NEW YORK CITY.

THE COURTS.

UNITED STATES COMMISSIONER'S COURT.

The Alleged Internal Revenue Blackmailing Case.

Before Commissioner Owen.

United States vs. David Lichtenheim.—This case, in which the defendant, formerly an internal revenue inspector, is charged with levying blackmail on Oscar Hoym, a cigar manufacturer, was summed up by Deputy District Attorney Ethan Allen for the government, and John Sedgwick for the defendant, the Commissioner reserving his decision, which, it is understood, will be given at an early day.

SUPREME COURT—CHAMBERS.

Religion vs. Opera Bouffe—The Morning Star Sunday School Rumpus—The Opera Manager Beats the Superintendent.

Before Judge Ingraham.

Richard P. Perry vs. James Fisk, Jr., and the Erie Railway Company.—The plaintiff leased what is known as the supper room of Pike's Music Hall, situated in Pike's Opera House, from S. N. Pike, for a period of three years from October 10, 1868, at $500 per year, the right being conferred upon him to hold religious services there on Sunday evenings. The Morning Star Mission Sunday School met there for worship under plaintiff's consent and supervision. After Pike had sold the Opera House to Fisk, the Erie Railway comptroller and opera bouffe manager, Fisk directed alterations to be made in the premises, and on the 17th of January, when the plaintiff with a large number of his scholars presented themselves at the building they were refused admission. Plaintiff obtained a temporary injunction against the defendants, and a motion was subsequently heard upon an order to show cause why that injunction should not be continued.

Judge Ingraham yesterday rendered the following decision on the motion:—The paper on which the plaintiff framed his action can hardly be considered a lease. It gives no right in the land and no interest in the premises except for one day. It is, in fact, nothing more than an agreement to allow the plaintiff the use of the room for one day weekly. The damage for violating such an agreement can easily be compensated by an action, and where such is the case an injunction is not the proper remedy. The defendant, no doubt, has made himself liable to such a claim; but after the injury has been done and the room rendered unfit for occupation no good would result from prohibiting any further alterations, as neither party could use it in its present condition. If the agreement was to be considered a lease, then the defendant, being in possession after the non-payment of the rent, cannot be considered a trespasser until the rent is tendered, which should be to the landlord, and not to his attorney. There is no sufficient ground for continuing this injunction. Motion denied and injunction dissolved.

SUPREME COURT—CIRCUIT.

Interesting to Sandy Hook Pilots—Tender of Services Should Be Made to Inward Bound Vessels at the Hook.

Before Judge Cardozo.

Sullivan vs. The Pacific Mail Steamship Company.—The plaintiff is a Sandy Hook pilot and brought this action to recover the amount of the fee for conducting a steamship from Sandy Hook to New York. It appeared that the plaintiff hailed one of the defendants' steamers about twenty-five miles outside of the "Hook" and offered his services to pilot her in. The commander of the vessel declined to take him, and Sullivan claims that under the law, he being the first pilot who offered to perform that duty to the vessel, he was entitled to be employed, being duly licensed and authorized by the Board of Pilots.

The Court dismissed the complaint on the ground that the vessel was not compelled to employ a pilot at all until she had reached Sandy Hook, and it did not appear that the plaintiff had offered his services when the defendants' vessel had reached that point.

SUPREME COURT—SPECIAL TERM.

Decisions.

Judge Barbour delivered judgment in the following cases yesterday morning:—

In the Matter of the Petition of Edward J. Anderson for a Writ of Habeas Corpus.—Writ allowed.

Lennon vs. The Sheriff, &c.—Motion granted without costs.

King et al. vs. The Third Avenue Railroad Company.—Motion granted without costs.

Ransell vs. Mutler.—Motion granted without costs.

Severin et al. vs. Trenor.—Motion granted on terms.

By Judge Cardozo.

Robert Conway vs. William Gillespie.—Defendant may answer in five days on payment of ten dollars costs of motion. Judgment and execution restored as security.

Redmond vs. Elmore.—Report confirmed and order granted.

McGrane vs. Charles Lucas, &c.—This case will be set down peremptorily for trial for the first Friday of February.

Lyons vs. Birdseye.—Motion denied. Five dollars costs to abide event.

Mary A. Robinson vs. Anthony Robinson.—Motion denied.

Joshua Atkins et al., vs. W. Horoland et al.—Injunction modified and receiver appointed.

COURT OF GENERAL SESSIONS.

Before Judge Bedford.

The court met yesterday morning for the purpose of sentencing those prisoners who were remanded during the week.

THE FORGER OF RAILROAD TICKETS SENT TO THE STATE PRISON.

Wm. G. Wright, who pleaded guilty to uttering forged railroad tickets, was the first prisoner arraigned at the bar. After a few words from his counsel District Attorney Garvin said that he was sorry to say the defendant did not occupy an enviable position before the court. He was thirty-four years old and had had sufficient experience to know better than to engage in forgeries of the description for which he was indicted. There was no reason, therefore, why the sentence should be less than the extreme penalty of the law.

REMARKS OF THE CITY JUDGE.

William G. Wright, I concur with the District Attorney in the remarks which he has made. The Grand Jury indicted you for forgery. The indictment contained two counts, one alleging forgery in the third degree and the other the fourth degree of that crime. Had you been tried you would have been found guilty of forgery in the third degree. The District Attorney has accepted a plea in the fourth degree, certainly all the clemency you could expect. Your record is bad. A Grand Jury have it in their power to indict you for larceny and for false pretences. In one word, you have lived, thrived and prospered upon deception. I owe it to the community and for the protection of the railroad companies whom you have so largely defrauded, and also by way of example to reckless, unprincipled characters like yourself, to mete out in your case the severest penalty known to the law. The sentence of the Court is that you be confined two years in the State Prison.

SENTENCES.

Thomas Dempsey, alias Jones, who pleaded guilty to burglary in the third degree, was sent to the State Prison for three years and six months. Counsel for the defendant said before sentence was passed he wished to produce a witness to prove the good character of the prisoner. Judge Bedford replied by saying that no respectable man would swear to Dempsey's good character, for he was indicted for burglary in the first degree, and when arrested not only gave a false name, but had in his possession a skeleton key, showing that he was a professional burglar.

Marcus Raymond, who was guilty of an attempt at grand larceny, was sent to the State Prison for two years and six months. James Scott, who made a similar plea a few days since and who then positively denied that he was ever sent to the Penitentiary, was brought to the bar. Although the City Judge was informed of this fact by two police officers, the boy was so persistent in denying the charge that his Honor caused an investigation to be made, which resulted in showing that gross deception was practised by him upon the Court. The Judge regretted that he could not send him to the State Prison for a longer period than two years and six months, which was the sentence.

Judgment was suspended in the case of John Norris, Wm. Herbert, Dennis Gillen and James Burke (boys), who pleaded guilty to petty larceny. The Judge gave them quite a lecture, and told them if they were ever arrested again he would not listen to the entreaties of their respectable friends, but would send them to the State Prison.

The court then adjourned.

CITY INTELLIGENCE.

THE WEATHER YESTERDAY.—The following record will show the changes in the temperature for the past twenty-four hours, as indicated by the thermometer at Hudnut's pharmacy, HERALD Building, Broadway, corner of Ann street:—

3 A. M.	41	3 P. M.	54
6 A. M.	40	6 P. M.	51
9 A. M.	49	9 P. M.	51
12 M.	51	12 P. M.	51

Average temperature 48½
Average temperature on Thursday 43¾

JUDGMENTS AGAINST THE CITY IN 1868.—From the annual report of the Corporation Counsel for the year 1868 it appears that judgments have been obtained against the city by about forty persons, in sums ranging from sixty dollars to over $100,000, and the total amount of the judgments is $501,266.

ANOTHER ATTEMPTED SUICIDE.—A German, whose name is not known, aged about forty years, was yesterday morning discovered by the police in Eighty-sixth street, near Fourth avenue, suffering from a mixture of sugar of lead and laudanum which he had taken for the purpose of producing death. He was taken to Bellevue Hospital.

VISIT OF BALTIMORE OFFICIALS.—Mayor Banks, together with a delegation of the Aldermen [and other prominent citizens of Baltimore, called at the City Hall yesterday for the purpose of viewing the different public offices. They were escorted through the Governor's Room and various other rooms in the City Hall and new Court House.

ASSAULT WITH A RAZOR.—Yesterday afternoon a quarrel occurred in Second street, near avenue B, between Edward Borchare and John Murphy. The former, getting the worst of the fight, drew a razor and cut Murphy over the left eye, inflicting an ugly wound. Borchare was arrested by officer Roddy, of the Seventeenth precinct, and the wounded man was taken to Bellevue Hospital.

FIRE IN HUDSON STREET.—At two o'clock yesterday morning fire was discovered on the fourth floor of the five story brick building corner of Hudson and Bank streets, owned and partially occupied by W. S. See & Co. as a marble factory. The damage to the building was $1,000; insured for $10,000. On stock, by water and smoke, $1,500; insured for $20,000. Bornim & Pease, bookbinders, who occupied a portion of the premises, sustained a loss of from $3,000 to $5,000; insurance not ascertained.

ARREST OF A SUPPOSED BANK ROBBER.—While on duty yesterday on Wall street detective Irving, of the Central Office, arrested Joseph Waldron alias "Batts," who is suspected of being one of the three thieves who some weeks ago entered a bank in Brooklyn, snatched $15,000 and made away with it. He was taken to the Central Office and catechised, then to a picture gallery and photographed, and again to the Central Office, where he was locked up for examination.

NARROW ESCAPE FROM DEATH.—Mrs. Edward Tilletson had a narrow escape from death yesterday between eleven and twelve. While she was sitting in her carriage near the new building of James Baldwin, No. 361 Canal street, the derrick within which some workmen were hoisting coping stones gave way and fell over with a crash across the backs of the horses, killing one of them instantly and maiming the other so badly that he died soon after. No injury was sustained by the carriage nor its occupants.

THE PARK BANK ROBBERY.—The man who was arrested for the late robbery at the Park Bank has been identified by General Francis E. Pinto as a soldier belonging to his late command, who enlisted May, 1861, in Company G, Thirty-second New York Volunteers, under the name of Anthony Martin, from Brooklyn, by occupation a pyrotechnist. He was an incorrigible soldier, and during the Maryland campaign of 1862 was convicted of stealing from a Maryland farmer and placarded as a thief. He now assumes the name of his late commanding officer.

ASTRONOMICAL.—OCCULTATION OF REGULUS.—On Thursday evening was an exact counterpart of the hazy and cloudy sky occurring on the evening of the lunar eclipse. The moon arose at eighteen minutes after six o'clock; when it had reached an altitude of two hours above the horizon this brilliant star of the navigator appeared about four degrees to the east of the moon; still further on, six degrees to the northeast of Regulus, the still brighter and now resplendent evening star, the planet Mars shone forth. As the moon moved onward towards Regulus in its circuit around the earth, at fifty-nine minutes after three o'clock yesterday morning, the star appeared near the northeast limb of the moon, and soon disappeared behind the disc, not far from the mountain on its surface designated Plato.

THE SUICIDE IN CROSBY STREET.—Coroner Schirmer held an inquest yesterday at No. 125 Crosby street, over the remains of Isaac S. Davis, the young man who committed suicide on Thursday by shooting himself through the head. Deceased had called on Augusta Clark, an inmate of the house, when a dispute about money ensued and she threatened to pawn a locket he had given her. Davis then threatened to shoot Augusta and produced a revolver for that purpose. The woman besought him on her knees not to murder her, when he relented and declared that he would kill himself. Evidence was also introduced to show that Davis had fired the pistol twice, the first bullet missing its object and the second passing entirely through the brain, and causing instant death. Wm. M. Tweed, Jr., a brother-in-law of deceased, testified that Davis had frequently spoken of suicide as a relief from trouble. The jury rendered a verdict of suicidal death, which had been committed while deceased was temporarily insane.

OBSEQUIES OF EX-JUDGE WALBRIDGE.—The funeral services of the late ex-Judge Henry S. Walbridge, who was accidentally killed on a New Jersey railroad a few days ago, took place yesterday afternoon from the residence of his son-in-law, Dr. A. O. Stevens, West Forty-first street. The remains were enclosed in a rich rosewood casket. The services were conducted by Rev. Howard Crosby, D. D., who delivered a brief address, in which he stated deceased had been an elder of the Ithaca Presbyterian church for thirty years. At the close of the prayer meeting of the church on Thursday evening Elder Esty spoke of the serious loss which church and community were about to sustain in the removal of Elder Walbridge and his family, and the following resolution was adopted:—

In the ordering of Divine Providence we are about to be separated (by removal from us) from one of our most useful and time-honored families, that of the Hon. Judge Walbridge; therefore

Resolved, That we as a Church deeply regret this painful necessity of separation from a family, which with its head has filled so long and ably the most honored and useful position in our Church and community. We shall never forget their influence for good among us, and shall follow them with an earnest prayer and best wishes, and wherever God shall call them to spend the remainder of their days may they be blessed with health and long and useful lives in the service of the Blessed Master.

Among those present at the funeral were General Hiram Walbridge and Heman Walbridge, Dr. A. O. Stevens, Marcus C. Riggs, Dr. Reisig and family and a number of prominent gentlemen from Leonia, N. J. The remains will be taken to Ithaca for interment.

POLICE INTELLIGENCE.

ASSAULT WITH A KNIFE.—James Geoghegan, an inmate of the sailors' boarding house No. 250 Water street, was arraigned before Alderman Moore at the Tombs yesterday to answer a charge of having assaulted Solomon Kinsey with a knife and inflicting a severe wound. The prisoner was remanded for trial.

ALLEGED BURGLARY BY BOYS.—Detective Reilly, of the Twentieth precinct, yesterday arraigned two boys named James Reilly and Dennis Cushman, aged respectively eighteen and sixteen years, before Justice Shandley, at Jefferson Market, upon complaint of John Savery, of No. 458 West Thirty-first street, charged with burglariously entering his barber shop, at the above number, on the night of the 24th inst. by means of forcing open the outer front door with some instrument and stealing one overcoat and fifteen razors, valued in all at sixty dollars. They pleaded not guilty to the charge, but were committed to answer at the General Sessions in default of bail.

ARREST OF AN ALLEGED GAMBLING HOUSE PROPRIETOR.—Walter Patrick, the alleged proprietor of a gambling house at 608 Broadway, learning a warrant had been issued for his arrest by Justice Shandley, appeared at Jefferson Market yesterday afternoon and gave bail in the sum of $1,000 to answer a charge preferred by James William Griffin, a native of Canada, temporarily stopping at the New York Hotel, who charges that on the 21st inst., at the above number, Patrick did keep and exhibit a gambling table establishment, device and apparatus for the purpose of gambling, in violation of the statutes of the State of New York. Griffin states that on the night mentioned above he lost $14,000 and a valuable lot of diamonds in the establishment playing faro. Patrick, in his informal examination, stated he was forty-two years of age, born in Rensselaer county, lives in this city, by occupation a broker and not guilty of the charge.

ALLEGED FALSE REPRESENTATIONS.—Robert J. Houghton, of No. 49 Dominick street, preferred a complaint before Justice Shandley, at Jefferson Market, in which he charges Thomas Thorp, residing at 221 Jay street, Brooklyn, on the 30th of June last, of having defrauded him out of $300. Houghton charges that on the above date the prisoner came to him and represented that he owned four lots of land at the southwest corner of 113th street and Tenth avenue, which he would dispose of for $4,600, $300 of which was to be paid down upon signing the articles of agreement, the balance to remain on mortgage, and paid in two instalments, at specified times. Houghton believing the statements to be true, contracted for the property, paying the $300 down on signing the articles of agreement. Since which time he alleges he has ascertained the statements made by Thorp were untrue, and made for the purpose of defrauding him. He pleaded not guilty to the charge, but was held for examination.

ATTEMPTED HIGHWAY ROBBERY.—As Michael Carroll was passing through Washington street at a late hour on Thursday night he was met by Thomas T. O'Donohue, residing at 143 Cedar street, who pushed him without any ceremony into an adjoining alleyway, and was there busily engaged in attempting to take from his victim's person thirty-five dollars in money, which the latter carried in his pockets, when assistance arrived in the person of Anthony Welsh, of No. 139 Washington street, who saw the outrage committed, and ran up in time to turn the tide of battle in favor of Carroll, O'Donohue was subsequently handed over to the tender care of a Metropolitan police officer, who carried his prisoner yesterday morning before Alderman Moore, acting as magistrate at the Tombs Police Court, and the latter held O'Donohue for trial on the formal complaint of Carroll, who, as a non-resident of this wicked metropolis, was sent to the house of detention for witnesses.

OPERATING ON A SAFE IN MAIDEN LANE.—About midnight of Thursday, as officer Fane, of the Second ward police, passed through Maiden lane on his rounds, he heard a noise on the second floor of No. 49 Maiden lane, occupied by Daniel Hess, musical instrument dealer. He notified officer Guire of the fact and they kept a strict watch upon the place. Soon after this four men emerged from the building and a sharp chase was the result, the two officers succeeding in arresting John Williams, of No. 154 West Eighteenth street, and Edward Toppey, of 321 West Twenty-fourth street, the other two succeeding in making good their escape. In the possession of Williams and Toppey were found a jimmy, a bunch of skeleton keys and two pistols. They were both locked up at the Beekman street police station, after which a search was made in the premises occupied by Mr. Hess. The door had evidently been opened by false keys, as the same was found fastened as usual, although the iron safe in the office had been blown open with gunpowder and fifty dollars in cash abstracted therefrom. Yesterday forenoon the prisoners were arraigned before Alderman Moore, at the Tombs, when Mr. Hess made the necessary complaint, and the accused were held for trial in default of $1,500 bail each.

THE ROGERS MURDER.

Continuation of the Inquest—The Widow of the Murdered Man on the Stand—The Way the Murder was Committed—Talland Identified by the Negro Boy Gloster.

The inquest in this case before Coroner Flynn and a jury was continued yesterday, the chamber of the Board of Assistant Aldermen, in which it was held, being again crowded by loafers, politicians and thieves. Why the politicians manifest so much interest in the case is almost as great a mystery as the murder itself. That the small fry of the hangers-on about corner groggeries and political headquarters are interested in the case in some way or another there can be no doubt, for the doors of the chamber are no sooner opened on the arrival of the Coroner every morning than they rush into the room in their usually gentlemanly way, always taking precious good care to instal themselves into all the soft seats they can find, to the exclusion even of the officials and the ladies who are compelled to attend the inquest. They are not, however, satisfied with grouping themselves odoriferously into all sorts of cosey places in the main part of the room, but even go so far as to stuff their diamond bespangled bodies into the throne seats of the high dignitaries of the Board, which are supposed to be set aside for the use of those who have official business to transact during the sessions of the inquisition.

The only remarkable part of the proceedings yesterday was the identification of Talland by the negro boy Gloster and the testimony of officer Keirns in relation to the search he and officer Terwilliger, of Captain Allaire's precinct, made for James Logan No. 2. It is very difficult to see what importance can be attached to the identification of Talland by Gloster when it is taken into consideration that Mr. Rogers on his deathbed positively stated when Talland was brought before him that he was not one of the men who assaulted him, and when it is also matter of record that Gloster some time ago, in identifying Talland at the station house, remarked that he (Talland) was the smaller man of the two he saw in Twelfth street on the morning of the murder. If Talland is one of the two men seen then the "tall man" described by Gloster must indeed be very tall and the Logans altogether nonentities in the case. The only point of interest in detective Keirns' statement is that where he proves that James Logan concealed himself in a house not his own residence, which very naturally brings up the question as to whether his conduct under the circumstances was that of an innocent man.

TESTIMONY OF DR. MAXWELL.

Dr. Maxwell, sworn—I am a physician, and reside at 44 East Twelfth street; I saw Mr. Rogers about fifteen minutes after he had been attacked; I found on examining him an incised wound in the abdominal wall; the wound had evidently been made by a knife or sharp instrument similar to the blade of a knife; the instrument entered the abdomen midway between the navel and the hip bone, extending obliquely downward through the entire walls of the abdomen; the outer wound was filled with a portion of the bowels or rather omentum; after passing my finger through the outer wound I found a sack formed behind the wall of the abdomen filled with intestines; I replaced the intestines back into the abdomen and dressed the wound; Mr. Rogers lived fifty-two hours after he received the wound; the wound was received on the morning of the 31st of December, about ten minutes before seven o'clock, and he lived till the following Saturday.

Assistant District Attorney Hutchings—What time did you go into the house to see him? A. About fifteen minutes after the occurrence.

Q. You live in the immediate neighborhood—right next door to Mrs. Rogers, do you not? A. Yes sir; a messenger came to my address and told me that I was wanted at Mr. Rogers', and I immediately went there; the cause of his death was evidently from the wound he received; a short time after Mr. Rogers had been wounded his brother picked up a piece of intestines in the area, which he gave to me.

TESTIMONY OF MRS. MARIA E. ROGERS.

The next witness called was the widow of the deceased. She was dressed in full mourning, and gave her evidence in a very low, trembling tone of voice. She said:—

The morning of the murder I rose about six o'clock; my attention was first attracted to Mr. Rogers in the area by the breaking of the window; I was then in the basement or dining room, and it was about ten minutes before seven o'clock; I was raising the shade of the window when the glass of the window broke at my feet; I pulled the blind a little to one side to see what was the cause of the breaking, when I saw Mr. Rogers coming down the area steps; I ran out to the basement steps and asked him if he had been shot, as I thought a pistol shot had caused the breaking of the window when I heard the glass fall; I opened the door and again asked him if he had been shot; he said, "No, he robbed me and then cut me, there's his coat and hat, take care of them," and he then asked me to go up stairs and get a cot and place it in the parlor for him to lie on; we helped him up stairs, and I then noticed that there was blood on his pants; we got a cot and placed him on it; I asked him if he had had any words with the man, and he replied, "Oh, no, no;" he said two men came along the sidewalk, and the first he saw of them was one of them brandishing a knife over his head; he said the man took his pocketbook and watch; that he then caught hold of him and while trying to hold him till some one came, he held him so tightly that the man became exasperated and then used the knife upon him; in his efforts to get away the man struggled so hard and his (Mr. Rogers') grasp was so tight that the coat was torn; the part of the coat torn off and the hat were brought up stairs; Mr. Rogers told me shortly after he was brought into the house that he did not expect to live.

TESTIMONY OF OFFICER ROGERS.

Officer Rogers, sworn—I am a brother of the deceased, Charles M. Rogers; I arrived at his residence, in Twelfth street, about eight o'clock on the morning of the 31st of December last; about the first words he spoke to me were to the effect that he had seen the man who had attacked him throw something in the street; I immediately went out, and in the midway of the street I picked up a knife-sheath; I returned to the house, and, casting my eyes into the area, saw something which looked like blood on the snow, or rather something about an inch long, which had the appearance of being flesh; I picked it up and gave it to Dr. Maxwell, who was then going up the steps of the stoop; he said it was a portion of human intestines; I then went into the house to the bed where my brother was lying and asked him if he could give me any description of the men, any clue by which they might be in the future identified; he told me that one was a tall man and the other a short man; he also told me that the first he saw of them was when they came along by the railing and the steps; he said he did not take any particular notice of what they were doing; he soon afterwards saw the tall man take the short man's coat and go across the street; he then heard the tall man say, "Jim, don't do it;" the short man then came from the opposite side of the street and entered behind the railing of the area and flourished a knife over his (the deceased's) head; the man then grabbed his watch, and as he did so the deceased seized him by the collar of the coat; during the struggle the man got the watch and pocketbook and put them into the pocket of the coat he had on; as he did this my brother said he hallooed "murder," when the man stabbed, or, as he expressed it, cut him, and that he still retained his hold of him after receiving the wound; while the man was endeavoring to get away that part of the coat containing the watch and pocketbook was torn from his back; owing to the tearing of the coat the man freed himself, when he ran across the street to the other man, took the overcoat from him, and then both ran towards Broadway; I should have mentioned that the overcoat was a light colored one; that is, the one the short man had, and which the tall man took from him.

By Mr. Hutchings—Did the deceased give you any other particulars concerning the appearance of the men? A. Yes; he told me that the short man was dark complexioned, and he thought, although he was not certain about it, that he had a smooth or clean shaven face.

TESTIMONY OF WILLIAM GLOSTER.

William Gloster, the colored boy who passed through Twelfth street about six o'clock the morning of the murder, was the next witness. He is evidently a very unintelligent darky, as evinced by his actions and the way he answered the questions that were put to him. On being told to hold up his right hand, in order to be sworn, he at once lifted the left, which created a great deal of merriment among the audience. He was questioned by Mr. Hutchings as follows:—

Q. Where did you work last December? A. At Wood's Museum, in Broadway, near Thirtieth street.

Q. Where were you on the morning of the 31st of December last? A. About six o'clock that morning I passed through Twelfth street in the direction of University place.

Q. Did you meet or see anybody on your way through that block? A. Yes, sir; I saw two men standing on the sidewalk at No. 42 East Twelfth street, near the gutter, and Mr. Rogers, the old gentleman, inside the railing, sweeping.

Q. Did you notice them do anything that attracted your attention? A. No, sir; I didn't hear them commit anything—(laughter)—nor see them make any noise. (Laughter.)

Q. How were they dressed, do you remember? A. One of the men had on black pants and a light overcoat, and the other had on a dark coat, a kind of woolly one.

Q. Did you pass by them? A. Yes, sir; as I went along one of them stepped aside and I went straight on.

Q. What time was this? A. About six o'clock.

Q. You do not know the precise time? A. No sir; I know it was about six o'clock, either a little before or a little after six.

Talland, the man who surrendered himself to the Fifteenth precinct police, and who has all along denied any knowledge of the murder, was here called by the Coroner and told to stand face to face with Gloster. Talland immediately came forward briskly, when the Coroner asked:—

Gloster, do you recognize that man as one of the two men you saw in Twelfth street that morning?

The boy looked at Talland for a moment and then quickly replied:—

He was one of the men.

Q. Are you sure of that? A. Yes, sir.

As the boy uttered these words, accompanied by a familiar nod of the head toward the Coroner, a sort of sardonic grin gradually crept over Talland's face, and, on taking his seat, he shrugged his shoulders and grinned more broadly than before, as though he would have said, "When my time comes to be examined I'll very easily show what a fool the darky has made of himself." The audience, however, were rather startled by the positive manner in which the negro assured the Coroner that Talland was one of the two men; and, in the midst of the buzz of whispering voices which followed, the counsel for Talland arose and objected to the way his client had been brought forward for identification. Why not ask the boy if he could identify one of the Logans? He had seen two men in Twelfth street on the 31st of December, in front of Mr. Rogers' house—that is, if he could be believed—and if he could identify one he ought to be able to identify the other. If he could not identify the other, and the other was present, then his testimony would be worth nothing.

The District Attorney remarked that he had accused no one as yet of being the murderer. The inquest was simply an investigation to pave the way for a jury, who would adjudge upon the innocence or guilt of any person held on suspicion.

The counsel then intimated that he would, at the proper time, put Gloster face to face with other parties to see what his abilities as an identifier amounted to.

TESTIMONY OF OFFICER KEIRNS.

John Keirns, sworn—I am a special detective in the Twenty-first precinct police; all that I know in reference to this case concerns the arrest of James Logan.

The Coroner—Which James Logan have you reference to? A. James Logan No. 2, as he is called by the newspapers; four days before his arrest I was told to get hold of him if I could; officer Terwilliger and myself started out on a hunt after him on the 6th of the month, and we got him on Tuesday, the 12th inst.; we went about five o'clock Tuesday morning to a house in Forty-ninth street, near Third avenue; about half-past five o'clock we saw a man who turned out to be Michael Logan, James' brother, go to the door of the house opposite to that in which we were and endeavor to get in; but, the door being locked, he did not get in and went away; about twenty minutes afterwards he returned and entered the house; a half-hour or so after he went in his father came along and entered the same house; fifteen or twenty minutes after this we saw Michael come down and go out, down Forty-ninth street, towards Second avenue; the old man came out afterwards and went down the street, in the direction Michael had taken; this was about eight o'clock; we remained watching the house until a quarter past nine o'clock, when James came out and went towards Fourth avenue; we then followed and arrested him.

The counsel for Talland and one of the Logans here remarked that he had two girls, named Dolly Butler and Carrie White, as witnesses in the case, who were present, and he desired the Coroner should instruct them to be present at the next sitting of the inquisition.

The Coroner so instructed the girls, and then adjourned the inquest to Monday next, at eleven A. M.

INTERNAL REVENUE.

Wall Street Brokers and the Tax on Call Loans Employed as Capital—The Present Attitude of the Controversy With the Revenue Officials.

The internal revenue assessor of the Thirty-second district, Mr. E. D. Webster, is still acting in Wall street the part of the bull in the china shop. Not being the kind of bull they are accustomed to in that grand financial centre no one has yet been able to get him by the horns, though plans are being devised through which there is hope of getting rid of this audacious and dismaying visitor. Everybody will understand that we refer to the excitement produced by the attempt—heretofore alluded to in the HERALD—being made to enforce the law imposing a tax of one twenty-fourth of one per cent on all capital employed by dealers in stocks and securities. Heretofore these parties have been exempt from taxation. It is proposed that they shall be exempt no longer, that the alleged system of fraud practised upon the government shall be summarily stopped, and that they not only be compelled to pay the taxes regularly accruing from this time, but the arrearages in default of past payments due the government from the date of the passage of the Internal Revenue act, as amended July 13, 1866, and applicable to their special cases. When it is considered that the Thirty-second district, the newly-appointed officer of which proposes to enforce what we have stated, takes in all our great moneyed mart, it is not to be wondered at that those affected by this change of *régime* should set up a promiscuous howl of dismay and indignation; that they would meet in caucuses; that they would appoint committees and lobby agents to go to Washington to see what can be done there; and, last and least of all, that they should prate of appeals to the courts to test the constitutionality of the law.

To make the matter clear we quote the following clauses from the two sections of the Internal Revenue law, as amended July 13, 1866, upon which Mr. Webster bases his present procedure. Sec. 79. * * * Or when money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale, shall be regarded as a bank or as a banker. Sec. 110. * * * And a tax of one twenty-fourth of one per centum each month as aforesaid upon the capital of any bank, association, company or corporation, and on the capital employed by any person in the business of banking beyond the average amount invested in United States bonds.

It will be seen that the first section we have quoted defines what a banker is as interpreted in the Internal Revenue law. The second section merely prescribes for imposing the tax of one twenty-fourth of one per cent on capital employed in banking, with the exception of course specified. Here the whole case is in a nutshell. The assessor has the law on his side. The brokers have greenbacks on their side. It remains to be seen which will come off victorious. Meantime the combat deepens. Up to this point Mr. Webster stands as firmly erect and unshaken

——— As the granite
Lashed by the ocean waves.

On the part of the brokers it is rumored that they threaten to raise $2,000,000 to effect at the national capital their interpretation of the law or its repeal.

It is hardly necessary to explain how brokers in Wall street are bankers; that is, make themselves such through their present mode of doing business, and are, therefore, amenable to impost of the tax placed on bankers. Their plea is that they are handling the same money over and over again; that they are borrowing large sums to-day and lending large sums to-morrow, and that with a capital of say $100,000 they are doing the business of $1,000,000. It is alleged that by the enforcement of this law taxes indefinately duplicated will be paid on the same amount. The assessor on the contrary insists that no two or more men can be operating with the same money at the same time, or to use the language of the statute, that the same money cannot be employed as capital simultaneously by different parties, and that each was a separate and distinct transaction. It is further alleged that as the law compels the transactions of tobacconists and liquor dealers to be kept daily with a view to making out the tax, so that every transaction of the broker involving the employment by himself of capital should likewise be kept with a view to the same result. The brokers insist that in some transactions they lose, but this objection is met in the *modus operandi* of adjusting tax on profit or income.

To show what the government has been losing through lack of enforcement of those portions of the tax law to which we have referred is impossible, and in fact can only be guessed at. The amount, however, is very large. The Assessor's book, of the district show only a return of $16,000,000, one half of which is in United States government bonds and therefore not liable to taxation. Some estimate that there is, on the contrary, in this district $500,000,000, some $750,000,000 and others $1,000,000,000 of capital in active use. One thing is certain, that if the capital thus in use was properly and legitimately taxed the internal revenue receipts would be increased from $3,000,000 to $5,000,000 per annum. Any number of instances might be quoted of returns of capital of less than $100,000, while the parties themselves confess to using annually a capital of hundreds of millions of dollars. While many have made returns though much smaller than the capital used, there are—so Mr. Webster asserts—100 bankers in Wall, Broad and contiguous streets who have made no returns whatever. All the bankers have admitted the fact of being bankers through taking out a banker's license. Quite a number of prominent brokers have already, in their conversations with Mr. Webster, conceded that his interpretation of the law is correct.

Legacies and Successions.

The following is a list of the largest legacy and succession returns which were returned to Homer Franklin, assessor of the Ninth district. Up to January, 1868, little or no tax had been collected from this source, owing to the difficulties the different assistant assessors met with in reading that portion of the law which relates to legacies and successions. About that time, however, Assistant Assessor Coughlin, of the Ninth district, and Assistant Assessor Livingston, of the Sixth district, were designated to work the matter up, and the result is a very satisfactory increase of revenue from a source which had heretofore rendered nothing to the government. Messrs. Coughlin and Livingston, who are acting under Assessor John F. Cleveland, have since been designated by Commissioner Rollins to make all assessments of this branch of the tax in the city and county of New York:—

John G. Dietz, succession tax	$4,551
Ferdinand Reed, succession tax	1,644
Richard F. Carman, succession tax	9,824
Dyckman estate, succession tax	22,000
Dycker's estate, succession tax	2,190
James F. D. Smyth, succession tax	4,104
Daniel Devlin, succession tax	23,000
James Lenox to President Hospital ($200,000)	12,000
Tallman estate	14,000

The value of the estates upon which the above tax has been assessed is not far from $6,000,000.

BROOKLYN CITY.

THE COURTS.

UNITED STATES DISTRICT COURT.

Before Judge Benedict.

In the case of Moritz Rossvalley, charged with engraving a plate of a five dollar national currency note, the motion for arrest of judgment was argued. Judge Barnard, who appeared for the defendant, urged the arrest of judgment on the ground that it was only a part of a plate that the defendant was convicted of engraving. District Attorney Parris argued that the plain intent of the statute was to apply to a case like the one before the Court. Judge Barnard replied that in the construction of criminal statutes the letter only, not the spirit, was to be taken as the guide.

The Court reserved decision.

Motion to Discharge from Arrest.

O. R. Wilson, the last of the four parties arrested on the charge of defrauding the revenue, appeared in court yesterday, and his counsel moved his discharge on the ground that he had been in custody twenty-four hours without being able to see the affidavit setting forth the grounds of his arrest; that in consequence of ignorance of the charge against him he was unable to procure bail. The Court stated that the affidavit was in the possession of Commissioner Jones, and that in consequence of his absence from the city to attend the funeral of a relative it could not be produced. Wilson is consequently still in the custody of the Marshal.

SUPREME COURT—CIRCUIT.

Suit on a Promissory Note.

Before Judge Gilbert.

George S. Dossy vs. Joseph H. Strauss and Another.—This was an action to obtain payment of a note for $300, made by Strauss and endorsed by George Hassal. The defence was, first, usury, and second, payment of $198.

Verdict for the plaintiff, $137 with interest.

Suit About a Watch.

P. B. Lawton vs. Mrs. Lynch.—About a year ago plaintiff pawned a watch for sixty-two dollars with a man named Einrich, in Fourth street, New York. Einrich died and the business was sold to the defendant. Plaintiff demanded the watch, tendering the amount loaned, but was refused it unless on payment of $110. This action was brought to recover the value of the watch. The defence was that the defendant was only the agent of her husband. The Court charged that either the defendant or her husband was liable. It was for the jury to decide which.

Verdict for plaintiff.

Court Calendar for Monday.

SUPREME COURT—CIRCUIT.—Nos. 19, 163, 118, 172, 173, 177, 179, 59, 88, 155, 184, 186, 187, 188, 189, 191, 192, 193, 194, 195.

CITY COURT.

Suit Against a Lawyer.

G. T. Hyde, Receiver, vs. Joseph N. Greenwood.—This was an action brought to recover, for the benefit of his creditors, from $18,000 to $20,000, the proceeds of property entrusted to the defendant, as alleged, by a client of his, to keep it from the hands of the creditors of the latter. Defendant, as alleged, when the property came into his possession, retained it for his own use.

Decision reserved.

Action Under the Two-Thirds Act.

John H. Morrow vs. Alpheus Freeman.—On the 19th of May, 1859, Caleb Shipman and others, of the firm of C. H. Shipman & Sons, obtained a judgment in the Supreme Court of New York against the defendant for $194, which was afterwards assigned and transferred to the plaintiff. Defendant was at the time insolvent and paid his creditors two-thirds the amount due them. Thereupon, on the 21st of December of the same year, he was released under the statute from the obligation of the judgment by Judge Barnard, of New York, at that time the Recorder. This case was adjourned till Monday next.

COURT OF SESSIONS.

Arraignment of Prisoners.

Before Judge Troy.

The following persons were arraigned yesterday morning and all pleaded not guilty:—Edward Stackpool, Mary Kennefick, John Hearn and Patrick Curren, assault and battery; John Slanger and Fredk. Cox, selling lottery policies; John Reed, keeping disorderly house; Francis McIlduff, misdemeanor; George W. Kidd, seduction; William McLoughlin, grand larceny.

Instructions as to Bail.

Before the adjournment of the court Judge Troy instructed the District Attorney, in cases of felony, to take no bail under $2,500 and to increase the amount of the bail according to the crime charged.

BROOKLYN INTELLIGENCE.

INSTANTLY KILLED.—Joseph Dunn, aged fifteen years, was instantly killed yesterday afternoon by falling from the roof of a three story house in Stuyvesant street, near Decatur. The deceased was employed in slating the roof at the time, but missed his footing and fell to the pavement. His body was removed to the dead house.

ASTONISHED BURGLARS.—Mr. Richard Marsh, residing at the corner of