IS UNCONSTITUTIONAL

INSURANCE LAW DECLARED VOID BY SUPREME COURT.

Peature of Tax on Foreign and Domestic Companies is the Objection.

Lincoln, Neb.—(Special.)—By a feci-sion of the supreme court the Weaver insurance law passed at the last leg-islature has been declared unconsti-tutional. The Bartley case from the district court was reversed and a new total of the bondsmen ordered.

district court was reversed and a new trial of the bondsmen ordered.

The Weaver law wase nacted to create a new insurance department and divert the supervision of the insurance business of the state from the auditor to the new department, at the head of which the governor was placed.

The court concluded the law was unconstitutional because of its tax feature. According to its provisions domestic insurance companies were taxed \$50 far charter and necessary papera, paying an additional \$20 for the filing of each annual statement. Every company from states other than Nebraska was compelled to pay \$100 for charter was compelled to pay \$100 for charter and necessary papers and an additional fee of \$75 for each amendment and \$50 for each annual statement. It also pro-vided that these taxes and fees should be in full of all fees and taxes except taxes on real estate.

CONSTITUTIONALITY OF BOARDS. The board upheld the constitutionalthe board upned the constitutional-ity of the founding of the new depart-ment, which is a point raised in con-nection with every new board created by the legislature. The judges were y the legislature. The judges were nanimous in their decision. Further, on this same point of consti-

Further, on this same point of constitutionality of these boards, the court rendered a direct decision in the case of the Pacific Express company against Cornell. The opinion was written by Judge Harrison, and the case was affirmed. There was an attempt made by the secretaries of the state board of transportation to regulate the rates charged by the express company.

The district court of Lancaster county first granted an injunction, but later dissolved it. From this decision the company appealed, relying chiefly on the contention that the law creating

contention that the law creating board was unconstitutional. Their claim was held not well founded and the decision dissolving the injunction

The opinion was written by Judge Norval and this is the syllabus:
First—The judiciary may not declare
an act of the legislature unconstitutional unless it is clear that it contravenes some provision of the fundamen-

tal law. Second-By section 1, article 9, of this constitution, the public revenues are required to be imposed by the levying of a tax by valuation "so that every person or corporation shall pay a tax in proportion to the value of his or her

property and franchises."

Third—The rule of uninformity prescribed by section 1, article 9, of the
constitution, inhibits the legislature
from discrimination between taxpayers

in any manner whatever.
Fourth—Under section 4, article 9, of
the constitution, the legislature is powerless to pass a law releasing or discharging any individual or corporation or property from the payment of any portion of the taxes to be levied for

portion of the taxes to be levied for state or municipal purposes.

Fifth—Sections 36 and 37, chapter 47, laws of 1899, insofar as they attempt to exempt the property of insurance companies from taxation or release or commute the taxes of such companies, are inimical to sections 1 and 4, article 9, of the constitution, and void.

Sixth—When the invalid part of an act influenced or induced the passage of the residue, the entire act will be declared void.

validated the entire act. NORVAL'S CONCLUSIONS.

Judge Norval, in writing the opinion commission case.

closes as follows:

"If the motive inducement which prompted the enactment of said chapter 47 was merely a desire to transfer the insurance department of the state from the auditor to the governor, as suggested by counsel for respondent, it is very evident that the act would most likely have been differently framed, and the provisions of said sections 36 and 37, so far as they attempt to exempt insurance companies from taxa-

empt insurance companies from taxa-tion, would have been omitted there-from. While during the investigation from. While during the investigation of the subject it has been our desire to sustain the law, we have been irresistibly forced to the conclusion that the entire act must fall by reason of the unconstitutional provisions therein contained which have already hear to be a provisions. tained, which have already been point-

Among the important cases was one among the judgment of the district reversing the judgment of the district court of Douglas county holding the Bartley bondsmen liable on the treasurer's defalcation and remanding it for further trial. It was held that the only duty the governor had was to approve the bond, and in effect that he had no right to send it back and demand other It was held, however, that the fact

that the sureties signed a statement permitting the adding of other names on the bond and allowed Bartley to keep the bond and afterwards delivered

it, binds them.

The opinion in the Bartiey bond case was written by Judge Sullivan, concurred in by Chief Justice Harrison, and dissented from in a four-page opinion by Judge Norvai.

IN THE BARTLEY CASE.

The syllabus of the decision in the ase of the Bartley bondsmen is in

Part as follows:
"In reviewing a judgment rendered on

"In reviewing a judgment rendered on a verdict given in obedience to a peremptory instruction, it is the duty of the reviewing court to assume the existence of every material fact which the evidence of the complaining party establishes or tends to prove.

"An official bond is without validity until it has been delivered. The governor has no authority, as an agent of the state, to accept the official bond of state or district officers and by such acceptance make them binding obligations.

e duty of the governor with re-to the official bonds of state and ct officers is merely to approve

of 180, contempates that an ond, after its approval by the floor, shall be returned to the reassiting it, and be by him he proper effice for record, strument is not delivered until and beyond the dominion.con-

"Beveral days after the time fixed by the statute for filing an official bond the sureties thereon signed an instru-ment reciting 'that any and all addi-tional names that he (their principal) may procure on said fond shall in no manner affect our liability on said bond, and each of us are held liable the same as if said names had not been added.' Held, that such instru-ment affords the inference that at the ment affords the inference that at the time it was signed the sureties knew the bond had not become effective by having been approved and filed for rec-

"And held, also, that when the principal presented the bond for approval, accompanied by such instrument, he had apparent authority from the sureties to have the obligation approved and delivered.

"No officer of the state is authorized to demand additional sureties of the state treasurer after his official bond has been duly approved and filed for

PAILURE OF BOND APPROVAL. "The failure of a state or district offi-cer to have his official bond approved and filed for record in the proper office, within the time fixed by the statute, creates a vacancy in the office to which has been elected or appointed.
'In such case the state may waive

its right to oust the incumbent and elect to deal with him as the person entitled to the office.

"And if the state does waive its right, the sureties on the official bond of the officer are estopped from deny-ing the validity of the bond because it

was not approved and filed within the time fixed by law.

"Where two or more persons have converted the property of another the latter may sue them, either jointly or seerally, as he may elect. And a court of equity will not require the injured party to pursue one of the wrong-doers rathers than another, who is equally collected. equally culpable. A document prepared by an account.

ing officer during his term of office, showing the receipts and disbursements of, and the balance chargeable against a financial officer, is competent evi-dence against the sureties on the official bond of the latter officer, if it was used by him in accounting to his suc-cessor and turning over the office at the time and in the manner contem-plated by the law and the contract of

he sureties.
"A state treasurer who, in accounting to himself, as his own successor, turns over bank credits, which are afterward entered as cash receipts on the books of his office, prima facie, relieves his first term bondsmen from liability and charges his sureties for the second

The suit of the state against the Omaha National bank or \$201,000 deposited with it by Bartley, in the conversion of which he was convicted and in which the bank won in the lower court.

was also reversed and remanded.

The important sections in the syllabus in the opinion in the Omaha National bank case are:

"The payment by the state treasurer

of public money, claiming to be the owner of such warrant, is conversion. and the receiving of such money by the person to whim it is paid is also conversion.

Such a warrant is not a state ob-Seventh—The unconstitutional provisions of sections 36 and 37, chapter 47, slons of 1899, induced the passage of the remainder of the said chapter, and in-

BRYANT SHUTTING UP SHOP.

Turns Insurance Business Over to State Auditor

Lincoln, Neb .- (Special.) -- Men in Ne braska's state house have been generally occupied today in ascertaining just exactly where "they are at." The de cisions of the supreme court handed down before adjourning have had a wonderfully clarifying effect.

In the first place, the decision in the ase of the Pacific Express company against Cornell, the court sustains the action of the lower court, and in so doing establishes beyond further dis-pute the validity of the various and numerous "boards" by which Nebraska numerous boards by which Nebraska is largely governed. The constitution-ality of these boards has been fre-quently questioned, and their powers, for this reason, have been more or less

In the suit just decided the Pacific Express company was resisting the at-tempt of the secretaries of the state board of transportation to regulate express charges of Nebraska, basing its action largely on the position that the board was not a constitutional one, is that the state constitution does not provide for its organization. The supreme court overturned the express company contention, and in so doing dinstinctly established the board's right to existence.

SETTLES THE CONTROVERSY. This decision, coupled with the up founding of the new insurance department, the Weaver law, being declared void purely on revenue grounds, lands all the state boards high and dry and

Secretary Laws of the state board of

Secretary Laws of the state board of transportation, said that the board would not announce its policy under the decision until after January I.

The decision declaring the Weaver bill unconstitutional came somewhat in the nature of a surprise. The court held the entire act invalidated for the reason that it violates the rule of unitormity of taxation laid down in the constitution by providing for a discriminating tax as between home and foreign companies, and for the further reason that it releases foreign companies from taxes which municipalities counties and the state have a constitutional right to levy. counties and the state have a constitutional right to levy.

tutional right to levy.

The decision, of course, explodes the new department of insurance with Governor Poynter as insurance commissioner, Wilbur F. Bryant as Deputy and J. G. P. Hildebrand as cierk. Bryant and Hildebrand are not only left jobiess, but they have devoted six months of their time to the department for which services they have received no compensation. Auditor Cornell has never recognised the existence of the new department and has refused to honor vouchers for services therein. The auditor and he was not decided as to whether or not he will recognise the claims of Bryant, Hildebrand and their stenagrapher, and would probably not decide the matter for a week.

in front of his troops, was shot in the breast and died immediately. General Lawton started from Manils

with cavalry under Captain Lockett and battalions of the Twenty-fifth and Twenty-seventh infantry under Lieu-tenant Colonel Sargent, for the purpose of capturing San Mateo, where Ge-ronimo was said to have 300 insurgents HOW HE WAS KILLED.

General Lawton left home Monday ern operations Saturday, to lead ar expedition through Mariquina valley which has been an insurgent stronghold throughout the war. The valley has several times been invaded, but never held by the Americans. General Geronimo was supposed to have there the largest organized force north of Ma-nila, and General Otis wished to gar-

nila, and General Otis wished to gar-rison Mariquina.

The night was one of the worst of the season. A terrific rain had begun. Accompanied by his staff and troop I, Fourth cavalry, General Lawton set out at 9 o'clock in advance of the main force, consisting of the Eleventh cav-alry and one battalion each of the Twentieth and Twenty-seventh infant-ry, which started from La Loma at midnight.

midnight. With a small escort he led the way through an almost pathless country, a distance of fifteen miles, over hills and through canebrake and deep mud, the norses climbing the rocks and sliding

Before daybreak the command had recahed the head of the valley. San Mateo was attacked at 8 o'clock and a three hours' fight ensued. This resulted in but few casualties on the American side, apart from the death of General Lawton, but the attack was difficult because of the natural defenses of the

General Lawton was walking along the firing line within 300 yards of a smail sharpshooters' trench, conspicuous in the big white helmet he always were and a light yellow raincoat. He was also easily distinguishable because of his commanding stature. The sharpshooters directed several

close shots which clipped the gras-nearby. His staff officer called Gen eral Lawton's attention to the danger he was in, but he only laughed with his usual contempt for bullets. Suddenly he exclaimed: "I am shot," clenching his hands in a desperate effort to stand erect, and fell into the arms of a staff officer.

LIFE WAS EXTINCT.

Orderlies rushed across the field for surgeons, who dashed up immediately, but their efforts were useless. The body was taken to a clump of bushes and laid upon a stretcher, the familiar white helmet covering the face of the dead general.

the American troops rushing into San Mateo were mingling with the rifle vol-

After the fight six stalwart cavalry after the fight six statuart cavalry-men forded the river to the town, car-rying the litter on their choulders, the staff preceding with the colors and a cavalry escort following.

The troops filed bareheaded through the building where the body was laid, and many a tear fell from the eyes of men who had long followed the intrepid Lawton. The command was stricken with grief, as though each man had suffered a personal loss.

MRS LAWTYN IV. 10.

MRS. LAWTON IN MANILA.

San Mateo lies by a big mountain, and a broad and shallow stream in front, with wide sandbars, which the insurgent trenches and buildings com-

The Americans were compelled ford the river under fire. It was while they were lying in the rice fields and volleying across, preparatory to crossing the stream, that General Lawton was shot. All except the officers were behind cover. A staff officer was wounded about the same time, and one other officer and seven men were

After three hours' shooting the Fill pinos were dispersed to the mountains Colonel Lockett took command when General Lawton fell.

MANY HARDSHIPS.

About the middle of November the whereabouts of General Lawton and General Young, on account of the rapidity of their movements, became al most as mysterious as that of Aguin aldo. General Lawton's troops suffered considerable hardship in this series of energetic movements. Numbers of the soldiers and even some of the officers were described as marching ahead and half naked, their clothes being torn to shreds in getting through the jungle, hundreds of them were barefooted, and all of them were living on any sort of provisions. Bread was rare and curaoa meat and bananas were the staples The general was at Tayug on De ber 1, his troops having captured large quantities of insurgents' supplies. La-ter he returned to Manila, and started December 18 to capture Sa where he was shot and killed. San Mateo

DEAD OFFICER IN MANILA. Manila - (Special.) - Major General awton's body was brought from San Mateo to Manila this afternoon, his staff and a body of cavalry acting as escort. It was found necessary to bridge the

The funeral will take place from his iate residence here, a massion formerly occupied by a Spanish general. The body has been temporarily placed in a vault in El Paco cemetery, where many American soldiers have been interred, and a guard of honor will be maintained.

When Mrs. Lawton and her four children will be maintained.

dren shall have completed their arrangements for returning to the United States, the remains will be taken on a transport, with an eacort of officers, for final interment, as is thought transport, with an for final interment, for final interment, as is thought probable here, in Arlington cemetery. General Lawton's death has caused universal sorrow in Manila. No American officer had greater popularity among all ranks, and in his dealings with the natives he commanded their respect and confidence to a remarkable degree. The mayors whom he installed in the neighboring towns are arranging to attend the funeral in a body.

The approval of an official bond by the governor does not make its acceptance, nor make it a valid contract.

Thesession of an official bond by the principal on a day subsequent to that fixed by the statute for its delivery carries with it, prima facie, the right to have it approved and delivered.

Sureties on an official bond have the right, at any time, before the obligation is delivered, to revoke their principals authority to bond them; but until such revocation the right of the principals in deliver the instrument is presumed to continue.

"And until the sureties have signified an intention to recede the oblige may bind them by accepting their offer to answer for the official misconduct of their principal.

"Beveral days after the time fixed by the statute for filing an official bond the witering there are intended to the engagement at San Mateo, where General Lawton was killed. Captain Breckenridge's wound is not considered dangerous, although the builet penetrated his arm and side.

Manila.—(Special.)—Major General Henry W. Lawton has been shot and killed at San Mateo. He was standing in front of his troops, was shot in the sureried days after the time fixed by the statute for filing an official bond the sureried that the other division had not strict for the depretance of their other division had not strict for the program assigned him.

When he reached Tayug and found that the other division had not strived, he went through to other division had not strived, he went through to other their they does not nothed in the engagement at San Mateo, where General Lawton was killed. Captain Breckenridge's wound is not considered dangerous, although the builet penetrated his arm and side.

Manila.—(Special.)—Major General Henry W. Lawton has been shot and with rifles. The Americans including three contents are well with rifles. The Americans including three contents are well and the succept of the condon and Northern bank, limitation to recede the obliges wound is not considered dangerous, although the builet pen

It is estimated that the insurgents numbered 500 and half of them were armed with rifles. The Americans numbered 1,200, but the command had been much depleted by sickness. The wagon train found the roads impassable and was obliged to return. The infurgents retreated to the uortheast leaving six dead. They have other

east, leaving six dead. They have other forces near Taytay. This region, al-though close to Manila, has proved the most difficult from which to dislodge

the enemy.
It is now reported that the insur gents intend to concentrate at Santa Crus, Laguna province, and in the dis-trict east of Laguna de Bay. The American secret service reports that Aguinaldo has joined the Mari-

SENATE WILL KNOW FACTS.

Calls on President to Produce Suppresed Philippine Facts.

Washington, D. C .- (Special.) -- Mr. Harris of Kansas announced his with drawal from the committee on agri-culture. Thereupon Mr. Cockrell of culture. Thereupon Mr. Cockrell of Missouri presented a resolution filling the vacancies on the committees on agriculture, claims, forest reservations, interstate commerce, Philippines and pensions, by the appointment of Mr. Allen of Nebraska. The resolution was adopted.

Mr. Hoar introduced his resolution,

aiready published. The resolution, at Mr. Hoar's request, was left on the table

PETTIGREW HITS HOME. Mr. Hawley of Connecticut, chairman of the military affairs committee, drew a sharp speech from Mr. Pettigrew by a motion to reconsider a resolution previously introduced by Mr. Pettigrew and passed, directing the secretary of war to forward to the senate the full report of the commission appointed by the president to investigate the conduct

of the Spanish war.

Mr. Pettigrew declared that this was a most unusual proceeding and de-manded to know whether "it is a part of a studied policy to suppress infor-

of a studied policy to suppress infor-mation."

"Is it," he demanded, along the lines of the suppression of news from Ma-nila, not because it is not proper news, but because of its possible effect on the people of the country? A day or two ago I asked the adoption of a resolution of inquiry that I deemed per-fectly proper. It was laid on the ta-

"Was the action taken because the resolution indicated that officers of this resolution indicated that omeers of this country had recognized the Philippine republic? Do you think if such a rec-ognition had not been made, that reso-lution would have been laid on the ta-

The fact is we did recognize the Philippine republic and it was through the assistance of the Philippine vessels that a Spanish garrison was forced to

surrender.
"It now seems that there are many "It now seems that there are many things to be brought to the attention of the people. My belief is that we ought to have another commission to investigate the entire conduct of the Spanish war. We might investigate the purchase of army transports for which we paid two or three times what they were offered for to others to this coller of the suppression of is this policy of the suppression of news and facts to be followed for the purpose of re-electing the present ad-

ministration. HAWLEY'S EXCUSE.

Mrs. Lawton and the children are liv- In reply Mr. Hawley disclaimed any intention of an endeavor to suppress any facts. He made the motion sim-ply that the matter might be considered by a committee with a view to ascertaining the availability of the

matter asked for.

Mr. Cockrell of Missouri believed that
the report of the investigating committee should be communicated to the senate, and at his suggestion the resolution was reconsidered and the re-quest was made of the president, if not incompatible with public interests, to communicate the testimony and report of the committee to the house.

Mr. Allison of Iowa, thought, too, that the senate ought to have the tesimony and report. resolution as amended by Mr.

lockrell was passed without dissent. The senate, then at 1:15 p. m., went into executive session.

At 2:50 the senate adjourned until January 3, 1900.

British Yeomanry Called Out.

London.-(Special.)-The government has at last consented to mobilize force which General Buller is credited with having demanded all along, viz 10,000 mounted infantry. The war office has issued an order to the effect that the government had decided to raise for South Africa a mounted in-fantry force to be called "Imperial Yeo-manry," and to be recruited from yeomanry, volunteers and civilians pos-sessing the required qualifications. En-listment will be for one years, or dur-ing the continuance of the war. The men must be between 29 and 35 years of age, and of equal physique to the ordinary cavalry soldier, officers and men are to provide their own horses and to wear neutral tint cloth shootjackets, not necessarily uniform hats, breechers and gaiters. All must be good riders and marks The same order invites every voluntee regiment that is linked with a regular battalion serving at the front, to sup-ply a full company, which will take the place of the mounted infantry of

Goebel Still Has Hope.

Frankfort, Ky.-(Special.)-Though notices of contest have been prepared against both Governor Taylor and Lieutenant Governor Marshall they have not been served and probably will not be until Friday. The delay in serving the notices is said to have been planned to prevent taking depositions prior to the meeting of the legislature. The Goebel people preferring to have the whole proceedings conducted by the contest committee of the legislature instead of in part before the court examiners and later by the contest committee. enant Governor Marshall they have not

body.

To his executive ability and personal leadership is chiefly due the brilliant execution of the plan of campaign in North Luson, which has scattered the insurrectionary forces from San Isidro to the guif of Linguyen. That section of the island which had to be traversed during the very worst season of the year presented difficulties considered.

London—(Special.)—The failure of the London and Northern bank, limited, a comparatively small concern, was announced today. The directors issued a statement attributing the failure to the alleged libelous assertions regarding the bank which have appeared in the press. The bank's assets, according to the directors, should fully cover the liabilities.

The failure of the bank and the rise in the German rate of discount and interest, the latter from to 8 per cent, did not appear to have any serious effects on the market here. The general feeling on the street was that the conditions were better. This was no little due to the impression, gained from private advices, that an arrangement had been reached in New York to support the market and prevent a resupport the market and prevent a re surrence of yesterday's panic. It is hardly thought that the rise in the German discount rate will cause a corresponding increase of the English

While news from the seat of war is awaited with nervous appreheration, one of the largest operators expressed to a representative of the Associated Press the belief that the feeling was stronger and unless very bad news came from the front there were no signs pointing to a further panic.

The Chronicle, in its financial article, The fears of a large new issue undoubtedly overhangs the The price at which the government could place them is being discussed. On Monday some leading financiers thought the issue might be made at 95. Tuesday 90 seemed more like the figure at which f10,000,000 could be sold, but the government could not cepted. put out a larger amount just now at

GERMANY HARD PRESSED.

any figure."

Berlin.—(Special.)—The Reichsanzei-ger publishes the following statement: At the meeting of the central com-mittee of the Bank of Germany, Herr Kok, a director, discussing the ques-tion, said the financial position of the bank had never before been so strained at the same period of the year, and that the stock of builion had become seriously diminished, being 57,000,000 marks less than in 1898.

After giving other figures showing the difficulties of the situation, he said it had been impossible to avoid an in-crease in the bank rate. Dr. von Miquel, Prussian minister of

finance, has just sumbitted to Emperor William a special report regarding Prussia's finances from 1897 to 1899. The report, on the whole, is favorable show ing a diminution of the Prussian debt The interest on the debt has diminished from 242,000,000 marks to 221,000. 300 marks.

state railways have, despite the very heavy traffic, made a less profitable showing, the surplus now being 449,000,000 marks, as against 468,000,000 being marks in 1896

DEVRIES' LIABILITIES.

Beltimore, Md.-(Special.)-Christian Devries and Mrs. Minnie A. Devries, his wife, filed a joint deed of trust today, conveying all their property, real and personal, to Henry S. Dulaney, trustee, to be converted into cash and used in the liquidation of the Vogeler company, of which Mr. Devries is president. Mr. Dulaney filed a bond for \$300,000, which would indicate that the assets are \$150,000. Of this \$75,000 is in realty and \$75,000 is in personal property. The liabilities of the concern are not definitely known, but are estimated at from \$175,000 to \$200,000.

C. Morton Stewart was chosen president of the National bank of Baltiday, conveying all their property, real

ident of the National bank of Balti-more, to fill out the unexpired term of Mr. Devries, resigned.

Mr. Devries, resigned.

Baltimore, Md. —(Special.)— Judge
Phelps, in the city circuit court, by
consent, appointed Harry A. Parr receiver for the Columbian iron works and dry dock company. Mr. Parr gave bonds for \$100,000. In the petition, which was filed by Mr. Parr, it is alleged that the company has subjected itself to many obligations, now aggregating between \$375,000 and \$400,000 including about \$17,000 in promissors notes held by Baltimore manks, in dorsed individually by ex-Mayor Wil-tiam T. Maltser, president of the com-pany; Christian Devries, president of the Charles A. Vogeler company, which assigned yesterday, and by the peti-tioner. Of these notes about \$20,900 have already matured and others are about to fall due. The company has no available cash to meet its obligations and to prevent the destruction of the company's assets by a scramble of its creditors, a receiver was asked.

PORT JARVIS, N. Y., BANK FAILS. New York.—(Special.)—The National bank of Port Jarvis, N. Y., did not open signed by President Francis Marvin and Vice President Sharp was posted saying that temporary suspension was necessitated by the stringency in the New York money market. The sus-pension is attributed primarily to the defalcation of L. E. Goldsmith, the as-

Washington, D. C.—Word has been received at the office of the comptroller of the currency that the National bank of Port Jarvis, N. Y., has closed its doors. I. C. Moore, national bank eximiner, has been placed in charge temporary receiver. The statement of the condition of the bank on Decem-ber 5 showed total resources of \$683,601

HUGH BONNER'S FIRE COMPANY New York.—(Special.)—The Greater New York Fire Protective company, in-corporated under the laws of New Jer-sey, with an office in this city, has filed an assignment. Hugh Bonner, former chief of the New York fire department. is the president of the company, which was organized in June, 1898, for th ourpose of installing fire alarm ems connected with the city fire partments in buildings, as well as fur-nishing a patrol for guarding property during and after fires. The capital stock during and after fires. The capital stock was \$30,000. A similar scheme has been in successful operation in Boston, but in New York the system did not take so well. For that reason the company has not earned sufficient to carry it oevr the present general stringency, and a general assignment was made. The liabilities could not be learned.

BIG BOSTON FIRM ASSIGNS Boston, Mass.—(Special.)—Dillaway & Starr, bankers and brokers of this city, have assigned. The firm is one of the most prominent of the kind in the city and is composed of Charles F. W. Dillaway, George H. Flint and A. W. Lawrence.

CARNEBIE'S BENEROSITY.

Will Make City of Lincoln a Present of \$75,000.

Washington, D. C., Dec. 26.—Chair-man Mercer of the public buildings and grounds committee has received a let-ter from Andrew Carnegie announcing that he would give \$75,000 to the city of Lincoln for a public library build-ing, the Lincoln library having burnt down in the disastrous fire of several

months ago.

The conditions surrounding this gift,
Mr. Mercer believes, will be the same
as those exacted from other, cilies
Washington, Fairfield, Ia., Savannah
and Fittsburg, that the city must donate a site and guarantee a certain
yearly sum for its maintenance, which
will probably amount to 55.000. will probably amount to \$5,000.

This is the most munificent Christmas

gift the state of Nebraska has ever received and will be, undoubtedly, ac-cepted by the municipality of Lincoln. Carnegie has given in this way upward of \$2,000,000 for libraries throughout the United States.
Lincoln, Neb.—Members of the Lin-

coln public library board have been corresponding with Andrew Carnegle for several weeks with a view to secur-ing a donation for the construction of a library building, and although he a library building, and although he spoke encouragingly of the plan from the start, it was not known till lately that their effort had met with success. It is supposed that the gift is made conditional on the city of Lincoln making an annual appropriation of a specified sum for the maintenance of the library and purchasing new books and periodicals, and that it shall furnish a suitable site for the building, all of which will undoubtedly be complied with by the city council.

The Lincoln public library was de-stroyed by fire with the Masonic Temple building three months ago. Since then about 3,000 volumes have been colthen about 2,000 volumes have been col-lected for a new library and the avail-able funds remaining in the treasury amount to about \$6,000. The annual levy made by the city council for the library is I mill, which brings in a revenue of only \$5,000 a year. Unless the conditions are such that they can-not be complied with by the council, the donation will, of course, be ac-cepted.

GLOBE NATIONAL FAILS.

Great Boston Bank Closed by Order of the Comptroller.

Washington, D. C., Dec. 26.-Comptroller Dawes has appointed Special Examiner Daniel G. Wing temporary receiver of the Globe National bank of Boston, Mass. In connection with his action the comptroller said:

"Some time ago Mr. Wing, who is one of the experts employed in the system of special bank examinations, recently inaugurated, discovered a serious condition of affairs in the Globe National bank, which be immediately brought to the attention of the compbrought to the attention of the comp-troller, and under his direction, to the directors of the bank. It was very laudably agreed and undertook to make good the doubtful and bad assets found. and the directors have greatly im-proved the condition of the bank since that time. They also delivered to the comptroller a written guarantee that they would remove the doubtful assets. Recent failures in Boston have lessened the value of unperfected portions of the guaranty and involved the solvency of the bank.

"In view of the fact that to allow "In view of the fact that to allow the bank to remain open longer will result in injustice to unsecured cred-itors, now that the condition of in-solvency is found to exist, it becomes my duty under the law to appoint a receiver. A considerable cash dividend can be paid to creditors at once."

The condition of the bank was dis-covered by Special Examiner Wing in time to secure such action on the part of the directors as will probably pre-vent the failure from inflicting heavy losses upon the depositors, but directors and stockholders will

heavily.

The bank, it is understood, was involved in the Souire failure and in mining stocks. The following is a condensed state-

ment of the condition of the bank, as reported to the comptroller December 2, 1899; Liabilities—Capital stock, \$1,000,000; surplus, \$120,000; undivided profits.\$144.-756; circulation, \$891,100; deposits, \$8,-069,095; bills payable, \$275,000. Total,

Resources-Loans and discounts, \$5,-573,194; United States bonds to secure circulation, \$1,000,000; United States bonds to secure United States deposits. \$196,000; premiums on bonds, \$139,350; stocks and securities, \$1,092,202; cash on hand and due from banks, \$2,535,297. Total, \$19,529,953. TWO OTHER FAILURES.

Baltimore, Md., Dec. 26.-William V. Wilson, jr., & Co., lumber dealers, made an assignment for the benefit of cred-Liabilities, \$80,000; assets, \$50,-Mr. Wilson is in a serious condition at a hospital from the effects of a last Monday. Max Juhn, formerly of the firm of

Juhn & Adler, filed a petition in bank-ruptcy. Liabilities, \$484,000; no assets. LOAN ASSOCIATION ASSIGNS. St. Louis, Mo., Dec. 26.-The Mullanphy Building and Loan association has arsigned to C. F. A. Muller for the benefit of creditors. The liabilities, represented in loans, amount to \$40,000. The resources aggregate \$84,500. The operation of the association was impeded by the condition of the real estate market and it was thought best

Increase in Freight Rates.

Lincoln, Neb., Dec. 26.—On December the various railroads doing business in Nebraska put into operation for the second time during the past three years the system of charging for the transportation of all kinds or freight by the log pounds instead of by the car lot. It is claimed by shippers that this is an increase in rates and the State Board of Transportation came to this conclu-

After the change was announced by After the change was announced by the railroads several weeks ago the matter was taken up by the board of transportation, but no action was taken at the time for the reason, it is asserted, that the new tariff sheets had not been published and that there was no way of ascertaining whether the adoption of the new system would increase rates. A few days later the tariff sheets were issued and an examination showed that the rates were similar, in most instances, to those charged under the 100-pound system in 1897.

Springfield, III.—The strike of the employes of the Consolidated Street Railway company, which was settled by agreement yesterday morning, is on again. The men, who had started to work, were called off this evening by order of the Federation of Labor, on the ground that Manager Minary had violated the agreement by refusing to reinstate two of the men and by placing new men on cars ahead of strikers.