FIGHT OVER BEER TAX.

IT IS KEPT AT THE WAYS AND MEANS COMMITTEE FIGURES.

THE COMMITTEE, HOWEVER, SUSTAINS TWO DEFEATS—EXPRESS COMPANIES TO PAY TAX.

[BY TELEGRAPH TO THE TRIBUNE.]

Washington, Dec. 14.—The House failed to complete its consideration of the War Tax Reduction bill this afternoon, and the final vote may not be reached until Monday. Fruitless efforts were made in Committee of the Whole to-day to cut down the beer tax to a greater extent than was recommended by the Ways and Means Committee, the vote on the two amendments being overwhelmingly in favor of maintaining the rate of $1 60. The only concession made by the committee was the substitution of the straight $1 60 tax for the original proposition of $2, with a 20 per cent rebate. As predicted in The Tribune, the bill will reach the Senate with an estimated reduction of $40,000,000 and substantially as introduced by Chairman Payne.

The Ways and Means Committee, however, sustained two signal defeats. In connection with the beer tax, Mr. Payne offered an amendment in the language of the bill passed by the House last session, designed to abolish the use of small beer packages, one-sixth and one-eighth barrels, but it was defeated by 85 to 94, after charges that its purpose was to crush out the small brewers. Another defeat occurred in connection with an amendment offered by Henry C. Smith, of Michigan. The bill abolished the one-cent stamp tax on express receipts and telegraph messages, but retained the tax on railroad and steamship freight receipts. Mr. Smith's amendment restored the tax on express receipts and altered the form of the section so as to compel the company instead of the shipper to pay the tax. The amendment precipitated a lively debate, in the course of which Mr. Smith made a personal allusion to a United States Senator who is connected with one of the express companies. Mr. Payne vigorously fought the amendment, but it was carried, 123 to 106. The text of the amendment is as follows:

EXPRESS AND FREIGHT.—It shall be the duty of every railroad or steamboat company, carrier, express company or corporation, or person whose occupation is to act as such, to make within the first fifteen days of each month a sworn statement to the Collector of Internal Revenue in each of their respective districts, stating the number of shipments received for carriage and transportation, whether in bulk or in boxes, bales, packages, bundles, or not so inclosed or included, for which any charges whatsoever have been made, and for each of such shipments received for carriage and transportation the said railroad or steamboat company, carrier, express company or corporation, or person whose occupation it is to act as such, shall pay a tax of one cent on bundles or packages of newspapers when inclosed in one general bundle at the time of shipment.

Mr. Smith charged that the express companies had been unpatriotic in refusing to bear their share of the war taxes by compelling their customers to pay the tax. He made a direct reference to a Senator of the United States who is connected with one of the express companies, and declared that when the law was passed that Senator had advised the company not to pay the tax.

Mr. Payne replied that the express companies had found that they could not pay the enormous tax and live. It was different, he said, with railroads, which shipped in large quantities. The Ways and Means Committee had carefully considered the subject, and had decided to abolish the tax on express receipts and telegraph messages. He expressed regret that Mr. Smith had seen fit to make a personal attack on a Senator of the United States.

Without completing the bill, the House at 5:25 p. m. adjourned.

SENATE ADOPTS RECESS RESOLUTION.

Washington, Dec. 14.—In the Senate to-day Mr. Allison, chairman of the Committee on Appropriations, reported from that committee the House resolution providing for a holiday recess of Congress beginning on Friday, December 21, and extending to Thursday, January 3, and it was passed.

NEW REAPPORTIONMENT PLAN.

HOUSE MEMBERSHIP KEPT AT PRESENT FIGURES—CHANGES IN STATE QUOTAS.

Washington, Dec. 14 (Special).—A Reapportionment bill embodying the best results obtained by the census experts within the restriction that the total membership of the House should not be enlarged was introduced to-day by Chairman Hopkins of the Census Committee, and will be formally considered by that committee to-morrow morning. It retains the present membership of 357 Representatives, and the State quotas are unchanged, except in the cases of fifteen States, their increases and decreases in members being as follows:

GAINS.

Illinois	1	New-Jersey	1
Louisiana	1	New-York	2
Minnesota	1	West Virginia	1
Total			8

LOSSES.

Indiana	1	Nebraska	1
Kansas	1	Ohio	1
Kentucky	1	South Carolina	1
Maine	1	Virginia	1
Total			8

Under the bill the basis of representation is 208,868 population to each member, which seems to be the best figure obtainable without a large increase in the total number of members. The ratio is so much larger than any hitherto attempted that violent opposition may be expected to its adoption both in the committee and in the House. The proposed bill is remarkable in being the first in the history of apportionment legislation making no allowance for the country's growth and giving evidence of no exertion to avoid radical changes. The bill may be said to be the product of the leaders of the House, including the members of the Committee on Rules, and every effort will be made by them to carry it through.

MR. DEGETAU AT THE CAPITOL.

PORTO RICAN COMMISSIONER PRAISES AMERICAN ADMINISTRATION IN THE ISLAND.

Washington, Dec. 14.—The newly elected Commissioner from Porto Rico, F. Degetau, appeared at the Capitol to-day for the first time, and was cordially welcomed by Senators and Representatives. He was a delegate to the Spanish Cortes and has spent much time at Madrid. In talking with members of Congress he expressed satisfaction at the warm greeting given him by the President and other officials, and with the general spirit of friendliness shown toward the island he represents. The Porto Rican people, he said, want to become Americans in the full sense as fast as possible, and they also hope their representative will receive the rank of Delegate, since with a commissioner the island has less representation than it had under Spain. Mr. Degetau spoke in high terms of Governor Allen and of the good administration of Secretary Hunt and the Commissioner of Education, Mr. Brumbaugh, in Porto Rico. Later the Commissioner will confer with Chairman Cooper, of the Insular Committee, as to legislation desired by Porto Rico. This includes a claim of $2,523,000 against the treasury of Cuba to make good drafts which Cuba is said to have made on the Porto Rican treasury during a period of about twenty years under the Spanish régime.

GOLD AND SILVER PRODUCTION.

FIGURES FOR 1899 GIVEN BY THE DIRECTOR OF THE MINT—A RECORD YEAR FOR GOLD.

Washington, Dec. 14.—The report of the Director of the Mint on the production of gold and silver in the United States during the calendar year 1899 shows only slight variations from the approximate figures given out early in the present year. The final figures are $71,053,400 for gold and $32,858,700 for silver at its average commercial value during the year. The gold product was the greatest in the history of the country, exceeding that of 1898 by $6,590,400, and greater by $6,053,400 than the estimated product of 1853, the record year in the working of the California placers. The principal gains in 1899 over 1898 were in Alaska, $2,924,700, due to the Cape Nome district; Colorado, $2,787,500, and Utah, $1,165,400.

The silver product of the United States in 1899 was slightly greater than in 1898, being 54,764,000 ounces, against 54,438,000 ounces. The average price for silver during the year, on the London quotations, was 60 cents an ounce, as compared with 59 cents in 1898.

MR. MEYER CONFIRMED AS AMBASSADOR.

Washington, Dec. 14.—The Senate to-day confirmed the nomination of George V. L. Meyer, of Massachusetts, to be Ambassador to Italy.

FRATERNAL ORDER FAILS.

RECEIVER APPOINTED FOR CHOSEN FRIENDS—GALVESTON DISASTER PRECIPITATED PROCEEDINGS.

Indianapolis, Dec. 14.—Attorney-General Taylor, accompanied by Auditor Hart and the Supreme Recorder, T. B. Linn, of the Order of Chosen Friends, with their attorneys, appeared in the Superior Court to-day, where the State asked for a receiver for the Order of Chosen Friends, alleging that the order is insolvent. Supreme Recorder Linn admitted that the facts set out in the application are true. The State then asked that Thomas Yount, chief secretary in Linn's office, be named a receiver. The Court refused to name Yount, because he was a certificate holder in the order, but named Cyrus J. Clark, of this city, as receiver. His bond was fixed at $5,000. Clark recently retired from the office of Sheriff of this (Marion) county. Receiver Clark, after qualifying, sent telegrams to the various banks of the country, directing them to hold intact all funds of the order they may have on deposit.

One of the primary causes of the failure of the organization was the great loss sustained in the Galveston disaster. The claims arising out of the death of members in the ill fated city aggregated about $60,000. An excessive loss of this kind, coming, as it did, all at one time, rendered the organization utterly incapable of meeting the obligations except by increasing the assessments of the members to such an extent as to bring about their withdrawal from the order. The examination instituted by the State Insurance Department also revealed that an official had defaulted to the amount of about $30,000. The order is secured by a bond in one of the bonding companies, and will lose nothing on account of this defalcation.

The order was organized more than twenty years ago, and Indianapolis has always been the headquarters. At the time of organization no attention, it is said, was paid to mortality tables, and as the members began to grow old and the dues increased, it was found that the assessments had been fixed at a figure too low to meet the obligations.

At various times since the institution of the order it has been necessary to increase the assessments, and members who had held certificates for a great number of years agreed to pay the increase, for the reason that they had reached an age when insurance in a regular life company could not be obtained. Another inducement that was held out to them in the matter of the larger assessments was the fact that they had so much money invested in the organization that they felt they could not afford to lose it.

No law governing fraternal insurance organizations existed in Indiana prior to the last two years. At that time it was too late to instill into the organization any safeguards which might have resulted in avoidance of present conditions. Certificates of membership ranging from $1,000 to $3,000 were issued by the order, and the death claims have been met up to within the last year. In 1899 the order paid out over $700,000 in death claims. The officers of the Supreme Council are as follows: H. H. Morse, Supreme Councillor, No. 10 Wall-st., New-York; William G. Morris, Junior Past Supreme Councillor, Chicago; L. A. Steber, Supreme Assistant Councillor, St. Louis; H. W. Huton, Supreme Vice-Councillor, San Francisco; T. B. Linn, Supreme Recorder, Indianapolis; William B. Wilson, Supreme Treasurer, Newark, N. J.; Dr. Henry Jameson, Supreme Medical Examiner, Indianapolis; the Rev. T. G. Beharrel, Supreme Prelate, New-Albany, Ind.; J. C. Williams, Supreme Marshal, New-York; S. W. Knight, Supreme Warden, Cleveland, Ohio; P. H. O'Brien, Supreme Guard, New-Haven, Conn.; L. M. White, Supreme Sentry, St. Louis; Supreme Trustees, Joseph Clark, jr., chairman, New-York; J. H. Hamblerck, secretary, Louisville; William F. Gibson, San Francisco; George W. Callahan, Washington; David Sanders, San Antonio, Tex.

WILSON WAS WELL KNOWN IN NEWARK.

NO KNOWLEDGE OF DEFALCATION BY HIM IN TREASURER'S OFFICE THERE.

William B. Wilson, who was Supreme Treasurer of the Order of Chosen Friends, died on October 31 at his home, No. 456 Clinton-ave., Newark. He was born in Madison, N. J., and for fifteen years was employed by the Willcox & Gibbs Sewing Machine Company at its office in Newark, and was for several years the local manager.

The office of the Supreme Treasurer is on the top floor of a building at the corner of Broad and Market sts. It was said by persons in charge that the application for a receiver was new to them, and that they knew of no reason for such action. Nolton B. Kilmer, of Brooklyn, has been acting as Supreme Treasurer since the death of Mr. Wilson. He telephoned yesterday to the office of the eastern division of the order, No. 10 Wall-st., New-York, for information, and was told that nothing was known of the matter there.

Mrs. Wilson said yesterday afternoon that the publication was the first intimation of any wrongdoing charged against her late husband, and the first suggestion that such a thing was possible. If the charge was true, Mrs. Wilson said, the fact was entirely unknown to her, and Mr. Wilson had never used the order's money in any way in his home.

Mr. Wilson left considerable property, including the house he lived in. On the latter there is a mortgage to the Home Savings League, which is affiliated with the Order of Chosen Friends. He was reputed to own a yacht which anchored at Cavan Point. He frequently took parties out in it. About Newark he was known as "Doc" Wilson and was generally liked. For years his wife was his frequent companion in the order's office at night, when he was doing official work, and the couple were often seen together on the streets and elsewhere at night.

RETURN OF TROOPS FROM MANILA.

GENERAL MACARTHUR DIRECTED TO SEND HOME NINE THOUSAND MEN.

Washington, Dec. 14.—The Secretary of War has sent instructions to Major-General MacArthur at Manila to begin the work of returning volunteer troops from the Philippines in order to permit of their discharge in this country by June 30, 1901. This action has been taken in anticipation of the authorization by Congress of the enlistment of regular regiments to replace the recalled troops. Plans for the organization of the proposed new regiments have been perfected at the War Department, and complete arrangements made for their speedy recruitment and equipment. Action in this matter only awaits the approval of Congress. It is hoped by the Secretary of War and the military authorities that the bill for the reorganizaztion of the Army now before the Senate will become a law before Congress takes a recess for the holidays. The officials make no secret of their great concern over the situation, and say that the failure of Congress to take immediate action for its relief undoubtedly will result in considerable embarrassment to the Government and seriously retard the execution of the Administration's policy for the establishment of an efficient and stable government in the archipelago.

The opinion is expressed at the War Department that there is no prospect of a general re-enlistment of the volunteers in the Philippines. The records of the Department all tend to show that only a small percentage of the State troops are likely to serve beyond their present term of enlistment. Officers serving with volunteer regiments in the Philippines have been sounded on this point, and have reported a general disinclination on the part of the volunteers to prolong their foreign service. Most of the officers reported that many of the volunteers might possibly enlist after they have had a chance to visit their homes, but certainly not before. The testimony on this line was almost unanimous.

The plans of the War Department for bringing home the volunteer troops are shown in the following messages:

War Department,
Adjutant-General's Office,
December 11, 1900.

MacArthur, Manila.

Send volunteer convalescents to the capacity of the next transport returning, and a volunteer regiment by transports following. As you report 69,000 now, the Secretary of War directs that you start home the volunteer regiments until the force is reduced to 60,000, the number fixed before beginning reinforcement by Regulars. Will send you Regular regiments to further relieve the volunteers.

CORBIN.

Manila, December 13.

Adjutant-General, Washington:

With reference to your telegram of the 11th, the 37th Infantry Regiment, United States Volunteers, sails on transport Sheridan January 1, and the 11th Regiment, United States Volunteer Cavalry, on January 15. The movement will continue as directed till completed. The 36th Regiment, United States Volunteer Infantry, is in the field and cannot leave at present. Authority is requested to retain Regular officers in the volunteer service whose Regular organizations are here; also volunteer officers now assigned to special duty who so desire, with a view to muster out June 30. An important question of policy is involved, as the departure of volunteers almost renders it impossible to furnish officers for special duty, the necessities for which are increasing. Transport Sherman leaves December 15 with about five hundred volunteer convalescents, and the transport Warren December 22 with the same number. Any remaining will go on transport Sheridan January 1.

MACARTHUR.

GOLF AT ATLANTIC CITY.

DOUGLAS DEFEATS TRAVIS, THE CHAMPION, BY ONE UP.

Atlantic City, Dec. 14 (Special).—Walter J. Travis, the champion, and Findlay Douglas, the former holder of the title, met in the second round, of the Atlantic City golf tournament to-day, which decided who was to hold the Atlantic City Cup, and after a hot battle for the eighteen holes the champion was forced to lower his colors by one up. The draw for the two cups was announced this morning, and was as follows: Atlantic City Cup—Smith, Huntingdon Valley, and Robbins, St. Andrews; Thorp, Oakley, of Boston, and Wright, Philadelphia Country; Travis, Garden City, and Darby, St. David's; McCawley, Merion Cricket, and Douglas, Fairfield; Tappen, Westbrook, and H. Fownes, Pittsburg; Forrest, Philadelphia Country, and Davis, Lakewood; W. C. Fownes, jr., Pittsburg, and Bohlen, Philadelphia Country; Charles Seeley, Wee Burn, and E. Ballard, Atlantic City.

Second sixteen—Ennever, Baltusrol, and Brooks, Westchester; C. B. Fownes, Pittsburg, and Remington, Philadelphia Country Club; Carpenter, Philadelphia Country, and Shackelford, Atlantic City; Adams, Nassau, and Brereton, Atlantic City; Work, Atlantic City, and Harrison, Philadelphia Country; Collins, Atlantic City, and Bennett, Atlantic City; Pulver, Yountakah, and Brown, Philadelphia Country; W. C. Fownes, Pittsburg, and Taylor, Dyker Meadow.

Douglas and Travis have now met four times this year, and the former has won once. The first was here, in the spring tournament, and Travis won by 4 to 2. The second was in the amateur championship, when Travis won by 2 up, and the third time was at Lakewood, two weeks ago, when Travis won by 3 up and 2 to play.

The summary of the second sixteen follows: Brooks beat Ennever 3 up and 2 to play, C. B. Fownes beat Remington 2 up and 1 to play, Shackelford beat Carpenter 3 up and 2 to play, Brereton beat Adams 1 up (nineteen holes), Work beat Harrison 1 up, Bennett beat Collins 1 up, Brown beat Pulver, by default, and Taylor beat W. C. Fownes 4 up and 3 to play.

F. H. Bohlen and W. C. Fownes, jr., had a somewhat uninteresting match. Both were affected by the cold, and luck played a conspicuous part in the final outcome. Bohlen was stymied at the third and eighth holes going out. It was all square at the sixteenth hole, but poor putting cost Bohlen the next. The Philadelphian failed to negotiate a half stymie at the home hole, which was halved in 5, and Fownes took the match by 1 up. Both had medal scores of over 100.

W. P. Smith started out on his match with Arden Robbins by losing the first two holes, the St. Andrews man playing excellent golf. Poor putting cost Smith the fifth. He was out of bounds at the eighth, and at the turn Robbins was 4 up. A perfect 3 at the eleventh and a bunkered second by Robbins at the twelfth gave Smith the two holes, but he lost the next two by poor putting. It was all over at the sixteenth, where Robbins was the winner by 3 up and 2 to play. The cards:

Robbins	4	5	5	4	7	4	6	4	6	—45
Smith	5	6	5	3	8	5	7	5	5	—49
Robbins	4	4	7	5	5	4	4	*	*	—33
Smith	4	3	6	6	6	3	4	*	*	—32

Ballard and Seeley had a closely fought match. They were all square at the twelfth. A missed drive and poor putting cost Seeley the thirteenth, and a topped second shot by the Wee Burn player enabled the Philadelphian to win the fourteenth. Seeley made a determined attempt to overcome his opponent's advantage. He won the sixteenth. At the seventeenth he had a chance to bring the match all square, but he missed a three-foot put for the hole, and a half resulted, the home hole being halved in 5. The match went to Ballard by 1 up.

During the morning it had grown 15 degrees colder, and the wind was blowing a gale when the players started their afternoon rounds. Despite this many followed Douglas and Travis when they started out for their match. Each drove a screamer from the first tee, Douglas getting 230 yards and Travis 220. Each was on the green in two, taking three puts. The second was a duplicate of the first. At the third hole Douglas made a superb approach on his third shot, lying stone dead. He won in 4 to 5. Travis took the next, however, in 3, Douglas sliding his drive out of bounds and losing a stroke. Travis also won the fifth. Both were sixty yards from the hole in 3. Douglas overran his approach twenty feet, while Travis lay dead. The Scotchman's desperate try for 5 again overran, and Travis, going down, was 1 up. He threw away his advantage at the sixth. Foozling his approach like a duffer, he took 3 to reach the green, ten feet from the hole, Douglas being equally distant at 2. Each went down in two puts, and they were all square. At the seventh hole Travis was bunkered from the tee, while Douglas got a screamer. The former got out with the loss of but one stroke, but his fourth caught the bunker before the green, losing him another stroke. He was on the green in 3, winning the hole 6 to 7. Both were hole high twenty-five yards up the right of the eighth in 1. Douglas overran his approach put four yards, while Travis barely failed to get down in 2. Douglas holed out in splendid fashion, however, and they divided. At the ninth each drove 235 yards, and were thirty yards short of the green in 2. Travis's third was ten feet short, while Douglas was but three feet away, having the champion half stymied. The latter holed the put, however, for 4, and Douglas, apparently rattled, failed to go down on the like, and the match was square. The cards turned in were:

Douglas:										
Out	5	5	4	4	6	4	6	3	5	—42
In	3	5	7	5	6	5	4	6	5	—44—86
L. Travis:										
Out	5	5	5	3	5	5	7	3	4	—42
In	4	4	7	4	6	4	4	7	5	—45—87

The expected happened in the Travis-Darby match. The amateur champion was never pressed by his less experienced opponent. The golf was not fast, but Travis made the turn for home by 3 up and won by 6 up and 5 to play.

Douglas showed vastly improved putting in his match with McCawley, but, curiously enough, played a most uncertain long game. He was out of bounds at the second, third and eighth holes on the outward journey, but his steady short game enabled him to more than hold his own. He varied by getting off a terrific drive of two hundred yards against the wind at the fifth hole, where he succeeded in laying McCawley a stymie. The Merion player missed an eight-inch put for a half at the sixth hole, and a sliced second and poor putting cost him the seventh. At the turn Douglas was one up, but from this point he played par golf, winning five holes in one over fours and ran away with the match by 6 up and 4 to play.

In the match between Forrest and Davis, neither of these representative golfers played the game of which they are capable, both being erratic through the green. Davis brought the match all square at the sixth hole, 205 yards, with a splendid 3, thanks to a putt of eight yards. Forrest, however, managed to turn for home 1 up, but an extra putt cost him the tenth, and again brought the match all even. It was nip and tuck to the finish. A topped third shot at the seventh hole was a costly mistake for Forrest, as it lost him the hole. The home hole being halved, the match finished in Davis's favor by 1 up.

"MAJOR" TAYLOR BREAKS RECORD.

COVERS QUARTER MILE, UNPACED, IN 0:25⅘ AT SIX DAY RACE.

The feature of the six day bicycle team race, which is being held at Madison Square Garden, last night was the breaking of the world's quarter mile record, unpaced, by "Major" Taylor. He made the distance in 0:25⅘. He was greeted with deafening applause. "Jimmy" Michael rode five miles, paced by a motor machine, in 9:11⅗. The last mile was made in 1:42⅘.

There was a report current last night that McEachern had said that he intended to marry soon, and that the ceremony would be performed in the Garden this evening in case he won first honors in the race. This report was said to be unfounded. In the course of the day Kaser succeeded in gaining three laps. Aaronson and Turville, who were injured on Wednesday, are still at the New-York Hospital. They are said to be convalescing rapidly.

The 1 o'clock scores were as follows:

	Miles.	Laps.
Pierce and McEachern	2.281	3
Elkes and McFarland	2.281	3
Simar and Gougoltz	2.281	2
Waller and Stinson	2.279	4
Frederick and Fisher	2.280	7
Kaser and Ryser	2.280	9
Babcock and Aaronson	1.506	1
Turville and Gimm	1.499	7

AMERICAN BRIDGE COMPANY DIVIDEND.

The Finance Committee of the American Bridge Company yesterday recommended to the Board of Directors the declaration of a dividend of 2¾ per cent on its preferred stock, payable January 24, 1901.

EVER HUNT FOR AN APARTMENT?

Yes; but "Never Again." What's the use, anyhow, when The Tribune presents each Sunday pictures and plans of the best in town?

REPORT ON THE BATH HOME.

INVESTIGATORS DECLARE COMMANDANT SHEPARD WAS REMOVED UNJUSTLY.

Albany, Dec. 14.—The State Board of Charities has transmitted to Governor Roosevelt the report of the investigation by the Board's Committee on Soldiers and Sailors' Homes into the management of the New-York State Soldiers and Sailors' Home, at Bath, by the former Board of Trustees and the commandant of the Home, made at the request of Governor Roosevelt. The report was accepted and adopted by the Board at its meeting of November 15, 1900. The committee finds that the charges against the commandant were not proven, and says:

The final conclusion of the committee, in the light of all the testimony that has been given, and the result of their observation while at the Home, is that the interests of the Home would have been promoted by the retention of Mr. Shepard in the office of commandant. If he could perform his duties as well as he did in such a hostile atmosphere as existed by reason of the unfriendly feeling toward him of his immediate subordinates and of the two trustees who, because of their residence in Bath, were practically the managing trustees of the Home, it is the opinion of the committee that had he had the assistance of persons in sympathy with his administration and willing to co-operate with him there would have been little to be desired in his management of the institution. A careful consideration of the whole record of this investigation has satisfied the committee that had Mr. Shepard been more subservient to the demands of those who sought to use the Home to their own advantage no charge would have been presented against him. It is felt, therefore, that his courageous performance of the duty assigned to him cannot be too highly commended.

The committee further finds that the trustees permitted the pension fund of the members of the Home, amounting to $125,000 annually, to be disbursed without personal supervision or security. Also, that the post exchange fund, made up from the sales of the canteen, had been misapplied. The law with relation to this fund provides that the proceeds shall be used for the support of the library and reading room of the Home, and for the comfort and amusement of the members. It was shown that the proceeds of this fund had frequently been used for the purchase of liquor, including champagne and cigars, for the use of the trustees and their friends. Other unlawful payments were frequently made from the fund, and the committee says: "In short, it was the practice thus to pay for items that it was believed would not be approved of by the Controller."

The posthumous fund, so designated, consists of money left by members dying intestate, as to whose relatives there is no record at the Home. In the fall of 1898 the fund amounted to upward of $10,000, representing the accumulation of years, and it appears that the trustees, for the most part, were not even aware that this fund was in the Board's charge. It was, on the date mentioned, at the instance of Frank Campbell, treasurer of the Home, transferred to the County Treasurer as ex officio Public Administrator for the county of Steuben, and within a short time was depreciated by expenses to the amount of over $1,000, while but one estate, amounting to $154, had been transferred to the heirs. It further appears that almost all of the $1,000 was paid for services rendered by a lawyer, who was also a partner of Mr. Campbell in the banking business.

The committee finds that the same lack of attention on the part of the trustees that was shown to other important features of management existed as to the care of the finances. No interest was paid on the moneys, and the bond given by the treasurer was inadequate. Also that the requirements of the bylaws that a report should be made by the treasurer at each meeting was not complied with. Of the management of the finances of the home, the committee says:

It is not likely that the trustees would be willing to have their own finances conducted in the manner above described, and the elementary rule in regard to duties of a fiduciary relation to the effect that the trustees shall guard the property confided to them with at least as much care as they would their own, seems to have been lost sight of almost entirely.

Since the closing of testimony in the investigation the Governor has appointed new trustees in place of those who were members of the Board at the time the inquiry was instituted, with the exception of one trustee, whose period of service had not terminated. In expressing the opinion that Mr. Shepard was unjustly removed from the office of commandant, the committee says:

It is not intended to convey the idea that the present incumbent of that office is in any way less competent, or that the interests of the Home have suffered by reason of his selection. On the contrary, from the information this committee has received from time to time since Mr. Davidson's appointment, they have every reason to believe that the welfare of the Home will be ably and zealously guarded by him.

Quick Colds

You know what they are. They come upon you with hardly a moment's notice. But they are slow to leave: that's the trouble. Unless you do the right thing they hang on for weeks. Why not send them off? You can do it quickly with Ayer's Cherry Pectoral. It often cures in a night.

Three sizes: 25c., enough for an ordinary cold; 50c., just right for bronchitis, bronchitis, hoarseness, whooping-cough, hard colds; $1.00, most economical for chronic cases.

UNIQUE GIFTS of GRAND PRIX SILVER

A NUMBER of original and exclusive designs in handwrought Silverware, especially appropriate for *WINTER WEDDINGS* and the *HOLIDAYS*, can be selected now for any specified delivery.

These productions have the distinction of being similar in character to those recently awarded the GRAND PRIX at PARIS as representing the highest attainment of the modern Silversmith.

GORHAM CO., Silversmiths
Broadway & 19th St., N. Y.

Christmas Scribners'

The *Christmas Scribners'* has proved to be one of the most popular, as it is one of the most beautiful numbers of the magazine ever issued. Within two weeks the publishers' supply has become entirely exhausted. They have no more copies, and owing to the difficulties of color printing, they will not attempt to print the number again before Christmas.

If you can find a copy at your news-stand

BUY IT AT ONCE.

Pianola Recital
TO-DAY
Saturday, December 15, at 3 P. M.
SOLOIST:
Mr. Isador Schnitzler, Violinist.
Admission Complimentary to All.

PROGRAM:

William Tell Overture ..... Rossini
Aeolian Orchestrelle.
Serenade Op. 43 ..... Mendelssohn
Pianola.
Allo Molto Appassionata ..... Mendelssohn
(From Violin Concerto, Op. 64.)
Mr. Schnitzler.
Feramors-Lichtertanz ..... Rubinstein
Pianola.
March Religious, Op. 15 ..... Guilmant
Aeolian Pipe Organ.
Legende ..... Wieniawski
Mr. Schnitzler.

The Pianola is a practical Christmas present which will bring pleasure to the entire family throughout the year. Aside from an enjoyable entertainment, the recital will afford you an opportunity to hear the Pianola and to judge its qualifications for satisfactorily deciding your most important gift question.

The Pianola is a piano player, *i. e.*, it enables *every one* to play upon the piano at will any selection he desires to hear. It is not necessary for the player to know one note from another, yet he has all the pleasure of hand-playing because he controls the expression which is the soul of music.

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