TAX IN DANGER ON WENDEL MILLIONS

Estate Estimated as High as $80,000,000 Appraised at Only $2,979,933.

ASSIGNED TO SISTERS

WHITE PLAINS, N. Y., Sept. 11.—John Gottlieb Wendel, whose estate has always been considered to be worth between $50,000,000 and $80,000,000, and perhaps more, left property worth only $2,979,933, according to an appraisal filed to-day with State Transfer Tax Appraiser William C. Clark of Mount Vernon by Burlock E. Rabell, attorney for the Wendel estate.

The State Transfer Tax Appraisers anticipated that the inheritance tax on the estate would amount to nearly $4,000,000, and a fight will now be waged to prove that millions of dollars worth of property transferred to the four Wendel sisters before John G. Wendel's death is taxable.

The appraisal, a severe jolt to the State Comptroller's attorney, Francis A. Winslow, and his assistant, Charles C. Fenno, of White Plains, shows that Mr. Wendel, who died November 30, 1914, at Santa Monica, Cal., previous to his death made conveyances of real estate valued in the millions to his four sisters, Mary E. A. Wendel, Rebecca A. D. Swope, Ella V. Von E. Wendel and Georgianna G. R. Wendel. Twenty-one parcels are listed in this category, but without their location. The appraisal also shows that Mr. Wendel had bank deposits amounting to more than $210,000 when he died, but his wearing apparel was worth only $10.

New Point Raised.

The statement that the value of the Wendel estate was between $80,000,000 and $100,000,000 was filed in the Westchester Surrogate's court when Miss Ella V. Von E. Wendel and Mrs. Rebecca A. D. Wendel Swope filed their bonds as administrators of their brother's estate. It was then expected that the inheritance tax would be the largest ever collected. The State Comptroller will now try to prove that Mr. Wendel made the transfers of property to his sisters in anticipation of death, to escape the State tax. Proof of that point will depend on the time of the transfers.

Mr. Fenno said a new point in transfer tax proceedings will be decided at the Wendel hearing before State Transfer Tax Appraiser William C. Clark. John D. Wendel, father of the late John G. Wendel, it seems authorized the latter to appoint his real estate to his sisters by deed or will. In 1910 John G. Wendel deeded certain property to his sisters. Other properties now said to comprise the bulk of the Wendel estate have been transferred since then and the State Comptroller, said Mr. Fenno, will try to prove that the power of appointment by deeds made the transfers taxable by the State.

A search of the Register's office in January revealed the transfer of forty-five parcels of real estate by John G. Wendel to his sisters within one year of his death, which occurred in his eightieth year. Before those transfers John G. Wendel held in his own right about fifty parcels. The forty-five transferred comprised twenty-three of these fifty, and others from the estate holdings of his father and of his sister, Josephine J. S. Wendel.

Mr. Rabell's schedule shows that Mr. Wendel owned forty-seven parcels in New York and an undivided half interest in the property at 181 Broadway; also property at Tarrytown, valued at $40,500; at Dobbs Ferry, valued at $2,400, and real estate at Quogue, L. I., worth $16,550.

Real Estate Listed.

The total value of the realty in the appraisal filed with State Transfer Tax Appraiser Clark to-day is fixed at $2,515,950 and the personal property at $463,983. Mr. Wendel did not own an automobile. His five horses sold for $805 and one carriage for only $30. The bank deposits were as follows: New York Life Insurance and Trust Company, $268,054.83; Bank for Savings, $831.48; Bank of New York, $6,936.64; National Butchers and Drovers Bank, $4,822.74; in a vault in the New York Stock Exchange Building, $1,260; in a safe at 175 Broadway, $173.50.

The real estate parcels listed in the appraisal are:

1625 Broadway	$109,000
225 Grand street	17,000
350 Broadway	12,000
352 West Broadway	12,000
354 West Broadway	14,000
300 Columbus avenue	27,000
246 West Broadway	7,500
55 Maiden lane	140,000
147 Fulton street	105,000
405 Grand street	32,000
407 Grand street	45,000
329 West Fiftieth street	19,000
278 Pearl street	17,000
13 Essex street	43,000
203 West Fortieth street	76,000
560 Seventh avenue	86,000
562 Seventh avenue	65,000
564 Seventh avenue	67,000
45 Bond street	28,000
87 William street	85,000
49 Ann street	86,000
51 Ann street	35,000
8 Maiden lane	155,000
73 Maiden lane	71,000
75 Maiden lane	60,000
279 West street	21,500
208 Spring street	10,000
300 Spring street	5,500
60 Avenue D	11,000
62 Avenue D	11,000
64 Avenue D	11,000
78 Avenue D	13,000
79 Avenue D	19,000
81 Avenue D	11,500
83 Avenue D	12,000
85 Avenue D	12,000
87 Avenue D	12,000
89 Avenue D	11,000
160 Grand street	18,000
182 Third avenue (and 162 Grand street)	19,500
231 Centre street	40,500
513-15 Seventh avenue	179,000
517 Seventh avenue	82,000
519 Seventh avenue	123,000
703 Broadway	88,000
705 Broadway	88,000
One-half interest in 181 Broadway	217,500

Mr. Rabell refused to comment on the statement of Mr. Fenno, for the State Comptroller's office, that a fight will be made before Mr. Clark to tax the entire estate of the late Mr. Wendel, inclusive of the bulk alleged to have been transferred to the sisters prior to his death. Decisions in the Surrogates' Courts, however, upheld the State's contention that the millions transferred to Mr. Wendel's sisters may be taxable. It is held that the State must prove that the property was transferred in anticipation of death. Mr. Wendel was 80 years old when he died and was suffering from a stroke of paralysis when he left New York early in November, the month in which he died.

RUNS NEW ELECTRIC TRAIN.

$4,000,000 System of Pennsy Tried Out at Philadelphia.

PHILADELPHIA, Sept. 11.—The new $4,000,000 electric system on the main line of the Pennsylvania Railroad was put into operation to-day, the first electric train leaving Paoli and arriving at the Broad Street Station three-quarters of an hour later, after stopping at every station along the route.

The first actual test of the system, which has taken more than two years to construct, was entirely successful. So quickly and easily did the train pick up speed that it reached the stations en route ahead of time and had to wait from fifteen to thirty seconds before starting again.

The train took only about three minutes to make the run from West Philadelphia to Broad Street Station.

A B C Envoys to Take Up Carranza Defy This Week

Meeting to Be Held in New York May Decide to Try First Chief's Plan of Recognition, Some Believe.

RUMOR OF GEN. VILLA'S DEATH IS DENIED

WASHINGTON, Sept. 11.—Conditions in Mexico have reached a pass where it is believed that the Pan-American conference, acting on its own initiative, will soon feel the necessity of taking further steps to restore order south of the border.

Officials here admit that First Chief Carranza is undoubtedly extending the scope of his authority, while the opposing faction appears to be in the process of disintegration.

There are conflicting reports as to what action will be taken by the Pan-American conference relative to the proposal made by Carranza to the peace note that all Governments interested join in forming a commission to consider claims by foreign Powers for damages against Mexico that may be filed incident to acts committed during the five years of revolution.

Some authorities take the position that this Government will assent to Carranza's proposal and that as a result a provisional government may be established with the First Chief holding the position of supreme authority. In fact, within the past few days reports have been current that owing to Carranza's successes and defeats administered by him on the Villista faction, the First Chief at last stands a fair chance of recognition by the United States and the other Powers.

U. S. May Reject Plan.

Other officials take the view which has been quite generally entertained in Washington for some months, that Carranza under no circumstances will be recognized by this Government and that the United States will reject the proposal for the creation of an international commission to adjust claims against Mexico.

It is the understanding that the Pan-American conference will assemble in New York next week. The exact time and place of the meeting have not yet been decided upon. However, the chances are that the meeting will be held in New York probably Tuesday or Wednesday.

In a statement issued to-day the Villa agency makes a bitter attack upon the statement made in Carranza's response that he controls the major portion of Mexico. The Villa statement says in part:

"The provisional government of Mexico, through the confidential agency here, will address a note shortly to the Pan-American conferees answering the maze of falsehoods, misrepresentation and inconsistency contained in Venustiano Carranza's reply to the appeal of six American nations sent several weeks ago to the Mexican people to compose their differences.

"The first point in the Carranza note requiring correction is his claim to territory controlled by his forces. He generously concedes to the convention control of the States of Chihuahua and Morelos and a small part of Sonora. He has neglected to add, however, that the State of Oaxaca, large portions of the States of Chipas, Tobasco, Jalisco, Sinaloa, Coahuila and San Luis Potosi and parts of the territories of Tepec and Lower California have not been subjugated by his forces.

"As evidence of his lack of domination of the country he has not dared to move himself or his capital to Mexico city, but remains in Vera Cruz safely isolated from danger of attack."

Seeking Huerta's Aid.

"Carranza's charge that Gen. Villa is reactionary sounds strange in view of the fact that he has just invited ex-Federals to join his cause and has made overtures in many other ways to the old Huerta element in his desperation to obtain aid for conducting his war against the efforts to establish a government truly for the people of Mexico.

"If Gen. Carranza sincerely wishes to restore the constitutional order why does he not proclaim as President Vasquez Tagle, who is now in Carranza territory and who as the ranking member of the Madero Cabinet is the legitimate successor to the Presidency?"

Gen. Funston to-day reported to the War Department that he is now in full control of the border situation. He stated that with the forces under his command he is in a position to control the entire Rio Grande front from Laredo to the Gulf. He said:

"It is believed that with the forces now at my command it will be possible in the course of a short time largely to reduce if not prevent the activities of armed bands who may be either marauding bands from Mexican side or outlaws and horse thieves from American side.

"It is well established that heretofore many individuals composing bandit bands who have given us so much trouble have been made up of persons crossing from Mexican side and getting arms from concealed stores on American side and have then started on raids. When pursued and hard pressed either by Sheriffs, posses, rangers or soldiers bands have broken up and recrossed into Mexico."

DENY VILLA WAS SLAIN.

Agents Admit Fierro Was Wounded in Fight With Urbina.

EL PASO, Sept. 11.—A report which emanated from Miguel Silla, Villa's secretary, to-day said that Villa and Gen. Rudolfo Fierro had been killed in a battle with Gen. Tomas Urbina and his followers. This was later denied when Villa returned to Jiminez. However, it was admitted that Fierro was wounded twice and his force beaten off by Urbina. Villa agents also declared that Urbina was killed.

Villa moved against Urbina in an effort, it is officially stated, to force him to surrender $5,000,000 in loot, which they charge Urbina seized before he decided to quit the Villa cause. Americans arriving from the south say it is generally known that Urbina quit Villa because he saw that Villa's cause is lost and that Villa, in a rage, moved his forces against Urbina for the purpose of crushing him.

Carranza officials expressed a belief that there was no rupture between Villa and Urbina, but that Urbina had been sent west with loot and Villa, on pretence of moving against him in battle, was trying to escape to the mountains.

Gen. Raoul Madero, one of the Villa commanders recently defeated by Carranza forces at Paredon, east of Torreon, reached the border to-night, having quit the Villa forces. No explanation of his presence on the border is given. Gen. Angeles, who crossed to El Paso yesterday, presumably to go to Sonora and take command of Maytorena-Villa forces, remains in El Paso.

Hipolito Villa, E. B. Broniman and the La Independente Company were to-day sued for $150,000 in the Sixty-fifth District Court by the Compania Minera Juliega y Anexas de Almoloya of the State of Chihuahua.

The petition claims that on October 31, 1913, agents of the defendants took possession of the plaintiffs' mines in the Jiminez district and seized 150 tons of gold bearing ore and later worked the mine for the ore output, taking a total of $150,000 worth of ore.

Confirmation was received to-day of the execution by Villa recently at Chihuahua city of Sebastian Vargas, State Treasurer of Chihuahua; Aurelio Gonzales, State Secretary and former Chihuahua Governor, and Felipe Gutierrez, another ex-Governor of Chihuahua. Details were contained in letters received from Mrs. Vargas, widow of one of the victims.

Villa, according to the letters, forced the three to make wills bequeathing all their property to him and then ordered their execution.

Andreas Garcia, Carranza Consul in El Paso, was advised to-day by his chief that no negotiations have been carried on between the Carranza faction and any of the Huerta faction, and further that he was informed that all Carranza commanders on the border at Brownsville and north of there have been notified by the First Chief that they will be held strictly accountable for any complications arising with the American Government as a result of any overt acts by Carranza soldiers on the border.

It is declared that Carranza notified Gen. Nafarrete, commander in Matamoros, that carelessness and inattention to troubles on the border will not be countenanced. Similar notification has been sent to Gen. Alfredo Ricaut at Nuevo Laredo.

United States military officials here to-day were advised that at least 2,000 Mexicans have fled from the American side of the lower Rio Grande into Mexico, in fear of their lives, as a result of the recent trouble there.

ZAPATISTAS ROUTED.

Carranza's Troops Drive Them From Around Mexico City.

Special Cable Despatch to THE SUN.

MEXICO CITY, Spet. 11.—It was officially announced to-night that a strong force of Zapatistas, which had been moving toward this city for several days, have met with a severe repulse after a day of fighting a few miles south.

Following the defeat of the forces of Gen. Zapata, the Carranzistas occupied the towns of Topilejo, San Gregorio, San Mateo and Piamguilla, capturing a large number of prisoners and taking an immense quantity of supplies. The Zapatistas, it is said, were in full retreat toward the mountains lying south of the city.

Gen. Pablo Gonzales, military Governor of the Federal district, telegraphed Gen. Carranza to-day, congratulating him for his stand in rejecting the proposals of the Pan-American Conference and praising the First Chief for his firmness, energy and patriotism.

Gen. Gonzales renewed his adhesion to the cause of Carranza and offered the services of himself and the forces under his command in the event of an armed his command with outside Powers. He added that he would personally preside at the Independence Day festivities which will be held in the capital on September 15. It is expected that Carranza will arrive in Mexico City a day or so later, when Gen. Gonzales with the greater part of his forces will move north to join in the campaign against Villa.

The statement was made to-day that Gen. Candido Aguilar with a powerful force is clearing the Mexican railway of roving bands of Zapatistas, preparatory to the journey of the First Chief from Vera Cruz.

E. Pani, general manager of the Constitutionalist railways, says that the entire office force is now in Mexico City and will remain there. He is bending all his efforts toward normalizing and extending the traffic so as to bring in a greater supply of foodstuffs.

The shooting of a number of counterfeiters has met with the approval of the general public, who have grown weary of worthless bills and who believe that the severe measures were justified for the sake of bringing about monetary stability.

1,000 IN BORDER BATTLE.

Villa-Maytorena Forces Defeated Near Nogales, Sonora.

NOGALES, Ariz., Sept. 11.—Carranza cavalry under Gen. Elias Calles, which is investing Nogales, Sonora, engaged a detachment of the Villa-Maytorena army to-day six miles east of here and half a mile from the border. It was estimated that 1,000 men were engaged.

The Villa troops were under Gen. Urdalejo, a Yaqui chief. The Villa-Maytorena forces was driven back toward Nogales.

1,000 RIFLES SEIZED.

House Near Mission, Tex., Was Headquarters of Bandits.

GALVESTON, Sept. 11.—More than 1,000 rifles and 5,000 rounds of ammunition were taken from a house occupied by Mexicans in the Mission district to-day by peace officers.

An old Mexican woman was in charge of the house, which is believed to have been headquarters for bandits operating in that section. She declared that she knows nothing of how the arms and ammunition came to the house. She admitted that bands of Mexicans had conferred at the house.

Fully 3,000 Mexicans, mostly women and children, have fled across the Rio Grande during the past week, according to records kept at various crossings. Many of these Mexicans have left their crops and household goods in efforts to escape from the rangers and citizens, who they declare would kill them. Gen. Nafarrete at Matamoros declares that 5,000 Mexican women have appealed to him for aid, saying that rangers have killed their husbands, who were peaceful Mexicans.

Three Mexicans were killed in fighting with citizens in the Delfira community to-day, according to reports reaching Mission.

Villa General Flees to U. S.

DEL RIO, Tex., Sept. 11.—Gen. Silva, a Villa leader, sentenced to death by a court-martial of his own soldiers at Las Vacas, opposite here, escaped and reached here to-day. He was sentenced following a mutiny of troops, headed by Col. Fills, who declared for Carranza.

CAR HITS PILLAR; MANY HURT.

Two Seriously Injured When Asphalt Slides Under Tracks.

A chunk of asphalt slid under a crowded Third and Amsterdam avenue trolley car at Third avenue and 104th street yesterday when the car was going at top speed. The fifty passengers were hurled to the forward end of the car when it jumped the tracks and plunged into an elevated pillar.

Hardly any one escaped without cuts or other injuries. Two were taken to the Reception Hospital, while thirteen were treated in the East 104th street police station.

The pavement is being patched where the asphalt had become warped and workmen were digging out the holes close to the tracks when the car came along. When a large piece of the waste paving slid under the trucks the wheels were thrown off the tracks and the car skidded, striking a pillar with tremendous force.

The two persons taken to the hospital were Max Wald, 51, a tailor of 492 Convent avenue, who suffered a broken right arm and internal injuries, and Mrs. Stazea Kimpl, 64, of 1626 Second avenue, whose nose was broken.

WOMEN FOR THE PROFESSIONS.

Series of Lectures to Be Given at New York University.

How women succeed, and why, will be explained in a series of lectures to be given at the New York University next winter under the cooperation of fifty women of various professions. The range of occupations covered is wide. The programme is as follows:

September 28, "The Woman Government," Mrs. Charlotte Perkins Gilman; October 5, "Woman's Place in Economics To-day," Miss Juliet Poyntz; October 19, "The Theory and Practice of Business," Joseph French Johnson, dean of the School of Commerce, New York University; October 25, "Office Work as a Foundation for Secretarial Positions," Eleanor Gilbert; "Precepts and Principles for the Business Woman," Miss Mary Snow, Intercollegiate Bureau of Occupations; November 9, "Selling and Buying," Miss Marie Little, Equitable Life Assurance Society; "Retail Selling," Mrs. Lucinda Prince, Union School of Salesmanship; November 16, "Clothes," Mrs. Belle Armstrong Whitney; November 23, "Organization," Miss Mary Drier and Mrs. Henry Moskowitz. November 30, "Arts and Crafts," Lady Duff Gordon; "Decorative Art," Mrs. Ripley Hitchcock; "Photography," Miss Frances Benjamin Johnston; December 7, "Architecture and Interior Decoration," Miss Fay Kellog and Mrs. Mary Linton Ackerman; December 14, "Journalism," Mrs. Dorothy Dix; December 21, "Journalism," Miss Edith Brownell; January 4, "Advertising and Soliciting," Miss Nancy McClelland, Miss Anne Edgerly and Miss Barbour Walker; January 11, "Recent Legislation for Women," Mrs. Irene Osgood Andrews; February 1, "The Study of Foods," Miss Laura Cauble; February 8, "The Profession of Homemaking," Mrs. Christine Frederick; February 15, "Women and the Community," Mrs. Mary Ritter Beard.

Croker's Stakes for Red Cross.

LONDON, Aug. 10.—Word comes from Ireland that Richard Croker has decided to hand over all the stakes won by his horses this season to the funds of the British Red Cross Society.

Hampton Furniture of Pleasing Personality

THERE is, about our Hampton Reproductions, a quality more easily perceptible than definable, which gives to each a distinctive personality of its own.

Partly due, perhaps, to the discriminating selection, as models, of the masterpieces of the past, partly to the craftsmanlike integrity with which they are fashioned, this is the quality that makes them as securely at home in the lofty Reception Rooms of the stately Mansion as in the feminine Boudoir or masculine Den of the more modest home.

HAMPTON SHOPS
34 AND 36 WEST 32d STREET
NEW YORK

P P C

Advertising Managers!

We have published a booklet called "Something Different." It is thought by some to be the best example of the NEW ART applied to advertising that has thus far appeared in this country. We will gladly send you a copy. No charge.

PUBLISHERS PRINTING Co
Designers, Engravers and Printers
207-217 West 25th Street

At the Sign of the Triangle

"Raymond Hitchcock, Douglas Fairbanks, Dustin Farnum, Mabel Normand, Mack Sennett, Fred Mace, all in one bill"——

"What sort of a combination is that?" asked a man who read the Triangle announcement last week. "Just look at this," he continued. "'Frank Keenan, Eddie Foy, Lillian Gish, Rozsika Dolly, Wilfred Lucas in another bill; Billie Burke, Bruce MacRae, Helen Ware, Tully Marshall, Joe Weber, Lew Fields in a third entertainment,' and so on. What are they trying to do? Mix up the tragedians and the comedians, the buffoons and the farceurs, the light sentimental and the historical-pastoral, the twinkletoes of musical comedy and the reverie of the thinker?"

No, the TRIANGLE FILM CORPORATION for the opening of its new policy at the Knickerbocker Theatre, New York, beginning Thursday evening, September 23rd, is not trying to jumble the talents of its many stars nor the diverse plays which it will present.

Let us illustrate what is being done by a glance at stage history:

In the golden days when Kemble and Kean, Macready and Mathews illumined the stage, patrons repaired to Covent Garden or Drury Lane early in the evening. The bill was introduced by a curtain raiser. There followed at about 8.30 P. M. the piece de resistance of the evening—an elaborate drama, some masterpiece of Shakespeare or Sheridan or Knowles. Then a merry farce or a light afterpiece closed the varied entertainment of the evening.

Nobody thought the bill too long, because every one was privileged to see as much or as little of it as he wanted to. The fops in their sedan chairs came from White's or Almack's to while away a couple of hours looking at Edmund Kean as Shylock or the Moor. Milady left the dance or the drawing room to appear at 11 o'clock and laugh at the farce.

Diverse forms of art do not interfere with each other when shown separately and not rudely commingled in any one play. The experienced theatregoer loves them all. In the golden days all were offered to everybody practically nightly. Among the many misfortunes incidental to the decline of stage art is this falling away from old ideals. One play, one metier at a single theatre has become the rule.

TRIANGLE PLAYS will change all that. In a single evening patrons will be able to see:

A matinee favorite like Dustin Farnum in a great love play (this time an Alaskan story entitled "The Iron Strain").

The quaint and satiric comedian Raymond Hitchcock in an uproarious farce, "My Valet" (like those famous things that Charles Mathews did), supported by Mabel Normand, Mack Sennett and Fred Mace.

Douglas Fairbanks, most energetic of youthful heroes, in "The Lamb," a wonderful adventure story of the Southwest and of Mexico.

Each of the three entertainments, complete in itself; each in a different key; the three harmonizing with each other, so that gay succeeds grave, and laughter follows tears.

And so with the combinations of the later weeks. Rozsika Dolly will dance her way into the hearts of admirers in a Bohemian play the same night that at another hour Frank Keenan will reveal the strong emotionalism of "The Coward," or that Eddie Foy will contribute his innumerable japes to the exploiting of "A Favorite Fool."

Still again, Billie Burke is to shine in Scottish comedy on an evening when Tully Marshall will also be seen in a great crook drama, and later, Weber and Fields in some of their characteristic antics. It will be fine to have the romanticism of Orrin Johnson in "D'Artagnan" as a foil to the humors of De Wolf Hopper as "Mr. Pickwick"; the tragic mastery of Mae Marsh to set off the clever detective cunning of John Emerson or the intrigue of Frank Campeau.

The stage should mirror life. For the first time in recent stage history it seems to be reverting to its function of portraying life in the large.

And it is the motion picture art, the screen art, which is achieving this. Griffith, Sennett, and Ince are returning to one of the finest dramatic fashions of the world—the fashion of giving us interpretation of not one but many sides of life in a single evening.

That fashion prevailed in the English and European playhouses a hundred years ago; on the stage of the Grand Monarque of France two hundred years ago; in the spacious time of great Elizabeth more than three hundred years ago, AND THERE IS NO REASON WHY IT SHOULD NOT PREVAIL NOW.

THE KNICKERBOCKER THEATRE is the place and THURSDAY EVENING, SEPT. 23d, is the time when these new plans of TRIANGLE FILM CORPORATION are to be first realized.

TRIANGLE FILM CORPORATION.