THE COURTS.

Mason Convicted of Being a Counterfeiter—Motion for a New Trial.

Disinterment from Jewish Cemeteries.

An Exciting Contest and Interesting Argument in Injunction Proceedings.

A Batch of Convictions in the General Sessions.

Harry Foster was yesterday held by Commissioner Shields to await a warrant of removal to the Northern district of this State, in answer to a charge of smuggling a set of furs into this State from Canada.

A motion was made in the Surrogate's Court to have the probate of the will of John L. Brown, a contractor, who left an estate of about $1,000,000, reopened, on the ground that he was never lawfully separated from his first wife. He left all his property to his second wife and her son. Argument on the motion has been set down for Wednesday next.

Gustave Burgraf, the juror who recently, in a case before Judge Van Vorst, of the Supreme Court, declared that his opinion was not represented by a verdict which he had signed, and who was threatened with punishment for contempt of Court, was yesterday discharged, having sworn that he signed the verdict under a misapprehension.

John B. Dolan, Clerk of the Grand Jury from 1869 to 1873, brought suit before Judge Lawrence, in the Supreme Court, Circuit, to recover the balance between his original salary of $3,000 and $1,500, to which it was reduced by the Board of Apportionment in 1871. Judge Lawrence yesterday dismissed the complaint on the ground that the Board had power to make the reduction.

The examination in the Templeton child case was resumed yesterday before Judge Donohue, of the Supreme Court. The counsel, Mr. John D. Townsend and ex-Judge Busteed, enlivened the proceedings, which consisted of the continued cross-examination of Colonel Templeton, by occasional interchanges of those professional disagreements that have given to the case a peculiarly *sui generis* character.

In the railroad bond forgery case, on trial before Judge Sedgwick, of the Superior Court, "Andy" Roberts, one of the accused parties, was yesterday cross-examined at great length. His memory as to certain facts, which he evidently considers immaterial in corroboration of "Spence" Pettis, but which the plaintiffs claim is very material, is very good, but on other points having a tendency to criminate himself his memory is entirely at sea. The general opinion thus far is that his testimony has been far more beneficial to the plaintiffs than to his own side. He denies all knowledge of his having in his possession forged or counterfeit plates. The trial will be resumed on Monday morning, and will probably continue during the greater part of the week.

MASON, THE COUNTERFEITER, CONVICTED.

The trial of George Albert Mason, charged with passing counterfeit money, was resumed in the United States Circuit Court, criminal branch, yesterday, before Judge Benedict.

The first witness called was Bluford Wilson, Solicitor of the Treasury, who testified as follows:—I recognize Mason; I met him the latter part of January; I have met him but three times (witness was shown a letter he wrote to prisoner telling him to go on and arrest Pete McCarty, and he would get a reward); I knew that Washburn did not keep him at work as I ordered, and I approved it; on 18th January I was ill, and in response to a call from Mason I wrote the letter, asking Washburn to give him $200 and keep him at work; Mason described his services in certain directions, including the capture of $20,000 counterfeit, the arrest of Rittenhouse and his services in St. Louis; I accepted his statement of the case and wrote the letter, as I was favorably impressed with his story; I never gave Mason any authority to do anything other than this letter; later I told Mason it was impossible for me to have any further business with him except through Mr. Washburn; he said he could not deal with Washburn, and I then replied that he could not with me.

To Mr. Foster—Some of Mason's letters reflected very sharply upon Washburn; the instructions in one letter to "report your progress and results immediately direct to this office" meant for him to report to me direct and not to Washburn; he was in company with William P. Wood when he called; after the 11th of February I received a letter from Mason saying that $500 was not adequate remuneration for the services I had ordered him to undertake; don't recollect that I received letters from prisoner in March; if so, they were turned over to Washburn.

Mrs. Wells recalled by prosecution to enable the defence to lay the foundation to contradict her. To Mr. Foster she said O'Neill came to the house with Washburn; I did not tell O'Neill that Mason said he had left the counterfeit money as a trap to catch Hanson; I know Long; have known him for four months; Long arranged no meeting between Hanson, Mason and myself; never told him I had letters from Worth. She contradicted Long's testimony in all important points.

This evidence was called out owing to the declaration of prisoner that he not only did not sell Long counterfeit money, but that he never spoke a word to him in his life, nor had he seen him until he appeared in the court room. Mason said to her that he wanted to get Worth, "shake" money out of him and then clear off to England and leave this cursed country.

William Clark, a money broker, was called as an expert and pronounced the notes passed on Mrs. Wells counterfeits; he pronounced as well all the money produced in evidence counterfeit.

The prosecution here rested their case.

THE DEFENCE.

The first witness called was Elmer Washburne, Chief of the Secret Service division, who was asked if he had received a letter, dated Boston, from the witness Long; he said he had no recollection of ever having had a letter from him; our Boston officer, Mr. Kent, wrote me that Long could testify against Mason; I therefore knew he was to testify; I have produced all the letters taken from Mason, as well as all the correspondence he has had with my office.

W. Albert Ensor recalled and examined by Mr. Foster, counsel for prisoner.

Q. Were you arrested in Philadelphia August 12 for picking pockets? A. No.

Q. Were you arrested later for stealing a watch from Mrs. McNeal? A. No.

Andrew J. Robinson, sworn:—I am clerk at Earle's Hotel; recognize witness, W. Ensor, who was a guest at Earle's in February; he came in, asked for Mason, said he lacked a dollar to get to Rochester, and wanted me to loan it to him; the same night I saw him on the train of the Hudson River Railroad.

Cross-examined—Mason has stopped at the hotel under the name of Tyler and other aliases; I know he and Ensor had goods there; I saw Mason carry out packages.

To the Court—He asked me for a dollar about four P. M., and he left on the six o'clock train.

Colonel William P. Wood, sworn:—I reside in Washington, D. C.; the prisoner I know as George Albert Mason; I met him in Jersey City, Washington and in this city in February last; I had rooms at the Park Hotel, in this city, and Taylor's Hotel, Jersey City, at the same time; Mason was aiding me in certain matters; Mason said he had been badly treated; this was after he had got out of the St. Louis Hospital, and he asked me to aid him with the Solicitor of the Treasury in getting remuneration; I knew Mason before; knew him for ten or twelve years; I believe, or suppose that Mason was in the service of the government three months previous to his arrest; I called twice upon Solicitor Wilson as the attorney of Mason to urge further payment for his services; the last time the Solicitor declined to converse with him; I then suggested to Mason for him to go for Worth; I subsequently visited Wilson and offered to carry out the work that Mason had attempted; I suggested to him that I would employ Mason and take charge of the work to be completed; it fell through, as Mr. Washburne rejected it; I have a copy of the correspondence at my hotel, which will show the facts; I do not know that Mason was ever in the service; I do know that he rendered service worth to the government fully $5,000.

The defence here rested, and at ten minutes before two o'clock Mr. Foster, counsel for the prisoner, began his summing up. The position of this gentleman was a very delicate one, inasmuch as he was by the Court assigned as counsel for the prisoner, who, when arraigned, refused to have counsel, and insisted upon defending himself. Nevertheless the effort of Mr. Foster was a brilliant one, and his address, which lasted until twenty-five minutes past three, covering nearly two hours, was listened to with breathless attention by the jury, as well as a crowded court room. When General Foster concluded his address to the jury Assistant District Attorney Purdy arose and began an address, in which he said that, failing to "shope" McCarty out of money, he (Mason) attacked McCarty in St. Louis and was cut in two. (Laughter.) The prosecuting counsel, who, during the progress of the trial, had been admonished by the Court to abstain from the use of "slang," made an address largely made up of "slang," but which was justified under the rules of law in summing up a "queer" case, and Judge Benedict listened to the address without a reproof, and smiled at every "good point" made by the energetic deputy of District Attorney Bliss, whose summing up certainly was little less brilliant than that of the opposing counsel. Mr. Purdy consumed an hour and two minutes in his address, and sat down, having made one of his best official efforts.

Judge Benedict charged the jury, in which he reviewed the evidence briefly, and explained such points of law as in his opinion he conceived should be dwelt upon. The charge was neither for nor against the accused, but strictly confined to the law bearing upon the points raised by the respective counsel. The Court impressed upon the jury the fact that if they believed that Mason in passing these notes to Mrs. Wells for Hanson was for the purpose of circulating or uttering the counterfeit money then they may convict. The man, however, is entitled to a doubt, and the jury may, therefore, convict on the second, third or fourth count.

The jury retired at twenty minutes to five P. M., and were out but fifteen minutes, when they returned with a verdict of guilty on the second, third and fourth counts regarding the "possession," and on the seventh and eighth counts of the indictment as to passing or having in his possession, with the intent to utter, counterfeit money. General Foster at once moved for a new trial on the exceptions taken, and Judge Benedict set the hearing before him in Brooklyn on Tuesday morning next, at eleven o'clock.

A CONTEST OVER JEWISH CEMETERIES.

A temporary injunction was granted by Judge Donohue in Supreme Court, Chambers, some days ago, on the complaint of William M. Blume, Samson Roseman and George Heyman against the trustees of the Jewish Congregation Temple Beth-El, to restrain them from disinterring the bodies of relatives of the plaintiffs and others from two of the Jewish cemeteries in this city. The matter came before Judge Barrett in Supreme Court, Chambers, yesterday, on a motion to make the injunction perpetual, ex-Judge Cardozo appearing for the plaintiffs, and George H. Gearnon, Ferdinand Kurtzman and William Strauss for defendants.

The complaint sets forth that in 1828 the congregation Anshi Chesed was organized by act of the Legislature as a corporation of orthodox Hebrews; that subsequently the Adas Jeshurun was incorporated as a congregation of Reformed Hebrews; that in 1830 the Chesed congregation purchased land on the west side of Sixth avenue, between Forty-fifth and Forty-sixth streets, and on the south side of Eighty-ninth street, between Madison and Fifth avenues, as burial grounds; that both were consecrated according to the rites and ceremonies of the orthodox Jews; that the Chesed congregation were entitled to burial there; that members of their families were buried there years ago, and that it is a doctrine of the orthodox Hebrews not to disinter the dead. The complaint further states that for twenty-five years interments in these grounds were forbidden by the city authorities, but that said cemeteries, purchased with the funds of the Anshi Chesed, were considered holy. In 1873 the trustees of the Anshi Chesed, contrary, it is alleged, to the wishes of a number of the members of the congregation, amalgamated with the Adas Jeshurun and formed a new congregation chartered as the Temple Beth-El, an amalgamation which the complainants hold to be illegal. The trustees of the new congregation gave notice that on a certain day the bodies of those buried in the two cemeteries should be disinterred and removed to Temple Beth-El's new Union Field Cemetery, which plaintiffs allege to be unnecessary, a violation of the feelings of orthodox Hebrews, and meant to be done from mercenary motives—that is, an order to sell the cemeteries for building lots. The answer denies that there is any doctrine of the Hebrews forbidding disinterment of the dead. It sets forth that there is no such congregation as Anshi Chesed, it having been amalgamated with the other; that Temple Beth-El is existing under act of Legislature, and is owner of all the property of Anshi Chesed; that, owing to the rapid growth of the city, the cemeteries in question are unsuitable for such a purpose; are surrounded by business houses, and covered with filth and garbage; that defendants only propose to remove the bodies for decent interment in a suitable place at their own expense, and that if the lots are sold the proceeds will be devoted to charitable purposes.

Ex-Judge Cardozo insisted that it was not competent for the trustees as for a majority of the corporators of the Anshi Chesed to transfer its property, and thus put the corporation out of existence, against the dissent of those who objected; that the Court had power only to consent to a sale of the property of a religious corporation, not to a disposition of its property, which destroyed it. He cited the Baptist church case in the Court of Appeals and many other authorities. He argued further that the act of the Legislature subsequently passed, confirming the transfer was unconstitutional; that the Legislature could not thus transfer the property of a corporation to another against the objection of any corporator; that, there being no trustees of the Anshi Chesed now, the only persons who could bring the suit were the corporators themselves, and that if the act of consolidation was void then the Temple Beth-El had no right to interfere with the property, and that therefore the injunction should stand.

These views were controverted by Mr. Kuzman, who claimed that the act of the Legislature confirming what the majority had done covered the whole difficulty and made the transfer valid.

Ex-Judge Cardozo briefly replied, and the Court took the papers and reserved the decision.

DECISIONS.

SUPREME COURT—CHAMBERS.

By Judge Barrett.

In the matter of Meyers.—Report confirmed and order granted.

Day vs. Stevens et al.—Motion dismissed with $10 costs and injunction vacated.

Richards vs. Richards.—Order settled as presented by Mr. Roe.

Colwell vs. Wilson.—Report confirmed, judgment granted.

SUPREME COURT—CIRCUIT—PART 3.

By Judge Van Vorst.

Wilkinson vs. Gill.—Motion for a new trial denied.

Roberts vs. Hill.—This motion should be made at Chambers.

SUPREME COURT—SPECIAL TERM.

By Judge Freedman.

Blackwell et al. vs. Dirsing.—Decree settled.

Prime vs. The Twenty-third Street Railway Company.—Motion granted as to witness Johnson.

COMMON PLEAS—SPECIAL TERM.

By Judge Loew.

McGregor vs. Gregory.—Motion to punish defendant for contempt denied without costs.

In the matter of Seligman.—Application granted.

COURT OF GENERAL SESSIONS.

Before Recorder Hackett.

A BURGLAR SENT TO SING SING FOR FIFTEEN YEARS—LARCENY FROM THE PERSON—ASSAULT AND BATTERY.

In the Court of General Sessions yesterday Charles Harris, a young man, pleaded guilty to burglary in the first degree. On the night of the 31st of March he effected a burglarious entry into the dwelling house of Melchior Raisfeld, No. 116 East Nineteenth street, by breaking a pane of glass in the front door of the cellar. The inmates were aroused and a police officer, who was called, pursued and captured the burglar. The Recorder, in passing sentence, said that it appeared from the complaint, as well as by information received from parties in whom he had confidence, that Harris was a professional burglar, and that his previous life had been spent in committing crimes of this character. In view of his antecedents, and as there was no chance for reclamation, His Honor said it was his duty to rid society of such men. He sentenced Harris to the State Prison for the term of fifteen years.

Catharine Hamilton was put on trial, charged with stealing $4 from Bridget Craven, on the 8th of this month. It appeared from the evidence that these women were occupants of a tenement house in Albany street, and had a fight, during which Bridget lost her money. The Recorder, in charging the jury, very properly said that it was a shocking misuse of time that a Court of the dignity of the General Sessions should be compelled to try such trivial cases as the one under consideration when police justices were clothed with ample power to dispose of them. His Honor remarked further that it seemed somewhat strange that application was recently made to the Legislature for the formation of a new criminal court to relieve the pressure of business in the General Sessions when such unimportant cases were sent to this court for trial. The jury rendered a verdict of "Not guilty."

Annie Clark was also tried and acquitted on a charge of stealing $130 from John Keeve, on the 4th of this month, at a house of improper character in Crosby street.

Peter Fallon pleaded guilty to an attempt at larceny from the person, the allegation being that on the 14th of March he stole a pocketbook containing $5 from the person of Maria Marcion while she was walking through Fourteenth street. He was sent to the Penitentiary for two years.

Ann Hyman, a young girl, who was indicted for stealing ladies' apparel, valued at $150, belonging to Mrs. Aaron Stone, pleaded guilty to the minor grade of larceny, as the prosecuting officer was unable to prove that all the articles were taken at one time. His Honor sentenced the girl to the Penitentiary for six months.

Patrick Dunne, who was charged with assaulting John Fitzmaurice and stealing a watch from him at a drinking saloon in Greenwich street, on the 17th inst., pleaded guilty to assault and battery. The Recorder sentenced Dunne to the Penitentiary for one year.

James Smith, who on the 8th of this month stole clothing valued at $35, the property of Robert Boreland, pleaded guilty to an attempt at grand larceny. A similar plea was accepted from Arthur M. Simpson, who was charged with stealing on the 12th of this month $25 from the money drawer of Andrew J. Maxen, No. 491 Broadway. These prisoners were each sent to the State Prison for two years and six months.

The same punishment was awarded to Andrew Hutchinson, who on the 12th of this month broke into the dyeing establishment of Joseph Price, No. 54 Baxter street, and stole $50 worth of clothing.

Juster Monahan, who was indicted for stealing eighteen sun umbrellas, worth $27, the property of Topping & Co., pleaded guilty to petit larceny. He was sent to the Penitentiary for six months.

Peter Messager, a boy, who on the 12th of April stole ten cents from the overcoat pocket of Henry Solomon, pleaded guilty and was sent to the House of Refuge.

WASHINGTON PLACE POLICE COURT.

UNFAITHFUL SERVANTS.

Before Judge Otterbourg.

Nathaniel Strich and Jacob Morris, hitherto employed as servants by Mr. Celsus D. Favor, of No. 50 West Fourteenth street, were yesterday charged by him with being a pair of thieves. A few days ago a quantity of jewelry, consisting of bracelets, watches, rings and lockets, was stolen from his bedroom. Suspicion rested on the two servants, and he caused their arrest by Officer Slavin, of the Fifteenth precinct. Morris confessed that he and Strich had stolen the jewelry and pawned it. Strich denied all knowledge of the larceny. Justice Otterbourg held both men, in default of $1,000 each, for trial.

FIFTY-SEVENTH STREET COURT.

Before Judge Flammer.

GETTING THE BIBLE OUT OF THE PUBLIC SCHOOLS.

Anna C. Redmond is janitress of the public school at No. 222 East Seventy-fifth street and occupied apartments in the basement. On Thursday evening, after she and her sister had retired, a drunken man burst in the door of her sleeping apartment, but made no attempt to act in a disorderly manner. The girls fled in terror from the room and out into the street, where Officer Mahoney, of the Nineteenth precinct, found them shivering in the cold a few minutes later. The officer then entered and found the supposed burglar wandering aimlessly through the upper floors of the building with a large Bible under his arm, which he seemed determined to confiscate. He was locked up, and when he got sober he gave his name as James H. Tracy, a painter by trade, and his residence as being on the opposite side of the street from the school. To the Court he explained that he remembered nothing of the deed laid to his charge, and deeply regretted being guilty of any such conduct. It was, in fact, very plain that he was not a burglar, but he was committed for examination on that charge, with the intimation from the Court that by showing good character the charge would be modified.

ALLEGED SHOPLIFTERS.

A young man and a young woman, respectively calling themselves Edward Howard and Maggie Carroll, were placed at the bar as shoplifters, charged with having stolen $47 worth of a piece of cloth, the property of William Stedorath, of No. 411 Fourth avenue. The cloth was found concealed in Maggie's person, and Howard having acted as a cover for her, both were held for trial.

COURT OF APPEALS.

ALBANY, April 16, 1875.

No. 162. M. Eliza Converse, respondent, vs. Montgomery Merrick, et al., appellants.—Argument resumed and concluded.

No. 181. George Elwanger and another, respondents, vs. George F. Fish, appellant.

No. 121. Alvin Higgins, appellant, vs. The Delaware, Lackawanna, &c., Railroad Company, respondent.—Submitted for appellant.

No. 200. Henry McEwing, respondent, vs. Adam Krapf, appellant.

Adjourned.

THE DAY CALENDAR.

The following is the day calendar for Monday, April 19:—Nos. 202, 206, 207, 208, 209, 22, 210, 211.

UNITED STATES SUPREME COURT.

WASHINGTON, April 16, 1875.

The following is the full opinion as delivered by Associate Justice Field in the Supreme Court in the capital tax cases:—

Joshua F. Bailey, Collector of Internal Revenue, plaintiff in error, vs. Luther C. Clark, John D. Maxwell, David Crawford, Jr., George C. Clark and H. E. Dodge—in error to the Circuit Court of the United States for the Southern District of New York.

Joshua F. Bailey, Collector of Internal Revenue, plaintiff in error, vs. Frank Work and George Wood—in error to the Circuit Court of the United States for the Southern District of New York.

The term "capital," employed by a banker in the business of banking, in the 110th section of the Revenue act of July 13, 1866, does not include moneys borrowed by him from time to time temporarily in the ordinary course of his business. It applies only to the property or moneys of the bankers set apart from other other uses and permanently invested in the business. Mr. Justice Field delivered the opinion of the Court.

The 110th section of the revenue act of the United States, as amended on the 13th of July, 1866 (14 Statutes at Large, 135), enacts "that there shall be levied, collected and paid a tax of one-twenty-fourth of one per cent each month * * * upon the capital stock 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." And the seventy-ninth section of the same act, as amended, declares that "every incorporated or other bank, and every person, firm or company having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check or order; or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange or promissory notes; or where 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." (14 Statutes at Large, 115.) During the years 1869 and 1870 the plaintiffs were bankers within the meaning of this statute, doing business in the city of New York, under the name of Clark, Dodge & Co., and at various times, between the 1st of April, 1869, and the 1st of February, 1870 they made returns, as required by law, to the Assessor of Internal Revenue for the district, of the amount of their fixed capital employed in banking and of the amount of moneys deposited with them by their customers. The Assessor required more than this; he insisted, against the objection of the plaintiffs, that all moneys borrowed by them from time to time and temporarily in the ordinary course of their business formed a part of their capital employed in the business of banking and were subject to the tax imposed upon capital under the section cited. He accordingly assessed a tax upon the several amounts thus borrowed within the dates mentioned as part of the capital of the company.

The defendant was at the time Collector of Internal Revenue in the district, and as such officer enforced the payment of the taxes thus assessed, amounting to over $5,000.

The plaintiffs protested at the time against the legality of the assessment and appealed from the decision of the assessor to the Commissioner of Internal Revenue. Failing to obtain any rescission of the assessment or restitution of the moneys paid, they brought the present action for their recovery.

The action was tried by the Court without the intervention of a jury, by stipulation of the parties, under the recent act of Congress. The Court found the facts we have stated, but with greater fulness of detail, and held that the moneys thus temporarily borrowed by the plaintiffs in the ordinary course of their business was not capital of the company employed in the business of banking, and was not, therefore, liable to assessment as part of such capital; and that the assessment and collection of the tax was, therefore, illegal and unauthorized. The Court accordingly gave judgment for the plaintiffs. To review that judgment the case is brought here on writ of error.

As appears from this statement of the case the only question for determination relates to the meaning to be given to the term capital in the 110th section of the Revenue act. The term is not there used in any technical sense, but in its natural and ordinary signification. And it is capital not merely of individuals, but of corporations and associations, which is subject to the tax in question. When used with respect to the property of a corporation or association the term has a settled meaning; it applies only to the property or means contributed by the stockholders as the fund or basis for the business or enterprise for which the corporation or association was formed. As to them, the term does not embrace temporary loans, though the moneys borrowed be directly appropriated in their business or undertakings. And when used with respect to the property of individuals in any particular business, the term has substantially the same import; it then means the property taken from other investments or uses and set apart for and invested in the special business, and in the increase of which property beyond expenditures incurred in its use consists the profits made in the business. It does not any more than when used with respect to corporations, embrace temporary loans made in the regular course of business. As very justly observed by the Circuit Judge, it would not satisfy the demands of common honesty if a man, engaged in business of any kind being asked the amount of capital employed in his business, should include in his reply all the sums which, in the conduct of his business, he had borrowed and had not yet returned. There is no difference in the business of banking as conducted by individuals from the business as conducted by corporations which would warrant any different meaning to be given to the term "capital" in the two cases. Nor can any good reason be stated why a distinction should be made between banking corporations and individual bankers in this respect. Independently of these considerations there would be great difficulty in administering the law upon the theory that moneys temporarily borrowed are to be treated as capital and taxable as such. The amounts borrowed, from time to time, must necessarily vary, and, if they are treated as additions to the capital, the aggregate amount of the capital must be constantly changing. It would, therefore, be necessary for the assessors of the government, in order to determine the capital to be taxed every month, to average the sums borrowed, and in adopting any such course, they would be obliged to interpolate into the statute the word "average," which was stricken out by the amendment of 1866. We are satisfied that the term as used in the statute was intended to embrace only the fixed capital employed in the business of banking, as distinguished from deposits and temporary loans made in the regular course of business, and that no distinction is to be made in this respect between the capital of individual bankers and of banking corporations. It is undoubtedly true, as stated by the Attorney General, that capital used in the business of banking is none the less so because it is borrowed. The mere fact that the money permanently invested in the business is borrowed does not alter its character as capital. The question here is whether money, not thus permanently invested, but borrowed temporarily in the ordinary course of business to meet an emergency, is capital; and we are clear that the term does not, either in common acceptation or within the meaning of the statute, embrace loans of that character. After controversies had arisen as to the interpretation to be given to the statute upon the question at issue in this case between bankers and the government, Congress passed the act of 1872, defining the meaning of the terms "capital employed," in the 110th section, and enacted that they "shall not include money borrowed or received from day to day in the usual course of business from any person not a partner or interested in the said bank, association or firm." This enactment was evidently intended to remove any doubt previously existing as to the meaning of the statute and declare its true construction and meaning. Had it been intended to apply only to cases subsequently arising it would undoubtedly have so provided in terms.

Judgment affirmed.

No. 540. Joshua F. Bailey, plaintiff in error, vs. Frank Work & Co., defendants in error.—This case involves the same question which was considered and determined in the case of Bailey vs. Clark and others, just decided, and upon the authority of that case the judgment is affirmed.

RESPONSIBILITY OF A RAILROAD COMPANY.

No. 218. New Jersey Railroad and Transportation Company vs. Pollard and wife—Error to the Circuit Court for New Jersey.—This was an action by Pollard and wife against the Transportation Company to recover damages for alleged injuries sustained by Mrs. Pollard in the course of transportation as a passenger from Philadelphia to Jersey City. The action was caused by a sudden jerk of the car while Mrs. Pollard was engaged in combing and braiding her child's hair (standing between two seats), preparatory to leaving a Pullman palace car, by which she was so thrown against the arm of the seat next to the aisle as to strike the extremity of the backbone and injure her spine. After the evidence was in, motion for non-suit was made on the ground that Mrs. Pollard's standing in the car, as stated, was such contributory negligence on her part as would preclude a recovery. The motion was overruled, and the Court charged that if the jury believed that Mrs. Pollard was in the exercise of reasonable care and caution in what she was doing at the time of the accident, it was such proof of the company's negligence as would throw the onus of proof upon it to show that it had performed its whole duty and was not guilty of negligence. It was also charged that the company were bound to use the best precaution and improvements in known practical use to secure the safety of their passengers. The Court also admitted the deposition of Mrs. Pollard, taken *de bene esse*, as evidence in the case. The verdict was for the plaintiff, and it is here contended that the refusal of the motion for nonsuit was error, and that the charge of the Court was also erroneous in casting the burden of proof upon the road, as the rule of law is that proper caution on the part of the plaintiff will not establish the negligence of the defendants in such a case. There must be affirmative proof of the negligence of the defendants. It is also maintained that the deposition of Mrs. Pollard was improperly admitted; that she being a party to the suit her testimony could be taken only in the presence of the Court.

There was also a question in the case as to the liability of the company for not having adopted the Miller buffer, and it is said that it was error for the Court to leave to the jury the question of negligence on this point.

J. W. Scudder for plaintiff in error; Albert A. Abbott for defendants.

OUR NEW COURTS.

THE CHANGES PROPOSED IN THE ADMINISTRATION OF JUSTICE—OPPOSITION TO MR. WAEHNER'S BILL.

The two bills now pending before the Legislature in relation to the administration of justice in this city have naturally formed the themes of animated discussion on the part of lawyers, judges and officials generally connected with the municipal government. The changes proposed are quite extensive, and if carried out would materially alter the mode of administering criminal justice in New York. The bills here alluded to are, of course, those of Senator Fox and Mr. Waehner. The first, which has already been passed by the Senate and sent to the Assembly for concurrence, would totally change the complexion of the Court of Special Sessions. That Court is presided over alternately by three police justices, who sit on three days of the week—on Tuesdays, Thursdays and Saturdays—to dispose of cases of misdemeanor, such as petit larceny, malicious mischief, cruelty to animals, assault and battery and other petty offences of that character. Senator Fox's bill contemplates the appointment of two justices, to be nominated by the Mayor and confirmed by the Board of Aldermen, who, in conjunction with a third, to be selected by the Board of Police Justices, are henceforth to preside over this Court.

MR. WAEHNER'S BILL.

The second bill, introduced by Mr. Waehner, is still more important, creating, as it does, an entirely new court, to be called the "Central Criminal Court," which is to be endowed with co-ordinate jurisdiction with the Court of General Sessions (except in cases of murder, arson and forgery), and to be presided over by two judges—appointed by the Mayor and confirmed by the Board of Aldermen, whose terms of office are to be fourteen years. These judges are to be paid $10,000 a year. The bill provides also for the appointment of a chief clerk, two assistant clerks and a stenographer, and for an additional assistant district attorney to attend to the business of the new court. It will be seen that the last-named measure is a rich placer for office-seekers, creating no less than seven fat new offices. The law, it must be remarked, is careful to stipulate that the assistant district attorney shall "be paid the same as other assistant district attorneys are now paid," and they enjoy a very generous salary. In the way of salaries alone the expense entailed by this new court would probably not fall short of $50,000 a year, and other expenses would swell that amount very considerably. This bill will be favorably reported by the Judiciary Committee of the Assembly, if it has not been already.

WHY THIS ADDITIONAL EXPENSE?

As the taxpayers of New York groan already under an enormous burden of taxation it has been generally asked, "Why incur this vast additional outlay?" In support of Senator Fox's bill for changing the Court of Special Sessions, it is urged that the present Police Justices have enough to do with their police court business; that they are in favor of this bill, desiring to be relieved from attending to the Special Sessions; that the Tombs is overcrowded with prisoners owing to the lack of judges, and, finally, that it is unjust to persons charged with crime to bring them for trial before the very justices who committed them, and who thereby must have received an impression as to the case. In behalf of Mr. Waehner's bill, creating a new criminal court, the overcrowding of the city prison is used as the main argument. The writer was sent yesterday to investigate the truth of these statements and to ascertain the views of those officials who are in a position to judge authoritatively of the merits of these proposed measures.

GENERAL DRIFT OF OPINION.

As far as Senator Fox's bill is concerned the opinions expressed by members of the Bar and others are greatly at variance. Some of the present Police Justices favor Senator Fox's bill, but Justice Smith said yesterday that as far as he could judge from his conversations with several of his associates they seemed to be opposed to it. He admitted that the Police Justices were somewhat pressed with work, but thought that was no sufficient reason to saddle the taxpayers with an additional burden of $16,000 a year. In regard to the argument that it was unfair to try prisoners before the same justice who had committed them he said that the Court of Special Sessions generally acted unanimously and that it always required two justices to convict. He considered that a very weak, fallacious argument.

RECORDER HACKETT'S OPINION.

Recorder Hackett, who is certainly a high authority as regards the local administration of justice, was in favor of the bill introduced by Senator Fox and opposed to that of Mr. Waehner. He thought the Courts of General Sessions and Oyer and Terminer would be equal to all demands if the Supreme Court Judges could be induced to devote more of their time to the criminal business of the last mentioned Court. He said that the Oyer and Terminer had only disposed of fifty-four indictments last year, with seven justices at its command, while the two judges of the General Sessions had disposed of no less than 1,690 indictments. "They met on the 1st of this month, for instance," he said, "and adjourned for a month, while they might have done a great deal in the Oyer and Terminer in that time. If one or two of the Supreme Court Judges would only hold the Oyer and Terminer throughout the year, just as the General Sessions were held, all the demands of justice could easily be complied with. Although Recorder Hackett was in favor of Senator Fox's bill, for a multiplicity of reasons, he yet considered the argument, that a prisoner should not be tried before the justice who committed him, erroneous.

DISTRICT ATTORNEY PHELPS' VIEWS.

District Attorney Phelps was decidedly opposed to both bills. Speaking more especially of Mr. Waehner's measure, he said there had never been so few prisoners in the Tombs awaiting trial at the Court of General Sessions as there were now. In his opinion the present arrangements were quite sufficient even without taxing the Supreme Court Judges more in the future. If this bill was passed there was no end to the additional expenses that might be incurred. The new Court would require a staff of officers and perhaps even a special Grand Jury. If the efficiency of the General Sessions was simply to be increased, the best thing would be to add a third to the two Judges now presiding over that Court and to order its holding double sessions continuously. The argument advanced in advocacy of Senator Fox's bill, as to the unfairness of the present system toward the prisoners, Mr. Phelps pronounced to be simply preposterous. "Why," exclaimed that keen-eyed and shrewd official, "you might just as well say that the Judges of the Supreme Court ought not try a man for whose arrest and committal they have issued a warrant." The writer asked the learned gentleman if it was not a fact that the Tombs was frequently overcrowded; but he replied that this difficulty could be obviated without additional expense to the city by transferring the prisoners sentenced for ten days to other quarters, and establishing it as an invariable rule to keep in the City Prison only persons accused of crimes.

CONCLUSIONS.

While Senator Fox's bill has some advocates in this city—among whom our worthy Recorder is foremost—the opposition to Mr. Waehner's bill among lawyers, judges and others seems to be well nigh unanimous. It is generally agreed that the Court of General Sessions is sufficient for all present wants, more especially as it might even now hold double sessions without further expense to the taxpayers. As regards the probability of the passage of the two bills the impression among well-informed politicians is that Senator Fox's measure will be adopted, while that of Mr. Waehner will be defeated.

A FIENDISH PLOT.

DARING ATTEMPT TO THROW A HUDSON RIVER EXPRESS TRAIN OFF THE TRACK.

A diabolical attempt to throw an express train off the track of the Hudson River Railroad was made at Dobb's Ferry, Westchester county, a night or two ago. It appears that about nine o'clock on the night in question a woman living a short distance north of the passenger depot at the place named saw five men working (apparently in the dark) at the switch on the down track, and which is located nearly opposite her dwelling. The woman's suspicions having been aroused as to the object of the men, she called out, demanding to know what they were doing, and on being answered by a volley of stones, she hastened to inform the station agent of the matter. Meantime the strangers, on seeing that they had been detected at their nefarious operations, fled, leaving behind them a stout crowbar and a dark lantern. An immediate examination of the spot demonstrated that the miscreants had endeavored to open the switch, with the evident intention of wrecking the Montreal express train, which passes Dobb's Ferry at about a quarter past nine o'clock; and as it travels at a speed of about thirty-five or forty miles per hour, the sacrifice of human life must have been great had the parties succeeded in accomplishing their fiendish work. It is believed that the operators were New York thieves, whose object was to plunder the passengers after the train had been wrecked.

THE BOGUS INSURANCE AGENT'S FATE.

Louis E. French, secretary of the bogus Palisade Insurance Company, who was convicted in the Court of Quarter Sessions at Jersey City of conspiracy to defraud, was called up for sentence yesterday. The prisoner was accompanied by his wife when he was placed at the bar, and she manifested all the constancy and devotion which characterized her during the trial. While the Court was passing sentence reference was made to her fidelity, which brought a gush of tears to her eyes, and the prisoner himself, with all his hardy nerve, quailed. The Court remarked that it was a sad thing to find a young man of so much intelligence engaged in a business so disreputable, especially when he belonged to a respectable family. In consideration of the entreaties of his family and the fact that he had been seven months in prison, the sentence of the Court would be one year and a half in the State Prison.

MARRIAGES AND DEATHS.

MARRIED.

BENSEL—AITKEN.—On Wednesday, the 14th inst., by the Rev. S. H. Weston, D. D., Mr. EDWIN BRIGGS BENSEL to Miss MARY R. AITKEN.

BENSON—BENNETT.—On Thursday, April 15, by Rev. William A. McGinley, GEORGE S. BENSON, of Detroit, to MATTIE BENNETT, of Brooklyn. No cards.

GILSON—CLARK.—In Jersey City, on Thursday, April 15, 1875, at the residence of the bride's parents, by the Rev. G. B. Wilcox, THOMAS Q. GILSON to LIZZIE, daughter of James M. Clark, all of Jersey City.

HERRICK—SHAW.—In Brooklyn, on Thursday, the 15th inst., at the residence of the bride's parents, by the Rev. G. Anderson, EUGENE L. HERRICK, of New York, to BELLE SHAW, eldest daughter of L. B. Shaw, Esq.

JEANNERET—WUAGNEUX.—April 15, by Rev. Dr. Monn, JULES F. JEANNERET to Miss SOPHIE WUAGNEUX, both of Jersey City Heights.

RAULETT—MASON.—At the residence of the bride's mother, at South Orange, N. J., April 14, by the Rev. J. H. Worcester, Jr., ABBIE L. RAULETT to EBENEZER S. MASON, of New York.

RENWICK—ARMSTRONG.—On Wednesday, April 14, at the residence of the bride's parents, by the Rev. E. H. Chapin, D. D., JAMES W. RENWICK to NELLIE, only daughter of H. S. Armstrong, Esq., of this city.

STONE—FAIR.—On Thursday, April 15, at St. John's church, Clifton, Staten Island, by the Rev. A. T. Twing, D. D., assisted by Rev. Wm. Allen Fair, brother of the bride, and the Rev. Drs. Kramer and McCaully, ARTHUR L. STONE, son of Rev. S. B. Stone, of Natal, Africa, to LIZZIE, daughter of William Fair, of Tompkinsville.

VAN NOSTRAND—STANTON.—On Thursday, April 15, at Christ church, by the Rev. L. W. Bancroft, D. D., GARDINER VAN NOSTRAND to ANNA BELL, daughter of Charles Stanton, Esq., of Brooklyn, L. I.

WARD—ADAMS.—On Thursday, April 15, 1875, at the residence of the bride's parents, by the Rev. William Ives Budington, D. D., assisted by the Rev. William H. Johnson, JOHN WARD to KATE W. ADAMS, both of Brooklyn. No cards.

WRIGHT—SMITH.—At Passaic City, N. J., by Rev. J. A. Spencer, S. T. D. FREDERICK B. WRIGHT, of New York, to BLANCHE R. SMITH, of Passaic.

DIED.

AGNEW.—April 16, 1875, PHILIP C. AGNEW, aged 61 years and 11 months.

The funeral services will be held at his late residence, 415 West Forty-sixth street, at four P. M. Sunday, April 18. The relatives and friends are respectfully invited to attend. The body will be taken to Yonkers for interment on Monday, the 19th. Trains leave Thirtieth street depot at 10:30 A. M.

California and Yonkers papers please copy.

BARKER.—FRANKLIN T. BARKER, aged 31 years and 3 months.

CONSTITUTION LODGE, 241, F. AND A. M.—BRETHREN—You are hereby summoned to attend an emergent communication at our room, Masonic Temple, on Sunday, 18th inst., at half-past eleven A. M., for the purpose of attending the funeral of our late brother, Frank T. Barker. By order of
CHAS. A. SCHOUTEN, Master.
A. EDWARD TAYLOR, Secretary.

BEEBE.—On Thursday, April 15, JONATHAN W. BEEBE, in the 70th year of his age.

Relatives and friends of the family, and those of his son-in-law Timothy Brien, are respectfully invited to attend the funeral, from his late residence, 20 Charles street, on Saturday, April 17, at half-past one P. M.

Rockland county Messenger please copy.

BENSON.—At San Remo, Italy, on Monday, March 1, 1875, JAMES H. BENSON, son of the late Charles S. Benson, of this city.

Funeral services on Sunday next, April 18, at half-past two o'clock P. M., at the Reformed Dutch church (Rev. Dr. Hutton's), corner of University place and Washington place.

BIGGS.—At Huntington, L. I., on Friday, April 16, 1875, of a carbuncle, GEORGE W. BIGGS, aged 55 years, 5 months and 9 days.

The relatives and friends of the family are respectfully invited to attend the funeral, from the Second Presbyterian church, Huntington, L. I., on Sunday, April 18, at one o'clock P. M. Carriages will be at depot on arrival of the train which leaves Hunter's Point at 9:30 A. M.

BOYCE.—April 16, JAMES BOYCE, of Donaghcloney, County Down, Ireland, in his 80th year.

The friends of the family are respectfully invited to attend the funeral, on Sunday, at three P. M., from his late residence, 725 Myrtle avenue, Brooklyn.

BURNS.—On Wednesday, April 14, JANE BURNS, in the 71st year of her age.

The relatives and friends of the family, and also the New York Lodge B. P. O. Elks, are respectfully invited to attend the funeral, on Sunday, the 18th inst., at half-past one o'clock, from the residence of her son, John D. Burns, 375 East Houston street.

San Francisco papers please copy.

CARRINGTON.—In this city, on Thursday, April 15, ANNA F., wife of James H. Carrington.

The funeral services will take place at her late residence, No. 34 West Forty-sixth street, on Sunday, 18th inst., at two o'clock P. M. Interment in Milford, Conn., on Monday, after arrival of train leaving New York at nine A. M.

CHEYNE.—At his residence, No. 226 West Seventeenth street, GEORGE B. CHEYNE, in his 37th year.

His friends and the members of the New York Caledonian Club and Caledonian Mutual Insurance Society, are invited to attend his funeral, from his late residence, on Sunday, April 18, at one o'clock P. M.

Edinburgh papers please copy.

COE.—At Winsted, Conn., April 15, JEHIAL COE, aged 89 years.

COLLORD.—On Friday, April 16, of Bright's disease of the kidneys, MINNIE, eldest daughter of Isaac and Anna M. S. Collord.

The relatives and friends of the family are respectfully invited to attend the funeral services, at the residence of her parents, No. 124 Devevoise avenue, Brooklyn, E. D., on Sunday, April 18, at three o'clock P. M.

COSTELLO.—In Brooklyn, on Friday, April 16, JOHN COSTELLO, a native of Kilkooloe, county Tipperary, Ireland, in the 67th year of his age.

The relatives and friends are respectfully invited to attend the funeral, on Sunday, April 18, at two o'clock P. M., from his late residence, 18 Atlantic street.

CRAWFORD.—On Thursday, April 15, ELIZA, widow of the late George W. Crawford, in the 59th year of her age.

The relatives and friends of the family are respectfully invited to attend the funeral, on Sunday, the 18th inst., at one P. M., from her late residence, Ninth avenue, near Third street, Mount Vernon, Westchester county, N. Y. Train leaves the Grand Central depot at 9:15 A. M., via Harlem Railroad; return at 5:05 P. M.

DIETZ.—On Friday, April 16, 1875, infant son of Alfred J. and Augusta Dietz, after a severe illness of brain fever, aged 18 months.

The relatives and friends of the family are respectfully invited to attend the funeral, Monday, April 19, from the residence of his parents, 12 East Thirteenth street.

DUGGAN.—On Thursday, April 15, MAURICE DUGGAN, a native of Lismore, county Waterford, Ireland, in the 66th year of his age.

The friends and acquaintances of the family are respectfully invited to attend his funeral, from his late residence, on Sunday afternoon April 18, No. 352 West Thirty-ninth street.

EBBITT.—On Friday, April 16, MARIA EBBITT, wife of the late Humphrey Ebbitt, in the 61st year of her age.

Relatives and friends of the family are respectfully invited to attend the funeral, from her late residence, No. 11 King street, on Monday morning, the 19th inst., at eleven o'clock.

FARRELL.—On Friday morning, April 16, MARY FARRELL, aged 78 years.

The friends of the family are respectfully invited to attend the funeral, from her late residence, No. 124 West Twentieth street, on Sunday, April 18, at one o'clock P. M.

FASCHER.—On Thursday, April 15, 1875, AUGUST F. FASCHER, aged 31 years and 8 months.

Funeral on Sunday, April 18, at one o'clock P. M., from the residence of his mother, No. 63 Suffolk street. Relatives and friends and members of Charter Oak Lodge, No. 306, of I. O. of O. F., are invited to attend.

FAY.—On Thursday, April 15, 1875, after a short but painful illness, EDWARD FAY, aged 18 years.

The funeral will take place, from his late residence, 231 Ninth avenue, this day (Saturday), at one o'clock. Interment in Calvary Cemetery. Relatives and friends are respectfully invited.

FITZGERALD.—April 16, at his residence, 131 West Thirty-fifth street, MICHAEL FITZGERALD, son of John and Mary Fitzgerald, of the parish of Surule, county Mayo, Ireland, aged 44 years.

The relatives and friends are respectfully invited to attend his funeral, from the Church of the Holy Innocents, Thirty-seventh street and Broadway, where there will be a solemn requiem mass, at ten o'clock on Monday, April 19.

Tuam papers please copy.

GASSIN.—Suddenly, on Wednesday, April 15, HENRY, beloved husband of Mary Gassin, aged 59 years.

Relatives and friends of the family are invited to attend the funeral, on Sunday, 18th inst., without further notice, from his late residence, No. 57 Franklin street.

The members of the Cercle des Chefs de Cuisine Français are respectfully invited to attend the funeral of our late member, H. Gassin, from the residence 57 Franklin street, on Sunday, April 18, at one P. M.

HALDEN.—On Friday, April 16, WILLIAM HALDEN, aged 57 years.

The relatives and friends of the family are respectfully invited to attend the funeral, from his late residence, 343 West Forty-third street, on Sunday, April 18, at one o'clock.

HAYES.—On April 15, 1875, Mrs. RICHARD HAYES, native of county Wexford, Ireland.

Relatives and friends are invited to attend the funeral, from the residence of her daughter, 135 Crosby street, on Sunday, April 18, at ten o'clock.

HINTLER.—ANCIENT CHAPTER NO. 1 R. A. M. COMPANIONS.—You are notified to attend the funeral of our late companion, Herman Hintler, from the Chapter rooms, on Sunday, at one o'clock.
WILLIAM FOWLER, H. P.
ALEX. NEWBERGER, Secretary.

HORNER.—On the 16th inst., REBECCA ADELAIDE MARSHALL, wife of Thomas Horner, aged 25 years, 8 months and 11 days.

Funeral services will be held at the residence of her mother, Mrs. Squire Marshall, No. 8 Abingdon square, Saturday evening, at seven o'clock. The friends and acquaintances of the family are respectfully invited to attend. The remains will be taken to Staten Island Sunday morning for interment.

Albany papers please copy.

HOUSMAN.—On Friday morning, April 16, after a lingering illness, which he bore with Christian fortitude, ABRAHAM HOUSMAN, aged 57 years.

Funeral services at half-past four P. M., Sunday, April 18, at his late residence, 123 West 124th st.

HUNTER.—Suddenly, on Wednesday evening, April 14, JOHNNIE E., only child of John and Laura M. Hunter, aged 4 years, 7 months and 1 day.

The relatives and friends of the family are respectfully invited to attend the funeral from the residence of his parents, 179 Adelphi street, Brooklyn, on Sunday, April 18, at half-past one o'clock P. M.

KELLY.—MICHAEL KELLY, a native of Balla, County of Mayo, Ireland, aged 65 years.

Friends of the family are invited to attend the funeral from his late residence No. 87 Sixth avenue, on Sunday, the 18th inst., at one o'clock sharp.

LEIDING.—In Brooklyn, on Friday, 16th inst., Mrs. L. LEIDING, aged 73 years.

Funeral services at Graham Institute, Washington avenue, Saturday, at three o'clock P. M.

LILLIE.—Suddenly, on Friday, April 16, 1875, THOMAS WOODRUFF LILLIE, son of the late Benjamin H. Lillie, in the 29th year of his age.

The funeral will take place, from his late residence, Madison, N. J., on Monday, April 19, at two o'clock P. M. Trains leave foot of Barclay or Christopher street at eleven o'clock A. M. and twelve o'clock M. Relatives and friends are respectfully invited to attend. Carriages will be in waiting on arrival of trains.

MAGUIRE.—On Friday, April 16, 1875, HATTIE LOUISA, only child of John and Sarah F. Maguire, aged 10 months and 8 days.

A bud on earth to bloom in heaven.

Relatives and friends of the family are respectfully invited to attend the funeral, on Sunday, April 18, at one o'clock, from the residence of her parents, 214 East Twenty-first street.

MATHESON.—On Friday, the 16th inst., of diphtheria, MARGARET ELIZABETH MATHESON, eldest daughter of the late Colin and Fanny C. Matheson.

Relatives and friends of the family are invited to attend her funeral, from the residence of her grandmother, Mrs. E. H. Jackson, 62 West Twenty-second street, at one P. M., Sunday, the 18th inst.

MARTIN.—BERNARD MARTIN, son of Edward and Eliza Martin, aged 1 year, 7 months and 28 days.

Relatives and friends of the family are respectfully invited to attend the funeral, on Saturday, April 17, at one o'clock, from the residence of his parents, 260 Monroe street.

MOFFATT.—On Thursday, the 15th, MARY, the eldest daughter of Edward and Ann Moffett, in the 18th year of her age.

The relatives and friends are requested to attend the funeral, from St. Stephen's church, corner of Hicks and Carroll streets, Brooklyn, at half-past two P. M. on Saturday.

MURPHY.—On Thursday, April 15, 1875, TIMOTHY MURPHY, son of the late James Murphy, aged 30 years.

Relatives and friends of the family are requested to attend the funeral, from the residence of his mother, 178 First avenue, on Sunday, April 18, at two o'clock.

MCCORMICK.—On Friday, April 16, 1875, MICHAEL MCCORMICK, in the 35th year of his age.

The relatives and friends and those of his brothers, Peter and Martin McCormick, are respectfully invited to attend his funeral on Sunday, at one o'clock, from his late residence, 223 East Fortieth street. A mass of requiem on Saturday morning at nine o'clock, at St. Gabriel's church, Thirty-seventh street, near Second avenue.

MCELLIGOTT.—JOSEPH F. MCELLIGOTT, son of John and Caroline McElligott, in the 17th year of his age.

The friends of the family are respectfully invited to attend the funeral, from his late residence, 341 First avenue, on Sunday, April 18, at half-past one P. M.

OBERMEIER.—On Thursday night, 15th inst., EDGAR, beloved son of Marie and the late Imanuel Obermeier, aged 2 years and 6 months.

Funeral on Sunday, 18th inst., at nine o'clock A. M., from No. 139 East Fiftieth street.

PIERCY.—On Thursday, April 15, 1875, MARGARET PIERCY, aged 95 years and 24 days.

Relatives and friends of the family are requested to attend the funeral, from the residence of her son-in-law, John Mook, 314 East Twenty-seventh street, on Sunday, April 18, at one o'clock P. M.

PRICE.—On Friday, April 16, 1875, Mrs. CATHARINE PRICE, a native of Ballinacarrig, county West meath, Ireland, in the 59th year of her age.

Relatives and friends of the family are requested to attend the funeral, at 276 Mulberry street, on Sunday, April 18, at 2 P. M.

REIL.—MAGGIE E., beloved wife of Edward Reil, in the 22d year of her age.

The relatives and friends of the family are respectfully invited to attend the funeral, from her late residence, No. 174 India street, Greenpoint, L. I., on Sunday, 18th inst., at one P. M.

SOUWEINE.—EMANUEL SOUWEINE, suddenly, in the 41st year of his age.

Funeral from his late residence, 341 West Thirty-seventh street, at eleven o'clock, Sunday morning. Relatives and friends are invited to attend.

STILLSON.—At Piermont, N. Y., on Friday morning, April 16, BESSIE, wife of Jerome B. Stillson, and daughter of William H. Whiton, in the 28th year of her age.

The relatives and friends are invited to attend her funeral, from the residence of her father, at Piermont, on Sunday, the 18th inst., at half-past one P. M.

TIGHE.—DELIA TIGHE, on April 15, 1875, daughter of Francis and Mary Tighe, of county Leitrim, Ireland, aged 23 years.

May she rest in peace.

The relatives and friends of the family are respectfully invited to attend the funeral, on Sunday, at one P. M., from her late residence, 211 Mott street.

WELCH.—On Friday, April 16, JEREMIAH WELCH, Jr., aged 47 years.

The relatives and friends of the family; Continental Lodge, No. 287, F. and A. M., and the members of the George F. Trimble Association of Old Public School No. 7, are invited to attend the funeral, on Sunday afternoon, at two o'clock, from his late residence, No. 45 Orchard street.

CONTINENTAL LODGE, NO. 287, F. AND A. M.—BRETHREN—You are hereby summoned to attend a special communication of the lodge, on Sunday, April 18, at one o'clock sharp, for the purpose of attending the funeral of our late brother, Jeremiah Welch, Jr. E. M. L. ELBERS, W. M.

WYATT.—On Thursday, April 15, suddenly, MATILDA M., eldest daughter of Frank and Matilda Wyatt, aged 21 years.

Friends and relatives are invited to attend the funeral, from the Central Baptist church, Forty-second street, near Seventh avenue, on Sunday, 18th, at one o'clock. Her remains will be taken to Woodlawn Cemetery for interment on the 2:30 P. M. train.

YOUNGS.—On Thursday, April 15, of pneumonia, JAMES YOUNGS, in the 47th year of his age.

Funeral from St. Timothy's church, Fifty-seventh street, near Eighth avenue, on Saturday, at twelve o'clock.

ZEBLEY.—At Elizabeth, N. J., April 15, 1875, SARAH S., the beloved wife of Jacob S. Zebley, aged 72 years and 2 months, and daughter of the late Richard C. and Hannah Willis.

Services at Trinity Church, Elizabeth, Saturday morning, at eleven o'clock. The friends of the family are invited to attend. Remains taken to Jericho, L. I. Services at Friends meeting house, First day, April 18, at two P. M.