

Q. Twelve hundred different alterations?—A. Alterations, scratches, and canceled warrants, anything like a change from the original amount.
 Q. Just explain generally what you found upon the books in regard to erasures or alterations of figures?—A. Amounts scratched and new figures substituted.

Q. Do you know of any leaves being entirely out of the books that appeared to have been cut out?—A. Yes, sir. In the beginning of the war some of the treasurer's accounts are that way, about 1861 and 1862.

Q. In how many instances?—A. Two—four leaves in one case, and five in the other. I can produce the books, if you wish.

The memorandum here given is of erasures and apparent changes found in one book, "Register of Public Debt Warrants," between January, 1865, and December, 1869. There are about 100 of these changes running from a few dollars up to \$20,000,000 or \$30,000,000.

This book was selected as a sample from among the many books of the department. It will be noticed that there are on the treasurer's books from 1860 to 1867, inclusive, alterations, scratches, and canceled warrants amounting in round numbers to 1,200. This testimony also shows that a number of leaves have been cut out of the treasury books and are gone.

John W. Gentry, acting as a clerk to the committee, was examined and testified (see testimony, page 165):

By the CHAIRMAN:

Question. Have you made a careful examination of certain ledgers of the register and secretary of the treasury?—Answer. I have.

Q. You selected one of the number that you have examined as an example of all that you have examined?—A. I did, of those mentioned in this statement.

Q. Is the statement before you the statement you wish now to offer as being a correct statement of the erasures and apparent alterations on the books you examined?—A. It is.

Again (see testimony, page 174):

The eight (8) ledgers enumerated below have also been examined, with the results as stated.

Three (3) ledgers from office of register.

Title of ledger.	Period.	Number of erasures and apparent alterations.
1. Interior appropriation ledger No. 4.	From July 1, 1861, to June 30, 1866	One hundred and fifty-three.
2. Naval appropriation ledger No. 2.	From July 1, 1861, to June 30, 1866	One hundred and thirty-seven.
3. Military appropriation ledger No. 13.	From July 1, 1867, to June 30, 1871	One hundred and thirty-eight.

Six (6) ledgers from office of secretary of treasury.

Title of ledger.	Period.	Number of erasures and apparent alterations.
4. Interior appropriation ledger No. 3.	From July 1, 1860, to June 30, 1868	Two hundred and ninety-six.
5. Naval appropriation ledger No. 5.	From July 1, 1860, to June 30, 1868	One hundred and ninety-three.
6. Naval appropriation ledger No. 8.	From July 1, 1863, to June 30, 1867	Six hundred and sixty-eight.
7. Naval appropriation ledger No. 7.	From July 1, 1867, to June 30, 1875	Four hundred and fifty-seven.
8. Military appropriation ledger No. 10.	From July 1, 1859, to June 30, 1863	One hundred and sixty-eight.

Three ledgers from register's office, containing..... 428 erasures and apparent alterations.
 Six ledgers from secretary's office, containing..... 2,099 erasures and apparent alterations.

Total in 9 ledgers..... 2,527

I certify that I have carefully examined the nine (9) ledgers enumerated above, and that the foregoing is a true statement of the erasures and apparent alterations.
 JNO. W. GENTRY, Clerk.

Q. (By Mr. DAWES.) In the cases where your tables show what are called erasures and alterations, are you able to tell what the figures, as they now exist, have been substituted for?—A. I am not.

Thus it appears that in three ledgers from the register's office there are 428 erasures and apparent alterations; in six ledgers of the secretary's office 2,099 erasures and apparent alterations; making a total of 2,527 in nine ledgers. It will be seen that the secretary's ledgers have many more of what appear to be changes and alterations than the register's books have, and that the number is not a few hundred involving small sums, but reaches to thousands involving many millions of dollars; and they do not appear only in the day-books or journals, but extend to the great ledgers of final entry.

As to scratches in and alterations of the book, Major Power testifies (see testimony, page 91):

By the CHAIRMAN:

Q. Do you know whether or not there are scratches, changes, or alterations, whatever you choose to call them, upon the books of the department; take the secretary's office?—A. Scratches and mis-entries occur, I believe, in all systems of accounts, and the secretary's office of the treasury department is no exception to that. A clerk may make a mistake at any time.

Q. Is that likely to follow from the day-book or journal into the ledger?—A. It would be in the journal or register.

Q. But it ought not to be in the ledger?—A. No scratches or mis entries should occur in the ledger.

Q. You keep what is known as a register or journal, and post from that into the ledger, do you not?—A. Yes, sir.

This experienced accountant testifies that, while scratches might occur in the day-book or journal, they ought not to occur in the ledger. But yet the committee find thousands of scratches and apparent alterations of figures in ledgers between 1860 and 1870.

(To be continued.)

EVICIONS IN NEW YORK'S TENEMENT HOUSES.

BY WILLIAM P. M'LOUGHLIN.

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With every winter comes the saddening appeal for assistance from the evicted Irish tenants that has now come to be regarded as inevitable owing to the conditions existing in that sorely tried country. Regularly the cable flashes to us the intelligence that the landlords are determined to have their pound of flesh, and that if money is not immediately contributed from the United States, the poor, homeless tenants must starve. In a recent editorial in the New York Sun on this subject these facts are stated:

The gravity of the financial problem presented by the case of the evicted tenants is scarcely appreciated on this side of the Atlantic. The number of tenants who have been actually ejected from their holdings and who are now dependent upon charity for their support, is 4,500, and it must be remembered that each of these is the head of a considerable household. We understate the truth when we say that as a result of evictions already carried out, 25,000 human beings are in want of bread and of a roof over their heads. Yet the suffering represented by these figures is insignificant compared with that which will be witnessed if the tory landlords carry out their threat of making trouble for the liberal government by the rigorous exaction of their legal rents. It is said that the number of eviction notices which have been served does not fall far short of 30,000. * * * * * Meanwhile, it is evident that the relief applicable to the present and prospective victims of eviction must depend mainly, if not wholly, upon private contributions, and it is on this account that the Irish Federation, in their lately published manifesto, appealed to Americans for sympathy and aid.

While all this sympathy is being stirred up for the unfortunate victims of landlord rapacity in Ireland, the ceaseless grind of the mill of the evictor goes right along in free, prosperous America. It is a saddening fact that in the great city of New York alone more than twice the number of evictions took place in 1891 in three of the judicial districts into which the city is divided, than occurred in all Ireland during the same year. In 1890 the figures for New York were 23,895 evictions, while the grand total for Ireland was only a little in excess of 5,000! The total of 30,000 eviction notices which have been served upon the Irish tenants this year will probably never be executed, as this "pernicious activity" on the part of the landlords is but the fulfillment of a scheme to harass the victorious liberal party in the course of legislation. But with us the evictor has no scheme of political import on foot; there is no plot to confuse or entangle any party or leader of men; evictions in New York city simply mean that there is in the heart of America's money center a poverty as appalling, as hopeless, as degrading, as exists in any civilized community on earth. It means that the landlord in Ireland and his twin brother in the poorer districts of New York city are equally impud with the rapacity in the pursuit of wealth that knows no gratification but the soothing sound created by the jingle of the gold.

In the page adjoining the one from which I have quoted in the New York Sun, a rather peculiar coincidence was noted. An illustrated article was printed treating of the eviction, in East Thirty-sixth street, of a poor old woman who, according to her own story, was "three years old the night of the big wind." That interesting event, which occupies a high position in the chronological knowledge of every Irish man and woman old enough to remember it, took place on January 6, 1839, which would leave the subject of this quotation nearly fifty-seven years of age. Perhaps it would be

as well to let the facts as told by the newspaper in question speak for themselves. Here they are:

A broken cast-iron stove lies in the gutter in front of the tenement house at 332 East Thirty-sixth street. Around it are piled the remnants of a shattered bedstead, two tubs, three chairs, a roll of rag carpet, a rusty tin wash-boiler, an old clock, a pine bench, a big old-fashioned bureau, and a cat. An old woman sat on the top of this pile of rubbish from 6 o'clock last Friday night until 4 o'clock on Saturday evening. Then she disappeared; but passers-by found her on top of the bureau early yesterday morning. She stayed there until 12 o'clock, when one of the tenants of a near-by house took her in. She is a wee mite of a woman, scarce four feet tall. Her form is bent, and her body is shriveled. Her quaint, wizened face is wrinkled and worn. She sat all Saturday night on the roll of carpet with her head resting against the wash-boiler. She wore a faded, blue-check calico skirt and a gorgeous blue worsted jacket. As the cold wind from the river rushed up the street, she huddled close to the wash-boiler and shivered. Saturday morning found her there cold and trembling. She rocked to and fro mumbling to herself. The only food she had on Saturday was a cup of coffee sent out to her by Mrs. Lynan, who lives in the tenement facing the mass of rubbish. She refused to leave the pile of rubbish, saying it was all she had, and would be stolen, until the chill on Saturday night left her too weak to resist. She was taken into Mrs. Lynan's rooms and placed on a mattress, close to the stove. All night she tossed restlessly about, and at daybreak she went out again to the old bureau. At noon yesterday Mrs. Crane got her shelter. The old woman is known as Annie Goddy. She is very old, and has lived in the neighborhood of First avenue and Thirty-sixth street for seventeen years. On May 1 she moved into 332 East Thirty-sixth street, and took two rooms on the first floor.

The old woman, however, was still sitting there on Monday afternoon—from 6 o'clock on the Friday before. She shivered in company with a lean and hungry black cat that nestled up to her; and in the eyes of the awe-stricken small boys and girls from the big, barracks-looking tenement houses that towered all around them, the pair of outcasts had a strange resemblance to the creatures described in the stories of witchcraft by which the children had often been terrified into slumber. One afternoon paper, in telling the story of unfortunate Mrs. Goddy, concluded its reference to her in these words: "People thereabout think it strange that some one does not look after her." Not so strange, dear writer; not at all surprising if you only remember the fact that in the very district from which Annie Goddy was thrown out upon the cobblestones to die, over 4,000 evictions took place during the twelve months just passed. Of course there were not many cases attended with the same disheartening accompaniments as made Mrs. Goddy's evictions such a talked of affair; but there was enough of human sorrow, of suffering, of crushed hopes, and of despair, for a bright or hopeful outlet into the future, to make the student of nature heave a sigh, and to cause earnest men engaged in the work of social and economic reform to brace themselves up to renewed energy to carry on the war.

In no city on earth is there such a woe-filled, more poverty-stricken or more cheerless population than is gathered into the two judicial districts of New York city that are presided over by Civil Justices Alfred Stecker and Henry M. Goldfogle. In Justice Stecker's district the business of more than 400,000 people is transacted—and such people as they are! It is the most cosmopolitan and the most crowded region on earth. There are blocks of immense "double-decker" tenement houses on every street of the great East Side. There are some cases in which there are

(Continued on page 10.)

A good New Year's resolution: "I will get up a club for the Advocate, that my friends may have the best People's newspaper in the country."