

400 ON CARNEGIE'S PRIVATE PENSION ROLL AT HIS DEATH

Widow's Share of Estate, Valued at \$22,151,000, Will Be \$11,000,000.

SETTLEMENT COMPLEX.

Elihu Root Jr. Predicts Complications Over Unpaid Income and Other Taxes.

The report of the appraisal of the estate of Andrew Carnegie filed yesterday shows that when he died his net estate was worth \$22,151,000. In the latter years of his life he gave to charities, according to Elihu Root Jr., \$150,000,000. Had the estate remained intact it would have been the largest yet administered. It is estimated Mrs. Carnegie will receive upwards of \$11,000,000.

In the affidavit of Mr. Root of the firm of Root, Clark, Buckner & Howard, it is stated the estate will be much more difficult to settle than others of the same size because of the complex question of law regarding unpaid income taxes and the liability of certain parts of the estate owned jointly by the widow or incorporated in trusts such as the pension fund.

At the time of Mr. Carnegie's death there were 400 persons on his pension roll of whom 100 are veterans or widows of veterans of the Military Telegraphers Corps of the Civil War who are not entitled to Government pensions. The pension granted by Mr. Carnegie to the men he was instrumental in organizing for the Government is \$12 a month and is to stand until such time as the Government pensions them. This has not yet been done.

Another class of pensioners is composed of men who served on the Pittsburgh of the Pennsylvania Railroad when Mr. Carnegie was its superintendent. Those in this class who are in bad financial circumstances receive \$20 a month.

In another class are the retired teachers who could not be cared for under the terms of the separate Pension Foundation for Teachers. In this class there are 15 retired teachers of the Pittsburgh high schools receiving \$50 a year.

The other pensioners are old friends, acquaintances and employees and the widows and families of such persons. Of the 400 at least 200 are more than sixty years old, and half of them are in the seventies and eighties. Practically all except the veteran telegraphers and railroad employees are women.

There was a disclosure in the filing of the report that may call for an investigation. It concerns a practice repeated often enough to be described as customary by which the same expert appraiser who appraises an estate for the executors makes the appraisal for the State.

Samuel Marx, a Tammany leader, was engaged by State Comptroller Boardman to make an appraisal of the personal belongings in the Carnegie home. His bill was \$5,000. A similar amount was paid Eugene M. Zomer, President of the Actual Appraisal Company, who was engaged by the Comptroller but paid by the estate. Both appraisers submitted the same figures, having conferred and agreed.

Harry A. Jaffe testified in response to a request by State Tax Appraiser Compton that he appraised the realty for both the estate and the State. He said he made the arrangement with the attorneys, and his partner, of the firm of Smith & Jaffe, made up with the Deputy Comptroller for the state. He also conferred with Mr. Marx and reconciled differences by making concessions.

The report shows that in addition

to the net estate of \$22,151,011, there is a trust fund of \$4,643,750 established by Mr. Carnegie in 1911, for his own benefit and that of his wife during her lifetime, the principal upon his wife's death to go to his daughter.

Administration expenses allowed by the appraiser total \$750,000 and includes \$150,000 in counsel fees, Counsel fees and trustee's commissions to the amount of \$100,000 were provided for by Mr. Carnegie in his will.

The Carnegie home at 1315 Avenue and 21st Street was valued at \$977,823. It was exempted from taxation by Appraiser Compton on the ground that Mrs. Carnegie had joint title to it with her husband and that they were tenants in entirety. The appraisal of the contents of his residence shows that over \$1,000,000 worth of the furnishings were owned by Mrs. Carnegie. Mr. Carnegie's personal belongings totaled only \$50,645. His books are valued at only \$7,316.

The total deductions allowed by the appraiser were \$2,782,000, of which \$1,228,758 was for debts. His weight the total \$17,543,538 and cash \$482,466. A claim for a further deduction of \$2,755,000 due the Government as a Federal estate tax was not allowed, and an appeal will be taken. Among the debts listed are \$55,161, \$106,523 and \$458,061, due as Federal income taxes for 1917, 1918 and 1919 respectively.

Skibo Castle, Mr. Carnegie's home in Scotland, was appraised over there at \$234,440, the report shows.

War Hero's Funeral Sunday.

American Legion Posts of Tenafly and Englewood, N. J., and aviators from Mitchell Field, L. I., will attend the funeral Sunday of Lieut. De Witt Coleman, U. S. Army aviator, who was shot down on the Italian front a few hours before the signing of the armistice. Lieut. Coleman was in the unit commanded by Major La Guardia. He was decorated by the King of Italy with the gold medal of valor.

Heirs of Indian Woman Get \$6,000,000 Oil Lands.

SAPULPA, Okla., July 1.—Oil lands valued at \$6,000,000 were awarded to heirs of Olive Kolvin, a Creek Indian woman, alleged to have been killed by her husband in 1916, in a decision handed down in District Court here today. The case has been pending since 1918.

MAN BEATS 45 WOMEN BAKING BREAD

Wins Prize Apron and Expresses Willingness to Teach Art to Husbands.

CHICAGO, July 1.—A man beat forty-five women in a contest to see who could bake the best loaf of bread at the Evanston "County Fair." He is Charles F. Ciampini and he received as a prize a work apron with a blue ribbon. "My mother taught me how to bake," said Ciampini. "I will teach any man to bake bread like mine, but I warn him not to do it or he will spoil his wife."

POLICE MOTOR CAR STOLEN.

Detectives Elviver Vanishes From In Front of His Home.

Police in Harlem after midnight probably become very active when a Elviver, 417 E. 125th St., wearing his radiator, pulled toward them. But what they know is Elviver was being chauffeured by a thief their activities perhaps would have been greater.

Detective George Petty, completing a cruise at midnight, went to his home at No. 342 St. Nicholas Avenue, leaving his Elviver chugging at the curb. He came out a few minutes later, intending to return the Elviver to the West 177th Street Station, but found only a sign "FATHER OF DRY CELL" DIES.

LOS ANGELES, July 1.—Dr. Harry Harrimer Cox, physician, died yesterday at his home here. He comes internationally as the "father of the dry cell." Dr. Cox contributed many electrical inventions to science, including the submarine signal system for coast defense, the electric push button, a system of relief for the deaf, the gridlock instead of the air, and the device later incorporated in the railway block safety system.

Dr. Cox in 1919 announced the invention of an apparatus by which natural elements of the air could be converted into radio activity.

HEAVY CUTS AT NAVY YARD.

1,500 Out of Jobs and 1,000 More Go by August 1.

Eighteen hundred men were discharged from the New York Navy Yard yesterday and others were given the morning that 1,000 more will follow them at the end of the month.

The order for the reduction in the force came from Washington and is in line with the program of re-employment in all Government departments. The 1,500 discharged were tipped off a payroll of \$200,000. On the 1,000 scheduled to go next are working on repairs which will be completed and sent there Aug. 1. During the war more than 12,000 were on the yard payroll, and it is expected that by September only 2,000 will remain.

Weds His Stenographer.

Miss Isabelle Gordon and Alexander Taylor, her stenographer, were married by the Rev. Dr. John E. Hunt at the home, No. 5304 105th Street, Eastwood Hill, at 2 o'clock yesterday afternoon. The bride is twenty-one, and her husband is thirty-five. Details of the remarkable romance were told in The Evening World extensively last Saturday.

417—Decorated Italian oval bowl with candlesticks. \$25

AN Ovington gift is an unspoken epigram, pleasant tauter and even more seductive to receive. And the ratio of cost to satisfaction is kept surprisingly low.

OVINGTON'S
"The Gift Shop of 5th Ave."
5th Avenue at 39th St.

HEARN

FOURTEENTH STREET Established 1827 WEST OF FIFTH AVE.

Open All Day To-morrow, Saturday

Tent and Canopy in One

Fly and Mosquito Proof

.94

Army Contract Price \$4.50

No matter where you are summering, this value is of importance to you. One of these Canopies may be put up as a tent, and used in a variety of ways—as a screen for seashore and country cottages, outside and inside, over a bed or table, and each is made with strongly attached strips for hanging over cribs, cots and beds.

The hardened mosquito is powerless to enter the fine open mesh of the scrim or marquisette of these Canopies.

Sold in Muslin Section—Basement—Hammock, Baby's Wear, Curtain Depts., Comfortable and Shade Sections and on Main Floor.

SEE PAGE 21 FOR OTHER HEARN ADVERTISING

No Underwear is "B.V.D." without this Red Woven Label

MADE FOR THE BEST RETAIL TRADE

It is your Guarantee of Value and Satisfaction

THE proper fit and long wear of "B.V.D." Underwear is so widely recognized that thoughtful men everywhere buy "B.V.D." in the clear light of experience.

Quality Ever Maintained

"B.V.D." Sleeveless Closed Crotch Union Suits (Pat. U.S.A.) Men's \$1.50 to the suit Youth's \$1.15 the suit

The B.V.D. Company New York

"B.V.D." Coat Cut Underwear and Knee Length Drawers give the garment 478

McDonalds Shoes

THE BIG STORE WITH LITTLE PRICES

344 SIXTH AVE. 3 DOORS NORTH OF 21ST STREET

JULY CLEARANCE SALE

WHITE CANVAS LOW SHOES in Oxfords and strap pumps. High, low and military heels, all sizes collectively. 1.95	WHITE LINEN STRAP PUMPS Baby Louis heels, turn soles. One of the 10 styles in white and leathers, priced at 2.95
WHITE BUCK SPORT PUMPS One strap, black trimmed, military heels. A fair example of the many wonder values, at this low price of 3.95	DRESS PUMPS AND OXFORDS White, tan, black and gray kid or calf, patent, satin or suede, strap pumps. Saddle and sport oxfords in combinations. 4.95
CHILDREN'S AND MISSES' CANVAS PUMPS Instep strap or Mary Jane style. Leather soles. All sizes to large 2. 1.49	PATENT MARY JANES Ribbon bow. Sizes 11 1/2 to 2. \$1.98 Sizes 8 1/2 to 11 1.67
PLAY OXFORDS & SANDALS Tan or elk leather, all sizes. 98c	

HEARN

FOURTEENTH STREET Established 1827 WEST OF FIFTH AVE.

Open All Day To-Morrow, Saturday

TO-DAY TO-MORROW

Sale

Felt Sport Hats

Special 1.95

Stitched felt hats with picot finish are Fashion's newest word in sport hats. Needless to say these come in all the wanted shades to harmonize with dresses, blouses and sweaters, and are quite the best value in town.

See Page 21 for Other Hearn Advertising

J. BAUMANN & BRO.

3RD AVE & 84TH ST. OPEN SATURDAY EVENINGS

All Goods Marked in Plain Figures
Our Liberal Credit Terms Apply to Long Island, New Jersey and Connecticut
MOTOR TRUCK DELIVERIES
86th Street Crosstown Cars and Buses
Two Blocks Away
84th Street "L" Station at Our Door
3d Avenue Street Cars Pass Our Door

ONE DOLLAR A WEEK \$100 IN ACCOUNT

4-Piece Heppelwhite Period Bedroom Suite in Antique Ivory. Nicely carved. With bow foot and \$198.50 Bed, four pieces, as illustrated.

3-Piece Period Upholstered Suite With Fireside Chair and loose cushions; upholstered in Tapestry; indestructible springs in seat; three pieces, as illustrated. \$164.50

3RD AVE. & 84TH ST

A More Convenient Way to Use Delicious Hawaiian Pineapple

Crushed or Grated

For baking pies, cakes or tarts, for fixing salads, making snowy sherbets and countless other dainty desserts you will find it most convenient to use Hawaiian Crushed or Grated Pineapple.

Like the sliced pineapple with which you are more familiar, the Crushed or Grated is real, sun-ripened Hawaiian fruit with all the native lusciousness and flavor intact.

If you want to know how good it really is, serve it as a dessert just as it comes from the container. It is a most delicious dish, excellent for growing children.

Buy Hawaiian Crushed or Grated Pineapple at your grocer's in half dozen or dozen lots. He has it in assorted sizes to suit your needs.

Send for our recipe book containing many good suggestions for using pineapple, including the recipe for the Pineapple Pie which won first prize at the Cleveland Food Show.

ASSOCIATION OF HAWAIIAN PINEAPPLE PACKERS
58 East Washington St., Chicago

Pineapple Cream Cake
—1 cup butter or butter substitute, 1 cup sugar, 2 eggs, 1 cup milk, 1/2 cup flour, 1/2 teaspoon salt, 2 1/2 teaspoons baking powder.
Cream butter, add sugar gradually and beat. Add eggs, sifted flour, baking powder and salt, and add alternately with milk to first mixture. Bake in moderately hot oven. Spread Pineapple Filling between layers, and sprinkle top with powdered sugar.

Pineapple Cream Filling
—2 tablespoons cornstarch, 1 cup sugar, 1 cup water, 1 cup Crushed or Grated Hawaiian Pineapple, 2 egg yolks, 1 teaspoon butter, 1/4 cup cornstarch and sugar, 1/2 cup milk, 1/2 cup water (boiling).
Cook until clear and then add pineapple which has been heated, egg yolks well beaten, remaining water and butter. One tablespoon lemon juice may be added if desired.

HAWAIIAN PINEAPPLE

CRUSHED OR GRATED

OPEN DAILY 11 A.M. to 9 P.M. SATURDAY 10 A.M. to 9 P.M.

CASTLE CREDIT

1374 Broadway 2 DOORS ABOVE 37TH ST.

We carry a very large stock of Diamonds, Watches, Jewelry

imported novelties, from the lowest to the best. Operating 4 big stores gives us tremendous buying power. We get rock-bottom prices and share the saving with you.

These can be purchased on our weekly payments
\$25.00 . \$1.00 Weekly
\$50.00 . \$1.00 Weekly
\$100.00 . \$2.00 Weekly

Send for Book of Gems IT IS FREE!

A STORE—NOT AN OFFICE

The World 1921 Summer Resort Annual

Is now on Sale at all World Offices and at Subway, Elevated and Railroad stations and Newsstands or by mail.

PRICE 10 CENTS