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The Tobacco Leaf: Organ of the Tobacco Trade of the United States, March 24, 1869

The Tobacco Leaf

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THE TOBACCO LEAF

Organ of the Tobacco Trade of the United States: The Largest Special Trade Paper in the World

VOLUME V, No. 213.

NEW YORK, WEDNESDAY, MARCH 24, 1869.

C. P. FIRSHING, - PROPRIETOR.
142 FULTON STREET.

TERMS OF THE PAPER.

Single Copies 10 Cents
To be paid in advance.
To be paid in advance.
To be paid in advance.

RATES OF ADVERTISING.
1 square (10 lines) for 1 month 22
1 square (10 lines) for 3 months 60
1 square (10 lines) for 6 months 100
1 square (10 lines) for 1 year 180
Advertisements on the first page \$100 per
line over two wide columns, and none taken
less than one year, payable fully in advance.
Two lines, \$300; three lines, \$500. No deviation
from these terms.
Advertisers insert under the heading "For Sale"
or "Wanted" 13 cents per line for every in-
sertion.
All changes in the advertisements have to be
made for extra.

GOLD VALUES OF FOREIGN COINS.
Great Britain—
£1 pound \$4.84
10 shillings 2.42
10 pence 0.24
France—
1 franc 0.18
1 centime 0.0018
Holland, Roterdam, etc.—
1 florin 0.004
1 cent 0.0004
Germany—
1 thaler 0.75
1 groschen 0.01
Hamburg, Lubeck, etc.—
1 mark 0.35
1 schilling 0.02
1 pfennig 0.001

FOREIGN WEIGHTS.—A kilogramme equals
2.2046 lbs., a Bremen pound equals 1.0909
lbs., a Hamburg pound equals 1.0679 lbs.
avoirdupois.
Kilogramme—A fine-cut Plug, Twist, To-
bacco twisted by hand, or reduced from
leaf into a condition to be consumed, or
otherwise prepared, without the use of any
machine or instrument, and without being
pressed or sweetened, and on all other kinds
of manufactured tobacco not herein otherwise
provided for, 34 lbs. per lb. Smoking tobacco,
exclusively of stems, or of leaf, with all the
stems in and so sold, the leaf not having
been previously stripped, butted, or rolled,
and from which no part of the stems have
been separated by stripping, dressing, or
in any other manner, either before, dur-
ing or after the process of manufacturing.
Fine-cut Short, the refuse of fine-cut chaw-
ing tobacco which has passed through a rid-
dle of thirty-six meshes to the square inch
by process of sifting, refuse scraps and
sweepings of tobacco, 16c per lb.

On Cigars of all descriptions, made of To-
bacco or any substitute thereof, \$5 per thou-
sand; on Cigarettes weighing not exceeding
three pounds per thousand, \$1.50 per thou-
sand; when weighing exceeding three pounds
per thousand, \$5 per thousand.
On Snuff manufactured of tobacco, or any
substitute for tobacco, ground, dry, damp,
pickled, scented, or otherwise, of all descrip-
tions, when prepared for use, a tax of 32c
per lb. And snuff, when prepared for use, or
when used for consumption, shall be taxed
as snuff, and shall be put up in packages and
stamped in the same manner as snuff.
Tobacco—Foreign Tobacco, duty 35c.
per pound, gold. Foreign Cigars, 25c per
pound and 25c per cent, ad valorem. Im-
ported cigars, when an internal Revenue
stamp of 4c per lb., to be paid by stamps at the
Custom House. (Revenue Act, § 93.)

BUSINESS DIRECTORY
OF ADVERTISERS.
NEW YORK.
TOBACCO WAREHOUSES.
Agnew W. & Sons, 284 and 286 Front street.
Allen, J. & Co., 122 Water.
Baker, B. C. & Co., 142 Pearl.
Bach & Cohn, 157 Water.
Belden, F. W., 194 Water.
Benjamin, B. & Co., 124 Water.
Blakemore, J. & Co., 41 Broad.
Bowne, R. S. & Co., 74 Front.
Buller & Moore, 74 Front.
Cardozo, A. H. & Co., 169 Front.
Comstock & Co., 45 Water.
Crawford, E. M. & Co., 121 and 123 Front.
DeBecker & Fote, 41 Beekman.
Dolan, Carroll, 107 Front.
Dubois & Vandervoort, 37 Water.
Eggert, Dills & Co., 175 Water.
Fallenstein, Chas. B. & Son, 129 Pearl.
Fatman & Co., 70 and 72 Broad.
Gassert & Bro., 160 Water.
Greenfield & Co., 120 Water.
Gundler, L. W. & Co., 110 Pearl.
Guthrie & Co., 225 Front.
Heineken, G. & Palmore, 68 Broad.
Hicks, Joseph, 82 Water.
Hillman, G. W. & Co., 108 Front.
Hunt, H. W. & Co., 107 Water.
Kelly, Robert, E. & Co., 34 Beaver.
Kinniburgh, Thomas, 3 William.
Kittredge, W. P. & Co., 164 Water.
Kremling & Co., 160 Pearl.
Levin, M. H., 162 Pearl.
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Lindheim, Brod. & Co., 90 Water.
Lorillard, P. 16 Chambers.
Matland, R. L. & Co., 1 Hanover Buildings.
Mayer, Joseph & Sons, 122 Water.
McCaill, Wm., 51 Bovey.
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Morris, H. M., 99 Pearl.
Norton, Slaughter & Co., 41 Broad.
Oakley, Cornelius, 95 Water.
Oatman, Alva, 166 Water.
Ottinger Brothers, 119 Pearl.
Palmer & Scoville, 170 Water.
Parker, S. R., & Co., 181 Pearl.
Pauline, J. M., 148 Water.
Pearson, M. R., 28 South William.
Perry, H. L., 64 Water.
Phatt & Newson, 117 Front.
Price, Wm. & Co., 119 Maiden lane.
Read, Isaac, 85 Pearl.
Reichman, G. & Co., 179 Pearl.
Rosenbaum, A. S. & Co., 162 Water.
Salomon, M. & E., 85 Maiden lane.
Schottenfels, M. & J., 158 Water.
Schubart H. & Co., 146 Water.
Seligsberg, Cohen & Co., 148 Water.
Seymour, Cole & Co., 73 Pearl.
Smith, J. K. & Son, 47 Broad.
Spingarn, E. & Co., 5 Burling slip.
Stein, & Co., 197 Duane st.
Strohn & Reizenstein, 176 Front.
Thierman, Kechler & Co., 128 Water.
Vatterlin, Th. H. & Son, 172 Pearl.
Vigilant, Wm., 175 Pearl.
Volger & Hunkeler, 166 Front.
Walter, R. S., 203 Pearl.
Well & Co., 69 Pine.
Westheim, M. & Co., 177 Pearl.
Wilcox, Power & Co., 180 Pearl.
Yamper & Smith, 83 Water.

TOBACCO BROKERS.
Bernard, Paul, 143 Water.
Chutes & Rutte, 129 Pearl street.
Fischer, Chas. E. & Bro., 180 Water.
Fischer, Frederick, 2 Hanover Building.
Gans, J. S. & Son, 86 Wall.
Osborne Chas. F., 16 Old slip.

TOBACCO MANUFACTURERS.
Braham, John, 28 Atlantic.
Buchanan & Lyall.
Buchner D., 256 Delancey.
Edmonston, S. S. & Bro., 213 & 215 Duane.
Gillender, A. & Co., 114, 116, and 117 Liberty.
Gospe, F. A. & Bro., 232 Washington.
Goodwin, W. H. & Co., 302 and 309 Water.
Hoyt, Thomas & Co., 404 Pearl.
Lilienthal, C. H., 217-221 Washington.
Lorillard, P., 16, 18, 20 Chambers.
McAlpin, D. H. & Co., 76-79 Avenue D.
Mickle, A. H. & Son, 110 Water.
Neudecker, L. H., 143 Water.
Pioneer Tobacco Factory, 167 Water.
Rapp, S., 75 Fulton.
Robitschek & Tausig, 256 Delancey.
Scheider, Jos. & Co., 75 Bovey.

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Kerby, A., 63 Bovey.
Lee, W. C., 249 Front.
Mayer & Ebeling, 187 Pearl.
Smith, E. A., 181 Maiden lane.
Stratton, Schmitt & Stern, 191 Pearl.
Lichtenstein Brothers Co., 121 Maiden Lane.
McCaill, James & Co., 191 Greenwich.
Miranda, Felix, 195 Pearl.
Rosenwald, E. & Bro., 143 Water.
Salomon, S., 192 Pearl.
Tag, Chas. F., 154 Front.

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Schroeder & Son, 178 Water.
IMPORTERS OF CIGARS.
Appley & Helme, 133 Water.
Goetze, F. A. & Bro., 323 Washington.
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Lasse, C., 27 Liberty.
Wassermann, Palester & Joseph, 235 Broad-
way.
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Batjer, H. & Brother, 41 Front.
Bergmann, J. H., 122 Front.
Luytens Brothers, 168 Front.
IMPORTERS OF MATCHES.
Polak & Co., 27, 29 and 499 Broadway.
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Do Bary & Kling, 53 Broad.
Frank, L. & Co., 39 Beaver.
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LIQUORIC PASTE DEALERS.
Duvivier & Co., 9 Whitehall.
Echeverria, M. & Co., 20 Beaver.
Francis, A. P., 102 Pearl.
Gomez, Wallis & Co., 29 and 31 S. William.
Kremling & Co., 160 Pearl.
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Appley & Helme, 133 Water.
Gifford, Sherman & Inis, 120 William.
Morris, H. M., 99 Pearl.
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Wicke, George, 26 Willott street.
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Rodman & Heppner, 216 Lewis.
SPANISH CIGAR RIBBONS.
Almora, Jos. J., 30 Cedar.
Pralos Oscar & Co., 25 White street.
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Crooke, J. J., 38 Crosby street.
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Bette, G. & Co., 7 Old Slip.
TOBACCO-CUTTING MACHINERY.
Borgfeldt & DeGuebe, 35 Cedar.
TOBACCO LABELS.
Hatch & Co., 218 Broadway.
Heppenheimer, F. & Co., 22 & 24 North
William.
TOBACCO LABEL PRINTERS.
Brown, M. B. & Co., 99 William.
TOBACCO SEALING WAX.
Zinsner W. & Co., 197 William.
TOBACCO BAGS.
Asten, W. B. & Co., 25 Pearl.
TOBACCO BOXES.
Hammacher, A. & Co., 62 Beekman.
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Demuth & Co., 30 Liberty street.
Jaffie, A. S., 84 William street.
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Hickcox T. N. & Co., 280 Pearl.
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Jessup & Moore, 128 William.
TOBACCO BARRELS.
Briggs, A. T., 64 Rogers street.
PATENT CIGAR MACHINES.
Preston, John, 140 Maiden lane.
CIGARS AND TOBACCO MANUFACTURERS' BOOKS.
Estee & Smith, 61 Cedar street.
IMPROVED MERCHANT AGENCY.
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Ehrsam, G. C., 76 & 78 Elm.
McIntosh Brothers, 184 Lewis.
ALLEGHENY CITY, PA.
Jenkinson, B. & W., 6 Federal.

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Bolesius, G. H., 202 West Pratt.
Boyd, W. A. & Co., 33 South.
Brauns, F. L. & Co., 11 Chesapeake.
De Ford, Charles D. & Co., 37 South Gay.
Giesche, L. & Co., 42 South Charles.
Guthrie, L. W., 90 Lombard.
Kerchoff & Co., 49 S. Charles.
Loose, O. C., 62 South Charles.
Paul, Wm., 451 West Baltimore.
Schroeder, Jos. & Co., 81 Exchange Place.
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Beck, F. W. & Co., 130 North.
Becker & Bro., 24 Lombard.
Felner, F. W., 90 and 92 South Charles.
Gall, G. W. & Co., 28 Barre street.
Parlett, B. F. & Co., 92 Lombard.
Wilkins & Co., 181 West Pratt.
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Starr, R. & Co., 25 South Calvert.
TOBACCO LABELS.
Schmidt & Trowe, 18 North.
IMPORTERS OF HAVANA CIGARS.
Gilmor & Gibson, 50 S. Gay.
BOSTON.
Brackett, F. D. & Co., 14 Central Wharf.
Brown, D. S. & Co., 31 and 33 Broad.
Buckley, A. A., 12 Central Wharf.
Fisher, C. & Co., 32 Central Wharf.
Fisher, Frederick, 2 Hanover Building.
Gans, J. S. & Son, 86 Wall.
Osborne Chas. F., 16 Old slip.

BROOKLYN, N. Y.

MANUFACTURERS.
Braham, John, 28 Atlantic.
Buchanan & Lyall.
Buchner D., 256 Delancey.

TOBACCO WAREHOUSES.
Adams, Gibbs & Co., 54 Michigan ave.
Goldstein, C. & Co., 187 South Water.
Lorillard's Western Depot, 35 South Water.
Murray & Mason, 22 and 24 Michigan ave.
Sandhagen Bros., 17 West Randolph.
Smith, J. L., 11 and 13, Wabash avenue.

CINCINNATI.
TOBACCO WAREHOUSES.
Bodmann, Charles, 57-58 Water.
Brashears & Son, 40 Walnut.
Casey & Wayne, 100-104 West Front.
Daddy, J. & Co., 429 Vine.
Fringant, E. & Co., 47 West Front.
Grist, E. H. & Co., 37 Walnut.
Meyer, Hy., 381 Main.
Worthington, Power & Co.

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Bogert, Dills & Co., 32 West Second.
Fuhmann, V., 7 Main.
Johnson, J. T. & Son, 39 Race.
Krohn, Teiss & Co., 53 West Fourth.
Lowenthal, S. & Co., 76 Main.
Malloy Rich & Brother, 115 West Front.
Sullivan, Hanks & Co.
Thornton, Potter & Co., 18 Hammond.
Young, A. N., 44 West Front.

COMMISSION MERCHANTS OF TOBACCO.
Hafer, Holmes & Co., 25 West Second.
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Sullivan, J. T. & Co., Kenton Tob. Ware-
house, Greenup.
DANBURY, CONN.
Graves, G. W.
DANVILLE, VA.
S. H. Holland & Co.

DAYTON, O.
Hoglen & Grafflin, Pease's Tobacco-Cutting
Engine.
DETROIT, MICH.
Nevin & Mills, 193 and 196 Jefferson av.
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Chapman, R. A.
Signor, J. & Co.
HARTFORD, CONN.
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Barnes & Jerome, 230 State.
Hawes & Harkney, 323 Main.
Kling, D. W., 154 State.
Pease, H. & K., 222 and 224 State.
Salomon & De Leeuw, 6 Asylum.
Seymour, D. M., 159 and 161 Commerce.
Shepard & Fuller, 214 State.
Simon & Hathaway, 184 Main.
Wilcox, H. B., 169 Front.
Woodruff, Joseph S., 238 State.
Woodworth, L. N., 217 State.

HAVANA, CUBA.
Heyman, E. & Co., 40 San Ignacio.
LOUISVILLE, KY.
Finzer, J. & Bro., 132 Main.
Frankie & Eller, 242 Main.
Hoyt, Flag & Co., 107 and 109 Second.
Robinson, A. L. & G. Factory, 48 Fourth.
Warehouse and Salesroom, 137 Main.
Wicks, G. W. & Co., 192 Main.
TOBACCO BROKERS.
Nash, M. B. & Bro.

LYNCHBURG, VA.
Armistead, L. L.
Carroll, J. W.
Robinson, J. A.
Stevens, John, 47, 193 Main.
MONTGOMERY, ALA.
Warren & Burch, 88 Commerce street.
NEWARK, N. J.
Brintzinger, W. A., 374 Broad.
Campbell, Lane & Co., 95 Broad.
NEW ORLEANS, LA.
Callaway & Johnston, 100 Gravier.

PETERSBURG, VA.
Young, R. A. & Bro., 4 Iron Front Buildings
PHILADELPHIA.
TOBACCO WAREHOUSES.
Boyd, Fougerey & Co., 61 North Third.
Buckner, McCombs & Co., 37 North Water.
Dean, E. J., 413 Chesnut.
Dohan & Tait, 29 North Water.
Edwards, I. L. & G. W., 125 North Water.
Eisenholz, Wm. & Co., 117 South Water.
Geyer & Hiss, 62 North Front.
McDowell & Duncan, 39 North Water.
Moore, S. & J., 107 North Water.
Teller Brothers, 117 North Third.
Van Schick B. A., 16 South Front.
Vetterlein & Co., 111 Arch.
Wartman, Mich., 108 North Water.
Woodward & Smith, & Co., 47 N. Water.

MANUFACTURERS OF MATCHES, ETC.
Fackholder, Brod. & Co., 337 North Third.
Hart, Th. & Son, 474 and 508 North Second.
Marine, Jacob, 734 North Third.
Smith Brothers, 121 North Third.
Theobald, A. H., Third and Poplar.
MANUFACTURERS OF SCOTCH SNUFF.
Ralph, A. & Co., 5 Arch.
MANUFACTURERS OF FINE CIGARS.
Fuguet S. & Sons, 229 S. Front.
ACTIONEERS.
Powell & West, 28 South Front.
PITTSBURGH, PA.
Allen, J. C., 8 Sixth Ave.
Mcgraw, E. & Co., 31 St. Clair.
PROVIDENCE, R. I.
Levin, Joshua, 116 Westminster.
Smith & Young, 9 Westminster.

RICHMOND, VA.
Hardgrove, Thomas J.
Rapp, S., 14th and 15th.
Read N.
SPRINGFIELD, MASS.
Smith, H. & Co., 20 Hampden.
ST. LOUIS, MO.
Cattlin, D., 168 North Second.
Domitric, C. & B. & Co., 207 Market.
Haynes & Heth, 100 North Commercial.
Leggat, Hudson & Co., cor. 2d and Vine
SYDNEY, AUS.
Dixon & Sons, tobacco warehouse, 193 York.

There are at present one hundred
and seventy-eight different places
in San Francisco where cigars are
made, and about one thousand per-
sons are engaged in the business.
These establishments turned out 50,
000,000 cigars the past year. About
fifty factories are exclusively con-
trolled by Americans, and about one
hundred are managed by Chinamen.
The tobacco plantations in the south-
ern portion of the State promise
heavy and fine crops this year. An
editor says, in the course of a ride
of eight miles he passed several to-
bacco fields and tobacco houses,
looking so natural as to carry him
mentally "back to old Virginia."

The Tobacco Leaf.

NEW YORK, WEDNESDAY, MARCH 24, 1869.

THE PUBLIC CREDIT.

General Schenck has indeed covered a multitude of sins by his earnest advocacy of the measure known as the Public Credit Bill, which the new Congress promptly passed and the new President as promptly signed. And still the fact that the solemn action of the National Legislature relative to so plain a matter of equity had become a necessity, must bring the blush of shame to every honest citizen of the United States. For he cannot but feel humiliated that it was necessary to announce formally to the world that this country intends to pay its debts—for the Public Credit Bill means nothing less than this. Certainly a private citizen would feel dishonored if it were considered necessary that an official announcement should be made, that he did not intend to defraud his creditors—that he was not a rascal! What should we think of a reputation that needed to be bolstered up by such an assertion? And yet Congress has been compelled to make just such an announcement regarding the country at large. The wild assertions of irresponsible politicians in the last Presidential campaign, and the assertions of a certain portion of the Press, have made it necessary. Still, the natural deduction from such action is not true. It is not true that the majority of the American People are rascals, either in theory or practice, so far as the repudiation of the National debt would make them so. It is not true that a majority of our fellow-citizens ever contemplated the getting rid of a large part of our indebtedness by the mean subterfuge of redeeming our bonds in a depreciated currency. It is true, however, that the ravings of frenzied politicians who could not boast of credit enough to incur any debts themselves, and the support they received from an equally irresponsible Press, rendered a formal renunciation of such designs, in the name of the American People, necessary; for, we are sorry to say, the record of certain members of the Union is not a clean one on the subject of repudiation. Long ago Mississippi became a by-word in the mouths of Europeans for her bad faith, and certain Northern States followed her example. It was concerning these instances of Punic faith, that Sidney Smith indited those biting lines to a popular National air:

"Yankee Doodle borrows cash;
Yankee Doodle spends it;
And then he snaps his fingers at
The jolly folk who lends it!"

—lines which had, at one time, more truth than poetry in them as referring to certain individual States. But we do not believe that either then, or now, a majority of the People could be found in favor of repudiation. That "honesty is the best policy," for States as well as individuals, is seen in the example of Massachusetts, which has long paid the interest and principal of its bonds in gold, and, as a natural and inevitable result, has had the proud pleasure of seeing them above par while United States securities were below it.

Mr. Schenck's bill is as follows: "Be it enacted, etc., That in order to remove any doubt as to the purpose of the Government to discharge all its obligations to the public creditors, and to settle conflicting questions and interpretations of the law by virtue of which such obligations have been contracted, it is hereby provided and declared that the faith of the United States is solemnly pledged to the payment in coin, or its equivalent, of all the obligations of the United States not bearing interest, known as United States notes, and of all the interest-bearing obligations, except in cases where the law authorizing the issue of any such obligations has expressly provided that the same may be paid in lawful money, or in other currency than gold and silver; but none of the said interest-bearing obligations, not already due, shall be redeemed or paid before maturity, unless at such times as United States notes shall be convertible into coin at the option of the holder, or unless at such time bonds of the United States, bearing a lower rate of interest than the bonds to be redeemed, can be sold at par in coin. And the United States also solemnly pledges its faith to make provision, at the earliest practicable period, for the redemption of the United States notes in coin." These are noble words, and their effect has already been seen in the rapid rise in value of our national securities in the money markets of the world. We trust that these statements will never again be called in question, and that we shall not again be compelled to witness the disgraceful spectacle of the adherents of a popular political leader advocating his nomination for the highest office in the gift of the nation, on the ground that he stood on a repudiation platform; for repudiation, and nothing less, is the proper name to apply to propositions to pay the national indebtedness in anything less valuable than gold. All the outcry about "bloated bondholders," and the large interest made by buying our securities at a large discount and receiving principal and interest in coin, is the merest folly. Where would the United States have been to-day if foreign capitalists had not come forward and advanced the "sins of war"? And as foreign capitalists were not our warm friends, it was necessary to offer them a good premium to induce them to enter upon a speculation which the strongest friend of the Union must allow was extremely risky. In short, we made the best bargain we could. We needed the money, and the security we had to offer was not first-class. Our paper was not, in the language of Wall street, "gilt-edged"—not because any one doubted our honesty, but simply our ability to pay. Nor was the former at all called in question until the latter had been placed beyond a peradventure by the triumphant close of the contest. When we were conquerors and our national estate secured to us, then we found some poor enough in spirit and every generous quality to avail

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The jolly folk who lends it!"

—lines which had, at one time, more truth than poetry in them as referring to certain individual States. But we do not believe that either then, or now, a majority of the People could be found in favor of repudiation. That "honesty is the best policy," for States as well as individuals, is seen in the example of Massachusetts, which has long paid the interest and principal of its bonds in gold, and, as a natural and inevitable result, has had the proud pleasure of seeing them above par while United States securities were below it.

Mr. Schenck's bill is as follows: "Be it enacted, etc., That in order to remove any doubt as to the purpose of the Government to discharge all its obligations to the public creditors, and to settle conflicting questions and interpretations of the law by virtue of which such obligations have been contracted, it is hereby provided and declared that the faith of the United States is solemnly pledged to the payment in coin, or its equivalent, of all the obligations of the United States not bearing interest, known as United States notes, and of all the interest-bearing obligations, except in cases where the law authorizing the issue of any such obligations has expressly provided that the same may be paid in lawful money, or in other currency than gold and silver; but none of the said interest-bearing obligations, not already due, shall be redeemed or paid before maturity, unless at such times as United States notes shall be convertible into coin at the option of the holder, or unless at such time bonds of the United States, bearing a lower rate of interest than the bonds to be redeemed, can be sold at par in coin. And the United States also solemnly pledges its faith to make provision, at the earliest practicable period, for the redemption of the United States notes in coin." These are noble words, and their effect has already been seen in the rapid rise in value of our national securities in the money markets of the world. We trust that these statements will never again be called in question, and that we shall not again be compelled to witness the disgraceful spectacle of the adherents of a popular political leader advocating his nomination for the highest office in the gift of the nation, on the ground that he stood on a repudiation platform; for repudiation, and nothing less, is the proper name to apply to propositions to pay the national indebtedness in anything less valuable than gold. All the outcry about "bloated bondholders," and the large interest made by buying our securities at a large discount and receiving principal and interest in coin, is the merest folly. Where would the United States have been to-day if foreign capitalists had not come forward and advanced the "sins of war"? And as foreign capitalists were not our warm friends, it was necessary to offer them a good premium to induce them to enter upon a speculation which the strongest friend of the Union must allow was extremely risky. In short, we made the best bargain we could. We needed the money, and the security we had to offer was not first-class. Our paper was not, in the language of Wall street, "gilt-edged"—not because any one doubted our honesty, but simply our ability to pay. Nor was the former at all called in question until the latter had been placed beyond a peradventure by the triumphant close of the contest. When we were conquerors and our national estate secured to us, then we found some poor enough in spirit and every generous quality to avail

It is a singular fact that although a revolution is now raging in Cuba that may possibly be successful, we hear little or nothing of filibustering expeditions from this country; whereas at a period when there were no signs of revolution in the island, these were plentiful. Has our late civil war given our blood-and-thunder heroes their "fill" of fighting?

We wish to call the attention of our patrons, and the trade generally, to the extended market reports from all parts of the world, which we gave in the last number of THE LEAF. Besides our very full New York market report, we published thirty-six others, many of them of considerable length. Thus THE LEAF, with every number, makes good its claim to being the best trade journal in the world.

Bishop Ames, of the M. E. Church, is said to have declared in a recent conference, held at Alexandria, Va., that tobacco was doing more harm to the church than whisky. We were not aware before that the Methodists, as a class, were in the habit of imbibing the "ardent" to any appreciable extent, but we presume we must accept the testimony of so distinguished a member of that body as Bishop Ames.

The arrest and imprisonment of Inspector Bernard Hess for perjury, is the latest feature of the Internal Revenue muddle, of which we have given the details elsewhere. The whole affair is a disgrace both to the trade and the Department, but it is to be hoped that neither Hess and Lichtenheim, nor Hoyne and Froud are fair representatives of either the Internal Revenue officials or the trade. There are said to be black sheep in every flock.

It is pleasing to see that that pretensions, but hitherto singularly ungainly, edifice, the White House, is being decorated in such a manner as will make it less an eyesore to the country at large, and a more fit abiding-place for the First Citizen of the Republic. While there is a propriety in republican simplicity, the residence of the Executive should be as far removed from offensive plainness as from the tawdry gorgeousness of a shilling concert-hall.

We understand that things look very black against Mr. Payne, of Albany, whose case we have already noticed, and who was formerly an official of the Internal Revenue Bureau. Both Mr. Payne and the officials of his district—the Collector and Supervisor—were in Washington on Inauguration Day, trying to get matters straightened. The result of inquiries thus far, it is said, is to the effect that Mr. Payne is considerably behindhand in the payment of taxes, to say nothing of the original charge of packing over-weights.

THIERMANN, KÜCHLER & CO.,

128 WATER STREET, NEW YORK.

SEED LEAF AND SPANISH TOBACCOS

Constantly on hand

At the terms by which our victory has been secured. The European capitalists, who have recently been assailed with so many injurious epithets, however little they might have sympathized with our cause, never insulted us by imagining that we did not mean to keep our promises. That was left for certain of our own citizens to suggest, and we do not envy them the reputation they have achieved. But it is not true that our creditors, either abroad or at home, are entirely of the class of wealthy money-lenders who drive hard bargains with kings and princes, and have a large interest in the financial concerns of all the leading Powers of Christendom. It has been proved that both in Germany and in this country large numbers of our bonds are held by poor investors, who, placing implicit confidence in the national credit, considered them the safest investment that could possibly be made. In this connection Mr. Schenck's bill very fully supplements the declarations of President

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FACTORY, No. 20 VINE STREET, BROOKLYN. 211-214

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We draw the attention of Shippers and Manufacturers to our stock of 150 hds. Missouri factory-dried leaf in assorted parcels, embracing the best of all that is left in the country, with a failure of the crop last year in Missouri, and a much reduced stock in England, should make it very desirable property—re-plant before the next eighteen months being impossible

New York Commission Merchants
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 ESTABLISHED IN 1836.
 United States Internal Revenue Bonded Warehouse, Thirty-second
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 Tobacco Inspected or Sampled. Certificates given for every case, and delivered,
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 Successor to SAM'L AYRES & SON, late of Richmond, Va.,
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Also, May Apples, Pocket Pieces, Fig, Navy Sizes, &c., &c.

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 Especially of the Mark LA ESPANOLA.

DE BRAEKELEER & FOOTE,
 MANUFACTURERS OF
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Partagas, Espanola, La Rosa, Figaro.
 SOLE PROPRIETORS OF THE CELEBRATED BRANDS
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 Also Dealers in LEAF TOBACCO AND SEGARS,
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 stantly on hand. 145 Water Street, N. Y.

STRAITON, SCHMITT & STORM,
 MANUFACTURERS OF SEGARS,
 AND
DEALERS IN LEAF TOBACCO,
 No. 191 PEARL STREET, New York.

SELIGSBURG, COHEN & CO.,
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COTTON & TOBACCO FACTORS,
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 Best Material and Superior Make by Self-Invented and patented Machinery.

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 284 and 286 Front Street,
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 HAVE ON HAND ALL DESCRIPTIONS OF
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 Leaf Tobacco baled in any package by hydra-
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BARRATT'S CROWN,
REUBEN RAGLAND,
GILMAN & MALLORY,
CHEIVES & OSBORNE,
DAVIS & SON,
DUKE OF ATHOL.

The attention of the Trade is respectfully solicited.

PALMER & SCOVILLE,
 COMMISSION MERCHANTS,
 AND JOBBERS OF
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 No. 170 Water Street, New York.
 L. PALMER A. H. SCOVILLE,
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 And other well-known fine brands.
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BULKLEY & MOORE,
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Several brands of Licorice Paste, direct import-
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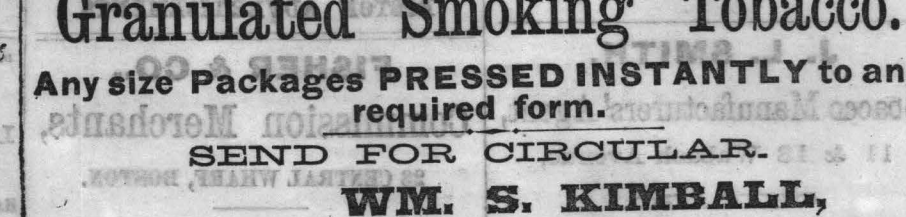
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Leaf Tobacco,
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 Have on sale all kinds of Leaf Tobacco for EXPORT and
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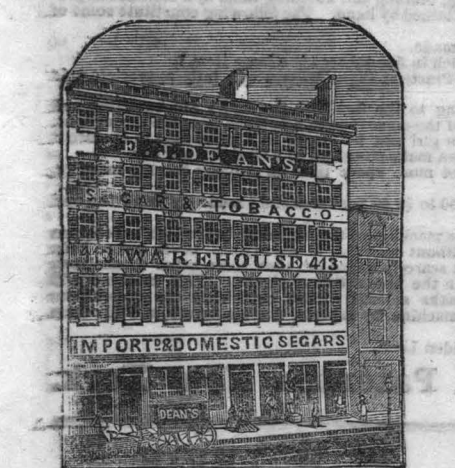
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Celebrated Brands of Manufactured
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SEGARS,
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TOBACCO
General Commission Merchant,
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"Ralph's Scotch Snuff,"
Warranted superior to any snuff made in this country.
Manufactured by
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Leaf and Manufactured Tobacco constantly on hand.
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HAYANA AND YARA
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ESTABLISHED IN 1887.

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Manufacturers of all kinds of
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Importers of Cigars and Leaf Tobacco, and other Smokers' Articles.

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Being the oldest established manufactory south of
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offer SNUFFS unexcelled in quality, and at prices as
low or lower than any other establishment; and solicit
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WHOLESALE DEALERS IN
MANUFACTURED
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COMMISSION MERCHANTS,
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Fine-Cutting Leaf Tobacco.
We have on hand a large and well-selected
Stock of Factory-dried
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Put up expressly for the trade. Cutters in want
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We make a Specialty of Virginia Tobacco.

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AUCTION & COMMISSION MERCHANTS
In Foreign and Domestic
Leaf & Manufactured Tobaccos, Segars, &c.,
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ORDERS FOR LEAF CAREFULLY FILLED.

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LEAF TOBACCO,
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Kenton Tobacco Warehouse,
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FOR THE
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C. & R. DORMITZER & CO.,
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Smoking & Chewing Tobacco,
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COMMISSION MERCHANTS
FOR THE SALE OF
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No. 54 Michigan Ave., Chicago, Ill.
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MANAGERS,
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85 South Water Street, CHICAGO, ILL.

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AUCTION & COMMISSION MERCHANTS
In Foreign and Domestic
Leaf & Manufactured Tobaccos, Segars, &c.,
167 South Water Street,
STRAUS BROS. (Bet. Clark and La Salle Sts.)
44 William St., New York. Chicago.

SANDHAGEN BROS.,
Wholesale Dealers in all kinds of
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Conn. Seed Leaf Tobacco,
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HAAS BROTHERS,
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CONN. SEED-LEAF TOBACCO,
AND MANUFACTURERS OF
CIGARS,
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D. W. KING,
AGENT,
Seedleaf Tobacco,
154 STATE-STREET,
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DEALERS IN
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Seed-leaf Tobacco,
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SEED-LEAF TOBACCO,
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CONNECTICUT SEED-LEAF
Tobacco Warehouse,
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Particular attention paid to the purchase, packing, and
curing of new leaf on consignment.
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217 State Street,
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GROWER AND DEALER IN
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EAST HARTFORD, CONN.
All orders attended to with dispatch.
25-26

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AND JOHNS OF
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PACKERS AND DEALERS IN
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Now on hand 208 cases crop '04 and '05. [109-121]

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IMPORTERS AND WHOLESALE DEALERS IN
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TOBACCO,
HAYANA PRINCEPE, AND DOMESTIC CIGARS.
Meerschaum and Brier Pipes, and Smokers' Articles
Generally. Exclusively Wholesale.
31 and 33 Broad-street, Boston.

MACHINERY FOR BALING Granulated Smoking Tobacco.

ANY SIZE PACKAGES

Pressed instantly to any required form.

Send for Descriptive Circular.

WM. S. KIMBALL, Rochester, N. Y.

THE GREAT DRAWBACK FRAUDS.

The following additional testimony has been taken in this interesting case:

Jerome M. Reisenberger was recalled to testify as to the manner of making up the fraudulent documents. Claim 45,895 was handed to him, the certificate for taxes paid having been signed by a New Hampshire collector; it was a genuine paper, as were also all the certificates to No. 7, which was signed by L. L. Laidlaw, which was procured by Dickinson on fraudulent bonds; the signature witness believed was genuine, though he had not seen Laidlaw sign it; the manifests attached to the certificates had been made up by Korn and witness, and were not genuine; the manifests were afterward certified as being correct, by Theriot; the firm by whom the goods were sworn to as having been exported was a fictitious one; the money for that claim was received by Mr. Frear, who handed it to Korn, and it was divided between Wellywood, Korn, and witness, who received one-third each after paying expenses; Dickinson took a check for \$150 to Laidlaw; Theriot also received an allowance; Frear received ten per cent. of the whole amount; that was all the money paid out as expenses in getting the claim through. Claim No. 51,190 was then handed to the witness, who testified that Whimster gave it to him in November, 1867, to take to Laidlaw; it was one of the four he had spoken of at his previous examination; Whimster told him he was to get a share of it by getting a certificate from Laidlaw; Whimster said he was going to send it to Washington; witness understood from the first that it was all bogus; the certificate that the taxes had been paid in the handwriting of Wilson; the manifest was signed by Theriot, and the affidavit as to whom the claim was made was signed by Geo. R. Wilson, who he judged was a fictitious party. He had received the papers on the corner of Broad street and Exchange place, and took them over to Laidlaw; he saw Laidlaw in La Fura's saloon; Laidlaw signed the paper on a desk in that saloon; never saw Laidlaw sign any papers in the Collector's office; saw him sign papers on several occasions, but in no case did he see him sign any in the Collector's office; witness received about twenty-five per cent. of the amount of the claim; it was paid by Whimster about two weeks after witness had procured the signature of Laidlaw; the seal on the papers was put on in the Collector's office; after Laidlaw had signed the paper he took it away with him for the purpose of getting the seal put on; he was absent only a few minutes; Whimster said he had to pay either forty or fifty per cent. to other parties in Washington and elsewhere; Theriot was promised a percentage, but he was not certain whether it was paid to him or not. Claim No. 53,587 being handed to the witness, he testified that it had been made up by himself; he filled up the blanks, and the signatures were furnished by Theriot and Wilson; Whimster procured the certificate of the Superintendent of Exports; the goods were exported, the official signatures on the papers were all genuine, the affidavit was drawn up by a man whom witness employed for the purpose; the name McGregor signed to it was not genuine; the man's name was, he thought, Bassagouloupe, or something like that; the check was received by witness, who handed it to Whimster, by whom it was cashed, who then handed either twenty-five or thirty per cent. of the whole amount to witness after paying expenses; had several conversations with Whimster about the claims; they all knew the claims were bogus; they commenced making up claims in September, 1867, and went on doing so until September, 1868. Claim No. 46,927 was the next one handed to witness, who testified that it was made up by Dickinson and himself in Broad street; Dickinson produced the certificate from the Second Collection District; the share of witness would have been \$1,080, but Frear ran away with the money; claim No. 56,287 had the blank forms filled up by Wilson; the affidavit of the claimant was also filled up by Wilson, but witness was unable to identify the signature; the signature to the certificate that the goods had been shipped was that of Thomas J. Barr, one of the Custom-house officers.

Cross-examination.—Witness had made some of the signatures, and had sent Mr. Dickinson to swear to some of the affidavits; they were false affidavits.

What papers did you sign?
Witness.—I refuse to answer the question, as it might criminate myself, unless I am specially exempted from all risk.

Counsel.—Well, we understand you have been exempted.

Oh! no; I don't understand any such thing as that.
Mr. Goldsmith, counsel for Theriot, asked the District-Attorney about what amount he supposed was represented by the bogus claims.

The District-Attorney.—About \$700,000.

Counsel to Witness.—How much did Theriot receive? **A.**—I paid him between \$700 and \$800 in about eighteen months; I have been in New York about nineteen years; I came from the city of Oporto; I was quite a youth when I came here; I think I was born in Gibraltar, but cannot say for certain; I had been in my father's office in Gibraltar; he was a merchant there; I was between five and ten years of age when I left Gibraltar; when I first came to New York I went to Philip N. Seales as clerk; I remained there for about two years and then went as supercargo of a ship to Cuba; on returning I went as clerk to John A. Machito, a shipping merchant; after being with him for some time I left and engaged in the shipping business; that was between 1853 and 1857; after that I went to the Coast of Africa as supercargo in the brig *Hebe*, Captain Lynn; I do not know the character of the cargo, but it was of a general nature, consisting of tobacco, cloth, fish, and other articles; I did not see any manifests or handbills on board; I was left at the Bay of Pulico; I was left there to take charge of a factory, to buy palm oil; I was there two or three years, and then returned home by way of the coast; called at Madeira, the Canary Islands, and then on to Liverpool, where I remained for a short time, and got back to New York in 1858 or 1859, I think; I have remained here ever since; on my return I was in the tobacco business at No. 140 Watt street; I was one of the proprietors; Mr. Jones was associated with me; I was in that business about a year and a half, and then went to Cedar street, and started on my own hook at 30 Cedar street; I bought and shipped goods for Cuba and Mexico; in about 1863 I went to No. 83 Cedar street, in the same business, where the firm was Sanders & Rosenberg, and after three years the firm was dissolved, and I went to No. 51 Cedar street; I did not do anything for some time until I met W. W. Russell, who asked me whether I had collected my drawback claims on goods I had shipped; I said "No," when he took me to No. 165 Pearl street, to the office of Mr. Caldwell, a broker, who was to collect my claims, for which I was to allow him fifty per cent.; it was honest, and the first intimation I had about collecting drawback claims was from Mr. Russell; through Mr. Caldwell I collected about \$4,000 on account of my firm; I have been in the same busi-

J. H. PEMBERTON,
Tobacco Commission Merchant,
DANVILLE, VA.

Orders for Leaf promptly attended to.

Messrs. HEALD & MILLER, New York.
Messrs. G. HEINIKEN & PALMOR, New York.
Messrs. PLASANT & SONS, Baltimore.
Messrs. J. S. THOMAS, Jr., Richmond.
Messrs. G. GARRETT & F. WATSON,
Messrs. J. E. VENABLE & CO., Petersburg.
219-221

Never place much reliance on a man who is always telling what he would have done had he been there. We have noticed that somehow this kind of people never get there.

ness ever since; the first collections were honest, but there has been a slight discrepancy in the latter part.

Q.—Who first led you into temptation? **A.**—That I must refuse to answer, on account of some parties who are not yet arrested, as I have received certain assurances from Mr. Tracy if I do so and so.

The witness was sustained in his objections, and stated that it was not one of the defendants then present.

Q.—What assurances have you received? **A.**—I received assurances that I would not be prosecuted for my connection with these claims, provided I appeared as a witness.

Q.—You received that assurance from the Government? **A.**—Yes, sir. The first of these defendants that I became acquainted with was Korn; he was a clerk in Caldwell's office; Korn is a young man, younger than I am several years; I offered to introduce Korn to some man in Washington who would put the claims through; introduced him to Frear; during an interview at Frear's house in Washington Korn was never requested to leave the room; he was present at all our interviews. The next one of the defendants I became acquainted with was Dickinson, and then with Whimster; I have been sued and arrested for debt on a charge of fraud; I did not run away or make a fight; I have lived at one hotel for six years; I have no idea how much money I have made out of these transactions; I spent it as fast as I got it; I suppose I have made a little over \$25,000; I have signed some of the papers (witness refused to point out which papers he had signed unless so ordered by the Court); I have some doubt as to whether I did sign any papers; I was not spoken to about appearing as a witness in this case; I came without being asked to do so, and the way it happened was this: I was told by a man that there was something going on in this case; Mr. Green, clerk in the office of the Superintendent of Exports, had a lot of uncanceled bonds, and he was trying to go on with this case for the Government. I kept a place up town then, a rum-shop, and he came there several times, and stated that there were several bonds of mine in the office that ought to be canceled, and I told him to let them alone, and he came several times and told me he was going to get an order from Mr. McCulloch to exempt certain parties. Afterward he came and said something was going on, he had heard so from Colonel Woods, detective, and I came down to Colonel Hays' office and asked him to find out all about it; he told me there was something going on, and advised me to be a witness, so I came over to Mr. Tracy's office and found the papers had been in his possession for thirteen days; I did not know of any seals having been prepared by our Association; we came over to get our certificates signed, because the men looked as though they would take money; I have seen Laidlaw sign certificates; I can point out papers which have been signed by Dickinson; he signed papers as G. M. Thompson, J. F. Rogers, and others.

Wm. F. Russell testified as follows: I know Korn, Reisenberger, and Laidlaw; I had an interest in the drawback claims, having been promised a commission by Korn, Reisenberger, and of Wellwood claims for drawback. Claim No. 46,991 was shown to the witness, who recognized his signature on the special manifest and the affidavit. The merchandise as certified to having been shipped by me was never shipped; I signed the manifest and the affidavit at the request of Mr. Korn; he told me the goods had been shipped, and that it was all right; he promised to give me five per cent. for signing the papers; I don't think he ever paid me the money; he may have given me \$5, or something of that sort; I may have signed other papers for them under similar circumstances; I exported some goods, I think, in 1866, but not any of these.

Cross-examination. Introduced Mr. Reisenberger to Mr. Caldwell, as I knew he had shipped a great many goods to Havana; I never heard that Reisenberger was a blockade-runner during the war; I never heard him boast about it or about the profits he made out of the slave trade; when I signed the certificates I had no idea but that all was perfectly right; either Mr. Noyes or Mr. Reisenberger spoke to me about there being some papers in the District-Attorney's office, and when I came to look at them I was subpoenaed to attend as a witness in the case. I received altogether about \$50 or \$60 for signing the papers; I have had no assurance that I should not be prosecuted for fraud, except that Mr. Reisenberger has, I think, told me if I came forward as a witness I should not be prosecuted for fraud; I am a merchant, but failed in 1867; I have been engaged in loading ships for Cuba, until lately, when the revolution interfered with my business; I live at Ryerson street, Brooklyn; have lived there about one month; before that time I lived on Staten Island; I have no place of business, and my letters are addressed to the Post Office, New York; I signed some of these papers at the request or solicitation of Mr. Reisenberger; if he had not asked me I should not have signed them; I have signed bonds and manifests at the same time—the whole set of papers altogether; I used to drop in at their office once in a while and sign their papers for them; they said it was all right, that I should not have any trouble, and I was to have five per cent. commission when the money was received from Washington.

At this point the Assistant District-Attorney moved an adjournment, but was unable to make any stipulations that the case should not be sent before the Grand Jury, which will be empaneled in the United States Circuit Court next week. The Commissioner said that if the examination was to go on before him, it would be necessary for counsel and the District-Attorney to understand that the case could not be given to the Grand Jury until it was disposed of by him.

Jerome H. M. Reisenberger, being recalled (claim No. 51,346 being handed to the witness), said that it is one of the claims Whimster handed me to get the certificate signed by Laidlaw; I procured the certificate that the bond had been filed; I have seen the draft with which this claim was paid; I received half of the net proceeds of this claim from Mr. Whimster; the draft was indorsed by John O. R. Wilson; the handwriting is his; I have examined the claims made up in the name of R. L. Kitchen; I gave the check given in payment for the claim of A. J. Williams, No. 53,587, to Whimster; I gave it to him on the corner of Beaver and William streets, opposite Delmonico's; he took it and gave me a check on the Broadway Bank for my share of it; it was indorsed by Varigoloupe; the draft No. 2,893 was redeemed by me in payment of a claim; when I received it, it was without any indorsement; it was afterward indorsed by Varigoloupe, and I then gave it to Whimster and he signed the name of George Ebling on it; he paid me my share of the draft with a check; Wilson indorsed his name on the draft, and gave me a draft for my share; the draft was given in payment of claim No. 54,183; claim No. 47,303, of L. M. Arnold, has Dickinson's handwriting on it; he signed the name of G. M. Thompson on it; I received the money on the claim and divided it with Dickinson; draft No. 46,663 was given in payment of claim No. 56,287; the name

of R. E. Russell looks like Wilson's handwriting, although it does not resemble it exactly.

Cross-examination.—(Claims Nos. 51,190 and 51,346 were shown to witness.) I procured the certificates that the bonds had been filed on the last claim; I don't know whether I got them both at the same time; I went to Laidlaw three times; I think I got four certificates from Laidlaw; I recognize these claims on which I got his certificates by the amounts; they amounted altogether to \$13,000; they told me after these claims had been passed in Washington, that they didn't want any more claims—Laidlaw's certificates attached; there was an interval of over a month between the first papers and the last; I do not know which two claims he gave me together; there is none of my handwriting on that; claim No. 41,508 is, I think, part genuine and part bogus; the goods named were actually shipped, but not in the vessels named on the papers; the Collector's certificates are true; neither Elwood, Korn nor myself put through any correct claims before we put these bogus claims through; Mr. Caldwell put in a great many claims that were bogus; at the time Dickinson obtained Laidlaw's signature to the certificates, I am not able to say whether he paid him any money, but he used to take money over with him; some of the papers were genuine; I had had papers signed before that time by Mr. Aymar; they were genuine; there was no necessity to pay him anything for signing them; but when a man signs papers by the wholesale it is necessary to pay him for doing so; I saw Laidlaw sign thirty papers one morning; he signed them in La Fura's saloon in Court street; I do not recollect the date; it was after Elwood and Korn were in the business; I sent for him and told him to sign the papers and I would pay him as soon as the claims were put through; I never paid him the money, because he was owing me some; he had borrowed money of me while in a saloon in Broad street; it was about \$150; I lent him money while this thing was going on, after Elwood and Korn were in it; I first met Laidlaw in the saloon in Broad street; he came there with Dickinson; they talked about whisky, and I was asked whether something could not be done in that way, but we found that it was impossible to do so; the Government was too sharp; I used to lend him money when he was out late at night; I did so on the supposition that he might be useful to me, not in the expectation of getting the money back; the first corrupt act he did for me was to sign the certificates of these four claims last mentioned; I told him the thing was to be started again and he should have his percentage; the papers were signed in La Fura's saloon, on the desk at the front of the store; he signed the papers that the bonds had been filed; I did not give him any bonds; in consequence of Frear running away with the money we could not pay Laidlaw, but I afterward went over and told him I had got a good man, Mr. Whimster, who would put the thing through for us; Laidlaw continued to sign papers for us until 1868; when I got all the papers signed I did not want him any more; there was enough of them almost to fill a ship, so of course I did not want him any more; he had commenced to sign papers for us in November, '67, and continued doing so until the spring of '68; claim No. 57,813 is one of the thirty Laidlaw signed at one time in La Fura's saloon; No. 47,303 is another claim he signed, but is not one of the thirty; a man named Arnold filled up most of the papers; he is a lame man, walks with a cane, and is well known to all people on the other side; he lives in Thirty-ninth street; he was my clerk, but his name was on the door of the office; Dickinson was in my office almost every day; the office was at No. 44 Broad street; Dickinson signed the papers there; it was only a small place, about eight by nine. Several signatures on claim No. 47,303 being shown to witness, he said: I saw him sign those; they are all bogus signatures; I received the draft for that claim; I paid Arnold either \$50 or \$100 for his services; Dickinson was an entire stranger to me; when I first saw him he came to my office peddling books; he collected some legitimate claims for me; that was when Korn & Elwood were in business, and for a long time he did not know anything about these fraudulent claims; he was then a sort of office errand boy and had a salary of \$20 a week, and we paid him a commission on what claims he collected; I never gave him a suit of clothes; he was in our employ about six months; when Dickinson was told to go over to the Second District, he was in the employ of Korn & Elwood, and he was to allow Laidlaw five per cent. for getting his signature to the certificate; this was in consequence of a conversation I had with Dickinson that instead of my getting a third and Dickinson almost nothing, we might go in business for ourselves and get the whole of it; he said he would try it; it was after this time that I loaned money to Laidlaw; Dickinson went into the office of J. T. Elwood & Co., on the understanding that he was to receive \$20 a week, and three per cent. on whatever claims went through; on going with Elwood & Korn I understood that they were going to do a business in putting through bogus claims; I was to have a large percentage; the first claims they put through were bogus; they were payable to my order; the amount was between \$1,000 and \$2,000; I saw Frear and also Young; I went to Willard's Hotel and sent for him; I went on there with Dickinson; I went down to Young's house and showed him some papers, which he said would not go through at that time, and I offered him ten per cent. if he would put them through; he said no, he would not take any money, but would do all he could; I told him I understood he had passed papers for Frear, and did not see why he could do it for one party and not for another; that at any rate I should send the papers on in about two weeks, and that he should take care of them—by that I meant that he should put them through. Claim No. 51,376 being shown to witness, Laidlaw signed the certificate that the tax had been paid; the indorsement is in the handwriting of Wilson; Wilson got two and one-half per cent. for doing so; I do not know that he ever got more than that.

Re-direct.—The signature on the back of draft No. 7,667 is in the handwriting of Wilson; the Collector's certificate on tax paid on claim No. 51,346 is also in Wilson's handwriting; the claim of H. P. Ely, No. 55,287, is all in Wilson's handwriting, except the certificate of tax paid; Laidlaw signed the whisky certificate about the 1st of December, a very short time after the first four certificates were signed; I had a conversation with Laidlaw, who said he did not think Dickinson had paid him all the money sent over to him; that was in New York; I told him he must remember we had lost a large amount of money.

William W. Russell recalled—Claim No. 46,991 was shown witness. The signature on the power of attorney is mine.

Mr. Parris, Assistant District-Attorney, announced that on the part of the prosecution the case was substantially closed.

The following testimony was taken for the defence: **Charles B. Hatfield** testified as follows: I have known Dickinson since last June; I was foreman in his factory in Dey street; I am acquainted with his handwriting; have seen him write many times. Claim No. 46,934, claim of J. F. Rogers, shown to witness.

Q.—Is that his handwriting? **A.**—No, sir; I should say it is not.

Claim No. 47,303 containing the signature of E. M. Thompson was shown to witness.

Q.—Is that Dickinson's handwriting? **A.**—No, sir; I should say it is not.

Q.—Are any of them like his handwriting? **A.**—No, sir; but the signature on manifest "A" is more like it than the others.

Cross-examination.—I have read all his correspondence; I made the characteristics of his handwriting a study.

W. W. Russell testified as follows: I have been acquainted with Dickinson for some months; the same claims were showed to this witness, who said it is not

his ordinary handwriting; the signatures on claim No. 47,303 are not anything at all like his handwriting.

Cross-examination.—I am a cousin of Mr. Dickinson; I saw his handwriting while in his employ; I have seen him write in a disguised hand; he writes a light hand generally; those signatures are very heavy.

Q.—Are you so familiar with Mr. Dickinson's handwriting that you could distinguish it even if it was in a disguised hand? **A.**—I think I could.

Q.—Were you familiar with his handwriting at the time he was with Mr. Reisenberger? **A.**—No, sir.

Q.—When did you first see him write? **A.**—About a year ago.

To the Commissioner.—I went into his employ last March, and remained there nearly a year. The handwriting in the body of the claim No. 46,934 is not like Dickinson's.

Mr. Hatfield recalled: The signatures are not in Dickinson's handwriting; I do not see any of the characteristics of his handwriting.

FOR THE PROSECUTION.

Lorenzo N. Arnold testified as follows: I live in New York; two years ago I was engaged in the mining business, and occupied desk-room in Mr. Reisenberger's office; Dickinson was in partnership; I know they were engaged in collecting claims for drawback; I did some writing for them; Mr. Reisenberger asked me to fill up some of the blanks for him. Several special manifests and bonds were shown to witness, who recognized them as being in his handwriting.

Q.—Did you sign G. M. Thompson as any of those papers? **A.**—No, sir.

Q.—Who did? **A.**—Mr. Dickinson; I took the draft from the Post-office; it was a letter directed to G. M. Thompson, care of Mr. Reisenberger; I did not open the letter in my presence; the indorsement, L. H. Arnold, on the draft is my handwriting; Mr. Reisenberger asked me to do so; I got it cashed at a broker's office; signature of G. M. Thompson, I should say, was written by Dickinson; I have seen him write the signature G. M. Thompson; do not remember whether any one else was present at that time. Claim No. 46,944 was shown; the filling up is mine in the special manifest; the certificate of the collector that that bond had been given, the filling up in the affidavit.

Q.—Who signed the name J. T. Rogers to those papers? **A.**—Dickinson signed these.

Q.—Did you know J. T. Rogers? **A.**—No, sir.

Q.—Did you ever hear of such a man? **A.**—No, sir.

Q.—Did you know, at the time these claims were made out, that they were fraudulent? **A.**—Only at the last, when I went into the office and saw Mr. Reisenberger signing some papers; I was in Reisenberger's office about six months; I have not the slightest idea how many claims I made out for them.

Q.—Did you know at the time that J. T. Rogers was a fictitious person? **A.**—I did not know it at the time.

Q.—Did you know that G. M. Thompson was a fictitious person? **A.**—Yes, sir; I supposed he must be, because I saw Dickinson sign it.

Cross-examination.—I have been acquainted with Reisenberger for four or five years; the first business transaction I had with him was in the office in Broad street, and he asked me to do some writing for him; that was in April, 1867; I made Dickinson's acquaintance shortly after; he came to the office with Reisenberger; he came there almost daily; I did not know that he was a clerk for Korn & Wellwood; he would come into the office several times a day; I filled out the blanks Mr. Reisenberger presented to me; he furnished me with the data; I don't know whether Dickinson ever directed me to do anything; I never signed any blanks; I am not a very skillful penman; I have only one hand-writing, and generally use a steel pen; when Dickinson signed the papers he was sitting at the desk in the small office; Mr. Reisenberger did not pay me any salary; I picked up a living by little commissions; I was standing close by Dickinson when he signed the papers; he called my attention to a new large-sized gold pen he was using at the time; I swear that both the signatures I have mentioned were made by Mr. Dickinson; the signature on manifest "A" is a bold one, and there was some remark made about it, and I looked at the paper after he had signed it; the signature of J. M. Thompson he wrote in the first place on a piece of paper two or three times before he signed the papers; the business ended some time toward the latter part of June; I saw Reisenberger and Dickinson after that time; I did not fill out any papers after Frear ran away with the money.

TOBACCO MANUFACTURERS' TAX-RETURNS FOR FEBRUARY, 1869.

Factory No.	NO. OF DISTRICT.	Pine Tobacco placed in bond.	Pine Tobacco sold subject to Tax.	Flue-Cut Cigars.	Smoking.	Snuff.	Dollars.	Cents.
		Pounds.	Pounds.	Pd's.	Pd's.	Pd's.		
SECOND DISTRICT, BROOKLYN, N. Y.								
1	Pioneer Tobacco Works	17,816	138,082	144			44,309	28
2	Bachmann & Lytle	8,477	91,133		917		29,310	96
3	Robinson & Hearn	6,748	88,100		2,03		15,645	74
4	Thomas Watson	13,657	3,241				1,097	13
5	J. O. Gore			1,163	9,060	872	728	40
6	John Brannan	17,204	15,702				8,079	40
7	S. S. Douglas			130	5,150		382	40
8	P. F. Messmore			306	5,159		947	31
9	William Hovey				351		40	16
10	W. Ottenberg							
THIRD DISTRICT, No Factories Running.								
THIRTY-SECOND DISTRICT, NEW YORK CITY.								
1	Arthur Gillender & Co.	58,693	350,000				34,496	16
2	W. H. Goodwin & Co.	13,843	6,340				4,441	49
3	Thos. Hoyt & Co.	16,805	13,890		990		7,717	73
4	Appleby & Hein				1,539		608	63
5	Adolph Pearl			274	135		30	48
6	Patrick D. Ryan							
7	Pine street				153		94	33
8	Alex. Redrosian, 66 Pine street			15	324		10	
FOURTH DISTRICT.								
1	P. Lorillard	80,994	109,953	55,301			61,235	84
2	C. H. Litchfield	12,813	8,943	947			2,645	74
3	S. S. Edmonstone	6,753	5,613				3,056	38
4	F. A. Goetze & Bro.				4,053	993	953	32
FIFTH DISTRICT.								
1	Joseph Scheider, 75 Bowery	32,389	61,324				30,144	46
2	G. Langenhove	106	1,315			267	68	40
3	David Buckner	2,166	9,753				2,375	49
4	G. Schottens				4,090		654	24
5	Mendelbaum, 292 Water street.				4,598		736	68
6	C. Lawrence				7,700	2,967	2,922	72
SIXTH DISTRICT.								
1	Repp, 572 Hudson st.				1,154		184	73
2	D. A. Showell			343	2,170		456	84
SEVENTH DISTRICT.								
1	D. H. McAlpin	83,329	4,647				27,064	73
2	H. Dickinson	340	3,473				300	00
3	John P. Amacker				1,000		280	28
4	Mrs. G. B. Miller & Co. Manufacture Co.	3,419	131,414	680			3,886	29
*116; 74; 113-16.								

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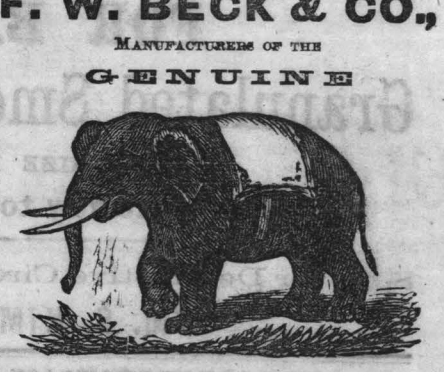
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