A DEPARTMENT ATTACKED.

CHARITY AND PRISON FLOUR.

HOW THE COMMISSIONERS OF CHARITIES AND CORRECTION HAVE OBTAINED SUPPLIES—STATEMENT OF EDWARD W. COLEMAN & CO.—CHARTER RESTRICTIONS.

The charges against the Department of Charities and Correction which were set forth in the report of L. J. Howe, one of the Commissioners of Accounts, and presented to the Board of Aldermen Thursday afternoon, attracted much attention and were widely discussed yesterday. The report charged the Commissioners of Charities and Correction with the presentation of incorrect balances and confused accounts; with the violation of two sections of the Charter in making purchases to the amount of over $1,000 at a time without the award of contracts; with the allowing of a compensation to a subordinate greater than that paid to the head of the Department, and with mismanagement otherwise. The gravest allegations in the report were to the effect that Section 21 of the Charter had been repeatedly violated, and that the attempt had been made to cover up the violation by alterations in the accounts. The section in question provides that in the procuring of supplies where an expenditure of more than $1,000 is involved, the furnishing of the needed supplies shall be done by contract, founded on sealed bids or proposals, and given to the lowest bidder. The report claims that the violations of this section in the purchase of flour were especially frequent and flagrant, and that in the entries upon the storekeeper's books the bills were sub-divided and so distributed as to date as to give a false impression that the flour had been purchased in less quantities than $1,000 worth at a time. The report states "that it is in the purchases of flour that a system of evasions of the Charter has been most extensively carried out," and goes on to make these statements:

Thus, between November 12 and 22, 1873, the following quantities of flour, of the following brands, were delivered at the bakery: On the 12th, 1,000 barrels of the Banner, 100 barrels of the Clinton, 78 barrels of the Tontine, and 22 barrels of the Iowa City; on November 17, 175 barrels of Clinton, 100 barrels of Monroe; on November 21, 466 barrels Monroe; and there was delivered at the storehouse on November 19, 600 barrels of Clinton; November 21, 466 barrels Monroe, and on November 22, 134 barrels of the Monroe, being a total delivery of 3,141 barrels. As this purchase exceeded $2,000, an attempt was made to overcome the objection to which it was evidently exposed, and accordingly entries were made by the storekeeper in his books as if he had received on each of the dates, November 3, 5, 6, 7, 8, 10, 11, 12, 13, and 14, 150 barrels, being 50 of each of the brands, Banner, Clinton, and Monroe. All these entries were subsequently erased, and new entries substituted, that the 3,141 barrels of flour referred to had not been received.

The following explanation of entries in the storekeeper's books are afterward made:

From Jan. 1 to July 1, 1874, there were received at the bakery on specific dates 7,916 barrels of flour. This flour was received on the dates and the quantities following, and the bills of the same were cut up or subdivided in the manner explained in the following table:

SUBDIVISION OF BILLS.

Date, 1874		No. of bbls. received.	
Jan.	17..	27	Storekeeper's invoice book has five bills for 135 barrels each.
Jan.	20..	235	
Jan.	24..	170	
Jan.	31..	690	Storekeeper's invoice book has five bills for 138 barrels each, January 29, 30, 31, February 2 and 3.
Feb.	9..	310	Storekeeper's invoice book has three bills—February 5, 104; February 7, 103; February 6, 103 barrels.
Feb.	16..	500	Storekeeper's invoice book has four bills—February 11, 12, 13, 14, 125 barrels each.
Feb.	20..	473	Storekeeper's invoice book has four bills—February 16, 120; February 17 and 18, 120 each; February 19, 119 barrels.
March	5..	467	Storekeeper's invoice book has four bills—March 5, 117; March 6, 117; March 7, 117; March 9, 116 barrels.
March	13..	533	Storekeeper's invoice book has four bills—March 4, 5, and 6, 133 barrels each; March 7, 134 barrels.
March	30..	300	Storekeeper's invoice book has three bills—March 28, 30, and 31, 100 barrels each.
March	31..	399	Storekeeper's invoice book has six bills—March 30, 100;
April	2..	275	30, 100, 125, 100, 100, 125, and 125 barrels each.
April	21..	550	Storekeeper's invoice book has five bills—April 17, 18, 20, 21, 125 barrels each, and April 22, 50 barrels.
April	24..	300	Storekeeper's invoice book has three bills—April 23, 24, and 25, 100 barrels each.
May	4..	200	Storekeeper's invoice book has two bills—April 29 and 30, 100 barrels each.
May	11..	500	Storekeeper's invoice book has five bills—May 7, 99; May 8, 101; May 9, 101; May 11, 100; May 12, 99 barrels.
May	15..	475	Storekeeper's invoice book has four bills—May 9, 115; May 9, 120; May 11 and 12, 120 barrels each.
May	30..	263	Storekeeper's invoice book has two bills—May 29, 131; May 30, 132 barrels.
June	3..	300	Storekeeper's invoice book has three bills—June 1, 2, and 3, 100 barrels each.
June	8..	500	Storekeeper's invoice book has five bills—June 1, 50; June 2, 3, and 4, 110 each; June 5, 120 barrels.
July	1..	200	Storekeeper's invoice book has two bills—June 29 and 30, 100 barrels each.

Concerning these entries this comment is made: "It will thus be seen that the entries in the storekeeper's books were not made showing correctly these various purchases, the quantities, dates, and amounts, but were made to conform to the altered bills, and these altered bills, certified by the storekeeper, were transmitted in duplicate to the Central Office and were subsequently paid by the Department of Finance."

A TRIBUNE reporter called at the office of Edward W. Coleman & Co., Commission Merchants, at No. 8 Water-st., to get information concerning their supplies of flour to the Department of Charities and Correction. From this firm has been purchased a large part of the flour used by the Department since last Summer. C. Parish, a member of the firm, said that a single bill of more than $1,000, for flour furnished had never been sent into the Department by his firm, though last Fall flour had been sent to the Island in lots of 500 barrels. By sending it in a lot of that size the Department was saved from 15 to 20 cents per barrel, because the main railway lines such as the Erie, the New-York Central and Pennsylvania Central receive lots of 500 barrels or over with the agreement that they shall be delivered in any part of the harbor without extra charge. If the flour had been sent in smaller lots to the Island it would have been necessary to break up the large lots in which it was forwarded, and to pay the cost of warehousing it and transporting it to the Island. Mr. Lamson, who was purchasing agent for the Department last year told the firm that by the provisions of the Charter the Department could not make purchases greater than $1,000 each, but it was understood, said Mr. Parish, that lots of 500 barrels should be delivered at the Island, but after a stir had been made in some journals about the purchases of the Department, the flour was delivered in lots of less than the value of $1,000.

With regard to the statement concerning an erroneous overpayment to the firm of E. W. Coleman & Co., on account of the submission of duplicated bills to the Department of Finance, Mr. Parish said that he thought that the account given by Mr. Howe in his report was not altogether correct, although in the absence of the cashier of the firm he could not be positive concerning all the details of the case. The presentation of duplicate bills to the Department of Finance he believed ocurred in this way: In the making out of bills for the Department of Charities and Correction for flour furnished it was customary to make a specific charge for the flour without giving the details of the expense of warehousing, inspection, and transportation in addition to the original price. It was at the desire of the Department that the bills were made out in this way. But in the bills made out for flour sold in the trade it was always customary to put in the charge of one-half a cent per barrel for inspection. The bills against the Department were sent in in groups, the Department continuing a debtor to the firm, and the firm getting payment from the Department of Finance for only part of what was due at any one time. On one set of bills for flour sent to the Department a clerk had by mistake made out the usual trade charge for inspection. A set of duplicate bills were afterward made out, without the specification of this charge upon them, and were sent to the Department of Charities and Correction to be substituted for the others. By an error, both sets of bills were sent from this Department to the Department of Finance, and payment was made on both. When the over-payment was discovered the firm sent a letter to Mr. Lamson, the purchasing agent, informing him of the over-payment, and suggesting that the amount over-paid might either be deducted from the sum, which the Department still owed the firm, or, if the Board desired, it should be returned to them. At a meeting of the Board it was decided that it should be returned, and the firm sent a check for the amount. President Laimbeer and the storekeeper of the Department and others came to the office of the firm about this matter. Free access was given to the books of the firm, that they might be compared with the accounts of the Department, and the adjustment, said Mr. Parish, was left entirely in the hands of the representatives of the Department.

THE COMMISSIONERS' DEFENSE.

THE CHARGES TO BE ANSWERED IN DETAIL—THE PURCHASING AGENT'S EXPENSES—THE BOOKKEEPER'S PRESENT SYSTEM.

The Commissioners claimed to be too much engaged yesterday to pay much attention to Mr. Howe's report, as they were occupied in preparing the estimates for their Department for next year. They expect to take up the matter of the charges at their meeting this morning, and will make an official reply to the report of Mr. Howe. President Laimbeer told a TRIBUNE reporter yesterday that it was impossible for himself or for the Board to make a detailed statement in reply to Mr. Howe's report yesterday, so closely occupied were they with the estimate, and he preferred not to speak at any length upon the subject till after the Board had taken some official action. He would say that Mr. Howe had never applied to the Commissioners for any explanation of what he found in his investigation, nor had he come to them for information, although the Board had twice requested the Commissioners of Accounts to investigate their accounts. "Not one of the Commissioners has seen the storekeeper since the publication of Mr. Howe's report, and it is impossible for us now," said Mr. Lambeer, "to give an explanation of the alleged alterations of bills and deceitful entries in his books. I will say that if there is anything of the kind in his books I know nothing at all about it. So far as I know this Board has never authorized a single purchase to the amount of over $1,000. We have never intended to evade or violate the Charter in any way and I am not conscious that we have done it. Our purchases were made after consultation with the purchasing agent, and our intention always was to get the best goods at the cheapest prices and to work for the advantage of the city. The Board is too busy with estimates to take any action in the matter to-day, but we shall consider the subject at our meeting to-morrow morning and will probably make an official reply to Mr. Howe's report soon."

The ninth section of Mr. Howe's report alleges that the Board has violated Section 116 of the Charter in the compensation paid to Charles G. Cornell, purchasing clerk of meats for the Board. This section provides that "No subordinate in any department shall receive a greater salary than the salary paid to the head of the department." Mr. Cornell's compensation was fixed at one-half a cent per pound on the purchases made by him, and the report states that his receipts from this source for the seven months preceding June 26, 1874, amounted to more than $8,000, while the salary of the head of the Department is only $6,500 per year. When asked what he had to say about this charge, President Laimbeer said it was a farce and of a piece with the rest of the report. The purchasing clerk of meats was obliged to rent a stable, to hire horses and wagons, to go with an assistant or assistants to the markets early in the morning, buy the meats needed, store them in a refrigerator—which he was obliged to build at his own cost and probably at an expense of $5,000 or $6,000 or perhaps more—to pay three or four men for cutting up the meat, and to have the expense of transporting it to Blackwell's Island almost daily. His expenses in these ways must be at least over $7,500 a year; indeed, Mr. Cornell's predecessor said that the expenses were from $10,000 to $12,000 per year. All this outlay must come out of the compensation which the report put so high.

It is true, said Mr. Stern, that this clerk receives one-half a cent a pound upon all meat purchased, which in the aggregate amounts to more than the salary of the President of the Board; but this one-half a cent a pound is not this clerk's salary; for out of this half a cent he must pay the multitudinous expenses of keeping, cutting, and distributing the meat, and when these expenses are deducted he must be very economical to get $2,000 a year for his own salary.

Robert M. Hedden, the present bookkeeper to the Commissioners, when questioned by a TRIBUNE reporter yesterday was at first exceedingly non-communicative, and told the reporter to see the Commissioners for information, as he did not know that he ought to give any. Soon afterward, however, he informed the reporter that he had only held his present position since June 15. He did not know, he said, the condition of Mr. Lawrence's books. He himself had been ordered by the Commissioners on June 15 to make up a new set of books, dating from Jan. 1, 1874. He did not copy from Mr. Lawrance's books, but obtained his figures from the bills and payrolls, and then verified them at the Controller's office. The Commissioners had told him that they wished to change their system of bookkeeping. The work had been a difficult one. He had monthly balances for this year prepared up to May 1, 1874, and in a week or two would have them completed up to Sept. 1, 1874. He had found no discrepancies, as he had never looked over the old books. He reiterated his assertion, that he knew nothing about the former books. Continuing, he said that his own books were properly kept in every particular, and did not resemble the former books. When questioned as to his authority for saying this, after his assertion that he did not examine the old books, he said that he had heard from the Commissioners that the old books were not right. The system in vogue in the Department, as far as he was concerned, was as follows:

Bills for supplies, &c., go to him after having undergone the examination of the supply clerk. They are then entered by him in the invoice book and attached to a "voucher schedule." This schedule contains the bill with the claimant's affidavit and the certification of the Commissioners as to its correctness. Appended is the receipt. The certification of the Commissioners states that they have examined the bills, found them correct and just; that the articles enumerated in the said bills have been received in good condition by the Department of Public Charities and Correction, solely for its use, and were necessary for the lawful uses and purposes of the said Department; that the prices charged therein are reasonable and proper, and that the amount of said bills does not exceed the unexpended balance of the appropriation duly made to the said Department therefor. When these schedules are received by the bookkeeper only the bill and affidavit are filled out. They are then sent to the Board for certification and thence to the Finance Department for payment. The system of checks, continued Mr. Hedden, is perfect as far as preventing any fraud is concerned.

COMMENTS ON THE REPORT.

VIEWS OF THE MAYOR AND THE CONTROLLER.

When Mayor Havemeyer was asked yesterday afternoon what his opinion was in regard to Commissioner Howe's report of the condition of the Department of Charities and Correction, he pointed to a large roll of manuscript upon his desk and said that its size had so far deterred him from reading it. Without expressing any opinion upon the subject, he seemed to believe that the Commissioners of that department were more "sinned against than sinning." He spoke of the immense mass of corrupt practices which had been left as a legacy by the former Board, and the impossibility that they should be able to secure so extensive a Department in a short space of time. He claimed that they had been cleaning out all abuses and irregularities as they found them; employés who had been retained for their supposed ability and knowledge of the routine, and afterwards discharged for incompetence or worse faults, had left accounts irregularly kept or matters in such a state as to reflect unjustly upon those whose faith they had abused. The Mayor also spoke of the impracticability of the contract system, which, while partly effective in restraining dishonest officials, yet sometimes caused very serious embarrassment to the department by its stringent provisions. In regard to the information which he was supposed to be gathering against the Police Commission, he declined to say anything, even in affirmation. When he started upon a certain line, he said, with a certain object in view, he did not care to give any fragmentary information about it; when a case was fully prepared he was willing to give a full story.

When asked yesterday what he thought of the report of Commissioner Howe upon the management of the Department of Charities and Correction, Controller Green replied that as he had only found time to read the report in a very cursory manner, he did not feel at liberty to express any opinion concerning it. When informed that it intentionally, at least, charged the Finance Department with paying bills for supplies "exceeding upon their face in value $1,000," when, as the law requires, the supplies were not advertised for and furnished by the lowest bidder; with paying, contrary to law, the Purchasing Clerk of the Department of Charities and Correction a higher salary than the head of that Department receives, and with paying some other bills twice, the Controller remarked: "Well, this is a sudden change. They have been hounding me for two years because I wouldn't pay bills, and now they are after me because I am paying bills, and those, too, for the relief of the sick and afflicted."

ALLEGED OVERCHARGES IN SUPPLIES.

HEARING BEFORE THE ARBITRATION COMMITTEE OF THE PRODUCE EXCHANGE.

A hearing was had yesterday morning before the Board of Arbitration of the Produce Exchange, in regard to transactions in which were concerned the Department of Charities and Correction and the Department of Finance and the firms of E. W. Coleman & Co. of No. 8 Water-st., and Jesse Hoyt & Co. of No. 19 South-st., which had sold flour to the Department of Charities and Correction. The Department of Finance had returned to the Department of Charities and Correction certain bills for flour furnished by these firms, which had been sent back to the latter department after they had been audited there. The firm of E. W. Coleman & Co. claim that there is due them from the Department $7,000, and as the Department of Charities and Correction is represented at the Produce Exchange, where their purchases of flour, etc., are made in open market, the case was brought up for arbitration in that Exchange. Commissioners Laimbeer and Stern and Purchasing Agent Goodkind were present for the Department of Charities and Correction, and Deputy Controller Earle and Mr. Ford represented the Department of Finance. It was claimed on behalf of the latter Department that Coleman & Co. had made overcharges amounting to $450 in furnishing flour of the Monroe brand to the Department of Charities and Correction, and that on supplies of the same brand of flour Jesse Hoyt & Co. had set a price by which the Department was required to pay in all over $260 more than it should have paid. Mr. Ford claimed that he had submitted flour of this brand to an expert, who declared that it was not worth more than $4 75 or $5 per barrel, and that it was damaged. On the other hand, E. W. Coleman & Co. showed that they had sold 11,000 barrels of this brand of flour to the trade since the 1st of January, while they had sold 600 barrels to the Department, and that the price to the Department was on some lots no more per barrel than the price paid for large lots for shipment, and in no case was the difference more than 33 cents. Where there was a difference, it was shown that it was due to the expense of warehousing and transporting small lots to Blackwell's Island, while the large lots sold to the trade were delivered without extra expense by the railway companies by which they were forwarded. It was shown that flour sold to the Department by Hoyt & Co. at $6 15 per barrel was bought of E. W. Coleman & Co. by Hoyt & Co. at $6 and $6 05, and the difference was due to expenses of delivery, etc. Evidence was also given that complaint had never been made concerning the Monroe flour by the Department's baker on Blackwell's Island, but that it had been selected from a half dozen brands as being a "strong" flour, and in every way suited to the uses of the Department. Coleman & Co. say that they are unwilling to sell any more flour of that brand at the price at which it was sold to the Department. It is a flour sold largely in the trade, and shipped in large lots, and the trouble and expense of breaking up a large lot and transporting the flour to Blackwell's Island are objectionable.

Mr. Ford refused to give the name of the expert who, as he said, pronounced this flour, from a sample, to be worth no more than $4 75 or $5 per barrel, or to secure his presence at that hearing. Another hearing in the case will be given by the Board of Arbitration if Mr. Ford will produce his expert. The asserted over-charges were mainly made upon lots for which payment has already been made to the firm which supplied them, but they say they are unable to get what is due them from the Department of Finance, on bills audited by the Department of Charities and Correction, till the matter is adjusted.

MUNICIPAL ESTIMATES.

The following are the estimates for the Court of Common Pleas, the Superior Court, and the Surrogate's Office for 1875:

COURT OF COMMON PLEAS.	
Six judges at $15,000	$90,000
Chief clerk	6,000
Deputy clerk	5,000
Twelve assistant clerks at $2,500	30,000
One assistant clerk	2,000
One assistant clerk	1,200
Three stenographers at $2,500	7,500
Crier	2,500
20 attendants at $1,200	24,000
Law books	500
Printing and stationery	2,500
Total	$171,200
SUPERIOR COURT.	
6 Judges at $15,000	$90,000
Chief Clerk	6,000
Deputy Clerk	5,000
12 Assistant Clerks at $2,500	30,000
1 Assistant Clerk	1,500
1 Assistant Clerk	1,000
3 Stenographers at $2,500	7,500
Crier	2,000
20 Attendants at $1,200	24,000
Law books	300
Stationery and printing	1,500
Total	$168,800
SURROGATE'S OFFICE.	
Surrogate	$15,000
Chief Clerk	6,000
Clerk to Surrogate's Court	2,500
Probate Clerk	2,500
Assistant Probate Clerk	3,000
Assistant Chief Clerk	3,000
Accounting Clerk	3,000
Administration Clerk	3,000
Assistant Administration Clerk	2,000
Stenographer	3,000
Guardianship Clerk	2,500
Assistant Guardianship Clerk	1,500
Ten general clerks at $1,200	12,000
Two general clerks at $1,000	2,000
Two Court attendants at $1,200	2,400
One Court attendant	1,500
One Superintendent of Records	2,400
Two messengers at $1,200	2,400
Total	$68,800

THE COURTS.

ERRORS IN THE MINOR COURTS.

JUDGE DONOHUE HOLDING HIS GROUND.

Another instance of a departure from the forms of law on the part of a police magistrate was brought to the attention of Judge Donohue in Supreme Court, Chambers, yesterday, and, as in the case of Justice Smith the day before, he treated the matter very rigorously, and avowed the determination to exact from these officials a full performance of their duties. It seems that on Aug. 23 George Donovan was arrested by Police Officer Edward H. Johnson of the Fifteenth Precinct, by whom he was charged with using opprobrious and vulgar epithets. He was brought before Justice Morgan and fined $10, besides being ordered to give bail of $1,000 as a surety that he would keep the peace. In default of this he was taken to the Tombs, thence to Blackwell's Island, and thence to Hart's Island. Donovan claimed that he was clubbed by the officer, and that a ring was taken from his finger.

Charles Spencer, counsel for the prisoner, brought his client before Judge Donohue yesterday on a writ of habeas corpus, and claimed his discharge on the ground that he was illegally detained, as no record of conviction had been filed in the Court of General Sessions as required by law. This formality, which was here lacking, is required upon the presumed necessity of having all papers in any case accessible to a reviewing magistrate and to the District-Attorney, in case forfeiture of bail is to be enforced. In this case Donovan was committed in default of the $1,000 bail and $10 fine, and no record was filed. It was admitted on both sides that the prisoner's offense was one tending to a breach of the peace, and that the commitment by Justice Morgan on this charge was so far regular. The counsel for the prisoner, in addition to urging the fatality of the omision of form, insisted that his client's removal from the place of detention (the Tombs) to a penal institution (the Workhouse) was wholly unwarranted, and that the offense charged by no means warranted such severity of punishment, now amounting to thirteen days' penal imprisonment. Mr. Dana, of the District-Attorney's office, contended in reply that the warrant was regular in form, and that the offense charged was one clearly tending to a breach of the peace, and asked time to inquire further into the facts of the case, admitting that if there was nothing further against him he should not seek to hold him.

Judge Donohue expressed his determination to teach committing magistrates that the due forms of law must be respected, even while, as in this case, the prisoner was undoubtedly guilty. The case was then adjourned until this morning. It is stated that many prisoners are detained on the Island in whose cases this formality has been omitted.

Mary Wilson alias Libby Doris was again brought up at the Tombs Police Court yesterday, on the bench warrant issued from the District-Attorney's office, and Justice Wandell again refused to commit her, on the ground that he did not have the legal authority to do so. She was taken back to the District-Attorney's office.

CRIMINAL NOTES.

Robert Smith snatched a gold watch worth $70 from Officer Thomas Evers of the Eighth Precinct, at Lion Park on Thursday. Smith was taken before Justice Morgan at the Jefferson Market Police Court yesterday, and committed in default of $1,000.... William Williams was held for trial charged with entering the house of John B. Frazier, No. 107 West Twenty-eighth-st., on Thursday night, and attempting to steal a quantity of wearing apparel.

At the Tombs Police Court yesterday, before Justice Wandell, Margaret Creeden and Catharine Broome were committed for examination charged with assaulting and seriously injuring Margaret Clare, at No. 31 Park-st., on Thursday night.... Patrick Murphy was held in $1,500 bail for assaulting and robbing Frederick Hanson of Jersey City of $3 at the Battery, Thursday night.... Francis Sebastian, who stabbed Joseph Falino at No. 45 Crosby-st. last Sunday night, was held in $2,000 bail to answer.... William Golen was held in $1,000 bail for picking the pocket of Catharine Hasson of No. 12 Greenwich-st. of $2.... Lory Oliver of Brooklyn was held in $1,000 bail for stealing a gold watch and chain valued at $185, and also $125 in money from Patrick H. Cooney of No. 18 Prince-st., in the Manhattan House, Bowery, on Thursday night.

DECISIONS—SEPT. 4.

Superior Court—Special Term—By Judge Freedman.—Mackay agt. The Central Railroad of New-Jersey.—Order removing cause granted. Mackay agt. The Central Railroad of New-Jersey; Donner et al. agt. Morgan; Fate agt. Hass; Harrington agt. Sheridan et al; Brainard agt. Hass; Farrington agt. O'Connor; Kaufman agt. Tilker.—Orders granted.

SOUTHERN SECURITIES.

To the Editor of The Tribune.

SIR: In an article on "Southern Securities," in your issue of Sept. 3, the writer, in speaking of what some States have done in resuming payments of their debts, says: "Virginia, a dismembered State, pays two-thirds of her interest, leaving one-third to Western Virginia." Now Virginia does nothing of the kind. Her debt is all old debt made by the State of Virginia, negotiated at about par, and the proceeds used for State purposes. She never had any carpet-bag Legislature and has no excuse for repudiating her obligations. By an act of her Legislature she agreed to fund two-thirds of her debt, and interest due, in consolidated bonds bearing six per cent interest, leaving one-third of the State indebtedness to be funded by Western Virginia. The holders of the State bonds came forward and funded their bonds as proposed by the Legislature, but within one year the State refused to pay the interest on said two thirds of her old debt, and proposed again to the holders of her bonds to accept two-thirds of the interest upon said bonds and refused to pay more; pleading poverty as an excuse, although carefully avoiding repudiation in terms while virtually doing it in fact, after making solemn agreement with her bondholders.

New-York, Sept. 3, 1874. C. D.

FREE EXCURSION FOR AGED AND INFIRM POOR.

PHILADELPHIA, Sept. 4.—A free excursion of the aged and infirm poor took place to-day at Rockland Park. Among the excursionists were a large number of old ladies from the Pennsylvania Widow Asylum, who were conveyed to the spot in omnibuses, which were afterwards used in conveying others arriving by steamboat from the landing to the refreshment tents.

DEPARTURE OF FOREIGN MAILS.

SATURDAY, SEPT. 5.

Mails for Great Britain and Ireland, via Queenstown and Liverpool, by steamship City of Richmond, close at 10 a. m. A Supplementary Mail is closed at the Post-Office at 12 M. Steamship sails at 1 p. m., from Pier No. 52 North River.

For French Mail, by the steamship Washington, mails close at 10 a. m. Steamship sails at 1 p. m., from Pier No. 51 North River.

Mails for Europe via Southampton and Bremen, per the steamship Main, close at 11:30 a. m. A Supplementary Mail is closed at the Post-Office at 1:30 p. m. Steamship sails at 2 p. m. from pier foot of Third-st., Hoboken.

A Mail for Halifax, N. S., is closed at the New-York Post-Office every day at 6 p. m., and goes via Boston.

SUNDAY, SEPT. 6.

All Mails close at 11 o'clock a. m. The Post-Office is open from 9 a. m. to 11 a. m.

PASSENGERS SAILED.

FOR KINGSTON, JAM.—*In steamship Andes*, Sept. 4.—Mr. and Mrs. Martin, child and servant, Luis Mola, Luiga Boss, Hortensia Boss, Jesusita Boss, Luisa Boss, Mendez Boss, Alfredo Boss, Wm. S. Beach, Jas. Parrell, Alfs. Delgado, W. McLeod, Jos. Stevens, F. A. Robinson, J. F. Rodgers, Mr. and Mrs. Grant, Allen Grant.

PASSENGERS ARRIVED.

FROM LONDON—*In steamship France*, Sept. 4.—Miss Churchill, Miss Alice Churchill, Miss Annie Wyth, Mrs. Sheppard, Mrs. Miles, Miss Anna R. Miles, Miss Von Upsten, Mr. and Mrs. Maguire and child, Miss Louisa J. Jagg, Mr. and Mrs. Phillips, Mme. Charpentier, Mr. and Mrs. Wareham, Miss Cunningham, Miss Mulligan, S. J. Willcocks, Lieut. Col. H. A. Ellis, Mrs. Sabiter and child, Jr Brge. A. J. Bosson, Mr. and Mrs. Newball, R. Bowes, Mr. and Mrs. Wallis, Mrs. Mitchell and child, M. Leon, M. Jose Senders, H. J. Perry, M. R. Thompson, Mr. Leoy, B. Hudson, Mr. Gillette, Mr. Brown, Mrs. Brown and child.

MINIATURE ALMANAC.

Sun rises..... 5:31 | Sun sets..... 6:26 | Moon rises .....Morn.

HIGH WATER THIS DAY—A. M.

Sandy Hook.. 2:59 | Gov's Island.... 3:32 | Hell Gate Ferry.. 5:17

HIGH WATER THIS DAY—P. M.

Sandy Hook... 3:37 | Gov's Island.... 4:11 | Hell Gate Ferry.. 5:56

SHIPPING INTELLIGENCE.

PORT OF NEW-YORK.....SEPT. 4.

CLEARED.

Steamship Tuscaria, (Br.), Thomson, Glasgow, Henderson Bros.
Steamship Utopia (Br.), Small, Glasgow, Henderson Bros.
Steamship China (Br.), Gill, Liverpool via Queenstown, C. G. Francklyn.
Steamship Andes (Br.), Porter, Kingston, Savanilla, &c., Pim, Forwood & Co.
Steamship Ellen S. Terry, Salyear, Newbern, N. C., Murray, Ferris & Co.
Steamship Bristol, Wallace, Philadelphia, James Hand.
Steamship Fannie, Fenton, Philadelphia, Wm. Kirkpatrick.
Ship Screamer, Young, Savannah, Nesmith & Sons.
Ship City of Corinth (Br.), Taylor, London, Henderson Bros.
Ship Occidental, Dunphy, San Francisco, Simonson & Chesebrough.
Ship Ontario, Patterson, London, Grinnell, Minturn & Co.
Bark Hilda (Nor.), Olsen, Dunkirk, France, C. Tobias & Co.
Bark Evangeline (Br.) Kinney, St. Marys, Ga., Kline, Ross & Co.
Bark Antonio S. (Aust.), Faredich, Alexandria, Egypt, J. C. Seager.
Brig Raven, Nash, Cette, France, Simpson, Clapp & Co.
Brig Catharine Morris (Br.), McBurnie, Walton, N. S., C. W. Bertaux.
Schr. Lookout, Nichols, Fernandina, Fla., Geo. M. German.
Schr. Harry C. Shepherd, Wilson, Jacksonville, Overton & Hawkins.
Schr. Martha Nichols, Ross, Boston, Chas. H. Low & Bro.
Schr. Starlight, Blatchford, Calais, Me., J. Boynton's Sons.

ARRIVED.

Steamship Hudson, Gager, New-Orleans Aug. 29, with mdse. and pass. to Clark & Seaman.
Ship Jason (of Greenock), Jamieson, Calcutta July 9, with linseed.
Ship Ivanhoe (of Liverpool), Loke, Calcutta May 22, with mdse.
Bark Golden Fleece (of Barbadoes), Armstrong, Port Spain, Trinidad, 17 days, with sugar and molasses.
Bark Swift, Dean, Providence, in ballast.
Brig Republic (Br.), Lockhart, of and from Windsor, N. S., 10 days, with plaster.
Schr. Clara E. Rogers, Rogers, Two Rivers, N. S., 8 days, with spiling.
Schr. The Star (Br.), Clark, St. John, N. B., 8 days, with lumber.
Schr. Guiding Star (Br.), Potter, Windsor, N. S., 10 days, with plaster.
Schr. Nicola, Hall, Two Rivers, N. B., with lumber.

SCHOONERS—RIVER AND COAST WISE.

Julius Webb, Virginia. J. P. Kelsey, Richmond.
Addie P. Avery, Baltimore. A. Mason, Georgetown, D. C.
Mary Miller, Alexandria. D. W. Vaughn, Virginia.
Anna G. Allen, Virginia. E. J. Hamilton, Baltimore.
J. S. Richardson, Virginia. Dennie Hastings, Virginia.
John Bull, Virginia. Abigail Jennings, Virginia.
Two Marys, Virginia. Aethea, Virginia.
Frances French, Virginia. G. T. Hubbard, Virginia.
Angie Predmore, Virginia. Rebecca Knight, Virginia.
Harry Laudell, Virginia. J. A. Curtis, Richmond, Va.
Ellen Tobin, Alexandria. Helen, Baltimore.
G. W. Anderson, Richmond. Miranda, Georgetown, D. C.
L. Faulkenburg, Georgetown, D.C. N. R. Skinner, Georgetown, D. C.
Enoch Moore, Georgetown, D. C. S. S. Scranton, Portland, Ct.
Issac Anderson, Norwalk. Copy, Stonybrook.
Timothy Field, Bath. Frank & Emily, Rockport, Me.
Almira Clountman, Rockland. W. W. Brained, New-Bedford.
S. P. Brown, New-Bedford. Harriet Lewis, New-Bedford.
M. Vassar, jr., New-Bedford. Tacia, Bilin, Dennis.
Rescue, Rockport, Mass. Minerva, Providence.
Jas. English, Providence. Wm. Voorhis, Providence.
Entire, Providence. M. P. King, Providence.
Eagle, Providence. A. G. Lawson, Providence.
Ontario, Providence. S. J. Gurney, Providence.
Kate Scranton, Providence. A. Heaton, Boston.
Ned Sumter, Rockland. Tennessee, Rockland.
Harriet, Bath. Hammonia, Bangor.
Hunter, Dighton. S. S. Smith, Wareham.
L. O. Wells, East Greenwich. H. B. Gibson, Portsmouth.
Boston, Boston. Jas. H. Hoyt, Baltimore.

MEMORANDA.

VINEYARD HAVEN, Mass., Sept. 4.—The whaling schr. Mary E. Simmons, whose crew separated from her on the 24th of Aug. while cruising whales, and was picked up by the schr. Hattie Card, arrived here last evening. She reports the Arizona on her way home, having been last seen on the morning of Aug. 30.

DOMESTIC PORTS.

BOSTON, Sept. 4.—Arrived, steamship Saxon, from Philadelphia; bark Ann Elizabeth, from Sagua; brigs Wanita (Br.), from St. Martins; Julia E. Haskell, from Brunswick, Ga.; Abby Ellen, from Charleston; Milwaukee, from Hoboken.

PORT ROYAL, S.C., Sept. 4.—Arrived, steamship Vicksburg, from New-York. Sailed, schr. St. Croix, for New River.

FOREIGN PORTS.

LIVERPOOL, Sept. 4.—The National Line steamship Canada, Webster, from New-York Aug. 21, has arrived here.

HAMBURG, Sept. 4.—The steamship Goethe sailed hence yesterday at 4 p. m., for New-York.

QUEENSTOWN, Sept. 4.—The Inman Line steamship City of Montreal sailed hence to-day for New-York.

[For Latest Ship News see Seventh Page.]

Copartnership Notices.

THE FIRM heretofore existing between the undersigned has THIS DAY been dissolved by mutual consent. Messrs. Lafayette L. Burdick and Moses A. Robinson have formed a copartnership, and will continue the business of the late firm.—Dated New-York, August 20, 1874. Wellington W. Burdick, Moses A. Robinson.

96 JOHN-ST., NEW-YORK, Sept. 1, 1874.

THE COPARTNERSHIP heretofore existing under the name of WM. G. CREAMER & SON is this day dissolved by mutual consent. WM. G. CREAMER continues, and will settle all accounts. HORATIO M. CREAMER will establish himself in Boston on his own account, and act as agent for the sale of the manufactures of WM. G. CREAMER. WM. G. CREAMER, HORATIO M. CREAMER.

Chances for Business Men

A FIRST-CLASS CITY RETAIL DRUG STORE FOR SALE—Doing a business of Fifteen Thousand Dollars; can be increased to Twenty. For particulars address R. H., care Crissey & Co., 266 Greenwich-st.

FOR EXCHANGE—Municipal Bonds of a Western State, for DRY GOODS, BOOTS and SHOES, or CLOTHING. Address WESTERNER, Tribune Office.

FOR SALE, on easy terms—The LEASE, STOCK, and FIXTURES of a well-established shoe store in 8th-ave. For particulars apply to GEO. SILVER, Assignee, 37 Warren-st.

Sales by Auction

A. MERWIN, Auctioneer.

BY BANGS, MERWIN & Co., 656 Broadway, near Bond-st.—Sales of Books, Works of Art, Fancy Goods, &c.

Furniture.

MISFIT CARPETS.—Good second-hand and misfit CARPETS a specialty; all sizes, rich patterns, very cheap. 112 Fulton-st., near Nassau, side entrance.

T. G. SELLEW, DESKS, OFFICE AND LIBRARY FURNITURE, No. 103 FULTON-ST., NEW-YORK. BANKS AND OFFICES FITTED UP. FINE CYLINDER DESKS.

WEEKLY OR MONTHLY PAYMENTS for FURNITURE, CARPETS, and BEDDING, at B. M. COWPERTHWAITE & CO.'S, Nos. 155 and 157 Chatham-st. AN IMMENSE STOCK AND LOW PRICES.

Lost and Found.

LOST—On THURSDAY, Sept. 3, a LADY'S SOLITAIRE DIAMOND RING. A liberal reward will be paid to the person leaving it with DEVLIN & CO., cor. Broadway and Grand-st.

Stationery.

SLOTE & JANES, Stationers, 93 Fulton-st., near William.—Parties requiring Blank Books are requested to call and examine our stock.

To Whom it may Concern

BUREAU FOR THE COLLECTION OF TAXES, COURT HOUSE, PARK, No. 32 CHAMBERS-ST., Sept. 4, 1874.

NOTICE TO TAX-PAYERS.—Notice is hereby given that the Assessment Rolls or Tax Books on Real Estate for the year 1874, will be opened for payment at this office on THURSDAY next, Sept. 10, 1874. Payment can be made between the hours of 8 a. m. and 2 p. m. A deduction at the rate of seven per cent per annum, calculated from the date of payment to the 1st day of December, will be