

**LAWYERS SCORED IN TRANSFER TAX CASE**

**Court Decides for Miss Shields as Crawford Executrix.**

**CALLS TREATMENT OF HER "INDEFENSIBLE"**

**Surrogate Fowler Orders Her Examination to Cease and Notes Returned.**

Surrogate Fowler decided yesterday that the examination of Miss Elizabeth M. Shields as executrix of the estate of Frank Crawford, before Dr. Solomon Goldenkrantz, transfer tax appraiser, should cease, and that five notes for \$14,000 given by Crawford to Miss Shields, who was interested in business with him and which the appraiser impounded, should be returned to her. The Surrogate criticized the attorney who appeared for the State Controller as well as Henry Hill, counsel for some of the legatees, and Franklin Bien, special guardian for infant legatees.

The ostensible purpose of going into the questions of the notes was to determine whether they should be deducted from the estate of Mr. Crawford. The Surrogate says, however, that "practically the entire record consists of incompetent questions on matters irrelevant to the issues before the appraiser." "What should have been an orderly procedure for the appraisal of the assets of the decedent's estate, degenerated into a wholly indefensible inquisition," he added. "While a proceeding to impose a tax is necessarily somewhat inquisitorial in its nature, it should nevertheless be conducted as nearly as possible in accordance with the common principle of justice and fair play."

Surrogate Fowler said that the executrix produced the books of the Crawford concern before the tax appraiser on the second hearing, and that there was no justification for the extended cross-examination of Miss Shields by the attorney for the State Controller and the attorneys for the legatees. The court referred to an intimation by the State Controller's attorney that he had information which led him to believe that the notes of the Crawford company held by Miss Shields were not genuine.

"If he had such information," said Surrogate Fowler, "it was his duty to produce his information before the appraiser and submit his evidence in a legal and proper manner. He could not, because of such supposed information, harass the witness which he had made his own by cross-examining her on irrelevant matters and insist upon her answering irrelevant and incompetent questions."

Surrogate Fowler in his decision commented on the attitude of Brill and Bien, whose interest, he said, should have been to keep down the amount of tax to be deducted from the shares of the legatees in the will of Mr. Crawford.

"They contend, however," he said, "that they should not be criticized for endeavoring to increase the tax which the estate should pay to the State of New York. If they had aided the representative of the state in a legal and orderly manner this court would perhaps not venture to criticize their action. I will say, however, that their attitude is a most unusual one for attorneys to assume."

It was pointed out that the appraiser had no authority to impound the notes as requested by Bien, except for his information or to make copies, and the court ordered that the notes be returned at once to Miss Shields.

**W. P. U. WILL INVADE FINANCIAL DISTRICT**

**Noonday Meetings Planned by Suffragists to Convert Men.**

Bankers, broker and downtown business men will now have a chance to learn to make suffrage speeches. The Women's Political Union cordially invites all who are interested to come to the opening of the union's new headquarters, at 86 Nassau st., on Thursday at noon, to listen to the speechmaking and assist in it if they are willing.

Yes, the Women's Political Union will now invade the financial district. The plan is to have a peripatetic propaganda shop. For a month the union will remain there and wage a vigorous campaign to convert the men of the district.

Dr. Katharine B. Davis will speak at the opening meeting and Mrs. Norman DeR. Whitehouse will preside.

The committee in charge is Mrs. Charles S. Whitman, Mrs. Norman DeR. Whitehouse, Mrs. Lionel Sutro, Mrs. Amos Fitch, Mrs. Marcus M. Marks, Mrs. Sumner Gerard, Mrs. Henry Wise Miller, Miss Cornelia Bryce, Mrs. John Rogers, Jr., Mrs. Emanuel Einstein, Mrs. John Flagler, Mrs. Francis H. Cabot, Mrs. Willard D. Straight, Mrs. Calvin Tompkins, Mrs. John Winters Brannan, Mrs. Charles Oppenheim, Mrs. Sidney Borg, Mrs. Thomas L. Chadbourne, Jr., and Mrs. Hobart Park.

**TO PLAY WILD FOR FILMS**

**Joseph Knowles Will Be Primitive for Camera This Time.**

Joseph Knowles, who became a primitive man on August 4 and left all his worldly goods on the shores of Lake Spencer to wander for two months in the woods of Northern Maine, told his story at Synod Hall, Washington Heights, yesterday afternoon. This was his last lecture before leaving for California to repeat the performance in the Sierra Nevada Mountains, where he will be sent by the Motion Picture Syndicate and kept under the eyes of experts and "movie" cameras.

When Knowles had finished his explanation of the simple life in the woods the audience, which had gathered under arrangements made by the Camp Directors' Association of America, was thoroughly convinced and had little to say in response to his invitation to put questions to him, but one woman, still pondering on Knowles' statement that he had left his clothes at Lake Spencer before entering the woods, was a bit skeptical.

"Mr. Knowles," she called, "I'm wondering, if you don't mind, did the mosquitoes bother you?"

**B. Altman & Co.**

Special Sales presenting exceptional values for to-morrow (Monday)

An Important Offering of 20,000 Yards of Dress Silks

commencing to-morrow (Monday), will comprise desirable Dress Silks, marked at great reductions from former prices. Included are: Novelty Silks, Afternoon and Evening Silks, Foulards, Taffetas, Crepes, Liberty Satins, China Silks, Charmeuse, Plaids and Roman Stripes; also White Washable Silks and Black Silks. This offering affords a rare opportunity for purchasing Silks of superior qualities at very low prices.

(Arranged in Dress, Blouse and other suitable lengths).

Women's Silk Crepe Underwear

in a new selection which comprises dainty garments of fine quality, will be placed on sale in the Department for Women's Muslin Underwear at the following remarkably low prices:

Nightrobes at \$3.50, 5.85 & 6.50  
Combination Garments (consisting of Corset Cover and Drawers), at \$3.25, 4.25 & 7.50  
Underbodices at \$1.50, 1.95, 2.95 & 3.25

An Interesting Sale of Over 500 American Wilton Rugs

will be held, commencing to-morrow (Monday), in the Rug Department on the Fifth Floor, offering Rugs in the newest designs and of superior qualities at decided price concessions.

American Wilton Rugs, of fine weave, sizes 8.3x10.6 and 9x12 feet, at \$36.00 & 39.50  
American Wilton Rugs, sizes 8.3x10.6 and 9x12 feet at \$26.50 & 28.50

The Dressmaking and Tailoring Department (Third Floor)

has exceptional facilities for making to order, at moderate prices,

Gowns and Suits in Advanced Styles

including reproductions and adaptations of the models comprised in the Paquin Collection d'Art, as well as the creations of other prominent Paris couturiers.

Women's Summer Dresses

made of the smart cotton and linen fabrics in the newest styles and color combinations, are shown in the Department on the Third Floor at most attractive prices. In the regular stock will be found

Simple Morning Frocks at \$4.00, 5.00 and upward  
Afternoon Dresses, at \$15.00, 18.00 and upward  
Dancing Frocks, in combinations of net, lace and silk at \$18.00, 21.00 and upward  
Imported Hand-made, Hand-embroidered Dresses at \$28.00, 35.00 and upward  
Semi-tailored and Sports Suits at \$12.50, 15.00 and upward  
Separate Skirts for general and outdoor wear, made of the popular cottons and linens, \$3.50, 5.50 and upward.

The above are regular stock prices.

Women's Silk Petticoats at special prices

Silk Jersey-top Petticoats, with plaited flounce of Silk Jersey at \$3.85  
White Foulard Petticoats, with double front gore and a French plaited flounce, at \$6.75

A Sale of Household Linens, Blankets, Comfortables, Bedspreads, Muslin Sheets and Pillow Cases

at prices of special interest for Monday and Tuesday.

Linen Damask Table Cloths each \$1.75, 2.25 & 3.65  
Dinner Napkins to match per dozen \$2.50 & 4.90  
Madeira Embroidered Tea Napkins per dozen \$5.50  
Hemstitched Linen Sheets per pair \$4.50, 5.50 & 7.00  
Hemstitched Linen Pillow Cases per pair 95c., \$1.15 & 1.25  
Linen Huck Towels, hemstitched, per dozen \$2.75 & 4.20  
White Blankets per pair \$3.50 & 4.75  
Silk Comfortables, wool filled, each 6.50  
Sateen Comfortables, wool filled, each 4.50  
Silkoline Comfortables each 1.65  
Satin-finish Bedspreads each 2.75  
Muslin Sheets, with plain hems, each 50c., 58c., 65c., 72c. to 85c.  
Muslin Pillow Cases, with plain hem, each 12c., 14c., 16c., 19c. & 21c.

An Extraordinary Sale of Women's Tailor-made Suits

will present, at unusual prices, finely tailored Suits, featuring the newest styles and colors.

Suits of gabardine, serge or wool crepe, at \$26.50  
Suits of silk moire at 38.50

A Sale in the Dress Goods Department will consist of

Women's Plaited Skirts (Semi-made)

at the very special price of \$4.75  
These Skirts, which may be obtained in serge or veiling, in black, white or navy blue, are copies of a new imported model and are made with attached waistband, the back seam being left open to facilitate adjustment to individual measurement.

A Remarkable Sale of Imported Cretonnes

will comprise 15,000 yards of most attractive fabrics, 31 inches wide, in 30 different designs, showing a variety of artistic color effects, at 20c., 28c. & 35c. per yard

thus affording an opportunity not often encountered to purchase desirable Cretonnes at one-third to one-half less than the customary prices.

Orders for Slip Covers and Draperies made from these Cretonnes will receive prompt attention.

New Blouse Models

adapted for every occasion upon which a blouse may correctly be worn, are displayed in an attractive variety of designs and prices. The newest materials and colors are represented, Blouses for dress wear being shown in various laces, the favored crepes and chiffon; Tailored Blouses in Crepe de Chine, Washable Silks and Linens; and Semi-tailored Blouses in various novelty fabrics.

Special Salespeople will, if desired, be detailed to accompany patrons to the store's various departments.

For TUESDAY,

April 14th

An Unusual Sale of Girls' Washable Dresses

has been prepared, comprising a large number of Dresses (sizes 6 to 14 years) in five distinctive styles, adapted from models imported direct from Europe and featuring the popular cotton and linen fabrics. These Dresses will offer exceptional values at the following prices:

Dresses of plaid and striped gingham at \$3.25  
Dresses of plain and fancy chambray at 3.85  
Dresses of cotton crepe or French linen at 6.75  
Dresses of linen combined with lingerie at 7.50



The Corset Department

has received from Paris the latest models of the Fasso Corset, designed especially to conform to the new mode in gowning, and insuring comfort, style and the souple lines decreed by Fashion. These Corsets are exclusive to B. Altman & Co., and are made by the most skillful Parisian corsetieres, the materials and workmanship alike being of the highest standard. They may be obtained in the regular stock, made of coutil, plain and brocaded batiste, cotton broche, tricot, tricotine, gold brocade, etc., and in styles for slender, medium or large figures, at the following wide range of prices:

\$10.50, 11.75, 12.50, 14.50 to 42.00

FURS, RUGS AND DRAPERIES RECEIVED FOR STORAGE.

The New Wraps and Coats

now being displayed at most attractive prices, are expressive of Fashion's latest word in Women's Outergarments for the present and ensuing seasons, featuring the newest effects in design and trimming as well as the smartest materials. Included in the showing are jaunty little Coatees of taffeta or moire, for wear with the Spring or Summer frock; the loose Capes, of charmeuse or other silks, that have just received the approval of Paris; Wraps for every occasion; and a very large variety of tailored Coats for street, travel or steamer wear, cut on manish lines and made in the smart English and Scotch worsteds.

Among the late novelties are the new Coat Capes, in the colors and combinations in vogue. These are shown in the regular stock at prices ranging from \$24.00 to \$65.00.

Thirty-fourth Street

TELEPHONE 7000 MURRAY HILL

Fifth Avenue, New York

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Thirty-fifth Street