FORTY THOUSAND ARE IDLE.

THE ROLL CALL OF THE DESTITUTE IN BROOKLYN REACHES 10,000.

Two Great Organizations Unite in an Appeal for Aid—The Stoppage of the Planet Mills Will Make Things Worse—Merchants Say That There Is No Hope of Improvement Until the Tariff Agitation Is at an End.

The two largest charitable organizations in Brooklyn united yesterday in an appeal to the public for funds to aid in relieving the widespread destitution that exists among the working people of that city. One estimate yesterday placed the number of unemployed in the city, who at this time of the year usually are employed, at 40,000. Of these it was estimated that more than 10,000 were destitute and wholly dependent on charity. Every charitable organization in the city is taxed to relieve the distress which is daily becoming more general. Every Protestant church congregation is supporting from one to fifty destitute families. Every Catholic church is supporting from twenty to one hundred destitute families, and one parish down town is taking care of about two hundred families.

Several factories in the city have shut down. Others are going to shut down after the 1st of January, and building is almost at a standstill. The ability of the people to purchase is decreased to such an extent that storekeepers in some parts of the city are getting along with fewer clerks. Taken altogether, the situation of affairs is extremely bad, and the prospect of improvement in the near future is not good, according to the best-informed men. The agitation of the tariff question is blamed for the hard times.

There was a meeting yesterday in the office of the Brooklyn Association for Improving the Condition of the Poor. It was attended by Gen. C. T. Christensen, Simeon B. Chittenden, John Truslow, George C. Brackett, Thomas H. Wray, William C. Kellogg, and others. The appeal they issued was as follows:

"To the Benevolent Public of Brooklyn:

"A season of unprecedented distress is at our doors. It is equally unwise to exaggerate or undervalue the facts. Demands already increased more than one-half are likely to be doubled, and beyond these are the needs of the multitude who have never before suffered and are yet too self-respecting to seek aid, though they must have it.

"A careful survey of the field convinces us, however, that existing organizations are entirely inadequate to meet the strain, if their resources are increased in proportion to the demands upon them. These gifts must not, however, interfere with regular contributions.

"Prompt and careful investigation of every case, direct relief in food, fuel, and clothing, temporary work for the able-bodied, and necessary care for the sick and suffering are the essentials. All of these can be secured more economically, speedily, and efficiently by the existing experienced societies, if only their means are sufficiently augmented, than in any other way.

"We recognize that all societies that deal with the poor will need increased funds this winter. We need their coöperation, but the brunt of the struggle must be borne by these two organizations.

"The Association for Improving the Condition of the Poor will administer direct relief in coal, groceries, provisions, shoes, clothing, and other necessaries, and the Bureau of Charities will give aid through temporary employment in their wood yards, laundries, work rooms, in new departments to be at once established, and through their friendly visitors.

"Cases will be exchanged between the two as need may require. Contributions designed to further the special work of either society as outlined should be sent to its treasurer. We earnestly appeal for increased gifts to both organizations.

"Do not waste money on street or house beggars. These are almost uniformly undeserving, and any aid given them is practically taken from those who really need it and can better be given through an organized society.

"A. D. WHELOCK,
"President Brooklyn Association for Improving the Condition of the Poor.

"ALFRED T. WHITE,
"President Brooklyn Bureau of Charities."

Mr. Edward C. Avila, the special investigator for Mr. Wheelock's society, receives nearly all the applications for charity that are received by that society. He said: "We aided 189 families this morning, and the number we aid daily varies between that and 175. It is constantly increasing. Each family receives aid about once in two weeks. A few need aid oftener. We have on our list, all told, about 2,100 families. We average them at about 4½ persons to a family, or 9,450 destitute persons that this society alone is providing with coal and food. As I say, the number is increasing daily.

"The persons who are applying now for charity are of the better class. There are mechanics and skilled laborers. There are many men who have had steady work in factories and who have been thrown out of employment by the dull times. There are clerks. One applicant whose appeal I investigated was a former member of a prominent firm in this very city. Business reverses had come to him. Then he had gone to work for others. Hard times drove him from his place, and at last he was forced to come here, where his money had aided many a poor person, and apply for aid himself. Another application I investigated was that of a man who at one time was largely interested in Wall street. We received a letter from a friend telling of the condition of his family. There was not a loaf of bread in the house. The greater number of persons who are driven to apply to us now are men who have never before known want, but who, satisfy the cravings of their own hunger, would not come, but who are driven to it by the appeals of their children for food.

"My daily visits on tours of investigation are to scenes of poverty and destitution that are often awful. There is one particular part of the city where the suffering is greatest. It is general. We expect in a few days to have a considerable increase of applications from Williamsburgh. The announcement that the Planet Mills there will shut down means more suffering and destitution."

The Kings county almshouse is filled with men and women who have applied to Charity Commissioner Gott. There are more than 1,500 persons there. The Commissioner says the number is unprecedented, and still he gets application after application every day.

"I know of many cases," he said, "where families have lost their homes through poverty. They have been separated, the husband to one people, the husband to his. The children have been placed in institutions. And then there are the individual applications for aid which we cannot give. Applicants come with wan, pinched, hungry-looking faces. Let me tell you the recital of their woes is simply frightful."

A visit was made by a SUN reporter to several of the Catholic priests in the city. One in Williamsburgh said:

"I am caring for thirty destitute families. Some of them are my own people and some are Protestants. I make no distinction. It is a work of charity. The number I am helping is increasing, of course. The men are men who never before have asked for aid. They are sober and industrious. Many of them believe that times will improve after the 1st of January, and that they will again be independent, but I haven't much hope of any improvement for some months—not until the tariff agitation stops." The priests at St. Agnes's Church are caring for eighty families who are destitute, and it was stated by one priest that in the parish in which the church, the Star of the Sea, is located the priests are caring for 200 families. This parish is the poorest in the whole city. The largest contribution that has so far been made to relieve the destitution in the city will be made to-day by the firm of Abraham & Straus. They will devote one-quarter of the entire gross receipts of their store, with a guarantee that the amount will not fall short of $10,000. This being the last purchasing day before Christmas, it is selected as the best day in the year for such a purpose. It is expected that the amount received will exceed $10,000. Mr. Abraham Abraham, the head of the firm, in an interview said:

"Never in my career, and I have been in business twenty-eight years, have I seen such great distress. And, what is worse, it will not improve until Congress settles the tariff question and commerce once more resumes its natural condition."

Mr. Abraham told of one case of destitution he had investigated where the children of the family were actually gnawing the soles of their shoes to stay their hunger.

The closing of the Planet Carpet and Yarn Mills will occur to-night. About 700 more men will be thrown out of work. Mr. A. F. Crichton, the manager, says:

"The closing of the mills is due to the small number of orders and the probable effect of the Wilson bill on the carpet industries. If the bill passes a 30 per cent. reduction of wages must ensue, and very many carpet mills will be closed entirely."

The employees of these mills and three times as many sympathizers from other trades held a meeting last night at Tivoli Hall in Fifth avenue and denounced the Wilson Tariff bill as the cause of their misfortune. A petition signed by each employee and protesting against the reduction in the tariff on jute yarns and carpets was adopted and will be sent to all the Kings county Representatives in Congress.

AID FOR THE PEOPLE'S RESTAURANT.

$4,000 Subscribed—President Low's Financial Committee to Begin Work at Once.

As a result of the meeting of business men called by President Mackay of the Industrial Christian Alliance on Thursday to get help for its new plan for the People's Restaurant and lodging houses more than $4,000 had been subscribed yesterday. The headquarters of the organization are at 170 Bleecker street, and there a people's restaurant has been started where between 250 and 500 people are now being fed daily.

For 5 cents a man gets a meal consisting of a bowl of soup, a cup of coffee, and a slice of bread. This food may be eaten in the restaurant or it may be carried home, and it is estimated that a meal for a medium-sized family may be obtained here for 15 cents. It is proposed to extend these restaurants wherever there may be a demand for them. They may be run in connection with the different charities. Arthur W. Milbury, Secretary of the Christian Alliance, said yesterday:

"In addition to feeding people for a very low price, we are finding employment for men who will work in our kitchen or in the restaurant. This is a better scheme than free soup and free bread stands, for there are many among our deserving poor who would rather starve than go to a free soup stand. Such restaurants as the one started in Bleecker street, however, appeal to the wage earners who are out of work, and there seems to be no doubt that sufficient money will be contributed to support a number of them.

"We have found that many wealthy men are willing to contribute any amount to the deserving poor who are in need of food. They simply want to know that this money is used wisely. It was the purpose of the Alliance to organize this scheme carefully, so that there might be no doubt as to the money being properly used. The Rev. Dr. Lavelle of St. Patrick's represented Archbishop Corrigan at the meeting, and said that the Archbishop heartily approved the plan and would aid it."

Contributions in money may be sent to John P. Townsend at 18 Wall street, and other contributions may be sent to the restaurant at 170 Bleecker street.

The Finance Committee, consisting of W. E. Dodge, A. S. Frissell, T. F. Ryan, Jacob H. Schiff, Charles S. Smith, and James Speyer, appointed by President Low at the meeting held in the United Charities building on Thursday evening, will begin work at once. Other committees to work with them will be appointed by President Low. It is the purpose of these gentlemen to furnish the unemployed some means by which they can get work, and, if not wages, at least relief in return for it.

TAMMANY'S RELIEF MEASURES.

All the District Organizations Urged to Join in Them.

Tammany Hall's General Committee met in the wigwam on Fourteenth street last night, and adopted the call for the primaries heretofore published. Chairman Nelson Smith said that he had been requested to call the attention of the members of the committee to the prevailing distress among the unemployed of the city and to urge the organizations in the Assembly districts to appoint relief committees, raise funds, and assist in every way possible in the relief of the poor in their districts. He referred to the causes which brought about the present condition, and alluded briefly to the uncertainty regarding the details of the tariff bill as it will be finally settled, and said that he had no doubt that its passage will have the effect of restoring confidence and reviving business.

The resolution adopted by the Committee on Organization at its meeting Thursday night was reported and unanimously adopted.

The present Executive Committee and the Committee on Organization were continued in power until their successors shall be chosen.

The meeting being the last of the old General Committee a vote of thanks was tendered to the Office on motion of Sheriff Gorman.

It was the Tammany organization of the Fourteenth, not that of the Twenty-fourth district, as stated in THE SUN of yesterday, that raised a poor fund of $2,003 on Wednesday night.

TO WEED OUT PROFESSIONAL BEGGARS.

Station House Lodgers to Be Sifted and the Habituals Sent to the Workhouse.

President Porter of the Department of Charities and Correction was at the Police Board meeting yesterday, and made some suggestions to the Board in reference to the treatment of station house lodgers. The matter was brought to the attention of the authorities by the charity associations, which suggested that the police be directed to arrest all habitual station house lodgers and have them committed to the public institutions by a police magistrate. In that way they thought the throng of professional mendicants could be thinned out for the benefit of the worthy who are temporarily destitute.

Commissioner Porter suggested that the matter be done by degrees. Instead of issuing a general order to the police he thought it would be better to have one station house at a time act in the matter, not that the institutions might be overcrowded, but because it would enable his department to make a better disposition of each individual case. After considerable discussion it was finally decided to direct the Superintendent to instruct the Captains to rigidly enforce rule 511 of the department, which says:

Indolent, indigent, and vicious persons, who habitually and frequently lodge in station house, on application at station house for lodgings shall be arrested and, arraigned before a magistrate, charged with the crime of vagrancy.

IT MAKES FLOWERS CHEAPER.

Florists Say People Won't Pay the Prices They Paid Last Christmas.

The wholesale and retail florists are swelling the general chorus of hard times. Transient trade is good, but flowers are selling for half the price they brought last Christmas.

A certain wholesale florist bought up the great bulk of the violets which supply the New York market, but as the people would not pay the price demanded he had to come down. As a result violets are selling for $3 a hundred. A year ago they brought $5 a hundred.

Another wholesale dealer with extensive greenhouses in Tarrytown said yesterday that he was not making enough money to pay his employees. As an example, he said he was selling roses at wholesale for ten cents that brought fifty cents a year ago. A retail florist in upper Fifth avenue said: "Christmas trade has not been so poor as long as I can remember. I shall lose about $2,000."

Christmas trees from six to ten feet in height were peddled in the streets for ten and twenty-five cents. Last year the prices for the same ranged from $1 to $1.50.

SUICIDE OF A SHOP THIEF.

Hanged Himself in His Cell After Arrest—His Family Destitute.

CLEVELAND, Dec. 22.—Ignatz Herat, arrested at 5 o'clock this morning on a charge of grand larceny, was found at 7 o'clock dead by hanging in his cell at the Third precinct station. He had taken the strap from his waist, tied one end to the upper part of the door, and slowly strangled to death.

Herat is believed to be the man who broke so many windows and relieved several stores of their displays. Despondency caused by his arrest and the destitute condition of his family are the reasons assigned for the act.

A Christmas Gift of $3 100 for the Olneyville Strikers.

PROVIDENCE, R. I., Dec. 22.—The Olneyville manufacturers, true to their promise made in the last hours of the long struggle in that factory district, have made most liberal contributions to their working men and women for Christmas. Charles Fletcher, who is at the head of the big combination of mills known as the Providence National Consolidation, started the list of contributions with a personal check for $1,000. From the Providence National Mills $500 is given, and another Fletcher mill is credited with $300; the Riverside management contributes $500, the Atlantic Mills, which had no strike, $500, and the Werbosset, owned by Taft & Wedon, gives $300, making a total of $3,100.

Springfield's Christmas Tree.

SPRINGFIELD, Mass., Dec. 22.—The merchants of this city have made arrangements for a gigantic Christmas tree, or a forest of little ones, to be placed in the City Hall, on which to hang presents for the poor children of the city. The presents will be distributed Christmas night, and will consist of 1,500 pairs of mittens, a quantity of boys' caps and shirts, girls' knit hoods and leggings, 400 woollen dress patterns, a large number of dolls, 300 slates, skates, tin horns, harmonicas, nuts, raisins, oranges, and other things calculated to tickle the childish fancy.

120 Applicants for Lodgings.

Seventy men and fifty women applied for lodgings at the West Thirteenth street station house on Thursday night. As the lodging room for the men accommodates only forty, thirty of the applicants had to be turned away. The men who applied were not the ordinary tramps and beggars, but looked as if they knew what a hard day's work meant.

The sergeant, whose experience has taught him the difference between a tramp and a workingman, always gave the latter the preference if possible, and the tramps were put out on the street.

PRIDE CONTENDS WITH WANT

SOME THERE ARE YOUR CHARITY CANNOT REACH.

Coal Tickets Rejected by Persons in Absolute Penury—When a Man Is Sick and Hungry It Isn't Easy to Chop Wood, Even for the Remuneration of Fifty Cents, but Work Is Wanted Rather Than Alms.

Yesterday was the fourth consecutive day spent by a SUN reporter in visiting the tenements of the east side. The more one investigates the greater the suffering which is brought to light. The first cases found are not always the most deserving. They are quite likely to be those of people who are perfectly willing to be helped and who make much ado about their poverty in order to excite pity. If one keeps on from door to door, however, one is sure to find cases of even greater distress where there is no attitude of begging.

"Poor and proud" is a saying which does not fall in New York tenements. The reporter visited a house at 193 Madison street, where a family of five, which moved here a couple of months ago, has no means of support at all. Two young women, who were looking for work, boarded with the family and paid them $4 a month, but they left a few days ago. Of these seven people, the father and mother slept in the one bed, and the other five slept on chairs. They were respectable shopkeepers in Philadelphia, but the hard times have brought them down to penury. The father, without the knowledge of the wife, got some coal and grocery tickets of a charitable organization, but afterward carried the grocery tickets back because he was ashamed to present them.

A woman was visited last week by one of the University Settlement workers. It was Thursday, and one of the coldest days of the season, yet she had no fire. "It's still summer with me," she said when her visitor spoke of the matter. The latter inquired into the case and finally offered the woman, whose husband was sick in bed, some coal tickets. But they were declined, and the surprised caller went on up stairs to visit some other families. As she came down, however, the woman met her again and said that, for her husband's sake, she would be glad to have the tickets.

In another case the circumstances were exactly reversed. The woman at first accepted the tickets, but afterward intercepted the visitor as she was going away and returned them.

Of course this spirit of independence is attractive to those who have charity to proffer, but even in cases where there is an evident desire to get all the help possible there is small room for blame when one sees how the people have to live.

One cold day the two rear tenement houses at 115 and 120 Allen street were visited. They are three-story frame houses with two families on each floor except one of them, where there is a carpenter's shop on the ground floor. That day five of the six families in one house were without a fire, and in the other half of them no fire was burning in cold weather. In one apartment an old woman sat with a shawl over her head because she had no fire, and the wind came in at the loose window.

At 57 Suffolk street a family named Bluestein have two back rooms. There was a pungent odor in the room, which, as the woman explained, came from a big barrel of wine near the stove. Some one had told her to make grape wine and sell it.

"And I made it," she said, pointing to the cask. "Cheap! Good! Fine wine! Ach Gott! And I couldn't sell it! No! And it has all spoiled!"

Sure enough, the woman's wine had turned to vinegar on her hands. The room was clean, and the children fairly shone. The two little girls had nothing on but their little dresses, which, Mrs. Bluestein explained, had been given to them, like the boots and shoes, from school. The father had gone to the dispensary. He has asthma, and the doctors say he must not work, and he must have brandy and cod liver oil and seltzer, and—"Ach Gott!" Mrs. Bluestein says at this point. He has to go to the dispensary twice a day when the weather is mild. When it isn't, the Good Samaritan dispensary doctors go to him. He used to be a custom peddler. That is, he got goods from merchants and sold them to customers of his own. He bought on the installment plan and sold the same way, making a little profit for himself. But people became so hard up that they failed to make their payments to him, so, of course, he could not make his own payments to the merchants, and they would not let him have any more goods. Mrs. Bluestein says she wants washing or sewing, or anything to do.

"What do you have to eat?"

She got out some dry rolls.

"When these are old I get them three for a cent. Then I soak them in hot water for the children. We have bread, and once in a while we get a little money and buy half a pound or so of meat."

"How about your rent?"

"I owe a good deal, but the landlord isn't hard on me, because I've lived here nine years and always paid my rent."

The reporter was told of a family at 117 Ludlow street that lived in the basement. They were said to have two rooms—a dark bedroom and another room with one window which received only a small amount of light because of the stairway outside. The reporter went by mistake to 117 Forsyth street. The front house was evidently not the place, so he went through a long passage to the rear house. This had some kind of a place for a cellar, for there were three narrow windows, about a foot wide, just above the level of the ground. Still, it didn't seem possible that any human being could live in such a place, and after staring at them a few minutes the reporter concluded that they were stables.

But before he could go far, an old woman opened the cellar door and asked what was wanted. She was clean and her hair was smoothly combed. She invited the visitor into her house, which was perhaps warmer for being below the ground, but certainly it could hardly be said to be otherwise improved by that fact. She is a washerwoman and vowed that she could do good work though she looked almost 70. She said, though, that she was only 50, which was quite possible, as a tenement woman of 35 not infrequently looks nearer 50.

In every street of "the poor districts" you need only to knock at the doors. You will find poverty behind almost every one. In East Third street there are dozens of German families, frugal, thrifty people, who have never before asked or received charity. This year they are using the little money they have saved, and it will not be long, unless work is forthcoming, before all they have hoarded will have melted away.

On the top floor of the house at 129 East Third street live two sisters named Sievert. One is a dwarf about 50 years old, and the other, who is about 60, is paralyzed. She cannot feed or dress herself, and, of course, cannot do any work. The dwarf sister does tailor work. She makes a boy's coat for 40 cents. But for the last few months she has not been able to get work, even at that price. Well, they go cold and hungry, and pay a dollar on the rent now and then.

At 156 Forsyth street is a family consisting of father (out of work), mother (sick), and four or five children. They owe a good deal of rent, and have nothing but bread to eat.

People are inclined to be rather cold in their judgment of the poor. The tenants, some of the men who have received tickets for the woodyard at the Warfarer's Lodge, 510 West Twenty-eighth street, were unable to do 50 cents' worth of wood chopping. People are apt to say that if a man were starving he would do anything to earn money for food. The very fact that he can live on not enough to eat makes them weaker than ever, and it is small wonder, any way, if a tailor who has done nothing for years but sit and sew is not able to split wood like an athlete. One old man came to the settlement and asked for a ticket to do wood chopping and one was given to him. About a week later he came for another.

"I was sick two or three days after I worked the other time," he said, "but it got my family some food any way, and I'll try it again."

The different investigations which have been made lately into the condition of the poor seem to have brought but one verdict. The great cry is for work. Of 500 families investigated, 40 per cent. had no work, and 40 per cent. had work only part of the time. Only 20 per cent. had a regular income. In the case of twenty-three families the average weekly income has been reduced from $16.48 to $3 a week. Seventeen others have dropped from an average of $10.82 a week to $1 a week. This is not for individuals, but for families. It seems incredible that a family can live on $1 a week. It is obvious that no family can live and pay from $6 to $8 a month rent on an income of $1 a week.

These people must either have work or be supported by charity. They prefer the work. But until that is ready, they need the generous assistance of their more fortunate fellow beings. Through the account printed in THE SUN, the two widows who were to have been dispossessed last Monday have received material assistance. A reporter visited Mrs. Henry yesterday morning and found her a very much happier woman than she had thought last Monday she ever would be. The sad case of Mrs. Susaman, which was described in yesterday's SUN, seemed to deserve some of the money which had been sent in, and a few dollars were given to her. She does not speak English, but she smiled her gratitude and was in other ways as plainly and clearly brightened and helped that it would have repaid the charitable readers who sent her some Christmas cheer.

THE SUN has received $5 from Nellie Norfolk for Mary Henry of 130 Allen street and Mary Hegar of 115 East Fourth street, who are to be dispossessed on the day after Christmas unless they pay their rent; also $1 from "Old Vet" for THE SUN'S reporter among the poor, to place where it will do the most good. The Peerless Rubber Manufacturing Company sends 250 to be used for the poor and suffering.

FACE LIKE A BURN

Bloody Water Oozed Out Constantly. No Peace Day or Night. Doctors Failed. Cured by Cuticura.

"My child's disease, which was the worst kind of eczema, started on one cheek like a ringworm. It spread and itched so the poor little fellow had no peace night or day. Then it started on the other cheek and chin, until all were raw as a piece of beefsteak, like a burn where you would rub off the skin, and bloody water oozed out constantly. His sufferings were terrible I know, although he was but six months old and could not tell how he suffered. I tied his hands that he would not scratch, then he would rub his poor little cheeks on his shoulders to relieve the intense itching. I had as good a doctor as was in Philadelphia, but he failed to relieve him. I read of the CUTICURA REMEDIES, and at once purchased them. Strange to say that very night he rested without scratching his face, and from that on he improved and soon was entirely cured. I would like anyone suffering from this terrible disease to see my boy, who is in his twelfth year now. His complexion is as clear and smooth as can be. This is an unsolicited testimonial, and every word is true. I thank God for my child's recovery, and I thank the manufacturer of CUTICURA."

MRS. E. B. GAMBLE,
852 N. Forty-Second St., Philadelphia.

CUTICURA WORKS WONDERS

And have effected the most wonderful cures of torturing and disfiguring skin and scalp diseases of infants and children ever recorded. They afford instant relief, permit rest and sleep, and point to a speedy cure when the best physicians and all other remedies fail.

Sold throughout the world. Price, CUTICURA, 50c.; SOAP, 25c.; RESOLVENT, $1. POTTER DRUG AND CHEM. CORP. Sole Proprietors, Boston.

"How to Cure Skin Diseases," mailed free.

BABY'S Skin and Scalp purified and beautified by CUTICURA SOAP. Absolutely pure.

IF TIRED, ACHING, NERVOUS

Mothers knew the comfort, strength and vitality in Cuticura Anti-Pain Plasters, they would never be without them.

BUSINESS TROUBLES.

Failure of the Nickel-in-the-slot Phonograph Company.

The Automatic Phonograph Exhibition Company of this city has gone into the hands of a receiver. Percy L. Klock, on the application of the trustees for a voluntary dissolution of the company. The liabilities are $30,000, actual assets about $1,000. Cabinets and automatic devices, nominally valued at $14,580, are in the hands of the Sheriff, judgments for $13,219 having been entered against the company, one for $3,940 being in favor of Thomas A. Edison, the inventor. Among the stockholders of record are Thomas A. Edison, 5,500 shares; Thomas Butler, trustee, 5,000; Charles A. Cheever, 1,584; William Holzer, Elizabeth, N.J., 2,504; Exploiting Company of San Francisco, 3,696. The machines were operated by a nickel-in-the-slot device. The capital stock was $2,500,000.

Arthur J. Saalfield and Albert F. Fitch (Saalfield & Fitch), book publishers and jobbers at 12 Bible House, made an assignment yesterday to George W. Delano, giving preferences to Ada L. Saalfield, $1,750; Louisa H. Fitch, $2,491. They had been for twenty years in the employ of C. T. Dillingham, and started in business for themselves in August, 1891, with a capital of $5,000, contributed by the partners' wives. The liabilities are reported to be about $15,000.

Adolph H. Syska, Jr., manager of a metal market at Tremont avenue and 177th street, made an assignment yesterday to Conrad Eiser.

Deputy Sheriff Young yesterday received an attachment for $53,000 against Percy M. Harris, in favor of the Continental National Bank, granted for the wrongful conversion of personal property, on the ground that he had left the State. Harris and Benjamin T. Sanford were accused in August last of embezzling that amount from the bank. The attachment was served on several savings banks where Harris is said to have had an account.

The Sheriff yesterday received an attachment for $2,240 against Vincenzo Zarelli, an Italian banker of 130 Elizabeth street, in favor of A. Bolognesi & Co. They claim that on Dec. 12 they sold him 12,000 Italian lire for $2,240, and he gave them a check on a bank for the amount, but when it was presented there were no funds to meet it, the bank having only $12 to his credit. They say they have been unable to find Zarelli. A photograph of Zarelli was shown to the clerks at several of the steamship offices, and at the Guard line it was said that on Dec. 14 a man who resembled the photograph purchased a second-class ticket for Liverpool.

THE STOKES COUSINS AGREE,

But It Is on a Very Small Point in Their Litigation—A Receiver Asked For.

A. Q. Keasbey made application to Vice-Chancellor Green in Jersey City yesterday, on behalf of W. E. D. Stokes, for permission to examine the books of the Hoffman House, John J. Adams appeared for Edward S. Stokes in opposition to the motion. Mr. Keasbey asserted that the Hoffman House corporation having been organized under the laws of New Jersey on Sept. 2, 1892, its books should be kept in New Jersey, as explicitly directed by the law. Mr. Adams, in reply, said that the motion was not made in good faith, but was the outcome of the animosity of W. E. D. Stokes against his cousin, Edward S. Stokes. He also alleged that W. E. D. Stokes desired to have the books brought to New Jersey merely in order to compel E. S. Stokes to purchase his stock.

Vice-Chancellor Green advised counsel to settle the matter amicably, but said that if this were not done he would order the books brought into court. An agreement was finally reached by counsel, and the Vice-Chancellor then directed that the examination should take place at the Hoffman House, beginning next Tuesday; that counsel should have five days, from 9 A. M. to 5 P. M., and that Edward S. Stokes should furnish the necessary room and accommodations. He also told counsel that if they met with any obstruction they were to renew their application, and he would at once order the books produced in court.

At 5:30 P. M. Mr. Keasbey again went before Vice-Chancellor Green and asked for the appointment of a receiver in New Jersey. The Vice-Chancellor granted a rule to show cause, returnable in Jersey City next Tuesday, why a receiver in New Jersey should not be appointed. This order was served at the Hoffman House last evening.

ABE STEIN & CO.'S ASSETS.

Promise of a Statement that Will Astound the Creditors.

A motion was made before Justice Truax of the Supreme Court yesterday for the appointment of a receiver of about $75,000 worth of goat skins (or the proceeds of the sale of part of them), which, it was alleged, had been delivered in trust to Abe Stein & Co. by the German Bank of London, the Bank of South America of London, and the London and River Plate Company of London. The banks presented the agreements they had had with the firm. The agreement provided that the goods should be held in trust to secure the money advanced by banks to purchase them. It was urged that David Wile, who was recently appointed receiver of Abe Stein & Co., could not take these goods or the money derived from a sale of them until the loans of the banks had been met.

Otto Horwitz, in opposition to the motion, said that the firm had been taking advances under such arrangements for years. They met the drafts for advances whether the goods had been sold or not. The day before the failure the firm had paid a draft of some of the defendants for $2,000.

"We will soon have a statement ready which will show as sla that will astound the creditors," said Mr. Horwitz. He added that the motion would not be pressed, as the plaintiffs knew how much the assets would be.

Justice Truax said it would be a good idea to present the statement before he decided the motion, because if the creditors were to be paid in full the motion would naturally be withdrawn. He reserved decision.

CORONER SHEA'S OLD FIRM.

Judgment Entered Against Shea & McCauley, Lately of 12 Centre Street.

Judgment for $2,193 was entered yesterday against Shea & McCauley, liquor dealers, lately at 12 Centre street, in favor of S. C. Boehm & Co. Execution was issued to the Sheriff against Jas. McCauley only, as Mr. John B. Shea had not been served with the summons in the suit. The judgment debtors are well-known politicians, Mr. Shea being Coroner and Mr. McCauley marshal for the Board of Health. They bought the saloon in January, 1892, it was said, for $7,000, and in October last sold out to Martin Hirsh.

THOSE TOBACCO REFUNDS.

MR. HAMLIN GETS SOME INFORMATION AT FIRST HAND.

He Goes Over the Question of Wrappers and Fillers and Duties with the Collector and Other Customs Experts—The Decision Against the Government—A Wrangle Over a Treasury Agent's Seizure.

All the Custom House people had a busy time yesterday. Assistant Secretary Hamlin had come on from Washington for talks with Collector Kilbreth and Appraiser Bunn and the members of the Fairchild Commission. Mr. Hamlin's visit, like Assistant Secretary Curtis's visit a week ago, was in search of information.

All the high Federal officials were glad to see Mr. Hamlin, and it was the general comment that he might run over more frequently. The criticism was general that the Assistant Secretaries of the Treasury Department have relied altogether too much on the information imparted by Commissioner of Customs Pugh and Chief Clerk of Customs Comstock and their friends the Treasury agents in Washington. It is believed that Mr. Pugh and Mr. Comstock and the Treasury agents have certain theoretical ideas which a single visit of Mr. Hamlin to New York city would obliterate.

Mr. Hamlin and Mr. Kilbreth had lunch together and afterward, with Mr. Bunn and Deputy Collector Phelps, they talked about the tobacco and hat trimming refunds. These tobacco refunds are disturbing Secretary Carlisle and others. The facts in the case are that, under the old tariff act, which was in operation from March 3, 1883, to Oct. 6, 1890 there was a provision which seemed to declare that if more than 85 per cent. of the tobacco imported was suitable for wrappers it should be dutiable at 35 cents a pound and all other leaf tobacco should be dutiable at 35 cents a pound. During the administration of Secretary Fairchild the interpretation was accepted that the duty on the tobacco should be taken pro rata, that is, according to the percentage of fillers and wrappers in the respective bales, so that if 40 per cent. of the importations were wrappers and 60 per cent. were fillers, the 40 per cent. should pay 75 cents a pound and the 60 per cent. should pay 35 cents a pound. The General Board of Appraisers appointed by President Harrison accepted this interpretation, even after the McKinley law went into operation. The refunds were retroactive. The importers protested against this interpretation, claiming that the bale of tobacco was the unit of classification—that is, that each bale should pay either 35 cents or 75 cents, accordingly as it was above or below the 85 per cent. interpretation of the statute.

A test case was tried before Judge Wheeler, who sustained the importers, and another case was tried before Judge Shipman of Connecticut, who also sustained the importers. The Government appealed to the United States Circuit Court of Appeals, and Judge Lacombe sustained both Judge Shipman and Judge Wheeler. Accordingly on June 12 last Secretary Carlisle promulgated the decision of Judge Lacombe and directed the Collector of the Port of New York to make the refunds on the basis of the interpretation handed down by Judge Lacombe.

Collector Kilbreth on his advent as head of the port took up the intricate matter and has filed with the schedules announcing that the tobacco importers of New York are entitled to $900,000 from the Government on Judge Lacombe's decision. The majority of the importers interested have demurred against Mr. Kilbreth's figures, with the exception of importers who represent $600,000 in refunds. These have accepted Mr. Kilbreth's figures, and already $7,128 has been paid to the importers who represent the refunds of $60,000. Those who refuse to accept Mr. Kilbreth's figures say that by Judge Lacombe's decision they are entitled to larger refunds than the Collector is willing to allow. The importers now say that they should have refunds amounting to between $2,000,000 and $3,000,000.

All these matters were discussed by Mr. Hamlin and the Collector and the Appraiser, and Mr. Hamlin is to report to Secretary Carlisle. There is undoubtedly room for grave frauds to be committed in the matter of these refunds. The Government, it was said, however, will pay all just claims, and nothing else. The hat-trimming refunds were also discussed. These amount to anything between $6,000,000 and $20,000,000. There are more quite earnest requests from the United States over the hat-trimming refunds than the average citizen has hairs in his head. But Secretary Carlisle wants to know as nearly as possible how much money will be needed to meet these refunds and the refunds in the tobacco cases. They may embarrass the bond issue which he has asked Congress to allow.

Something like a little riot occurred in Collector Kilbreth's office after he had finished talking with Mr. Hamlin. The Collector sat at his desk, flanked by lawyer W. F. Phelps, and the lawyer to come, Henry De Forest Baldwin, in a bee seat at Treasury Agent McCoy. In front of the Collector's desk were ex-Senator Charles P. McClelland and Charles Hess, opposed to the Collector and the whole United States Government.

McCoy had a few hours before seized 7 bales of Havana tobacco from Stachelberg & Co., 159 and 161 South Fifth avenue. McCoy alleged that these 7 bales were part of an importation of 47 bales made by the firm as fillers, whereas in reality they were wrappers. Fillers are dutiable at 35 cents a pound and wrappers at $2 a pound. His story was that the appraisers in looking over the 47 bales discovered that 11 of the bales contained wrappers. He couldn't find the 11 bales on the premises of the firm. He found 7 bales, and those he seized.

McClelland and Hess said that McCoy had received quite a high-handed outrage. Hess said that he would have punched McCoy if McCoy had come and taken his personal property as he had seized Stachelberg & Co.'s property, and McClelland, waving his oratorical finger, informed the Collector, "And I would have shot you!"

The Collector heard all the arguments and decided that McCoy was right in seizing the tobacco on the ground that the firm had made a false entry at the outset averring that all of the forty-seven bales were fillers. That false statement alone, according to the Government statute gave McCoy full right to seize any bales that contained another quality of tobacco. Hess and McClelland were angry, the Collector smiled, Mr. Phelps adjusted his nose glasses with complacency, Mr. Baldwin got a new point in customs law, Mr. McCoy became more intense, and there was no blood shed.

New Corporations.

ALBANY, Dec. 22.—The following companies have filed articles of incorporation with the Secretary of State:

The Le Page Chemical Company, to manufacture Venice turpentine and other chemical products in New York city. The capital stock is $12,000. The directors are Benjamin F. Watkins, William N. Le Page, and Robert L. Harrison of New York city.

The Charles W. Tracy Company, to manufacture various articles of paper goods in New York city. The capital is $21,000. The directors are Charles W. Tracy of New York city, Walter F. Keeler of Jersey City, and William Kinke spiel of Brooklyn.

The Jacob Ruppert Manufacturing Company, to manufacture plate, tinware, sheet iron, metal, and stamped ware in Brooklyn. The capital is $100,000. The directors are Joseph G. Comte and John Brunner of Brooklyn and Victor S. Le Comte of New York city.

The David Wells Sons Company, to conduct a general theatrical, vaudeville, and exhibitions business in New York city. The capital is $50,000. The directors are Maurice Weil, Henry Weil, and Fanny Stern of Brooklyn and Morris Hirsch and Charles Stalb of New York city.

The Wheeler Rail Joint Company, to manufacture rail joints in New York city. The capital is $50,000. The directors are H. L. Terrell, S. T. Sullivan, A. A. Spellissy, and L. M. Schwan of New York city and E. S. Chessler of Westport, Conn.

The Manhattan Cement Company of New York City, to manufacture and deal in Portland cement. The capital is $15,000. The directors are Horace F. Hutchinson of Brooklyn and Alfred Lauterbach and Homer R. Bromley of New York city.

The C. B. Turton Company of New York City, to deal in naval stores and other commodities. The capital is $25,000. The directors are Charles B. Turton and John Turton of New York city, and Edgar B. Turton of Great Neck, queens county.

The H. C. Mandeville Company of New York City, for exploiting inventions and dealing in wood and other materials. The capital is $1,000. The directors are Frederick Hass, J. Oscar Berthalf, and H. C. Mandeville of New York city.

Out of Work, Despondent, Killed Himself.

Daniel Casey, who had been out of work for some time, had a room at 69 Bowery, and for the past few days had been very despondent. Between 7 and 8 o'clock last evening he swallowed some sulphuric acid and cut his left wrist with a penknife. Before he was found he had bled a great deal. He was taken to Gouverneur Hospital, where he died at 8:15 o'clock.

Silver Business Troubles.

INDIANAPOLIS, Dec. 22.—W. O. Wasson & Co., extensive coal and coke dealers, assigned to-day. In the deed of assignment Mr. Wasson conveys everything he possesses, real or personal, to W. F. Brown, as trustee, for the benefit of creditors. It leaves him a poor man.

HOLIDAY FIRE-SIDE NOVELTIES.

Wm. H. JACKSON & Co

BROADWAY, UNION SQUARE, AND 18TH ST.

HEADQUARTER.

Mantels, OPEN FIREPLACES, TILES,

Elegant Stock, Best Service, Manufacturers' Prices.

The F. & M. Schaefer Brewing Co.'s

Special Holiday Brew

On Draught at all Customers.

Bottled at the Brewery for Family, Hotel and Export Trade.

DEAN'S STORY OF THE ROBBERY.

**McNally Said