30 had been paid. I do not remember exactly about it; that is my impression.

"Question—Did you engage to pay the other $70, or was that to be paid by the Credit Mobilier, under this contract? Answer—I do not remember how that was.

"Question—You had 1000 shares, amounting to $100,000 at par. This was just before the execution of the Oakes Ames contract. Now, there had been paid by the Credit Mobilier $30,000 on these 1000 shares. Answer—I said $30 a share; that is my recollection. * * * *

"Question—Well, you got for $4 in that way what $30 had been in some manner paid for, according to your recollection? Answer—Yes, sir." * * *

(Page 328)—"Question—You understood that this was really a payment for that stock in road-building; and you further regarded it, did you not, that the amount so paid for the stock in road-building differed from its nominal par value in cash by the difference of the estimation which the contracting parties put upon the value of that stock compared with its actual cash value? Answer—I think so, to a very great degree. * * * * * * * * *

"Question—And, further, I understood you to say that you were instructed by eminent counsel, upon whose advice you relied, that the course you took was in compliance with law? Answer—Yes, sir.

"Question—Have you seen, or do you know whether that opinion of eminent counsel is in existence now in writing? Answer—I do not know. I do not know whether it was given in writing.

"Question—Was it given to you by these eminent counsel? Answer—Mr. Tilden, I know, told me that he regarded it as a compliance with the law.

"Question—Was that advice given to you personally? Answer—Not to me particularly. I was talking with him, and he said, incidentally, that he regarded it in that light."

The advice, it will be perceived, of eminent counsel was incidental merely—unsought—in pursuance of which the ring got $24,000,000 in stock at thirty cents on the dollar in road-building, and thereby made $16,800,000.

The law on which Mr. Tilden based that opinion is as follows:

"The said company shall make assessments upon its stockholders of not less than $5 per share, and at intervals of not exceeding six months from and after the passage of this act, until the par value of all shares subscribed shall be fully paid; and money only shall be receivable for any such assessments."

[Act approved July 2, 1864. Statutes at Large, page 356.]

How eminent counsel arrived at this remarkable conclusion, we shall perhaps never know, as there was no written opinion presented. That Mr. Alley is not mistaken as to the views of eminent counsel, is shown in Oakes Ames' examination on this subject (page 292).

Question by Mr. Hoar:

"Were you not informed by counsel who drew the contract that it was a violation of the law? Answer—We were informed by counsel whom we consulted that this issuing of stock in payment upon the contract for building the road was in entire compliance with the law.

"Question—Who were the counsel that gave you that advice? Answer—Mr. ——, Mr. Samuel J. Tilden, and ——."

"Question—All of New York? Answer—All of New York. They were the parties that were consulted in this matter."

General B. F. Butler, having been mentioned as an attorney for one of the companies, deemed it due to himself to, and did, volunteer a statement under oath before the committee, showing just what he did, for whom and at whose instance, and what he charged for his services.

He was employed by Alley & Ames August 7, 1868, with respect to one matter on behalf of the Union Pacific Company. He went to New York to attend to it. He says in the course of his explanation (page 684):

"I met the other counsel, Mr. Tracy, Judge Black and Samuel J. Tilden, and I counseled with them. Mr. Black represented McComly, Mr. Tracy represented Durant and the stockholders, and Mr. Tilden, I understood, was on our side."

General Butler knew whom Mr. Black and Mr. Tracy represented, but after consultation was only able to speak with a qualification as to Mr. Tilden's client.

One with Mr. Bushnell's knowledge, that Mr. Tilden was likewise counsel for the Credit Mobilier "from the first," can understand why he left General Butler in doubt about being "on our side," altogether.

As before stated, Mr. Tilden was a large stockholder in the Union Pacific before the transfer to the Credit Mobilier, in 1864. Whether this relation continued with the latter company is not know, nor is it material. He was, indisputably, one of its legal advisers from the first. Why is it not as well to be an eminent counsel for such a ring as to be a stockholder in it?

No one will discredit Mr. Tilden's sagacity by saying he was not cognizant of the gigantic public wrongs intended and carried out by his clients. No one who has read Parton's pages will fail to credit the Wall street lawyers' ingenuity with much of their success in dividing, without detection, among themselves, twenty odd millions of money not their own.

Can Mr. Tilden be excused for guilty knowledge and complicity on the score of his attorneyship?

Then ten times over should the lawyer, if any there be, who advised McDonald and Joyce how to defraud the revenue be exonerated.

The books of the companies do not show what was paid for counsel fees. In fact, the officers say no account was kept of "legal expenses." It is quite possible they were included in the item of "profit and loss," which under the "Davis contract" alone is put down at $11,669,800. It would be interesting to know, though it might be impertinent to ask, how much eminent counsel did receive for their—or, to be more explicit, his—great services to the Credit Mobilier of America.—*Correspondence Cincinnati Commercial.*

Dr. King in Texas.

The San Antonio *Herald* makes the following pleasant mention of a former esteemed citizen of New Orleans:

Our readers are aware that the bureau of immigration received its *coup de grace* at the hands of the Constitutional Convention, and the Legislature at its present session established a bureau of insurance, statistics and history. We have just learned by telegraph that Hon. V. O. King, of our city, has been appointed by Governor Coke and confirmed by the Senate as commissioner of insurance, statistics and history. We congratulate the State at large, we congratulate Western Texas, and we in an especial manner congratulate Governor Coke in the very fortunate selection of this distinguished citizen of Texas for such an important duty. This new department of the government, embodying all the duties that hitherto devolved upon the immigration bureau, the examination and scrutiny of all insurance companies operating in the State, and the elaborate researches in the archives of Spain and Mexico, with those of our own land and Louisiana, will find in Mr. King the requisites essential to the fulfillment of his duties as historiographer of Texas.

The Hon. V. O. King, for several years a resident of San Antonio, is a native of Louisiana, lately a distinguished member of the bar of Louisiana, and taking position in the front rank of that of Texas when he donned the toga of Texas citizenship. This gentleman combines in himself all the qualities for the successful administration of this new department of our State government. As a historiographer, this distinguished incumbent will be found to unite an assemblage of scholarly attainments. His literary and classical lore and culture pre-eminently entitle him to the position. As commissioner of insurance, his eminence as a lawyer, and his methodical habits of detail and indefatigable industry mark the selection of Hon. V. O. King as remarkably felicitous. As a statistician he is at home. In a word, Governor Coke has, in making his bow on leaving the executive chair, done a graceful act to Western Texas, and one that will be appreciated by our people.

Friday, America's Lucky Day.

There is a popular superstition against Friday as an unlucky day, and yet it is a somewhat noteworthy fact that, for Americans at least, it has been peculiarly fortunate. Here are some facts that the Chicago *Times* has been compiling on the subject, and the perusal of them will sustain the assertion that Americans should be rather inclined to honor the day than otherwise:

It was on Friday, the third of August, 1492, that Columbus sailed from the harbor of Palos for the New World. It was on Friday, the twelfth of October, 1492, that he first saw the land, after sixty-five days of navigation.

It was on Friday, the fourth day of January, 1498, that he started on his return to Spain to announce to their Catholic majesties the glorious result of their expedition, and on Friday, the thirteenth of March, 1493, that he disembarked in Andalusia. It was on Friday, the thirteenth of June, 1494, that he discovered the American continent. On Friday, March 5, 1497, Henry VII., of England, gave to John Cabot his dispatch for the voyage which resulted in the discovery of the continent of North America.

On Friday, September 6, 1565, Mendez founded St. Augustine, the oldest town in the United States. On Friday, November 10, 1620, the Mayflower first disembarked a few emigrants on American soil at Provincetown, and on Friday, December 22, 1620, her passengers finally landed at Plymouth Rock. It was on Friday, February 22, 1732, that George Washington was born.

It was on Friday, June 16, 1775, that the battle of Bunker Hill was fought, and on Friday, October 7, 1777, that the surrender of Saratoga took place, which event decided France to give her aid to the Americans. The treason of Arnold was discovered on Friday, and on Friday, June 7, 1776, Richard Henry Lee read the declaration of independence to the Continental Congress. Mr. Hayes was nominated for President on Friday.

General Brisbin's Opinion of Good Indians.

A correspondent of the Chicago *Tribune* writes up an interview with General Brisbin, commanding the Second Cavalry with the Sioux expedition. The General says:

There are greater chiefs now living on the plains than ever were Powhatan, Logan, Red Jacket or Tecumseh. I think Sitting Bull, as a warrior, is a greater Indian than has ever appeared in America. The late campaigns on the Yellowstone show that he is equal, if not superior, to the best Generals in managing battles. A few years ago he was a blanket Indian, without influence or wealth, and by his own energy he has raised himself to the head of the most powerful Indian tribe on the plains, and is the acknowledged leader of all the hostiles. Red Cloud will compare favorably with any chief that has ever lived, and Spotted Tail is not far behind him in ability. I remember Washakie, chief of the Shoshones, who, if he had been born white instead of red, would have been the leader of the people in any State—a Governor or Senator. In personal appearance this chief strongly resembles the Father of his Country as painted by Peale; tall, straight, white-haired, and dignified, he is the personification of the noble red man. I have had him dine at my house, and never entertained a more agreeable old man. He will not eat till he has washed, dressed his hair, and paired his nails. He is polite to the ladies, and children are his delight, going to him instinctively as to a friend. It is almost impossible to disturb his repose, while his placid replies in council would do credit to the most dignified Senator. He has great abilities, and treats every question presented to him with such comprehensive knowledge as to astonish white men. He is as brave as Julius Cæsar, and in every sense a savage statesman, orator, warrior."

One of Rhett's Precedents.

The Chicago *Tribune* says:

R. B. Rhett, in his defense of cussedness in South Carolina, pointed to the fact that in 1852 two white men were hung in that State, under a Democratic administration, for what he is pleased to term the simple killing of a negro. A writer in the New York *Times*, who was in South Carolina in 1852, remembers the circumstances of that killing. The two whites caught a colored man in the swamps, and, after chopping off his hands, tried to make him fight another colored man in their train. The finally cut him into small pieces, fed his flesh to their bloodhounds, and buried his bones in a brush-heap. For this "simple murder" they were hung, and Rhett triumphantly cites the fact in evidence of the Southern desire to protect the colored race.

A HARD-SHELL REFORM SONG.

BY JEEMS BUCHANAN BOGGS,

Regular Democratic candidate for Constable in Sweet Owen, and formerly Postmaster under Jeems Buchanan, of Blessed Memory.

'Tis sixteen years—sixteen long years—
Since Charleston's sad mishap
Killed off the cow from which we sucked
Our Democratic pap;
Now out of place and elbows, too,
We wander in the storm,
A ragged, starving band, whose cry
Is Tilden and Reform!

We think on Jeems Buchanan's times,
And sit us down to weep;
Then we had all the offices
And nigger life was cheap.
Now General Butler, all alone,
'Round Hamburg makes it warm,
And mows down niggers as he goes
For Tilden and Reform.

Have we not four times tried to be
All things unto all men?
Marched up the rough Confederate hill,
And then—marched down again?
We smacked our lips o'er Greeley's crow,
And sure 't was nice and warm;
And now we dine with Barmecide
On Tilden and Reform!

Oh! for the days of Tammany,
The golden days of yore,
When Tweed could steal and never need
To seek a foreign shore!
John Morrissey and Railroad Sam,
With fellow-feeling warm,
Alone are left to bear the flag
Of Tilden and Reform!

So now we damn the war, the Rads,
The niggers, and the taxes,
And ask, "What is a Union worth
Which will not grind our axes?"
Oh! oh! Like Pharaoh's frogs and flies
We office-hunters swarm
And still the burden of our song
Is Tilden and Reform!

Owenton, Kentucky.

Is Governor Tilden a Perjurer?

One of Mr. Tilden's chief sources of strength is the belief in his great wealth, a wealth which he has been lucky enough to acquire himself, and chiefly within the last fifteen years. Mr. Tilden is anxious to have it believed that he was an earnest upholder of the government in its war with secession, and did his full share in strengthening its hands. Yet we find on inquiry in the proper quarter that Mr. Tilden, whose voluntary contributions to the support of the nation's life do not appear where those of others are found, also took care not to contribute his due share of the involuntary contributions, which, in theory, all of us were compelled to make. In other words, our great reformer, our defender of honesty, our earnest supporter of the government, contrived in very questionable ways to pay just as little as possible of the tax due from him on the great wealth he was acquiring during the ten years or more that a tax was imposed upon incomes.

The first income tax law was passed in August, 1861, and imposed a tax upon the incomes of that year, to be collected in the spring of 1862. Amendments were made in July, 1862, and at various later periods. As is well known, every one is required to make a return of his income under oath and with considerable detail. Mr. Tilden made returns for the years 1862 and 1863; but after that time he seems to have come to the conclusion that it was cheaper for him to make no return, but to leave the assessor to guess at his income, and then to pay a tax upon that sum so guessed at, with the penalty of fifty per cent added, which the law imposed for failure to make a return. And so Mr. Tilden made no return of his income after that of 1863, for all the years during which that tax continued, which was down to 1872. We presume no one will suggest that year after year he submitted to pay a penalty for not making a return, and to pay besides his just share of the tax. The inevitable conclusion is, that he found it cheaper not to do as an honest citizen, as a sincere upholder of the government, would have done—make out a correct return of his income annually, and pay the tax upon it. If any one has a lingering doubt upon that subject it will vanish when we say that during the entire period of the imposition of the income tax Mr. Tilden, millionaire as he was, paid a tax on an average income, penalties included, of about $15,000 a year. This, be it remembered, was during the years when he was receiving that large income from his occupation as a railway wrecker, which has made his enormous fortune.

It was during those years that he was reorganizing the St. Louis, Alton and Terre Haute Railroad Company, from which, alone, he admits, under oath, he received in one year, $20,000 in cash and a large amount of bonds; that he was, as partner, counsel and trustee, gobbling up the Galena and Chicago Railroad Company, in Illinois; that he was appropriating to himself the great profits of the Continental Improvement Company, and the Grand Rapids and Indiana Railroad Company, and the Peninsular Railroad Company, in Michigan. It was during this period that, as counsel of Oakes Ames, he gave the advice which led to the Credit Mobilier, with its crop of frauds and scandals. It was during this period, too, that he stands charged upon the books of the Erie Railway Company with $20,000, paid to him for legal services, extending over two months only. It was during this period that he purchased his costly residence at Gramercy Park. Yet, with all these sources and evidences of a large income, this earnest supporter of the government contrived to pay a tax on an average income of only about $15,000 a year. If the laws were enforced against our model reformer, we have no hesitation in saying he would have to disgorge a large sum out of which he has cheated the government. Why do not the authorities take measures to compel him to pay up? There is, we believe, no statute of limitation against the government in civil actions, so that a suit can be maintained, and as a criminal prosecution is barred, Mr. Tilden, if his evidence were needed, could not refuse to testify on the ground of criminating himself.

If such a suit is brought, we can suggest to the government where it will find some conclusive testimony. On December 26, 1863, Mr. Tilden swore to a return, under oath, in which he said: "I hereby certify that the following is a true and faithful statement of the gains, profits or income of Samuel J. Tilden, of the city of New York, county of New York and State of New York, whether derived from any kind of property, rents, interest, dividends, salary, or from any profession, trade, employment or vocation, or from any other source whatever, from the first day of January to the thirty-first day of December, 1862, both days inclusive, and subject to an income tax under the excise laws of the United States. Income from all sources, $7118."

In other words, in December, 1863, Mr. Tilden swore that his entire income liable to tax during the year 1862 was $7118, and upon that sum, and that sum alone, did he pay any tax. But in his answer to the complaint in the Circuit Court of the United States in the suit of the St. Louis, Alton, and Terre Haute Railroad Company against himself and others, which answer was filed a few days ago, Mr. Tilden swore under oath as follows:

"That for such services the defendant, Tilden, made a charge of $10,000 against said second mortgage bondholders, and the said charge was paid by or on behalf of said second mortgage bondholders, on the seventeenth of October, 1862; * * * that the defendant Tilden, for a part of his services aforesaid, also made a charge of the like sum of $10,000 on account of professional services rendered to the first mortgage bondholders and the receivers, which was paid to him by the said Azariah C. Flagg, * * * and which payment appears under date of November 7, 1862, in a statement annexed to the first report aforesaid, as having been receipted for by the said Tilden, 'on account of professional services.'"

In other words, having sworn, in 1863, that his entire income for the year 1862 from all sources liable to taxation—counsel fees, dividends, rents, profits—was only $7118, he, in 1876, swears that during the same year, 1862, he received from two sources alone—his services to a single company—$20,000. By his own sworn admission, therefore, Mr. Tilden stands indebted to the government in a considerable sum for unpaid income tax for 1862, and we have two oaths by Mr. Tilden, utterly inconsistent with each other. And yet this man is the honest man, the reformer of the country!

We, of course, do not overlook the fact that Mr. Tilden's oath in 1862 was that his income liable to taxation was only $7118, and that, in arriving at his taxable income, he was legally entitled to make certain deductions from his gross income. But it will be noticed in the first place that even if he had no income whatever in 1862 except the $20,000 which he admits receiving from the Terre Haute Railroad Company, his deductions for expenses, taxes, etc., would have been nearly $13,000. That there could not honestly have been any such amount of deductions is clear from the fact that when, in 1863, Mr. Tilden made a detailed return of his income, he could figure out his deductions for expenses, repairs, taxes and other items allowed under the law, at only $6552. But it is, of course, clear that in 1862 Mr. Tilden must have had much income other than the $20,000 he admits having received from the Terre Haute Railroad Company. His professional income from other sources in that year must have been large. Moreover, that he had a considerable income from other sources is rendered certain by the fact that in 1863, when he made a detailed statement of his income for that year, he disclosed an income of nearly $13,000 from dividends and interest on investments. It seems to us that it would be well for the government to give Mr. Tilden a chance to explain matters under circumstances where a cross-examination would refresh his memory.

Mr. Tilden's answer in the Circuit Court, to which we have referred, contains other pregnant evidence of still greater profits of his which escaped taxation. The complaint in that case charged that there was about $280,000 of mortgage bonds and $491,000 of stock of the Terre Haute, Alton and St. Louis Railroad Company, which were issued to Mr. Tilden and three other persons as trustees, and which they had failed to account for. Mr. Tilden's answer, in effect, admits the charge of the receipt of the stock and bonds, or some portion of them, but says they were received by him and his associates not as trustees, but as their own property, in return for risks assumed and services rendered. If this be so, and Mr. Tilden certainly can not hereafter be permitted to deny it, here was a large amount of profits made during the period when the income tax was in force which should have paid a tax but did not.

How much stock and bonds Mr. Tilden personally received we can not say, but the report of the committee of the directors of the Terre Haute Railroad Company, which we published on Saturday, shows, by the statement of Mr. Bayard, who delivered them, that out of $131,000 of first mortgage bonds, which formed a portion of the aggregate, Mr. Tilden received $33,000. He, moreover, received from Mr. Bayard about $18,000 of interest on those bonds. Mr. Bayard says that he received something from the other securities, but he thinks that he did not get as much as Mr. Tilden and the others. We hazard nothing in saying that Mr. Tilden certainly got his full share of the plunder.

Can Mr. Tilden produce any reason why, on this statement of facts, he should not be branded as a swindler and a perjurer?—*New York Times.*

Banks on the Situation.

Recently at Saratoga, George Alfred Townsend met and interviewed General N. P. Banks, and reports the result in the *Graphic:*

"You have been too lonesome over in the Democracy, General Banks, to continue there?"

"Not lonesome," said the General, "but it was my duty not to assist in such a stupendous conspiracy as this campaign of Tilden—a united South masked behind the deception of Northern reform. Four years ago I followed Mr. Greeley and Mr. Sumner because I thought we should break up the sectionalism of the South and open the way for improvements in administration. Nothing can be done for administrative reform while the South is banded together as a section, expecting to sweep the patronage and possess the nation as a South."

"Do you apprehend that they will succeed?"

"No. They will not only be defeated, but destroyed. This election will be the last where they will trouble us as a section. Nothing unites them now but the munificent possibility of the patronage. Defeated this year, as they will undoubtedly be, they will fall into several parties and give us no more concern. I regard their campaign as certain to break down. We have only to show them that they shall not come into power as a South, as recently beaten rebellion, and they will not only be tractable but useful citizens of our government. Therein lies the wickedness of Mr. Tilden's campaign, in saying to those Southern States: 'Unite again. By violence, or intimidation, or fraud carry the reconstructed States, and we will pick up a Northern State somewhere, and enable you to possess and enjoy the revenues of this rich government.' Animated by such freebooters' hopes they are ready to murder tens of thousands of men to get the United States government. A member of Congress from the South said to me: 'To be frank with you we want the government, and will get it if we have to murder and stampede any number of people.'"

General Banks was very much aroused as he said this, his fine resonant voice and breathing nostril and kindled face set off by his luxuriant and bleached hair.

"Then you think Secretary Cameron's order to General Sherman a good movement?"

"I do. It is our return warning to those misguided people, led by their legion of place-seekers to a last raid through bloodshed upon the government. 'Stand back you must! If you do not respect the ballot, you shall be made to.'"

"You do not trust the Southern leaders, General?"

"As individuals they are very easy to get along with when they do not hold the reins. It is only the possibility of getting the whole government that harmonizes them. In the State of Virginia are four parties, and the Senatorial election there was among the wildest performances in politics. Candidates came and went until it seemed that a large part of the State was put in nomination. They are not sagacious politicians, but terrible want and inaptness for anything short of office have made them a race of claimants and place-seekers. The old Whig element is discontented throughout the South. The defeat of Tilden will not only scotch but kill the hope of victory without division, and we shall see a general reformation of parties in the South, dividing the negro vote also."

"Yes," said Governor McCormick, "I hear that Governor Lamar, of Mississippi, is not satisfied with Democratic politics, and will be likely to lead a new departure after Tilden is beaten. He will not stand the leadership of Cox and Randall."

Hydrophobia in France.

Some information has recently been published regarding hydrophobia and the treatment of dogs during the season in which hydrophobia is supposed to regularly break out in France, which may be interesting to this country. In Paris, to take an example, all unmuzzled dogs are taken possession of by the police, but, instead of being indiscriminately slaughtered, are taken to what is known as "La Tourriere," a sort of reception house for dogs and in which good care is taken of the animals until they are claimed. They are divided into two classes, valuable and valueless. The former are kept eight days; after that time has expired, if they are not called for, they are put up to sale by auction, and, in the event of no purchaser being found for them, they are hung up in the yard of "La Tourriere." The dogs considered of less value, or more likely to go mad, are allowed forty-eight hours' grace, when they are summarily hanged. Their carcasses are sold to whoever cares to buy such carrion at seventy centimes per head, and the ugly suggestion is made that it is at the time dogs are slaughtered that remarkably fine sausages are to be had cheap. Be that as it may, it would appear that in spite of the precautions taken against hydrophobia, many very bad cases of it occur in Paris. One of these is peculiar, as showing how long a time may elapse before the hateful virus of the disease takes effect. A man who was bitten by a mad dog was taken to a hospital, where he received such attention that in a short time he was discharged as cured. Some weeks passed, and the man appeared to be enjoying his usual health, when he was suddenly seized with hydrophobia in its worst form. The result was that he rushed into the street foaming at the mouth, and in such a state of madness that every one fled before him, and he died only a short time after he was secured, and placed once more in hospital. French science has yet to show a better cure for incipient hydrophobia—or bite of a dog that may, for aught the bitten person knows, be mad—than the heroic one of cauterization.

THE LONE COOL NOOK.

BY HENRY BONER.

There's a lone cool nook where the shade is deep,
And the waves of a river softly run
To the shore where odorous muskrats creep
From dripping roots when the day is done.
Between green rushes and silver reeds,
Where dragon flies are ever at play,
A winding path to the water leads,
And there a boat lies rocking away—
Rocking, rocking, at rest and asleep
In that lone cool nook where the shade is deep.

When the day is hot you can lie at rest
In the boat and dream till the sunlight fades,
While the lulling sounds that the ear loves best
Are whispered by the waves and the long reed-blades;
And a vine with trumpet-blossoms of red
Is lightly flung on the branches high
Of a leaning tree. In such a bed,
Forgetting the world, you may idly lie,
Rocking, rocking, at rest and asleep
In that lone cool nook where the shade is deep.

And at night, when the sky is full of stars,
When shadowy birds flit down the shore
And the water-snake glides to the sandy bars,
You may touch the waves with a noiseless oar
Till you float far out on the shining stream
Where winds from the corn land freshly blow,
And where you may gently drift and dream
With stars above you and stars below—
Drifting, drifting, may dream and rest
On the peaceful river's cool sweet breast.

Toleration the Great Need of the South.

A French king, in giving his ideal of a happy realm, said that he desired to see the day when every peasant in France should have a chicken in his pot for dinner. It was a homely, but forcible way of describing an era of social order and happiness and well rewarded labor in a land of green pastures and still waters, like Judea, in the days of Solomon, when, in the words of the Hebrew chronicler, Israel dwelt safely, every man under his vine and fig tree. For it was not the branches bending with the weight of ripened figs and purple clusters only which cheered the contented owner, but the thought that law reigned supreme, and that there was none to make him afraid.

But neither Palestine nor France, in the days of their prosperity, ever offered so fair or wide a field for a happy population as nature has given to the fifteen States recently rescued from the thraldom of slavery; being, in respect of area, an empire, and, in respect of climate and products, offering everything required by the physical wants of man.

It is said that this great and fertile region is not prosperous in comparison with the Northern portion of the Union, a region having no greater natural advantages. If this is the fact, it is of far greater importance for the Southern people to find out the reason of this lack of prosperity than to follow after a party leader who tickles their ears with glittering theories and sparkling rhetoric. For whether Governor Hayes or Governor Tilden be the next President, the wants and wishes of the masses of the people will remain the same. The great multitude will still continue within the walks of private life, and of the 44,000,000 of American citizens, not one in 500 can possibly fill a public office. Still the daily question of every household will be, what shall we eat and drink, and wherewithal shall we be clothed? And these natural wants, whose full gratification indicate a prosperous people, can be satisfied in that land only where peace and order are supreme, and violent men dare not molest the citizen in public or under his roof-tree.

Why is the South not prosperous? Is it because that portion of the Union which lately opposed the rebellion is hostile to her prosperity? The supposition is wholly unreasonable. A whole people do not act without a motive, and the North has no motive for desiring the degradation of the South, but, on the contrary, has the strongest reasons of natural humanity and of self-interest for desiring the thrift and increase of the South—reasons of kindred blood, reasons of natural pride, reasons of domestic trade and exchange, reasons of natural security and revenue. It is strictly true to say that the Southern people have the hearty good will of the North in respect to their physical and mental progress. Not an item of Southern news indicating local improvements and advancement fails to be cordially noted by the Northern newspapers irrespective of party. The grand donation of the late George Peabody, of New England, to the schools of the South, the princely gift of Vanderbilt to a Southern university, the thousands of smaller donations to Southern churches and schools from the extreme North, and the many millions of Northern capital invested in the South, are a few of the more striking evidences that the North has none but the most kindly feelings toward the South and ardently desires her prosperity. It may be added that there is not a single feature of Northern enterprise and industry which Northern capital has not honestly tried to reproduce in the South since the close of the war, despite many discouragements.

Is the South, then, not prosperous because her labor system has been overthrown? Facts speak for themselves, and the present marvelous year of plenty attests the truth of the assertion that Southern labor never worked so efficiently before. The only complaint which comes from the agricultural districts is, that the planters and farmers are glutting the markets with superabundant crops. Instances are not uncommon where a single crop, this year, has enabled the farmer to pay the full price of his farm and keep a surplus. In respect to agriculture, the South is prosperous this year beyond any previous season.

But it may be said that, although crops are abundant in the South, her manufactories languish. On this point we have the testimony of the Georgia and Tennessee newspapers that the only cotton and iron mills in the country which have declared a dividend this year are in those States.