WOMAN A PILLAR OF FIRE.

MRS. CASLIN FATALLY BURNED WHILE HUNTING STRAY CAT.

Animal Got Under Bed and Howled in the Night—Woman Upset Lamp—Her Burning Hair Set Fire to Husband's Nightgown—Man Is Burned Too.

While hunting for a stray black cat yesterday morning Mary Caslin of 649 Wythe avenue, Brooklyn, set fire to her bed with a kerosene lamp and was so seriously burned herself that she will die. Her husband, Frank, was also burned from head to foot in his efforts to save her. He will recover.

The cat escaped. The animal didn't belong to the Caslins or to any other family in the house. It had strayed into the house some time in the course of the evening and was locked in when the Caslins went to bed Wednesday night.

Some hours later the cat began to howl. Caslin and his wife were awakened by the noise. As the wife just knew where the matches were and the husband didn't Mrs. Caslin volunteered to get up and find the cat.

First she lit a kerosene lamp and then got a broom. The cat was in a corner of the room with his back up and still snarling. Mrs. Caslin opened the hall door and a window and then jabbed at the cat, hoping that he would escape one way or the other. But the beast ran under the bed to get away from the broom. The woman got down on her knees and poked with the broom handle at the place where she saw two round green lights, the eyes of the cat.

The lighted lamp was on a chair beside the bed.

The cat dodged the end of the broom stick and then backed further under the bed out of the way. In reaching for him Mrs. Caslin hit the chair with her shoulder and over went the lamp. It exploded, covering the woman's nightgown with burning oil and at the same time setting fire to the bed.

Caslin managed to jump out of bed before the flames reached him and went to the assistance of his wife, whose thin nightgown had already gone up in smoke. She stood stark naked and shrieking with agony in the middle of the room, with her hair blazing and flesh burning. Caslin snatched a spare blanket from a chair and folded it about his wife's head and body just before she fell unconscious to the floor.

The woman's hair brushed against her husband's nightgown and that, too, was burned, but the man succeeded in tearing it off before he was burned fatally.

The shrieks of the mother had aroused the Caslin's five-year-old daughter, Mary, who was asleep in the next room. The child ran to her parents' room and began to scream when she saw her mother and her father frantically running about the room, beating his body and tearing off fragments of the burning nightgown.

When the little girl ran to her father's side calling both him and her mother, he gave her a shove that sent her sprawling into the corner of the room. That was to save the child's life.

Just then the bed slats which had burned through fell to the floor, and the terrified black cat, with its hair singed, rushed from under the bed, jumped over Mrs. Caslin and went through the third-story window, which had been opened for him ten minutes before.

By this time the other tenants in the house had got to the Caslins' flat and did what they could for the fire-tortured man and wife. One of them called the firemen.

Caslin, his wife and the child, who was half-suffocated by smoke, were taken to the Eastern District Hospital.

PIERRE LORILLARD'S ESTATE.

Executors Have Held Above $1,800,000—More Than $125,000 Paid to Mrs. Allen.

TRENTON, Aug. 14.—The executors of the will of Pierre Lorillard have filed with the Secretary of State an intermediary report showing the receipts and disbursements to the present time in the settlement of the estate.

The value of the estate as inventoried at the time of Mr. Lorillard's death was $1,797,925.23, and the executors have since received $67,661.63 in dividends and from other sources.

In the settlement of debts and legacies and for expenses the executors have paid out $259,483. The report shows that there has been paid to Mrs. Lily A. Barnes, or Allien, $60,925, as a "legacy of personal property at Rancocas," and $55,840 as a "legacy of horses in England."

Other disbursements include a legacy of household goods to the widow of $26,325 and payments of $16,000 on her annuity. Mrs. Lorillard's sister, Jane J. Judge, has received $1,000 on her annuity and Pierre Lorillard, Jr., $25,000, left by his father's will.

Of the estate, $1,433,550 is invested in stocks and there is $36,575.46 deposited with the Commercial Trust Company of Jersey City. There is a certificate of deposit for $100,000 more with the same company.

Some of the items of income since Mr. Lorillard's death are: Dividends on Continental Tobacco stock, $28,000; Pressed Steel Car Company, $22,000; Tuxedo Park Association, $13,197.

Included in the list of disbursements are these items: Dr. E. P. Kilroe, for professional services, $2,180; Dr. Austin Flint, $500; Dr. S. A. Brown, $250; M. H. Partidge, for funeral expenses, $1,079; Rosary Flower Company, for flowers at Mr. Lorillard's funeral, $210; R. W. Carter, wages, $3,000; H. Leconte, valet, wages, $1,340; Brighton Beach Racing Association forfeits, $390; Westchester Racing Association, forfeits, $90; Daniel Maher, jockey, $2,436; training and keeping horses, exclusive of feed and shoeing, $6,940; for building houseboat, $11,650.

LAYS HIS ARREST TO REVENGE.

Treadwell Says He Was Accused of Causing a Policeman's Dismissal.

Policeman Paul O. L. Ziegler of the Tenderloin station was tried before Deputy Commissioner Thurston yesterday on a charge of making a false arrest brought against him by Charles Treadwell, the negro watchman of a printing concern on West Twenty-fourth street, of which Commissioner Partridge happens to be the president. The premises of the concern are close to those of Proctor's Theatre, where Policeman Forster recently spent two of the hours that he should have been on post. Forster was dismissed from the force for that offence. Treadwell was arrested by Ziegler on the charge of warning disorderly women and was discharged in the police court the next day.

On the stand yesterday Treadwell said that when he was brought to the station house Ziegler remarked to the sergeant: "This is the fellow who broke Forster. I don't care who is his boss and I am going to arrest him as often as I get a chance."

The defence introduced a number of witnesses to prove that disorderly negro women frequented the part of West Twenty-fourth street where Treadwell is employed and that he used to admit them to the premises he was guarding. The Deputy Commissioner reserved decision.

New Church and Parsonage for The Bronx.

Plans have been filed for a two-story brick and stone church and a three-story parsonage to be built for Emanuel Evangelical Church of The Bronx, of which the Rev. A. Arthur King is pastor. The buildings will be erected at the southwest corner of Brown place and 137th street and are to cost $60,000.

In the World of Fashion

much transpires that finds its way to THE SUN'S Woman's Page first. This is one feature that makes THE SUN a desirable home paper.—Adv.

AN ALASKA AURORA FADES.

$2 a Ton Was All the Company's Ore Assayed—Work Stopped.

Bad news of the Aurora Gold Mining Company was confirmed yesterday, when Capt. Thomas C. Dunn, president of the company, reached New York after a fifteen-day journey from the mine on Cook Inlet, Alaska. Capt. Dunn said he had ordered the plant shut down, as the company's own assay showed that the ore was unprofitable. He had hopes of a profitable return from other claims held by the company.

Capt. Dunn and some fellow speculators sent a ship around the Horn to Alaska in 1897, when the Klondike rush was on, to prospect. The expedition secured forty claims. Eleven of these lay right at Kachemak Bay, where there is a good harbor and where Capt. Dunn thinks there is a fine site for the largest city of Alaska. On account of its accessibility these claims were first to be developed. Assays of ore shipped to New York were reported to show a yield which would quickly make the owners rich. A company was formed. It was capitalized at 1,250,000 shares, having a par value of $1 each. This stock was sold to the New York speculating public at 5 to 35 cents a share. It was all disposed of through the banking houses which make a specialty of handling low-price mining stocks. The company realized between $65,000 and $70,000 from the stock. Of this, $45,000 was spent for machinery and plant at Kachemak Bay.

When the company got its own assay working it found that the ore was returning less than $2 a ton, whereas the officers had figured on at least $4 a ton and probably more. With a capacity for handling 100 tons a day the officers hoped to make a profit at $4 a ton which would enable the company to develop the other properties.

"I went to the mine," said Capt. Dunn yesterday, "and found that the ore was not rich as we had been led to believe, so I stopped work there and discharged the men. We still have twenty-nine claims which we have not developed, and we hope to find these sufficiently resourceful to put the company in the way of prosperity. Most of our money is invested in machinery, which is a most valuable asset. If we had money enough to operate on a large scale we might be able to work this mine we have closed at a profit. However, we do not owe anything, except to one of our stockholders, who lives in Terre Haute."

Capt. Dunn said yesterday he was sorry to hear that some persons had said the mining company was a swindle. "If any one perpetrated a swindle in this company I must have done it," said he, "and as I have lost my money in it I guess people won't believe there was any fraud."

LETTER FROM MGR. SETON.

Writes That Sensible, Patriotic Americans Are Welcome in Rome.

Justice of the Peace James K. Murphy of Jersey City received yesterday a letter from the Rev. Mgr. Robert Seton, former rector of St. Joseph's Catholic Church in that city, who went to Rome last January to spend his remaining days.

The Monsignor wrote among other things: "I hope all Americans coming to Rome will make free use of my rooms. They want some Americans here of good sound patriotic ideas and who can express them, as I can, in six languages. You ought to have heard me the other day at a big dinner given by Cardinal Martinelli, knock down (metaphorically speaking) a Mexican Bishop round after round and the shouts of applause that I got. I acknowledge that I began the fight by telling the company that those others were Mexicans, or Brazilians, or Argentines, or anything you choose to call them over here, but that we were Americans, pure and simple, with all that that implies of greatness and wealth and power of leadership."

ROOSEVELT THEIR CANDIDATE.

Seventh District Missouri Republicans Promise Him Support in 1904.

SEDALIA, Mo., Aug. 14.—The Republican convention of the Seventh Missouri district, which nominated Granville Peale of Springfield for Congress to-day, adopted the following resolution:

We heartily indorse the Administration of President Roosevelt as among the wisest and most patriotic that has ever blessed this country. We especially commend the policy of reciprocity with Cuba, which he has recommended to Congress as eminently wise and just and calculated to promote and conserve the close commercial relations which ought to obtain between the two republics. With supreme confidence in his wisdom and patriotism and his devotion to the best interests of the people, we pledge him our support as the Republican candidate for President in 1904.

DYNAMO OILER KILLED.

Testrup Touched the Generator While Standing on an Iron Plate.

Louis Testrup, an oiler employed in the power house of the Manhattan Elevated Railroad at Seventy-fourth street and the East River, was killed by electricity while at work yesterday afternoon.

Testrup was eating a sandwich and at the same time oiling a dynamo. His hand came in contact with a live generator while he was standing on an iron plate. This completed the circuit, several thousand volts of electricity passing through his body. His clothing was burned off and he was instantly killed by the shock.

Testrup lived at 113 Rapelye street, Brooklyn.

DOG DISGORGES DIAMONDS.

Mrs. Mills of Greenwich Recovers the Jewels That Sport Had Swallowed.

GREENWICH, Conn., Aug. 14.—Mrs. W. McMaster Mills's diamonds which her pet bulldog Sport swallowed on Tuesday afternoon were recovered to-day and the dog has gained his freedom. Mrs. Mills told her fellow boarders at the Sileck house this morning that she had the three rings again and that the dog had truly swallowed them as she surmised. The dog had been under a veterinary's care and last night X-rays were used on him to see if the rings were really there. Their location was discovered and then the dog was made to disgorge.

BACHELOR HOTEL GIVEN UP.

Edward Holbrook Is to Build a Six-Story House on the Site Instead.

The plans for a sixteen-story bachelor hotel, to be erected in Fifty-second street just east of Fifth avenue, have been abandoned because the owners of the adjoining property at Fifth avenue and Fifty-second street have entered into an agreement with Edward Holbrook, president of the Gorham Manufacturing Company, who owns the site, to restrict the property to private residences. C. P. H. Gilbert, the architect, is now preparing plans for a new six-story American basement house to be built instead of the hotel.

THE GAYNOR-GREENE CASE.

Quebec Newspaper Criticises Judge Caron's Decision in Liberating Them.

QUEBEC, Aug. 14.—The *Chronicle* severely criticises Judge Caron's decision in the Gaynor-Greene case, concluding its article with the statement that the course of this case has unfortunately justified the reluctance of the United States authorities to take proceedings in this district and will not fail to give color to the many disagreeable things which have appeared on this subject in the press of Canada and in the United States.

Reardon Seeks Reinstatement.

Former Police Captain John Reardon, who was dismissed from the force on July 8 by Police Commissioner Partridge, secured an order from Supreme Court Justice Dickey in Brooklyn yesterday commanding Commissioner Partridge and Deputy Commissioner Thurston to show cause why a writ of mandamus should not be issued compelling them to reinstate the petitioner as a police captain.

BARCELONA CITY PILLAGED.

VENEZUELA REVOLUTIONISTS IN POSSESSION.

All Civil and Military Officials Imprisoned—Business Houses and Private Dwellings Sacked—Two American Steamships Seized for Government Use.

WASHINGTON, Aug. 14.—The capture of Barcelona by the Venezuela revolutionists has been followed by lively times, according to official despatches received in Washington. One of the despatches came from Commander McLean of the United States cruiser Cincinnati and was sent direct from the captured town. It was dated yesterday and read as follows:

"Barcelona occupied by revolutionists. Have imprisoned all civil and military officials. Are in possession of entire district. Some pillaging done, but everything now quiet. Twenty-nine business houses, mostly foreign, sacked. Also fifteen private dwellings."

Another despatch about the Barcelona situation was received from H. W. Bowen, United States Minister at Caracas, who said that he was advised by the United States Consul at Barcelona that the revolutionists were sacking that town and searching private houses. They were demanding money from foreign residents in exchange for a guarantee of safety of lives and property. Mr. Bowen reports the general situation as serious.

The following despatch from Commander Rodgers, of the United States gunboat Marietta, was received at the Navy Department this afternoon:

"PORT OF SPAIN, Trinidad, Aug. 12.—Three American citizens at Angostura, Venezuela; life and property safe when ship sailed. City controlled by revolutionary military chief. Foreign subjects alarmed at situation. Two Orinoco company steamers forcibly detained at San Felix for Government use.

The company referred to is the Orinoco Shipping and Trading Company, an American concern. Action will probably be taken by this Government against the seizure of its vessels by the Venezuela authorities.

Officials of the Navy Department are mystified over a telegram which came this afternoon from Commander Nickels of the cruiser Topeka, now at Puerto Cabello, Venezuela. Commander Nickels said merely that there was no danger of attack on Puerto Cabello from Government troops. This indicates that the town is in the hands of the insurgents, an expected event, but not officially known. At last accounts Puerto Cabello was held by the Venezuelan Government, but was momentarily expecting an attack from a strong body of insurgents.

GERMAN FORCE AT VENEZUELA.

Government Will Send Two More Gunboats to Puerto Cabello.

Special Cable Despatch to THE SUN.

BERLIN, Aug. 14.—Owing to the disturbed political situation in Venezuela, Germany intends to strengthen her naval force in the waters there. She will send two more gunboats to Puerto Cabello. The report that she intended to land troops in Venezuela was premature.

CONEY ISLAND ALL A-GAMBLE.

Poolrooms Open and the Shell Games Promptly Start Up.

Gambling and gamblers came startlingly into evidence at Coney Island yesterday. At 8 o'clock in the morning the transfer of the three plain-clothes men, Thomas Murray, John Taylor and Thomas Lynch, went into effect.

With the advent of the two new men from the Flatbush station, where Capt. Knipe, now of Coney Island, formerly was in charge, the poolrooms opened and the shell-game gamblers began operations.

The word was soon passed along the line and "Fat" McHenry and George Burns, well-known gamblers, immediately set their men to work. From the Ocean Parkway to the Iron Pier, along the waterfront, and on all the walks in the vicinity, the shell game was in active operation all day.

In the St. Denis Hotel, owned by Dennis Sullivan, a poolroom with book and board fully equipped for business was opened and was soon doing a rushing business.

The announcement was made that all things had been "fixed," and that the gamblers were to have a chance until Sept. 15.

The gamblers thus made good their threat that they would open on Aug. 14.

When the announcement was made yesterday that Murray, Lynch and Taylor had been transferred, the gamblers were in great glee and openly declared that they would have a "session for a few weeks."

Capt. Knipe, when asked by a SUN reporter on Wednesday night, said that he had no knowledge of the reason for the transfer of the three precinct men.

"Commissioner Ebstein made the transfers," said the captain. "I knew nothing about them."

The Commissioner, who was doing the island in company with Commissioner Thurston and a party of friends, was seen later and asked why the transfers were made.

"Because Capt. Knipe, as is customary, asked to have his old men with him," answered the Commissioner.

"Is it the policy of your administration, Commissioner, to transfer men because they close poolrooms?" the reporter asked.

"Certainly not," answered the Commissioner.

MEACHAM LAKE PROPERTY SOLD.

New York Parties Purchase the Hotel and 6,000 Acres of Forest Land.

OGDENSBURG, N. Y., Aug. 14.—Negotiations have been concluded between the owners of the Meacham Lake Hotel property in the Adirondack Mountains and New York parties who are not definitely known, through M. E. McClary of Malone for the company and C. B. Hibbard of the Rutland Railroad for the New York purchasers, for the sale of the Meacham Lake House and landed property. The sale includes 6,000 acres of timber land, 4,000 acres of which is virgin forest, and control of all the shores of the lake, which is the most wild and beautiful to be found in the Adirondack Mountains.

Meacham Lake is three miles long and a mile wide, with heavily timbered shores and magnificent beaches, and has long been famous as the best hunting and fishing resort in the wilderness. It is rumored that the hotel will be greatly enlarged and conducted as a great summer resort. The sale takes effect Sept. 15.

CHEERS FOR RUSSELL SAGE

Sounded by Children Who Attended His Picnic at Upton Lake.

POUGHKEEPSIE, Aug. 14.—The annual picnic given by Russell Sage to the poor children of Poughkeepsie was held to-day at Upton Lake. The arrangements, as in previous years, were made by Supt. Madison of the Rescue Mission and 1,500 children were given free transportation to Upton Lake Park on the line of Mr. Sage's Poughkeepsie and Elmira Railroad. Everything was free to them, including the swings, boats on the lake, the theatre, and the merry-go-rounds. The children paraded to the railroad station headed by a brass band and cheered repeatedly for Mr. Sage and Mr. Madison.

Events in Society and Other Matters of Interest to Women

are more fully and intelligently handled by THE SUN and EVENING SUN than by other daily mediums.—Adv.

WILBERFORCE OGDEN FOUND.

Missing Theological Student Hid in a Cave and Foraged at Night.

MORRISTOWN, N. J., Aug. 14.—The mystery which has surrounded the disappearance of Wilberforce Ogden, the theological student who left his father's home in Chatham ten days ago, was cleared this morning when his father found him in a cave within a shed adjoining the barn, not fifty feet from his house.

Although somewhat emaciated, his general physical condition appeared normal. He showed no sign of bodily weakness. Like a hermit, young Ogden had existed in his dismal den ever since the morning on which he disappeared. To appease his hunger he had crawled from his hiding place at night and entered his father's cellar, where he secured provisions. At last this led to a search of the premises.

When he had been taken to the house Drs. Wolff and Pollard were summoned and they made a careful examination of the young man. They asked his motive for hiding in the shed and why he left home. He could not explain, or give any reason for his actions.

The doctors say that he will be obliged to remain in bed for several days, although they believe him to be in better physical condition then before his disappearance.

Many stories concerning Ogden's whereabouts have been reported to the authorities of adjacent towns, and for the past ten days and nights William W. Ogden, the boy's father, has listened to tales of persons who have told of having seen the wanderer in cemeteries, hiding along rivers, in company with tramps, and in swamps.

Last night a report came to the Morristown authorities that Ogden's body had been seen floating in the Swinefield River near Hanover, N. J., and a search of the river was contempated this morning.

BEGGARS ANNOY FATHER DUCEY.

They're Rum-Soaked and in Poor Rum, Too—Wants Police Protection.

The Rev. Thomas J. Ducey, rector of St. Leo's Church, called at the Tenderloin police station last night and asked for protection against the beggars who infest the neighborhood of his church in East Twenty-eighth street and his home at 16 East Twenty-ninth street.

"I can't put up with them any longer," said Father Ducey. "They dog my footsteps every place I go. Every time I leave the house there are three or four of them on my trail. They even follow me into the church asking alms.

"This has been going on for two years and I am getting so tired of it that I am obliged to ask the help of the police. In the past two years I have helped to relieve the distress of 9,000 persons and I have turned just as many away. I am not Mr. Morgan or Mr. Gould and neither have I their bank accounts. These beggars, however, seem to think I have limitless wealth.

"My door bell begins to ring at 7 o'clock in the morning and never stops until the lights go out at night. Why it takes two servants doing nothing else but answering the door bell. The class of beggars who annoy me so are of the worst kind. Most of them are rum-soaked and mighty poor rum-soaked at that. They seem to think they are benefiting humanity by trying to preserve themselves in alcohol."

Sergt. Dillon, who heard Father Ducey's complaint, told him the police would aid him all they could. A couple of plain-clothes men will be sent over around the church to-day to gather in any beggars that may be hanging about.

HEIRS WANT B. FRANKLIN MONEY

Suits to Be Begun to Recover Trust Funds From Boston and Philadelphia.

Benjamin Franklin Bache, druggist, of 782 West Side avenue, Jersey City, a great grandson of Benjamin Franklin, has instructed Lawyer William F. Midlege to bring suit on behalf of himself, his brother Walter and his sisters, Mrs. Margaret Booz and Mrs. Marie Fine, against the cities of Philadelphia and Boston to recover trust funds which were deposited under Franklin's will with those cities and which have not been used for the purposes specified by Franklin.

Walter Bache, whose grandfather, Louis Bache, married Franklin's daughter, Sarah, says that the £1,000 each given by Franklin to Boston and Philadelphia to be lent at low interest to apprenticed artisans, whose time of indenture had expired, never has been used for the purpose of giving young artisans a chance to start themselves in business, because Pennsylvania and Massachusetts repealed their indenture laws, and he says that the cities have no right to keep that money.

The Baches have an idea that the Boston fund now contains about $400,000. They say that Philadelphia should have nearly $500,000 on deposit to the credit of the Franklin fund, but they do not believe that the amount will reach anywhere near that figure, as they say they have a mighty poor opinion of the Philadelphia financial officers as investors.

TERMS TO FUEL AND IRON CO.

Gates Sends a Man to Denver With a Peace Offer.

DENVER, Aug. 14.—John Lambert, a director of the Colorado Fuel and Iron Company and a trusted lieutenant of John W. Gates, arrived to-day and at once asked that a special meeting of directors be called. This was done, and Lambert said that he came at the instance of Gates to settle the quarrel in the management. He said if he was met half way by the other side the matter could be settled at once.

He read a series of typewritten questions but President Kebler and the other directors present said that in the absence of Chairman Osgood they could not answer questions or discuss the terms of settlement. After a fruitless conference of several hours the board adjourned, owing to the absence of a quorum.

Lambert says Osgood must leave the board, but the other officers will be retained if they desire. He also announces a plan for enlarging the company's plants and says it will remain independent.

The Colorado Fuel and Iron Company's recent application for the listing of $3,000,000 more convertible bonds shows a surplus for eleven months ended May 31 of only $460,915 applicable to common stock dividend; that is, 2 per cent.

American Finds a New Rubber Tree in Brazil.

WASHINGTON, Aug. 14.—James A. Bouty, an American citizen sojourning in Brazil, has made a discovery which is a revelation to the Brazilians regarding the resources of their own forests. He has found a tree called the balata, growing near Para and for thousands of miles along the Amazon River, the juice of which produces a gum which promises to rival rubber in the world's markets.

Forty-five New Firemen.

Fire Commissioner Sturgis appointed forty-five new firemen yesterday. This is the largest lot that has been appointed at one time for several years. Twenty-one of the new men will be sent to Brooklyn and the others to companies in Manhattan and The Bronx.

New Million-Dollar Steel Mill.

CHATTANOOGA, Tenn., Aug. 14.—The Valley Iron Company has been organized by former officers of the Tennessee Coal and Iron Company to erect a $1,000,000 steel mill near here.

Mme. Melba Departs for Australia.

Mme. Melba left New York yesterday for Vancouver, whence she is to sail on Aug. 20 for Australia. She will return here in February to appear in concert and opera.

BANKS MUST PAY THE TAX

ON UNDIVIDED PROFITS AND PROFIT AND LOSS ACCOUNTS.

The Internal Revenue Commissioner Serves Notice That He Will Proceed to Collect It Up to July 1, the Date of the Repeal of the War Revenue Taxes.

WASHINGTON, Aug. 14.—The long-standing question whether the undivided profits of banks are to be considered a part of their surplus within the meaning of the War Tax Revenue law has been settled. The Commissioner of Internal Revenue has directed that immediate steps be taken for the collection of the tax on profit and loss accounts, or the undivided profits accounts of banks, trust companies and private bankers under the Revenue act of June, 1898.

Under an opinion of the Department of Justice the tax had only been collected on the capital and surplus of banks, but the Commissioner ruled last January that the undivided profit or profit and loss accounts of banks are part of the surplus and thereby subject to tax. After this ruling was made, by request of the representatives of the banks the Commissioner agreed, on Jan. 27 last, to withhold collection pending a decision by the United States Circuit Court in a suit to be brought to test the question.

This suit was brought in the Southern district of New York by the Leather Manufacturers' National Bank of New York and was decided a few weeks ago adverse to the banks, the Court sustaining the position taken by the Commissioner. James B. Forgan, president of the First National Bank of Chicago, was the chairman of the committee representing the banks that called upon the Commissioner last January protesting against the collection of this tax. On Jan. 27 the Commissioner wrote him that while he would require the banks, trust companies and others interested to make returns at once to the Department showing their undivided profit or profit and loss accounts, he would withhold collection until a decision was secured in the United States Circuit Court, but said distinctly in this letter that if the decision held that under the law undivided profits were a proper subject for taxation, then payment of the tax would be enforced, notwithstanding that an appeal might be taken to the Supreme Court. The war tax was repealed by the last Congress, the repeal being made effective last month, and now there is no internal revenue tax on either capital, surplus or undivided profits of banks. The tax to be collected under this decision will be for the year ended July 1, 1902.

At the offices of the Collector of Internal Revenue yesterday it was said that the decision of the courts sustaining the Commissioner in his position as to taxing the undivided profits or profits and loss of the banks would not amount to any very large collections of taxes from local banking institutions. The tax rate is $2 per $1,000, and the collections under the decision of taxes held up pending this settlement of the question will not amount to more than $200,000 throughout the United States. Of this sum New York city banking institutions will contribute two-thirds. The taxes on its undivided profits, already paid to the Government by the Leather Manufacturers' National Bank in order that it might be enabled to bring suit for recovery, amount to less than $1,000.

CITY BANK TAX $2,013,442.

Banks Are $18,321,427 Richer Than Last Year—Assessed One Per Cent.

The officials of the Tax Department have completed the working out of the totals of the capital, surplus and undivided profits of the banks, upon which, under the law passed last year, an assessment of 1 per cent. is made. In fixing this year's tax rate the probable revenue was estimated so closely that the estimate came within a few thousand dollars of the actual totals.

Since last year there has been an increase of $18,321,427 in the total, exclusive of the $15,000,000 which was added to the capital of the National City Bank. This last was made too late to enable the city to make an assessment upon it this year.

The revenue realized from the bank tax last year was $1,830,128. For this year the receipts will be $2,013,442. The resources of the banks are shown in the tax books to be as follows:

MANHATTAN.

Am. Ex. Nat.	$8,300,000	Mercantile	2,427,897
Astor Nat.	805,065	Merchants	3,143,158
B. America	4,859,467	Merchants' Ex.	868,904
Bowery	1,094,334	Metropolis	1,530,280
Nat. B'way	1,777,308	Mount Morris	340,605
Nat. B. & D.	3,961,584	Mutual	878,462
Chase Nat.	4,040,500	19th Ward	363,101
Chatham Nat.	1,462,099	Nassau	795,000
Central Nat.	1,535,775	New Amst'd'm	1,042,363
Nat. Citizens	2,179,532	N. of N. Y.	4,290,046
Chemical Nat.	7,472,882	New York Co.	770,845
Nat. City	17,371,000	New York Nat.	884,650
Colonial	267,785	North Am.	4,009,226
Columbia	543,377	Ninth	Merged
Nat. B. Com.	16,852,353	Oriental	718,328
Com. Ex.	3,041,245	Nat. Park	3,233,211
Nat. Com'l'l	300,000	Pacific	965,518
East River	396,141	Peoples	558,640
Eleventh W'd	Merged	Phoenix	1,096,756
Fifth Nat.	574,972	Plaza	818,725
Fidelity	300,900	Produce Exc.	1,448,014
First Nat.	21,905,531	Republic	Merged
Fourth Nat.	5,695,349	Riverside	200,000
Fourteenth St.	190,678	Seaboard	1,024,956
Fifth Avenue	1,923,850	State of N. Y.	389,346
Franklin Nat.	Merged	Seventh Nat.	1,800,953
Gallatin Nat.	3,056,237	Second Nat.	1,756,199
Garfield Nat.	2,254,880	State	383,113
Greenwich	382,996	Shoe & Leath.	1,249,562
Germania	1,049,185	Tradesmen	25,000
Ger. Am.	1,185,000	Twelfth Ward	271,503
Gansevoort	231,703	Union Square	53,140
German Exc.	818,074	Variety	162,000
Hamilton	308,028	West Side	668,665
Hanover	8,541,535	Western	5,047,884
Hide and L.	940,019	Yorkville	383,076
Imp. & Trds.	7,567,371	Continental	148,000
Irving Nat.	986,781	Century	115,265
Jefferson	274,219	Northern	500,000
Liberty Nat.	1,331,970	United Nat.	1,200,525
Leather Mfrs.	1,198,131	Empire	194,297
Lincoln Nat.	1,464,681	Wash. Heights	200,878
Manhattan Co.	4,448,154	Equitable	500,000
Market & Ful.	1,944,727		
Mechanics	4,525,176	Total	$192,873,293
Mech. & Trds.	551,508		

BROOKLYN.

Bedford	$277,804	Peoples	292,271
Broadway	296,838	17th Ward	175,261
Brooklyn	465,641	Sprague	450,000
Eighth Ward	117,000	26th Ward	155,210
Fifth Avenue	180,429	Union	334,952
First Nat.	829,200	Wallabout	162,849
Manufacturers'	760,215	Borough Bank	125,000
Mechanics'	849,019	Stuyvesant	150,000
Merchants'	178,228	Coney Island	125,067
Nassau Nat.	402,096		
Nat. City	891,802	Total	$7,862,760
North Side	252,842		

QUEENS.

Jamaica	$113,234	Woodhaven	41,034
Flushing	149,421		
Far Rockaway	36,474	Total	$340,165

THE BRONX.

Bronx Boro	$66,656	Washington	140,059
Twenty-third	181,394		
		Total	$418,944

RICHMOND.

Staten Island	$94,536	Port Richm'd	61,000
First Nat.	193,536		
		Total	$349,073

RECAPITULATION.

	1901.	1902.	Increase.
Manhattan	$174,201,895	$192,373,293	$18,081,297
Brooklyn	7,707,234	7,862,760	155,526
Bronx	398,300	418,944	20,614
Richmond	272,159	349,073	76,914
Queens	352,190	340,165	12,025
Totals	$183,012,810	$201,344,237	$18,321,427

FIRE IN THE TERRACE GARDEN.

Lessee and His Family Escape by Different Routes—Damage Not Large.

The Terrace Garden on Fifty-eighth street, between Lexington and Third avenues, was damaged by fire yesterday morning. The fire started in the kitchen and spread to two adjoining dining rooms which were entirely destroyed.

Rudolph Suesskind, one of the lessees of the place, was asleep on the third floor with his wife and three children. Suesskind made his way to the street with one of the children, but could not find his way back. Mrs. Suesskind and the other two children went to the roof, from which they were brought down on ladders by the firemen. The total damage was estimated by the owners at $20,000 and by the police at about $2,000.

SOROSIS
TRADE MARK.
THE BEST SHOE FOR WOMEN.
3.50 per pair.
Attractive, durable and fashionable.
The latest models of slippers, shoes, and boots are included in this very varied stock.
James McCreery & Co.
Twenty-Third Street.

'TWAS THE BARBERS' DAY OFF

ALL THE BIG SHAVERS OF THE STATE AT CONEY ISLAND.

Tonsorial Artists and Plain Hair Cutters Check' High Hats and Run Races—$1,000 Qualified to Say "Next" in New York—To Fight Barbers' College.

Any one who is not able to find his particular barber to-day may take it for granted that he has been lost somewhere in the vicinity of Coney Island, for most all of the big barbers of the State were at the city by the sea enjoying themselves last night, and they certainly did enjoy themselves. There were barbers from every corner of the State, including Whiskerville and Hair Cut Corners. The man who has a shop up at Beard Hollow in Schoharie county shot the chutes and rode on the Coney Island wooden horses with the Produce Exchange barber; and the tonsorial ruler of Shavertown, up in Delaware county, showed the Coal and Iron Exchange barber where to get the biggest glass for the money.

It was the annual outing of the Master Barbers Association of the State of New York which has been holding a convention in Brooklyn for the past three days. The convention adjourned after having a banquet and games at Ulmer Park.

The newly elected president of the association, Joe Miller, the Produce Exchange barber, presided at the banquet. In his opening address he referred to THE SUN as the greatest newspaper in the State of New York and said that THE SUN was the only newspaper that had printed a correct account of the proceedings of the convention.

The retiring president, George E. Reedy of Elmira, also made a speech, declaring that every barber in the State was a patron of THE SUN and always would be, for the reason that THE SUN was in favor of elevating and improving the condition of the barber and the sanitary condition of barber shops. Mr. Reedy urged his fellow barbers to continue their agitation for the passage of the bill which will wipe out the so-called barber colleges. He advised the barbers to get into politics if it was necessary, and declared that the politicians of the State could not overlook the fact that this year there were 81,000 barbers in the State united for the first time in working for the passage of the bill.

The winner of the fat barbers' race was John R. Bohmer, a Brooklyn barber, whose patrons are mostly horse owners and sporting men. While Bohmer was running the crowd shouted:

"Go it, John, you've got five furlongs killed and the two-year-olds are dropping behind!"

SAYS JORDAN'S CHECK WAS BAD.

Quimby Gets a Summons for an Industrial Water Co. Director.

There appeared before Magistrate Hogan in the Tombs police court yesterday afternoon a young man who said he was Henry Cole Quimby. Mr. Quimby wanted a summons for James B. Jordan of Thompsonville, Conn., who, he said, had swindled him out of $750.

Mr. Quimby's story was as follows: Last week Jordan came to him in his club and said that he was a director of the Industrial Water Company, which was backed financially by Mr. Snow of the Standard Oil Building. Jordan had a draft for $750 to meet, but did not have the cash. He had a check book, however. Mr. Quimby says he took Jordan down to his own bank, the Phoenix National, at 49 Wall street, and introduced him. Jordan there wrote a check for the amount on a bank in Thompsonville. Last Monday the check came back marked "N. G." and with it the incidental information that Jordan had only $10.50 on deposit.

Mr. Quimby says Jordan is now stopping at one of the Fifth avenue clubs. The summons is returnable on Monday next.

GIRL KEPT ON BOAT ALL NIGHT.

Engineer of the Laura M. Starin Arrested—Discharged After an Explanation.

Paul Lang, chief engineer of the steamboat Laura M. Starin, was arrested yesterday morning at the Bridge dock in Brooklyn, by an officer of the Adams street court so that he might tell what he knew about an all-night escapade of Mamie McCadden, the seventeen-year-old daughter of James McCadden of 279 Jerome street. The girl went on the boat on Monday to Forest Grove, with an Odd Fellows' excursion but did not return to her home until nearly 10 o'clock on Tuesday morning. She explained to her father that she had been induced to drink some beer at the Grove by two men connected with the boat and that she had been kept in a stateroom all night. When Engineer Lang was produced in court, the girl said that he had nothing to do with her trouble and he was discharged by Magistrate Dooley.

The Weather.

The high pressure area and cool weather were dissipated in the Middle Atlantic and New England States yesterday as was the low area which was over the central West. A second high pressure developed over Minnesota and the upper Lake regions which will give cooler weather again to-day or to-morrow in this section and New England, with northerly winds.

There were cloudiness and scattered showers in the greater part of the Middle Atlantic States yesterday and on the coast of the Carolinas and Georgia and similar conditions extended over districts around the Lake regions and the upper Mississippi and Missouri valleys. In these latter districts it was considerably warmer, the temperatures running between 90 and 100 degrees in the afternoon.

In this city the day was fair and warmer; winds fresh southwesterly; average humidity, 62 per cent.; barometer, corrected to read to sea level, at 8 A. M., 30.10; 3 P. M., 30.03.

The temperature yesterday, as recorded by the official thermometer, and also by THE SUN'S thermometer at the street level, is shown in the annexed table:

	—Official—		—Sun's—		—Official—		—Sun's—	
	1902.	1901.	1902.		1902.	1901.	1902.	
9 A. M.	69*	72*	69*	6 P. M.	76*	72*	75*	
12 M.	70*	75*	72*	9 P. M.	70*