mastery and control of the transportation problem, and such an economy in the administration of municipal and State Government that the ratio of taxation will invite to, instead of, as now, repel capital from our city and State.

Although you have but little power to change these currents, yet a knowledge of the anticipated evil may enable you to avert some of its consequences, and to the extent of some of that power I invoke your aid in improving our terminal facilities, and refusing to assist in the increase of railway monopoly, and ask you to give your moral countenance and support to any practicable scheme which will render the cost of transportation of our surplus products from our great West to New-York, and of our manufactures and those of Europe, for which we are the carriers to the vast area of our country, which for its and our benefit has been hitherto tributary to the wealth and greatness of our city.

I am apprehensive that unless urgent measures are taken to prevent this trade from slipping from us, and remodel our City Government on the plan proposed to concentrate its power in such a manner as to secure us from future misgovernment, and prevent mischievous intermeddling on the part of the Legislature with our affairs, that we shall once more suddenly realize that the past progress of our city will not be fairly indicative of our future history. W. F. HAVEMEYER.

When the reading had proceeded for about half an hour, Alderman Cooper moved that the further reading be suspended, and that 1,000 copies be printed for the use of the members. This was adopted. The Committee on Streets reported in favor of the petition of THE TRIBUNE Association for permission to extend the vaults under the sidewalks in Spruce and Nassau and Chatham-sts., as a necessary privilege to all large newspapers. The report was adopted unanimously, upon the motion of Alderman McCafferty. After transacting a little unimportant business, the Board adjourned until next Monday at 3:30 p. m.

OTHER MUNICIPAL BOARDS.

The Board of Assistant Aldermen met at 2 p. m. yesterday. Deputy Clerk Betts called the Board to order, and, upon motion of Assistant Alderman Simonson, Mr. Clancy took the chair. After the reading of the minutes, Mr. Healey offered a resolution that the resolution of the Board on Jan. 5, in appointing William H. Moloney as Clerk, James Welch as Sergeant-at-Arms, and Edward Downey as Doorkeeper, be readopted and approved. Mr. Simonson moved to amend by substituting the name of Cornelius Donoho for that of Mr. Moloney. This was lost by a vote of 11 in the negative to 6 in the affirmative. Mr. Thornell said that as he considered the action of the Board on Jan. 5 as done in illegal session, he wished the motion put as original matter, and not as an approval. Mr. Simonson made an amendment to that effect, which was lost. The original resolution was then adopted by a vote of 11 to 6, and the Chair directed Mr. Moloney to assume his duties. A resolution to forbid the use of salt on the city railway tracks was referred to the Committee on Railroads. The Counsel to the Corporation was directed to prepare a memorial to the Legislature in favor of a revision of the Building law, so as to secure greater security from such disasters as the late fire, which was caused by defective heating apparatus. After considering a number of papers from the Board of Aldermen, the annual Message of the Mayor was received and ordered to be read. A small portion was read, and then the reading was suspended and 500 copies ordered to be printed. The Board then adjourned.

The Board of Supervisors met yesterday afternoon, Supervisor Vance in the chair. Very little business of importance was done. A number of bills for printing and meals for jurors was passed. On motion of Supervisor Mouheimer, the Board will meet to-morrow at noon in the County Clerk's office, as County Canvassers, to canvass the returns of the election for member of Assembly in the XXIst Assembly District. The Board then adjourned.

INVESTIGATE THE INTERNAL REVENUE BUREAU.

ALLEGED FALSE STATEMENTS IN COMMISSIONER DOUGLASS'S REPORTS—THE PRESENT STAMP WORTHLESS—A CALL FOR THE ABOLITION OF THE BUREAU.

To the Editor of The Tribune.

SIR: I am advised that my letter in THE TRIBUNE of Jan. 7 relative to Internal Revenue matters created a stir in that office. It evidently struck home, and Mr. Douglass will find it very hard to explain away. Indeed, it cannot be done. If the Committee of Ways and Means will summon before them the proper persons, a full exposure of the official reports of the Commissioner of Internal Revenue will be made. It is easy to show:

I. That inconsistencies are the least objectionable points in his reports; that in many instances they are false.

II. That if Congress desires to do its duty to the people, as well as to the Government, it will abolish the present worthless stamp, and adopt one less agreeable to distillers, by which the entire tax on spirits may be collected. The "Distillers' Association" has a large fund, for the purpose of keeping the present description of stamp, and system of using them, in force. They are opposed to any change, as none could be made more in conformity with their views. It is safe to say, for it is susceptible of proof, that distillers, by the present system, aided by official incompetence and corruption, evade the payment of at least two-fifths of the entire spirit tax, all of which might be collected; that some Government officials connected with the Internal Revenue office at Washington know this fact, and how to meet it, but are powerless to act on account of the inefficiency or corruption of those having this matter in direct charge.

III. That the office of Internal Revenue should be done away with, and its entire responsibility devolve upon the Secretary of the Treasury. There should be no division of authority, but primarily and ultimately the Secretary should be required by law to act. Then one of the Assistant Secretaries—say Sawyer, who made an excellent Collector, capable and honest—could do the business with credit to himself and to the benefit of the Treasury, and dispense with the following officials:

1 Commissioner	$6,000
3 Deputy Commissioners	9,000
6 Heads of Divisions	15,000

A clear saving of $30,000 is no small item to retain in such a depleted Treasury as ours. The exigences of the Treasury do not require their services; they are well known as sinecures. It would be neither necessary nor desirable to retain a Chief Clerk. Such an officer never was known in connection with Internal Revenue until within a year, and was then created for the present incumbent as a "reward for virtue." X.

Washington, D. C., Jan. 12, 1874.

A NEW CLUB-HOUSE.

The building well known to New-Yorkers as the Worth House, at Fifth-ave., Broadway, and Twenty-fifth-st., after having undergone many alterations since its construction, is to be made a fully-appointed club-house. The building will be thoroughly rearranged from basement to roof; and it is said neither expense nor pains will be spared to make it one of the most complete and comfortable club-houses in the country. The entrance will be in the center of the front facing the Worth Monument. The porch will be inclosed in glass, and will form a vestibule. The main entrance hall will be finished in black walnut, with high wainscoting all around. On the west of this hall will be a long dining and breakfast-room, &c.; on the east side the reception-room, reading-room, lounging-room, &c. The porch on Fifth-ave. will be inclosed in glass, and will form a part of the lounging-room. Up one flight of broad, easy stairs will be, one side the parlor, writing-room, and another reading-room; on the other side three more dining-rooms. Up a second flight, which will be made especially easy and with landings, will be a large billiard-room and three card-rooms. The two floors above will be fitted up and rented to members of the club. The interior decoration and the furnishing throughout are to be made a careful study. In the basement will be the kitchen, laundry, steward's rooms, &c. The work will be begun immediately, and the building is to be ready for occupancy by the New-York Club in March. Alfred H. Thorp is the architect.

THE BROOKLYN REVENUE FRAUDS.

United States Assistant District-Attorney Hughes of Brooklyn stated, last week, that no new facts had been discovered in relation to the alleged Revenue frauds in that city. He was of the opinion that the testimony against the persons accused of defrauding the Government was of a very convincing nature; indeed, he was confident that no more testimony was needed to convict the accused. The punishment for the crime charged against the officials is imprisonment in the Penitentiary for a term not exceeding three years. The cases will be tried under one indictment, but may be tried separately. The District-Attorney is anxious to try the case as soon as possible, and if the defendants will consent to it, a Judge will come over from New-York and sit for two or three days, and try the case this month. This would be an advantage to the accused, for if the case is tried before the Circuit Court, they can carry it up in case of an adverse decision, which they could not do if tried in the District Court, which sits next month. A Circuit Court will be held in March, and the case may go over until that time. Mr. Sanborn has not yet arrived from Boston. District-Attorney Tenney is in Washington, where he is using his influence to obtain the repeal of the obnoxious 50 per cent rebate enactment, and at the same time draw the attention of the Attorney-General to the great frauds that have been committed.

NAVAL TACTICS.

THE FLEET AT KEY WEST.

LIFE ON THE FLEET—INSPECTION OF THE FLAGSHIP—GREAT GUN EXERCISE AND BOAT DRILL—SKILLFUL MANEUVERS—AN IMPORTANT SCIENTIFIC WORK—MEASURING LONGITUDES BY TELEGRAPH.

[FROM A SPECIAL CORRESPONDENT OF THE TRIBUNE.]

KEY WEST, Jan. 2.—The regulations of the Navy Department require a semi-annual inspection of vessels of war, and Admiral Scott is now making such an inspection of the fleet in the harbor of Key West. The Wyoming, Commander Cushing, passed a most creditable inspection before she sailed for Aspinwall, and a few days ago the flag ship Worcester, Capt. W. D. Whiting, went through the ordeal.

The exercises on the flag ship began at about 9½ o'clock, when the call for general quarters was sounded and the ship cleared for action. The ship was then thoroughly inspected to see if all things were in readiness for battle. The result was entirely satisfactory. Then followed exercises with the guns and in remedying the casualties of battle. The inspecting officer incidentally questioned the captain of every gun and nearly every man as to his particular duties, and in almost every case the answer was all that could be desired. Guns and gun-carriages were disabled, and the disabled pieces hauled out of the way and replaced with remarkable expedition. A 9-inch gun on the starboard side being disabled was removed and a port gun was shifted, substituted for the disabled one, and made ready for action in 20 seconds, although the piece removed weighed about 9,000 pounds. This was done under the direction of Lieut. G. A. Bicknell. In Lieut. C. S. Sperry's division a carriage was disabled. The carriage was at once removed, the gun placed on deck and lifted up; a new carriage was then substituted, and the newly-mounted gun fired, and the whole proceeding consumed only four minutes.

Boarders were then called "up and ready to board," and in response to the call "all hands to repel boarders!" all were up and fully armed in one minute and ten seconds. The enemy being supposed to be on the quarter-deck all hands rallied forward in the twinkling of an eye. Two howitzers and a Gatling gun were pointed aft, the pikemen with their pikes knelt down around the howitzers, the boarders with their swords crouched down, the marines knelt with bayonets in position, and behind all, the musketeers stood with their pieces aimed; and all were thus in readiness to repulse an attack within 50 seconds after the call was sounded. The Powder Division, under Lieut. A. Dunlap, were well versed in the use of projectiles, and passed a most creditable inspection.

Another interesting feature of the exercises was the division drill with small arms, pistols and muskets. Lieut. W. T. Burwell's division showed great proficiency in fencing, and the marines under Capt. Norval L. Nokes and Lieut. S. W. Quackenbush gave evidence of careful training and discipline, and were prompt and soldierlike in all their movements.

After the division drill, the call was sounded, "Away all boats, armed and equipped!" and in an incredibly short time all the boats, seven in number, fully manned and armed, were in the water, awaiting signals from the inspecting officer. The time made was noted by Ensign Reamy, the Admiral's Aid, as follows: Third cutter (Lieut. Woodman), 2 minutes and 30 seconds; second cutter, 5 minutes; fourth cutter, 5 minutes and 30 seconds; first cutter, 7 minutes and 30 seconds; sail-launch, 9 minutes and 30 seconds. The steam-launch was already in the water, but was quickly armed and manned.

In accordance with the regulations, every boat was ready for an attack, picket duty, service at sea, or to make a landing. In the steam-launch were Lieut.-Commander George T. Davis, Major S. L. Nokes, and her quota of musketeers and marines, ready for a fight at short notice. The sail-launch, officered by Lieut. C. S. Sperry and Ensign Jacoby, carried a howitzer and ammunition therefor; and the first cutter, officered by Lieut. W. T. Burwell and Ensign Wood, was also thus armed. The officer of the second cutter was Lieut. G. A. Bicknell; of the third, Lieut. Woodman, and of the fourth, Lieut. A. D. Dunlap. The gig as surgeon's boat, with Surgeon Bertolette and Ensign Wright, and flying the hospital flag, brought up the rear. At a given signal the steam-launch took all the boats in tow and made a wide circuit under the eye of the inspecting officers. Every movement was executed with wonderful celerity.

Finally, all the boats were called in, and were severally inspected. The amount and variety of supplies brought to light by the questions propounded to the Lieutenants by Flag Lieutenant Marix, under supervision of the Admiral, seemed astonishing, but served to show how effectually every contingency of battle or disaster is provided against, and how well the officers and men understand their duties. Standing on the bridge, with the Admiral looking on, and Capt. Whiting, commandant of the vessel, at hand, Lieut. Marix asked of each officer as his boat came up: "Are your men armed?" "Yes, Sir." "With what?" The men held up their muskets or small arms, as the case might be. "Have you ammunition?" It was produced. "Sail and extra boat-hook and oars?" There they were. "Water?" A tank was shown. "Plenty of provisions?" Enough to last for days. "A stove to cook the provisions?" To my surprise a box was opened and a stove displayed. "Wood? tinder? lantern? candles?" "Yes" to each question, and the articles were shown as their names were called. And so the flag lieutenant went over a long list of articles which I cannot here enumerate, but which were all found stowed away somewhere, and the utility of which was apparent at mention of the name. I remember in addition to what I have catalogued above, compass and lead-lines, fishing-lines and books, sheet-lead for repairing shot holes, an ax, hammer, nails, and tacks—all these in a small boat containing officers, sailors, musketeers, and marines, and all the ordinary furniture. I was not surprised after this exhibit to hear the venerable Admiral remark that he had once been at sea for weeks in such a boat, thus provisioned and equipped.

The inspection over, the boats were quickly and almost noiselessly hoisted, and the officers and men repaired to their usual places on board ship. While the boat-drill and inspection were going on, Lieut.-Commander Merrill Miller, the efficient executive officer, took charge of the deck, and Ensign Osterhouse had the forecastle, while the officers not with the boats remained at their respective stations with a sufficient number of men, to man the ship in case of emergency, at command.

The steamer Fortune (Lieut.-Commander F. M. Green commanding), now lying here idly with the other dispatch vessels, has been fitted out with great care by the United States Hydrographic Office for the determination of geographical positions in the West Indies and on the northern coast of South America, and her officers are much disappointed at the hinderance of their work caused by sending their vessel as a dispatch boat temporarily, in the emergency of the Virginius trouble.

The longitudes of the West India Islands have been calculated from various meridians, none of which had until lately been ascertained with the accuracy now attainable, and serious errors of position are known to exist in various localities. The completion of the submarine cable, owned by the West India and Panama Telegraph Company (limited), afforded an opportunity for determining the longitudes of all places connected by the telegraph cable which runs through the islands of Jamaica, Cuba, Porto Rico, St. Thomas, St. Kitt's, Antigua, Guadeloupe, Dominica, Martinique, St. Lucia, St. Vincent, Grenada, and Trinidad, to Guiana. As long ago as last February the work was decided upon, and the construction of the necessary transit instruments was begun. These instruments have been constructed at the repair shop of the Hydrographic Office, and with the portable observatories, chronographs, break-circuit chronometers, and other astronomical paraphernalia, form a most complete and efficient outfit.

As many of the readers of THE TRIBUNE may not be familiar with the interesting method of measuring longitude by the electric telegraph, I will try to explain it as it was explained to me by one of the officers of the Fortune.

Two clocks or chronometers, one at each end of a telegraphic connection, are set up and their errors carefully ascertained by means of observations of the passage of stars over the meridians of their respective places. The errors of the clocks on their local times being thus known, the time shown by the face of each is compared at a certain instant by means of the electric telegraph. The error of each clock being known, the difference of the times of the two places is readily computed and therefrom their difference in longitude. This is the method in use in the United States Coast Survey and now being practiced here by Prof. Edwin Smith and his assistant, Mr. Baylor, who, from their unpretending tent in front of the Key West Custom-house, exchange time signals with the United States Naval Observatory in Washington every clear night.

The work intrusted to Lieut.-Commander Greene is one of the highest importance to the marine interests of the country, as well as to the scientific world, and it is much to be hoped that the Fortune may not be detained longer, but may be released to carry out the work on the preparation for which so much thought and pains have been expended. The Directors of the Telegraph Company have in the most liberal manner granted the gratuitous use of their line for the purpose, expressing great interest in the enterprise, and tendering all practicable assistance in its prosecution.

THE EMPTY TREASURY.

A DEFENSE OF THE LEGISLATURE.

To the Editor of The Tribune.

SIR: I read in the Governor's message that:

It is a common practice on the part of the county treasurers to loan at interest, after the time fixed for paying it to the State, moneys collected from the taxpayers, thus making a profit out of a breach of their trust

And also in THE TRIBUNE:

Of the taxes which actually are levied by the Legislature, a large proportion are withheld from the State Treasury until months after the extreme limit of the time legally allowed for their payment to the State authorities. The City and County of New-York, on the 30th September last, was indebted to the State to the amount of seven million dollars for unpaid taxes, five months overdue. The Legislature refuses to compel the prompt payment to the State Treasurer of these moneys, and many of the county treasurers derive a dishonorable profit from lending the funds to the banks in their vicinity. We need not stop for further comment on this.

Is it quite fair to charge that "the Legislature refuses to compel the prompt payment" of State taxes? What more stringent and proper laws could be enacted than are now on our statute books? The original statute on this subject provides that

The several County Treasurers shall, on or before the 1st day of March in each year, pay to the Treasurer of this State the amount of the State tax, if any, raised and paid over to them respectively, retaining the compensation to which they may be entitled.—[Section 2, Title 1, Chapter 427, Laws of 1855.

Section 11 of the same title provides that

The Controller shall state the accounts of the several County Treasurers on the 1st day of May in every year; and whenever any part of the State tax shall appear to be unpaid by any County Treasurer, the Controller shall transmit by mail to such County Treasurer a copy of his account, requesting him to pay the balance within 30 days.

SECTION 12. If any County Treasurer shall refuse or neglect to pay such balance within such time, the Controller shall forthwith * * * deliver a copy of such County Treasurer's account to the Attorney-General, who shall prosecute forthwith, and the State shall be entitled to recover the balance due, with interest thereon, from the 1st day of May in the year when the same ought to have been paid.

If the judgment is obtained in the proceedings above contemplated, the Treasurer is liable to arrest and imprisonment, the money having been received in a fiduciary capacity.

Assuming that the above provisions of the law were not strong enough, the Legislature, in 1863, enacted as follows:

It shall be the duty of the several County Treasurers of this State, on or before the first day of April in each year, to pay to the Treasurer of the State the amount of State tax raised and paid over to them respectively. * * But in case any County Treasurer shall not pay over the said State tax as here directed, the Controller shall charge on all sums withheld such rate of interest as shall be sufficient to repay all expenditures incurred by the State in borrowing money equivalent to the amount so withheld and such additional rate as he shall deem proper, not exceeding 10 per cent per year, from the first day of April in each year, and he may collect such interest from such defaulting County Treasurer by suit.—[Sec. 5, Chap. 393, Laws of 1863.

To put the payment of the State tax beyond any contingency, the Legislature, in 1866, declared that:

Every person appointed or elected to the office of County Treasurer shall * * give a bond to the people of the State of New-York, with two or more sureties, to be approved by the Controller, in such penalty as the Controller shall direct, conditional that such person shall faithfully execute the duties of his office, and shall pay over to the State Treasurer, according to law, all moneys belonging to the State which shall come into his hands as County Treasurer, and render a just and true account thereof to the Controller of the State; which bond shall be filed with the Controller.

At any time when in the opinion of the Controller the money intrusted to such person as Treasurer shall be deemed unsafe, or the surety insufficient, the Controller may require a new and further bond, with like conditions as the first, and in such penalty and with such sureties as the Controller may deem requisite and proper. Should default be made in the giving and filing of the bond * * the Controller shall cause a written notice to be served on the person so in default, requiring him to furnish such bond, or such renewal, as the case may be, within ten days from the day of the service of such notice; whereupon, if such Treasurer shall be in default, he shall be deemed to have vacated his office, and the Governor shall appoint a proper person to fill such vacancy.—[Chap. 696, Laws of 1866.

At the last session of the Legislature some provisions in harmony with the foregoing were enacted relating to the deficiency tax of three and one-half mills ordered in 1872, which in effect extended the time for the payment of that special tax until July, 1873. That part relating to the duty of County Treasurers is as follows:

Said County Treasurer shall pay over the said moneys so paid to him, or such part thereof as he has not yet so paid to the Treasurer of the State, on or before the 1st day of July, 1873, or in default thereof the Controller may require and collect the same of and from such County Treasurer, and may compel the payment thereof by him in the same manner in which the said Controller may have, demand, and compel from any County Treasurer the payment into the treasury of the State of the amount of any State tax lawfully imposed, levied, and collected.

By Chapter 760 of the laws of 1873 it was provided that every county should "pay its quota of State taxes into the State Treasury, the one-half on or before the 15th day of April, and the other half on or before the first day of May in each and every year thereafter."

From a somewhat careful examination of the foregoing laws, I fail to see how they could be made more effective. It will be seen that under them the financial officer of the State can impose ample penalties for the non-performance of duty on the part of the County Treasurers; can invoke the aid of the courts to enforce them; can arrest and imprison. I respectfully submit that the law-making power cannot, justly, be held responsible for the evil complained of. LEX.

Albany, Jan. 7, 1873.

[Whether the fault be with the Controller or with some other power, certain it is that the taxes have not been paid within the time prescribed by law. It is also certain that a law more stringent and easier to be enforced than any of the enactments quoted by our correspondent failed to get through the Legislature at its session last year. It is useless to pile one law on another unless the laws are enforced, as unquestionably they have not been. The penalties for non-payment should be made definite, and no discretion left with the Controller in the matter of prosecution. In these respects the existing laws are clearly defective.—*Ed.*]

MATHEMATICAL PUBLICATIONS.

CAN A MATHEMATICAL JOURNAL BE SUSTAINED IN THIS COUNTRY?

To the Editor of The Tribune.

SIR: Is it not a little curious that a mathematical journal cannot be sufficiently supported in this country to place its continued publication on a sure foundation? It is a fact that no such work has been sustained here for any great length of time. Is there not a sufficient number of mathematical scholars in the United States; or is their knowledge of the science too limited to understand the subjects discussed in such a publication? We certainly have several very excellent mathematicians, among whom we may mention Peirce, Newcomb, Hall, Newton, Ferrel, Runkle, Winlock, Coffin, Safford, Ficklin, Hendricks, Davies, and many more might be named.

Among the several mathematical periodicals which have had a short existence, we may mention the following:

First: The Mathematical Correspondent, edited and published by George Baron. Volume I. of about 248 pages, was printed about 1804. The size of the page was small. No other volume seems to have been published.

Second: The Analyst; or Mathematical Museum, edited by Robert Adrain. This was published in 1808. Nos. I.-V., pages 150, were published; and afterward, in 1814, a sixth number was published.

Third: The Scientific Journal, conducted by Mr. Marrat. This seems to have been published in numbers in 1818 and 1819, pages 184.

Fourth: The Mathematical Diary, conducted by Robert Adrain, Professor of Mathematics and Natural Philosophy in Columbia College, New-York. Nos. I.-VIII., Vol. I., pages 316, 1825. Nos. I.-II., Vol. II., pages 108, 1828.

Fifth: The Mathematical Miscellany, conducted by C. Gill. 1836.

These two works contain mathematical papers, and the solutions of problems by many of the mathematicians then living in this country.

Sixth: The Cambridge Miscellany of Mathematics, Physics, and Astronomy, quarterly, edited by Benjamin Peirce, A. A. S., Perkins Professor of Astronomy and Mathematics in Harvard University; and Joseph Lovering, A. A. S., Hollis Professor of Mathematics and Natural Philosophy in Harvard University. Nos. I.-IV., from July, 1842, to January, 1843, pages 192.

All the above works, as will be seen, were rather short-lived. I believe that no other work of the kind was undertaken till 1858, when John D. Runkle undertook the publication of the *Mathematical Monthly*. This was commenced in October, 1858, and it extended through three volumes octavo. It was a work of a high order of merit, and was an excellent work both for students and older mathematicians. It was ably conducted by Mr. Runkle, and the termination of its publication was a great loss to American mathematical science. The editor offered prizes both for the solution of problems and for essays on mathematical subjects. The first volume of this work was well supported; the second less so, though it obtained sufficient patronage to have insured the continued publication of the work, had the patronage continued; but there was such a falling off in the third volume that it scarcely paid the money expenses, and the editor was unable to continue the publication of the work any longer. This work contains the portraits of Dr. Bowditch, Prof. Peirce, and Sir John Herschel.

In the latter part of 1849, Dr. B. A. Gould commenced the publication of *The Astronomical Journal*, and continued it through six volumes quarto. This work was sustained by a considerable pecuniary outlay by the editor, and by voluntary contributions of friends. The subscription price was $5, though the work cost the editor $11. The work was published irregularly as material accumulated. A number of important papers on pure and applied mathematics was published in this journal.

Three or four years ago *The Iowa School Journal* undertook the publication of some of the higher class of mathematical problems, under the editorship of Dr. Joel E. Hendricks, but he was soon informed that the problems which he published were too difficult for the most of the readers.

The mathematical editor (Mr. Martin) of *The Schoolday Visitor* had a similar experience. He published several problems that required considerable mathematical skill and knowledge to resolve them, and only a few of the readers could profit by them, and so the editor was informed that simpler problems must be published, and fewer of them.

Dr. Joel E. Hendricks of Des Moines, Iowa, has decided to undertake the publication of a monthly journal to be devoted to pure and applied mathematics. He expects to continue the publication a year, whether it pays expenses or not. That we in this country need such a publication, I think does not admit of a doubt; but whether there are mathematical scholars enough to sustain one or not it is difficult to tell; but it would seem that a mathematical journal, devoted to the interests of education rather than to the publication of new matter, ought to be sufficiently patronized to pay expenses. The first number of *The Analyst*, as he calls his journal, has just been published, and its contents are valuable to the student. The subscription price is fixed at $2 a year, and each number will contain at least 16 octavo pages. We hope the publication can be sustained. D. T.

Waterburga, N. Y., Jan. 1, 1874.

THE COURTS.

A BREACH OF PROMISE CASE.

Miss Jeannette H. Hammond of Peekskill, age 18 years, has begun a suit against Wm. M. Dean, a wealthy resident of this city, age 35 years, for breach of promise. The plaintiff claims that in opposition to her wishes Mr. Dean forced his addresses upon her until he won her esteem, was permitted to call upon her as a suitor, and finally proposed marriage, which she accepted. The wedding day was fixed, apartments for their use were hired, the wedding trousseau was purchased, and the clergyman asked to perform the ceremony, when suddenly and, as the plaintiff claims, without any cause, the defendant declined to become a groom, whereupon she began suit yesterday, in the Brooklyn branch of the Supreme Court before Judge Pratt, through her father. Mr. Dean, in his answer, acknowledges that he promised to marry Miss Hammond, but claims that he did so at her solicitation. He says that they had some misunderstanding in regard to housekeeping, and it was agreed between them to postpone the ceremony until the Fall. He further says that he conceived the notion, from conversations with Miss Hammond, that her parents were in opulent circumstances, but afterward discovered that this was not the case. He adds that immediately after their engagement Miss Hammond exhibited great coldness toward him, and did not seem to have the same affection for him as she previously displayed. He professes himself willing to marry her even now if he could be certain that she would feel toward him as an affectionate wife should.

THE LAWRENCE EXTRADITION CASE.

The case of Joab Lawrence was before Judge Brady in the Court of Oyer and Terminer yesterday, Lawrence himself being present on a writ of habeas corpus issued to the Sheriff, who still holds him in custody on an extradition warrant, granted on application of the Governor of Michigan, charging him with conspiracy to defraud. Messrs. Bartlett, his counsel, informed Judge Brady that the writ of habeas corpus granted by Judge Blatchford had been dismissed by him, for what reason they did not know. They stated that they intended to traverse the return of the District-Attorney, in order to have the benefit of an appeal. Judge Brady allowed this, and Mr. Bookstaver, who appeared for the Sheriff, is to put in a demurrer to-day.

SENTENCES IN OYER AND TERMINER.

After the King case had been set down for trial a number of prisoners were brought up for sentence in Oyer and Terminer. Richard Carroll pleaded guilty of burglary in the first degree, the maximum penalty for which is 20 years imprisonment. Judge Brady cut down future sufferings one-half by giving him 10 years. Wm. Walsh, a petty thief, who exercised his adroitness on David Davis of One-hundred-and-seventeenth-st. and First-ave, was sent to Blackwell's Island for 60 days. John G. Prim, James Murphy, and Richard Smith, criminals of a similar stripe, for thefts of greater magnitude, coming under the technical head of "grand larceny," were sentenced to the State Prison for 2½ years. Peter McDonough snatched a pocketbook and ran away with it. Judge Brady punished him by inflicting the penalty of three years in the State Prison.

THE CHAMBERLIN-WILKES LIBEL SUIT.

The preliminary examination in the case of John Chamberlin against George Wilkes, on a charge of libel, came up yesterday afternoon at the Essex Market Police Court, before Justice Otterbourg. Several hours were spent in legal quibbling as to the admissibility of questions propounded to Mr. Chamberlin by counsel for Mr. Wilkes, and the case was adjourned till Friday next, the matters specified in the alleged libel not having been reached. Judge Dittenhoefer and Samuel G. Courtney are counsel for Mr. Wilkes, and ex-Judge Fullerton represents the District-Attorney on behalf of the people in the person of John Chamberlin.

CIVIL NOTES.

In the United States Circuit Court yesterday, in the case of Benona Howard, indicted for manufacturing counterfeit match stamps, Simon Zinn and H. B. Claflin, one of Howard's bondsmen, testified that they had known him for many years, and that his character for honesty was good.

The entire session of the City Court of Brooklyn was occupied, yesterday, before Judge Neilson, in the consideration of a suit for breach of promise brought by Mary Treiber against Henry Graf, in which damages were laid at $20,000. The defendant proved that he was under age, and a verdict was accordingly rendered in his favor. P. Keady appeared for plaintiff, and ex-Judge Troy for the defendant.

In the Marine Court, Part II., yesterday, before Judge Alker, the case of Powers against the Willcox & Gibbs Sewing Machine Co. was dismissed by consent; W. J. Jaques for the plaintiff, and Chittenden & Hubbard for the defendant. J. Augustus Page against David Fosati.—Inquest by default and judgment for the plaintiff for $207 58, with costs, and $25 allowance; J. Jeroloman for the plaintiff, and E. F. Brown for the defendant.

In the Marine Court, Part III., yesterday, before Judge Gross, Joseph E. Bulkley obtained an inquest and judgment against Richard Martin and another for $105 80, with costs, and $25 allowance; Wakeman & Sattig for the plaintiff, and Brown, Hall & Vanderpoel for the defendants. The following suits were dismissed: Ephraim L. Snow agt. H. M. Diggles; L. Cohen for the plaintiff, and Deffendorf & Gedney for the defendant. Martin Dunn agt. Esther Lichtenstein; Raymond & Cousin for the plaintiff, and R. W. Townsend for the defendant. Isaac L. Chadwick obtained a judgment against Frederick Koesling for $84 58, with costs, and $25 allowance; Estes & Barnard for the plaintiff, and H. F. Lippold for the defendant.

In the Marine Court, Part I., yesterday, before Judge Alker, Henry M. Nichols and others sued Seaman Van Nostrand and another. The testimony showed that on July 30 and Aug. 10, 1872, the defendants, proprietors of a Williamsburg Express Company, brought sealed letters to the plaintiffs in New-York purporting to be signed by George H. Conklin, one of their customers, who was a tailor at Greenpoint, asking that about $150 worth of specified goods be sent to him. The goods were sent by the defendants' express, addressed to Mr. Conklin, but, as was afterward learned, never reached their destination at Greenpoint. The defendants claimed that they did not run their wagons to Greenpoint, but only to Williamsburgh; that the letters were brought to their office by some one, who said he would call for the packages; and that when they took the goods from the plaintiffs they told them of the circumstances under which they received the orders. Also that the packages would be delivered to the same person from whom they received the letters, which last statement was denied by the plaintiffs. Both parties seemed to concede that the orders were forged by a brother of Conklin's. Judge Alker charged the jury that the defendants, as common carriers, were liable for the value of the goods if they were delivered to any person except the one to whom they were addressed, or some one authorized by him to receive them. Verdict for the plaintiff for $164 99; Luke A. Lockwood for the plaintiff, and Charles D. Evans for the defendant.

CRIMINAL NOTES.

John Bryan, charged with obtaining a letter from the Post-Office by means of a forged power of attorney, was discharged, yesterday, by Commissioner Osborn....Martino Saco, charged with attempting to sell unstamped cigars, was committed by Commissioner Shields, in default of $200 bail....Robert Noak, charged with sending obscene literature through the mail, was held in $3,000 bail.

At the Jefferson Market Police Court, yesterday, before Justice Sherwood, Joseph Sanders alias Howard, of No. 62½ Christie-st., was held, charged with stealing wearing apparel valued at $40 from Annie Richards of No. 150 Waverley-place....John Williams and John Ellis were arraigned, charged with stealing a gold watch worth $100 from James P. Evans of No. 66 Fulton-st. Williams was held in $1,000 to answer, but the testimony against Ellis was insufficient to connect him with the larceny. Believing that he is a well-known thief without any permanent residence or business, the Justice determined to hold him under the "Vagrant act," and he was locked up.... Wm. R. W. Chambers of No. 59 Seventh-st. charged Wm. Brown of No. 144 Thompson-st. with stealing a quantity of clothing, amounting in value to $100, from him. He testified that he employed the prisoner to carry the property from No. 2 Amity-st. to his residence, but the accused disappeared and sold the clothing. The accused was committed for trial.

In the Court of General Sessions, yesterday, before Judge Sutherland, Assistant District-Attorneys Leon and Rollins appearing for the people, the organization of the Grand Jury was postponed until to-morrow, in consequence of the Grand Jury of the Oyer and Terminer being yet in session.....William Peston, charged with robbing Peter Quinn on Jan. 1, of a watch, ring, and handkerchief, worth $25 50, was sent to the Penitentiary for 3 months. Edmond E. Price for the accused.....Louis Farrell, charged with stealing a horse, wagon, and harness worth $245 on Dec. 23, was acquitted. Hugh Coleman for the accused.....Pleas of guilty were accepted in the following cases: Peter Goodman, for attempting to break into the liquor store of John Mellonough of No. 475 Eleventh-ave. on Dec. 31, was sent to the State Prison for 2½ years....John Kygnal, jointly indicted with Patrick Flynn and Alfred Burke for stealing $4 worth of property on Jan. 4 from Judson G. Worth of No. 183 Duane-st., was sent to the House of Refuge....Walter Hill, jointly indicted with John Carroll for stealing $4 50 worth of brass castings on Aug. 1 from James Comity of No. 11 Hague-st., was sent to the Penitentiary for one year....George Anderson, for attempting to steal $6 40 from the person of Marr Gleckley of No. 107 St. Mark's-place on Dec. 8, was sent to the State Prison for 2½ years....Henry Miller, for attempting to steal three overcoats, worth $46, on Dec. 30 from Louis Friedman of No. 334 Grand-st., was sent to the State Prison for two years.

DECISIONS—JAN. 19.

Supreme Court—Chambers—By Judge Lawrence.—Dunbar agt. Smith; Worth agt. Lapangu; Birdseye agt. Mott; Murray, executor, agt. Wood.—Memorandums. In the matter, &c., Rawson, Tredway agt. Tredway; Same agt. Same; in the matter, &c., of the Union Navigation Co.; Marsh agt. Caldwell, &c.—Granted. Hogan agt. Keveny.—Motion denied with costs. Cisner agt. Johnston.—Motion denied. Herdfielder agt. Fincher; in the motion, &c., Fincher.—Settled.

Superior Court—Special Term—By Chief-Justice Monell.—Luddington act. Slawson.—Judgment for plaintiff on demurrer. (See opinion.) Hoes agt. Jarvis.—Findings signed. Metropolitan Gas Light Co. agt. the Manhattan Market Co.—Order denying motion. Davis agt. Livermore.—Motion denied. Tompkins agt. Herts.—Order granted. American Corrugated Iron Co. agt. Eisne.—Motion for extra allowance granted.

By Judge Sedgwick.—Black agt. White.—Order for judgment.

By Judge Van Vorst.—Giles agt. Austin.—Judgment settled and signed.

Common Pleas—Special Term—By Judge Robinson.—Lucas agt. Lucas.—Divorce granted to plaintiff.

By Judge Larremore—Thompson agt. Thompson.—Motion to punish for contempt denied.

By Judge Daly—Croke agt. Fenner.—Motion denied, injunction dissolved; mem. for counsel. Henderson agt. Phillips.—Motion granted. (See Welsh agt. Debrigh, 8 Albany Law Journal, 344.) In the matter, &c., Hazzra.—Mem. for counsel as to costs, &c.

Marine Court—Chambers—By Judge Joachimsen.—Leomers and another agt. Scrivners.—The answer cannot be sustained as a defense; it must be overruled, but as it is apparent that the plaintiff's attorney consented to give time, I think that no costs should be given on this motion.

CALENDARS—THIS DAY.

SUPREME COURT—CHAMBERS—LAWRENCE, J.

6..Cont. National Bank agt. Richards.
7½..Ferris agt. Gardner.
9..Wilkins agt. Bloxman.
16..Williams agt. Osgood.
25½..Bigelow agt. Jones.
33..Keiner agt. Leonard.
42..Chapman agt. Colton.
47..Baird agt. The Mayor, &c.
50..Wilson agt. Halpin.
195..Ellias agt. Robinson.
208..Morrison agt. Morrison.
261..Jones agt. The Mayor, &c.
266..Bohn agt. Goldstein, &c.
267..Heath, &c., agt. Alden.
268..Bogart agt. Same.
269..Same agt. Same.
284..Marsh agt. Caldwell et al.

GENERAL TERM—DAVIS, P. J.; DANIELS and BRADY, JJ.

128..Platt et al. agt. Platt.
151..McCombie et al. agt. Hicks and ano.
152..Robinson agt. The City of Brooklyn.
154..Palmeter agt. Prindle.
55..——— agt. ———.
155..Canles agt. Kuhn.
156..deveelman and ano. agt. Case.
18..Barr agt. Mutual Life Ins. Co.
49..Knapp et al. agt. Anderson et al.
158..Palen agt. Bushell and ano.
159..Hill et al. agt. McKenzie.
165..Order agt. King et al.
166..Green agt. Park.
167..Saltonstall agt. Lord.
168..Sinclair agt. Neil et al.
169..Kelly et al. agt. Bern