The Sun.

VOL. XLVIII.—NO. 88. NEW YORK, SATURDAY, NOVEMBER 27, 1880. PRICE TWO CENTS.

SIXTY MILLIONS INVOLVED.

A DECISION THAT STATE TAXATION OF BANK SHARES IS ILLEGAL.

City Banks Uniting to Resist the Collection of Taxes to the Amount of a Million and a Half—Another Test Suit Commenced—The Comptroller of the Currency's Views.

After ten years of fighting in the courts the National Exchange Bank of Albany, in a test case against the Receiver of Taxes of Albany, has got a decision from Judge Wallace, in the United States Circuit Court, that the law of the State passed in 1866, which taxes bank shares, is invalid.

More than sixty millions of dollars is invested in bank shares in this city alone, and should the decision in the above-named case be held good by higher courts, nearly $1,700,000 in taxes will be lost to the city.

The sixty banks in this city have been fighting the law also, and within an hour after the decision of Judge Wallace had been telegraphed from Syracuse, where it was rendered, a complaint in a similar suit had been filed in the United States Courts in this city. The plaintiff, representing all the banks, is the National Bank of Commerce. The defendants are the Mayor, Aldermen, and Commonalty of the City of New York and Martin T. McMahon, Receiver of Taxes. The first reason given by the banks for resisting the taxation of their shares was that an unfair discrimination was made against that form of personal property. Owners of money and other personal property were allowed by law to appear before an assessor, and deduct the just debts owing by them from the value of their personal property. Persons who had their personal property in bank shares, on the other hand, were not allowed to deduct their debts.

The earliest decision as to the validity of the act of 1866 was given by the Court of Appeals in what is known as the Dolan case. The Court held that the act created a separate and distinct system from that existing as to other personal property, the difference being that while the owners of other personal property might diminish their assessments by their debts, the owners of bank shares had no such right.

The National Exchange Bank carried the contest from the Court of Appeals into the Supreme Court of the United States, claiming that it had been denied a right which had been secured to it by the National Banking act, which says, in giving the State the right to tax national bank shares, that "the taxation shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of the State." The Supreme Court decided in favor of the bank, holding that the assessment was void because of the defect in the State law of 1866 in not allowing the deduction of debts from the assessment on bank shares.

There was wide difference of opinion as to the scope of the decision. Attorney-General Ward and Corporation Counsel Whitney held that the effect of the Supreme Court decision was not to destroy the State law of 1866, but was merely to give bank shareholders the right to deduct their debts. Counsel for the Clearing House, which represented the banks of this city, assumed that the act of 1866 was rendered void, and that any assessments under it were illegal.

The banks, with the single exception of a few small institutions, under this decision, agreed to make a united test case against paying any taxes on their shares, instead of merely claiming deduction of debts. The Tax Commissioners of this city, backed by the Corporation Counsel's opinion, determined to make any deductions of debts that were demanded, but to tax the bank shares. Between $5,000,000 and $6,000,000 of debts were deducted from the $60,000,000 shares assessed. The banks each refused to pay the tax demanded and commenced certiorari proceedings in the Supreme Court of the State to prevent its collection, on the ground that the act of 1866 was invalid. The Corporation Counsel moved to quash the proceedings, and the sixty suits are now awaiting a decision, which is daily expected.

The Legislature last spring passed an act putting the State banks on the same footing with the national banks as regards taxation, so that all are now interested in the present contest. It provides for a uniform rule for the time for making and correcting assessments for taxes in the city of New York from the second Monday of January to the eighth day of May, shortly before adjournment it passed an act "to provide for the taxation of banks and of moneyed capital engaged in the business of banking, receiving deposits, or otherwise." This act adopted almost the exact language of the National Banking act above quoted, and especially allowed the deduction of debts in assessments of bank shares the same as on assessments on other forms of personal property. This act did not have the Governor's signature to make it a law until the 25th of June. The tax lists in this city had been previously made up, and the issue between the banks and the Tax Commissioners here is still over the act of 1866. Elsewhere in the State the act of June 25, 1880, affects the taxation of this year.

The suit decided by Judge Wallace yesterday was begun by the National Exchange Bank of Albany last spring in the United States Circuit Court, Northern District, to restrain the Receiver of Taxes and City Marshal of Albany from collecting the tax of 1879, on the ground that the act of 1866 was invalid. The case was argued by Julien T. Davies and Matthew Hale for the bank, and by Rufus W. Peckham for the Receiver of Taxes.

As soon as the news of the decision reached the city the following circular, signed by the Chairman of the Clearing House Committee on Taxation, was sent to every member:

NEW YORK CLEARING HOUSE, NEW YORK, Nov. 26, 1880.

Sir: Information has just been received that Judge Wallace, sitting in the Circuit Court of the United States for the Northern District of New York, has decided to enjoin the collection of taxes on bank shares, imposed under the law of 1880, on the ground that the act itself is invalid, and that, consequently, the taxes were illegal. Proceedings will be at once taken in this city to secure the benefits of this decision.

Later in the day Mr. Julien T. Davies and and Gen. Wager Swayne, counsel for the Clearing House, filed the complaint for the National Bank of Commerce, the institution chosen to represent the united banks. The substance of the complaint is that the act of 1866 discriminates unfairly against the bank, and "produces the result that such shares are taxed at a greater rate than is assessed against other moneyed capital in the hands of individual citizens of the State," and that the act is therefore in conflict with the National Banking act. The complaint avers:

"That the taxable inhabitants of the city of New York and of the towns and wards elsewhere throughout the State of New York have not been faithfully assessed and taxed for the year 1880, as required by law, on the full and true value of all the taxable personal property owned by the said taxable inhabitants respectively, after deducting respectively the just debts owing by them, according to the best judgment and belief of the assessing officers; that by reason of the failure above set forth, to charge against the names of all taxable inhabitants of the city and State of New York, in the manner required by law, the full and true value of the personal property by them respectively owned, after deducting their just debts, the aggregate tax for city, county, and State purposes imposed for the year 1880 upon each of the shares of your orator's capital stock is greatly and unlawfully increased."

An injunction restraining the defendants from collecting the tax while the suit is pending is asked for.

The appearance of Judge Wallace's decision simultaneously with the publication of the report of the Comptroller of the Currency created a good deal of discussion in bank circles yesterday. The Comptroller's recommendation that Congress pass a law fixing the maximum amount of taxation which may be imposed upon national banks by State authorities was generally approved. Vice-President Thompson of the Chase National Bank said that Comptroller Knox's views on this subject were eminently sound and practical, and, so far as he had conversed with officers of other financial institutions, he had found that they agreed with him in commending Mr. Knox's suggestions. Mr. Thompson believed that the continuance of the present system of taxation of national banks would result in a contraction of the currency that would prove detrimental to the interests of all.

In the certiorari proceedings now pending in the Supreme Court of the State, the affidavit of ex-State Assessor James A. Briggs is given to show that the banks, in order to escape taxation, have reduced their capital in the past four years to the amount of nearly thirty millions. The increase for 1880 in the assessed value of shares was over and a half millions. He says that the assessed value of bank shares is twenty-eight per cent. of the assessed value of the entire personal property of the city.

Inquiring About Alleged Treachery.

Before the Investigating Committee of the Democratic General Committee in Brooklyn, which is taking testimony as to alleged acts of treachery to Gen. Hancock by members of the General Committee at the recent election, Mr. W. F. Woolley testified last night that in the Twenty-third Ward a number of blank tickets were found in the sets of Democratic tickets that were peddled out. He knew of the finding of a ticket twenty inches, pieces of paper in different sets. Some bore an endorsement, while others were entirely blank.

THE DE CISSEY SCANDAL.

Trial of Rochefort and Laisant for Libel—Great Tumult in the Court Room.

PARIS, Nov. 26.—The libel case of Gen. de Cissey against the editors of the *Intransigeant* and *Petit Parisien* was called before the Eighth Tribunal yesterday. The court room was crowded to suffocation. Gen. de Cissey attended in full uniform. M. Rochefort and the manager of the *Intransigeant* and *Petit Parisien* were in court, but Deputy Laisant, who is also a defendant, was not present. His counsel requested a postponement of the trial until after the Parliamentary inquiry. Gen. de Cissey's counsel indignantly opposed any delay.

The plea of Laisant's counsel for a postponement having been rejected by the tribunal, the trial proceeded and a number of witnesses testified. Gen. Gresley, an ex-Minister of War, called by the prosecution, declared emphatically that he knew nothing of the crime imputed to Gen. de Cissey, and had never seen the Baroness de Kaulla at the Ministry of War. Gen. Hoyer contemptuously declared that the accusations of Rochefort and his friends were absolutely insensate. No proof of the charges made against Gen. de Cissey was produced by the defendants, and Rochefort himself admitted that the sole object in penning his articles was to secure a Parliamentary inquiry. When Rochefort made this avowal the indignation of the spectators exceeded all bounds, and it was with difficulty that order was restored.

To-day Deputy Laisant was in court. He accepted the responsibility for the articles in the *Petit Parisien*, and admitted the evidence of the witnesses of Gen. de Cissey. M. Laisant's request that the court adjourn for a week, in order that he might produce witnesses, was rejected. The counsel for the prosecution dwelt upon the glorious services of Gen. de Cissey, and declared that his accusers were persecuting in him the soldier who was first to enter Paris during the reign of the Commune. This was received with cheers in the court room, and a tumult followed, in consequence of which the sitting was suspended and the hall was cleared. When the sitting was resumed the President of the tribunal censured the members of the bar for participating in this manifestation of feeling. The counsel, continuing his argument, sought to demonstrate that the charges made against Gen. de Cissey were absolutely unfounded. The counsel for the defence followed, and, at the conclusion of his speech, the trial was adjourned until to-morrow.

[The scandal originated in an article published in the Paris *Gaulois* some time ago from the pen of Ivan Woestyne, a leading member on the staff of that paper. According to this article the French Minister of War (who was Gen. de Cissey) had been enslaved by a siren (the German Baroness Kaulla), by whom he was dominated as long as he retained his portfolio; that this siren obtained many places in the War Office for her favorites, chiefly as translators; and that the woman and her protégés were entirely devoted to Bismarck. When the Minister fell, this woman migrated to foreign countries; but when Gen. Farre, the present Minister of War, came into office, the husband of this woman (Col. Jung) obtained an important position in the War Office, and succeeded in winning the confidence of his chief, which he availed himself of, as his better half had previously done with Gen. de Cissey. The article goes on to say that Col. Jung was constant correspondence with his wife, who is called a German spy, and that important documents relating to the mobilization of the French army had been sold by her to Bismarck with her husband's knowledge and cooperation. After the publication of the article Col. Jung challenged M. Woestyne, who declined it until three superior officers attached to the department should vouch for Col. Jung's character. The witnesses were found, but in the mean time the Ministry of War having instituted proceedings against M. Woestyne, Col. Jung declared that he had no other reparation to ask than before the courts. The trial demonstrated that Col. Jung had had no relation whatever with his wife since the day, many years ago, they separated, and that he had never transmitted, directly or indirectly, any information to the German Government. M. Woestyne was sentenced to six months' imprisonment, 1,000 francs fine, and 5,000 francs damages, and the *Gaulois* was condemned to pay 500 francs fine for publishing the calumny. The trial, however, seemed to show, as was alleged, that Gen. de Cissey had more than warranted M. Woestyne's suspicion, and was completely under the influence of the German Baroness; but after a minute inquiry into the case by the Ministry of War it was decided not to prosecute the General. The Chamber of Deputies, however, has ordered an inquiry into Gen. de Cissey's administration. In the mean time the editors whom Gen. de Cissey is now prosecuting for libel have been repeating the scandal and publishing the names which were concealed in the article published by M. Woestyne.]

STRIKING IRON MOULDERS.

Legal Proceedings Against the Ringleaders at the Johnston Harvester Works.

ROCHESTER, Nov. 26.—This evening Sheriff Burlingame of this city went to Brockport, this county, and served a summons and complaint and the Supreme Court injunction upon thirteen striking iron moulders, who have been the ringleaders for the past six weeks in trying to compel their former employers, the Johnston Harvester Company of Brockport, to stop work in their manufactory or accede to the demands of the strikers for 12½ per cent. increase of wages. The company employ between 400 and 500 mechanics in the manufacture of harvesters. Among these there were never more than thirty to fifty iron moulders, but without a full force in this department, the work in the establishment would be necessarily clogged. The iron moulders are all members of the Iron Moulders' Union, and have been on continuous strike since Oct. 2. The thirteen men who were to-day served with summonses made threats that they had the American Iron Moulders' Union at their backs, and they would compel the Johnston Harvester Company to suspend all operations or comply with their demands. Several committees, each consisting of four moulders, have visited the railroad depot on the arrival of every train during the strike to prevent outside moulders from coming and entering the company's employ. In one instance an imported moulder, who had agreed to enter the company's employ, was induced by the strikers to leave the place on the strength of their offer to purchase him a railroad ticket to California, or to any equally remote place he might desire to go. The striking moulders have not only threatened to "make it hot" for the company all winter, but have done all in their power to that end. They have boasted that they had money enough from the Moulders' Union. The resort to legal action and injunction was found necessary on the part of the company, in order to get enough non-union men to come and remain in their employ. Trouble from the strikers is apprehended. Sheriff Burlingame says that he believes that the injunction order is strictly obeyed, and that no further disorders occur, if he has to press into service every constable and deputy sheriff in the county.

LEGISLATORS AT DINNER.

A Casual Social Gathering that had Nothing to do with the Senatorship.

In response to invitations from State Senator George H. Forster, a company of a dozen gentlemen, many of whom will sit in the next Legislature, were guests at a private dinner party at Delmonico's last night. Some of the newly-elected Assemblymen of machine proclivities who were invited to attend, under the vague impression that Mr. Forster was in some way interested in Mr. Depew's candidacy for the United States Senate, sent polite notes of regret. It so happened that the anti-machine element in politics was strongly represented, although one of the gentlemen present said the affair was purely social, and political topics were not discussed. Conspicuous among the guests were the Hon. William H. Robertson, Senator from Westchester; Major-Gen. James W. Husted, late of Rockland, now Assemblyman-elect from Westchester; State Comptroller James W. Wadsworth; Dr. Polar I. Hayes, Assemblyman-elect from the Seventh New York District; the Hon. Albert Daggett, ex-Sheriff of Kings County; State Senator Frederick Schroeder of Kings County; the Hon. Arthur D. Williams, Assemblyman-elect from the Thirteenth New York District; the Hon. Robert Ray Hamilton, Assemblyman-elect from the Eleventh New York District; the Hon. George Waring, Assemblyman-elect from Kings County; F. D. Weeks, Mr. Forster's law partner, and Samuel McLean, Esq., of Brooklyn.

According to one of the guests, there were no allusions to United States Senators in the after-dinner talk. The artistic merits of the Bernhardt, the revival of American commerce, and Thanksgiving retrospects were the leading topics, and the company went home long before midnight.

Mills Compelled to Shut Down.

TROY, Nov. 26.—The Bessemer Steel Works, the Albany Iron and Bessemer Spike Mill, and Burden's water mill shut down to-day on account of low water. One thousand men are thrown out of employment.

UNDER A FALLING GIRDER.

FIVE MEN FALLING WITH A SCAFFOLD INTO THE HARLEM RIVER.

Louis Gagne Killed! and the Other Men Barely Escaping with their Lives—What Supt. Colburn Says about the Accident.

Work has been going on for several months on the railroad bridge across the Harlem River at the northern terminus of Eighth avenue. The bridge is in course of construction by the New York and Northern Railroad Company, and it will form the connecting link between the Metropolitan Elevated Railroad, the terminus of which is at 155th street and Eighth avenue, and the new railroad, which is to run north, nearly midway between the Hudson River and the Harlem River roads to Brewsters, where it will connect with the New York and New England Railroad. Clarke, Reeves & Co., the contractors who built the Metropolitan Elevated Railroad, took the contract for building the iron work of the bridge, which is to rest on a series of piers 100 feet apart. The Harlem River is narrow there, and over its channel will be a drawbridge; but on each side is two or three hundred feet of marsh, uncovered at low tide, and from two to six feet under water at high tide. There had been a little delay in building the piers, but a few weeks ago D. R. Kelly, the sub-contractor under Clarke, Reeves & Co., put some forty men at work under Superintendent D. R. Colburn, and the task of laying the heavy iron girders that formed the spans was pushed rapidly. On the New York side several spans were thus placed over the swamp land, and yesterday a gang of men were at work under Foreman H. A. Case placing the girders for the span just west of the drawbridge span.

This work was done by means of heavy scaffolding or trestle work, twenty-five or thirty feet high, built between the piers, and by a derrick. The men worked on the scaffolding, and with the steam derrick hoisted to its top the girders, the weight of which is about 5,400 pounds. To make the chord span of 100 feet three of them are used, and the railroad is to rest upon three spans laid horizontally some eight or ten feet apart, the whole span being formed of nine girders. Each girder is some thirty feet long, and eighteen inches by fifteen. The scaffolding was supposed to be strong enough to hold at least four of these girders before they were secured in their places by a system of braces and bolts. Yesterday afternoon there were at work on the scaffold Louis and Frederick Gagne, Patrick Cavanaugh, and Henry Connors. Four girders were resting on the scaffold, and one of these, the largest, designed for the centre span, was being placed by them in position. The girder was resting on its side, and all that remained to do was to turn it over. It was then resting on blocks, about eight inches above the level of the scaffold. One of the men called to Foreman Case that they needed more men to help, and, summoning William Deihle to come and help, Case quickly stepped from the pier, where he was overseeing the work, to the side of the girder. The men had the huge iron beam partially turned, but just as he reached it it slipped from their control, tipped backward, turned over backward off the blocks, and the heavy mass fell with a crash to the scaffold. Although it was only eight inches, the weight was sufficient to snap like pipe stems the cross beams of the scaffolding, and the next moment both this girder and its mate, lying about eight feet from it, went plunging down through the scaffold, carrying everything, men, beams, and tools, to the marsh below. It was nearly high tide, and several feet of water covered the marsh.

A cry of terror from the men on the scaffold, and of horror from their fellow workmen, rose above the crash of timbers and the splash of the water. Then a rush was made for the place. Superintendent Colburn was one of the foremen there. He saw Louis Gagne lying motionless above the wreck, his head resting on the girder, and a heavy six-by-eight timber, thirty-feet long, lying across his head. Blood trickled down and dropped into the muddy water. The beam was taken off of Gagne, and his lifeless body was carried to the shore. His skull was crushed. Meantime other workmen saw the hands and legs of a man evidently struggling desperately. A big beam lay across him, and his head and body were under water. Desperate efforts were made to release the drowning man, but the beams were tightly wedged over him, and it seemed impossible to move them. His hands were tossed about, then their motions grew feeble, and they fell back into the water. The men with every appliance at hand, strained and tugged at the timbers, and at length the limp body of Cavanaugh was taken from the mud and water. He was apparently dead. When after he had been taken to a neighboring saloon and rolled on a barrel, and after whisky had been forced down his throat, he gasped and then breathed. While this was going on, the mangled body of Frederick Gagne was taken from the wreck. Foreman Case had been helped ashore, and Henry Connors had been rescued. How badly these men were hurt no one knew.

At first crash C. W. Hale, one of the employees, ran to the elevated railway station at 155th street and telegraphed for ambulances. Two were sent from the Ninety-ninth Street Hospital, and within fifteen minutes were at the scene of the accident. The wounded men lay in the blacksmith and tool shops, groaning with pain. Case seemed hurt the least. His right arm hung by his side, but he said that it was nothing; that he was all right; and he at first refused to go to the hospital. But he was persuaded, and the four men were hastily driven down the avenue. The body of Louis Gagne was sent to the Carmansville police station, and a man was sent to tell his wife at his home at 153d street and Fourth avenue, where they lived with their three little children.

Last evening three of the wounded men, Foreman Case, Fred Gagne, and Patrick Cavanaugh, lay in the cots of the Ninety-ninth Street Hospital. Connors, a young man of 23, was found to have suffered no more serious injury than a bruised leg, and he went to his home. He boarded with the Gagnes, at 153d street and Fourth avenue.

Fred Gagne, a strong young man, 26 years old, was in a very dangerous condition. He had suffered concussion of the brain, was badly cut and bruised in the face and head, and was delirious. He lay in the hospital tent in the yard, for the hospital building is so full that a large tent is needed to accommodate all the patients. The dead man was his brother. They were French Canadians, but had been working on the elevated roads for several years. Fred is married, and lives in the house occupied by his brother's family. Cavanaugh, 24 years old, who with his wife and children lived at 100th street, near Ninth avenue, lay in a cot in the building. He suffered from concussion of the brain and had a fractured thigh. But he was out of immediate danger.

Foreman Case occupied a cot in the tent. Near his feet was a huge stove full of red-hot coals, and it was needed to make the temperature in the tent comfortable. Case is a large man, 44 years old, whose family live in Malden, Mass. He was suffering much pain, for when the surgeons examined him they found that his right shoulder was fractured, and that he was suffering from severe bruises on the legs and body. He was also in considerable mental distress on account of the accident having happened to his gang of men.

"It was this way," he said. "I had four men at work on this centre girder. All they had to do was to turn it from its flat side to its edge, and I ordered them to do it. We were short handed, for William Crummy, who had been working in my gang, quit at noon and went home. It saved his life, may be. The boys were not quite able to turn the girder, and I went to help them. I don't exactly now see just how the thing happened. I made the scaffold myself of such material as they gave me, and it seemed strong enough to hold a much greater weight than was on it. We turned the girder up on its edge, and were just about to let it down on its narrowest side, when it slipped away from us, turned backward, and went off of the blocking, down on the scaffold, and then the whole thing went too. I tried to stop the girder from turning with an iron bar, but it was twisted out of my hands. I saw the scaffolding going, and jumped for my life."

Superintendent D. R. Colburn was at home last evening nearly ill with anxiety. "The accident," said he, "was the result of the carelessness of a few men who have paid dearly enough for it. For all I have done to give out orders that when turning a girder or handling any such heavy iron the men should follow it up with blocks, so that if at any time they lost control of it the blocks would hold it. These four men did not do this. Case was not with them, or it would never have happened. He was standing on the pier, and when he saw that the men were turning the girder and had it nearly at a pose he hurried to help them. All of them were experienced bridge builders. Some of them were with me in Canada. They were faithful, honest men, but they became careless. The scaffold was well made, but no scaffold could be expected to stand such a strain as the falling eight inches of nearly three tons of iron. The accident will not delay the bridge twenty-four hours. We will put twenty-five or thirty more men on the work. We hope to complete the bridge by the last of January."

A galloping consumption may be avoided by the timely use of Hale's Honey of Horehound and Tar. Of druggists.—Adv.

A FUNERAL IN A SHIP'S CABIN.

The Simple Service Over the Body of Capt. Bischoff, who Died at Sea.

About a year ago the German bark Priscilla, commanded by Capt. D. Bischoff, sailed from this port for the Philippine Islands. She had a crew of fifteen besides the Captain, all Germans. The bark is owned by E. Tobias & Co. of Bremen, whose agents in this city are C. Tobias & Co. The Priscilla made the outward voyage safely, and on the 26th of June last set sail from Iloilo for America. Capt. Bischoff, a stout young seaman, 36 years old, whose life had been spent on the ocean, was attacked by dropsy on the home voyage. He fought with the disease, but to no purpose, and he had to take to his berth. The crew cared for him as well as they could. The sick man grew worse, and his mate told him that he ought to put into port.

"No," said Bischoff, "we will sail for New York."

On Sunday last the observations showed that the Priscilla was nearing the coast. The Captain was very ill. The weather became bad, and the sea rough, but all sail was crowded, that the vessel might, if possible, make her harbor, and the Captain gain needed medical assistance. He was himself very anxious by this time, and he frequently questioned his men as to the speed made. Sunday passed, and still there was no sign of land. Early on Monday morning Capt. Bischoff became very restless. "Do you not see the Fire Island light?" he asked. "Is there no signs of a pilot?"

This question he repeated over and over again. At 4 o'clock he died, with the words on his lips, "Can you see the light?"

Ten minutes later the light from Fire Island shone out through the darkness of the early morning.

The sorrowing crew brought the vessel into port, the flag at half mast, the Captain lying dead in his cabin. Yesterday he was buried. His employers thought it fitting to bury him from the cabin of the vessel he had commanded, and in the afternoon the officers and crew and a few friends gathered there. A black cloth-covered coffin was in one end of the cabin, and by it stood the Rev. Theodore Dresel of the German Evangelical Church. He is white-haired and kind-looking. Mate Lahnsch stood by the coffin's head, and the others stood around him. The face of the dead man was exposed. The cheeks were bronzed, and the beard was full. The minister standing by the coffin talked to the seamen before him, prayed, repeated the simple burial service of his church, and scattered a handful of earth on the coffin lid. The sailors looked at the Captain's face, and walked quietly out.

A friend placed a floral anchor on the coffin, and then it was carried to Greenwood Cemetery.

CUTTING A PUMPKIN PIE.

How Quinn and Cugle Fared for Being the First to Arrive on Runners.

Even the little snow that was on the roads on Thanksgiving Day was taken advantage of by a few who were anxious to be among the first to appear on the up-town drives to the jingle of sleigh bells.

John J. Quinn of the Eureka Stables in Harlem was the first to drive up the road in a sleigh this season. Crossing McComb's Dam Bridge, he was overtaken by Robert Cugle. Quinn was behind his black gelding Tommy Jefferson, and Cugle held the reins over Black Diamond.

"Where are you going?" Cugle shouted.

"To Gabe Case's," was the answer.

"Well, I'll give you a race for it," said Cugle.

The horses were sent away, but Cugle was getting left, and he shouted to Quinn:

"I'll keep on to Judge Smith's, and you go to Case's, and we'll divide what we get."

One of the customs of the road is that the first man of the season to arrive in a sleigh shall be given a present, and when Quinn pulled up in front of Case's he was greeted with:

"You're the first man here, and I've got a bottle of wine and a pie for you."

Quinn had hardly finished the champagne when two waiters brought in a pumpkin pie the size of a section of a Bourbon cask. Quinn looked at the pie with astonishment, and asked:

"How am I going to carry it home?"

"In your sleigh, of course," said Case.

But it was no use, and Case promised to get a wagon large enough to hold the pie, and send it down to Quinn's.

When Cugle arrived at Judge Smith's he found a bottle of wine and a couple of fat ducks, weighing over 16 pounds, waiting for the first comer in a sleigh. Cugle took the ducks back to Case's, and the work of making the stipulated division was begun. There was no knife to be found that was large enough to cut the pie in two, and a boy was sent to a butcher shop after a cleaver. When the division had been accomplished Quinn owned that he had got a bottle of wine, but had drunk it. Not to be outdone in honesty, Cugle made a like confession, and the remaining spoils—a duck and half of the pie for each—were sent to their homes.

CIVIL SERVICE REFORMERS.

Appeal of the Independent Republicans of New York to Gen. Garfield.

WASHINGTON, Nov. 26.—Mr. Horace White and Mr. F. W. Whitridge, a delegation of the Independent Republican Association of New York, called on Gen. Garfield at his residence this morning and presented him the following, signed by the Executive Committee of the Independent Republican Association of New York County, in which they say:

The dangers to our political system arising from a savage contest every four years, extending over the entire continent and pervading all ranks of society, respecting the distribution of the Federal offices, seem to us extremely grave. History teaches that the thing most to be guarded against in a republic is an excess of party rage. This spirit, always sufficiently active under free government, is stimulated to a dangerous and to an alarming degree by the spoils system, which regards all Federal offices as the prizes of the majority, and which would have snatched from the whole body of the present minority the three quarters of a million of thousand votes in this State which were cast for yourself had they cast for Gen. Hancock. Is it not apparent that the greed and terror inspired by such a system must add largely to the heat and fury and attendant dangers of our national elections, and increasingly as the country grows in population and the Federal patronage becomes more extensive? No other civilized government exposes its public servants to the danger or temptation upon the hazard of an election, or would expect good service from them under such conditions.

We are aware that this subject is hedged about with difficulties, and that abuses of half a century's growth are not to be uprooted in a day. We believe, however, that public opinion will sustain any reform of the civil service that is attempted, and that you may safely establish rules for entrance to all subordinate positions which shall make ascertained merit the sole test of appointment, requiring long and faithful service and any affliction from the lists of qualifications. In this way a new basis may be gradually joined for the civil service to rest upon, so that hereafter no political party in its hour of triumph shall look upon the public offices as an enemy's camp, subject to indiscriminate pillage.

Gen. Garfield, having received the paper, entered upon a discussion of the civil service, in the course of which he said that he hoped to have the cooperation of Congress in establishing a legal basis for all routine appointments, so that it should not be in the power of anybody, even the President, to remove any capable and faithful appointee during his term of office, whether the term be long or short.

KILLED BY A KNIFE CUT.

The Fatal Result of a Frenchman's Assault upon an Unoffending Boy.

Leon Juron, a Frenchman, was committed to the Paterson jail in default of bail, yesterday, on a charge of having caused the death of Thomas Johnson, aged 17, who died on Thursday morning. Young Johnson was a brother of John Johnson, the late Democratic candidate for Assembly from the Second District of Passaic County, N. J. On the 21st of October Thomas Johnson went down town to see a Republican procession, and on the way home, near his father's residence in Jersey street, he stopped in a saloon to see that was watching a fight between Aaron and a man named Goldsmith. Some women in the crowd rushed in and stopped the fight. Juron, who was intoxicated, ran at the spectators, brandishing a knife, and struck frantically at everybody within reach. The only person he hit was young Johnson, who was wounded in the side of the head, above the right ear. The doctors who first examined the injury thought it only a simple cut, but Johnson continued to grow worse, until a consultation of surgeons was called, and an operation was performed, which disclosed the fact that the knife blade had gone clear through the skull and penetrated some distance in the brain. The doctors then said that the injury would result fatally, and a warrant was issued for Juron's arrest; but he had moved from the city. On Thursday morning Johnson died. The police had in the mean time learned that Juron had moved to Hackensack, and was working in a silk mill there. On Thursday evening Juron was arrested at his home, as he was playing euchre with his wife. He was greatly astonished on hearing that his assault upon Johnson had resulted fatally.

The Lost Steamer Oncle Joseph.

LONDON, Nov. 26.—There are no apparent grounds for the apprehension referred to in the despatch from Paris to the *Standard* that many English and Americans were aboard the lost steamer Oncle Joseph. Despatches from Rome say that the passengers were poor emigrants from Calabria for South America. The Captain of the Orinda says that the night of the collision was pitch dark. The Orinda struck the Oncle Joseph amidships while going at full speed, almost cutting her in two, and the Oncle Joseph sank in three minutes.

The Turks hate John Bull, but they like Dr. Bull's Cough Syrup as the best remedy they know.—Adv.

AN OLD TRICK NEATLY DONE.

DEALINGS OF MISS DOANE WITH LORD & TAYLOR'S PORTERS.

A Confidence Woman's Audacious Game of Fraud—Running Great Risks in Order to Make a Capture of an $85 Silk Dress.

On Wednesday afternoon a woman rang the bell at 133 East Seventeenth street, and asked for the mistress of the house. She was about the average height, with clear cut regular features, had a good figure, and seemed ladylike. She said that she had just come in from Flushing, that having recently lost her father she had now to provide for her own support, and had been employed by McCreery & Co., the dry goods merchants, as a saleswoman. She wished to rent a room in the house, and would furnish a list of references, prominent among them being the firm that she said she was employed by. Her manner impressed the landlady in her favor, and she was given the room at once, paying $3 for the first week. The new lodger gave her name as Miss Alice Doane. After a short chat she said she would have to go to see her dentist, and would return in half an hour or so.

She next appeared at the glove counter in Lord & Taylor's, where Mr. Myers, the clerk who waited on her, felt slightly suspicious, and refused to send her goods home. He told her that the amount was small, and that she had better pay there and carry the gloves home herself. She at once handed him the money and took the package. She next went to the silk department on the second floor. The saleswoman who waited on her described the transaction to a SUN reporter as follows:

"She came to me at about 5 o'clock and said she wanted to buy a silk dress. I looked her over for a moment and decided at once that she was trustworthy. She had a veil wound about her face, but removed it when trying on the dress, and I saw that she had dark brown hair, a felt hat, regular features, with straight dark eyebrows and dark eyes. In the middle of her right cheek was a sore place, which she said was from erysipelas. It was large and red, with a mole in the centre. She wore a pepper-and-salt ulster and a dark dress, pleated all the way down the front, with a polka dot sash. Said I: 'Do you want an expensive dress, Miss?' 'Well, I'll tell you,' said she; 'papa has given me a hundred dollars to buy a dress and hat, and I guess I will have to pay at least $15 for the hat, which I'm going to buy at O'Neill's, and so I could not give more than about eighty or eighty-five dollars. I would have my regular dressmaker make me a dress, but I must leave the city Monday, and there isn't time.'

"She decided on a heavy silk which fitted her figure beautifully, and then saying that the money would be ready at once if we'd send it around, left the store."

Miss Doane returned to Seventeenth street, and borrowing some matches went to her room. The members of the household were all at dinner at the time, but one of the ladies, having occasion to go up to the back parlor for a moment, saw Miss Doane standing on the stairs by the front door looking expectant, but paid no attention to her as she returned to her room.

A moment later the bell rang and Miss Doane, being on hand, promptly opened the door and admitted Michael Flynn, porter for Lord & Taylor, who had the silk dress in his arms.

"Oh, I was just going out," said Miss Doane. "I'm so glad you've come. Give me the dress and I'll bring the money right away."

"No mum," said Mr. Flynn. "When I've the money in my hands I'll give ye the dress an' not before." Miss Doane was indignant. Mr. Flynn was firm. He went back to Lord & Taylor's with the dress in his arms.

Just after this the bell rang again. This time it was a package boy from some other firm. Miss Doane started down stairs. She said she was going to show the goods to her parents below and get the money. She was met in the basement by the landlady, who asked her what she wanted. Miss Doane, who had a large bundle in her arms, said, after a moment's hesitation, that she wanted some matches. The landlady said she had already given her some, but went to the matchbox and handed her some more. Miss Doane stood irresolutely for a moment, and then went up stairs and returned the package to the boy.

For the third time the door bell rang, and this time it was a man from Lord & Taylor's, bringing the dress again. He was Irwin Potter, a porter, in whom Mr. George Lord says he has the utmost confidence, and who has been in the employ of the firm for years. Mr. Potter says:

"I rang the bell. There she was, all ready. Could she try on the dress while I stood outside of her bedroom door on the second floor? Yes, she could. So up we went, and I stood close by the door while she went inside and tried on the dress. I have had a good deal of experience, but I never suspected her a bit. Pretty soon she came out. 'How do I look, Mr. Porter?' said she. 'Very pretty, ma'am,' says I. And then she says, 'I'll run down and get the money.' So she ran down stairs and I after her. When she got to the foot of the basement stairs I stood at the top for a moment, not knowing exactly what to do. After about two minutes no one came, and I went down after her. When I got there I found the basement door unlatched and the bird flown. Well, I yelled for the police, and everything was done, but she got away."

Miss Doane had carried her ulster down with her when she borrowed the matches the first time, and left it without the family's knowledge behind the refrigerator, with her hat rolled up inside. The silk dress was put on over her ordinary costume, so all she had to do when she went down stairs was to put on her ulster over the new $85 silk dress and walk away.

Inquiries among the people in the neighborhood discovered nothing in regard to the clever confidence woman, nor did the officials of the nearest elevated railway station remember her. The efforts of the police have been fruitless.

MR. BEVENSEE'S MISSING WIFE,

Who was his Third, and who, he Says, has at Least Three Husbands Living.

At West Kinney and Charlton streets, Newark, lives August Bevensee, a well-known fresco painter. He is 52 years old. A few years ago Mr. Bevensee became a widower for the second time, and he then resolved never again to enter the married state. This resolution he kept until last spring; then he fell in love with a woman 28 years old. He offered her his hand, and she accepted after a day's deliberation. One week from the time they first met they were married by the Rev. Mr. Schambach. For months Bevensee was one of the happiest men in Newark. His domestic affairs went smoothly and pleasantly. One evening in August last Mr. Bevensee, on his return home, was met at the door, as usual, by Mrs. Bevensee. He called for her, but got no response from any room. The house was in disorder. Bureaus were open, closet doors ajar, and clothing was scattered about. Not until the night had passed, however, without his wife returning did Mr. Bevensee realize the truth. An investigation showed that about $200 in money, some jewelry, his wife's clothing, and also that of his late wife, had been carried off. Mr. Bevensee laid the facts before a Justice of the Peace. He said his missing wife was "the pearl of all women," and that he would forgive and forget all if she would return to him. He was advised to employ a detective to search for her. He did so, and kept the case a secret until yesterday. Then he applied to Police Justice Recorder for a warrant for his wife's arrest. He says she is living in this city with another man, and she has at least three husbands living. The Justice issued a warrant for her arrest on charges of larceny and bigamy.

A Heavy Jewelry Failure in Cincinnati.

Surprise was caused yesterday in the jewelry trade by the report from Cincinnati of the failure of the firm of C. J. Steinan & Co., wholesale jewellers at 79 West Fourth street, Cincinnati, who made an assignment to Max J. Mack. The liabilities are reported at $80,000, nearly all of which is due to creditors in this city. The house was established many years ago by Joseph Steinan, father of C. J. Steinan, in partnership with Mr. Mack, who was admitted to the firm, receiving $125,000 as his share of the profits. Mr. Mack is reported worth $200,000, and his wife has received considerable property from her father, amounting to $75,000 or $100,000. Mr. Steinan is also reported to have some property, and the firm has also considerable real estate, situated in Cincinnati. Some of the New York creditors have been informed that the creditors last year were promised that their claims would be paid in full. One New York house sent out a claim of $700 for collection, and it was placed in the hands of an attorney, but it was not paid.

An Ex-Sexton's Sentence for Barn Burning.

In Paterson yesterday morning, Judge Barkalew sentenced Cornelius Fox to seven years in the State prison for barn burning. Fox is the man who made a raid through Passaic and Bergen counties last spring, and left a trail behind him in the shape of burning buildings. His conviction is only for the fires he started in Passaic County. He will be tried for the Bergen County fires when the next term of Bergen Court arrives. He was a sexton in the Dutch Reformed Church in Paterson, but was discharged a year from last May. On the night before the Garfield Mountain riot in May last the church was destroyed by fire, and Fox was su