The Easton Star.

DEVOTED TO POLITICS, LITERATURE, AGRICULTURE FOREIGN AND DOMESTIC NEWS.

NEW SERIES. EASTON, MD., TUESDAY, OCTOBER 3, 1876. VOL. 12 NO 5.

THE EASTON STAR.

PUBLISHED TUESDAY MORNINGS, AT EASTON, MD.

T. K. ROBSON, Editor & Proprietor.

TERMS:

Two Dollars cash in advance, or *Two Dollars and Fifty Cents* if not paid in advance. Clubs of Twenty, *Thirty Dollars* in advance.

☞ No paper will be discontinued, except at the discretion of the proprietor, until arrearages are paid. No subscription will be taken for a shorter period than six months.

☞ Books received will be promptly noticed under editorial head.

TERMS OF ADVERTISING.

One square—6 lines—one insertion $1; and 25 cents for each subsequent insertion. A liberal deduction made to those who advertise by the year or for six months

Advertisements sent to the office, not marked the number of times to be inserted, will be marked tf. and continued till ordered out, and charged according to regular rates.

Special Notices in Local columns, 20 cents per line for each insertion.

To Travelers.

MARYLAND STEAMBOAT CO.

SPRING ARRANGEMENT.

ON and after WEDNESDAY, April 26, 1876, the Steamer HIGHLAND LIGHT, Capt E T Leonard, will leave Pier 3, Light street, foot of Camden, every MONDAY, WEDNESDAY and FRIDAY at 3 o'clock P M, for Easton, Double Mills, Oxford, Clara's Point, Wallack's, Cambridge, Chancellor's Point, Sherman's, Cabin Creek and Medford's, making close connection with the Maryland and Delaware Railroad at Easton, and with the Dorchester and Delaware Rail Road at Cambridge.

Mondays the trip will be extended to Denton, making all the regular landings on the river.—On the return trip, will leave Denton every Tuesday at 12 o'clock noon, and on every Tuesday, Thursday and Saturday will leave Medford's at 1, Cambridge 5, and Easton at 9 o'clock P M, arriving in Baltimore early next morning.

The Steamer KENT leaves Baltimore from Pier 3 Light street, foot of Camden, every Tuesday and Friday at 7 A.M., for St. Michaels and Miles River Ferry (Easton). Returning will leave St. Michaels at 12 noon, and Miles River Ferry (Easton) at 12 noon, arriving in Baltimore at 5 P.M., same day.

Freights solicited at low rates and carefully handled. apr25

STEAMER OLIVE.

CAPT. E. N. DODSON.

ON and after March 7th, the Steamer OLIVE will leave

PIER 12 LIGHT STREET WHARF

EVERY TUESDAY, THURSDAY AND SATURDAY, AT 10 A. M.,

for St. Michael's, Easton via Tunis' Wharf, (Leeds Creek,) Trimble's Wharf and Wye Landing.

Returning will leave every

MONDAY, WEDNESDAY AND FRIDAY

Wye Landing at 7 A. M. Trimble's 7.15, Tunis' Wharf 9, St Michaels 10, arriving in Baltimore at 3.30 P. M.

☞ Freights carefully handled.

R. S. DODSON, Proprietor.

R. A. DODSON, Agent, St. Michaels.

apr25

Maryland & Delaware

RAILROAD.

SUMMER ARRANGEMENT.

On and after Monday, Oct. 24, 1876, Trains will run as follows:

GOING NORTH. Leave			GOING SOUTH. Leave	
Easton	5 00	A. M.	New York	11 55 P. M.
Woodland	5 15	"	Baltimore	7 00 A.M.
Cordova	5 25	"	Philadelphia	8 10 "
Hillsborough	5 40	"	Wilmington	9 35 "
Ridgely	5 55	"	Clayton	11 15 "
Greensborough	6 20	"	Kenton	11 30 "
Goldsborough	6 35	"	Slaughters	11 45 "
Henderson	6 50	"	Marydel	11 55 "
Marydel	7 00	"	Henderson	12 05 P.M.
Slaughters	7 20	"	Goldsborough	12 20 "
Kenton	7 35	"	Greensborough	12 40 "
ARRIVE AT			Ridgely	12 55 "
Clayton	7 50	"	Hillsborough	1 10 "
Wilmington	9 25	"	Cordova	1 25 "
Philadelphia	10 45	"	Woodland	1 40 "
Baltimore	12 55	P. M.	ARRIVE AT	
New York	3 35	"	Easton	1 55 "

THURSDAYS ONLY.

GOING NORTH. Leave			GOING SOUTH. Leave	
Easton	12 00	M.	New York	9 25 A M.
Woodland	12 15	"	Baltimore	3 00 P. M.
Cordova	12 25	"	Philadelphia	5 15 "
Hillsborough	12 40	"	Wilmington	6 30 "
Ridgely	12 55	"	Clayton	8 00 P. M.
Greensborough	1 20	"	Kenton	8 15 "
Goldsborough	1 35	"	Slaughter's	8 30 "
Henderson	1 50	"	Marydel	8 45 "
Marydel	2 00	"	Henderson	8 55 "
Slaughters	2 20	"	Goldsborough	9 05 "
Kenton	2 40	"	Greensborough	9 20 "
ARRIVE AT			Ridgley	9 35 "
Clayton	3 00	"	Hillsborough	9 45 "
Wilmington	5 00	"	Cordova	10 00 "
Philadelphia	6 15	"	Woodland	10 10 "
Baltimore	8 10	"	ARRIVE AT	
New York	10 20	"	Easton	10 20 "

All freights must be at the various stations at least forty (40) minutes before starting of Trains, otherwise they will lay over twenty-four hours. Freight trains will have passenger car attached and will be subject to delays incident to freight business.

J. L. CALDWELL, Superintendent

aug1

Easton Livery Stables.

FRANKLIN G. WRIGHT, PROPRIETOR.

Two next door to The Easton Star Office.

TRAVELERS will deposit their whips, robes, blankets, &c., at the office. Stable accommodation for 100 horses. Horses received on livery by the day, week, month or year. Horses and carriages for hire at all times. Travelers promptly sent to any part of the county or adjoining counties. Hacks run regularly to the steamboat landings, to convey passengers with dispatch.

The highest market price paid for corn, hay, oats, blades and straw.

A DAILY STAGE LINE TO THE RAILROAD

Passengers leaving Easton in the morning arrive in Baltimore and Philadelphia in time for dinner.

A shing horses, 12 hours is considered a day, 12 hours a half day. For extra hours an extra charge will be made.

Easton, Md., ser22

FARMERS' and MERCHANTS' LINE

THE SCHOONERS

Oxford & Clara M. Leonard.

The above vessels are now running between Easton and Baltimore, and will do all kinds of freighting as cheap, if not cheaper, than can be done by any other line. Every effort will be made to give satisfaction. All freight must be paid on delivery of the goods.—Feeling thankful for past favors, we hope, strict attention to business, to merit a continuance of the same.

LEONARD & BRO.

☞ Office—In same room occupied by R. B. Dixon, Dover street.

jun22

Coal Oil, Coal Oil—Of Superior Quality, warranted not to explode. For sale at low price

HENRY & GOLDSBOROUGH.

FIRE AND MARINE INSURANCE!

Phœnix Ins. Co. of Brooklyn,	$2,200,000
Franklin Ins. Co. of Phil'a,	3,300,000
Royal Canadian Ins. Co. of Montreal,	6,000,000
Bangor Ins. Co. of Bangor, Me.,	325,000
Mercantile Mutual Ins. Co. of N.Y.	1,000,000
Niagara Ins. Co. of New York,	1,250,000

Special advantages offered for Insurance on country property, for one year or a term of years.

EDWARD H. ROE, AGENT,
Easton, Md.

Risks taken on the best terms and made binding from the payment of the money.

E. H. ROE,
Register's Office, Easton Md.,

jy27

LUMBER! LUMBER!!

Building Materials of all Kinds.

Weatherboarding, Framing,
Shingles, Flooring,
Laths, Bricks,
Lime & Hair, Doors,
Sash, Shutters,
Mouldings &c.

White, Virginia and Carolina Pine.
Fencing, Fence Posts, and Cant Rails.
Lumber Dressed and Undressed.

Farmers and Builders, Look to your Interests.

Everything at Bottom Prices.

LUMBER-YARD AND OFFICE ON WASHINGTON STREET, NEAR THARP'S PEACH HOUSE.

The subscriber informs the public that he has a full line of all kinds of building material and fencing particularized above, which he is offering at city prices. He particularly invites a call from all wanting lumber, satisfied that he can please all as to PRICE and QUALITY.

John A. Arringdale.

Easton, Sept, 26th 1876 1y.

Our Immense Sales
FOR CASH

demonstrate the popularity of selling

First-Class Clothing
AT LOWEST PRICES.

We have received and are now offering a larger and finer line of

MENS' AND BOY'S GOODS
For Fall and Winter Wear

than ever before. These goods are all Manufactured by ourselves in the latest and most approved styles and are fully equal to custom work, at one-half the price.

Our Boys' Department occupies one entire floor, where can be found suits from 2½ years upwards, in leading fabrics and designs.

Goods exchanged or money refunded on all purchases not satisfactory.

ROGERS, PEET & CO.,
ONE PRICE CLOTHIERS,
184 West Baltimore Street, Opposite Light Street.
Branch of 487 Broadway, New York.

September 19, 1876.

THE NEW "DOMESTIC"

A Double-Thread Lock-Stitch Machine.

It sews with great facility the lightest and finest as well as the heaviest and coarsest fabrics.

PHYSICIANS RECOMMEND IT as a machine that can be used without harm by any one, because it requires so little effort of any kind, it being

THE LIGHTEST-RUNNING MACHINE IN THE WORLD.

With our printed directions, no instruction or mechanical skill is required to operate it. The construction of the machine is based upon a principle of unique and unequaled simplicity, comprising simple levers vibrating upon centres. The bearings are few, and they are hardened and polished.

The machines are made at our works, just outside the city of Newark, N. J., with new special (patented) machinery and the most improved facilities for cheaply and expeditiously manufacturing. *Every machine fully warranted.*

"DOMESTIC" SEWING MACHINE CO.,
New York and Chicago.

FASHIONS

SAVINGS.—By using the "Domestic" Paper Fashions the most stylish and perfect-fitting patterns can be produced, at a large saving in MONEY to those who choose to make, or superintend the making of, their own garments. With the highest talent and the best facilities in all departments, and the best ideas of the most skillful artists, both at home and abroad, we are enabled to attain results far above the reach of the modistes, and at prices far below the average dress-maker. Our styles are always the latest and best. Our elegantly-illustrated catalogue mailed to any lady sending her address. Agents wanted everywhere.

"DOMESTIC" SEWING MACHINE CO.,
New York and Chicago.
H. S. COOPER, Agent for Talbot County.

may 2 m6

1876. COE'S 1876.

Ammoniated Bone Phosphate.

ESTABLISHED IN 1845.

And has sustained its high reputation THIRTY YEARS.

FOR SALE BY

DANIEL LLOYD, Agent

For the Counties of Talbot, Dorchester, Caroline, Somerset, Worcester and Wicomico.

EASTON, July 11th, 1876-3m

Wheat Seeding, 1876.

IMPORTANT TO FARMERS.

Maryland Fertilizing and Manufacturing Company

Are now prepared to furnish Farmers with their

Ammoiated Super Phosphate,

Price $45 per Ton, in Bags 12 to the Ton.

Pure Super Phosphate, (Dissolved Phosphate,)

Price $35 per Ton, in Bags 10 to the Ton.

The latter article is intended for lands which produce Straw but not Grain. In a trial test just published by the Pennsylvania Experimental Farm in Chester Co., extending over three years on Wheat, Corn and Hay, it produced more of each crop than any form of Ground Bones.

These Fertilizers are strictly first-class, and have stood eight years of trial, and insure a following crop of Grass. Many farmers who have used them for years insist that they would be amply repaid in the crop of Grass, if they got nothing from the Wheat.

Farmers visiting Baltimore, are invited to call at the Works and learn how first-class Fertilizers are made.

LAWRENCE SANGSTON, Pres't.,
Office No. 3, S. Holliday St.,
BALTIMORE.

J. EDWARD MYERS, Genl. Agent.
H. C. HOWARD, Secretary.

☞ For Sale by WM. HAYWARD, Easton, Maryland. aug15-3t

To Wheat Growers!

"EXCELSIOR,"

ANALYSIS.

Ammonia,	6 55
Soluble Phosphate of Lime,	22 18
Bone do do	3 07
Potash,	5 61

THE most concentrated, universal and durable fertilizer ever offered to the farmer—combining all the stimulating qualities of Peruvian Guano, and the ever durable fertilizing properties of Bones. In fine dry powder, prepared expressly for drilling.

After eighteen years experience by the Farmers of Md. and Va. in the use of "Excelsior," on their wheat crop it is their opinion that an application of 100 pounds is equal to from 200 to 300 pounds of any other fertilizer or guano, and therefore fully 100 per cent cheaper.

UNIFORMITY OF QUALITY GUARANTEED BY THE MANUFACTURERS.

☞ Farmers should see that every Bag is branded as above, with the ANALYSIS and OUR NAME in RED LETTERS. All others are counterfeits.

PRICE $50 PER TON.

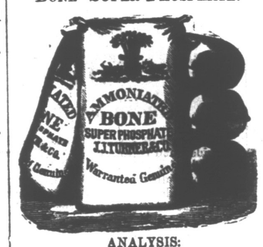
J. J. TURNER & CO.,
42 Pratt St, Baltimore.

For sale by
R. B. DIXON,
Easton, Md

aug8-3m

1876.
Wheat Seeding.

J. J. TURNER & CO'S,
Ammoniated
BONE SUPER-PHOSPHATE.



ANALYSIS:

Ammonia,	3 30
Soluble Phosphate of Lime,	23 91
Bone Phosphate of Lime	3 15
Potash	4 07

Composed of the most concentrated materials, it is richer in Ammonia and Soluble Phosphates than any other Fertilizer sold, except our "Excelsior," and is made with the same care and supervision; uniform quality guaranteed; in excellent order for drilling.

PRICE $45 PER TON.

J. J. TURNER & CO.,
42 Pratt Street, Baltimore.

For sale by
R. B. DIXON,
Easton, Md.

aug8-3m

Whitelock's VEGETATOR,

THE GREAT

CROP PRODUCER.

SUPERIOR

to any manure in the

UNITED STATES.

Always uniform in quality.

W. W. WHITELOCK & CO.,
44 South street,
Baltimore.

apr18-6m

Eastern Shore

GUANO.

The Best and the Cheapest.

$40 PER TON.

THIS article, manufactured at Oxford, has been used by the following gentlemen with entire satisfaction, and they are respectfully referred to:

General Richard Thomas, Dr I L Adkins,
Dr F M Lloyd, Mr Alex Bowdle,
Mr Wm A Kirby, Mr John F Mullikin,
Mr Alexander Stewart, Mr John Chilcutt,
and others.

The Eastern Shore Guano is made of material which adapts it specially to the soil of Talbot County. It has been made after full experiments by practical farmers It combines Peruvian Guano, Ground Bones, Salts, and other Chemicals needed by our soil; is put up in bags of 200 pounds each; and ground fine for the drill It is warranted equal to any fertilizer in the market, and will be sold on accommodating terms,

F. H. NICKERSON & CO, Oxford.
Gen R Thomas, at the Easton Bank, local agent for Easton

aug15-2m

Hurricane Lanterns.

The best and most convenient in use. For sale by HENRY & GOLDSBOROUGH.

Straw Goods.

I HAVE now on hand a full line of STRAW HATS, comprising Mackinaws, Canton and German braids. Malaga, and all the latest novelties of every description. Call and see them, and be convinced that you can be as well suited and buy as cheap here as in the city. S. H. LEVENSON.

J. J. Jump & Co.

extend their thanks to their host of Friends who helped to make their opening day of last Tuesday, September 19th, such a

GRAND SUCCESS,

and who expressed to us so frequently their congratulations and well wishes for our success. We extend to all our earnest solicitation to call and see us and help make our enterprise a success. In

LADIES DRESS GOODS

we have a stock worthy of a city establishment.

Black Silks, Plain Silks, Striped Silks,

bought last August and selling at less than present Case Price.

Black Cashmeres, Colored Cashmeres, Brocades, Serges, &c.

GENT.'S CLOTHS AND CASSIMERES

from cheapest to finest goods, such a stock seldom seen in a country store, and worthy the inspection of the most fastidious.

READY MADE CLOTHING.

Large stock of custom-made work from the New York house of

ROGERS, PEET & CO.

and their prices guaranteed. All wool suits, $10, $12, $15, $16 to $26.

CARPETS! CARPETS! CARPETS!!

bought from the Manufacturers and City Price guaranteed. A very choice stock.

Everything a Lady, Gentleman or Child wants in our line can be found at our store. We are endeavoring to keep an establishment worthy of our beautiful Town and County, and always promising to sell at the lowest price, we ask the public patronage in our efforts. Respectfully,

J. J. JUMP & CO.

TILDEN'S INCOME TAX.

The Charges Met and Disproved.

Every Accusation a Lie.

The Government Aiding the Libellers.

Mr. Abram S. Hewitt, chairman of the national Democratic committee, in a letter addressed to the public under date of the 20th inst., refers to the charges which have been made in the Republican papers that Governor Tilden made a false return of his income for 1862, and states that he applied to the secretary of the treasury for certified copies of the income returns of Governor Tilden and of Goverhor Hayes, which copies were not furnished nor any acknowledgement given his letter. Meanwhile, says Mr. Hewitt, the adversaries of Governor Tilden have apparently had free access to these, and have even been permitted to photo-lithograph so much of them as suited their purpose. Mr. Hewitt then proceeds to say:

I addressed a note to Judge James P. Sinnott, who was the confidential law clerk of Governor Tilden during the whole period in which the law imposing an income tax was in force, asking him to examine the pretended account of Governor Tilden's income during the year 1862, published by the *Times*, and furhished me with such explanation in regard thereto as his necessary familiarity with the details would enable him to supply. I have this day received his reply, presenting a full and entirely satisfactory refutation of the charges of the *Times*.

His answer, herewith submitted to the public, shows that out of thirteen pretended items of income amounting to $110,000 eleven items, amounting to $84,000, are wholly fictitious, while of the other two, only one of $1,000 is entirely true, and the second of $25,000 is only partially true.

The following is the

REPLY OF JUDGE SINNOTT.

NEW YORK, Sept. 20, 1876.

Hon. Abram S. Hewitt, Chairman:

MY DEAR SIR:—I have receiven your note, with the copy of the *Times* of September 8, in referance to Mr. Tilden's income return for 1862, and have taken the earliest time which my official engagements would permit to send you the information you solicit.

I was in Mr. Tilden's law office during the whole period covered by the allegations of the *Times*, and was more familiar than any other person—perhaps, even, that Mr. Tilden himself—with his professional services and with the earnings of his office, it being among my duties to keep such record or memoranda of them as was preserved.

The charges to which you specially refer are epitomized and placarded on the front page of the *Times*, where, in parallel columns are displayed a *fac simile* of Mr. Tilden's income tax return for the year 1862, contrasted with a pretended statement of his real income for that year.

I have examined this statement with care, and from my personal knowledge, find it to be false in every important particular.

The first thing in this fabrication of the *Times* which arrested my attention, was the evident intent to mislead which characterizes it. It purports to be made up of separate items, the wording of which is varied in order to give the reader the idea that these items had been taken directly from bills or accounts which had been rendered to some one or had been entered in some book of account.

For example, the first item reads, "February 19, Fee for trustees and master commissioners' deed," &c; but the wording of the second item is made different, and reads:—"February 25, Fees and expenses with reference to deed," &c, and the third item is put in still another and different mode of expression, thus: "March 1, For drafting, &c., first mortgage deed," while in the fourth item the word "fee" (and this time without the "expenses") is brought into requisition.

The obvious intent of this constantly recurring to give color to these bogus items and the appearance of being copied from some real paper.

The first six items of this statement relate to matters connected with the Pittsburgh, Fort Wayne and Chicago railway, and a right understanding of Mr. Tilden's relations to that enterprise, prior to and during the year 1862, is important at the outset.

Now, the fact is that no such accounts as are contained in these six items ever existed, and no one of these pretended items has ever been made the subject of a specific charge by Mr. Tilden against any individual or corporation whatever.

Mr. Tilden became counsel for the holders of various classes of bonds secured upon the Pittsburgh, Fort Wayne and Chicago railroad which was and is a railroad running through four different states, and built in sections, by three different corporations, which were afterwards consolidated. When Mr. Tilden became counsel for the bondholders in 1859, it had out standins nine different classes of bonds, upon all of which default had been made, and its affairs in general were in apparently hopeless bonkruptcy and confusion. To rescue this enterprise, Mr. Tilden labored continually, and much more laboriously than a lawyer ordinarily does in regard to any one particular case, from 1859 to the early part of 1862. The labor was particularly arduous during the years 1860 and 1861.

Suits of foreclosure were instituted early in each of the states, and these had so far progressed by June, 1861, that decrees of foreclosure and sale were then entered. The road was actually sold on the 24th of October, 1861 and possession taken under the sale. Of course this could not be accomplished until all the conflicting interests, the nine different classes of bondholders, the secured creditors, the unsecured creditors and the stockholders had been harmonized and satisfied, nor until legislative acts adequate to meet a case such as had never before arisen, either here or in England, had been devised, prepared and successfully passed in four different states. All this was accomplished principally under the advised and with the labor of Mr. Tilden before the close of the year 1861. His engagements on account of this railroad during that whole period were constant and engrossing. Whatever pay he received was for the entire service as a whole, it was not itemized or apportioned.

The income tax law went into effect on the 1st of January, 1862, and the incomes falling under its operation were those accruing from and after the said 1st of January, 1862. Income which had accrued before that time was exempt from its operation.

I do not think it necessary to occupy much time or space in discussing the legal aspects of this income question or in sustaining the right of a citizen to receive and retain free from income tax tax moneys which he had already earned by his own labor in years when no income tax existed.

The rule on this subject was early declared and promulgated by the internal revenue department itself and is in full accord with these views.

In 1863 Hon. George S. Boutwell, then late commissioner of internal revenue, prepared a "Manual of the Direct and Excise Tax System," which Mr. Secretary Chase officially approved and authorized.

Under the date of May, 1863, this manual contains (pp, 273, 274) the following decision by the commissioner of internal revenue:

A merchant's return of income should cover the business of the year 1862, excluding previous years.

* * * * * *

Physicians and lawyers should include actual receipts for services rendered in 1862, together with an estimate of unrealized or contingent income due to that year.

In view of these decisions and official instructions of the internal revenue department Mr. Tilden's income return for 1862 was made up so that, even if a different view had since been authoritatively held and expounded, Mr. Tilden would stand completely justified. But there is no authority for any different view.

With these preliminary observations, I will proceed to examine the statements of the *Times* in detail. The following is a copy of the *Times'* statement:

THE FALSE INCOME RETURN OF SAMUEL J. TILDEN FOR 1862.

"A fac-simile of the Democratic candidate's affidavit, contrasted with several items of his income; a convincing though incomplete showing, which convicts Mr. Tilden of perjury and of cheating the Government of Internal Revenue. Some items of the [illegal] tree statement:

February 19—Fee for Trustees and Master Commissioner's Deed to the Purchasing Committee of Pittsburgh, Ft. Wayne & Chicago Railroad Co. $ 5,000

February 25—Fees and expenses with reference to Deed of former railroad company, pursuant to order of court, Pittsburgh, Fort Wayne & Chicago Railroad Company..... 2,000

March 1—For drafting, &c., First Mortgage Deed of reconstructed corporation, Pittsburgh, Fort Wayne & Chicago Railroad Co..... 5,000

March 1—Fees for Second Mortgage Deed, Pittsburgh, Fort Wayne & Chicago Railroad Co..... 2,500

March 1—Fees for Third Mortgage Deed, Pittsburgh, Fort Wayne & Chicago Railroad Co..... 4,500

March 2—Fees for final conveyance to Railway Co. subject to the mortgages, Pittsburgh, Fort Wayne & Chicago Railroad Co..... 5,000

June 4—Cumberland Coal & Iron Co. 5,000

October 17—Services to Second Mortgage bondholders of St. Louis, Alton & Terre Haute Railroad Co., as per affidavit..... 10,000

November 7—Services to First Mortgage bondholders of St. Louis, Alton & Terre Haute Railroad Co., as per affidavit..... 10,000

December 31—Fees during year from Chicago & Northwestern Railroad Co 20,000

Fees during year from Toledo & Wabash Railroad Co 15,000

Share of bonds retained for services during year connected with the reconstruction of Chicago & Alton Railroad Company 75,000

Salary as Trustee and President of Balance Dry Dock Company..... 1,000

Total $108,000

DEDUCT.

For expense of office, repairs and taxes..... .....$6,500

For fees received but not earned, in 1862 12,500-19,000

Net income on Democratic interpretations of law..... $89,000

Net income as sworn to by Mr. Tilden 7,118

Professional income fraudulently concealed 81,882

SUMMARY.

	Amount.	Amt. of Tax.
Income subject to 5 per ct.	$89000	$4,450 00
Interest returned subject to 3 per cent.	7,118	213 54
Portion of unpaid debt to the government		$4,236 46

EXAMINATION OF ITEMS.

FIRST ITEM.—This is entered under date of February 19, 1862, as a "Fee for trustees and Master Commissioner's Deed, &c., $5,000."

No such charge was ever made, rendered or collected by Mr. Tilden, or any one on his behalf at the date mentioned, or at any other time.

The instrument itself was a simple trustees' and masters' deed, principally consisting of recitals adapted to the case of a railroad foreclosure, and peculiar chiefly in the magnitude of the property conveyed. The preparation of such an instrument could form no item of charge worth considering in a payment for an entire service of years, and no specific charge whatever was ever made for it.

SECOND ITEM.—February 25. "Fees and expenses, with reference to deed of former railroad company, pursuant to order of court, &c., $2,000."

No such charge was ever made, rendered or collected by Mr. Tilden.

In point of fact the document, which is not quite so long as an ordinary deed, and was intended to have the effect of a quit claim, was not drawn by Mr. Tilden at all, but by Judge E. H. Swayne, now of the United States supreme court. Mr. Tilden was never paid for it in any shape.

THIRD ITEM.—March 1. "For drafting, &c., first mortgage deed of reconstructed corporation, $5,000.

No such charge as this, and no specific charge whatever, was ever made, rendered or collected by Mr. Tilden.

The instrument itself was unquestionably a very important one and admirably drawn but it was only one item of continued service running back to the year 1859, and the rules which would govern a charge under an em-

ployment to draw a single paper of this description have no application at all in the case.

FOURTH ITEM.—March 1. "Fees for second mortgage deeds, &c., $2,500."

No such charge was ever made, rendered or collected by Mr. Tilden.

The observations in regard to the first mortgage apply equally to this, with the additional force that being, from the nature of the case, in most respects a copy of the first mortgage, it furnished a great deal less labor for a charge. In point of fact no specific sum was ever paid for it.

FIFTH ITEM.—March 1. "Fees for third mortgage deed, &c., $4,500."

The observations in regard to this charge is unnecessary. This third mortgage was on the same property and drawn for the same client as the second, but secured an issue of bonds only about two-fifths as large, and yet this statement puts down $4,500 as the fee for drawing the third mortgage, as against $2,500 for the second.

Of course no such charge or any other specific charge was ever made by Mr. Tilden for the drawing of this instrument.

SIXTH ITEM.—March 2. "Fees for final conveyance to railway company, subject to the mortgage, Pittsburgh, Fort Wayne and Chicago railroad company, $5,000."

Mr. Tilden never made, rendered or collected, nor was he ever paid any such bill or item for a bill.

Nor is there anything but the dates of these deeds on which to base the assumption that the work on them was exclusively done in the year 1862.

And right here it is proper to say a few words in regard to Mr. Tilden's scale of charges. It is a great mistake to suppose that counsel must have been paid in 1862 at the high rates which ruled in subsequent years. Mr. Tilden at that time was in the habit of charging very low prices. The class of business in which he was engaged required particularly great skill in negotiation—a thorough knowledge of men, a thorough knowledge of the railway system and business condition and prospects of the country, and a constructive power of devising and suggesting ways and means of reconciling apparently conflicting pecuniary interests to the permanent benefit and satisfaction of all concerned. The mere drawing of papers was hardly thought of in estimating the value of Mr. Tilden's service. He was paid because he reconciled and rescued, as no other man in this country could then have done, interests worth millions which to many persons seemed hopelessly lost. Yet in this publication he is set down, upon mere surmise, and without any date or authority, as receiving $24,000 for work which could not reasonably have occupied more than one month of his time, while the answer in the St. Louis, Alton and Terre Haute case discloses the fact that he was working at the same class of business, and about the same time, at the rate of $20,000 for four consecutive years' service, or at the rate of $5'000 a year.

SEVENTH ITEM.—"June 14. Cumberland Coal and Iron Company, $5,000."

The *Times* allows that one half of this sum should be deducted, on the ground that it probably was not earned in 1862. Neither way any of it.

Governor Tilden rendered no services to the Cumberland Coal and Iron Company in that year. He did render it important services during previous years beginning with 1858' but they were all concluded before the close of 1861. If anything was received it must have been in bonds and in settlement of an old account, and not taxable.

EIGHTH ITEM.—'October 17. Service to second mortgage bondholders of St Louis Alton & Terre Haute railroad company, as per affidavit, $10,000'

Of course no bill was ever rendered by Mr. Tilden in the above form But the item, and the one next following, furnished the only basis on which the *Times* started out on this defamatory crusade. It pretended to have discovered an inconsistency between Governor Tilden's return of income in 1862 and certain allegations contained in an answer in equity, filed by the defendants of whom Mr Tilden is one of four in a suit brought by the St. Louis, Alton & Terre Haute railroad company.

If you will turn to page 37, folio 145, you will find these words:

'That for such services the defendant Tilden made a charge of $10,000 against said second mortgage bondholders, and the said charge was paid by or on behalf of said second mortgage bondholders, and the seventeenth of October, 1862, out of a fund contributed by said second mortgage bondholders, under an agreement between themselves dated November 1, 1859.'

Now then, the question presents itself, what were the 'services' for which this payment was made, and when were they rendered? To ascertain this we need only look at folio 146, where we find these words:—'And they further say, touching the statements in bill of complaint as to the services of the defendant, Samuel J. Tilden, that he had long prior to and at the time of the commencement of the foreclosure suit in the said bill of complaint mentioned been the counsel for the second mortgage bondholders, in whose behalf such suit was instituted, and that he was counsel also for the trustees of the said second mortgage bondholders, and had been from some time in the year 1857.

It appears, therefore, that this money was paid for services running through five years anterior to 1862, and it does not appear that any part whatever was earned in that year. The decree fixing and confirming the rights of the second mortgage bondholders was entered at the August term in the year 1861, and the sale itself took place as early as March, 1862.

No appreciable part, if any, of this item can therefore be apportioned to the year 1862.

NINTH ITEM.—'November 7. Services to first mortgage bondholders of the St. Louis, Alton & Terre Haute railroad company, as per affidavit, $10,000.'

This item was the original mainstay of the *Times* slander, and is still clung to with considerable tenacity. In support of its theory on this subject, the *Times* has appealed to the answer before mentioned. To this document we shall now refer, and at page 37 we find the following statements:—

'That the defendant Tilden, for a part of his services aforesaid, also made a charge of the like sum of $10,000 on account of professional services rendered to the first mortgage bondholders and the receivers, which was paid to him by the said Azariah C Flagg, surviving receiver as aforesaid.'

'And these defendants deny that either of the two claims of the defendant last aforesaid were for, or were ever stated by him as for, claims against the organization, or that it was resolved by the purchasing committee last aforesaid that any claim of the defendant last aforesaid for $10,000 against the organization be allowed as in the said bill of complaint mentioned.' (Fols. 146, 146, 148.)

To ascertain the time of the rendition of the services an account of which such payment was made, the reader is referred to the opposite page, at folio 146, where we find it stated that Mr. Tilden "was also the counsel for said receivers, and that he also acted as the principal counsel for the said first mortgage bondholders, in relation to the foreclosure proceedings hereinbefore mentioned, and other proceedings connected therewith, and that such service had commenced prior to the year 1859, and were rendered from time to time during a period of upward of three years thereafter."

In other words, the services were rendered 1858, 1859, 1860 and 1861. No considerable part of these services belong to the year 1862. The foreclosure proceedings in which they were rendered had already reached a decree in August, 1861.

I am aware that a most disingenuous construction has been put by the *Times* upon a sentence from the answer which I have here quoted, viz: The words, 'and that such such services had commenced prior to the year 1859, and were rendered from time to time during a period of upward of three years thereafter.' The argument of the *Times* is that this sentence admits the continuance of these services during the whole of the year 1862. I submit that even if these words stood alone, any fair mind would read them as meaning that the service continued for upward of three years after they had commenced, which is expressly stated to have been before the year 1859. This is the true construction of the words. It is their meaning. It accords with the facts.

But, of course, if the writer desired to ascertain the meaning and intent of this passage, and found it ambiguous, he would look to the context and, indeed, to the whole sen-

(Continued on second page.)