

Morgan, Julia and Arthur Byne, 1935

5-A-45-30

CLASS OF SERVICE

This is a full-rate Telegram or Cablegram unless its deferred character is indicated by a suitable sign above or preceding the address.

WESTERN UNION

R. B. WHITE
PRESIDENT

NEWCOMB CARLTON
CHAIRMAN OF THE BOARD

J. C. WILLEVER
FIRST VICE-PRESIDENT

SIGNS

- DL = Day Letter
- NM = Night Message
- NL = Night Letter
- LC = Deferred Cable
- NLT = Cable Night Letter
- Ship Radiogram

(50)

1935 JAN 7 AM 11 51

Received at 722 Market St., San Francisco, Calif., ALWAYS OPEN
OB24 13=HEARST=SANSIMEON CALIF 7 1132A

J A LEFEVRE,CARE JULIA MORGAN=
MERCHANTS EXCHANGE BLDG SFRAN=

MINUTES IN TRANSIT	
FULL-RATE	DAY LETTER

WILL TAKE BOTH TRUNKS UNLESS YOU WIRE ME TO THE CONTRARY
THIS AFTERNOON= TRUCKS

W R WILLIAMS.

Phone

JAN 7 - 1935

January 17, 1935

Mr. John D. Costello
Crocker 1st National Bank Building
San Francisco, Cal.

Dear Mr. Costello:

Enclosed is Mattoon & Company's suggested notice of protest, together with entry blank, invoice, and bill for duty on the shipment of antiques from Spain, which we have been discussing.

The invoice shows the items on which exceptions are taken, and the amounts they have assessed on each one.

Very truly yours

Julia Morgan

By

J. H. Le Feaver

LeF:F
Enc.

CABLE ADDRESS
JAYEFEN

JOHN FRANCIS NEYLAN
ATTORNEY AT LAW
CROCKER FIRST NATIONAL BANK BUILDING
SAN FRANCISCO

January 21, 1935.

Mr. J. H. LeFeaver,
c/o Julia Morgan,
1135 Merchants Exchange,
San Francisco, California.

*Furniture
from Aragon Hall*

Dear Mr. LeFeaver:

Re: Customs protest.

I am in receipt of your letter of the seventeenth instant, enclosing suggested form of protest, prepared by Mattoon & Company, together with entry blank, invoice and bill for duty on the shipment of antiques from Spain.

As I suggested last week, I think we should get someone who can qualify as an expert to look at the antique furniture while it is here in San Francisco so that at the hearing we can produce testimony to offset that of the Customs Agent. Unless we do that, we are merely making an idle gesture in appealing the imposition of duty.

If you have someone in mind and will arrange to have him visit the warehouse, let me know and you and I can go with him.

Very sincerely yours,

JOHN FRANCIS NEYLAN

By *John D. Costello*
John D. Costello

JDC GP

*Dr. Hugh - Director of Young Museum
and Prof. Moses (quills)
with Mr. Costello & others
inspected goods at
Stringers 2-1-35*

JAN 22 1935

Copy for Julia Morgan

File

February 2, 1935

John Francis Neylan Esq.
Crocker First National Bank Bldg.
San Francisco
California

Re: Protest of Entry 0490
Antique Spanish Furniture
Attention: J.D. Costello

Dear Sir:

Referring to yours of January 31, we return herewith the copies of the entry and invoice which you enclosed, together with two additional copies of each document as requested, also two copies of the Protest (Collectors No 54428) filed today.

The red ink writing on the invoice shows the Appraiser's return, on the basis of which the entry was liquidated. The first ten items were passed "Free" as antiques, but on items 2, 4, 5, and 6, duty was assessed on the comparatively small value of the restorations. Duty was assessed on items 11 and 13, claim of antiquity being disallowed. The balance of the shipment, items 12 and 14 to 19 were passed free.

When notice of time set for trial is received we will advise you promptly.

Yours very truly

MATTOON & COMPANY

BY J. W. LEGGETT

JWL:M

File Before
Aragonese Hall

FFB 4 - 1935

FEBRUARY 2, 1935 54428

The Collector of Customs, Port of San Francisco. Sir: Protest is hereby made against your liquidation or your decision assessing, imposing or collecting duty, fees, or other exactions, or excluding any merchandise from entry or delivery, or your refusal to reliquidate for clerical error, in connection with the entries or other matters referred to below. The reasons for objection under the tariff act of ~~1922~~ 1930 are as follows:

SAID MERCHANDISE CONSISTS OF ARTISTIC ANTIQUITIES, AND OBJECTS OF ART OF ORNAMENTAL CHARACTER OR EDUCATIONAL VALUE, WHICH WERE PRODUCED PRIOR TO THE YEAR 1930, AND AS SUCH IS ENTITLED TO ENTRY FREE OF DUTY AS PROVIDED IN ART. 1811 OF THE TARIFF ACT OF 1930.

It is further claimed that duty should have been imposed at the rate of 10 per cent or 20 per cent under paragraph 1459, or at the rate at which entered, or at the rates prescribed by any of the provisions above cited, by virtue of section 502 (c), or of the similitude or the mixed-material clause in paragraph 1460. Each of the claims asserted herein is made with the proviso and condition that the rate claimed is lower than the rate assessed. This protest is intended to apply to all goods covered by the entries referred to, of the same kind or character as the goods here specified, whether or not particularly enumerated herein.

ENTRY	VESSEL	ENTERED OR ARRIVED	LIQUIDATED	MARKS AND NUMBERS
0490	S.S. VIRGINIA (I.T. 25261)	6-18-34	12-20-34	W R H 500/516

and various as per
invoices and entries

MATTOON & COMPANY
516 BATTERY STREET, SAN FRANCISCO

J. W. Eggert

CABLE ADDRESS
JAYEFEN

JOHN FRANCIS NEYLAN
ATTORNEY AT LAW
CROCKER FIRST NATIONAL BANK BUILDING
SAN FRANCISCO

February 5, 1935.

Mr. J. H. LeFeaver,
c/o Julia Morgan,
1135 Merchants Exchange Building,
San Francisco, California.

Dear Mr. LeFeaver:

I enclose herewith a set of the papers in the Customs protest matter, together with copy of a letter to me from J. W. Leggett of Mattoon & Company, which, in response to one I wrote him, explains the various items and how the appraiser ruled on them.

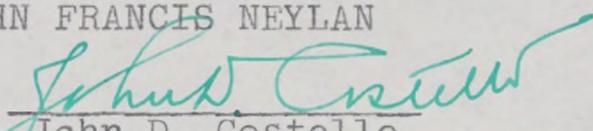
After perusing them, will you not be good enough to pass the papers along to the Doctor, who viewed the merchandise last week.

I would be obliged if you would write me for my records his full name, address, telephone number, title, etc. and send also the same information covering Mrs. Moses.

Sincerely yours,

JOHN FRANCIS NEYLAN

By


John D. Costello

encs.
JDC GP

FEB 6 - 1935

February 6, 1935

Dr. Walter Heil
Director, deYoung Memorial Museum
Golden Gate Park
San Francisco, California

Dear Dr. Heil:

In connection with the importations
which you kindly looked at the other day at
the Stringer Warehouse:

Mr. Costello, the attorney, has asked
that we hand to you the enclosed documents con-
cerning these goods, with the thought that they
might be of interest to you.

Very truly yours

Julia Morgan

LeF:F

By *J. M. LeFevre*

Encl.:

Letter from Mattoon & Company, Feb. 2, 1935
Copy of Consumption Entry, I.T. No.25261
Copy of Invoice.
Copy of Protest #54428

February 6, 1935

Mr. John D. Costello
c/o Mr. John Francis Neylan
Crocker 1st National Bank Bldg.
San Francisco

Dear Mr. Costello:

We have forwarded to Dr. Heil the documents handed us with yours of February 5th.

The information you desired regarding Dr. Heil and Dr. Moses is as follows:

Dr. Walter Heil, Director, deYoung Memorial Museum, and California Palace of the Legion of Honor.

Dr. Elisabeth Moses, formerly Curator of the Cologne Museum of Decorative Arts, Cologne, Germany, now doing private research work.

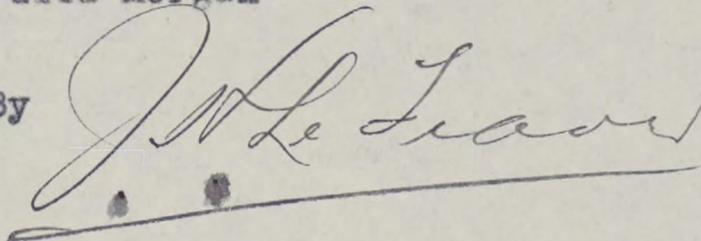
Both can be reached at the deYoung Memorial Museum in Golden Gate Park, telephone BAYview 2067.

Very truly yours

Julia Morgan

LeF:F

By



ARTHUR BYNE
MEDIEVAL & RENAISSANCE ART
DON RAMON DE LA CRUZ, 5
CABLE ADDRESS STAPLEY
MADRID

C
Ø Miss Morgan
P
Y

February 25th,
1 9 3 5

William Randolph Hearst, Esq.
San Simeon, California

Dear Mr. Hearst;

I am enclosing herewith photographs of a set of Ceilings I have just uncovered in Guadalajara. These are not only beautiful individually but remarkable for being a set. Although each is distinct in form (all very original), the flat octagonal coffer figures consistently in all three examples. Likewise the filagree patterning and color decoration is the same in all three ceilings. They date from the 15th century and are part Gothic and part Moorish in style.

Due to the ruinous condition of the palace these Ceilings were purchased at an advantageous figure. But, although the Ceilings are exceptionally well preserved, I have the expense of taking them down, carrying them to my atelier in Seville and cleaning and restoring them. Even so I can offer the set of three, in perfect condition, ready to put in place for FIFTEEN THOUSAND dollars (\$15,000)

- On the back of the photographs I have drawn a small plan of each Ceiling. Each is unique in form.
- "A" is 20 feet square with an octagonal center supported on a deep frieze of patterned wood. For a medium-sized ceiling this is one of the most effective I have ever seen.
- "B" is a superb example of the artesonado (trough) type, 48 ft. long by 19 ft 6 in wide. The ends are semi-octagonal and the whole supported on a painted wooden frieze. In the photo this Ceiling is seen at a disadvantage for I have commenced the demolition.
- "C" is perfectly flat treated in laceria (applied diagonal pattern) and with the coffers set off with gilded bosques. The magnificent frieze of carved wood is perfectly intact but is concealed behind a coat of plaster. Size 19'8" x 24'2"

Cable reference for the set GUADGROUP.

Kindest regards,

Arthur Byne

MAR 12 1935

File

ARTHUR BYNE
MEDIEVAL & RENAISSANCE ART
DON RAMON DE LA CRUZ, 5
CABLE ADDRESS STAPLEY
MADRID

C
O Miss Morgan
P
Y
April 25th
1 9 3 5

William Randolph Hearst, Esq.
San Simeon, California

Dear Mr. Hearst; -

I have hesitated writing this letter for I am not one to interfere in an other's business. If in the end I write it is because the matter may be of concern to you as well as myself.

There has been a group of fake ceilings lying in Madrid since the days of the Florida boom. The actual wood of these ceilings is old, brought together from a number of simple timber ceilings, but the decoration is entirely modern. And obviously it is the applied decoration of a ceiling, whether carved or painted, which gives it its value. Knowing the history of these ceilings I naturally never brought them to your attention.

The owner of the ceilings in question has recently gone bankrupt. His many creditors took possession of his stock and sold it for what they could get. The several ceilings were sold to a firm of antiquarians in New York (I don't know who they are). Though they bought the ceilings for a song they, or the purchaser, will have his troubles putting them together for all the smaller pieces were simply shoveled into the vans.

I bring this to your attention so that you will more carefully judge any ceilings which may be brought to your attention. To-day we are accustomed to seeing things dumped on the market and were these ceilings genuine I would not have a word to say. But being faked I feel justified in speaking up.

Sincerely yours,

JOSEPH G. GARRRO

ARTHUR BYNE
MEDIEVAL & RENAISSANCE ART
DON RAMON DE LA CRUZ, 5
CABLE ADDRESS STAPLEY
MADRID

April 29th
1 9 3 5

William Randolph Hearst, Esq.
San Simeon, California

C
O Miss Morgan
P
Y

Dear Mr. Hearst;

The famous old Convent of La Santa Fe, in Toledo, is to be torn down to make way for a Branch of the Bank of Spain. So far as the inmates are concerned they have long been necessitous and it was an act of charity on the part of the Government to purchase the building.

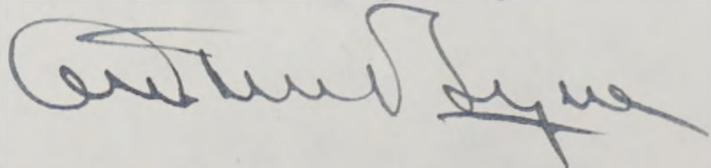
Most of its once famous portable art has long since been sold. But I have an agreement with the contractor in charge of the demolition whereby I may purchase such structural works of artistic interest as may turn up.

Enclosed herewith are a number of photos of ironwork, woodwork and some marble features which I have brought together. Prices and dimensions are clearly indicated on the back of the photos. These objects are works of art but the prices correspond to second-hand building material. If you can use the material it is an opportunity.

In addition there are several fine Ceilings, one in particular, which covers the old Refectory is enormous, dating from the 15th century and beautifully decorated in color. I have not been able to photograph it as yet because in the 18th century the room was divided out into a number of smaller chambers covered with low plaster ceilings. Until these obstacles are removed the old ceiling cannot be appreciated in its entirety. I will send you photos later on if you are interested.

Thanking you for your attention, I am,

Sincerely yours,



MAY 17 1935

The Collector of Customs, Port of San Francisco. Sir: Protest is hereby made against your liquidation or your decision assessing, imposing or collecting duty, fees, or other exactions, or excluding any merchandise from entry or delivery, or your refusal to reliquidate for clerical error, in connection with the entries or other matters referred to below. The reasons for objection under the tariff act of ~~1922~~ are as follows:

1930

55308

That such merchandise consists of Artistic Antiquities and objects of art of ornamental or educational value which were produced prior to the year 1830, and as such is entitled to entry free of duty as provided in Paragraph 1811 of the Tariff Act of 1930; that the repairs and renovations, upon which duty has been assessed, have not been of such character or amount as to make them dutiable under said Act.

RECEIVED
MAY 17 1935

It is further claimed that duty should have been imposed at the rate of 10 per cent or 20 per cent under paragraph 1459, or at the rate at which entered, or at the rates prescribed by any of the provisions above cited, by virtue of section 502 (c), or of the similitude or the mixed-material clause in paragraph 1460. Each of the claims asserted herein is made with the proviso and condition that the rate claimed is lower than the rate assessed. This protest is intended to apply to all goods covered by the entries referred to, of the same kind or character as the goods here specified, whether or not particularly enumerated herein.

ENTRY	VESSEL	ENTERED OR ARRIVED	LIQUIDATED	MARKS AND NUMBERS
02876	Santa Paula	Nov. 13, 1934	Apr. 29, 1935	W R H 700/701

and various as per invoices and entries

Invoice # 192
Oct. 15, 1934

MATTOON & COMPANY
516 BATTERY STREET, SAN FRANCISCO

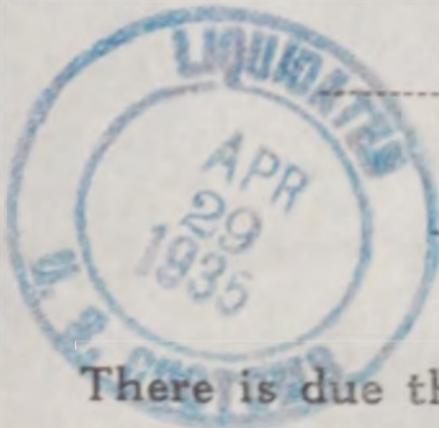
J. W. Heagert

DUPLICATE

NOTICE OF DUTIES DUE
UNITED STATES CUSTOM SERVICE

District No. _____ Port of _____, 19____

To *Matton & Co.*
W R Hearst
11/12/34



There is due the United States,
on _____ entry No. *02876*,
impost No. _____,
liquidated _____, 19____

Increased and additional duty _____ \$ *264.00*

Supplemental duty _____ \$ _____

Balance on bond _____ \$ _____

TOTAL, \$ _____

I certify that this amount is correct.

Cashier's
stamp



_____ of Customs.

INSTRUCTIONS

To be prepared in TRIPLICATE; original to be forwarded to the party from whom the account is due; duplicate retained or delivered to cashier as collection account—when paid, to be so stamped and recorded as collection voucher; and triplicate retained as office record where prepared. When official receipt is requested by payor, or remittance does not identify the account for which payment is made, THE ORIGINAL MUST ACCOMPANY THE REMITTANCE FOR THAT PURPOSE.

CABLE ADDRESS
JAYEFEN

JOHN FRANCIS NEYLAN
ATTORNEY AT LAW
CROCKER FIRST NATIONAL BANK BUILDING
SAN FRANCISCO

November 5, 1935.

Mr. J. H. LeFeaver,
c/o Julia Morgan,
1135 Merchants Exchange,
San Francisco, California.

Dear Mr. LeFeaver:

Enclosed herewith is copy of self-explanatory letter I have written today to Doctor Heil.

I would be very much obliged if you could be present and, if so, if you will advise me by telephone. I spoke to Doctor Heil and he graciously agreed to be present at any time I designated so I assume Tuesday, November twelfth at 10:00 a.m. at the Stringer Warehouse will be agreeable to Doctor Heil and Doctor Moses.

Sincerely yours,

JOHN FRANCIS NEYLAN

By John D. Costello
John D. Costello

JDC gp
enc.

NOV 7 - 1935

NOV 7 - 1935

JOHN FRANCIS NEYLAN
ATTORNEY AT LAW
CROCKER FIRST NATIONAL BANK BUILDING
SAN FRANCISCO

November 5, 1935.

Dr. Walter Heil,
Director,
DeYoung Memorial Museum,
Golden Gate Park,
San Francisco, California.

Dear Doctor Heil:

Supplementing our telephone conversation of this morning, I would be obliged if it could be arranged for Doctor Elizabeth Moses and yourself to meet Mr. LeFeaver and me at the Stringer Warehouse, Sutter Street near Fillmore on Tuesday morning, next, November twelfth at 10:00 o'clock. There will also be present, Mr. Lawrence A. Harper, Customs attorney who is handling a similar matter involving some German furniture imported by Mr. Hearst. The issue in that case is not as to any restoration value but a question of antiquity. The Government contends, as I understand it; that the merchandise was not in existence prior to 1830, whereas it is contended in Europe that it was manufactured in 1630.

If you will telephone me and confirm your ability to be present on Tuesday morning at 10:00 o'clock, November twelfth, at the Stringer Warehouse I will be very much obliged. The German furniture is also there so we can dispose of the entire matter at that time.

As I told you today, the hearing on both cases is set before the United States Customs Court in the Custom House, San Francisco for Monday, December second, at 10:00 a.m. I will, of course, prior to that date be in touch with you to again advise you definitely just what time it will be necessary for Doctor Moses and you to be present to testify so that no unnecessary time will be lost by either of you.

Thanking you for your courtesy, I am

Sincerely yours,

JOHN FRANCIS NEYLAN

By John D. Costello

JDC gp

November 8, 1935

Mr. John D. Costello
c/o John Francis Neylan
Crocker First National Bank Bldg.
San Francisco, Calif.

Dear Mr. Costello:

With reference to protests filed by us on behalf of W.R. Hearst on Spanish Antiques, please note that two protests have been put on the Docket of the United States Customs Court for hearing December 2, 1935 at 10.30A.M. The Protests are numbered as follows:

Docket No. ---- 91
Suit No. ---- 767853G
Collectors No.- 55308
Entry No. ---- 02876 (of Nov.15,1934)
Ex s/s Santa Paula (November 13,1934)
Marks- W R H- 700/701- 2 Pkgs.

AND

Docket No. ---- 2549
Suit No. ---- 782233G
Collectors No. - 54428
Entry No. ---- 0490 (of July 26,1934)
Ex s/s Virginia (June 18,1934)
Marks W R H - 500/516 - 17 Pkgs.

Yours very truly

MATTOON & COMPANY

BY J. W. LEGGETT

JWL/m

CABLE ADDRESS
JAYEFEN

JOHN FRANCIS NEYLAN
ATTORNEY AT LAW
CROCKER FIRST NATIONAL BANK BUILDING
SAN FRANCISCO

File

November 26, 1935.

Miss Julia Morgan,
1135 Merchants Exchange,
San Francisco, California.

ATTENTION: Mr. Forney.

Dear Mr. Forney:

With reference to the hearing on the contention of the Government with respect to customs duty being assessed against certain parts of the XVI Century Aragonese Hall Spanish furniture, the calendar, as you know, will be called by Judge Evans on December second and at that time, as I understand it, we will be advised, with reasonable definiteness, the exact day on which the case will be heard. Mr. Harper estimates it will be December sixth.

As I told you when last I saw you, I will want to arrange to have the two chairs we examined at the Stringer Warehouse brought to the Appraiser's building on the day of the hearing, so that Judge Evans can examine them and so that we will have the advantage of having the physical evidence, to which the testimony of Doctors Heil and Moses will be directed, present in the Court Room.

I will telephone you just as soon as I learn the exact date on which the case will be heard, so that the chairs can be brought there on that day and taken away at the conclusion of the hearing.

I have asked Doctor Heil, in a letter today, if he is still of the belief that we should not endeavor to make an issue of the frame work encasing the grilled gate, since we must rely on his testimony in this regard. I believe, we must be guided by his advice in the matter.

Sincerely yours,

JOHN FRANCIS NEYLAN

By

John D. Costello
John D. Costello

NOV 26 1935

CABLE ADDRESS
JAYEFEN

JOHN FRANCIS NEYLAN
ATTORNEY AT LAW
CROCKER FIRST NATIONAL BANK BUILDING
SAN FRANCISCO

December 2, 1935

Miss Julia Morgan,
1135 Merchants Exchange,
San Francisco, California.

Attention: Mr. Forney.

Dear Mr. Forney:

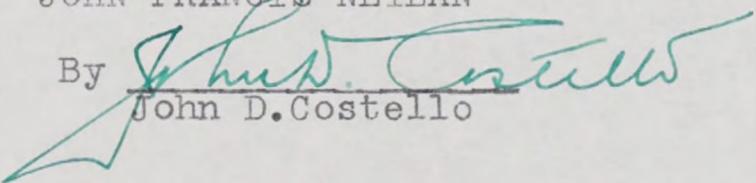
I attended the call of the calendar of United States Customs Court this morning in the Appraisers Building, Judge Evans presiding, and arranged to have Docket No. 2556, Entry No. 0490, the claim involving the XVI Century Aragonese Hall Spanish furniture, heard sometime during the morning of Thursday, next, December fifth. The Court opens at 10:30 each morning.

Will you not, therefore, be good enough to arrange to have the two chairs brought to Room 45, I believe it is, where the Court sits, on the third floor of the Appraisers Building, corner of Sansome and Washington?

I assume you will be there and will arrange to have the chairs taken back to the warehouse immediately the hearing is concluded.

Sincerely yours,

JOHN FRANCIS NEYLAN

By 
John D. Costello

JDC gp

CABLE ADDRESS
JAYEFEN

JOHN FRANCIS NEYLAN
ATTORNEY AT LAW
CROCKER FIRST NATIONAL BANK BUILDING
SAN FRANCISCO

December 6, 1935.

Miss Julia Morgan,
1135 Merchants Exchange,
San Francisco, California.

Dear Miss Morgan:

I return herewith your office copy of Invoice of Purchased Merchandise covering the items of the XVI Century Aragonese Hall Spanish furniture, which lists the articles alphabetically.

The Government requests that I furnish it with enlarged photographs of the items against which customs duty was assessed, so that these photographs can form a part of the record of the hearing held yesterday.

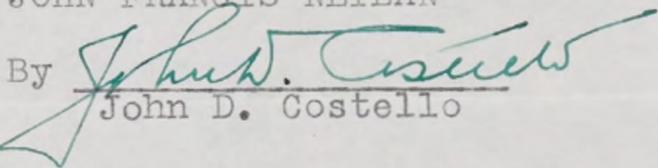
The items of which I will need photographs, enlarged to about 6x8 are Articles "B", "D", "E", "F", "K" and "M".

Will you not be good enough to have these sent to me within the next week?

Sincerely yours,

JOHN FRANCIS NEYLAN

By


John D. Costello

P.S. I understand you will have some sort of claim due to the destruction of part of a pillar. When you have gathered all of the facts together, if you will send the data to Mr. Neylan, addressed to my attention, I shall be glad to look into the matter.

DEC 7 - 1935

C O P Y

1935
Correspondence

Antiques--Wooden Furniture, etc.

Mattoon & Co.

v.

United States

EVIDENCE--EXPERT TESTIMONY.

Where two thoroughly qualified experts on antique works of art--both of whom had devoted many years to extensive studies of artistic antiquities in Europe and this country, and had been awarded doctors' degrees on their work in connection with the history of art--examined two imported chairs and testified that they believed the said articles to be genuine artistic antiquities produced prior to 1830, stating their positive and convincing reasons for this belief,--held, such testimony is entitled to great probative weight and is not offset by expressions of opinion by witnesses of lesser qualifications. Protest sustained on the weight of the evidence, as to claim for free entry of the said two chairs as artistic antiquities under paragraph 1811 of the Tariff Act of 1930.

MODERN RESTORATIONS--SEGREGATION OF VALUES.

Where the appraiser returned, and the collector classified, certain other importations as genuine artistic antiquities free of duty under paragraph 1811, Tariff Act of 1930, with the exception of modern restorations which were assessed with duty,--held, the appraiser's segregations of the values of the modern and antique portions of the said objects show that each antique article contained a substantial amount of modern material and since no competent evidence was offered by plaintiffs to rebut this showing, the collector's assessment of duty thereon is supported by the weight of the evidence.

UNITED STATES CUSTOMS COURT, THIRD DIVISION

Protest 782233-G/54428 against the decision of the collector of customs at the port of San Francisco

(Judgment in part for plaintiffs.)

Decided

Jan. 15, 1937

John Francis Neylan (John D. Costello of counsel) for the plaintiffs.

Joseph R. Jackson, Assistant Attorney General (John Joseph McDermott and Francis J. Hogan, special attorneys), for the defendant.

Before Cline, Evans, and Keefe, Judges.

C L I N E , Judge: This is a suit against the United States, arising at the port of San Francisco by protest against the collector's assessment of duty on certain merchandise described by the appraiser as wooden furniture

Protest 782233-G, page 2.

and metal household articles. Plaintiffs claim the said articles are entitled to free entry as artistic antiquities under paragraph 1811 of the Tariff Act of 1930. The official papers show that a number of the articles in this importation were advisarily classified as genuine artistic antiquities, and that the collector admitted same to free entry under paragraph 1811; that a wooden door and four pieces of wooden furniture were returned as genuine antiques with modern restorations, the appraised values of the modern and antique portions having been segregated and duty assessed only on the modern materials; and that two wooden chairs and one iron dog were advisarily classified as modern wooden furniture and a metal household article respectively, and assessed with duty accordingly. We shall first consider the evidence with respect to the items classified by the collector as modern, since the major portion of the testimony at the trial was directed to those articles. For convenient reference, we tabulate below the invoice descriptions of the said objects and the appraiser's official returns with respect thereto:

<u>INVOICE DESCRIPTION</u>	<u>APPRAISER'S DESCRIPTION</u>
2 Wooden armchairs, carved backs	*** Wood furniture (Reproductions- Not prior to 1830.)
1 Iron "dog" for supporting pans in fire	*** Household articles of metal n/p- no copper- Not prior to 1830.

Two wooden armchairs, identified at the trial as being the two chairs in this shipment which the appraiser returned as reproductions, were received in evidence as Exhibits Nos. 1 and 2, and at the close of the hearing plaintiffs were granted permission to withdraw same from the custody of the court. The importers introduced two expert witnesses who testified as to their opinions of the artistic nature and antiquity of these articles.

Protest 782233-G, page 3.

Plaintiffs' first witness stated that he had been director of two municipal museums in San Francisco for the past two and one-half years; that previously he had studied in the Universities of Munich, Florence, and Frankfort, and had been awarded the degree of Doctor of Philosophy on his thesis on History of Art; that he had served one year as assistant curator at the University of Munich, three years as assistant curator at the Institute of Arts in Florence, Italy, and seven years as director of the Detroit Institute of Arts. He testified further that he is the author of several books, one on the subject of 17th and 18th Century development of ornament, another dealing with the artists of the City of Florence, and a third, not yet completed, on Thomas Gates' work in England. He stated he had visited Spain but not particularly for the purpose of studying Spanish furniture; that he had "no personal experience on the cost of restoration of Spanish furniture"; that he had studied this type of furniture in all the museums with which he had been connected and an unauthentic piece is as easily discernible in Spanish as in Italian or French; and that Spanish and Italian 16th Century furniture are similar, the woods used by both countries at that time having been practically the same. With more particular reference to his knowledge of antiques this witness testified that he had served as curator of European art in a museum containing a great number of pieces of furniture and decorative art, including, Spanish, Italian, and Dutch 17th Century; that he personally is a collector of antique furniture, although he owns mostly French, English, and Italian; that he has catalogued collections and has advised private collectors, including prominent Americans whom he named; and that while living in Detroit he had been consulted by customs officials regarding the antiquity of certain importations.

The two chairs received in evidence as Exhibits Nos. 1 and 2 were shown to this witness and he testified that he

Protest 782233-0, page 4.

had examined same and in his opinion they are not reproductions of old chairs but are genuine antiques produced in the latter part of the 16th Century; that they are "not even very great works of art" nor very valuable; that "forgeries are usually made of things that are very valuable"; that sometimes forgeries are made from genuinely old woods but the appearance of the worm holes in the exhibits convince him that these chairs were not so produced; that the chairs are composed of old, worm eaten wood which is almost spongy; and that they are "quite pure in style" whereas imitators sometimes make mistakes and mix more than one style in a piece of furniture. In response to a question as to the artistic qualities of these chairs, the witness replied that they are "rather provincial types of furniture, very characteristic of that period and of that part of the Spanish country". Although he had previously testified these chairs are neither "very great works of art" nor "very valuable", when counsel again asked if he believed them to be "artistic objects of art" he replied in the affirmative.

On cross-examination, this witness stated that the design of Exhibit No. 1 leads him to believe it was produced in the second half of the 16th Century, as it is typical of that period; that it is "an Italian type of chair that was adopted in Spain with variations, more clumsily built than an Italian chair"; that the two chairs here involved had not been carved by the same man, but were of the same period, Exhibit No. 1 being the better chair and Exhibit No. 2 a contemporary copy of the first; and that both chairs have artistic qualities in design, character, lines, and proportions.

The second witness introduced by plaintiffs testified that she is an instructor at the Memorial Museum at Golden Gate Park in San Francisco; that she had studied the history of art and philosophy in Berlin and Munich and received a Doctor's degree on History of Art; that she had

traveled in Italy; that from 1921 to 1933 she was curator at the Museum of Decorative Arts in Cologne in which capacity she supervised the purchase of works of art for the said museum; that during her connection with that institution she had specialized in collecting European furniture, had catalogued the various collections given to the museum, and had acted as expert for art dealers and private collectors in Cologne. When interrogated as to her qualifications and experience with respect to European values of restorations to antiques, the witness replied that although she had had some experience with the cost of restorations, she "couldn't tell about prices" because they "have changed very much in the last year or so."

The two chairs received in evidence as Exhibits Nos. 1 and 2 herein were displayed to this witness and she testified that she had examined them previous to the trial; that she had seen a great many pieces of Spanish furniture and is familiar with most of the important private collections; and that in her opinion these two chairs were produced in the late 16th Century. She stated further that she believed the two chairs to be artistic; that Exhibit No. 1 is an original chair, and Exhibit No. 2 a later one; that she believed it probable the family had ordered the second chair to match the first, but the workman was not "clever enough to make the second one as good in quality as the first"; but that in her opinion both chairs are artistic and approximately of the same age. On cross-examination, this witness stated that the wood in these chairs is of the 16th Century period, and the design was popular in that period; that she can ascertain these chairs to be over 100 years old by feeling the wood; that her ability to estimate the age of furniture in this manner is based upon her experience in handling and seeing thousands of pieces, many of which have not been genuine antiquities; and that she has

Protest 782233-G, page 6.

examined the worm holes in the wood of these chairs and does not believe them to be newly made.

The Government introduced two witnesses, one an art dealer and manufacturer of reproductions of antiques, and the other the customs examiner who had passed the merchandise here involved. The former testified that he had been dealing in art in San Francisco for 25 years, previous to which he had studied and had been in the same business in Italy; that in his experience he has handled practically all types of furniture and art, but has specialized in Spanish and Italian; and that he has had extensive dealings in furniture from 100 to 150 years old, and has studied and reproduced 16th and 17th Century period furniture.

Upon inspecting the two chairs admitted in evidence as Exhibits Nos. 1 and 2 herein, this witness testified that Exhibit No. 1 belongs to two periods, the upper part being "Romantic-Gothic, carrying the symbol of the church", the center being the "tree of life mounted with the cross;" and that the stretcher on the lower part belongs to another period which has no relation to the upper part of the chair at all. He stated emphatically that in his opinion this chair had been assembled at two different times, because it represents two different periods; that he believes the back of the chair is of the period from the 14th to the 16th Century, while the other parts are of early 18th Century design; that he does not believe this chair was produced as a whole prior to 1830, although the separate parts had existed prior to that date; and that he had found various pieces in this chair which led him to believe it had been assembled from old and new parts. When asked whether in his opinion Exhibit No. 1 is artistic, this witness stated that "the art has been mutilated because the original chair, if there was an original chair from which that piece was used, would have altogether different lines"; and

Protest 782233-G, page 7.

that as an entirety he did not consider Exhibit No. 1 as artistic, although the back has some artistic qualities. He stated further that he believed certain burns appearing on the arms of this exhibit had been placed there purposely to mislead; that the burns are too uneven and he believes them to have been applied in modern times; that each arm is burned in the same manner and he does not believe the burns to be "natural" but in his opinion "if the fire got that far it would have burned up the whole chair."

With respect to Exhibit No. 2, this witness testified that his statements as to the first exhibit are not equally applicable to this chair because Exhibit No. 2 is a very crude copy of Exhibit No. 1; that in his opinion Exhibit No. 2 was produced after 1830; that certain parts which he pointed to on the exhibit were "new"; and that certain worm holes which he also pointed out were "not natural", one of which he especially described as a "crude imitation of a worm hole." At pages 44 and 45 of the stenographic minutes of the trial, this witness stated the following reasons for his opinion regarding Exhibit No. 2:

A. It very often is the case that in copying antiques imperfections are something that lead us to believe that they were made by two different persons. There are angles to that point which are very plausible, and although in our experience we never tried to fool anybody -- would state just what it is -- we have had the experience that in Europe especially merchants there would purposely go to work and mutilate designs such as this has been by some inexpert mechanics. That particular chair was copied purposely different than this so as to mislead any buyer and make him believe that the chairs were made at that period but by two different persons.

Q. So, in your opinion, Exhibit 2 is a reproduction of the original chair? A. It is a reproduction of this particular chair here, the upper part only.

This witness also stated that the seats on both chairs are of modern construction and type; and that with the exception of the back rest on Exhibit No. 1 he believes these chairs to have been produced subsequent to 1830.

Protest 782233-G, page 8.

The customs examiner who passed upon these importations testified that he has been a Government examiner of imported merchandise for 22 years; that for the past ten years his duties in this respect had included passing upon imported antiques; and that he had passed upon the chairs admitted in evidence herein as Exhibits Nos. 1 and 2. At pages 62 and 63 of the stenographic minutes of the trial, he explained his reasons for believing these two chairs to be modern, as follows:

A. The panel on No. 1, I think, is an old piece, an old panel taken from something and made into this chair. All the substantial parts of the chair have been reproduced from old lumber, that is, wood that has been used previously for something else. The cutting is new. It never was originally a chair. The parts of the lumber that were put into the chair were not originally in a chair. The same with No. 2. The seats are from an old walnut board that has been split, cut, shaped, and fitted into this piece. The one on No. 2 hasn't been wide enough; it has been extended with a newer grade of wood.

Q. Where is it located in No. 2? A. The rear end of the seat -- stuck on there. The stretchers are new, cut from old wood. The seat braces are new, cut from old wood. The handles have been recently cut. My opinion is that the legs have been cut from old wood. There is no patina evidence on the chair at all. There is no evidence of any rubbing. The chair was poorly constructed, poorly put together. In the process of manufacture cracks were left open; if it was an old chair it would be entirely closed. The differences in color of wood -- there is no reason for having three different colors in the wood; some parts are dark, some a little lighter. If a chair was toned down like any chair it would all tone down at one time, tone down together. There is evidence on the stretchers -- I think it is No. 2 -- of machine cutting on the side stretchers. I consider it new carving on this piece. The chair is composed principally of walnut wood. The arms have been burned on both of them. The wood has been used for something else. It has been some old structure.

Q. Is it your opinion that these chairs have been assembled and put together as chairs since the year 1830?

* * * * *
A. I think that they are quite recent reproductions.

On cross-examination, the examiner stated further that if these two chairs had been originals instead of reproductions, he "would call them artistic," but that "in their condition" he does not consider them artistic. On redirect examination at pages 73, 74, and 77 of the stenographic minutes he gave the following reasons for his opinion that some of the wood in these chairs had been cut or planed recently:

A. This chair seat has been cut out to fit this chair, Exhibit 1; cut out before it has been fitted to the chair. It had to be filled in where this cut was too deep; it didn't fit the chair; the chair seat was measured from edge to edge; the cutting was done too far back; they had to afterwards wedge it up so it would fit into place. You can plainly see evidence of the wedge on each side. This board on the original chair would never have been left rough this way; it would have been rounded off, the sharp edges all taken off. On the underneath, it is evident to me that the board has been split and then jack-planed down to approximately an inch in thickness.

RQ. Is there any indication of recent operations on the stretchers? A. They haven't been manipulated by hand; they have been machine-cut.

* * * * *
RQ. You didn't finish my question in regard to recent planing or sawing or carving on Exhibit 2. You covered No. 1 and I was interrupted. Is there evidence of recent carving, cutting or planing on this exhibit? A. This seat has been entirely cut out recently, within the last 100 years.

Protest 782233-G, page 10.

The two rear slats and the front slat have been shaped from an old board recently. The side slats have been cut recently from old wood. I mean stretchers, rather, not slats. There are different colors in the wood that would not be evident in walnut if made at the same time.

MR. COSTELLO: What do you mean by "recently?"

THE WITNESS: Very recently.

A. (continuing) The arms have been shaped up and fitted into place recently. I think on this chair every part of it has been recently shaped and fitted together into a chair. The wax is still evident on it.

The examiner testified further that in his opinion the worm holes in these chairs are not necessarily indicative of age; that he can put worm holes in wood in five days; that a worm works more quickly in sap wood than in the center part of walnut; that the worms have attacked the wood in the leg on Exhibit No. 1 very heavily; but that it is a piece of sap wood, from the outside of the walnut, which is easily attacked by worms. In response to a question as to whether the pulpy character of the wood indicates age, the witness stated that this depends upon the kind of wood used; that if it is sap wood the pulpy character has no significance "because it can become afflicted with dry rot or worm channels in the course of a short time and snap right off". He then invited attention to the fact that the seats of both chairs, which are concededly made from antique wood, are composed of the heart of the walnut wood, and are not pulpy at all. He stated further that while he does not know how old the wood in these seats may be, he is convinced that the cutting of the wood on those parts has been done within 100 years; that he does not usually go deeply into the question of period designs, although in his long experience he has obtained a considerable knowledge of these matters; but that in forming an opinion as to the antiquity of furniture he examines "for process of manufacture, how it is made up, and general appearance."

COPY

Protest 782233-G, page 11.

Upon careful consideration of all the testimony before us, we are of the opinion that plaintiffs have established by the weight of the evidence that the two chairs in controversy are genuine antiquities which existed prior to 1830 in the form in which they were imported. Both of plaintiffs' witnesses were thoroughly qualified as experts on artistic antiquities and gave positive and convincing reasons for their belief that the chairs are genuine artistic antiquities produced prior to 1830. While defendant's first witness was a manufacturer of modern reproductions, he did not qualify as an expert on genuine antiques, and we are of the opinion that his testimony has not sufficient probative value to overcome the evidentiary weight of the sworn statements of plaintiffs' witnesses, both of whom had devoted many years to extensive studies of antique works of art in Europe and this country, and had obtained their Doctor's degrees on theses dealing with the history of art. The protest is therefore sustained as to the claim that the two wooden armchairs here involved are entitled to free entry as artistic antiquities under paragraph 1811 of the Tariff Act of 1930.

With respect to the article invoiced as an "Iron 'dog' for supporting pans in fire", returned by the appraiser and classified by the collector as a modern metal household article, we find very little evidence in the record in support of the claim as to antiquity. Plaintiffs' first witness was asked by counsel whether this article is comparable to a pair of andirons, and replied in the affirmative; but in response to a question as to whether he believed it to be a

C O P Y

Protest 782233-G, page 12.

work of art produced prior to 1830, his reply was "Yes, I think it is a work of art, a very simple object." Plaintiffs' second witness stated that she believes this article to be an "antique" and a "piece of art" but "not very artistic". Counsel asked her when she believed it might have been "conceived", to which she replied, "Yes, I guess in the 16th or 17th Century". We believe the statement that an article may have been "conceived" in the 16th Century is not sufficiently competent evidence to establish that it was actually produced at that time. An article might well be conceived many years prior to its production, or reproduction. The appraiser examined this object

C O P Y

Protest 782233-G, page 13,

and advisarily classified it as not having been produced prior to 1830. We find no competent evidence in the record to overcome the presumption of correctness attaching to the said return, or to the collector's classification in accordance therewith. As to this article, the testimony of both of plaintiffs' witnesses was based entirely upon memory of previous examinations of an object which they believed to be the one here in issue. On the record presented, the protest is overruled as to the claim for free entry of the said iron dog, plaintiffs having failed to sustain their burden of proof by the weight of the evidence.

The other items here in controversy are invoiced as a wooden door and certain wooden furniture. These are conceded to be genuine artistic antiquities except as to certain modern restorations. The protest is directed only against the duties assessed upon the modern materials, since the genuinely antique portions were admitted free of duty under paragraph 1311. The testimony of plaintiffs' witnesses with respect to these articles is vague and indefinite, and has very little probative value. Their statements were from memory based upon previous examinations of articles which were not specifically identified as being the actual pieces here in controversy. Assuming that the witnesses did examine the particular items belonging to this importation, we find nothing in their testimony which would rebut the presumption of correctness attaching to the appraiser's segregation of the values of the modern and antique portions thereof. The witnesses stated the articles they examined previous to the trial were genuine artistic antiquities and that they had noticed some modern restorations on each piece. Their memories were not very distinct with respect to the extent of those restorations, and their statements in this regard are not sufficiently specific to form the basis of a finding contrary to the collector's classification. Moreover, each of the said witnesses frankly admitted lack of qualifications to express an opinion as to the values of the modern restorations.

Protest 782233-G, page 14.

In cases where it has been shown that imported articles had been constructed and in existence in the form in which they were imported, for 100 years under former tariff acts or prior to 1830 under the Tariff Act of 1930, they have been held free of duty as artistic antiquities. Where such articles have been shown to contain modern repairs in the form of additional new materials substantial in amount, the values of the modern and antique portions have been segregated and only the genuinely antique materials admitted to free entry. See *Foster v. United States*, T.D. 39024, where an antique marquetry bed upon which pieces held dutiable on the value of the modern repairs; *Tobias v. United States*, T.D. 41986, where an antique room containing substantial modern repairs separately invoiced, was held dutiable on the value of the modern materials; *Hawley, etc. v. United States*, Abstract 10133, holding that an antique console containing repairs in the form of modern mirrors, was dutiable on the value of the mirrors, and *Coe v. United States*, T.D. 45399, holding that an antique table repaired by the addition of a new bridge connecting the top with the pedestal was dutiable on the value of the said modern restorations.

In other cases, however, where genuinely antique articles, shown to have been constructed prior to the time required by the statute, have contained new materials in the form of minor repairs not substantial in amount, the importations have been held free of duty as antique entireties. See *Hinkle v. United States*, T.D. 44171, affirmed in 19 C.C.P.A. 125, T.D. 45257, where an antique tapestry shown to have been restored in modern times by mending, the repairs being negligible in amount, was held free of duty as an artistic antiquity. See also *Rerimer Brooks Studios v. United States*, T.D. 47153, involving a number of pieces of antique

Protests 782233-G, page 15.

furniture, wherein the court applied both of the aforementioned rules, admitting to free entry those pieces shown by the evidence to have only minor repairs, and assessing duty on the appraised values of the modern materials where the evidence showed the objects to contain modern restorations substantial in amount.

In the case at bar, the comparative proportions which the modern restorations on the articles now under consideration bear to the antique entireties, based upon the appraiser's segregation of values, are shown by the percentages set forth in the last column of the following tabulation:

<u>INVOICE DESCRIPTION</u>	<u>Total Appraised Value (Pesetas)</u>	<u>Appraised Value Modern Restorations (Pesetas)</u>	<u>Percentage Modern</u>
1 Wooden perforated door with frame...	1,500 ...	200	13-1/3%
1 Huge buffet, cupboards and plate rack....	15,000 ...	600	4%
1 Smaller side buffet with cupboards	8,500 ...	500	5-4/5%
1 High narrow cupboard with doors....	5,000 ...	500	10%

In each of the above-listed items the percentage which the value of the modern restorations bears to the total appraised value is substantial, with the possible exception of the second article which is shown to be 4 per centum. However, the appraised value of the modern materials in that article is 600 pesetas, and at the rate of exchange shown on the official summary sheet (.1373), this amounts to \$82.38 in United States dollars. We are of the opinion that \$82.00 worth of modern material in one piece of furniture cannot be considered as negligible in amount, irrespective of the total value of the restored article. The collector classified the modern materials in each of these objects as being substantial in amount, and we find no competent evidence in the record to overcome the presumption of correctness attaching to his action in this respect.

COPY

Protest 782233-G, page 16.

For the reasons hereinbefore stated, the protest is sustained as to the claim for free entry of the two wooden armchairs here involved, as artistic antiquities under paragraph 1811 of the Tariff Act of 1930, and the collector of customs will reliquidate, refunding all duty taken thereon. In all other respects, the protest is overruled, plaintiffs having failed to sustain their burden of proof with respect to the other claims made. Judgment will be rendered for the plaintiffs to the extent indicated herein, and in all other respects for the defendant.

J.

Concurring:

J.

J.

Entry 0490 herewith returned.

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C O P Y

CERTIFIED COPY OF JUDGMENT

UNITED STATES CUSTOMS COURT

THIRD
-----Division

Mattoon & Co.,

Plaintiff,

vs.

UNITED STATES,

Suit No. 782233-G/54428

Defendant.

This case having been duly submitted for decision to the Third Division of the United States Customs Court, and the Court, after due deliberation, having rendered a decision herein; now, in conformity with said decision,

IT IS HEREBY ORDERED, ADJUDGED and DECREED: that the protest in this case be, and the same is hereby, sustained as to the claim for free entry under paragraph 1811, Tariff Act of 1930, of the two wooden armchairs here in controversy, and the collector of customs will reliquidate, refunding all duty taken thereon. In all other respects, the protest is hereby overruled.

Genevieve R. Cline

Walter H. Evans

William J. Keefe

Judges of the United States Customs Court.

Dated at New York, N.Y., this the _____ day
of _____, 193 .

I HEREBY CERTIFY that the foregoing judgment and decision hereto attached are true and correct copies of the originals on file in this office.

Clerk, U.S. Customs Court.

Dated at New York, N.Y., this the _____ day
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distinct establishments. Dr. Sesansky was graduated in 1915 from Long Island Medical College and served his internship at the Elizabeth (N. Y.) Emergency Hospital. He then practiced for a time at 565 Willoughby Avenue, Brooklyn, before going to Buffalo, where he made his home at 28 Edge Park and had his office in the Lafayette Theatre Building.

From 1917 to 1920 he was a medical examiner for the Workmen's Compensation Bureau of the State Labor Department here, and in 1920, when he went to Buffalo, he became that bureau's examiner in charge of its medical work there. He continued in that post for about five years and then formed his own industrial clinic. Thereafter he became a specialist in industrial accidents and often was assigned to cases by the State Insurance Fund. He knew and had worked with Secretary of Labor Perkins when she was State Industrial Commissioner.

Dr. Sesansky was a traumatic surgeon on the staff of the Memorial Hospital, Buffalo, and was an attending physician and surgeon with the Buffalo General Hospital. He belonged to the Buffalo Academy of Medicine, the American Medical Association and the New York State and Erie County Medical Societies.

He was vice president of the Buffalo Rotary Club and was active in Jewish and other philanthropic work in Buffalo. He was an attending physician at the Jewish Old Folks Home in Buffalo and a member of William McKinley Lodge of Masons, New York. He belonged in Buffalo to Perseverance Lodge of Masons, the Shriners' Consistory, Maimonides Club B'nai B'rith, Hebrew Free Loan and Benevolent Club, the Elks and Temple Beth Zion.

Survivors are his widow, Mrs. Rose Cabot Sesansky; two daughters, Charlotte and Anita, all residing in Brooklyn; his mother, Mrs. Sarah Sesansky; three brothers, Albert, Harry and Herman Sesansky, and two sisters, Mrs. Leo Siegel and Mrs. Samuel Acheson.

A funeral service attended by thousands was held on Monday at his Buffalo home. Yesterday afternoon religious and Masonic services, conducted respectively by Rabbi Ironi of Congregation Ahasvath Israel, Brooklyn, and the McKinley Lodge, took place at the Flatbush Memorial Chapel, 1,283 Coney Island Avenue, Brooklyn. A Buffalo delegation of about fifty persons attended. About 300 were at the services here. Burial was in Washington Cemetery, Brooklyn.

THOMAS ROCK.

Retired Labor Leader of This City and Ex-Assemblyman.

Thomas Rock, for many years prominent in New York labor activities and Irish organizations, died yesterday at Gabriels, N. Y., where he had been ill for two or more years. His age was about 70. Mr. Rock's home here was at 161 East Forty-sixth Street. He is survived by a brother in Mahanoy City, Pa.

Born in Ireland, Mr. Rock came to New York forty-five years ago. Before his retirement he was president of the Pavers' Organization. He was active in the Central Federation of Labor and in 1903-04 was an Assemblyman from the old gas house district. It was said he was the only Republican ever elected in

de Lille, on the left bank of the Seine. He climbed the fifty-two steps to his abode without halting. He never found need either for a cane or spectacles.

The French Academy of Medicine endorsed his method of retaining youthful health and vigor in 1922 after Dr. Gueniot had submitted a long report demonstrating the hundreds of cures of various maladies it had effected. His remedy consisted of ten to fifteen minutes of each day in perfect repose. The brain was not permitted to function during this period.

Emphasized Deep Breathing.

What he considered most important was that every one should learn to air the lungs and breathe well and deeply. The air, which is free, is the only thing, he said, that man cannot take too much of. Instead of one quart, one should take three or four into his lungs at every breath, he said.

Dr. Gueniot was married and had five children. Although he had both grandchildren and great-grandchildren he permitted none of them to address him as "grandpa."

ARTHUR BYNE DIES IN SPAIN

American Resident Fatally Hurt as Car Collides With Truck.

MAFRID, July 16 (CP).—Arthur Byne, 55, formerly of Newark, N. J., but a resident in Spain for twenty years, was fatally injured in an automobile collision at Santa Cruz de Mudela, Province of Ciudad Real, it was learned here today.

Mrs. Byne, who with her husband was decorated with a military cross during the dictatorship of General Primo de Rivera, was slightly injured in the crash. Mr. Byne, according to his wife, was blinded by the bright lights of a truck a moment before colliding head-on with that vehicle.

Regarded here as one of the wealthiest and most prominent members of the American colony in Spain, Mr. Byne achieved fame as a collector of antiques for prominent American buyers. He was a graduate of the Philadelphia School of Architecture and co-author with his wife of a number of books descriptive of Spanish architecture and customs.

THOMAS LUNN.

Grain-Binder Inventor Was the Founder of a Phone System.

ST. THOMAS, Ont., July 16 (Canadian Press).—Thomas Lunn, inventor of the first grain binder manufactured in Canada and pioneer of the rural telephone system in Western Ontario, died last night at his home in Frome, near here. He was 87.

Retiring thirty-eight years ago, Mr. Lunn turned his mechanical ability to the telephone. From the humble beginning of a telephone line between his home and a nearby estate, a system grew for rural uses. In a few months the line was extended to Wallace town, the first rural telephone system in this locality.

July 17, 1935, 2919
DR. LEWIS M. DRAKE, Col 13

DAYTONA BEACH, Fla., July 16 (CP).—A victim indirectly of his devotion to science, Lewis Marion Drake, research chemist, died at

ter of Calhoun College, Yale University, and Mrs. Sheldon Whitehouse, whose husband recently resigned as American Minister to Colombia. A brother, William H. Crocker, president of the Crocker National Bank of San Francisco, also survives.

Mrs. Alexander was the widow of Charles Beatty Alexander, prominent lawyer, financier and New York State Regent, who died on Feb. 7, 1927. Formerly Miss Harriet Crocker, she was married to Mr. Alexander on April 26, 1887.

He was the grandson of the Rev. Dr. Archibald Alexander, founder and member of the first faculty of the Princeton Theological Seminary. For many years he was a trustee of Princeton University, where Alexander Hall was built and presented to the university by his wife.

She was born in Sacramento, Calif., the daughter of the late Charles and Mary A. Crocker. Her father was a "Forty-niner" and was associated with Leland Stanford, Collis P. Huntington and Mark Hopkins in the construction of the Southern Pacific Railway.

Her Husband's Many.

For many years Mrs. Alexander was known for her hospitality. Her town house was the centre of many activities in the interest of hospitals and charities. Concerts and lectures were frequently given there for benevolences in which she was interested.

For a long period she was president of the board of supervisors of the New York Orthopedic Dispensary and Hospital. She gave her support as a patroness for the many social entertainments given each season for the benefit of various deserving charities.

Her home, which adjoined the Cornelius Vanderbilt mansion before the latter was razed for a commercial building, was opened often during the World War to organizations seeking to raise funds for war philanthropies. In 1926 the French Government bestowed upon her the medal of the Reconnaissance Nationale in recognition of her war relief work.

Ex-President of Charity Ball.

Later she was active in the 1921 campaign to free the Town Hall, in West Forty-third Street, from debt. In 1919 she was made president of the time-honored Charity Ball, which raised money annually for the Nursery and Childs Hospital.

In 1906 Dr. and Mrs. Alexander attended the coronation of Czar Nicholas II in Moscow with Dr. Alexander's sister and her husband, General John J. McCook, who represented the United States Government at the coronation. In 1907 they went to London where Mrs. Alexander was presented at court to King Edward VII and Queen Alexandra.

In 1930 Mrs. Alexander made a gift of \$10,500 to New York University for ornamental gates in memory of her husband.

Mrs. Alexander long was identified with the work of the Fifth Avenue Presbyterian Church, at Fifth Avenue and Fifty-fifth Street, of which her husband had been a lifelong member and a trustee.

She was a member of the National Society of Colonial Dames, the Daughters of the American Revolution and the Colony and Tuxedo Clubs.

GEORGE CLINTON DEDERICK.

Special to The New York Times.

Dr. Van Zandt postmaster in P. Johnson's administration 23 1906. In September was given master of General corner stage laying office. Building Avenue, Washington was introduced to her.

On the sixtieth appointment Mr. the guest of Po. New at Washington sent to President had also met Abro.

It was while a Hudson River Hudson, that the master met Lincoln students were at President when the in 1861 stopped for

Surviving are two Misses Frances and Zandt, both of a three brothers, Zandt and Edgar, Newark, and E. Newark.

Let's remember her name.

JOHN J. O'CONNELL

Deputy Fire Chief of the Queens

John J. O'Connell of the New York Department in charge of Division, Queens, night in the Manhattan, after an

Chief O'Connell's hattan fifty-seven was appointed a Fire Department chief, he took Queens division in last seven years 46-16 156th Street.

Surviving are a O'Connell, and a O'Connell.

A requiem mass at St. Mary's Church, Flushing, ing. Burial will to vary Cemetery.

CHARLES F. B. WHITE PLAINS

Special to The New Charles Fox Brad assistant paymaster of tional Bank of New today at his home, Ingleton Avenue. Mr. born seventy years and was educated School, New York. In various positions for years he was a member Seventh Regiment, tional Guard. He the Boy Scouts. He Mrs. Marietta Hall a son, Charles Brock Briarcliff Manor.

EDWARD H. WATSON

Edward Hiscoc Watson, East Twenty-first St. widely known in the dustry and for two associated with H. as vice president of ager, died on Monday wood Hospital in his year. Mr. Watson third-degree Mason, the order, through