

0185

BOX:

273

FOLDER:

2618

DESCRIPTION:

Nagle, James

DATE:

08/02/87



2618

0186

Witnesses:

It appears from the statement of Complainant, that the deft did not commit any larceny, other than affiant was made before the Magistrate only upon the suspicion that his presence upon her premises was for the purpose of theft. But that suspicion she now negates, declaring that she believes in his guilty and intent, and believe that upon her testimony which constitutes the people's case it will be impossible to obtain the indictment.

Accordingly recommend that the indictment be ~~dismissed~~ *dismissed*
J. M. W. C. J. 1/1/1887
J. M. W. C. J. 1/1/1887.

A

Counsel,
Filed, 2 day of Aug 1887
Pleads, *Not Guilty*

Grand Larceny (Second degree)
[Sections 528, 531 and 34 Penal Code]

THE PEOPLE

vs.

R
James Nagle

RANDOLPH B. MARTINE,

District Attorney.

A True Bill.

Moran D. Timby

Aug 8. 1887 Foreman.

Indictment dismissed
= see endorsement

J. M. W. C. J.

0187

Police Court— District.

Affidavit—Larceny.

City and County of New York, ss.

of No. 37 Mott Street, aged 18 years, occupation Married woman being duly sworn

deposes and says, that on the 1st day of July 1887 at the City of New York, in the County of New York, was feloniously taken, stolen and carried away from the possession of deponent, in the day time, the following property viz:

Good and lawful money of the United States consisting of a ten dollar gold coin, and ~~about~~ fifty bills of the denomination of one dollar each all being valued at Twelve Dollars, a quantity of mens clothes valued at thirty dollars and a quantity of baby clothes and womens dresses valued at eight dollars the whole being of the amount and value of Fifty Dollars \$50.00

the property of Deponents husband and this deponent

and that this deponent has a probable cause to suspect, and does suspect, that the said property was feloniously taken, stolen, and carried away by James Nagle (and hers)

for the reasons following, to wit: the said property was in a bureau in deponents rooms in 37 Mott Street when she deponent went to the roof of said premises for the purpose of drying some clothes and upon returning to the said room found the said defendant in the said room searching through the drawers of said bureau.

Mary Shillington

of City, 1887
Sworn to before me, this day
James C. Smith Police Justice.

0188

Sec. 198—200.

CITY AND COUNTY
OF NEW YORK, } ss.

District Police Court.

James Magle being duly examined before the undersigned, according to law, on the annexed charge, and being informed that it is *his* right to make a statement in relation to the charge against *him*; that the statement is designed to enable *him* if he see fit to answer the charge and explain the facts alleged against *him* that he is at liberty to waive making a statement, and that *his* waiver cannot be used against *him* on the trial,

Question. What is your name?

Answer.

Question. How old are you?

Answer.

Question. Where were you born?

Answer,

Question. Where do you live, and how long have you resided there?

Answer.

Question. What is your business or profession?

Answer,

Question. Give any explanation you may think proper of the circumstances appearing in the testimony against you, and state any facts which you think will tend to your exculpation?

Answer.

Taken before me this 14th day of July 1887,

Police Justice.

0189

It appearing to me by the within depositions and statements that the crime therein mentioned has been committed, and that there is sufficient cause to believe the within named.....

Defendant
guilty thereof, I order that he be held to answer the same and he be admitted to bail in the sum of *Ten* Hundred Dollars, and be committed to the Warden and Keeper of the City Prison of the City of New York, until he give such bail.

Dated *July 14* 188..... *Daniel Coffey* Police Justice.

I have admitted the above-named.....
to bail to answer by the undertaking hereto annexed.

Dated 188..... Police Justice.

There being no sufficient cause to believe the within named.....
..... guilty of the offence within mentioned, I order he to be discharged.

Dated 188..... Police Justice.

0190

#4. B. O. /

Police Court

District

THE PEOPLE, &c.,
ON THE COMPLAINT OF

37 vs. *James Magle*

1
2
3
4

Dated

188

Magistrate

Officer.

Precinct.

Witnesses

No.

Street.

No.

Street.

No.

Street.

\$ 1000 to answer

Committed

BAILED,

No. 1, by

Residence Street.

No. 2, by

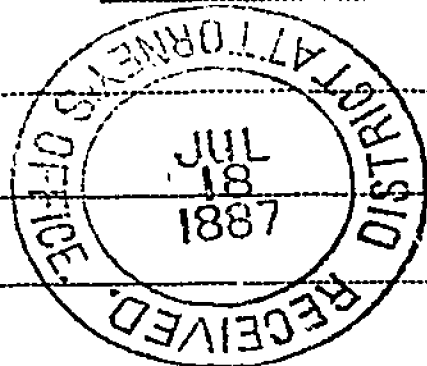
Residence Street.

No. 3, by

Residence Street.

No. 4, by

Residence Street.



0 19 1

New York General Sessions.

PEOPLE ON MY COMPLAINT,
VERSUS

James Stagle.

As complainant in the above case, I beg to recommend the defendant to such leniency and clemency as the Court and District Attorney may see fit to show; but I expressly assert that my reasons for so doing are not controlled by any advantage to myself.

My reasons for this recommendation are as follows: I do not believe that defendant intended any larceny. When I entered my room on my return from the roof, although I found the safe running in my bureau drawer, he did not take anything therefrom, although the value of fifty dollars in money was there. I think the defendant was out of his head, from the conversation which took place between me and him, which was as follows:

I asked him what he was doing there, and he said: "I want my marriage license, which you have got here." I told him I had no marriage license of his, & that he was an entire stranger to me. He said: "My wife is here, & I want our marriage certificate." I said: "You are a thief, trying to steal here." He took me by the arm, & said: "No, I am no thief." Then I went down stairs, leaving him behind, & he was seized on the stairs by two of the residents of the house. He made no resistance when taken.

I know nothing against the man's character. I am informed by his wife, & believe, that he occasionally drinks, & when recovering from the effects thereof, he is under the illusion that someone has his marriage certificate, & he proceeds to search high

0 192

& low therefore. I think he has suffered sufficiently for his intrusion. I have suffered no loss, as in reality he took nothing from me, & my affidavit was made in the police court only upon the supposition that he was rummaging in the drawers for the purpose of theft.

I accordingly request permission to withdraw my complaint.

Respectfully,
Aug. August 5/07.

Wm. H. Barker

Mrs Mary Shillington

0193

Court of General Sessions of the Peace

OF THE CITY AND COUNTY OF NEW YORK.

THE PEOPLE OF THE STATE OF NEW YORK,
against

James Macdonald

The Grand Jury of the City and County of New York, by this indictment, accuse

James Macdonald
attempting to commit
of the CRIME OF GRAND LARCENY IN THE SECOND DEGREE, committed
as follows:

The said *James Macdonald*

late of the First Ward of the City of New York, in the County of New York aforesaid, on the
fourteenth day of *April*, in the year of our Lord
one thousand eight hundred and eighty-*seven*, at the City and County aforesaid,
with force and arms, *one gold coin of the United States, of the kind called eagles of the value of ten dollars, one United States Treasury Note of the denomination and value of one dollar, one United States Treasury Note of the denomination and value of one dollar, one United States Treasury Note of the denomination and value of one dollar, and divers articles of clothing and wearing apparel, of a number and description to the Grand Jury of the County aforesaid, of the value of thirty-eight dollars*

of the goods, chattels and personal property of one *William H. Shillingford*

attempt to
then and there being found, then and there feloniously did steal, take and carry away,
against the form of the statute in such case made and provided, and against the peace of
the People of the State of New York, and their dignity.

David H. Smith
District Attorney.

0-194

BOX:

273

FOLDER:

2618

DESCRIPTION:

Newman, Edward M.

DATE:

08/11/87



2618

0195

Newman

Counsel,
Filed, 11 day of Aug. 1887
Pleads, Not Guilty (16)

ENTERED
THE PEOPLE
vs.
Grand Larceny
[Sections 528, 581
Penal Code].

Edward M. Newman

[Signature]

RANDOLPH B. MARTINE
3rd to 15th Nov. 1887
District Attorney.

12 Dec 1887
Bail forfeited & entered,
A True Bill.

Wm. D. Murphy

Part 3, Dec. 26, 1887.
Foreman
Indictment dismissed Dec
enforcement of law D.C.

Witnesses:

M. Levenson

I solemnly swear
Dec 28 1887 S. J. Blake
a s a

[Signature]
as for all

The witness has taken upon
occupying position of
witness as witness of witness

0196

Police Court— 3d District.

City and County of New York, ss:

of No. 290 Cherry Street, aged 57 years, occupation Barber being duly sworn

deposes and says, that the premises No 290 Cherry Street, Ward

in the City and County aforesaid the said being a dwelling House (Tenement) the 1st floor and Wood House of Barber Shop and some room

were BURGLARIOUSLY entered by means of forcibly

Making open the Wood House

on the 29th day of July 1887 in the day time, and the following property feloniously taken, stolen, and carried away, viz:

a Wash Rug of the value of four dollars

the property of deponent

and deponent further says, that he has great cause to believe, and does believe, that the aforesaid BURGLARY was committed and the aforesaid property taken, stolen and carried away by

Jacob Neumann (nowhere)

for the reasons following, to wit:

That said Wood House was securely locked and fastened on said day that at about 9 1/2 o'clock deponent was informed by John Goodman of 290 Cherry Street that he saw said defendant coming out of deponent's Wood House where said property was stolen from and that he defendant had with him a Cussel, Caudle, a pair of Knives and a Bag and that he acknowledged and confessed in the presence of officer Henry Herlieth that he was guilty of said offense

Thos. Herlieth

Summons before me this 29th day of July 1887
John R. Neumann, District Attorney

0197

CITY AND COUNTY }
OF NEW YORK, } ss.

aged 14 years, occupation School Boy of No.

290 Cherry Street, being duly sworn deposes and

says, that he has heard read the foregoing affidavit of Casper Herman

and that the facts stated therein on information of deponent are true of deponents' own knowledge.

Sworn to before me, this 29th day of July 1888

John Goodman
Salmon B. Smith
Police Justice.

0198

Sec. 198—200.

3d

District Police Court.

CITY AND COUNTY
OF NEW YORK,

Jacob Neumann being duly examined before the under-
signed, according to law, on the annexed charge: and being informed that it is h is right to
make a statement in relation to the charge against h him; that the statement is designed to
enable h him if he see fit to answer the charge and explain the facts alleged against h him
that he is at liberty to waive making a statement, and that h his waiver cannot be used
against h him on the trial.

Question. What is your name?

Answer

Question. How old are you?

Answer

Question. Where were you born?

Answer.

Question. Where do you live, and how long have you resided there?

Answer.

Question. What is your business or profession?

Answer

Question. Give any explanation you may think proper of the circumstances appearing in the
testimony against you, and state any facts which you think will tend to your
exculpation?

Answer.

I am not guilty.
I am innocent.

Taken before me this

day of July 1888

John H. Smith
Police Justice.

0199

It appearing to me by the within depositions and statements that the crime therein mentioned has been committed, and that there is sufficient cause to believe the within named _____

guilty thereof, I order that he be held to answer the same and he be admitted to bail in the sum of Five Hundred Dollars, _____ and be committed to the Warden and Keeper of the City Prison of the City of New York, until he give such bail.

Dated July 29th 1887 Salmon B. Smith Police Justice.

I have admitted the above-named _____
to bail to answer by the undertaking hereto annexed.

Dated 1 188 _____ Police Justice.

There being no sufficient cause to believe the within named _____
_____ guilty of the offence within mentioned, I order he to be discharged.

Dated _____ 188 _____ Police Justice.

0200

Police Court-- 3^d District. 199

THE PEOPLE, &c.,
ON THE COMPLAINT OF

Casper Neuman
290 Cherry St
Jacob Neuman

Offence Burglary

BAILED,

No. 1, by

Residence Street.

No. 2, by

Residence Street,

No. 3, by

Residence Street,

No. 4, by

Residence Street.

Dated July 29th 188

Hon B Smith Magistrate.
Harlick Officer.

Precinct.

Witnesses officer Harlick 7th

John Goodman Street.
290 Cherry Street.

No. 500 Street.

\$ 500 to answer JS

bon

0201

Court of General Sessions of the Peace

OF THE CITY AND COUNTY OF NEW YORK.

THE PEOPLE OF THE STATE OF NEW YORK

against

Isaac Neumann

The Grand Jury of the City and County of New York, by this indictment, accuse

Isaac Neumann —

of the CRIME OF BURGLARY IN THE THIRD DEGREE, committed as follows :

The said

Isaac Neumann,

late of the *Seventh* Ward of the City of New York, in the County of New York, aforesaid, on the *29th* day of *July* in the year of our Lord one thousand eight hundred and eighty-~~seven~~, with force and arms, at the Ward, City and County aforesaid, a certain building there situate, to wit: the *wood house* of one

Kasper Neumann, —

feloniously and burglariously did break into and enter, with intent to commit some crime therein, to wit: with intent, the goods, chattels and personal property of the said

Kasper Neumann, —

in the said *wood house*, then and there being, then and there feloniously and burglariously to steal, take and carry away, against the form of the statute in such case made and provided, and against the peace of the People of the State of New York, and their dignity.

0202

SECOND COUNT—

AND THE GRAND JURY AFORESAID, by this indictment, further accuse the said

of the CRIME OF *Jacob Neumann* *Pelvic* LARCENY, — committed as follows:

The said *Jacob Neumann,*

late of the Ward, City and County aforesaid, afterwards, to wit: on the day and in the year aforesaid, at the Ward, City and County aforesaid, in the *day* time of the said day, with force and arms,

one silver mirror of the value of

five dollars,

of the goods, chattels and personal property of one

Kasper Sternmann, —

in the *mess house* of the said

Kasper Sternmann, —

there situate, then and there being found, *in the mess house* aforesaid, then and there feloniously did steal, take and carry away, against the form of the statute in such case made and provided and against the peace of the People of the State of New York and their dignity.

Handwritten signature of District Attorney

District Attorney.

Witnesses:

C. Hermann

J. Goodman

W. H. Harlick

Counsel,

Filed

8 day of Aug 1887

Pleads, *W*

THE PEOPLE

vs.

id
Jacob Neumann

Brigadier in the Third Degree.

[Sections 498, 506, 528, 532]

RANDOLPH B. MARTINE,

District Attorney.

A True Bill.

Amicus D. Parnely

Foreman

Aug 9, 1887

Pleads Aug 3 Ag

S. I. Loo yoo & Co

0203

0204

FIRST DISTRICT
POLICE COURT

The People on
Complaint of

Thomas J. Danus

- vs. -

Edward M. Newman

Charged with Forgery.

Before Hon.

Andrew J. White

Police Justice

April 29th, 1887.

A P P E A R A N C E S.

Peter Mitchell Esq.

For the people.

Richard S. Newcomb

Alex. Blumensteil

For defendant.

All parties present the examination proceeded.

Thomas J. Danus being duly sworn deposes and says.

Direct Examination By Mr. Mitchell

Q. Will you look at these receipts (showing receipts) and
state whether you received that from the defendant
Newman?

A. Yes sir.

Q. Did you pay him any money at the time you received the
receipt?

0205

A. Yes sir.

Q. How much?

A. \$116.66.

Q. You did?

A. Yes sir.

Q. Do you know Mr. Levenson?

A. Yes sir.

Q. Did you see this defendant sign this receipt?

A. No sir I did not.

Q. And you are unfamiliar with his hand writing?

A. Yes sir.

Q. Was it your money that you paid at the time he received it?

A. It was not sir.

Q. Who did the money belong to?

A. Mrs. Louisa M. Ferino.

Q. Did you act as agent in paying it or did you pay it in her behalf?

A. I was not the special legal agent but I was given the money to pay the rent.

Q. By whom?

A. Mrs. Ferino.

Q. To pay it to Mr. Levenson as executor?

A. Yes sir.

Q. And this lady is a tenant in the house which belongs to the estate of which Mr. Levenson collects the rents for?

A. Yes sir.

Q. Did you ever have any other conversation with Mr. Newman

- at the time you paid the rent?
- A. Yes sir.
- Q. State what it was?
- A. I asked for Mr. Levenson and I was told he had gone to the country, I said I desired to pay the rent for the premises 249 West 44th, Street and he told me he was authorized to receive it.
- Q. And this is the receipt which he gave you (showing witness the receipt) at the time you paid the rent?
- A. Yes sir.
- Q. And this date December 1st, 1886?
- A. Yes sir.
- Q. And that was all the conversation you had with him at that time?
- A. That is all that I think of now sir.
- Q. And you believed what he said to be true?
- A. Yes sir I did not know anything other at the time I know different now.
- Q. And you believed at that time what he told you was true?
- A. Yes sir.
- Q. Have you ever paid rent for that place before?
- A. Yes sir.
- Q. While Mr. Levenson was executor?
- A. Yes sir.
- Q. Where did you pay the rent when you paid the previous rents?
- A. At the office 515 Broadway.

Cross Examination

By Mr. Blumensteil

Q. To Mr. Levenson?

A. Yes sir.

Q. In every case?

A. Yes sir except this.

Q. Did you get receipts?

A. Yes sir.

Q. Who signed the receipts?

A. Mr. Levenson.

Q. Have you got the receipts?

A. Yes sir.

Q. And the previous receipts?

A. Yes sir.

Q. Have you them with you?

A. NO sir.

Q. Who has them?

A. Mrs. Ferino.

Q. How long have you been paying the rent?

A. I think it was in September the house was taken.

Q. September 1886?

A. Yes sir.

Q. You paid three months then?

A. Yes sir.

Q. Prior to this?

A. We paid the first of every month in advance.

Q. You paid three months prior to this?

A. Yes sir.

Q. At what place did you pay the rent when you paid it to Mr. Levenson?

0208

A. In his office.

Q. The same place where you paid the rent in this case?

A. Yes sir.

Q. At those time did you see Mr. Newman when you paid the rent?

A. I did on two occasions.

Q. Where did you see Mr. Newman when you saw him previously

A. Once I saw him in the rear office and once in the front office taking out a blank receipt and filling out the body of it and then bringing it to the inner office to Mr. Levenson.

Q. He filled out the body of the receipt?

A. Yes sir.

Q. And who signed it?

A. Mr. Levenson.

Q. You knew Mr. Newman's position there, did you not?

A. I presume so.

Q. You judged him to be the book-keeper?

A. Yes sir I presumed he had control of the office.

Q. You saw him in the office and behind the desk and in charge of the books?

A. I saw him in the office but I did not see him at the books.

Q. You saw him where the books were?

A. Yes sir.

Q. And on several occasions he wrote out the body of the receipt?

A. No sir on one occasion.

0209

6

Q. Who wrote out the others?

A. Mr. Levenson.

Q. Then he wrote out the body of one receipt?

A. Yes sir.

Q. In your presence?

A. Yes sir.

Q. And you say Mr. Levenson was not in at the time you paid the last money?

A. No sir he was not.

Q. When you paid the money on previous occasions to whom did you hand the money?

A. To Mr. Levenson.

Q. Did you know to whom he handed it?

A. No sir.

Q. Did you see him hand it to anybody?

A. I did not.

Q. How did it come, if you handed the money to Mr. Levenson and you got the receipts from him that Mr. Newman wrote

0210

Q. out the body of the receipt previously?

A. On one occasion Mr. Levenson to the best of my recollection asked Mr. Neuman to make out a receipt and he did so Mr. Levenson signed it and I think I have that receipt that he gave out at that time.

Q. Are you sure Mr. Neuman didn't sign any of the previous receipts?

A. Yes I think sir I am positively not satisfied.

Q. Then you are sure of it?

A. Yes sir.

Q. Will you produce that receipt on a future occasion?

A. Yes sir, if I am requested to do so.

Q. I request that you do so, please; I mean all the receipts that you paid for rent to Mr. Levenson at each month?

A. Yes certainly I will.

Q. In what form did you pay the money on the last occasion?

A. I think to the best of my knowledge it was in currency there might have been some gold in it.

Q. I do not care about that, what I wanted to know was, was it in currency or in check?

A. Currency.

Q. You did not give a check for it?

A. No sir.

Q. It was paid in money?

A. Yes sir.

Q. And where was Mr. Neuman on this occasion when he signed that receipt, I mean the receipt now in evidence?

A. I cannot say he brought the receipt to me in the inner office.

Q. Was he behind the desk?

A. I don't know sir, he was in the front office and I was

0211

A. In the rear office.

Q. When did you see Mr. Hendon?

A. He was in the front office.

Q. What kind of an office is it?

A. An office larger than the (revenue) in the judge's private room in the office, street court.)

Q. Operating as what?

A. Mr. Hendon's private office.

Q. Now Mr. Hendon, when did you come in?

A. I think he received me when I came in and told me Mr. Hendon was going to be coming.

Q. And you handed him the money?

A. Yes sir, I told him I came to pay the rent.

Q. And he took the money?

A. Yes sir.

Q. And he gave you a receipt?

A. Yes sir.

Q. When did you pay the January rent?

A. I cannot specify the date or generally paid on the first of every month and it may have been the third.

Q. To whom did you pay the rent on the question on the day is taken date or subsequent to this date?

A. All except this was paid to Mr. Hendon.

Q. Did you pay the rent for the month of January on the first of January?

A. About the first of January.

Q. The first week in January?

A. Yes sir.

Q. And for the month of February when did you pay it?

A. About the first week in February.

Q. The same way?

0212

1

A. Yes sir.

Q. And all the subsequent months?

A. Yes sir.

Q. And at Mr. Devensor's office?

A. Yes sir.

Q. To Mr. Devensor?

A. Yes sir.

Q. And you receive the receipt in each instance from Mr. Devensor?

A. I do, sir.

Q. Will you produce them?

A. I will, sir.

Q. They are acceptable to you?

A. Yes I can get them from Mr. Devensor to return for them.

Q. And you will bring them here at the next ^{session} of the court?

A. Yes sir.

Redirect Examination by Mr. Mitchell.

A. Yes sir.

Q. But should you see the receipts there might be some other facts that might refresh your recollection, might there not?

A. Yes sir, but to the best of my recollection Mr. Devensor signed all the receipts excepting this one.

Q. Have you any doubt that Mr. Devensor signed this receipt in evidence and handed it to you?

A. I have no doubt on the subject.

Q. That you received it from Mr. Devensor?

A. Yes sir.

Sworn to before me

this 28th, day of April 1887.

Police Justice

0213

1

10

Michael Levenson being duly sworn deposes and says.

By the Court.

Q. Where do you reside?

A. 71 West 60th Street.

Q. What is your age?

A. 44.

Q. What is your business?

A. Clothing Merchant.

Re-called Examination

By Mr. Mitchell.

Q. Mr. Levenson where is your place of business?

A. 416 Broadway.

Q. This city?

A. Yes sir.

Q. Are you the executor for the estate of Isaac Vogel?

A. Yes sir.

Q. And you lease the premises 34 West 40th Street in this city?

A. Yes sir.

Q. To whom?

A. Louis A. Perino.

Q. For how much per year?

A. \$1400. a year up to the first of May payable in advance.

Q. And you say the rent is payable monthly in advance?

A. Yes sir.

Q. Will you look at that receipt (showing witness a receipt) dated December 1, 1936, and say whether that purports to be the receipt signed by you for the sum specified in that receipt?

A. It is so intended.

Q. Is it your signature?

0214

10
11

A. No sir.

Q. That is your name?

A. Yes sir.

Q. And you are the executor?

A. Yes sir.

Q. And what lady would be the next of kin of the estate for whom you are the executor?

A. Yes sir.

Q. And how much of the estate of your father-in-law?

A. Yes sir.

Q. And how much of the estate of your father-in-law?

A. It is not.

Q. Have you received any money from any source or from any surrogate that authorizes you to take your power as executor in any body?

A. No sir.

Q. Have you chosen to delegate your power to anybody?

A. I have not.

Q. Have you ever authorized the defendant Mr. Neuman to take your name as executor?

A. I did not.

Q. Are receiving money for the estate of the person or sign your name as executor in receipt?

A. I did not.

Q. Have you received that sum of money paid on or about the first of December for which that receipt was given (referring to the receipt in evidence)?

A. I did not.

Q. Has Mr. Neuman at any time given you that amount of money or paid it in the bank to your individual credit or to the firm credit or to your credit as executor?

02 15

111 12

A. He is not. From the records.

Q. Mr. Minersall.

A. He has not yet been examined for this account?

Q. Since April 1934?

A. Is there not other money belonging to the estate which
has not been examined?

Q. I have other money belonging to the estate.

A. Please?

Q. Yes sir.

A. The money belonging to the estate.

Q. Yes sir.

A. And the money is paid to you at your office?

Q. Sometimes the money is paid to me and sometimes it is
paid to the estate.

Q. And sometimes it is paid to the estate?

A. Yes sir, sometimes it is paid to the estate.

Q. And the money is paid to you at all times?

A. Yes sir.

Q. Mr. Minersall, when did you receive the money from the
estate belonging to you as executor for the other account?

A. From my knowledge, it was not until my knowledge of the
estate was given to me.

Q. You wish to say that you have discovered that the money
was received at your office prior to the time of
December?

A. No sir.

Q. In December, however, the money was paid to you by the
monies paid for rent to you as executor? For how long
a period have receipts been given?

0216

13

Q. I do not know who has signed the receipts for rent.

Q. Do you mean to say that you did not sign every receipt for rent?

A. I cannot say I did.

Q. Do you mean to swear that you did not sign every receipt given in your behalf for rent collected for the portion of the estate for which you are the executor?

A. I cannot say that I signed every receipt.

Q. If you did not sign them who did?

A. I cannot tell you.

Q. Did you give anybody else authority to sign receipts?

A. No sir.

Q. Did you give Mr. Thomas authority to sign receipts?

A. I did not.

Q. On how many occasions did you not sign receipts for the rents?

A. I cannot tell.

Q. Will you swear that you did not sign receipts for rent on every or a lesser occasion?

A. I can't tell you.

Q. Will you swear that you did not sign receipts on every or a lesser occasion?

A. I don't know.

Q. Why not?

A. I don't know.

Q. You won't swear that you signed, is that what you mean?

A. I don't know.

Q. Your were absent sometimes, were you not?

A. Occasionally.

Q. When rents were paid?

A. Sometimes, yes sir.

Q. Who on these occasions signed the receipts?

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14

A. I don't know.

Q. Did you give the receipts on these occasions?

A. I was not there to give them.

Q. Were receipts given?

A. I don't know that I have been absent except when one was in

Q. Is your name on the list, that your name recollection is:

that you were never absent when you were not present except
in this one occasion except all the time for each season
year?

A. With the exception, I was absent in the spring of 1910
for about two weeks and during the summer for about one
week; I don't think I have been absent.

Q. I hear about from your office when you are away?

A. I cannot tell you that, I take you the list I am absent
and I don't know if any other was paid during my absence
absent.

Q. Will you please tell me what was paid during your absence?

A. I cannot tell.

Q. Is this the only receipt which you have
not given which is which receipts were signed by Mr. Hen-
nan for rent to your name as steward? In which receipt
were signed by Mr. Henner for you as steward for the
collection of rents for the estate?

A. I think not.

Q. What value for that rent?

A. I have seen some receipts which he has signed.

Q. Receipts for other premises?

A. Yes sir.

Q. How many?

A. Two or three.

02 18

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Q. Is that all?

A. That is all I have seen.

Q. Dated how far back?

A. I don't remember the date.

Q. Previous to this date?

A. Previous to this date.

Q. How long previous to this date?

A. I don't remember.

Q. In whose possession did you see these receipts?

A. I think they were in the possession of Mr. Steinbrink I
can't be positive I don't know whether with Mr. Stein-
brink or not I think it was.

Q. Where does Mr. Steinbrink live?

A. Lake Third Avenue.

Q. He keeps a stationery or some store

A. Yes sir.

Q. You saw you saw two or three in his possession?

A. Yes sir.

Q. Is that all?

A. I can't tell if it was or, more now.

Q. Didn't you know it to be a fact that Mr. ^{Mr. Steinbrink} became frequent-
ly signed receipts for work collected or paid at your
place as executor?

A. I find that he has delegated the power to himself with-
out authority.

Mr. Plummer.

I move to strike out the witness's answer as
not being responsive to the question.

By the Court.

The answer stricken out.

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Mr. Himmelsell.

I now repeat the question again

Q. Didn't you know it to be a fact that a Mr. Nelson frequently signed receipts for rent collected or paid at your place as landlord?

A. I didn't know it till this thing came to light.

Q. Did you know it then?

A. Yes I knew it to be of course.

Q. And you knew it was that person who was in control of the place?

A. I did not.

Q. You had heard that receipts were given personally who did you say gave you the receipts?

A. Signing the money properly deposited I never imagined it to be.

Q. Then you know that receipts had been given by somebody or rather somebody had signed receipts for rents paid to you as landlord at your office other than yourself?

A. I never saw the receipt or receipt.

Q. You know that you didn't sign them all?

A. I don't remember.

Q. You know that you did not sign all the receipts?

A. I know that I didn't sign some receipts, I did not know who signed them. The money came in by checks.

Q. I am not asking you about that. Were there no other occasions when the rent was paid in the shape of money when you didn't sign receipts personally?

A. When it was paid in money?

Q. Yes sir?

A. I do not know of a single instance.

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Q. Do you mean to say that on other occasions when money was paid you signed the receipts yourself?

A. To the best of my knowledge.

Q. When you say "To the best of my knowledge" do you mean to swear to it as a fact?

A. To the best of my knowledge.

Q. Do you include the best of your knowledge a mental reservation that some receipts were signed otherwise?

A. I do not think they were.

Q. You have no mental reservation?

A. I do not think there was.

Q. Do you mean to say that to the best of your recollection the fact that nobody signed the receipts but you?

A. That is the best of my recollection.

Q. When if you found out or learned more receipts signed by somebody else than you would be surprised?

A. I should be very much.

Q. And yet you want me to ask you to the best of my belief that on thirty occasions receipts were signed for rents by persons other than yourself?

A. I have no recollection of any one signing receipts for rents, when money was paid.

Q. Will you swear that Mr. Newman did not sign receipts for you when you were executor when money was paid for rents on at least a dozen occasions prior to this one?

A. Not to my recollection or to my knowledge.

Q. Will you swear that you didn't know that he signed the receipts and was in the habit of signing receipts when you were executor previous to this for money paid in your office to you or account, for rents?

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A. I have no knowledge of his signing any receipts or that
never had any authority to sign any.

Q. Will you kindly answer my question? Will you swear
that you didn't know that he signed the receipts and was
in the habit of dipping receipts when you were treasurer
previous to this, for money paid to your office for you
on account, for rent?

A. According to my knowledge?

Q. What did you not give receipts for the rent who did you
supposed signed the receipts?

A. I never gave the money for receipts.

Q. You supposed that the people got receipts from somebody?

A. After people assigned their own shares to somebody.

they would receive the shares in deposits and would
get their shares back and that would be their receipt.

Q. I am not speaking about money I am speaking about this
share?

A. Well ———

Q. Mr. Hansen occupied what position in your firm?

A. Book-keeper in my house and cashier.

Q. How long?

A. Ten years ———— or ten years.

Q. When money was paid into your concern into the concern
of Jensen & Co. did he sign receipts?

A. He gave receipts yes sir.

Q. He was authorized to give receipts for the firm?

A. We had a printed blank like this (showing this) which he
signed and sent to customers for receipt of money.

Q. Was he authorized to sign receipts for the firm?

By Mr. Mitchell.

I object to the question.

02222

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By the Court.

Objection overruled question admitted.

A. Only on these receipts were given so (referring to the printed blank).

Q. In cases where you didn't give receipts, to cases where you received money for rent and didn't give receipts yourself did you suppose the people who received the receipts for that were free anybody?

By Mr. Mitchell

Objection to.

By the Court.

Question admitted.

A. I understand it that they accepted the checks, the vouchers that they had given as receipts.

Q. In cases where no checks were given where the money was paid in currency or cash are you having no given the receipt for it what is your suggestion?

A. With the exception of this one person Mrs. Marino all the other tenants paid their rent in checks.

Q. With the exception of the one person or the group of March rent was paid in currency?

A. I know of no other rent being paid in currency.

Q. Didn't you know of cases where checks were given in payment of rent that receipts were given and signed by a person other than yourself?

A. I have no recollection this is the only kind of receipt he was authorized to give. We got the remittance by mail and then received this receipt.

Q. Was there not many occasions when parties sent their checks to the office without sending them by mail?

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A. There may have been some years ago.

Q. Do you mean to say of your knowledge that Mr. Newman never signed a receipt except on a blank ~~blank~~ of that kind (referring to the blank)?

A. I do not know.

Q. Do you mean to say that he had no authority to sign any receipt other than on this blank (referring to the blank)?

A. Yes, the first.

Q. Yes sir?

A. The receipt was in a book as general and he was his receipt a receipt like this (showing).

Q. Do you mean to say that he had no authority to sign any receipt other than this of the blank?

A. No other receipts for money or important receipts he had no authority to sign the first was to anything.

Q. What do you mean by important receipts?

A. Where anything important was involved.

Q. What do you mean by that important?

A. Where there were notes by the firm or where any notes or checks or anything important were signed he had no right?

Q. Didn't he have no right to sign the first note to any receipts other than these blanks?

A. That is the only receipt.

Q. And if he wrote out receipts for payments or bills paid to Levenson & Co. instead of using this blank he had no authority to sign it, did he?

A. No sir he would always put per.

Q. You don't mean to say that if Mr. Newman undertook to write out a receipt as follows: Received from Jones \$500 and he got the money properly deposited and credited it

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that he had no authority to sign the receipt for L. Dep. 26
again do you?

A. I do not know whether it would make any difference there.

Q. If you mean to say, if he wrote that receipt and "Provisional" from John Jones \$100. or any piece of that paper that he would have no authority to do it?

A. That is the only kind of receipt that should be given at all and that is how it is given at all.

Q. Do you mean to say that, that is the only receipt that should be given and that is how it is given at all?

A. Yes sir.

Q. Now isn't it true that receipt for the \$100.00?

A. Yes sir, he should have any receipt for that money for L. Thompson to be, according to the receipt for the money.

Q. Suppose he did not, suppose he did not have the receipt for the money, is the receipt in the book and the receipt for the money in the firm would not make any difference?

A. Perhaps it would not be required then.

Q. Then the fact that he has received the money and has placed it in the firm and also has a receipt for the money is not the same thing as having the receipt for the money in the firm?

A. Yes sir.

Q. Now when you say that the receipt for the money is not the same thing as having the receipt for the money in the firm?

A. As a general thing.

Q. And what was done with the money? I don't want to know what you did with the money did you put them to the auditor of the firm and have yourself credited with them or did what did you do with it?

A. No sir.

Q. How did you do it?

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A. I handed the money to Mr. Hunkin.

Q. To be deposited to your account as administrator?

A. Yes sir.

Q. And that was in every instance?

A. Yes sir.

Q. And he deposited it for you?

A. Yes sir he has it deposited.

Q. Did he make out the form and book of receipts?

A. Of what receipts?

Q. Of the receipts given for rent?

A. Not as a general thing.

Q. You filled up every one?

A. Yes sir.

Q. Do you mean to say that the three previous receipts were all signed by you?

A. I can't say whether they were or not.

Q. Have you seen the three receipts since they were given?

A. I have not.

Q. Have you asked to see them?

A. I have not.

Q. Will you swear that you have not seen the three receipts?

A. I do most solemnly. I did not ask for them, I asked for an individual receipt and they could not find it so they sent me these?

Q. Will you swear that you didn't sign the three?

A. I can't say.

Q. Do you recollect of receiving the rent on the three previous occasions?

A. I can't say that I do ———— may be I did.

Q. You mean to say you don't recollect the fact?

A. I ————

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Q. Do you recollect what you received the subsequent rent
for September to December?

A. Yes sir.

Q. And you have receipts for these personally?

A. Yes sir.

Q. And you remember the language of the receipt that you
gave in January?

A. I do not I wrote that one out once and purchased another
one.

Q. Was it any different from the receipt which you gave her
last year?

A. No sir.

Q. I am asking of you whether there is any difference?

A. I don't think it is like this (referring) because I don't
make the trouble to put a printed receipt on a piece of
paper I don't have a printed receipt I write it out on a
piece of paper.

Q. So far as your recollection goes how is it different that
are the words written in it as far as you recollect it?

A. "Received from Mr. George S. H. Co., being the rent for
the month of January last."

Q. And the same for February and March?

A. I don't know whether it runs exactly the same way.

Directed by Mr. Mitchell.

Q. Do you know the signature that purports to be yours?

A. Yes sir.

Q. Do you know whose hand wrote it?

A. Yes sir.

Q. Whose hand wrote it?

A. Edward M. Newman;

Q. Is that this 'deferment'?

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A. Yes sir.

Q. You know his name, wouldn't you?

A. Yes sir.

Q. You know it to be his?

A. Yes sir.

Excess Recreations by Mr. Placemattell.

Q. Did you go to Mr. Steinhilke and get from him a large number of receipts?

A. I think I got one or two receipts.

Q. Did you get from him several receipts signed by Mr. Newman?

A. I got one or two receipts from I spoke of.

Q. Where are they?

A. I have them at home in my safe.

Q. Do you mean to say they are not in the possession of any body in this room?

A. I do.

Q. And that you swear to it?

A. Yes sir.

Q. How many did you get?

A. Two receipts.

Q. When about?

A. I don't remember the date.

Q. Prior to December?

A. Yes sir.

Q. How much prior?

A. I can't tell I didn't notice the months.

Q. How long has Mr. Steinhilke been a tenant of yours?

A. Since 1935, since I was executor.

Q. Do you mean to say that they are not as old as that?

A. I can't say I will bring them here.

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Q. All the receipts that you got from Mr. Steinbrink?

A. Yes sir.

Q. Will you say that you didn't get any more or three from Mr. Steinbrink?

A. I don't think there were. I will bring all I have got I think there were only two.

Q. On these occasions did you not see her?

A. Yes, I think so.

Q. What was your object in taking receipts from Mr. Steinbrink?

A. I want for the rent.

Q. What was your object?

A. The object was that there was money claimed on the part of March and I wanted to see that receipt.

Q. Did you not have the receipt?

A. I didn't have for these receipts I want for the receipt of March and he wouldn't give it to me so I had to take it.

Q. How did you get it?

A. Two or three weeks ago.

Q. Since you made the complaint?

A. I think so.

Q. And did you call on any other tenants?

A. I have not.

Q. Have you not had receipts which other tenants have besides Mr. Steinbrink?

A. I did not.

Q. And this is the only one instance where you got receipts back excepting the one that is in evidence?

A. Yes sir.

Sworn to before me
this 29th day of April 1937.

Police Justice

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FIRST DISTRICT
POLICE COURT.

The People on
Complaint of
Michael Levensen

-vs.-

Edward M. Neuman

Charged with Grand Larceny
Before Hon.

Andrew J. White

Police Justice

April 29th, 1887.

A P P E A R A N C E S

Peter Mitchell Esq.

for the people

Richard S. Newcomb

Alex Blumensteil

for defendant

All parties present the examination proceeded.

John A. Randall being duly sworn deposes and says

By the Court

Q. Where do you reside?

A. New Brunswick, New Jersey.

Q. What is your age?

A. 58.

Q. What is your business?

A. Public Accountant

Direct Examination by Mr. Mitchell

0230

Q. Where is your office Mr. Randall?

A. 17 Broadway.

Q. This city?

A. Yes sir.

Q. Have you made the examination of the books of Levenson & Co.?

A. I have.

Q. As to this particular charge which is now the subject of investigation did you make the examination of the check received on the 23rd, of August 1886 for the sum of \$500 payable at the Mechanics Bank?

A. Yes sir.

Q. What is the number of that check?

A. 14966.

Q. Will you state how you discovered this misappropriation of that check and whether it has been misappropriated?

Mr. Blumensteil

I object to that

Mr. Mitchell

Q. Mr. Randall please say what investigation you made of the books of this firm in relation to that check?

A. I examined the Check Book Cash Book and petit Cash Books to ascertain whether the cash of the firm had been properly accounted for. I discovered that this check for \$500. had not been accounted for in the Cash Books or in the petit Cash Books of the firm. The checks that were drawn by the firm were either drawn in payment of bills that is to say obligations to the firm or notes or were drawn for the purpose of paying the employees wages and miscellaneous disbursements on account of the firm. A large number of checks of this latter nature were not drawn to the order of any special person as was the case

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A. with other checks, but were usually drawn payable to clothing. These checks I refer to now drawn to clothing were entered in what I was informed was Mr. Newman's hand writing in one or more books called petit Cash Books Charged entered on one side or debited on one side. I find that a considerable number of checks of this character were not so charged nor as far as I could in any way account for from the examination of the books of the firm from a thorough examination of the books of the firm this check is one of the checks that I thus refer to it was drawn out of the bank it is not entered or accounted for in the Cash Book and is deficit from the Cash Account.

Q. According to the way the books are kept should it have been so?

Mr. Blumensteil

Objected to

By the Court

Question allowed

A. It should.

Q. Just proceed now and make it as intelligible as you can?

A. The checks that were so drawn for clothing and were charged or debited in that petit cash books exhibit one during the period that was covered in the case of this charge referred to and some other checks in the case referred to. The evidence of the books of Levenson & Co shows that Mr. Newman paid over part of these funds from time to time to a Mr. Gumpert to be used in payment of wages and other disbursements.

0232

that the cash account would not balance. I find an error on page 139 of the cash books exhibit five which page represents disbursements for the account of the firm; the total footing is said to be \$34390.36 whereas it should be \$47390.36 May 14, 1886.

Q. Would that be a loss to the firm?

A. It would not be a loss to the firm.

By Mr. Blumensteil

Q. That would show that the firm had paid out according to the footing \$1000 more than it actually had been paid?

A. It purports to show—it is accounting for \$1000 more than had ever been disbursed on page 141 which page represents the disbursements of the firm; the footing is said to be \$64361.75. It should have been \$63161.75 an error of \$200.

By Mr. Newcomb

Q. Is that in addition to the error on the preceding page?

A. It is.

By Mr. Blumensteil

Q. Isn't it the fact that the items of the details balanced on page 139 is carried over to page 141 and that page starts with the footing \$48390.36 so that it is only an error of \$200.

A. Yes sir \$200 additional—under the date of November 24th, there is the fraudulent charge.

Mr. Newcomb

I object to the word fraudulent.

The witness there is an erroneous charge for a payment for account of Levenson & Co. to Lewis Bors. & Co. for \$13393.29 the check shows that the amount paid to them at that time by the ledger was \$393.29 so that the disbursements on that day were made to appear \$1000. more than

0233

theyb actually were.

Sworn to before me

this 29th, day of April 1887.

Police Justice.

Further hearing was then adjourned to Monday May 2, 1887

2.30 P. M.

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Michael Leverson recalled for further Cross Examination by Mr Blumensteil.

Q. Will you be kind enough to mention the houses of which you are executor belonging to this estate and the names of ^{the} occupants or persons who pay you rent?

A. 1366 Third Avenue 1364 Third Avenue are occupied by Steinbrink and the other one I cannot tell the name of the person just now.

Q. That lady?

A. No sir.

Q. Is there only one tenant in house 1364 Third Avenue ?

A. Yes sir.

Q. Occupying the store?

A. Yes sir.

Q. Occupying the entire house?

A. Yes sir.

Q. And he pays you the rent of the whole house?

A. Yes sir.

Q. And the next is Mrs. Ferino?

A. Yes sir.

Q. That is all is it?

A. Yes sir.

Q. And those are the only three houses belonging to this estate?

A. Yes sir.

Q. Did you get any of these receipts from any of the other tenants?—You testified that you got two or three from Steinbrink?

A. I have them at home I didn't know that you wanted them.

Q. Did you get any receipts from the other parties?

A. No sir.

0235

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Q. I asked you to bring down the receipts the last time—
will you bring them down next time?

A. Yes sir—I have the receipts from Mrs. Ferrino.

Q. Show it to me please?

A. (Witness showing) That is the receipt for November.

Q. Where is the receipt prior to that?

A. There are no receipts prior to that; there was one receipt prior to that which was given to the agent which she did not receive.

Q. That you received from Mr. Daguis sent by mail?

A. No sir he handed them to me.

Q. Since the last examination?

A. Yes sir.

Q. And they are made out at the time they are dated?

A. Yes sir they are made out in Mr. Neuman's hand writing.

Q. The body of them are in Mr. Neuman's hand writing?

A. Yes sir and the signature.

Q. Which one?

A. October is mine.

Q. And the November receipt is signed by who?

A. Neuman.

Q. That is the receipt immediately preceding the December receipt on which this charge is made?

A. Yes sir.

Q. I offer the receipts in evidence which are admitted by the Court and marked as follows exhibits A. and B. to date of

Are there any receipts previous to the one in evidence marked exhibit A. given for rent of premises that was paid to the estate and signed by Mr. Neuman; receipts given to Mr. Steinbrink for 1366 Third Avenue?

A. Some of the receipts—one of the receipts I think I can't

state positively is signed Mr. Levensor as executor not

0236

in my hand writing. The others are signed M. Levenson
executor Per E. M. Neuman.

How many of them?

A. Two or three.

Q. And the other one is signed L. Levenson executor without
any per to it?

A. Yes sir.

By Mr. Mitchell

Q. And the money for these have been received?

A. Yes sir.

Mr. Mitchell

I now produce four receipts dated September the 14th,
October the 5th, December the 5th, 1885 January the 4th,
1886, each of \$150. for rent for the premises 1886 This
Avenue from R. B. Steinbrick.

Admitted by the Court and marked exhibits C. D. E. and F.
By Mr. Newcomb.

Q. Have you Mr. Levenson the books kept by you as executor
of the estate of Isaac Vogel?

A. I have.

Q. With you?

A. Yes sir.

Q. Will you produce the cash book of December 5th, 1885.

A. (Witness producing book)

Q. Please read the entry on sixth line from the bottom of
that page December the 5th.

A. (Witness reading as follows) R. B. Steinbrick rent for
December \$150. carried out as a total \$150.

Q. In whose hand writing is that?

A. Mr. Neuman's.

Q. And that indicates the receipt, by him, for that sum of

0237

money?

A. It does in this instance.

Q. And is the money represented by exhibit D?

A. Yes sir.

By Mr. Mitchell.

Q. Will you turn to the date of the check which is the subject matter of this fraudulency and tell the Court whether there is any entry of the receipt of the money for which that receipt is given December 1st, 1886 exhibit A.

A. No sir no entry is made.

Sworn to before me

this 2nd., day of May, 1887.

Police Justice.

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Mr. John A. Randall:

recalled for further examination.

(Witness) In regard to the page 141 I stated that there was an error in the footing of \$1200. You asked the question whether it was not \$200. brought over to the other side making the total \$1200. I stated at that time it was. I now see it is \$1000. on page 139 and \$1200. on page 141; making the total \$2200. on the two pages in place of \$1200. These petit cash books to which reference as heretofore been made are auxiliaries to the regular cash books which are now in exhibit and the disbursements of which the totals appear in the petit cash books are at the end of the month or at other times transferred to the regular cash book.

The two books called the Chappert books are auxiliaries to the petit cash books and the money disbursed or represented as disbursed in the Chappert books are transferred to the petit cash book.

So that the money that was given to Chappert and charged to him in the Chappert books is accounted for by certain disbursements which is here stated and receipted in the petit cash books.

By Mr. Mitchell

Q. Do they appear to be correctly kept--the Chappert books,

A. They are they have nothing to do with cash transactions except as explanatory as of other books.

I find that in 1886 there are about fourteen checks amounting to about \$1316.74 which are drawn for the payment of hands.

By Mr. Newcomb

Objected to.

0239

Q. The amounts so paid out by Mr. Gumpert, are they credited in these cash books? Plaintiff exhibit one has an offset to the checks that were charged or which should have been charged?

A. And the examination shows that there is a deficiency in the petit cash account the sums for that date I cannot ascertain exactly as of the 23rd, of August of \$500.

Q. A loss to Levenson & Co. ?

A. Yes sir.

Q. Now anywhere do you find that \$500. accounted for and given to the firm?

A. I don't find it accounted for anywhere 140967 is the number of the check.

Q. Have you finished all you have to say about that or have you any other explanation to make?

A. Yes sir.

Q. Will you mark these other checks for identification?

A. Yes sir, handing up the checks which were marked plaintiff's exhibit two three and four. The explanation which I have heretofore given applies to the following checks. One check 10899 of L. Levenson & Co. on the Mechanics Bank dated April 24, 1885 for \$400. these checks all refer to the second complaint check of the same character,

13312 July 31, 1885.

\$500.

Check 13600 October 13, 1885.

\$300.

" 13619 " 17, 1885.

\$575.

" 13774 November 24, 1885.

\$400.

" 13994 December 31, 1885.

\$200.

" 14535 May 24, 1886.?

\$350.

A. The result of not accounting for these checks would be

By Mr. Mitchell

Go on and state about the subject matters embraced in these amounts ———beginning the 2725 account.

Q. You want me to confine myself to it?

A. As closely as you can.

Q. Go on?

A. Check 10899 dated April 24th, 1885 for \$400. that should have been charged to this petit cash account ———I will explain that these petit cash accounts and petit cash generally represents money that is placed in some one's hands to be accounted for and the custom is that the amounts that were given to him to be disbursed are entered and charged on the left hand side and the amounts that were disbursed and what he pays out is on the right hand side; the consequence is that if he left out any disbursements on one side his balance appears to be so much less than it ought to be and at the end of the month or week or day when transferred to the regular cash book. These petit cash books show and represent the cashier to be responsible for he charges himself with what he receives and with what he disburses and the balance whatever the difference is between the two he is responsible for. In so far as he did not charge himself with this one of ~~\$400~~ of the 24th. of April 1885 or on the other date he has not accounted for it. He received it and he has not accounted for it. It has disappeared from the funds of the concern——It has gone out.

By the Court

Q. Is there any evidence that he received it?

A. The checks as I understood it from Mr. Levenson were given to me by him and that all checks drawn as this one is were given at his request.

0241

1
Q. At whose request?

A. Newman's request; Neuman brought the check to them to be signed for the purpose of disbursement?

Q. You are so informed?

A. Yes sir.

By Mr. Blumensteil

Now as a matter of fact were not all checks and monies that were drawn from the bank by Levenson & Co. except for the payment of bills and merchandise owing to their creditors; they were all drawn out in the form of clothing department no matter for what purpose the money was used whether it was used by Levenson or it was used to pay the hands or not all those checks were drawn to pay clothing department were they not?

A. Pretty generally.

Q. Is there a case where you have not found it so?

A. Its so generally.

Q. Is it not so in every case?

A. Well I should not want to say its not the case.

Q. Did he charge himself with it in the petit cash book?

A. He charged himself. —

Q. Supposing Mr. Levenson took a hundred dollars would he make out a check of that to his order or would he give him the cash?

A. He would sometimes charge it with monies he received or he might probably draw a check for it.

Q. Is there a single check that you found to the order of Mr. Levenson?

A. I think I have no doubt seen such checks.

Q. Can you name any such check?

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A. I can't specify any check at this time.

Q. Have you any recollection about such checks?

A. I have no specific recollection—this check 10899 is not entered in the petit cash account or any way accounted for and has not been as far as I have been able to ascertain. The same of the check of July 31st, 1885.

By Mr. Mitchell

I now offer the following checks in evidence.

By the Court

Checks admitted and marked G. H. I. J. K. L. M.

The witness

Check 13318 to the order of clothing department for \$500

By Mr. Newcomb

Q. The first check marked exhibit G. bears the endorsement of whom?

A. E. Menheim.

Q. And exhibit H. bears the endorsement of whom?

A. A. Housman.

The witness

On the 31st. of July the petit cash book shows an ostensible balance in hand of \$69.26; there should have been at that time in hand \$1069.26. On October 13th, there is a check 13604 for \$300. exhibit I endorsed by L. Sperling for \$300. which is also not charged on the petit cash book neither then or at any other time.

By Mr. Newcomb

On exhibit G. I would like it to appear as a further endorsement which the witness has not read as follows
Fifty small. Five dimes. Five quarters. Ten and Five balance.

The witness

Check 13619 October 17th, for \$575 endorsed by L.J.

Borck is also not charged in the petit cash book. The

next date is November 24th, 1885. check number 13774

known as exhibit K. for \$400. is endorsed by L. Sperling

which is also not entered upon the petit cash book.

Check 13944 known as exhibit L. dated December 31st,

1885 for \$200. and endorse by L. Sperling is also not

entered upon the petit cash book. Check 14585 known as

exhibit M. dated May 24th, 1886 for \$350. and endorsed

by Felix Unger is also not entered in the petit cash

book.

By Mr. Blumenstall

Q. Do you find it in Mr. Gumpert's book?

A. I have not seen it there sir, — its not in this book.

Q. Suppose you found that in Mr. Gumpert's book and not in this book——

A. That doesn't make a particle of difference he has charged himself with the money here ——— if he has not charged himself with the money in this book he has not accounted for it although he turned it over to Mr. Gumpert.

Q. Although Mr. Gumpert had charge of the clothing department upstairs?

A. That has nothing to do with it——all the disbursements of Mr. Gumpert's of every name and nature on account of the firm are transferred from Mr. Gumpert's books to these books and become an accounting for so much money as Mr. Newman may have given to Mr. Gumpert.

Those books of Mr. Gumpert's as I understood are as I explained it are simply auxiliary to the petit cash book

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and whatever disbursements were made by Mr. Gimpert are transferred to the petit cash book.

By Mr. Mitchell

Q. Are they correctly transferred?

A. They are excepting the disbursements made in Mr. Gimpert's book are not always entered on the same day or under the same date in Mr. Newman's petit cash book. Under the date of May the 1st, 1886 the year not being given on this page but it being the consecutive period Mr. Gimpert's entry disburses the following items:

L. L. 60; M. L. 50; E. M. N. 50; G. W. G. 20; then follow a list of six names amounting to \$70.50; they are embraced in a hyphen and not entered separately; spongeing 18; freight and passenger elevator 16; cutting department 290.82, balance 282.33. On a corresponding date is entered: L. L. 60; M. L. 50; E. M. N. 50; G. W. G. 20; salary account 70.50; spongeing 18; elevator 6; the difference between the sixteen in Mr. Gimpert's book and the six in the other show that there was a refund of \$10. from other parties for the elevator charge making 290.82. On May the 5th, and 7th, commencing with the 5th, on Gimpert's book is E. M. N. 25; on the 7th, E. M. N. 25; then expenses to Newark 3.25; L. L. 60; M. L. 50; E. M. N. 50; G. W. G. 20; then salary 66.50; spongeing 18; elevator 16; cutting department 342.08; workmanship 1584.75; the two amounts of the 5th, and 7th of E. M. N. 25 each are not represented in this book.

Q. They are not represented in Newman's book?

A. No sir Mr. Gimpert can explain what the nature of that transaction is.

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Q. All the rest are?

A. Yes sir.

By Mr. Neuman.

I now make this application to know whether or not whether the Court will permit me at the close of the case to move to strike out all that I may think is immaterial?

By the Court

It will.

By Mr. Mitchell

Is there any evidence that Gumpert ever got the \$400. check?

A. No sir.

Q. What date is the \$400. check?

A. April 24th, 1885.

By the witness

The result is that the amount of the aggregate checks are left out of the balance from the total balance of the petit cash and the general cash is or should have been just so much more as these checks amount to that is 2725 and the 500. The petit cash book is so much deficient and the general cash book is so much deficient and where the deficiency generally appears the cashier has covered it up.

Mr. Newcomb

What deficiencies point out in the cash book where the entries are made that cover up the deficiencies?

A. On the 29th, of May 1886 where the balance is taken of the cash in hand its represented to be 7175.05 it should

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9375.05.

Q. It should be \$2200. more?

A. Yes sir.

By Mr. Blumensteil

Q. That refers to the errors in addition to the two already deficient it amounting altogether to \$2200?

A. Yes sir on the 30th, of November 1886 a further error or wrong entry has been made of \$10,000. on page 227 of the cash book the transaction of Lewis Bros. & Co. the balance on the 30th, of November is stated to be 6718.06 it should be 9918.06.

Q. Including the 2200. and this \$1000.?

A. Yes sir.

Q. That makes 3200?

A. Yes sir a difference of \$3200.

By Mr. Newcomb

But these differences appear in point on from several months subsequent to the checks annexed to the complaint

A. Yes sir on page 14 of the same cash book under the date of June First to Eighth 1885 on the debit side of the cash book where the footing shows the receipts so stated to be \$27487.70 and it should be \$28487.70.

By Mr. Mitchell

That is a falsification?

Objected to.

By the Court

Question allowed.

A. It is.

Q. How do you know that the books show it on that date?

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Q. Explain it to the Court?

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A. Because when he came to balance his cash at any given date if the transactions are correctly entered in here he must have discovered before footing up his cash whether the balance was right or wrong. On page 15 June 1885 from the first to the eighth the addition on the page representing disbursements is made as 24215.06 it should and is in fact 23215.06 making the deficiency in the cash or covering up the deficiency in cash \$2000.

Q. In addition to what you have already testified?

A. Yes sir.

Q. When you said that these books kept by Gumpert had no bearing in the deficiency or relation here did you question them ----- you found that those books had been kept right?

A. So far as I know they are.

Q. Then these deficiencies in the cash book which you have referred to are traceable directly to the person who kept the petit cash books?

A. They are.

Q. Have you had any conversation with Mr. Neuman in relation to these enteries which you have pointed out to the Court; or false footings, whether any conversation with him relating to the manner in which these books were kept and if so state what it was?

A. I had a conversation with Mr. Neuman on Christmas-Day last.

Q. Where?

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A. At my house in New Brunswick New Jersey.

Q. State what that was?

A. At that time the books had not been examined it was merely asserted that they were in more or less confusion and the balance sheets could not be found and it was very important to ascertain what the condition of the firm was at that time which in the absence of the balance sheets could not be done. As it had been stated by Mr. Hirsch that certain enteries in the books were not done with any fraudulent intent I asked Mr. Newman in regard to them and in regard to himself generally. at this interview at my house Mr. Newman said to me at that time he detailed the circumstances under which he made certain enteries.

Q. Will you state what they were?

A. This refers to an ent ry of \$25000.

Objected to

By the Court

Question admitted

Q. Give the conversation?

A. He said that in making up the profit and loss of the year I think it was '83 or '84 I have forgotten which now he had overestimated the profits at \$25000 and he didn't discover it until he had stated what the result of the years business was to the members of the firm and that the difference was so serious that he hesitated what he should do about and after some delay and reflection he conculed not to say anything about it and alter

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ed the books making an entry to represent that \$25000 I had in the meantime discovered an error of the same character of \$10,000.

By Mr. Blumensteil

Q. The same character as he referred to?

A. Yes sir.

By Mr. Mitchell

Proceed

A. I asked him for an explanation about that which he did not give me; I asked him then was there any deficiency in the cash. He said there was not there may be some small errors but he had not taken any money I asked him then if he would not see Mr. Levenson and explain what the correct condition of the affairs was to them as it was difficult for us to ascertain the exact standing and laborious work as it was important for us to know. He said he could not do that that he had wronged Mr. Levenson to much this referred more particually to Mr. L. Levenson who I urged him to see, this is about the gist of the conversation.

Q. Did you have any other interview with him afterwards?

A. I never saw him since until I saw him in court.

Q. Do you recollect what he said about that \$10,000?

A. He didn't give any explanation he gave no answer.

Q. Did he remain silent.

A. Yes sir.

Q. You have made a thorough examination of the books have you not?

A. No sir.

Q. You have not made a thorough examination of the books?

A. No sir I made a thorough examination of such books as they have; I made a thorough examination of the check and the cash book of a given period.

By Mr. Newcomb

Q. State for what period has that extended over, from when to when?

A. Most of the year 1885 and some of the year 1886 ---the year 1886 entirely and part of the year 1885.

By Mr. Mitchell

Q. Are there any cash books that you couldn't find?

A. We have been unable to find the petit cash prior to these that is to say prior to January 1885.; except a small one covering a few months.

Q. Did you make any examination prior to the year 1883 or 1884?

A. A cursory examination.

Q. Did you find any discrepancies there?

Objected to.

By the Court

Objection sustained

Q. Do you find any cash books kept by the same person Mr. Newman in the same hand writing prior to the years you have testified to?

A. I found the general cash books kept as far back as 1879 I don't recollect the exact date this minute.

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Q. Do you find any erros there or discrepancies, or falsifications?

A. I find discrepancies the difference of the amount in the cash book and the amount in bank; in the absence of the cash books I didn't attempt to verify it.

Sworn to before me

this 2nd, day of May 1887.

Police Justice.

The further hearing was then adjourned to May the 10th, 3 P. M. 1887.

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George W. Gumpert being duly sworn deposes and says
By the Court:

Q. Where do you reside?

A. 3371 6th Ave.

Q. What is your age?

A. 30.

Q. What is your business?

A. Clerk.

Direct examination by Mr. Mitchell:

Q. For whom?

A. L. Lovenson & Co.

Q. How long have you been engaged by L. Lovenson & Co.
as clerk?

A. About 9 years.

Q. During that period were you in charge of any particular
branch of business?

A. Yes sir.

Q. State what it was- what branch of the business you had
charge of?

A. I kept the manufacturing books and had charge of the
manufacturing- did the buying of the trimmings.

Q. When you speak of keeping the manufacturing department
books, what books do you refer to?

A. All the books; tailors books- all moneys paid out for
work.

Q. Are they here?

A. Yes sir.

Q. Are these the ones?

A. Yes sir.

Q. That have been marked in evidence?

A. Yes sir, they have.

Plaintiffs Exhibit 4 and Exhibit 2 shown witness.

Q. Were those books kept by you, these two particular books

A. Yes sir.

Q. And in your handwriting were the entries made?

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A. Yes sir.

Q. And from whom did you receive the sums disbursed by you?

A. Mr. Newman.

Q. This defendant?

A. Yes sir.

Q. Did you make any report to him daily of your expenditure?

A. No sir, not daily.

Q. How often?

A. Weekly.

Q. Were your books examined by him daily?

A. No sir.

Q. They were not?

A. No sir.

Q. How often were the books examined by him?

A. Every week when I would send them down stairs.

Q. During all that period did he ever make any complaint to you about your books being improperly kept?

A. No sir.

Q. Did he ever mention to you about money improperly expended?

A. No sir.

Q. When your books were correctly kept?

A. Yes sir.

Q. And were approved by him?

A. Yes sir.

Q. Now have you had any conversation with him about the subject of his book-keeping?

A. No sir.

Q. Do you remember when he left Mr. Levenson's employ?

A. Yes sir.

Q. Did you have any conversation with him at any time before he left?

A. I had a conversation with him most every day, but not about the books.

Q. None in relation to any discrepancies in the books, at

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all?

A. No sir.

Q. Did you at any time discover any ^{error or falsification} ~~effort~~ to falsify in his books and speak to him about it at all? A. No sir.

Cross Examined by Mr. Hirsch.

Q. The money which you disbursed and as appears were entered in the books by you- you invariably received money from Mr. Newman? A. Yes sir.

Q. In what shape? A. Generally in currency.

Q. Was it not always in currency?

Q. All the money which I received was in currency except that in check which I received once in a while.

Q. You would occasionally receive checks from him payable to the Clothing Department?

A. Not for the Clothing Department, but for the people to whom they were payable. For instance, people who done work were paid in that way.

Q. Then these were checks that were made payable to the order of people who worked for the house?

A. Yes sir, tailors.

Q. And disbursed for them? A. Yes sir.

Q. And entered in your books? A. Yes sir.

Q. And the general expenditure of money by you was in cash, which you received from Mr. Newman? A. Yes sir.

Q. Did you know in what way checks were drawn by Mr. Newman for you?

A. For my department?

Q. Yes sir.

A. All the checks which I received were drawn for the

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Clothing Department.

Q. And in some instances did you or did you not, receive a check from him and have it cashed yourself, and has that not frequently happened.

A. Not myself- I would send a boy-

Q. You would send a boy?

A. Yes sir- I would send one of the boys sometimes.

Q. Sometimes Mr. Newman would give you a slip, would hand you a check and you would give the boy the check and he would go to the bank and get it cashed; and in other instances he would send the boy to the bank himself and hand you the money?

A. Yes sir.

Q. So in some instances you sent to the bank to have the checks cashed yourself which you got from Mr. Newman?

A. I may have done so once or twice.

Q. You remember some instances in which this was done?

A. Yes sir.

Q. When you required money for your department you would go to Mr. Newman and ask him for it?

A. Yes sir.

Q. And the general rule was that he would thereupon draw a check for the amount you asked for and send and get the money ~~xxxx~~ or he would give you the check and you would send and get the money?

A. I don't know how much was drawn but he would give me as much as I asked for.

Q. Do you remember an instance in which Mr. Newman handed you the money which had been received by him and which were about to be deposited in the bank, that he gave you the money which he then had on hand?

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A. Yes sir, on one or two occasions.

Q. Do you know anything concerning the sources from which that money was received?

A. He told me that it came from the congregation.

Q. What congregation?

A. I don't know what congregation it was- I cannot tell you.

Q. On that occasion did he have money there and hand it to you?

A. Yes sir.

Q. Did you ever at any time receive money for disbursement other than from Mr. Newman?

A. No sir.

Q. In his absence did you receive money from any body else?

A. Yes, while he was home I did.

Q. From whom?

A. When Mr. Newman's wife died, I received it from Mr. Max Levenson.

Q. You speak of the time that Mr. Newman was away from the office- and while he was thus away you would receive money and you would enter this in your books?

A. Yes sir.

Q. Did you ever give receipts for the money which you received?

A. Always.

Q. You signed receipts for it?

A. They always signed a slip for it?

Q. That is true of every instance?

A. Yes sir.

Q. And then your practice was to disburse this money during the week and strike a balance, and if there was any surplus what did you do with it?

A. I kept it up stairs and then sent it down and he put it in the safe.

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Q. If there was any surplus at the end of the week you did not return that to Mr. Newman?

A. No sir, I kept my account running.

Q. You merely struck your balance at the end of the week and gave that to Mr. Newman?

A. Yes sir.

The balance you retained?

A. Yes sir.

Q. And then you would credit your next week's account with that much balance?

A. Yes sir.

Q. What disbursements did you make besides paying hands?

A. I used to pay everybody in the house.

Q. You used to pay all the salaries?

A. Yes sir.

Q. Your own?

A. Yes sir.

Q. Did you use to pay Mr. Levenson a weekly sum out of that?

A. Yes sir.

Q. Then in short all the money which was drawn for the Clothing Department was for the regular expenses of the business?

A. That is- I cannot speak for all moneys that were drawn- I mean all the money that I received.

Q. When you required any money you went to Mr. Newman and told him you wanted so much money?

A. Yes sir.

Q. Who gave you authority to make this requisition?

A. I don't know that I had authority from any body.

Q. And it is a fact that as money was required for the disbursements in the business, you went to Mr. Newman and asked him for such sum as you deemed necessary?

A. Yes sir.

Q. And he would give it to you?

A. Yes sir.

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Q. Do you remember sending any particular boy to the bank to draw money when you received checks?

A. My sending any boy to the bank?

Q. Yes.

A. I remember once sending the stock clerk.

Q. What is his name? A. Bernard.

Q. Do you remember sending any body else?

A. Not that I can remember.

Q. Did you designate in what shape you wanted the money, whether in large or small bills?

A. I always told him how to get it.

Q. Did you ever tell Mr. Newman how you wanted the money?

A. I often told Mr. Newman how I wanted the money- I would tell him that I wanted it in small bills.

Q. Then whatever you wanted, you would designate to Mr. Newman you wanted money in coins or bills or whatever way you wanted it? A. Yes sir.

Q. Who paid the hands out of the money?

A. I paid the hands.

Q. You paid everybody? A. Yes sir.

Q. And you paid all the salaries and your own salary?

A. Yes sir.

Q. Did you in ~~xxx~~^{every} instance when you made these payments charge them up in your books or did you tell Mr. Newman to make them? I charged them.

Q. In your book? A. Yes sir, I did.

Q. Did you ever hand the money to any member of your firm and omit to enter it in your book and carry it along, whether from oversight, intention or forget to enter it?

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A. No sir.

Q. Did any member of that firm ask any money of you and request you to get it for them without entering it on the book?

A. I believe on one occasion.

Q. Who asked you to do that?

A. Mr. Max Lovenson.

Q. Only one? A. That is all.

Q. Is that all you remember or are willing to testify to?

A. That is all that I remember.

Q. Might that not have been more than one occasion during the nine years that you were there and you might have forgotten? A. There might have been.

Q. Do you remember that occasion? A. Yes sir.

Q. Do you remember the amount that he asked you for?

A. He asked me for \$25 and not to charge it and he would give it back to me.

Q. Did you do so? A. Yes sir, and I charged it the next day.

Q. You didn't charge it at that time?

A. No sir, I charged it the next day.

Q. Is that the only occasion? A. Yes sir.

Q. That is all you remember? A. Yes sir.

Q. The items included in the money drawn by check to the order of the clothing department, which money was received by you, consisted of the manufacturing department and the general running expenses of the business?

A. Not all the running expenses of the business.

Q. Generally- you didn't pay the rent?

A. No sir, I didn't pay the rent.

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Q. You paid Mr. Newman's salary, yourself and Mr. Levenson, and you paid the tailors and the cutters, and you paid other incidental expenses?

A. All that is appertaining to the manufacturing department.

Q. Did you ever receive money from any of the firm other than Mr. Newman and Mr. Max Levenson.

A. I may have received sometimes \$25 or \$30 from Louis Levenson when he was up stairs and I didn't have any money and wanted to pay some of the hands, but I would return it out of my account.

Q. Did you ever have occasion to receipt for money of the firm outside of the slips which you gave - I am speaking of the firm not personally?

A. I have receipted for property- for goods bought.

Q. How did you sign?

A. L. Levenson & Co. my initial underneath.

Q. You were never forbidden to sign the name of L. Levenson & Co. in that way on such receipts, were you?

A. No sir.

Q. The firm were aware of the fact that you so signed the receipts?

A. Yes sir.

Q. Were you always in the department to which you have testified to?

A. Yes sir.

Q. From the time of your starting until the present?

A. Yes sir.

Q. And you are there now?

A. Yes sir.

Q. What other item of expenditure were made in their firm outside of those made by you?

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A. I don't understand you.

Q. Were other items of expenditure made in that firm outside of those made by you? A. Yes sir.

Q. State what they were?

A. There was the rent- I paid the salaries.

Q. Anything else that you remember?

A. I am sure I don't know. I don't know what other expenses were incurred- I was upstairs.

Q. In short, all the expenditures that were made by the firm didn't find a place in your books? A. No sir.

Re-direct examination by Mr. Mitchell.

Q. You say that there was one occasion when Mr. Newman gave you some currency which he said belonged to or had been collected from a congregation? A. Yes sir.

Q. How much was it?

A. It was about \$100 and some odd- more or less- I cannot tell it now.

Q. Did he ever do it more than once?

A. Did he ever give me money from that congregation?

Q. Did he do it more than once?

A. He did give me money once or twice, whether it was from the congregation I don't know; it was outside of the regular pay day that I got it.

Q. How did you know it was outside of the firm money?

A. He told me. Q. That day? A. Yes sir.

Q. Do you remember any other occasion when he handed you any money when he told you or led you to believe that it was other than the firm money, except on that one occasion-

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sion?

A. Yes sir.

Q. Did he ever at any time give you any money collected for rent from the estate of which Mr. Levenson was executor?

A. I cannot tell.

Q. He never told you so did he?

A. No sir.

Q. You were asked about going to Mr. Newman to get your money?

A. Yes sir.

Q. Now what was Mr. Newman's business there?

A. He was a book-keeper.

Q. What else?

A. Cashier.

Q. Did he receive money?

A. Yes sir.

Q. He was the only cashier there was he not?

A. Yes sir.

Q. And that was your entire inclination to go to the cashier?

A. Yes sir.

Q. And you didn't require any instruction on that point?

A. No sir.

Q. You have been asked another question about giving Mr. Max Levenson \$25 one day without making any entry of it in your books?

A. Yes sir.

Q. Did you make any entry of it before he refunded it to you the following day?

A. He didn't refund it- I charged it to him.

Q. Is that the only occasion that you gave money without entering it in your book?

A. I did enter it in my book the following day.

Q. You have never given any money to anybody that you have not entered in your book, have you?

A. No sir.

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Re-cross examination by Mr. Hirsch.

Q. You say that it was part of Mr. Newman's duties to receive money? A. Yes sir.

Q. You have seen him receive money there?

A. Yes sir.

Q. Do you know of his having received money from other sources than the regular business sources of the firm?

A. I know that he received money from the congregation.

Q. You stated that once or twice when Mr. Newman gave you money that he told you he had received it from other sources? A. Yes sir.

Q. From the congregation? A. Yes sir.

Q. And that you used that money in your department?

A. Yes sir.

Q. Did Mr. Levenson know of that- did you tell him that or did he know of it?

A. Not to my knowledge.

Q. It was used for firm purposes? In the manufacturing department, disbursed by you generally? A. Yes sir.

Q. What did Mr. Newman say to you on the occasion when he gave you this congregation money- you asked him for money on that occasion? A. Yes sir.

Q. Did he say anything as to the reason why he didn't draw a check and hand it to you to send to the bank and get it for you the same as had been his custom?

A. Sometimes he had tailors that lived out and they would come in early in the morning, which is too early to draw money from the bank as we generally draw money about

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2 o'clock- and I would ask Mr. Newman to let me have the money to pay the people and he would always give me whatever I wanted.

Q. And on some of the occasions he told you that he had money that he had received for some of the gentleman personally from the congregation? A Yes sir.

Q. And he would hand you that money saying it came from the congregation and make that statement to you?

A. Yes sir.

Q. He didn't conceal it in any way? A. No sir.

Q. Do you know whether or not that money he had ready to be deposited in the bank and instead of depositing it in the bank handed it to you?

A. I cannot say.

Q. In place of his depositing it in the bank and in the place of his drawing a check, he handed it to you?

A. Yes sir.

Q. Were you informed at any time that any of the money that was handed to you by Mr. Newman belonged to the estate of Vogel, of which Mr. Levenson was executor?

A. No sir.

Q. Do you say positively, or that he might have done so- is it your recollection that no such statement was made or that such a statement was made and that you don't remember it?

Objected to-

Question withdrawn.

A. Not to my recollection.

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Q. And that is what you mean when you say that no such statement was ever made by Mr. Newman, you mean that you don't recollect any?

Objected to by the Court-

Objection sustained.

Q. What did you mean then when you answered no to the previous question?

A. I had no remembrance of any such thing.

By Mr. Mitchell:

Q. Have you answered according to your best and clearest recollection on the subject? A. Yes sir.

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OSCAR E. MORTON

Called on the part of the people being duly sworn
deposes and says

By the Court

Q. Where do you reside?

A. 36 West 17th, street.

Q. What is your age?

A. 29.

Q. What is your business?

A. Public Accountant.

Direct Examination by Mr. Mitchell.

Q. Were you employed by the creditors of Levanson & Co. to
examine the books of their concern kept by Mr. Neuman
and others?

A. I was.

Q. Will you in your own concise and intelligible way des-
cribe what you did?

A. I was requested by James T. Swift who I believe was
chairman of the committee of creditors to examine the
accounts of L. Levanson & Co. for the purpose of making
the report upon the assignment whether the assignment
was in my opinion made in good faith or not. I made
that examination; the result was I believe that they
settled with the creditors.

Q. Will you state whether your examination of the books
and the conclusion which you arrived at corresponded
and were identical with the account of the others expert
that testified here?

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By Mr. Newcomb

Objected to.

By the Court

Sustained.

Q. Will you give your reasons?

A. I believe before it was decided to send me up there to make ^{an} examination a statement had been put before the committee of creditors made up by the accountant who was employed by the firm of L. Levenson & Co. and they requested me to examine into that statement particularly and see whether I could verify it or ~~dispute~~ ^{dispute} it.

Q. Will you go on and state what the examination was that you made and what books you examined and whether you verified them or not?

A. The result of it was a settlement with the creditors. I was sent there and examined an examination that was already made and found it correct because a settlement was made.

Q. Did you make a very careful examination of the books?

A. I did.

Q. Will you state what alterations or falsifications you found; describe as nearly as you can recall now or have you any memoranda to refresh your recollection?

A. I have taken a memorandum of some of the differences.

Q. Will you look at this item in there (showing witness a paper) and say whether you can refer to that I am now showing you a check of the larceny of \$500. and answer if you find that item?

A. I do; I find a similar item, I have it more fully par-

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A. I do; I find a similar item, I have it more fully particularized, I find that there was a check drawn on the 28rd, of August 1886, and numbered 14867 for \$500. which check should have been charged against the clothing department and entered in Neuman's petit cash book on the debit side this was not done thereby failing to account for \$500.

Q. Will you look at these items and say if the loss therein specified -----did you particularly make an examination of these?

A. I have it here sir.

Q. Will you explain your discoveries about those items; just mention what was regular and what was irregular about them?

A. The checks were regularly drawn and the stubs were in order and the checks themselves being cancelled; but he failed to put them on the debit side of his cash book thereby failing to debit himself with monies received.

Q. What was the result of his failing to do that?

A. He was ¹³30 much money.

By Mr. Newcomb

Q. What paper are you referring to now sir?

A. A copy of the affidavit, its embraced in March 31, \$2725

By Mr. Mitchell

Q. Will you look at this paper which I hold in my hand and say whether you have reference to the charges -----you'd better read over from the account mentioned; you have made an examination of the checks as specified in this paper have you reference to them in your book?

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A. I have a reference to them in my book.

Q. Will you state the result of your examination about those checks — will you state whether you found any falsifications, false entries and false footings in the books kept by Mr. Neuman?

A. I did of three.

Q. Will you state the amount that the books show a loss to the concern by reason of the false entries falsifications and amounts due the firm?

A. I find that the capital was impaired to the extent of \$71000.

Q. Were there any books, cash books missing for any years within the past seven or eight years?

A. I don't recollect I didn't go back as far as that.

Cross Examined

By Mr. Newcomb

Q. Your what is termed an expert accountant?

A. Yes sir.

Q. And how long have you been carrying on that business?

A. Seven years.

Q. Are you in business for yourself?

A. Yes sir.

Q. And have been in business for yourself for seven years?

A. Not entirely, I have had a partnership arrangement up to a year ago.

Q. What is your business address?

A. 76 Cotton Exchange Building.

Q. The matters testified by you to-day are the results arrived at by you from an examination made of the books

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of L. Javenson & Co.

Q. And of course you have no knowledge of any other, of any of the matters in the books except that you found these entries there?

A. That is right.

Q. Now I understood you to testify that you believed the results at which you arrived to be correct results for the reason that the creditors after you made the report adopted and acted upon it?

A. That was not my only reason.

Q. Did you not so state that as a reason?

A. Yes sir as a reason.

Q. That the creditors acted and adopted the report made by you and as a result of that report the creditors accepting the compromise which the gentlemen who made the assignment offered to the creditors?

A. Yes sir.

Q. Now you started in the examination made by you from the report made by Mr. Randall?

A. I took that as a basis for an examination.

Q. And you verified the report made by Mr. Randall sufficient ly to enable you to ascertain that the report made by him was born out by the books of the firm?

A. I do.

Q. And you find that the conclusion arrived at by Mr. Randall were supported by matters which you found in the books of the firm?

A. I do.

Q. Did you go beyond that?

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A. I did.

Q. Now you spoke of a check 14967 for \$500.?

A. Yes sir.

Q. And did you say that the firm of L. Levenson & Co. ——— you did say did you not that the firm of L. Levenson & Co. lost that sum of money?

A. As far as the entries in the books are concerned.

Q. Did you not say that the firm of L. Levenson & Co. lost that sum of money and do you so testify from the result of the examination made by you?

A. I do.

Q. Is it not a fact the only knowledge gained by you from the examination made is that you couldn't find where Mr. Neuman charged himself or was charged with the proceeds of that check?

A. I don't understand you.

Q. Then I repeat my question: is it not a fact the only knowledge gained by you from the examination is that you couldn't find where Mr. Neuman charged himself or was charged with the proceeds of that check?

A. Yes sir.

Q. And do you know in whose hand writing the body of the check is?

A. I don't recollect now.

Q. Do you know who cashed that check?

A. I do not.

Q. And do you know who received the money or proceeds of the check?

A. I do not.

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Q. Now that check was not debited to the clothing department of the firm of L. Levenson & Co. was it?

A. I don't know about that, it was not debited to Mr. Newman's account. When I spoke of his account I spoke of the petit cash account.

Q. And that is all you are able to say on that subject that it was not debited to Mr. Newman's account?

A. Yes sir.

Q. And is the fact the same as to the \$3725. check?

A. Yes sir.

Q. And that is all you know about those sums of money?

A. Yes sir.

Q. Now I think you testified to something that you didn't mean to testify to but you created an impression on my mind which I don't think you intended to create. I understood you to have testified that in the examination made by you, you discovered false footings or incorrect footings false entries and false or erroneous additions?

A. I did.

Q. And I understood you to have said in connection with that statement that the capital of the firm had thereby been impaired \$71000.?

A. I won't say thereby.

Q. You so testified did you not?

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Q. Now that check was not debited to the clothing department of the firm of L. Levenson & Co. was it?

A. I don't know about that, it was not debited to Mr. Newman's account. When I spoke of his account I spoke of the petit cash account.

Q. And that is all you are able to say on that subject that it was not debited to Mr. Newman's account?

A. Yes sir.

Q. And is the fact the same as to the \$2725. check?

A. Yes sir.

Q. And that is all you know about those sums of money?

A. Yes sir.

Q. Now I think you testified to something that you didn't mean to testify to but you created an impression on my mind which I don't think you intended to create. I understood you to have testified that in the examination made by you, you discovered false footings or incorrect footings false entries and false or erroneous additions?

A. I did.

Q. And I understood you to have said in connection with that statement that the capital of the firm had thereby been impaired \$71000.?

A. I won't say thereby.

Q. You so testified did you not?

A. I didn't mean to testify so directly as you put it now.

Q. What you meant was this that provided these errors did not appear that that would have made a difference of \$71000 in the capital of the firm?

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A. Oh no.

Q. State the items making up the errors which you say impaired the capital of the firm \$71000. give me the list of them?

A. You have a wrong impression about that in my testimony I thought I was asked the question what was the result of my examination and I testified, at least I meant to testify what the result was, that I thought that the firm's capital was impaired \$71000. in that neighborhood

Q. What I am trying to get at is what you mean by the firm's capital being impaired whether or not you didn't mean by reason of the mistakes, errors or falsifications if you prefer that term ^{it} appeared that the firm had \$71000. more than it had in bank; is that what you mean?

A. No.

Q. Please give me the items constituting this total of \$71000. of the impairment of the complainant's capital?

A. It would be impossible.

Q. Have you those figures in your mind that enable you to make the computation that it was impaired \$71000.?

A. I had the result.

Q. Was that result arrived at by adding several figures together?

A. Adding and subtracting.

Q. Please give the items added or subtracted by which this firm's capital had been impaired \$71000.?

A. It's a long calculation.

Q. Give me that long calculation?

A. I cannot give it to you now.

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Q. You mean to say Mr. Morton that you can give me none of the details making up the item of the \$71,000. of impairment, but that you have it existing in your mind that this firm's capital was impaired in that manner and to that extent?

A. I cannot give you any of the figures off hand in that manner its a matter of long calculation and the result was that we found them.

Q. You don't mean that do you?

A. I don't understand you we misunderstand each other.

Q. Do you mean to say that?

A. I have no recollection of any examination how we arrived at the \$71,000. except that we arrived at it and I have the figures in my head.

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- Q. You mean to say do you not that from the examination made by you by reason of the alterations, falsifications or errors the capital of the firm of L. Levenson & Co. had been impaired about \$71000.
- A. No sir I do not.
- Q. Do you mean to say that the capital had been impaired to any extent by reason of the alterations falsifications or erroneous addition?
- A. I do.
- Q. Give us any of the items based upon which you so stated?
- A. The footing on the cash book on the credit side on page 138 is entered in ink 40390.86 the correct footing for that page is 47390.86.
- Q. Give us the others?
- A. On page 141 there is an ink entry on the cash book of \$64361.75 the correct footing is \$63161.75.
- Q. That is \$22000 altogether we only got \$68000. more so go on with the balance?
- A. That is all that I can give you at present.
- Q. So that out of the \$71000. of impaired capital you have given us the total accounting of \$22000.?
- A. I have just given you the evidence I have from my books
- Q. Except as to the figures you have given us you have no items or figures then to show this \$71000.?
- A. Not at present.
- Q. Do you mean to say that the firm of L. Levenson & Co. lost \$71000. by reason of what you call alterations, falsifications and additions?
- A. I do not.

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Q. When did you commence the examination of the books of L. Levenson & Co.?

A. I don't recollect I think it was in March sometime.

Q. I want you to state about how long you were examining those books?

A. About seven or eight days I think.

Q. And during those seven or eight days you examined the books of the firm for what period of time?

A. Promiscuously.

Q. That is you didn't examine them continuously from any given date down to any given date?

A. I didn't make any such examination; I didn't make any such examination as if I had been sent there to make an examination for a defalcation.

Q. Isn't this a fact that in a report made by Mr. Randall and which was submitted to you the two items of \$1000. and \$1200. had been reported by Mr. Randall to have existed in the shape of errors in the books kept by Mr. Newman?

A. They were embodied in Mr. Randall's report.

Q. And you examined Mr. Randall's ^{report} and then went to the books of Levenson & Co. to ascertain whether the items existed in Levenson & Co.'s books?

A. That is it.

Q. And that was the ^{comparision} examination made by you from the report made by Mr. Randall from the books of L. Levenson & Co.?

A. Not entirely.

Q. That was a part of the examination made by you?

A. Yes sir a part of it.

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- Q. And in other matters reported by Mr. Randall in a report made by him you ^{also} always examined the books of L. Levenson & Co. and verified his report?
- A. With my own examination.
- Q. You made no examination into ~~substant~~ ^{matters} other than reported by Mr. Randall?
- A. I did.
- Q. By the error of \$1000. as the difference between the \$42340. and the \$47340. appearing in the cash book it thereby appeared that Mr. Neuman had credited himself with \$2000. in payments in excess of what he ought to have credited himself with, is that so?
- A. No not necessarily.
- Q. And will the same answer apply to the error of \$1200. on page 141 in the cash book?
- A. It would.
- Q. Mr. Morton you say not necessarily; he did not necessarily credit himself with the \$1000. and the \$1200. more than he was entitled to?
- A. He had that much less to account for, it showed in his books that he was apparently accountable for that much less.
- Q. Those errors or mistakes or in any other term that you choose to apply were made in the month of August 1886?
- A. Both in May I believe.
- Q. May '86?
- A. I believe that was the date.
- Q. Did you examine the debit and credit side of the book

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from May 1886 until Mr. Marvick's connection with L. Levenson & Co. ceased?

A. I think I did I am not certain I can't recollect now.

Q. Did you find any other errors from May '86 to December '86?

A. I did.

Q. Did you find any other errors from May '86 to December '86 than the \$1200, the \$500, and the \$2725?

A. I did.

Q. State them?

A. On the cash book under date of the 24th, of November 86 there is the charge to the Lewis Bros. & Co. of \$1893.29 the amount paid to them as shown by the receipt ^{on file} of bill and by the check number 15371 is \$893.29 a difference of \$1000.

Q. Any other?

A. Charged on their account on ledger was \$893.29.

Q. Any other?

A. On the 28th, of February '87.

Q. I am asking you from May to December not about February?

A. I beg your pardon — no I have no note of any now.

Q. You didn't examine the account critically from May 1886 to December 1886 did you?

A. No such examination as I made.

Q. You would not say from the examination that you made there was no other errors either on the debit or credit

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side than those you have mentioned?

A. I would not say.

Q. Were you informed by anybody in connection with the examination made by you that Mr. Neuman claimed that there may have been or stated there had been an error in crediting the capital account and that he was seeking to account for the errors?

A. I saw on the ledger and on his inventory where he made false entries there by affecting the capital account.

Q. Did you go back of the error which you found to see whether the capital should have been debited instead of credited?

A. The entries was such that it didn't admit of any supposition.

By Mr. Hirsch

Q. Was that result arrived at by you through means of an investigation on your part?

A. Yes sir.

Q. How far back did you examine the books?

A. Well—

Q. Into what year?

A. I don't recollect.

Q. Do you know in what year this error occurred?

A. I have no memorandum of it.

Q. Did you go back over nine years from the date of your examination?

A. I did for particular items and amounts.

Further examination was then adjourned to May the 11th, 9.30 A. M. 1887.

0281

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Leopold Borch being duly sworn deposes and says

By the Court

Q. Where do you reside?

A. 223 East 57.

Q. What is your age?

A. 23.

Q. What is your business?

A. Cutter for L. Ievenson & Co.

Direct Examination by Mr. Mitchell

Q. How long have you worked for L. Ievenson & Co.?

A. Over three years and a half about three and a half.

Q. What was your business there?

A. At first I was employed in the office of the manufacturing department later on I worked for a short time in the office with Mr. Neuman to help him then afterward I came back to the manufacturing department and at present I employed as a cutter.

Q. During this period of three ^{years} ~~years~~ or more have you at the request of Mr. Neuman taken checks drawn by him to the bank and drew the money on them?

A. Yes sir.

Q. What was your custom when you went to the bank did you or did you not put your name on the back of the check?

A. I had to put my name on the back otherwise I would not have got the money from the bank.

Q. So that all the checks you drew you put your name on the back of it?

A. I did.

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Q. Who if any other person gave you checks to draw the money on except Mr. Neuman and the firm of L. Levenson & Co.?

A. Nobody else but him.

Q. During all that period?

A. No sir.

Q. What did you do with the money when you got it?

A. I gave it to Mr. Neuman.

Q. Always?

A. Yes sir.

Cross Examination

By Mr. Newcomb

Q. Did Mr. Champert ask you to go to the bank to cash any checks?

A. No sir he did not.

Q. You say nobody else in the house did except Mr. Neuman?

A. Mr. Neuman was the only one who gave me checks.

Q. Did you ever give the money to Mr. Champert when you went to cash the checks?

A. There was always some of the money drawn for the manufacturing department and he would give it to me to give to Mr. Champert.

Q. Sometimes some part of the proceeds of the checks were taken by you to Mr. Champert?

A. I don't understand you.

Q. Supposing you took a check to the bank of \$500. and you brought the money back you say you would give it to Mr. Neuman and sometimes Mr. Neuman would tell you

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to give a part of that money or the whole of it to Mr. Champert?

A. Yes sir.

Q. And that occurred upon several occasions?

A. Yes sir.

Q. And did you receive instructions before going to the bank for the money as a rule in what shape to draw the money getting some of it in fives fifties and tens?

A. We needed small amounts to pay to the hands.

Q. Mr. Neuman would as a rule tell you how he wanted it?

A. I knew how it was necessary to get it.

Q. Then you used to act upon your own knowledge as to what was the proper way to get the amounts in money?

A. Yes sir.

Redirect Examination by Mr. Mitchell

Q. When you returned from the bank with the money you always gave it to Mr. Neuman first?

A. Yes sir.

Q. And then sometimes you seem to be understood as saying that he gave you a part of it to give to Mr. Champert?

A. He gave me a part of it to give to Mr. Champert.

Q. And often times he did not?

A. No sir.

Q. But on no occasion did you ever get and draw a check and take the money to Mr. Champert without first transferring the money to Mr. Neuman?

A. No sir I always gave it to Mr. Neuman first and he directed me to give it to Mr. Champert.

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Q. So that Mr. Newman received the money from you when you returned from the bank and then he would give you a portion of it to give to Mr. Champert?

A. Yes sir.

Sworn to before me

this 11th, day of May 1937.

Police Justice.

0285

George Levy being duly sworn deposes and says
Called on the part of the people

By the Court

Q. Where do you reside?

A. 530 East 72.

Q. What is your age?

A. 17.

Q. What is your business?

A. Assisting in the office of Mr. Levenson.

Direct Examination by Mr. Mitchell

Q. How long have you worked for Mr. Levenson & Co.?

A. Since from September 24th. I am not quite sure.

Q. Of last year?

A. 1936.

Q. Only since then?

A. Yes sir.

Q. Have you been in the habit of going to the bank and drawing money upon checks given to you by Mr. Neuman?

A. Yes sir.

Q. Just state what your custom was what you did with the check when you got it?

A. I took the check I knew what I wanted when I took it down to the bank and many times they made me put my name on the back of it and many times I drew it without it and I took the money and gave it to Mr. Neuman and he gave it to me to give to Mr. Thampert sometimes and sometimes not.

Q. And you invariably handed the money that you received from the bank to Mr. Neuman?

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A. Yes sir.

Q. And did he count always?

A. I can't say I think he did I am not positive.

Q. Did you receive any instructions from any of the members of the firm about mail for Mr. Levenson from him or any member of his firm as to who should receive the mail?

A. No sir.

Q. Did you receive any instructions from Mr. Neuman about the mail and if so what?

A. Yes sir he instructed me always to give him the mail before Mr. Levenson.

Q. In pursuance to that instruction did you transfer the mail to Mr. Neuman?

A. Yes sir.

Q. Every day?

A. Sometimes when I brought up the mail I had it in my hand and Mr. Levenson saw it, I gave it to him.

Q. And if he was not present you always gave it to Mr. Neuman?

A. Yes sir.

Q. Do you ever remember any occasion of Mr. Neuman when you received the mail and his taking it away from you?

A. One morning I remember it was a large mail and Mr. Neuman was on the steps and he said I should hurry up and bring him the mail and he took it from me.

The Cross Examination of this witness is waived by Defendant's Counsel.

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this 11th, day of May 1937.

Police Justice.

Christopher Lynch

Called on the part of the people deposes and says
By the Court

Q. Where do you reside?

A. 242 East 40th, street.

Q. What is your age?

A. 40.

Q. What is your business?

A. Elevator tender.

Direct Examination by Mr. Mitchell

Q. Where have you been employed recently running an elevator?

A. At the Casino in 38th, street.

Q. Were you ever employed in Broadway in the building where Mr. Levenson & Co. were?

A. I was with them over a year.

Q. Have you worked for him?

A. Yes sir.

Q. In what capacity?

A. Running the elevator.

Q. How have you been in the habit of receiving the mail from the postman?

A. Yes and I do now when the man comes and I am there he generally gives it to me and I take it up and if I am

0288

not there he sticks it in the box.

Q. What is the custom about Mr. Levenson's mail did you know in particular?

A. Yes sir.

Q. Did you generally get it?

A. As I said before sometimes and sometimes he puts it in the box.

Q. Have you a key to the box?

A. Yes sir there is a key hanging in the office.

Q. Did you receive any instructions from Mr. Levenson about their mail?

A. No sir.

Q. From neither one of the Levenson's?

A. No sir.

Q. Did you ever receive any instructions from Mr. Neuman?

A. Nothing more than I must not take the letters because a box was there for them.

Q. And the key was hanging in the office?

A. Yes sir the key was in the office.

Q. Where is the key kept in the office?

A. Hanging in the office at the end of the office.

Q. Going in the office?

A. Yes sir.

Q. Whose office was it?

A. It's a large office; Mr. Neuman was there and Mr. Levenson goes there and all the parties that go to the place

Q. And Mr. Neuman had access to the key?

A. Yes sir.

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- 36 8
- Q. Had you ever seen him take the mail out of the box?
- A. I did very often and he used to send his boys for it.

Cross Examination

By Mr. Newcomb

- Q. You have seen other people take the mail besides Mr. Newman?
- A. Yes sir.
- Q. Several others?
- A. Yes sir.
- Q. Do you know Mr. Max Levenson?
- A. Yes sir.
- Q. Did you ever see him take the mail?
- A. Yes sir.
- Q. Did you ever see Michael Levenson take the mail?
- A. No sir I never did.
- Q. Lewis Levenson?
- A. No sir Mr. Max Levenson often sent me up for the key when he would be there and wait until I took them out and gave them to him.
- Q. And who else did you see take them out?
- A. The office boys would go down with the key and take them.

Sworn to before me

this 11th, day of May 1937.

Police Justice.

The further hearing was then adjourned until Friday May the 13th, at 2.30 P. M.

0290

Michael Levenson being duly sworn deposes and says
Direct examination by Mr. Mitchell.

Q. Mr. Levenson, you are a member of the firm of L. Levenson & Co. are you not? A. Yes sir.

Q. And the senior member of that firm?

A. One of the senior members. Louis Levenson is the older brother and we look upon him as being the senior.

Q. Who made the complaints ~~for~~ in two cases for larceny against Mr. Newman- was it yourself or your brother?

A. I did.

Q. In behalf of your firm? A. Yes sir.

Q. How long has your firm been in existence Mr. Levenson?

A. Since 1850.

Q. When did Mr. Newman begin work for you?

A. Either in 1877 or 1878. I don't remember which - I think it was in 77.

Q. Who engaged him? A. I did.

Q. Will you state for what position you engaged him etc. and the salary you were to pay him?

A. I engaged him as cashier and book-keeper for my firm.

Q. And what is the highest salary that you have been paying him during that period? A. I think the highest salary was \$2600 a year. \$50 a week.

Q. How long did he continue in your employ?

A. Up to 18th day of December 1886.

Q. Will you state whether he left of his own accord or not? so far as you personally know?

A. On Sunday morning I received a note by a messenger

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boy- by

By Mr. Newcombe: I object to the witness's answer and desire him to answer the question, yes or no-

By Mr. Mitchell: I withdraw the question and put it in this form.

Q. Mr. Levenson, do you know whether he left of his own accord or not?

A. He did.

Q. Did he notify you that he was going?

A. He did not.

Q. Were you notified by him that he had left your employment? A. No sir.

Q. You were not? A. No sir.

Q. Will you describe his duties while he was in your employ? A. His duties were to keep the books to keep account of all sales and of all moneys paid out, render monthly trial balances and yearly balances of our affairs.

Q. Was he to receive the moneys of the firm?

By Mr. Newcombe : Objected to-

By Mr. Mitchell: Question withdrawn.

Q. Who was to receive the moneys of the firm?

A. We were to receive the money, the firm were to receive the moneys and then we would invariably hand them over to him for deposit.

Q. Who kept your bank account. A. Mr. Newman.

Q. In a book? A. Yes sir.

Q. Did he make all deposits? A. He did.

Q. And made an entry of them in the book? A. He did.

(2)

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Q. Or were the deposits made in the memorandum of the bank book?

A. The memorandums in the bank book were usually made by the bank officers themselves. They were on these cases.

Q. The bank officers charged it right in the book as the amount deposited?

A. Yes sir.

Q. And who had charge of that books and kept it?

A. Mr. Newman.

Q. During all the period that he worked for you did any body else keep the books of the concern but Mr. Newman?

A. No sir, nobody else.

Q. Now you have made--or rather your firm has made an assignment--

A. Yes sir.

Q. When was that made?

A. On the 9th of March.

Q. Of the present year?

A. Yes sir.

Q. What was necessitated on account of the financial condition and the embarrassment of your firm?

A. Yes sir

Q. Were you in the habit of receiving a statement of the condition of your firm yearly from Mr. Newman?

A. Yes sir.

Q. Will you go on and testify as accurately as you can how he prepared that statement, when he submitted it? You can go back to the starting point and begin from there.

A. He submitted a statement of our liabilities, enumerating the different parties to whom we were indebted, giving the individual amounts of each firm of our creditors, enumerating the amounts of our outstandings, giving the individual names of the amounts due by each one of them; he described their accounts and brought down the total of our

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liabilities and assets and showing the result to be in figures whatever the result of it was.

Q. And did these annual statements invariably show a handsome business? A. Sometimes it would show a profit and sometimes it would not; just as the case would be.

Q.. During this period according to the figures he presented to you?

A. I will correct myself here- I will say that the business itself always showed a profit as far as my recollection goes; but deducting our private expenses it showed a loss sometimes.

Q. When you say private expenses you mean by that the amount that each individual member would draw for his own use? A. Yes sir.

Q. Was there any limit to it- to what each individual member should draw?

A. No sir, we had no limit except such a limit as we put upon it ourselves.

Q. When you say that sometimes that you had drawn as individual sums of moneys, you mean by that, that sometimes there would be apparently a loss, that is to say, there would be more cash taken out of the firm's business by the individual members of the firm than the profits warranted?

A. I think that may have occurred once or twice.

Q. Did it occur often? A. I don't think so.

Q. Was it such an amount as impaired the capital that you had put in.

By Mr. Newcombe- Objected to-

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By Mr. Mitchell: Question withdrawn.

Q. Now at any time during this period of Newman's employment did you ever on any occasion ask him to make any falsification of your books? A. I did not.

Q. Did you ever ask him at any time to make it appear by your books that your capital was larger than it really was? A. I did not.

Q. Did he ever tell you that he had falsified your books so as to make it appear that the firm had more capital in hand, than in reality they did have? A. He did not.

Q. Did you at any time ever authorize him to take any sums of money, to give himself credit for it, other than his salary? A. I did not.

Q. Did he ever request permission to do so?

A. He did not.

Q. Did you ever authorize him to take any money for his own use other than his salary? A. I did not.

Q. Did you ever authorize him to use any money that belonged to a certain congregation which you are connected with in your business? A. I am not connected personally- it is my brother.

Q. Whether he authorized him to use it in the business, money belonging to the congregation, you don't know personally do you? A. I do not.

Q. Did you ever authorize him to use any moneys that belonged to you as executor in your firm's business?

A. I did not.

Q. When Mr. Newman left your employment without giving

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you notice, did you cause any examination to be made of your books which had been formally kept by him?

A. Yes sir.

Q. Have you made search for the books of your concern from the time he came there and entered your employment?

A. I did .

Q. Are there any of those books missing? A. Yes sir.

Q. What books are missing if you know? A. Petit cash books. Q. Of what year? A. I dont remember.

Q. How many years books are missing?

A. That I cannot tell. We have none prior to that in petit cash.

Q. Who compose the members of your firm? State their names?

A. Louis Levenson and Michael Levenson up to 1882; Max L. Levenson entered the firm in 1882.

Q. They are only three? A. Yes sir.

Q. Are they all in the City? A. Two are in the City at present. Max Levenson is absent.

Q. He will be here? A. He will.

Q. You have examined the books yourself along with the expert that you have employed have you not? A. Yes sir.

Q. And you did employ experts to make an examination of the books did you not? A. Yes sir.

Q. And you say that the books were all kept in the handwriting of Mr. Newman? A. Yes sir .

Q. When some errors or falsifications were pointed out by the experts whom you had employed to examine the books, you made an examination of them personally yourself did you not?

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A. Yes sir.

Q. Did you notice whether those errors or falsifications were made in the handwriting of Mr. Newman?

A. They were.

Q. And you are quite familiar with his handwriting?

A. Yes sir.

Q. And you have seen him write a great many times?

A. Yes sir.

Q. Now at any time was he authorized by yourself to receive moneys and give receipts for it in business connected with the firm.

A. All moneys.

By Mr. Newcombe: I object to any statement being made by the witness except in answer to this question.

Q. Did you expressly authorize him to receive moneys and give receipts therefor and if so, how were the receipts to be given?

A. He never had any authority given him direct to receive money except as it was customary where money was received. and opened
All letters were placed on the desk by some members of the firm, and the checks were handed to him invariably and that was the only way that remittances were to be received.

Q. But that rule was not adhered to by him, was it?

A. Apparently not.

Q. Did you ever give him any authority or authorize him to sign your firm's name except per Newman? A. No sir.

Q. So far as your information goes and to the best of your knowledge these sums of money that you had specified

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in your complaints had been stolen, taken and carried away by Mr. Newman, have they?

By Mr. Necombe: Objected to-

By the Court- Objection overruled- question admitted

A. Yes sir.

Q. You have the checks and memorandums furnished you by the experts of Mr. Newman's alleged larcen~~ies~~?

A. Yes sir.

Q. Have you those checks with you?

A. I think they are in Court.

Q. And you have some of the books with you?

A. No sir, I didn't bring any of the books with me.

Cross-examined by Mr. Newcombe.

Q. Your firm Mr. Levenson, was at one time composed of persons other than the present members of your firm?

A. A great many years ago.

Q. I am only referring to it to be precise- when was Mr. Benjamin last a member of the firm?

A. He left our firm on the first of January 1876.

Q. And he was a member of the firm from 1850 to '76?

A. No sir, he was a member of the firm from '62 to '76.

Q. You said that the capital of the firm had not been in any manner impaired did you not?

A. Not to my knowledge

Q. You have knowledge of the condition of your firm then?

A. During its existence.

Q. At what period?

A. At any time- at one time I

did, before the advent of Newman.

Q. What do you mean before the advent of Newman?

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A. We then knew the condition of our affairs.

Q. What do you mean by the advent of Newman?

A. From the time Newman entered our services.

Q. Had all the members of that firm any capital in that business when Newman came into the firm?

A. All members had capital.

Q. Had Max Levenson any capital in the firm?

A. No sir; he was not a member then of the firm.

Q. I repeat the question; had Max Levenson any capital in the firm?

A. No sir.

Q. The firm of L. Levenson & Co. suspended payment on the 9th of March 1887, did it not?

A. Yes sir.

Q. Owing at that time, how much?

A. I cannot give the exact figures. I think about \$265,000

Q. Immediately before the assignment did the firm of Levenson & Co. make any arrangement with any of the creditors of the firm?

A. I don't understand the question.

Q. Immediately before the assignment, did the firm of L. Levenson & Co. make any arrangement with its then creditors or any of them?

A. No sir.

Q. Immediately before the assignment did the firm of L. Levenson & Co. make any assignments or transfers of books or accounts to any of their creditors?

A. Yes sir.

Q. To what extent in round figures?

A. Something like \$90,000; something in that neighborhood.

Q. Then immediately before the assignment the firm owed in the neighborhood of \$300,000

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A. No sir, about \$265,000.

Q. The firm owed \$200,000 at the time of the assignment

A. No sir.

Q. You said so did you not?

A. I meant altogether.

Q. When the assignment was made, what did the firm owe?

A. \$123,000 or \$124,000.

Q. And a short time before the assignment was made, you made transfers to creditors of how much?

A. About \$90,000.

Q. And then the firm owed about \$210 or \$220,000 immediately before the assignment? A. Yes about that. I said \$265,000 that is what it is.

Q. And the assets?

A. I beg your pardon- my firm owed about \$265,000; there were some parties preferred in the assignment and the balance was a \$123,000 or a \$124,000. The unpreferred was a \$123 or \$124,000.

Q. Now at the time you made the assignment the firm owed preferred and unpreferred, about how much money?

A. About \$265,000 altogether.

Q. Preferred and unpreferred under the assignment?

A. No sir.

Q. How much? A. About \$165,000 or \$170,000; something in that neighborhood.

Q. Say about \$165 or \$170,000?

A. About \$265,000 was the total indebtedness of which there was \$90,000 secured by previous assignment and \$50,000

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preferred under the assignment and about \$123 or \$124000 unsecured.

Q. When you say claims secured before the assignment what do you mean- Is it not a fact that those claims were ~~about~~ paid by transferring to your creditors assets that belonged to your firm? A. You may take it so.

Q. They amounted to about \$90,000? A. Yes sir.

Q. And is it not a fact that those \$90,000 was largely assigned to relatives or friends of the firm of Levenson & Co. who were creditors of the firm at the time of the transfer to them?

A. Some amounts.

Q. The major part of them? A. No sir, the smallest part.

Q. Can you give the names of the creditors who received these preferences before the assignment?

A. I can- I cannot do so from memory.

Q. And do you remember the names of the friends?

A. I can give you some? Q. Proceed?

A. Max Lichenstein & Co.; Meriden, Miss. for accomodation given us in notes which we discounted between \$10,000 and \$110000

M. Brunswick, New Mexico, \$3500 or \$3600;

H. & N. Wilzinski, Greenville, Miss. for accomodation notes which we discounted something like \$20,000.

E. N. Sterling, for money loaned us, \$3500.

Sarah Levenson, my wife \$28,000

Q. Was that for accomodation notes? A. It is for money

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that she had in the firm.

Q. Proceed.

A. Mrs. Lissner, a widowed sister-in-law- a sister of my wife- for money that she received from insurance at the death of her husband, \$3400 ; I think it is something like that .

Dr. Albert Cecil, brother of Mrs. Lissner, deposited \$5000, the interest of which was to go to the support of his widowed sister. That is all that I remember.

Q. What was the name of Mrs. Louis Levenson?

A. Kate Levenson.

Q. What payments were made to Kate Levenson? A. None.

Q. The members of the firm of Louis Levenson & Co. or two of them- or two of the members of the firm owned real estate at the time they made the assignment did they not?

A. They did.

Q. Consisting of what?

A. Two houses on 50th St. bet. 5th and 6th Aves.

Q. And their numbers are?

A. 48 and 71.

Q. 71 is owned by you? A. Yes sir.

Q. And 48 by your brother ? A. Yes sir.

Q. That property was disposed of before the assignment?

A. Not mine.

Q. Not yours? A. No sir.

Q. The property of Louis Levenson was disposed of was it not? A. I dont know anything about his.

Q. Do you mean to say that you dont know whether or not that property was disposed of before the assignment?

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A. Not of my own personal knowledge; I was not present.

Q. What knowledge have you on the subject ?

A. I have no knowledge on the subject?

Q. What personal knowledge have you sir?

A. None whatever.

Q. What information have you on the subject?

By Mr. Mitchell: Objected to-

Q. When the assignment was made the members of the firm of L. Levenson & Co. were desirous of compromising a settlement with their creditors were they not?

A. Naturally .

Q. And the creditors were aware of the transfers made by the firm of L. Levenson & Co. prior to their assignment for the protection of the several creditors whose names you have mentioned this morning?

A. The creditors did not particularly inquire into that matter.

Q. I now repeat my question- and the creditors were aware of the transfers made by the firm of L. Levenson & Co. prior to their assignment for the protection of the several creditors whose names you have mentioned this morning?

A. Of what transfers?

Q. Dont you know what transfers?

A. Please tell me what transfers you mean?

Q. Tell me what transfers you mean? - Dont you know what transfers you made?

A. I told you I didn't make any transfers

Q. Did you not tell me this morning that you did make transfers?

A. Those transfers- you speak ~~now~~ about property- and now

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you refer to something else- you must give me to understand what you mean sir- I dont understand you sir.

Q. I repeat the question again- The creditors were aware of the transfers made by the firm of L. Levenson & Co. prior to their assignment for the protection of the several creditors whose names you have mentioned this morning?

A. Yes sir.

Sworn to before me this
11th day of May 1887.

Police Justice-

The further hearing was then adjourned to Friday
the 13th at 2:30 P.M.

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FIRST DISTRICT
POLICE COURT

Michael Levenson

- vs. -

Edward M. Neuman.

Before Hon.

Andrew J. White

May 18th, 1937.

All persons present the examination proceeded.

Louis Sperling

Called as a witness on the part of the
people being duly sworn deposes and says

By the Court

Q. Where do you reside?

A. 211 West 45th. street.

Q. What is your age?

A. 19.

Q. What is your business?

A. I am in the silk labeling business.

Direct Examination by Mr. Mitchell

Q. When do you work for now?

A. My father.

Q. Who is that?

A. E. M. Sperling.

Q. Did you ever work for Levenson & Co.?

A. Yes sir.

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Q. When?

A. About a year ago.

Q. How long had you been engaged by the firm of L. Levenson & Co.?

A. At one time I was there about one year and another time about eight months.

Q. Was Mr. Neuman the book-keeper and cashier while you were there?

A. Yes sir.

Q. Did you ever receive any instructions from him about the mail?

A. Yes sir.

Q. What did he say?

A. He said during the day I should deliver the mail to him.

Q. Anything further?

A. No sir nothing further.

Q. Did you ever deliver the mail to any other person than to Mr. Neuman?

A. Yes sir sometime I would deliver it to the firm themselves.

Q. Was anything said by Mr. Neuman about that?

A. He saw me deliver the mail once to the firm and he was a little angry at me.

Q. How did he manifest that anger?

A. He said, why didn't you show me the mail first.

Q. Was that all about the mail one way or the other?

A. Yes sir.

Q. Did he make any distinction about letters coming out

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of town or city letters?

A. He said in the morning when the mail comes put all the out of town mail for the firm on the desk and put all the city letters in the drawer in his desk.

Q. Did he request you at any time while you were there to go and get checks cashed in the bank draw the money?

A. I always draw the money from the bank.

Q. When you say always what period of the year or years was it?

A. What time in the day do you mean.

Q. No sir what year was it?

A. '05, '04 or '05.

Q. So that you remember the time being between the years '04 and '05?

A. Yes sir.

Q. How long a time were you altogether in Levenson's employ?

A. Two years.

Q. During that period of two years did you draw money from the bank at the request of Mr. Neuman?

A. I only drew money from the bank for about seven months while I was employed in the office.

Q. What instruction did you receive from him about the money?

A. I didn't receive any instruction at all?

Q. To whom did you deliver the money when you drew it from the bank?

A. I delivered it to Mr. Neuman—but once or twice he said to me take it upstairs without looking at it but

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generally I delivered it to him.

Q. And when you delivered it to him what did he do with it if you know?

A. All that I saw him do was to count it that was all.

Q. And on one or two occasions you took it upstairs without his counting it?

A. Yes sir.

Q. What did you do with it there?

A. I gave it to Mr. Gumpert.

Q. Did you get any receipt for it?

A. I brought a check down to Mr. Newman ——— a slip.

Q. Did he ever say anything to you about either one of the members of the firm or the members of the firm generally?

A. He said I should always tell him when the firm is around and on one occasion one of the firm came in the door at the time and I didn't happen to see him

Q. In the door where?

A. In the door leading from the street not the elevator door.

Q. Coming toward the office?

A. Yes sir and I didn't happen to see him and he said, you blockhead didn't you see him coming here.

Q. That is what he said to you?

A. Yes sir I remember it as well as if he said it to-day.

Cross Examination by Mr. Newcomb

Q. Were you working at the time that Mr. Newman described you as a blockhead?

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A. I was yes sir.

Q. At the desk?

A. Yes sir.

Q. Where was Mr. Neuman at that time?

A. At the desk.

Q. Was Mr. Neuman blind do you know?

A. I don't know whether he was blind or not he didn't see him I suppose.

Q. You are the son of E. M. Sperling are you?

A. Yes sir.

Sworn to before me

this 13th. day of May 1937.

Police Justice.

Michael Levenson

Further Crossed Examined by Mr. Newcomb

Mr. Newcomb

We call upon the witness to produce the annual balance sheets of his firm for the years 1932 and 1933

The Witness

If I have them I will bring them here.

By Mr. Newcomb

And the cash book containing the entry of the alleged falsification — have you got that book here?

The Witness

I have not got it here except the executors books.

Mr. Newcomb

We will want the two balance sheets and cash book?

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By the Witness

For what year?

Mr. Newcomb

'82 and '83.

Q. Mr. Levenson your business or the business of your firm was quite an extensive business for the past ten years was it not?

A. It may be so considered.

Q. It is a large business?

A. It is a business from 450,000 to \$550,000 a year.

Q. And in the nature of things you could not possibly remember the details of the year's business and you are necessarily obliged to resort to your books as to the condition of your affairs and what you are doing?

A. Yes sir.

Q. Your giving a check and signing a check in payment of any of the firm's liabilities is an act which passes out of your mind and your only recollection of the fact itself would be the check itself and the entries on the book?

By Mr. Mitchell

Objected to.

By the Court

Objection Sustained.

By Mr. Newcomb

Exception.

Q. Mr. Levenson your wife was preferred to the extent of \$25,000 was she not?

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A. She was.

Q. How did that indebtedness arise?

A. Out of proceeds of private property that I had sold that I owned with my brother in partnership.

Q. What property was that?

A. The Broadway property 635 Broadway.

Q. Was the building erected by yourself and brother on Broadway?

A. Yes sir.

Q. The firm bought the lot on Broadway?

A. No sir.

Q. You bought the lot on Broadway?

A. Yes sir.

Q. And after you bought the lot on Broadway did you turn my interest in it over to your brother?

A. Yes sir .

Q. And took the money out of the firm?

A. No sir.

Q. Where did the money come from?

A. I had some stock that I sold, \$5000. we drew out of the business; to my recollection that is all the money we drew out of the business.

Q. You didn't pay much more than \$5000. when you bought the lot?

A. We put the building on it.

Q. Was not the building paid for with the firm's money?

A. No sir.

Q. Where did the money come from to pay the building?

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- A. I just stated that we sold some stock that we had.
- Q. Were not the stocks bought with the firm's money?
- A. I have no recollection now whether it was bought with the firm's money or not we owned it a great many years.
- Q. What stock did you sell to erect that building on Broad way?
- A. Christopher Street Railroad stock and the balance we collected some \$32000. out of rents.
- Q. Rents out of what?
- A. That building.
- Q. What Christopher Street stock did you sell----- what quantity?
- A. \$10,000. worth.
- Q. And did you erect the building with \$10,000.?
- A. No sir, we borrowed some money on mortgage.
- Q. Did you borrow any money on notes?
- A. Not for the building.
- Q. What was the purchase price of that building?
- A. \$55,000.
- Q. How much cash did you borrow on the purchase?
- A. \$5000.
- Q. And left a mortgage of \$50,000.
- A. Yes sir.
- Q. Where did that \$5000. come from?
- A. That was drawn from the business I so stated before.
- Q. What did the building cost?
- A. Some fifty thousand odd dollars.
- Q. Didn't it cost \$50,000.
- A. No sir \$50,000. some 53 or 54 thousand dollars; some--

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where in that neighborhood.

Q. What mortgage was put on the building?

A. \$25,000.

Q. In addition to erecting the building?

A. Yes sir.

Q. When was the \$25,000. put on?

A. Shortly after we commenced building.

Q. Where did the balance of the money come from between the \$25,000. which you borrowed on bond and mortgage and the 53 or 54 thousand dollars which the building cost you?

A. We temporarily borrowed money and finally paid it back from the rents.

Q. Will you say that you did not withdraw from the firm's money the amount with which to pay the \$25,000. difference on the erection of that building?

A. We raised \$25,000. on mortgage \$10,000. we raised out of stock 13 or 1500. I don't remember which I will call it 13 which my sister loaned us; that made \$34,300. we collected \$22,000. rents

Q. You didn't collect \$22,000. in rent before the building was erected?

A. No sir since.

Q. I am not asking you since I am asking you about the money which you paid for the building?

A. We can borrow individually and pay it back can't we?

Q. I don't want you to ask me any questions; you answer my questions.

A. That would make \$55,3000. that we had without drawing

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anything out of the business.

Q. My question is whether or not you didn't withdraw from the funds of the firm of L. Levenson & Co. \$25,000 toward the erection of that building on Broadway?

A. No sir.

Q. Did you draw as much as \$25,000.

A. No sir.

Q. Did you draw any money from the firm of L. Levenson & Co. for the purpose of that building?

A. I don't think we withdrew any.

Q. With what checks were the payments made?

A. Private bank accounts that I kept at the Pacific Bank.

Mr. Newcomb

I call upon you to produce that building account and the check books.

The Witness

I shall do it.

Q. When this property was sold what was done by you with the proceeds?

A. I gave it to my wife.

Q. How did you give it to your wife by crediting it to the books of your firm?

A. I did.

Q. How much was it?

A. \$25,000.

Q. When?

A. At the time that I received the money.

Q. When was that?

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- A. I cannot give you the dates the books will show it.
- Q. You have some idea of it have you not?
- A. It was sometime in October 1904 I think it was in October.
- Q. And did you pay you wife any interest upon that money from that time up to the time of your failure?
- A. Yes sir.
- Q. How was it paid her?
- A. She drew some money she drew all the interest.
- Q. Did she ever draw any money from the firm of L. Levenson & Co. as interest on the sum of \$25,000.
- A. She drew some of the interest.
- Q. I now repeat my question and ask you to answer it; did she ever draw any money from the firm of L. Levenson & Co. as interest on the sum of \$25,000.?
- A. She drew it as interest.
- Q. When did she draw any as interest?
- A. I cannot give you the date.

By Mr. Newcomb

I call upon the complainant to produce any book check or memorandum of any kind showing a payment to his wife as interest upon this sum of \$25,000.

The Witness

It shall be done.

- Q. 71 West 50th. street was purchased with your money was it not Mr. Levenson?
- A. It was.
- Q. Was that drawn from the firm of L. Levenson & Co.?
- A. Some of this ——— the ^{original} ~~erection~~ payments was paid out

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of my private funds.

Q. What about, was drawn from the firm of L. Levenson & Co

A. I cannot give you the amount.

Q. Have you any idea?

A. I suppose about \$12,000.

Q. Did the title of the house remain in you at the time you made the assignment?

A. Yes sir.

Q. And still remains with you?

A. Yes sir still in my name.

Q. Do you remember whether or not the purchase price of 43 West 50th, street was withdrawn from the firm of L. Levenson & Co.?

A. Its so long ago I don't remember.

Q. Do you remember anything at all about it?

A. I don't remember anything about it.

Q. During the last two years of Mr. Neuman's employment by your firm you had signed a great number of checks at his request?

A. Yes sir a great many.

Q. It was the custom for Mr. Neuman to fill out the body of the check and for one of the members of the firm to sign it?

A. Yes sir.

Q. Did you in any year since 1933 notice that your firm was going behind?

A. I noticed that we were getting shorter and shorter all the time and we could not account for the cause of it.

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Q. Now as you discovered the fact that you were getting behind or as you term it getting shorter and shorter were you not disposed to curtail your expenses that is your business expenses?

A. We were fed on false balance sheets representing our out standings to be much larger than they were and our indebtedness much smaller than they were and from an explanation then made to us by our book-keeper in November last when the ^{question} was raised what is the reason that we with a capital a working capital of a quarter of a million or nearly so should be continually short with the amount of business we are doing Mr. Neuman remarked you forget that you have been manufacturing \$25,000. worth more of goods: I had Mr. Neuman draw up a list of our indebtedness and a list of our liabilities and he makes up the balance to correspond with the balance as shown by him in the statement of 1936.
By Mr. Newscomb

I now move to strike out the speech of Mr. Levenson as not being responsive to my question.

By the Court

Q. I repeat my question: now as you discovered the fact that you were going behind or as you term it getting shorter and shorter were you not disposed to curtail your expenses that is your business expenses?

A. It would have been very hard to curtail the business expenses unless we reduced our business at the same

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time and as long as our capital showed to be what it did there was no necessity of cutting down our business Mr. Newcomb

I move to strike out this portion of the witness's answer "as long as our capital showed to be what it did there was no necessity of cutting down the business" By the Court

Q. Had either of the members of the firm down to December 1886 overdrawn their accounts?

A. I think Mr. Max Levenson had overdrawn his account.

Q. Do you know how much?

A. About \$1800. I think.

Q. Was not his account overdrawn to the extent of over \$7000. in December?

A. No sir.

Q. Are you sure?

A. December 1886 ——— allowing there was no profit made for the year I would say yes.

Q. What did you mean when you said he had overdrawn his account \$1800.?

A. When the question was put I understood it to be December '86 or January '87.

Q. Did you think December '86 meant January '87?

A. I misunderstood you I could not state the condition of the books or any one's account in December 1886 before stock was taken and the books balanced up.

Q. But when you gave the answer that he had overdrawn his

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- account \$1900. you had taken account of stock?
- A. No sir I did not the account of Max Levenson was over-
drawn \$1900. in December 1935 what it was overdrawn in
1936 its hard to remember because our books and our
whole business was so mixed we could not tell anything
about it until the expert had gone over the books; the
trouble is what we thought was our capital was all wip-
ed out.
- Q. What is your knowledge as to the extent of money which
Mr. Max Levenson had overdrawn his account in December
last?
- A. Whatever he drew for the year 1936 and whatever he owed
for the year 1935 is the amount which stands against
him to-day.
- Q. What is the amount?
- A. I cannot state it.
- Q. Give us your best recollections?
- A. It may be 7 or \$8000.
- Q. Have you any recollection on the subject?
- A. I say it is about 7 or \$8000.
- Q. Mr. Levenson in December 1936 you were informed were
you not that many errors existed in the accounts kept
by Mr. Neuman for your firm?
- A. I was so informed by Mr. Hirsch counsel for Mr. Neuman.
- Q. And did Mr. Hirsch at that time inform you as to any
doubt which he believed existed as to the solvency of
your firm?

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- A. Mr. Hirsch stated that Mr. Neuman had confessed to him as to the abstraction of some money.
- Q. Did Mr. Hirsch at that time inform you as to any doubt which he believed existed as to the solvency of your firm?
- A. Mr. Hirsch stated —
- Q. I didn't ask you what he stated I asked you if Mr. Hirsch at that time informed you as to any doubt which he believed existed as to the solvency of your firm now he did or he did not?
- A. He didn't state it exactly in those words.
- Q. Did he in effect?
- A. He did——
- Q. I didn't ask you any more.
- A. In effect he did not.
- Q. Your counsel at the time of the suspension of the firm was Mr. Stern or the firm of Stern & Myers?
- A. Mr. Myers of the firm of Stern & Myers.
- Q. And your assignment was made on the 9th. of March?
- A. Yes sir.
- Q. Do you remember an announcement made by Mr. Myers of the firm of Stern & Myers a public announcement made by him immediately upon the making of your assignment that your failure was due to the fact of your book-keeper having embezzled some seventy-five thousand dollars?
- A. I remember such a statement appearing.
- Q. And that I presume Mr. Levenson was with your authority
- A. He did that upon his own responsibility.

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Q. You didn't contradict it afterward?

A. I had nothing to contradict.

Q. Did you contradict it?

A. I did not.

Q. Then you allowed that statement to go before the world and your creditors?

A. Yes sir.

Q. And you ^{sought} ~~saw~~ to effect ~~the~~ the compromise with your creditors shortly after your assignment did you not?

A. Yes sir.

Q. The complaint against Mr. Newman was made when do you remember for which he was arrested the first complaint?

A. I think it was the 31st. of March I don't remember the date you have the papers here.

Q. And you were urged to take this ~~proceeding~~ proceeding by some of your creditors were you not?

A. I don't know that we were particularly?

Q. Were you generally if you were not particularly?

A. Our own sense urged us to take this step.

By Mr. Newcomb

I move to strike out the word sense?

By the Court

Q. And you were urged to take this proceeding by some of your creditors were you not?

A. They wanted us to take the steps and we wanted to take them ourselves they didn't need to suggest it we were as anxious to take the step as they were

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Q. And isn't it a fact that some of your creditors without mentioning their names at present refused to accept the compromise which you offered unless you instituted criminal proceedings against Mr. Neuman?

A. That is not a fact.

Q. Not about any creditor?

A. Not that I know of.

Q. Will you say now that no such statement was made to you by any creditor?

A. I do say so most positively.

Q. That no such statement was made to you?

A. Yes sir.

Q. Neither by any creditor or any other person?

A. Yes sir.

Q. Now you knew of these errors in your account when for the first time?

A. For the first time when it was told us by Mr. Hirsch.

Q. And you then had an examination made of the books?

A. Yes sir.

Q. And when was that examination completed?

A. Its not completed yet.

Q. Who is now examining the books?

A. I have nobody to examine the books now.

Q. When did you cease examining the books as to the alleged irregularities of Mr. Neuman prior to the assignment?

A. The latter part of March.

Q. When did you discover the fact of the complaint charged by you in this complaint of the checks amounting to \$2725.?

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- A. They were discovered sometime between January and March.
- Q. You don't mean that do you?
- A. Yes sir I cannot tell when.
- Q. You thought that was the ^{information} ~~answer~~ I wanted?
- A. I didn't know whether you wanted it or not.
- Q. Now I asked you to tell me when you discovered it?
- A. I cannot tell you that.
- Q. Can you not say if it was in the months of December '36 January '37, February '37, or March '37?
- A. They may have been discovered in January and may be in February I cannot tell, they may have been discovered in March.
- Q. You have no recollection when they were discovered?
- A. I have no recollection when those particular checks were discovered.
- Q. As a rule how are payments made by your customers to your firm by checks or cash?
- A. By checks.
- Q. It was a rare thing for payments to be made in bills for merchandise was it not?
- A. We had some customers who paid in bills.
- Q. Question repeated it was a rare thing for payments to be made in bills for merchandise was it not?
- A. Yes sir.
- Q. You have spoken of some petit cash books Mr. Levenson the petit cash book — the entries contained in the petit cash book were posted in the general cash book were they not?

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A. Yes sir.

Q. That is necessarily the case?

A. It should be.

Q. Mr. Ivenson you have had large experience with persons who have failed in business have you not?

A. Yes sir I had some — yes I had some.

Q. You have been quite unfortunate in a number of customers in years past who have failed and owed you money?

A. I suppose we are not an exception.

Q. Isn't it a fact that a number of customers of yours had failed and owed you money?

A. Yes sir.

Q. And since your assignment it was announced that your petit cash books had disappeared?

A. Since?

Q. Yes you made the announcement since?

A. No it was known to my creditors before.

Q. Have you not made the statement that your cash books were lost?

A. Yes sir.

Q. And its a common thing Mr. Ivenson for merchants failing for their cash books to disappear isn't it?

By Mr. Mitchell

Objected to

By the Court

Objection Sustained.

Sworn to before me

this 18th. day of May 1887.

Police Justice.

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The further hearing was then adjourned to May the 15th,
9.30 A. M. 1937.

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FIRST DISTRICT
POLICE COURT

The People of the
County of
Michael Levenson

-- vs. --

Edward H. Hansen.

Charged with F O P O R Y
Before Hon.

Andrew J. White

Police Justice.

May 27th, 1887.

All persons present the examination proceeded.
Michael Levenson

Further Cross-Examination by Mr. Hanson:

- Q. Have you got the cash book here?
- A. Yes sir (producing cash book)
- Q. Please point out in the cash book of the firm any falsifications or errors in the hand writing of Mr. Hansen?
- A. I point those out (referring)
- Q. On page 227 under date of November 24th, 1886 the item is Lewis Bros. & Co. for the \$1000.00 and the falsification is the figure one preceding the figure three is that correct?
- A. I think so.
- Q. Do you say that, that figure one is in the hand writing of Mr. Hansen?

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A. It cannot be in anybody's class.

Q. Question repeated do you say that that figure one is in the hand writing of Mr. Newman ----- do you swear that, that figure one is in the hand writing of Mr. Newman?

A. Yes sir.

Q. Do you recognize it as being Mr. Newman's figure one?

A. It looks like all his other figures one.

Q. Question repeated do you recognize it as being Mr. Newman's figure one?

A. As near as I can judge it is.

Q. Do you recognize it and do you testify that that figure one was made by Mr. Newman?

A. To my best belief that is his writing sir.

Q. Is there anything in that figure one which enables you to say that according to your best belief that figure one was made by Mr. Newman?

A. To my best belief that figure one was made by Mr. Newman.

Q. Is there anything in that figure one in that item which enables you to say that you believe it to be the hand writing of Mr. Newman?

A. Yes sir.

Q. What is it?

A. The resemblance to all his other figures one.

Q. Will you point out any difference between that figure one made by Mr. Newman and any other figure ^{one} which you ever saw made by anybody else?

A. Well -----

Q. What is there about that figure one as compared with the

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figure one which you ever saw anybody else make?

By Mr. Mitchell

Objected to

By the Court

Objection

Q. Point out any other falsification which you say appears in the cash book in the hand writing of Mr. Newman?

A. There are some falsifications in the report. On page 125 of the cash book under date of December 1895 and points out the item of Edward Newman which should be \$5.25 and is changed \$50.25.

Q. Now then so that you are not to refer us to the falsification should that not be \$50.25?

A. Yes sir.

Q. Since you don't recognize the falsification by the hand writing there do you judge by the hand writing that that was a falsification?

A. It is a falsification.

Q. Do you judge it by the hand writing?

A. It is his hand writing.

Q. And do you judge by the hand writing that it is a falsification by Edward N. Newman?

A. I take that the figures are falsified.

Q. Do you or do you not from your observation of the hand writing of Mr. Newman I am referring to your direct examination in which you stated that in the books appeared falsifications in the hand writing of Mr. Newman: I am asking you to point out the falsifications that appear

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in the hand writing of Mr. Harmer?

A. (Witness referring)---- These are in Mr. Harmer's hand writing.

Q. Do you judge that figure \$69.25 a falsification from your knowledge of the hand writing of Mr. Harmer?

A. Yes sir.

Q. Are there any other falsifications in the hand writing of Mr. Harmer appearing in your cash book?

A. H. H. Wilbourn is entered \$24.50 and it should be \$4.50.

Q. My question is, did Mr. Harmer be refer to the falsifications referred to by you in your direct examination forming any part of the present charges against Mr. Harmer?

A. I do not call myself up to book-keeping to do that.

Q. What knowledge had you in your mind upon your direct examination when you stated there was falsifications in the hand writing of Mr. Harmer in your cash book in the cash books of the firm?

A. My knowledge was that Mr. Harmer kept the books and that the falsifications appear in his books.

Q. And is that the answer you desire to give to that question?

A. That is the answer I have given.

Q. Is that the only answer you have to give to that question ----- do you desire to give any further answer to that question?

A. That is the only answer I can give.

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- Q. Now, you have stated all the falsifications within your knowledge in the books of your firm having reference to the charges made against Mr. Pearson?
- A. No sir, there are a great many more falsifications.
- Q. State any other falsifications within your knowledge having reference to the charges now pending?
- A. I don't know that my firm is competent to point out all the falsifications that he has been guilty of.
- Q. Point out any falsifications appearing in your books of account in the last writing of Mr. Pearson having reference to the charges now pending against him?
- A. There have been no falsifications in these charges.
- Q. Check your books and point out any falsifications appearing in your books of account in the last writing of Mr. Pearson having reference to the charges now pending against him?
- A. There is one that February 23, 1930, surely there which should be figured up \$2140.01 the figure four has been erased and the figure three inserted in the place altering to \$2140.01.
- Q. Don't you know Mr. Leachman the answer you gave is not the answer to the question I put to you?
- A. I don't know what other falsifications you refer to but I am showing you the falsifications that have been made.
- Q. Don't you know when you point out this item of \$2140.01 do you not know that that could have had no reference to the question I asked you?
- A. Your question was for me to point out any falsifications

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that he had made and this is one?

Q. Don't you know that I didn't ask you any such question as that?

A. I don't know what other question you mean that is the question I understood you to ask.

Q. Explain what entry connects this page 370 of the ledger under date of February 26, 1886 and or could have had with the alleged larceny referred to in the complaint by Mr. Mitchell.

Objected to

by the Court

Objection

Q. To what does the item of ^{thousand} dollars and dollars on page 370 on your ledger, refer to?

A. It refers to different items that are brought in from the manufacturing department.

Q. And all of a date not prior to the alleged larceny of Mr. Hannon as set forth in the present complaint is it not?

A. It may have been prior to the alleged larceny.

Q. Don't you know it necessarily was?

A. If I had all the amounts in my mind I could tell you exactly.

Q. Have you got the balance sheets?

A. Here is the balance sheet.

Q. What balance sheet is it?

A. It's supposed to be the balance sheet of January 1886.

Q. Do you consider you are complying with my demand when

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you are showing me the balance sheet for January, 1886.

A. I thought you asked for it.

Q. Don't you know that I asked for the balance sheets of 1882 and '83?

A. I don't so understand you ---- you'd better ask your clerk to find that for you.

Q. Have you got that?

A. No sir I have not got them ---- they are in very well.

By Mr. Mitchell

Have you had a search for them?

A. I have searched the house over.

Q. And that is so far as Mr. Macdonald that you looked for them and couldn't find them?

A. Yes sir.

By Mr. Macdonald

Q. I show you the checks entered on the completed made by you against Mr. Brown the defendant under date of 21st. of March 1885 and ask you if they were not all except two checks signed by yourself?

A. All but two signed by myself.

Q. And the other two are in the hand writing of Mr. Louis Levenson?

A. Yes sir.

Q. Will you give me the dates and amounts of the two signed by Louis Levenson?

A. December 21st, 1885 and July 3rd, 1886.

Q. There is only one of each of those?

A. Yes sir.

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Q. The bodies of each of those checks were written by Mr. Hansen were they not?

A. Yes sir.

Q. All of them?

A. Yes sir.

Q. Do you know what was done by you with the checks signed by you after you so signed them?

A. They were handed to Mr. Hansen.

Q. Have you a present recollection of the fact of having delivered them to Mr. Hansen?

A. I am pretty sure.

Q. I repeat now, whether have you a present recollection of the fact of having delivered them to Mr. Hansen?

A. I have never delivered a check that was given to me to be signed to anybody but Mr. Hansen.

Q. Have you at this instance a present recollection of the fact of having delivered those checks to Mr. Hansen?

A. To the best of my knowledge and recollection I delivered those checks to Mr. Hansen.

Q. Have you any recollection as to whether you did or did not?

A. My recollection is that I did.

Q. Have you any recollection about it?

By Mr. Mitchell

Objected to

By the Court

Objection

Q. Have you any knowledge as to what Mr. Hansen did with the checks upon receiving them from you?

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- 7 *
- A. Only the two judges what he should have done and what
has been testified to in regard to ~~the~~^{the} other ^{day} day.
- Q. And to that all you know about the disposition made by
him after he received that from you?
- A. Yes sir.
- Q. After Mr. Tamm left your firm's employ do you remember
^{finding} ~~finding~~ the memoranda signed by one of the members of
the firm admitting the ~~the~~^{to} the cash given?
- A. By the members of the firm?
- Q. Yes sir?
- A. No sir.
- Q. You do not know where?
- A. No sir.
- Q. You know of no such memoranda?
- A. No sir.

Room to be found in

this 17th, day of May 1887.

Police Justice.

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Max Levenson being duly sworn deposes and says

By the Court

Q.Q. Where do you reside?

A. 120 West 73rd street.

Q. And your age?

A. 29.

Q. And your occupation?

A. Clothing Merchant.

Direct Examination by Mr. Mitchell

Q. Were you at any time a member of the firm of L. Levenson & Co.?

A. I was.

Q. When did you become a member of the firm?

A. January 1st, 1882.

Q. Was Mr. Nammur the book-keeper and cashier for the firm then?

A. He was.

Q. Did he continue so to be that is up to last winter some-time?

A. He did.

Q. What was your particular branch of the business?

A. I was the salesman of the concern.

Q. You were the general salesman?

A. Yes sir.

Q. And traveling on the road?

A. Yes sir and sold goods assisting in the selection of the woollens and made myself generally useful around the store

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Q. At any time prior to Mr. Hansen leaving his position as book-keeper for the firm of L. Lewman & Co. did you have any conversation with him about any entries made in his books and if so state what that conversation was?

A. The conversation that I had was on Saturday afternoon December 18th, relating to an item of \$20.00 which I had accidentally discovered on the debit side of the clothing account, the sum I think was \$20.00. I refer to the ledger I can state it positively.

By Mr. Hanson

What was the date of the ledger?

A. Yes sir.

By Mr. Mitchell

Just state what you said to him and what answers he gave

A. Casually looking over the books, that is the different accounts in the ledger which should show our profit I turned to the course of my examination, you may say to the clothing account and I noticed on that of \$20.00 which is marked workmanship on page 800.

By Mr. Hanson

I object to the witness's answers upon the ground that this testimony is immaterial to the charge against Mr. Hansen.

By Mr. Mitchell

I urge it on the ground that any conversation had relating to the method of keeping the books or any statement or admission or ^{declaration} disclosure made by the defendant is competent ^{relevant} evidence.

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By Mr. Mitchell

Proceed

A. Then turning over to page 370 I couldn't see at that time any item which should have been charged also notwithstanding for that year: I called Mr. Hansen's attention to it and he said you will find that listed in with the other items, salaries, pertaining to one of the married men: looking at it I saw his name and you got this item from him he stated from the Journal I immediately opened the Journal and saw that item of \$10,000.00 that was \$10,000.00 in the Journal in the ledger corresponding to the item of merchandise which I was looking for and he had listed it with the other amount making this \$25,000 in the Journal it seemed to me there was some error: I said nothing but went up stairs in the clothing department and got the company's books from which these items came originally and brought it down and throwing it over the ledger to compare when I discovered that instead of \$25,000 it should be thirty-eight that the figure one had been crossed from the item of merchandise also making it eight ^{thousand} and some odd dollars: I turned to Hansen with the remark, why what is this there is a difference here of \$10,000 how does that come and he said "What what" as if he had not noticed it: then I called his attention to it, then he remarked that must be some clerical error, some oversight, some mistake, whatever it is says I you will have to explain to me this after-

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noon at once; he turned around and said "what do you intend doing" I said well if you can't give me a satisfactory explanation I shall refer the matter at once to my father and uncle. He was standing between the safe and myself at the time and I was sitting at his desk he made a rush for the safe and pulled out a pistol with the remark "By God do you intend to blast my life and my children" says I certainly not he says give me time and I will explain you this; that it must be some clerical error; says I Haines I don't want to do you any injustice but you will have to give me an explanation of this \$10,000 this afternoon; he was terribly worked up and excited and requested that I should say nothing to my firm for if I did he would blow his brains out right there; he urged me strenuously not to mention anything to my firm that afternoon. He followed me around for a half an hour when I went toward the rear of the store he followed me there and watched me in fact he followed me all over. finally I left the store and in the course of a short time went up and consulted my brother-in-law in relation to it.

- Q. Before going did you make an appointment with Haines?
- A. Mr. Haines promised faithfully ----
- Q. Just state what he said?
- A. He said he would be down town the following morning at eight o'clock and explain the whole matter, look over the thing and it would be to the entire satisfaction of all appearing by his wife and children that every thing was as strait and correct as anything could possibly be.

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Q. Did you go there the following morning to meet him?

By Mr. Newman

Objected to

By the Court

Objection

By Mr. Mitchell

Proceed

A. The following morning I came down to the store I arrived at the office when he stated he would be there at eight o'clock.

Q. Did you go down to the store that morning at eight o'clock?

A. I did.

Q. What time did you arrive there?

A. I arrived there prior to eight o'clock.

Q. How long did you remain?

A. Until possibly 12 or 12.30.

Q. Did Mr. Newman come to meet you according to agreement?

A. He did not.

Q. Have you ever seen him in the store from that time up to the present time?

A. I never saw him until to-day.

Q. Were you there the following Monday?

A. I was.

Q. Did Mr. Newman put in an appearance?

A. He did not.

Q. And did you then inform the members of your firm of this conversation?

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1. 33

Q. Did you go there the following morning to meet him?

By Mr. Newcomb

Objected to

By the Court

Objection

By Mr. Mitchell

Proceed

A. The following morning I came down to the store I arrived at the office when he stated he would be there at eight o'clock.

Q. Did you go down to the store that morning at eight o'clock?

A. I did.

Q. What time did you arrive there?

A. I arrived there prior to eight o'clock.

Q. How long did you remain?

A. Until possibly 12 or 12.30.

Q. Did Mr. Newcomb come to meet you according to agreement?

A. He did not.

Q. Have you ever seen him in the store from that time up to the present time?

A. I never saw him until to-day.

Q. Were you there the following Monday?

A. I was.

Q. Did Mr. Newcomb put in an appearance?

A. He did not.

Q. And did you then inform the members of your firm of this conversation?

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By Mr. Hancock

The same objection

By the Court

Objection

A. They were informed on Sunday morning first when Mr. Har-
man failed to make his appearance.

C. Is that all you remember about this matter?

A. That is all that I know about the discovery about the
original \$20,000 falsification.

By Mr. Hancock

No questions to ask the witness.

Sworn to before me

this 27th day of May 1907.

Police Justice.

The further hearing was then adjourned to May the 18th,
1907 3.50 P. M.

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FIRST DISTRICT
POLICE COURT

The People on the
Complaint of
Michael Loverson

- vs. -

Richard M. Hoaman

Charged with F O R G E R Y
Before Hon.

Andrew J. White

Police Justice

May 16th, 1887.

All persons present the examination proceeded.

Darley Randall

Cross-examined by Mr. Blumenstall

- Q. You examined the books of Loverson & Co. only partially?
- A. That is only partially.
- Q. You examined the cash book for 1885 and '86 or only partially for those years?
- A. I examined '86 thoroughly and '85 partially.
- Q. From when did you examine '85 ----- or state if you please the examination of '85 that will cover the whole thing?
- A. I made a general examination but I didn't compare the cash book with the check book and checks in every case.

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- Q. In how many cases did you omit it or did you omit it in a larger or smaller number of cases?
- A. I examined more particularly in regard to the checks that were drawn for clothing cash.
- Q. Did you examine all of those?
- A. Yes sir.
- Q. And in connection with those checks what else did you examine in reference to those checks?
- A. I examined to see whether they were entered in the petit cash book or whether they were accounted for.
- Q. And by accounting for do you mean whether they were charged to Mr. Newman by Mr. Newman to himself in the petit cash book?
- A. Yes sir.
- Q. Do you mean to say that with respect to the checks in evidence that the money received on those identical checks were kept by Newman?
- A. I mean to say-----
- Q. Answer my question yes or no, do you mean to say that with respect to the checks in evidence that the money received on those identical checks were kept by Mr. Newman?
- A. I do not.
- Q. Do you mean to say that the monies received on those identical checks upon which the charges are based were kept by Mr. Newman answer yes or no?
- A. I do not.
- Q. Do you mean to be understood as testifying that any of

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the money received on any of those checks received in evidence were kept by Mr. Neuman?

A. I do.

Q. What check and what proportion of that check if any will you swear was kept by Mr. Neuman on any particular check in evidence?

A. I can only state the aggregate.

Q. I don't want that?

A. Well -----

Q. I want you to take the check ----- I want you to refer to any check upon which those charges are based and of which you say that the money on that identical check was kept by Mr. Neuman and point it out?

Objected to by Mr. Mitchell.

Counsel for the prosecution interrupting the question was put again.

Q. Now refer to any check in evidence and upon which the charges are based and state what check if any and what proportion of such check either in whole or in part you can say from any evidence that you find in the books or otherwise that Mr. Neuman abstracted or purloined the money ----- the proceeds either the whole or a portion of the money of that check.

A. I say that the evidence of the books is that he purloined the amount represented by all the checks.

Q. Now refer to any check in evidence and upon which the charges are based and state what check if any and what proceed of such check either in whole or in part you can

say from any evidence that you find in the books or otherwise that Mr. Newman abstracted or purloined the money ---- either the whole or a portion of the money of that check?

A. I don't know that I can answer it any other way.

Q. Do you mean to say or to be understood as saying that Newman took any portion of the \$500. which was obtained from the bank on the check which is dated July the 31st, 1895 ----- any portion of that \$500 and an equal amount on some other occasion?

A. I have no personal evidence other than arrived from the books.

Q. Do the books show that Mr. Newman took any portion of that identical \$500 the proceeds of the check dated July 31st, 1895?

A. I should say they do.

Q. Point out where it shows that he took a portion of the money?

A. It shows in the absence of any accounting for it.

Q. Please show it?

A. I cannot show it if it doesn't exist.

Q. Do you mean to say that because Mr. Newman didn't charge himself with the \$500 or any portion of it in his petit cash book therefore he took that money --- you infer it from that is that it?

A. I do.

Q. Have you ascertained from Mr. Gampert's books so that you will be able to swear that Mr. Newman didn't turn

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over that \$500 to Mr. Gumpert either on that date or on a later date?

A. As no dates are given in Mr. Gumpert's its impossible to make the comparison.

Q. Do you mean to say that no dates are given --- just look at the books?

A. No dates are given of the payments by Gumpert.

Q. Are there no dates when Mr. Gumpert charges himself with monies received from Mr. Neuman?

A. No sir.

Q. What are those (showing)?

A. That is a balance.

Q. What are those under the word balance ----- the one I am showing you is on page 22 on Mr. Gumpert's is that August the 1st.?

A. Yes sir.

Q. On corresponding pages the balance forward is given of a date?

A. It is.

Q. And the entries of monies received from Neuman are under date headed on the page?

A. They follow it.

Q. Now on after page of the balance August the 1st, page 22 which reads balance August 29550 there is an entry E. M. N. \$600?

A. There is.

Q. Are you able to say that that \$600 did not comprise a portion of the \$500 or the whole of the check that was

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drawn on the 31st. of July 1885?

A. I am not.

Q. Now there are further entries in Mr. Gargert's books of monies received on page as follows \$400.?

A. There is.

Q. \$300.?

A. There is.

Q. Check 14025?

A. There is.

Q. \$600?

A. There is.

Q. And the checks entered on the following page strikes a balance as of August the 10th..

A. Yes sir.

Q. Are you able to say that the \$500 drawn or alleged to be drawn by that check referred to July 31st. 1885 is not comprised in any of these amounts set forth on that page including the entry of the check which is 14025?

A. I am not.

Q. The next check referred to in the complaint is October 12th. \$300 ---- Do you find on page 60 of Mr. Gargert's book an entry October the 12th. a balance of \$40822 and immediately following an entry of money from Mr. Newman of \$300.?

A. I do.

Q. and you able to say that that \$300 doesn't refer to the \$300 received from this check?

A. I am not .

0347

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Q. And on that page there are other entries of cash receipts one of \$450 and one of \$400 are there not?

A. Yes sir.

Q. The next check in the complaint is October 17th, \$575?

A. Yes sir.

Q. The page just referred to in Mr. Garper's book is 50 and covers dates between October the 12th, and the 19th. ----- the next page commences with the balance of October the 19th?

A. Yes sir.

Q. In addition to the \$500 item already referred to there are two other items referred to in that book one of \$450 and \$400?

A. Yes sir.

Q. Are you able to say that the check of October the 17th, referred to in the complaint \$575 the proceeds are not included in those two sums?

A. I am not.

Q. The next check in the complaint referred to is November the 24th, and amounts to \$400; on page 63 of Mr. Garper's book the entry is November the 13th, balance \$29428 immediately following that is another entry of notes received from Hanson amounting to \$400?

A. Yes sir.

Q. Are you able to testify that that is not the proceeds of the check dated November 24th, \$400?

A. I am not.

Q. There is another item of \$400 also?

0348

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A. There is.

Q. And one item of \$550.?

A. There is.

Q. How does receipt Mr. Harkin?

A. There is.

Q. The next check in the complaint referred to is the check dated December the 31st, 1885 \$200.?

A. Yes sir.

Q. And on page 2 of the book of Mr. Gumpert's, Mr. Gumpert's book starts with January the 2nd, \$42217.?

A. It does.

Q. And immediately following that are entries of cash received from Mr. Harkin as follows: \$600. \$400. \$500. \$400. \$600.?

A. Yes sir.

Q. The balance of the next are checks?

A. Yes sir.

Q. Are you able to say that the \$200 drawn by that check of December the 31st, 1885 is not comprised in one of the amounts referred to?

A. I am not.

Q. The next check referred in the complaint is the check dated May the 24th, 1886 for \$350.?

A. It is.

Q. On page 112 of Mr. Gumpert's book it starts with the balance of \$36578 as of date May the 24th.?

A. It does.

Q. Immediately following that are the following entries as

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monies received from Mr. Heuman \$300. \$250. \$350. \$550.?

A. Yes sir.

Q. Do you say that none of those items referred to are the proceeds of the check of May the 24th, 1886.?

A. I will not.

Q. The other check is dated August the 24th, on the first complaint \$300.?

A. Yes sir.

Q. And on page 158 of Mr. Garbert's book it starts with the date August the 24th, balance \$2105.8 and following are the following cash items and monies received from Mr. Heuman?

A. Yes sir.

Q. They are \$375. \$250. \$400. and \$125.?

A. Yes sir.

Q. And you cannot say but that some of those monies are proceeds of these checks?

A. I cannot say.

Q. As a general thing Mr. Randall the books of Mr. Garbert are pages covering about a week?

A. I believe it does exactly a week.

Q. Now isn't this the sum and substance about what you can say about this case matter fairly and honestly, that you believe from the examination made by you through the books that sometime or other previous to the drawing of these checks Mr. Heuman's account is short to the amount equal to the amount represented by these checks?

A. No I do not say that.

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Q. How can you say from the evidence in the books that any of the monies represented by these identical checks referring to monies actually received on these checks were kept by Mr. Neuman will you explain that first.

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Objected to by Mr. Mitchell on the ground that he has already stated that so far as he knew that he could not say that he had taken that identical money representing those checks or drawn by those checks.

By Mr. Blumenstiel

Do you offer that as a part of your testimony or suggestion that it isn't claimed by this prosecution that it was the identical money received through those checks that were taken by Mr. Neuman?

By Mr. Mitchell

I so infer that fact and from another fact previous that he did steal it because its missing.

Q. Can you say Mr. Randall that those identical proceeds of the checks in evidence are missing?

By Mr. Mitchell

Objected to as being incompetent and as having already been answered so far as the knowledge of the witness is concerned; he was not there and he is incompetent to testify on that.

Q. Do you mean to say that from any evidence contained in the books that the proceeds of the identical checks in evidence were abstracted or purloined or made away with by Mr. Neuman?

A. No I do not.

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Q. Now in regard to these erroneous additions on the credit side of the cash account page 139 and page 141, in the one case there is an erroneous addition of \$1000 and in the other case an erroneous addition of \$1200?

A. Yes sir.

Q. Those additions were made under the dates covered between May the 11th, 1886 and May the 20th, 1886 is that so?

A. They were.

Q. Is there any check referred to in the complaint comprised within those dates?

A. There is not.

Q. With the exception of one check in the second complaint check May the 24th, \$850 all the other checks complained of are between July and December 1885 are they not?

A. They are.

Q. And the check in the first complaint is in August 1886?

A. Yes sir.

Q. There is another erroneous entry which you referred to with reference to Lewis Bros. of \$1500 and some odd dollars the one being placed in front of the three?

A. Under date of November 23rd, 1886 page 227 on the cash book that purports to have been a payment according to the book of \$1500 and some odd cents to Lewis Bros. when it really is only \$205 to Lewis Bros.

Q. And you say as a matter of fact that there was only \$205 paid?

A. Yes sir.

Q. Did you see at that date or any date near by the differ-

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once between \$200 and \$1500 was abstracted or taken?

A. Between what date?

Q. At that date or another date near by?

A. No I did not.

Q. You don't mean to be understood as saying that the sum of \$1500 drawn out of the bank that that money was taken from the assets from the firm on that date or about that date and the one thousand of it taken by Mr. Neuman and the \$500 paid over to Lewis Bros.?

A. I do not.

Q. You simply mean to be understood as saying that the entry or addition if it be such, that the one in front of the \$200 makes the disbursements of cash appear larger than they really were on the books?

A. Yes sir.

Q. And you say that the monies which appeared have been received and which were charged on the debit side of cash is in the month of November '00; were not deposited in the bank by Mr. Neuman or were not used by him in the business of the firm?

A. Not in all cases.

Q. What exception do you make?

A. I make the exception, there are some entries which are made and known as cross entries.

Q. They balance each other?

A. Yes sir.

Q. With that exception?

A. All the other amounts so far as my recollection serves

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were either deposited in bank or accounted for in Mr.
Neuman's so called cash books.

Sworn to before me
this 18th, day of May 1907.

Police Justice.

The further hearing was then adjourned to Monday May the
28th, 1907 at 10 o'clock.

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FIRST DISTRICT
POLICE COURT

The People on
Complaint of
Michael Levenson

- vs. -

Edward M. Newman.

Charged with Forgery
Before Hon.

Andrew J. Witte

Police Justice

May 23rd, 1937.

Harley Randall

Recalled and examined by Mr. Mitchell

Direct Examination

Q. You were asked by Mr. Blumenstiel at our last sitting as to whether you could say that this defendant Newman stole or took the identical money received upon the checks attached to the complaint here?

A. Yes sir.

Q. Your answer was that you could not say so?

A. It was.

Q. Do you find that similar monies as represented by the checks and by those dates were taken?

A. Yes sir I find there was a deficiency about those dates of about that amount.

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Q. Corresponding with the amount of the checks?

A. Exactly.

Q. And you have already testified that the only knowledge which you had on the subject was of the examination of the books that you made?

A. Yes sir.

Q. Do you know from the examination that you made whether the books were compared and the balance made of the dates they represent or not?

A. I find from the books they were not carried in to Newman's books on the identical dates.

Q. As appears by the books?

A. Yes sir.

Q. Now will you look at this testimony of yours given on the cross examination in reference to the checks on page following page 5 the bottom of fifth page lower half and beginning with the word checks and say whether you have any statement to make further than you made there in the cross examination or any explanation of it?

A. This is a query as to the \$500 check of July the 31st, 1885?

Q. Yes sir.

A. I stated that Mr. Gumpert had given credit as having received from Mr. Newman between the first and tenth of August \$600, \$400, \$600. I wish to say in addition that Mr. Newman during that same period had received this check of July the 31st, for \$500 a check of August the 1st, \$800, a check of August the 4th, \$450, and a check

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of August the 7th, of \$1000, making altogether \$2750 against which he paid Gumpert \$1900.

By Mr. Newcomb

I object to the witness's answer and move to strike out that portion of the witness's answer beginning with the words "that during that same period he received these checks of July the 31st, for \$500, a check of August 1st, \$500 a check of August the 4th, \$450, and a check of August the 7th, of \$1000 to the finish of his answer.

Q. Do you find by the examination of the books that about that time Helms received between the dates mentioned sums larger in excess of those paid to Gumpert?

A. I do.

Q. And sums that were not accounted for?

A. I do.

Q. To the extent as testified to by you?

A. Yes sir.

Q. Now is there anything else which you want to explain in connection with your testimony?

A. I want to say that the dates on Gumpert's books do not show whether the balance which Mr. Blumenfeld called my attention to were made on the morning or the evening of the date so that it's uncertain whether any amount on a given date belongs to one period of the Gumpert's book or any book that is to say if it ran from August the 1st, to August the 10th, whether this check of \$500 referred to belongs to this period or a prior period.

Q I want to ask you this question whether in your opinion from the examination which you have made of these books were they kept by a man well skilled in the art of book-keeping?

A. Which books?

Q. The Newman books?

By Mr. Harcomb

Objected to ---- you can answer the question subject to the objection and the ruling of the court.

A. I think they were.

Q. So your opinion is I presume that what purports to be errors were really intentional falsifications for the purposes of covering up these abstractions of money is that right?

By Mr. Harcomb

Objected to ---- the witness can answer the question subject to the ruling of the court.

A. I think that certainly is the case.

Cross Examination by Mr. Harcomb

Q. did you ever discover that a person who understood book-keeping making a mistake of computing up a column of figures?

A. Yes sir frequently.

Q. Can you tell me from the examination made by you of the books of the firm of L. Lawson & Co. whether or not Mr. Newman was in the habit of applying monies received by him as book-keeper or cashier to any other purposes of the business besides transferring them to Gumpert---- that is whether or not he made any payments for the

0358

firm of any kind?

A. Yes he did as stated by me in the direct examination?

Q. I don't care whether it was stated by you or not I am asking you the fact?

A. Yes sir.

Redirect Examination by Mr. Mitchell

Q. Will you look at this paper which I hold in my hand and state what it is?

A. This is a trial balance.

Q. For what year?

A. August the 1st, 1886 --- or purports to be the trial balance.

Q. Have you made a careful examination of it of the items in it and footing of the figures contained therein?

A. Yes sir.

Q. Do you find any falsifications in that?

By Mr. Newcomb

Objected to the witness can answer the question subject to the objection and ruling of the court.

A. I find that a very large number of the balances are not truthfully stated.

Q. And what would be the fact of not truthfully stating them and not setting them forth in figures?

By Mr. Newcomb

Some objection.

A. It misled the Messrs. Levensons as to the out standing of the liabilities or amounts due them as the case may be.

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Sworn to before me
this 2nd. day of May 1887.

Police Justice.

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Michael Levenson recalled

Further Cross Examined by Mr. Newcomb.

Q. Since your last examination have you ascertained when it was that Mr. Hirsch informed you that your firm was in an insolvent condition?

A. Mr. Hirsch did not inform me that we were in an insolvent condition.

Q. Since the last examination have you ascertained when Mr. Hirsch informed you that your finances were not in as good a condition as you supposed they were?

By Mr. Mitchell

Objected to

Q. Have you ascertained

By Mr. Mitchell

Objected to

Q. You may answer it or not as you may think proper.

By Mr. Mitchell

Objected to on the ground that it is assuming that Mr. Hirsch told him and the witness has not stated so.

Q. Then you may answer it?

A. Mr. Hirsch made no such statement as that.

Q. Since the last examination have you ascertained the date when you had any conversation with Mr. Hirsch in the month of December 1886?

A. I had a conversation with Mr. Hirsch on Monday morning December the 20th, 1886 first in my office he called upon me and on the same evening at my house.

Q. Have you since the last examination ascertained when

Mrs. Levenson your wife drew any money from the firm of L. Levenson & Co. as interest upon the credit which you gave her of \$25000.?

A. I did not but I think I can.

Q. Do so?

A. (Witness referring to a book) January the 16th, 1886 \$480

Q. Show me the entry if you please in your book of that item?

A. (Witness showing book and referring to item).

Q. The item that you spoke of appears on page 956 of your firm's ledger and reads as follows "Bank Term Virginia posted from page 158 of the cash book or journal carried out \$480 was not that \$480 in payment of a debt or liability of yours?"

A. No sir.

Q. Did you find any other sum of money paid to Mrs. Sarah Levenson as interest drawn by her upon the books of your firm?

A. No sir.

Q. Except that one item of \$480 you find no items of payments made to her do you?

A. There is another item before that if you want to know that?

Q. What is the other item?

A. \$251.04.

Q. That is under date of February 28th, 1885 which reads to cash and sundries and etc. from page 463?

A. Yes sir.

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Q. Except those two items of \$251.04 and the item of \$400 do you find any other sums of money drawn by Mrs. Levenson from the firm of L. Levenson & Co.?

A. No sir no other sums.

Q. Does it appear from the books of your firm either in the cash book ledger or journal that either of the sums of money were drawn by her as interest upon the alleged indebtedness of your firm to her?

A. I don't know how they appear they were drawn for her benefit.

Q. Did you ever see any entry in the books of your firm --- the books of the firm of L. Levenson & Co. charging any money received by her charging it as interest upon the \$25000.?

A. \$251.04 pays interest to December 1st 1884.

Q. Did you ever see any entry in the books of your firm --- the books of the firm of L. Levenson & Co. charging any money received by her charging it as interest upon the \$25000.?

A. It's so here on the ledger ---- it's credited as interest.

Q. Do you find upon the books of your firm any charge to Mrs. Levenson of monies received by her as interest upon the \$25000 the amount of your alleged loan by her to your firm?

A. I find \$251.04 as interest charged to her.

Q. That is credited to her?

A. That is credited to her of course.

Q. If it's credited it's not charged?

A. It isn't charged.

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- Q. And that information you got from page 958 of the ledger as follows "December the 30th, 1884 interest and D from page 92 tether from the cash book or journal carried out \$251.04?"
- A. Yes sir.
- Q. Except the entries appearing on page 958 of the ledger these entries appearing in the other books from which these entries are posted did you ever see an entry in any of the books of your firm crediting Mrs. Levenson with interest or debiting her with monies received as interest?
- A. I have seen no entry except this entry here.
- Q. What is the date at which the account at page 951 closed the account of Mrs. Levenson ----- give me the date of the last entry?
- A. December the 18th, 1886.
- Q. That is carried to new ledger 27612.26 on the one side and on the other side under the same date interest and discount \$1576.60 balance \$2008.26; did Mrs. Levenson receive \$1576.60 under date of December 18th,?
- A. She did not.
- Q. Did you draw on her account on that date \$1576.60,?
- A. I did not.
- Q. Was that sum of money drawn by anybody to your knowledge in keeping for Mrs. Levenson?
- A. It was not.
- Q. Then that as appears in the ledger is a credit to her account?

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A. It has been settled by note.

Q. I repeat my question then that as appears in the ledger is a credit to her account?

A. As a credit to her account.

Q. When was it settled by note?

A. The 1st. of January.

Q. 1887?

A. 1887.

Q. Settled by your firm's note?

A. Yes sir.

Q. Was that note delivered to you?

A. No sir delivered to my wife.

Q. Did your wife return that note to you?

A. She has got them yet I believe.

Q. Have you your balance sheets of 1887?

A. Yes sir.

Q. Produce them?

A. (Witness producing book)

Q. You find an error there in the balance struck?

A. I have not looked for any errors I should not wonder.

Q. Have you the balance sheet of January 1882?

A. Here it is January 1881.

Q. January 1882?

A. Here January 1881 dated December the 30th. 1880.

Q. That is the date of the balance sheet of that year?

A. Yes sir.

Q. Have you found any errors in the addition of the balance sheet appearing in the balance sheet?

A

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- A. I have not made any examination.
- Q. Look at the balance sheet from the 1st. of January 1885
---- have you that here?
- A. I have it here.
- Q. Do you find any error in the addition or balance appearing on the balance sheet?
- A. I have not figured it up I cannot tell.
- Q. Are these the balance sheets now before you which you upon the last examination charged Mr. Hamon with secreting and having taken away?
- A. I referred to the balance sheets of 1886 and 1885.
- Q. I repeat my question are those the balance sheets now before you which you upon the last examination charged Mr. Hamon with secreting and having taken away?
- A. No sir those are not the ones.
- Q. Did you know before you had the balance sheet of January 1st. 1885?
- A. Yes sir ----- we have some unfinished balances of 1885 and 1886.
- Q. Please turn to the unfinished balance sheets of 1885 and 1886?
- A. There is one (referring).
- Q. That is August 1886?
- A. Here are the rest June 1886.
- Q. Mr. Levenson you are referring to the monthly balance sheets?
- A. This book was hid and missing.
- Q. Mr. Levenson the question is whether or not have you had

before you the balance sheets of your firm for the year 1885?

A. I have got the book that is to contain the balance sheets which are in an unfinished state.

Q. Do you now state that Mr. Newman abstracted or carried away any balance sheets belonging to your firm?

A. I say that the balance sheets belonging to my firm are missing.

Q. Do you mean to say that the balance sheets represented by the monthly balance now before you were ever completed so as to make a final annual balance sheet?

A. Mr. Norton represented to me what purported to be balance sheets.

Q. Do you mean to say that the balance sheets represented by the monthly balance now before you were ever completed so as to make a final annual balance sheet?

A. These are some copies of a balance sheet that was represented to me ..

Q. Do you know that after the 1st. of January 1885 whether there was or not any annual balance sheet prepared as to the condition of your firm?

A. Yes sir.

Q. When?

A. Monthly.

Q. Was there an annual balance sheet prepared monthly?

A. An annual balance sheet?

Q. After the first of January 1885?

A. The 1st. of January 1886.

Q. Where is that balance sheet?

A. Here it is.

Q. You have it before you?

A. That there is of it.

Q. Was there a balance sheet prepared on the 1st. of January 1934?

A. There was a balance sheet prepared every year since we have been in business.

Q. And those balance sheets are copied in the books now before you are they not?

A. Part of it is.

Q. And did you not know on the last examination when you stated that Mr. Norman had carried away or purloined the balance sheets that you were testifying to something that was untrue?

By Mr. Mitchell

Objected to

By the Court

Question admitted.

A. I have testified truthfully as to the missing of the balance sheets.

Q. What balance sheets did Mr. Norman accept or carry away?

AA. With the exception of this one here August the 1st. 1936 we have not got a single one for years.

By the Court

Q. For how long?

A. Several years past.

Redirect Examination by Mr. Mitchell

TORN PAGE

0368

Q. Have you made a search for similar balance sheets?

A. I have.

Q. And have you been unable to find them?

A. I have.

Q. And were similar sheets submitted to you from time to time by Mr. Newman?

A. Yes sir.

Sworn to before me

this 28th day of May 1887.

Police Justice.

The further hearing was then adjourned
June the 1st, 1887 at 5.30 P. M.
ing a motion to dismiss the com

POOR QUALITY
ORIGINAL

0369

o. 1. 408
District Attorney's Office.

N. 228-229-230

PEOPLE

vs.

Edward M. Newman

William H. Hildreth

3 bonds \$200
\$1000
\$1000

Indited Aug. 11/87
Forf. Dec. 21/87

Comprised on proof
of inability of surety
to pay full amt. & that
his property on forced
sale would not realize
more than \$1000

May 21/88 And
certified check to order
J. R. Hellman & paid
same to City Clerk
Verlain
App. made to Reinde

0370

District Attorney's Office.

PEOPLE

vs.

Edward M. Newman
Forgery & G.L.

Let this case be
tried in Part 1
on 15th inst,

Nov 11/87 R.B.M.
J. M. Parker

0371

District Attorney's Office.

Part One

PEOPLE

vs.

Edward M. Newman

for trial

Nov 22

Complaint served

Perjury Nov 15
(more)

Bail Issued same date

Change to P.V.
ASP

0372

Sec. 192.

District Police Court.

Undertaking to appear during the Examination.

CITY AND COUNTY }
OF NEW YORK, } ss.

An information having been laid before De Meade J. White a Police Justice
of the City of New York, charging Edward M. Newman Defendant with
the offence of Grand Larceny (No 2)

and he having been brought before said Justice for an examination of said charge, and it having been made to
appear to the satisfaction of said Justice that said examination should be adjourned to some other day, and the hear-
ing thereof having been adjourned.

We, Edward M. Newman Defendant of No. 412
100 Street; by occupation a Accountant
and Abraham Steyer of No. 97
Gold Street, by occupation a Merchant Surety, hereby jointly and severally undertake that
the above named Edward M. Newman Defendant
shall personally appear before the said Justice at the 1 District Police Court in the City of New York,
during the said examination, or that we will pay to the People of the State of New York, the sum of Fifty
Hundred Dollars.

Taken and acknowledged before me this 31
day of March 1888

POLICE JUSTICE,

De Meade J. White
Steyer

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CITY AND COUNTY } ss,
OF NEW YORK, }

Police Justice.

Sworn to before me this
day of *March* 188*8*

the within named Bail and Surety being duly sworn, says, that *Abraham Stein* is a resident and
holder within the said County and State, and is worth *Twenty Thousand* Dollars,
exclusive of property exempt from execution, and over and above the amount of all his debts and
liabilities, and that his property consists of *House and lot number*
44 East 65 Street of the full
value of Twenty Thousand
dollars

District Police Court.

THE PEOPLE, &c.,
ON THE COMPLAINT OF

vs,

Undertaking to appear during
the Examination.

Taken the day of 188

Justice,

Heffner

0374

Police Court—

1st District.

Affidavit—Larceny.

City and County }
of New York, } ss.

Michael Levenson
of No. 515 Broadway Street, aged 34 years,
occupation Merchant

mentioned and others subsequent dates hereinafter
deposes and says, that on the 24th day of April 1885 at the City of New

York, in the County of New York, was feloniously taken, stolen and carried away from the possession
of deponent, in the day time, the following property viz:

Two thousand seven hundred and twenty
five dollars

the property of Louis Levenson & Company of
which deponent is a member and
said money being in deponent's
charge and custody and that this deponent
has a probable cause to suspect, and does suspect, that the said property was feloniously taken, stolen,
and carried away by Edward M. Newrman (now here)
from the following facts and circumstances
to wit: That on the 24th day of April
1885 the said defendant was in the
employ of deponent and deponent prior
and that on said date said defendant
presented an unsigned check to deponent
for deponent's signature, for the amount
of four hundred dollars (said check
being hereto attached) the understanding
being between deponent and said defendant
that the money to be obtained upon
said check was to be used to pay
deponent's employees or to be otherwise
used for deponent's benefit. That

Sworn to before me, this

188

day

Police Justice.

0375

upon the following dates said Defendant did obtain the signature of Dependent person (signed by either Dependent or Dependent brother) to the following checks (here attached) for the amounts written upon them with the same understanding that the money received for these was to be used for Dependent's person benefit. One check dated July 31st 1885 for \$500.00. One check dated October 13th 1885 for \$300.00. One check dated October 17th 1885 for \$575.00. One check dated November 24th 1885 for \$400.00. One check dated December 31st 1885 for \$200.00 and One check dated May 24th 1886 for \$350.00 said checks together amounting to the aforesaid sum of \$2725.00.

Dependent now says that in each and every instance the money obtained by said Defendant upon said checks was not used for the benefit of Dependent's person or Dependent himself but that the same was appropriated by said Defendant and used for his own individual benefit and profit.

Therefore Dependent charges said Defendant with the larceny of the sum of money above stated.

M. Levenson
Sworn to before me this
31st day of March 1887

Police Justice

0376

Sec. 198-200.

CITY AND COUNTY OF NEW YORK, } ss

District Police Court.

Edward M. Newman being duly examined before the undersigned, according to law, on the annexed charge: and being informed that it is his right to make a statement in relation to the charge against him; that the statement is designed to enable him if he see fit to answer the charge and explain the facts alleged against him that he is at liberty to waive making a statement, and that his waiver cannot be used against him on the trial.

Question. What is your name?

Answer *Edward M. Newman*

Question. How old are you?

Answer *45 years*

Question. Where were you born?

Answer. *Austria*

Question. Where do you live, and how long have you resided there?

Answer. *242 East 60th St. 3 years*

Question. What is your business or profession?

Answer. *Accountant*

Question. Give any explanation you may think proper of the circumstances appearing in the testimony against you, and state any facts which you think will tend to your exculpation?

Answer. *I am not guilty*

Edward M. Newman

Taken before me this

day of *March*

188*7*

Police Justice.

0377

It appearing to me by the within depositions and statements that the crime therein mentioned has been committed, and that there is sufficient cause to believe the within named Alexander

guilty thereof, I order that he be held to answer the same and he be admitted to bail in the sum of Two Hundred Dollars, _____ and be committed to the Warden and Keeper of the City Prison of the City of New York, until he give such bail.

Dated June 29th 188

A. J. White Police Justice.

I have admitted the above-named Alexander to bail to answer by the undertaking hereto annexed.

Dated June 29th 188

A. J. White Police Justice.

There being no sufficient cause to believe the within named _____ guilty of the offence within mentioned, I order he to be discharged.

Dated _____ 188

Police Justice.

0378

BAILED.

No. 1, by

William H. Hildeth

Residence

99 Gold Street.

No. 2, by

Residence

Street.

No. 3, by

Residence

Street.

No. 4, by

Residence

Street.

Police Court

1114 District

THE PEOPLE, &c.,
ON THE COMPLAINT OF

Michael Reuerson

vs.

Edward M. Newman

2

3

4

Dated

March 31

188

White

Magistrate.

Officer.

Precinct.

Witnesses

No.

Street.

No.

Street.

No.

Street.

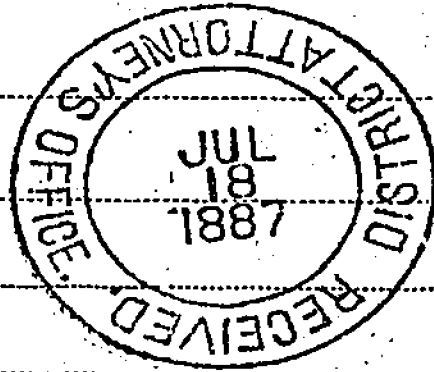
\$ *100.00* to answer

Apr. 5. 10.30

1. 8. 2. P.M.

June 18. 2 1/2 P.M.

10.30



0379

Received of Mrs. Louise M. Fering
One hundred & sixteen ^{66/100} Dollars
for Rent for October 8th of House 249 W 44th St
\$ 116.⁶⁶ M. Levenson

0380

STATE OF NEW YORK.
CITY AND COUNTY OF NEW YORK, } ss:

POLICE COURT,

of No 249 West 44th Street, being duly sworn, depothat on the First day of Decemberat the City of New York, in the County of New York, Edward M.

Newman - (nowhere did I understand and feloniously make forge and uttered a certain instrument or writing which is hereto attached marked "A" and which purports to be a receipt for the sum of One hundred and fifteen \$100. Dollars - and which purports to have been signed by M. Levenson - as Executor - with the intent to cheat and defraud Mrs Louis McFerrin from the fact that on said date deponent received from said Louis McFerrin the said sum of money to pay the rent of premises No. 249 West 44th Street City and County of New York. That deponent went to the office of M. Levenson at No. 575 Broadway and there saw the said Newman who informed deponent that M. Levenson was in the County and that he ~~Levenson~~ ^{Newman} was authorized to receive the rent of the premises No. 249 West 44th Street deponent believing the representations of the said Newman to be true gave to the said Newman the said sum of money and received the receipt hereto attached which purports to have been signed by M. Levenson

0381

Dependent. is informed
by Michael. Lervenson. that the
receipt. heretofore attached is false
forged. and of no value. and that
he did not. Authorize the said
Newman. to sign. said receipt
and that he does not. Authorize
to receive the rent of premises No.
219 West 44th Street
Dependent. therefore charges that that
the said Newman. did feloniously
make, forge. and utter said
receipt with the intent to cheat
and defraud. the said Louis
M. Davis out of said sum of money.
Dependent. therefore prays that the
said Newman. may be held to
answer the same.

Subscribed before me.
this 5th day of April 1887

Thos. J. Davis

Wm. W. Davis
Police Justice

POLICE COURT— DISTRICT.

THE PEOPLE, &c.,

ON THE COMPLAINT OF

vs.

AFFIDAVIT.

188

Dated

Magistrate.

Officer.

Witness,

Position

Art.

0382

CITY AND COUNTY }
OF NEW YORK, } ss.

Michael Lenson
aged *54* years, occupation *Merchant* of No.

575 Broadway Street, being duly sworn deposes and

says, that he has heard read the foregoing affidavit of *Thomas J. Dennis*

and that the facts stated therein on information of deponent are true of deponents' own knowledge.

Sworn to before me, this

day of

1887

M. Lenson

M. H. Hude

Police Justice.

0383

Sec. 198-200.

CITY AND COUNTY
OF NEW YORK,

District

Edward M. Newman

being duly examined before the under-
signed, according to law, on the annexed charge: and being informed that it is h *is* right to
make a statement in relation to the charge against h *is*; that the statement is designed to
enable h *is* if he see fit to answer the charge and explain the facts alleged against h *is*
that he is at liberty to waive making a statement, and that h *is* waiver cannot be used
against h *is* on the trial.

Question. What is your name?

Answer

Edward M. Newman

Question. How old are you?

Answer

45 Years

Question. Where were you born?

Answer

Austin

Question. Where do you live, and how long have you resided there?

Answer

242 Eush Co St 2 Years

Question. What is your business or profession?

Answer

Clerk

Question. Give any explanation you may think proper of the circumstances appearing in the
testimony against you, and state any facts which you think will tend to your
exculpation?

Answer

*I am not guilty of the charge
and demand an. Examination
EM Newman*

Taken before me this

day of *Sept*

1887

Police Justice

0304

It appearing to me by the within depositions and statements that the crime therein mentioned has been committed, and that there is sufficient cause to believe the within named

Edward M. Newman
guilty thereof, I order that he be held to answer the same and he be admitted to bail in the sum of Twenty Hundred Dollars and be committed to the Warden and Keeper of the City Prison of the City of New York, until he give such bail.

Dated June 29 1887 A. J. White Police Justice.

I have admitted the above-named Defendant
to bail to answer by the undertaking hereto annexed.

Dated June 29 1887 A. J. White Police Justice.

There being no sufficient cause to believe the within named _____
guilty of the offence within mentioned, I order he to be discharged.

Dated _____ 188 _____ Police Justice.

0385

April 5/87

The justice presiding
at the 1st District Police
Court will please hear
and determine the within
case in my absence.

Wm. J. Gold
Police Justice

BAILED.

No. 1, by

Residence

Street.

No. 2, by

Residence

Street.

No. 3, by

Residence

Street.

No. 4, by

Residence

Street.

Police Court

District.

THE PEOPLE, &c.,

ON THE COMPLAINT OF

Thomas J. Dennis

Edward M. Newman

Dated

188

Magistrate.

Officer.

Precinct.

Witnesses

No.

Street.

No.

Street.

No.

Street.

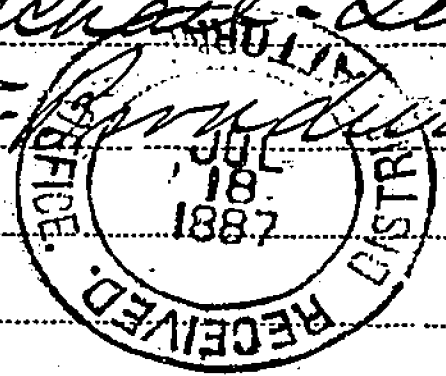
\$

to answer

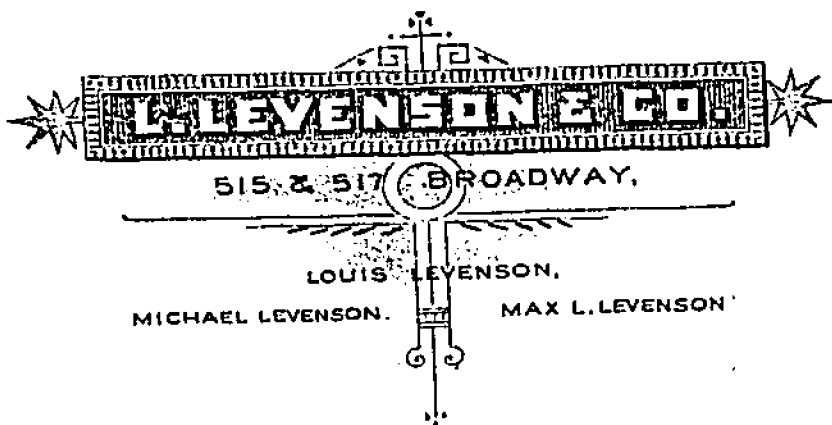
4th 8th 2nd M.

5000. But

Gold



0386



New York, _____ 188__

Dec 23rd 85

A Check was drawn in favor of J Dryfoos to pay said Dryfoos 300.
^{did not give in return the check. Cash &}
 Newman drew the Cash from the Bank on this check and charged Dryfoos on the Cash Book with 287.50 and charged him again on the Petty Cash Book with \$300

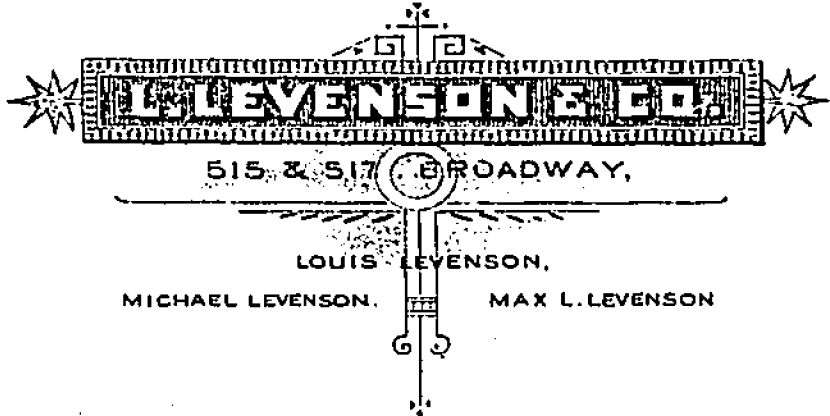
Feb 27th 86

Check in favor of M & H Katz 300.--
 Katz did not get this check but Newman drew the Cash from the Bank charging Katz as if paid out of Petty Cash at the same time charging him on Cash Book with 300.--

Feb 20 th 86	Boldstein & Melusky.	50.00
Feb 23	M & H Katz	50.00
Jan 1 st	J Dryfoos	87.50
	H & H Wilginsky H & H Wilginsky	47.50
	"	50.00
Sept 6	"	47.50

The last 5 items checks were given in payment of a/c's. and charged in Cash Book Newman also charged them in his Petty Cash.

0387



New York, _____ 188__

Dec 14th 1886

A check was drawn in favor
of Lester Whitman for
\$115.59 he enters in Cash Book
charging Lester Whitman for with
\$115.59 Newman alters the
check after signed to \$715.59
and in order to get the amt out
of Bank deduct check drawn
amounting to 1200 as 1800.

L. LEVENSON & CO.

515 & 517 BROADWAY,

LOUIS LEVENSON,
MICHAEL LEVENSON. MAX L. LEVENSON

From Executor of ~~the~~ Isaac Vogel Estate
Oct 16th 85 To Collector for former Saver
and Land & Newnan to deposit - 27 25-
He entered in check Book as if deposit
but no such deposit appears on Bank Book
to have been made -

March 27th 86. Collection sent from
BB Steinbrink for House 1366
3rd Ave I handed the money to
Newman to deposit - 150.00
which he did not do & the money is
missing.

Dec 1st 86. During my absence in
New York, Norman Alexander Rent
for House 249 to 44th St. \$116 66
He gave receipt signing
M. Levenson Alexander & Co. Rents the
Money.

On the last mentioned item he
has been charged with (and
(as told by Judge White) held for
forgery

W. Lemmon

0389

BRIEF AS TO NEWMAN'S DEFALCATIONS.

EDWARD M. NEWMAN was Bookkeeper and Cashier for Messrs. L. Levenson & Co., from some time in 1878 to Dec. 18th, 1886.

Said Newman had the entire and exclusive charge of the books of account and cash account and books of said firm.

It was the duty of said Newman to record all transactions pertaining to receipts or disbursements of money by or for account of the said firm of L. Levenson & Co.

In pursuance of his business as cashier for said Levensons, he received large sums of money in cash in payment for merchandise sold as cash or otherwise and cash drawn out of Bank by said Levensons and entrusted to him for the purpose of paying the labor, salaries and other cash disbursements of said firm; during the year 1886, the amount so entrusted to him for such purposes amounted to more than \$50,000.

It was the duty of said Newman to record in certain books, known as "Petty Cash Books" the several items of money or checks so entrusted to him and to record the manner in which such moneys were expended.

The said Newman did in fact enter or record in such Petty Cash Books the disbursements made by him or

0390

2

under his direction, on account of his employers, but fraudulently neglected to enter certain checks or cash received by him for the aforementioned purpose, from his employers and appropriated to his own use out of the aggregate of said \$50,000, and from time to time during the said year 1886, and in sums the several amounts of which are unknown but amounting to not less than \$2500, being the equivalent of the checks and cash received and neglected to be entered or charges fraudulently and falsely made and hereinafter enumerated.

For the purpose of concealing such misappropriation from his said employers, the said Newman made certain false entries and false footings in the books of account called the "cash book or books, the petty cash book or books."

And further to conceal such misappropriation or for some other purpose, to this deponent unknown, the said Newman made false and fraudulent entries in the ledger and other books of account of said firm, and gave to them from time to time schedules or statements purporting to show the amounts due to or due by said firm, which statements or trial balances were in fact false and fraudulent.

The several amounts constituting the total of the sum of, say, \$2500 heretofore mentioned as appropriated by said Newman to his own use, are as follows:

0391

3

On May 24, 1886:

Check 14585, drawn by L. Levenson & Co., on the Mechanics' Bank for \$350, was entrusted to him in the manner and for the purposes aforementioned, and by him not accounted for as received. ✓

On August 23, 1886:

Check 14967, same as above, for \$500. ✓

On or about the dates hereafter mentioned, said Newman received certain checks from his employers for the purpose of paying for labor or work done for their account and then owing by them --- said Newman charged the amounts of said checks as having been paid by him, but fraudulently neglected to account for the receipt of such checks, thereby defrauding his said employers out of the sum or sums represented by such checks, to wit

April 22	Check 14444	.....	\$162.50
May 12,	" 14505	.....	179.12 ✓
May 10,	" 14518	.....	43.00 ✓
May 10,	" 14519	.....	30.68 ✓
June 11,	" 14662	.....	92.10 ✓
Oct. 13,	" 15205	.....	62.62 ✓
Oct. 30,	" 15270	.....	195.37 ✓
Nov. 5,	" 15300	.....	81.25 ✓
Nov. 8,	" 15307	.....	48.75 ✓
Nov. 10,	" 15313	.....	67.02 ✓
Nov. 12,	" 15324	.....	112.50 ✓
Nov. 15,	" 15335	.....	80.21 ✓
Nov. 24,	" 15374	.....	124.12 ✓
Nov. 22,	" 15358	.....	37.50 ✓

\$1316.74.

On or about the dates hereafter mentioned the said Newman fraudulently charged certain amounts as having been paid by him out of the said sum of more than \$50,000 on the dates and in the manner following:

0392

4

On or about Feb'y. 27, 1886:

A sum of \$200 as having been paid by him to one
M. H. Katz.

Feb'y. 28, 1886.

A sum of \$50, purporting to be in payment of a Draft
of Goldstein & Melasky.

The false and fraudulent footing on the Cash Books
of said Levensons and made by and in the handwriting of
said Newman above-mentioned.

On page 139 of said Cash Book the total footing of
the payments is stated to be \$48,300.36, while the same
should in fact be \$47,300.36, thereby increasing fraudu-
lently the amount of payments \$1000, and attempting to
conceal a deficiency on the cash entrusted to him of
that amount.

On page 141, same as above.

Stated to be	\$64,361.75
Should in fact be ...	\$63,161.75

thereby, &c.,

\$1200.

Under the date of Nov. 24th, 1886, said Newman
has fraudulently charged a payment by him for account of
his employers, L. E. & Co., to Lewis Bros., of \$393.29
as \$1293.29, thereby attempting to conceal a deficiency
in the cash entrusted to him, of \$1000.

M Memo.

The above refers to the year 1886, only similar
items have been discovered in 1885, of which year a par-
tial examination only has been made. Deficiencies in

0393

1882 and 3 have also been discovered, but not fully traced.

D. Randall.

There are a lot more of 86 checks and errors or frauds, but rather difficult of explanation.

0394

Newmans Defal-
Cations.

PETER MITCHELL,
STEWART BUILDING,
NEW YORK.

0395

Court of General Sessions of the Peace

OF THE CITY AND COUNTY OF NEW YORK.

THE PEOPLE OF THE STATE OF NEW YORK

against

Edward M. Newman

The Grand Jury of the City and County of New York, by this indictment, accuse *Edward M. Newman* — of the CRIME OF *Fraud* LARCENY, in the second degree, committed as follows:

The said *Edward M. Newman*, —

late of the First Ward of the City of New York, in the County of New York aforesaid, on the *twenty third* day of *August*, in the year of our Lord one thousand eight hundred and eighty-*seven*, at the Ward, City and County aforesaid, being then and there the clerk and servant of *Samuel Severson, Michael Severson and Max S. Severson, proprietors in trade, then and there doing business in and for the firm name and style of S. Severson and Company* and as such clerk and servant then and there having in his possession, custody and control certain moneys, goods, chattels and personal property of the said *Samuel Severson, Michael Severson and Max S. Severson*, the true owners thereof, to wit: *the sum of five hundred dollars in money, lawful money of the United States and of the value of five hundred dollars,*

the said *Edward M. Newman*, afterwards, to wit, on the day and in the year aforesaid, at the Ward, City and County aforesaid, with force and arms, did feloniously appropriate the said *sum of money* —

to his own use, with intent to deprive and defraud the said *Samuel Severson, Michael Severson and Max S. Severson* of the same, and of the use and benefit thereof; and the same moneys, goods, chattels and personal property of the said *Samuel Severson, Michael Severson and Max S. Severson* did then and there and thereby feloniously steal, against the form of the statute in such case made and provided, and against the peace of the People of the State of New York and their dignity.

RANDOLPH B. MARTINE,
District Attorney.

0396

Newcombs

Counsel, _____
Filed 11 day of Aug 1887
Pleads *Not Guilty (16)*

THE PEOPLE
vs.
[Sections 528 and 531 of the Penal Code.]
(MISAPPROPRIATION.)
Grand Larceny, 2nd degree

B
Edward M. Newman
(Prosecutor)

RANDOLPH B. MARTINE,
12 Dec 24/87 District Attorney.
Bail forfeited & entered.
A True Bill.

Wm. D. Thundy

Foreman.
Part 3, Dec. 25, 1898
Indictment dismissed Dec
indorsement of the D.A.
B.

Witnesses:

M. Levenson

*Mr. Newcombs set forth
upon accompanying protocol
9 reasons desisting of
further prosecution.*

I enclose

*S. S. Blake
Dec 28. 1898 A.D. C.*

*Wm. D. Thundy
Dist. Atty.*

0397

Court of General Sessions of the Peace

OF THE CITY AND COUNTY OF NEW YORK.

THE PEOPLE OF THE STATE OF NEW YORK

against

Edward M. Newman

The Grand Jury of the City and County of New York, by this indictment, accuse

Edward M. Newman

of the CRIME of Forgery in the third degree, —

committed as follows:

The said

Edward M. Newman,

late of the First Ward of the City of New York, in the County of New York aforesaid, on the fourteenth day of December, in the year of our Lord one thousand eight hundred and eighty-six, at the Ward, City and County aforesaid,

with intent to defraud, did knowingly make, in a certain book of accounts belonging to and appertaining to the business of a certain partnership then and there composed of Louis Severson, Michael Severson and Max S. Severson, copartners in trade, then and there doing business in and by the firm name and style of S. Severson and Company, to wit: in a certain book of accounts called the cash book, upon the two-hundred-and-thirty-seventh page thereof, and under and as of date the day and year aforesaid, a certain false entry in the

0398

words and figures following, that
is to say:

42 Berder Whitman & Co. 115 59
which said false entry purports to
show, and did in substance and effect
indicate and declare, that on the day
and in the year aforesaid the said
partnership had paid to a certain
other partnership then and there doing
business in and by the firm name
and style of Berder Whitman and
Company the sum of one hundred
and fifteen dollars and fifty nine
cents, and no more
and which said entry was then
and there false in that on the day
and in the year aforesaid, the said
partnership of S. Severn ^{and Company} had paid
to the said partnership of Berder,
Whitman and Company the full
sum of seven hundred and fifteen
dollars and fifty nine cents, and not
the sum of one hundred and fifteen
dollars and fifty nine cents, as the
the said Edward M. Newman then
and there well knew; against the form
of the Statute in such case made
and provided, and against the peace
of the People of the State of New York,
and their dignity.

Richard W. Brewster

District Attorney.

0399

#178

Counsel, Oct
Filed, 14 day of Oct 1887
Pleads,

ENTERED
T. L. L.

THE PEOPLE

vs.

George. Third degree
[Section 515, N.Y. Penal Code]

Edward M. Newman

(1 case)

RANDOLPH B. MARTINE,

District Attorney.

A True Bill.

J. C. May

Foreman.

Part 3, Sec. 28, 1878.

Indictment dismissed. See
endorsement of the Dec.

1887

Witnesses:

Michael Newman

In Pursuant to the
upon accompanying Indictment
of Michael Newman of
Mtn. District.

J. L. L.

Dec 18, 1888

S. J. Blake
D. S. A.

Wm. J. L. L.
Dist. Atty.

0400

TO THE CHIEF CLERK.

Please send me the Papers in the Case of

PEOPLE

vs.

Edward M Newman

G. L.

Hold for

Serg't Von Kuchta

H. M. J.

District Attorney.

0401

District Attorney's Office.

G. J. for 13th Oct 1920
PEOPLE

vs.

E. M. Newman
G. J.

Case is to go
to G. J. in first
instance

Sept 30/87 B. M.

M. Calver

Sidneya today for
Grand Jury some day
next week & return
papers to me
just this day

0402

Grand Jury Room.

PEOPLE

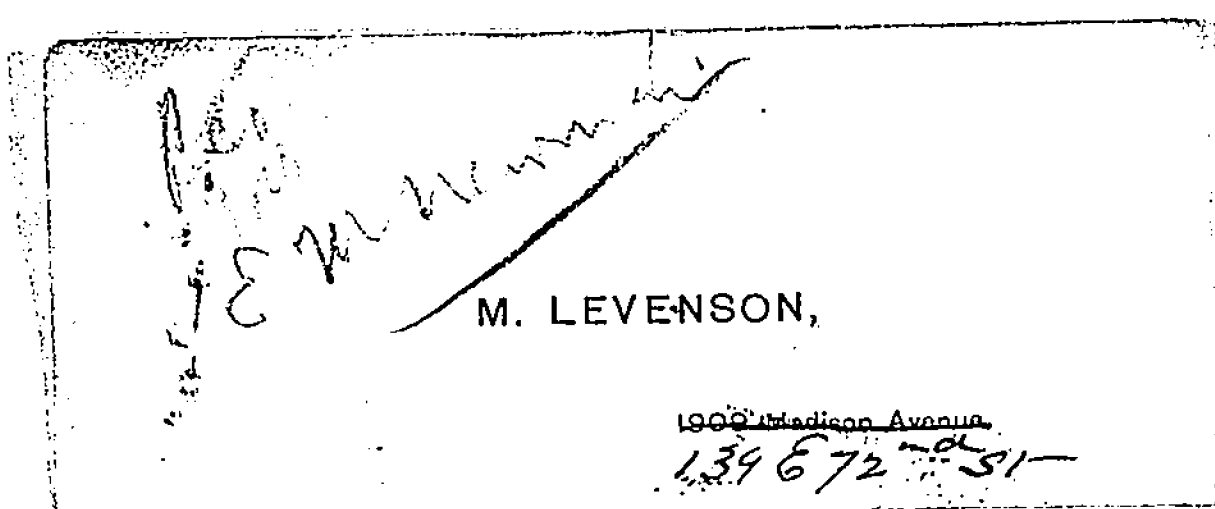
vs.

Newman

Michael Levenson
515 Broadway

Darby Randall
43 Leonard St

0403



0404

*District Attorney's Office,
City & County of
New York.*

January 25th, 1899. 189

Hon. Asa Bird Gardiner,

District Attorney.

Sir:-

This is the card of Mr. Levenson, who had an interview with you this morning. Now that the Newman indictments have been found you might want to communicate with him.

I am,

Very respectfully,

Your obedient servant,

Wm. McKenna
Chief Clerk.

0405

Sec. 192.

District Police Court.

Undertaking to appear during the Examination.

CITY AND COUNTY } ss.
OF NEW YORK,

An information having been laid before Edward J. White a Police Justice
of the City of New York, charging Edwin M. Newman Defendant with
the offence of Burglary (No. 1.)

and he having been brought before said Justice for an examination of said charge, and it having been made to
appear to the satisfaction of said Justice that said examination should be adjourned to some other day, and the hear-
ing thereof having been adjourned.

We, Edward M. Newman Defendant of No. 242 E. 60
Street; by occupation a Mechanical Accountant
and Abraham Newman of No. 97 Gold
Street, by occupation a Mechanic Surety, hereby jointly and severally undertake that
the above named Edward M. Newman Defendant
shall personally appear before the said Justice at the 1 District Police Court in the City of New York,
during the said examination, or that we will pay to the People of the State of New York, the sum of 50
Hundred Dollars.

Taken and acknowledged before me this 31
day of March 1889

A. J. White POLICE JUSTICE,

EM Newman

Abraham Newman

0406

CITY AND COUNTY } ss,
OF NEW YORK, }

Sworn to before me this
day of *August* 188*9*
Heffner
Police Justice.

the within named Bail and Surety being duly sworn, says, that he is a resident and holder within the said County and State, and is worth *Twenty thousand* ~~Hundred~~ Dollars exclusive of property exempt from execution, and over and above the amount of all his debts and liabilities, and that his property consists of *House and lot*

number 47 East 65th Street.
of the full value all debts
of Twenty thousand dollars

Heffner

District Police Court.

THE PEOPLE, &c.,
ON THE COMPLAINT OF

vs,

Undertaking to appear during
the Examination.

Taken the day of 188

Justice,

0407

BRIEF AS TO CHARGE OF LARCENY, \$2725.

Date of Charge March 31, 1887.

.....X
MICHAEL LEVENSON

vs.

EDWARD M. NEWMAN.
.....X

EDWARD M. NEWMAN was employed as Cashier and Book-keeper of the firm of L. Levenson & Co., 515 Broadway.

That as such employee it was his duty to record in books provided for the purpose, all transactions relating to the receipt or disbursement of money in the business of his said employers.

That as such cashier he was from time to time entrusted with large sums of money, or obtained from his employers checks for large sums of money, to be disbursed by him or under his direction as cashier, in payment of the wages, labor, salaries and other necessary purposes of the business of his employers.

That as such cashier and bookkeeper it was his duty to record in certain books, known as "petty cash books", all such receipts and disbursements, and that as such cashier he was accountable for whatever balance of unexpended funds remained in his hands. That he pretended to enter all such receipts, and did record all disbursements, but in fact failed to enter the receipt of certain sums of money or checks given to him to obtain

0408

2

money --- as hereinafter mentioned --- that by such failure to enter the receipt of such money at the times and in the amounts hereinafter mentioned, he concealed from his employers the amount for which he had to account and defrauded them out of the amount so concealed --- and that on or about the day of , 1886, he made certain false and fraudulent footings, or additions, in the cash book of his employers marked "Cash Book, 1885", and on pages "139" and "141" to cover up the abstraction of the said sums of money.

That as to each and every of the following he has received the same, for the purposes hereinbefore stated, and has in no way accounted for any, or any part, of the same.

On July 31, 1885:

One Check of L. Levenson & Co., for \$500, numbered 13318 --- (See complaint, to which this and the other Checks are attached).

On Oct. 13, 1885:

One Check, No. 13604, of L. Levenson & Co., for \$300 (Note that complaint says "Oct. 31, " which is an error).

One Check dated Oct. 17, 1885, of L. Levenson & Co., for \$575, No. 13619.

One Check dated Nov. 24, 1885, same for \$400
No. 13774.

One Check dated Dec. 31, 1885, same for \$200,
No. 13944.

One Check dated May 24, 1886, same for \$350,
No. 14585.

One Check dated Apl., 24, 1885, same for \$400,
No. 10899.

which latter is the first recited in this complaint.

0409

Larceny \$2725-
on March 31. 1887

People
v
Edward Allen Newman

PETER MITCHELL,
STEWART BUILDING,
NEW YORK.

04 10

District Attorney's Office.

PEOPLE

vs.

Edward M. Newman

Forgery

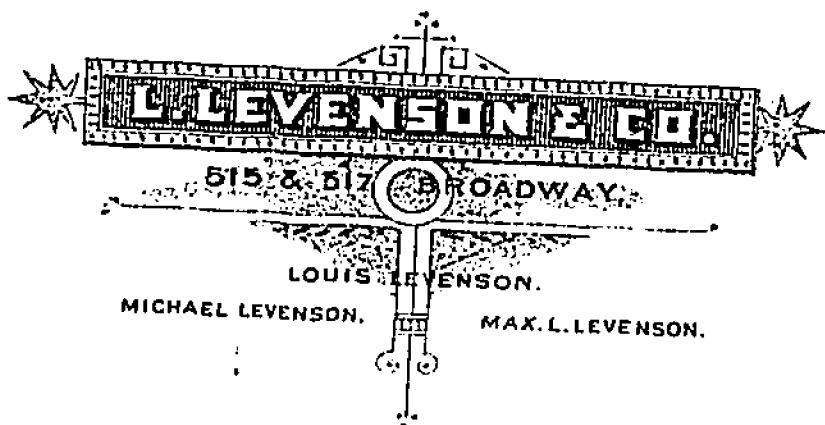
Let this case be
adjourned to 22^d
inst. If deft. is not
then produced Bond
is to be forfeited.

This is peremptory.

Nov 15/87

R.B.M.

0411



New York, _____ 188

M. _____

Dear Sir _____

Your esteemed favor of
the _____ is received with enclosure
as stated, for _____

and the same has been placed to your credit
in payment of _____

Soliciting your further favors, _____ with thanks
we remain,

Yours very truly
L. Levenson & Co.

Per _____

0412

Sec. 192,

1st District Police Court.

Undertaking to appear during the Examination

CITY AND COUNTY }
OF NEW YORK, } ss.

An information having been laid before Charles Helde a Police Justice
of the City of New York, charging Edward M. Newman Defendant with
the offence of Forgery

and he having been brought before said Justice for an examination of said charge, and it having been made to
appear to the satisfaction of said Justice that said examination should be adjourned to some other day, and the hear-
ing thereof having been adjourned.

We, Edward M. Newman Defendant of No. 342
East 60th Street; by occupation a Clerk
and Abraham Stein of No. 47 Gold
Street, by occupation a Reporter Surety, hereby jointly and severally undertake that
the above named Edward M. Newman Defendant
shall personally appear before the said Justice at the 1st District Police Court in the City of New York,
during the said examination, or that we will pay to the People of the State of New York, the sum of fifty
Hundred Dollars.

Taken and acknowledged before me, this 5th
day of April 1887 }
W. A. M. M. M. POLICE JUSTICE,

E. M. Newman
Abraham Stein

0413

CITY AND COUNTY } ss,
OF NEW YORK, }

day of March 1881
Sworn to before me this
1st day of March 1881
Police Justice.

Abraham Stein
the within named Bail and Surety being duly sworn, says, that he is a resident and free
holder within the said County and State, and is worth ten thousand ~~hundred~~ Dollars,
exclusive of property exempt from execution, and over and above the amount of all his debts and
liabilities, and that his property consists of house and lot of

land situated at and known
as 47 East 65th Street valued at
Twenty Thousand Dollars free and
clear.

Abraham Stein

District Police Court.

THE PEOPLE, &c.,
ON THE COMPLAINT OF

vs,

Undertaking to appear during
the Examination.

Taken the day of 188

Justice,

0414

Memorandum

from

Peter Mitchell.

Stewart Building.

New York.

LEVENSON & CO.'S BOOKKEEPER.
Star April 16, 1887.
Newman Has No Trouble in Giving Bail
—His Case Continued.

Edward M. Newman, who was arrested last Thursday, charged with robbing the firm of L. Levenson & Co. of No. 515 Broadway, by whom he had been employed as confidential bookkeeper for eleven years, was before Justice Welde at the Tombs yesterday to answer the third charge of forgery and embezzlement made against him by his employers. William J. Daunos of No. 249 West Forty-fourth street testified that he paid Newman \$166.66 at No. 515 Broadway some time ago, and got a receipt signed in the name of the firm of Levenson & Co. This money was the rent of a piece of property belonging to an estate for which the Levensons are trustees.

Peter Mitchell, for the creditors and the firm, said that experts were now going over the books, and that the entire misappropriations of Newman would probably reach \$71,000. Counselor Richard Newcombe shook his curly head and said that the whole proceeding was a farce and that malice entered into the prosecution. Abraham Stein, the Rose street leather merchant, again furnished bail, which was fixed at \$5,000 this time, and Newman was again released.

0415

Police Court—

District.

Affidavit—Larceny.

City and County } ss.
of New York,

Michael Levenson
of No. 515 Broadway Street, aged 54 years,
occupation Merchant being duly sworn

deposes and says, that on the 23 day of August 1884 in the City of New
York, in the County of New York, was feloniously taken, stolen and carried away from the possession
of deponent, in the day time, the following property viz:

Five hundred dollars

the property of

deponent

and that this deponent
has a probable cause to suspect, and does suspect, that the said property was feloniously taken, stolen,
and carried away by Edward M. Newman,

from the fact that said deponent
was an deponent's employee and
that on said date said Newman
was entrusted with a check (subattached)
for the purpose of obtaining the
money therefor the same to be used
to pay deponent's employees. Deponent
now says that said Newman obtained
said money upon said check and
appropriated the same to his own
use, and that he did not use
the same in any way for the benefit
of deponent.

M. Levenson

Sworn to before me, this 30 day
of March 1884

Police Justice.

0416

Sec. 198-200.

CITY AND COUNTY
OF NEW YORK, } ss

District Police Court.

Edward M. Newman being duly examined before the under-
signed, according to law, on the annexed charge: and being informed that it is h^{is} right to
make a statement in relation to the charge against h^{im}; that the statement is designed to
enable h^{im} if he see fit to answer the charge and explain the facts alleged against h^{im}
that he is at liberty to waive making a statement, and that h^{is} waiver cannot be used
against h^{im} on the trial.

Question. What is your name?

Answer. *Edward M. Newman*

Question. How old are you?

Answer. *45 years*

Question. Where were you born?

Answer. *Austria*

Question. Where do you live, and how long have you resided there?

Answer. *222 E 6th St. New York*

Question. What is your business or profession?

Answer. *Accountant*

Question. Give any explanation you may think proper of the circumstances appearing in the
testimony against you, and state any facts which you think will tend to your
exculpation?

Answer. *I am not guilty*

Edward M. Newman

Taken before me this
day of *March*

188

Police Justice.

04 17

Sec. 151.

District Police Court.

CITY AND COUNTY }
OF NEW YORK, } ss *In the name of the People of the State of New York; To the Sheriff of the County of New York, or any Marshal or Policeman of the City of New York:*

Whereas, Complaint on oath, has been made before the undersigned, one of the Police Justices in and for the said City, by *Michael Reussen*

of No. *515 Broadway* Street, that on the *25* day of *August* 18*88* at the City of New York, in the County of New York, the following article to wit :

Five Hundred Dollars
of the value of *Five Hundred* Dollars,
the property of *Complainant*
was taken, stolen and carried away, and as the said complainant has cause to suspect, and does suspect and believe, by *Edward M. Newman*

Wherefore, the said Complainant has prayed that the said Defendant may be apprehended and bound to answer the said complaint.

These are, Therefore, in the name of the PEOPLE of the State of New York, to command you the said Sheriff, Marshals and Policemen, and every of you, to apprehend the body of the said Defendant and forthwith bring *him* before me, at the DISTRICT POLICE COURT, in the said City, or in case of my absence or inability to act, before the nearest or most accessible Police Justice in this City, to answer the said charge, and to be dealt with according to law.

Dated at the City of New York, this *30* day of *March* 188*8*
J. H. Smith POLICE JUSTICE.

0418

POLICE COURT. 1st DISTRICT.

THE PEOPLE, &c.,
ON THE COMPLAINT OF

Michael Fevenson

vs.

Edward M Newman

Warrant-Larceny.

Dated March 30 - 1887

Kilbreth Magistrate

O'Connor Officer

The Defendant Edward M Newman
taken, and brought before the Magistrate, to answer
the within charge, pursuant to the command con-
tained in this Warrant.

Edw^d O'Connor Officer.

Dated March 31 - 1887

This Warrant may be executed on Sunday or at
night.

Police Justice.

REMARKS.

Time of Arrest, March 31-87

Edward M Newman
242 E 60 St

Native of Ger.

Age, 45 m

Sex m

Complexion, Sandy

Color W

Profession, Clerk

Married

Single, Yrs

Read, Yrs

Write, Yrs

0419

It appearing to me by the within depositions and statements that the crime therein mentioned has been committed, and that there is sufficient cause to believe the within named.....

guilty thereof, I order that he be held to answer the same and he be admitted to bail in the sum of Five Hundred Dollars, and be committed to the Warden and Keeper of the City Prison of the City of New York, until he give such bail.

Dated June 29 188 A. J. White Police Justice.

I have admitted the above-named Defendant to bail to answer by the undertaking hereto annexed.

Dated June 29 188 A. J. White Police Justice.

There being no sufficient cause to believe the within named..... guilty of the offence within mentioned, I order he to be discharged.

Dated..... 188..... Police Justice.

0420

BAILED.

No. 1, by

Residence

No. 2, by

Residence

No. 3, by

Residence

No. 4, by

Residence

Police Court

District

THE PEOPLE, &c.,
ON THE COMPLAINT OF

Michael Levenson

vs.
Edward M. Newman

2

3

4

Dated

188

Magistrate.

Officer.

Precinct.

Witnesses

No.

Street.

No.

Street.

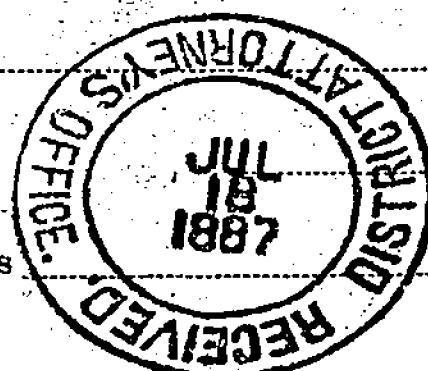
No.

\$ 10,000 to answer

By Mr. Apr. 5. 10. am

8. 2 Pm

Bailed 18 2 1/2



0421

BAILED,

No. 1, by _____

Residence _____ Street.

No. 2, by _____

Residence _____ Street.

No. 3, by _____

Residence _____ Street.

No. 4, by _____

Residence _____ Street.

THE PEOPLE, & c.,
ON THE COMPLAINT OF

1
2
3
4

St. Seltman

Offence

Dated _____ 188

_____ Magistrate

_____ Officer.

_____ Precinct.

Witnesses _____

No. _____ Street.

No. _____ Street.

No. _____ Street.

\$ _____ to answer _____

0422

Hon. Randolph B. Martine,
District Attorney of the
County of New York.

Dear Sir:-

My client, Mr. Michael Levenson, of the firm of L. Levenson & Co., preferred two charges for grand larceny and one charge for forgery, against Ed. M. Newman, before Police Justice White, on or about the 31st March, last past.

Newman was represented by Messrs. Blumenstiel & Hirsch and by Mr. Richard M. Newcombe. Owing to the engagements of defendant's Counsel many adjournments of the examinations were obtained but, finally, the examinations were proceeded with to a final termination by the Justice who committed the defendant to await the action of the grand jury on the three charges preferred against him. These charges were preferred before I had been retained by Mr. Levenson, and as soon as I examined the facts and circumstances of the case, it was made clear to me, by my client and his witnesses, that Newman had committed several forgeries by making false and fictitious entries in the books of Levenson & Co., to cover up many larcenies that he had committed. I, therefore, considered it my duty to my clients to collect the evidence of these several additional forgeries and larcenies, and I did so. I then requested the Police Justice to entertain several new complaints against

0423

2

Newman, based on the evidence above referred to, but the Police Justice declined to entertain any more complaints against Newman on the ground that if Newman was held by ^{him to await the action of the} ~~said~~ Grand Jury ~~for trial~~ on the charges then pending against him, ⁱⁿ that event the Grand Jury could take cognizance of, investigate and act upon these additional charges. Under these circumstances I was compelled to abide by this decision of Mr. Justice White.

Subsequently, at the close of the examinations, Newman was committed to await the action of the Grand Jury in the sum of \$5000 bail. Although his bail had been fixed at \$15000 to appear for examination on these same charges. The reasons for the reduction of bail in the face of these other charges are unknown to myself, and it appears to be unsatisfactory to the Committee of Merchant creditors of L. Levenson & Co.

Newman, the defendant, was subsequently indicted on the three charges hereinbefore referred to, but to my surprise, and to the regret of the merchants interested in the prosecution of Newman these several additional charges of forgery and larceny against Newman have not yet been submitted to or investigated by the Grand Jury. I, therefore, earnestly request on behalf of those whom I represent, that these additional charges of forgery and larceny be submitted to either the present or the next Grand Jury and that the witnesses, the names of which are on the papers containing the

0424

3

other charges, be called to give evidence to establish the guilt of the defendant on these additional charges.

I have the honor to be

Your Obedient Servant,

Peter Mitchell

0425

Gay
P
New
|

0426

BRIEF AS TO CHARGE MARCH 31, 1887.

.....X
MICHAEL LEVENSON

vs.

EDWARD M. NEWMAN.
.....X

\$500.

That the said Newman was employed as Bookkeeper and Cashier of the firm of L. Levenson & Co.

That it was part of the duty of said Newman to record all transactions pertaining to receipt or disbursement of money by or for account of his employer in books provided for such purpose.

That as such cashier he was from time to time entrusted with large sums of money, or checks for the purpose of obtaining money to be disbursed and accounted for to his said employers, such funds to be used by him or under his direction in the payment of wages, salaries and other necessary cash disbursements required by the business of said firm.

That as to certain of said moneys so received by him it was his duty to record in certain books known as "petty cash books" the several sums so received by him, on the dates so received and the purpose for which they were employed.

That the said Newman on or about the 23rd day of August, 1886, was entrusted with a check on the Mechanics Bank No. 14966 amounting to \$500, to be used to pay the

0427

2

employees of his employers. That said Newman obtained said money upon said check, and appropriated the same to his own use, and neglected to record the receipt of said sum of \$500 in the petty cash books above referred to, and did not in fact use the said \$500 for the benefit of his employers.

0428

Scarceny \$500.-

People
W

Edmund M. Newman

PETER MITCHELL,
STEWART BUILDING,
NEW YORK.

0429

FIRST DISTRICT POLICE COURT.

----- "
T h e P e o p l e, "
--VS-- "
E d w a r d M. N e u m a n. "
----- "

B r i e f in support of Motion to dismiss
C o m p l a i n t.

The first charge made against the defendant is the charge of forgery of a certain receipt and the argument will first be confined to that complaint.

One Thomas J. Dannis testified that on December 1 1886 he called at the office of the Messrs Levenson to pay rent of the premises 249 W. 44th Street, N. Y. That he went there for a Mrs. Ferino to Mr. Michael Levenson as Executor of the estate of one Isaac Vogel. He was informed by the defendant that he was authorized to receive the rent and the defendant took the money \$116.66 and gave him a receipt for the same in the name of Mr. Levenson. That at the time in question the witness asked for Mr. Levenson but was told by the defendant he was out of the town.

This receipt given by the defendant is the subject matter of the charge of forgery.

The witness Levenson testified in substance that he had never to his knowledge expressly authorized the defendant to sign his name as executor to anything.

0430

Upon cross-examination he said that the defendant only had authority to sign receipts on a printed blank for the firm.

On being questioned farther he stated that he had been absent from the store when moneys or checks had been paid for rent on other occasions and that on such occasions receipts had been given by the defendant but that he the witness never thought about the matter; that to the best of his recollection the other receipts were for payments made by check whereas the payment receipted for in this complaint was made in currency. Again in considering this particular charge we desire to impress upon the court that whether or not the money alleged to have been paid at the time the receipt was given was ever turned over by the defendant to Levenson does not affect the question. The charge here is forgery, not larceny as to this particular item. The witness Levenson admitted that he knew that receipts had previously been given in his absence but he never gave the matter a thought as long as the money reached his hands.

Now we expressly desire to impress upon this court that Levenson never thought of insisting that the defendant had not authority to sign a receipt until he found that the money receipted for had not been paid over by the defendant to him. Then he recollects that he never gave the defendant any express authority to sign receipts for him but an implied authority follows from previous ratifications.

Is it to be believed that when the defendant

0431

about close-examination of the receipt and the signature on it

had been for ten years in the employ of the firm of L. Levenson & Co., that he, Levenson, did not suppose receipts had been signed by the defendant in the absence of members of the firm. It is evident that the authority to sign such receipts was impliedly given and the signing of such receipts acquiesced in by Levenson and never repudiated or questioned.

There were other receipts produced upon the examination for rent paid by Mr. Steinbrink, some of them being in the defendant's handwriting and given at a time prior to the receipt alleged to have been forged. And the court will observe that the payments represented by these receipts were entered in the books of Mr. Levenson as Executor. This fact we submit shows conclusively that Levenson knew that the defendant gave receipts in the name of Levenson as Executor prior to the giving of the one now in question. This presumption is sustained by the evidence of the witness Gumpert, ^{who} stated that he had signed receipts for the firm, that the firm was aware of the fact but had never forbidden him doing so.

Now if Levenson had reasonable cause to believe that Newman had given receipts in his name as Executor or if the conduct of Levenson induced the defendant to suppose that he had authority to give such receipts, then no forgery has been committed.

It is not forgery if the accused honestly believed he had lawful authority to affix the name of another to the instrument in question, see

Parmalee v People, 8 Hun, 623.
People v Rathbone, 21 Wend. 509.

0432

It matters not what the defendant has done with the money which he receipted for; the charge here is forgery and upon the evidence the complaint should be dismissed.

We pass now to the charge of larceny, the circumstances upon which this charge is predicated are as follows:

- (1st) That certain checks were drawn to the order of clothing department but not credited to the defendant in his cash book nor debited in the petty cash book.
- (2nd) That on page 139 of the cash book the disbursements are footed up as amounting to \$48,390.36 when in fact it should read \$47,390.36 making it thereby appear that \$1000 had been accounted for by the defendant which sum in fact had not been paid out.
- (3rd) That on page 141 of the cash book the footing of disbursements reads \$64,361.75 when in fact it should read \$64,161.75 making an additional error of \$200.
- (4th) That under date of November 24 1886 is an entry of a payment to Lewis Bros. & Co. of \$1393.29 which it is claimed was in fact only \$393.29, so that the disbursements are made to appear to be \$1000 more on that day than they in fact amounted to.

The evidence of the witness Randall is to the effect that in examining the books of L. Levenson & Co. he finds certain checks were drawn to the order of the Clothing Department, that the same are not accounted for in the books kept by the defendant.

0433

If we were not sure the defendant was gone

He further testified that checks which were drawn for the purpose of paying employees wages and running expenses of the firm were drawn to the order of "Clothing Department". It is alleged that these checks should have been debited in the petty cash books of the defendant.

The evidence was to the effect that it was the usual custom to send certain employees to the Bank to get such checks cashed, that when these employees went to the Bank they were usually required to endorse their names on the checks; that they would on their return, give the money to the defendant who would sometimes take it without counting it and would sometimes send it upstairs to one Gumpert without taking it or counting it himself. See evidence of Witnesses Levy, Sperling and Bonck.

The witness Randall also stated that the books of the firm showed that the defendant paid over part of these funds from time to time to said Gumpert, who in turn paid out the same in wages and other disbursements.

It further appeared that Gumpert kept books auxilliary to the petty cash books kept by the defendant, also that Gumpert paid out all the disbursements connected with the business of the firm.

That he paid the defendant his salary and paid all the other employees their wages, that he paid to the members of the firm such sums as they withdrew from the business for their personal use. The theory of the witness Randall was that it made no difference whether

0434

He further testified that checks which were

the defendant did in fact turn over the money represented by these checks to Gumpert nor whether Gumpert's books contained entries showing the receipt of such moneys from the defendant upon the ground that as long as the defendant did not charge himself in his petty cash books with these amounts, he did not account for the same.

This contention may be technically correct so far as mere book keeping is concerned, but we submit that it presents no proof whatever tending to sustain the charge of larceny.

The checks which from the subject matter of the charge of larceny are the following:

NOS.	DATE.	AMOUNT.	ENDORSED.
14967	Aug 23 '86	\$500	
10899	Apr 24 '85	\$400	exhibit G. E. Manheim Fifty small five dimes, five quarters ten & five balance.
13318	July 31 '85	\$500	" H. . A. Housman.
13604	Oct 13 '85	\$300	" I. L. Sperling.
13619.	Oct 13 '85.	\$575.	" J. L. J. Borck.
13774	Nov. 24 '85.	\$400	" K. L. Sperling.
13994	Dec 31 '85.	\$200	" L. L. Sperling.
14585	May 24 '86	\$350	" M Felix Myer.
		<u>\$3225.</u>	

Check Exhibit G is endorsed "E. Manheim" and also has the following words endorsed upon it, "Fifty small five dimes five quarters ten and five balance" and all the checks been endorsements as set forth in the foregoing schedule.

0435

ed by these checks to Gumpert not entered Gumpert's books
the defendant did not cash the money statement-

The Court will observe that none of the witnesses testified that they knew who cashed the above checks at the bank nor who received the proceeds thereof.
The expert Morton admitted that all he could say about the matter was that he could not find any entries in the books charging the defendant with the amount of these checks; that he did not mean to say that the firm of L. Levenson & Co., had in fact lost the sums which the erroneous entries would indicate.

The defendant may have been negligent or he may have regarded it unnecessary to enter these sums in his books when he knew that Gumpert had done so in the books kept for that purpose.

The endorsements on the checks sustain the view that these checks represented amounts which were paid over to Gumpert and disbursed by him. It is not to be supposed if the defendant intended to steal the amount of check Exhibit G" that he would have requested the bank to cash it in dimes, quarters and small bills. It is evident that this check and all of the checks in question were cashed by persons other than the defendant at the bank and were turned over by them at the defendant's request to Gumpert who accounted for the same in his own books.

The mere fact that the above checks are not charged in the defendant's books is no evidence whatsoever that he purloined or embezzled the proceeds thereof. it must also be remembered that the petty cash books of the firm from April 1880 to January 1885 are missing.

0436

THE COMPTON MFG. CO. 1934-1935

There is no proof thereof whether or not the majority of the above described checks were debited in those books by the defendant. There was no evidence given that the defendant received any of the sums of money which he has erroneously placed to the credit of the cash book as having been paid out. Non constat but that these entries were mere clerical errors or caused by defendant's ignorance or negligence. Even if he intentionally made it appear that he had paid out more than was actually paid, it was not larceny unless these sums had likewise been received and retained or embezzled by him. Again it must be remembered that no cash is shown to have passed through his hands except such sums as were drawn by checks for the clothing department.

The Bank account and the firm's cash account were entirely under the control of Levenson's signature.

The failure to debit the various checks referred to in the complaint in the petty cash books is so clearly explained by the testimony that the best argument we can make is to quote at length from the cross-examination of the complainant's witness Randall.

"Q Do you mean to say that because Mr. Newman didn't charge himself with the \$500 or any portion of it in his petty cash book therefore he took that money; you infer it from that; is that it?

"A I do.

"Q Have you ascertained from Mr. Gumpert's books so that you will be able to swear that Mr. Newman didn't turn over that \$500 to Mr. Gumpert on that date or on a later date?

0437

There is no blood, evidence, must be of the 31st of July 1885.

"A As no dates are given in Mr. Gumpert's books it is impossible to make the comparison. x x x x x

"Q What are those (showing)

"A That is a balance.

"Q What are those under the word balance?

"A -

"Q The one I am showing you is on page 132 on Gumpert's book is that August the first?

"A Yes, sir.

"Q On corresponding pages the balance forward is given off a date?

"A It is.

"Q And the entries of moneys received from Newman are under date headed on the page?

"A They follow it.

"Q Now on after page of the balance August the first, page 32, it reads balance August 39550 there is an entry E. M. N. \$600?

"A There is.

"Q Are you able to say that that \$600 did not comprise a portion of the \$500 or the whole of the check that was drawn on the 31st of July 1885?

"A I am not.

"Q Now there are further entries in Mr. Gumpert's books of moneys received on page as follows, \$400?

"A There is.

"Q \$900?

"A There is.

"Q Check 14625?

0438

"V Yes no other the page in the complaint is correct to the

"A There is.

"Q \$6050?

"A There is.

"Q And the checks entered on the following page strike a balance as of August the tenth?

"A Yes, sir.

"Q Are you able to say that the \$500 drawn or alleged to be drawn by that check referred to July 31 1885 is not comprised in any of these amounts set forth on that page including the entry which is 14625?

"A I am not.

"Q The next check referred to in the complaint is October 13 \$300; do you find on page 50 of Mr. Gumpert's book an entry October the 12th balance of \$40622 and immediately following an entry of money from Mr. Newman of \$300?

"A I do.

"Q Are you able to say that that \$300 doesn't refer to the \$300 received from this check?

"A I am not.

"Q And on that page there are other entries of cash receipts, one of \$450 and one of \$400, are there not?

"A Yes, sir.

"Q The next check in the complaint is October 17, \$575?

"A Yes, sir.

"Q The page just referred to in Mr. Gumpert's book of page just referred to is 50 and covers dates between October the 12th and the 19th - the next page commences with the balance of October the 19th?

A Yes, sir.

0439

"Q In addition to the \$300 item already referred to there are two other items referred to in that book, one of \$450 and one of \$400?

"A Yes, sir.

"Q Are you able to say that the check of October 17th referred to in the complaint \$575, the proceeds are not included in those two sums?

"A I am not.

"Q The next check in the complaint referred to is November the 24th and amounts to \$400; on page 62 of Gumpert's book the entry is ~~November~~ November the 23rd balance \$29438 immediately following that is another entry of moneys received from Newman amounting to \$400?

"A Yes, sir.

"Q Are you able to testify that that is not the proceeds of the check dated November 24th \$400?

"A I am not.

"Q There is another item of \$400 also?

"A There is.

"Q And one item of \$550?

"A There is.

"Q Moneys received from Mr. Newman?

"A There is.

"Q The next check in the complaint referred to is the check dated September 31 1885 \$200?

"A Yes, sir.

"Q And on page 2 of book of Mr. Gumpert's, Mr. Gumpert's book starts with January 2 \$42417?

"A It does.

0440

IN addition to the \$200 item which was referred to in the

"Q And immediately following that are entries of cash received from Mr. Newman as follows: \$600, \$400, \$500, \$400, \$600?

"A Yes, sir.

"Q The balance of the next are checks?

"A Yes, sir.

"Q Are you able to say that the \$200 drawn by that check of December 31 1885 is not comprised in one of the amounts referred to?

"A I am not.

"Q The next check referred to in the complaint is the check dated May 24 1886 for \$350?

A It is.

"Q On page 112 of Mr. Gumpert's book it starts with the balance \$38573 as of date May the 24th?

"A It does.

"Q Immediately following that are the following entries as moneys received from Mr. Newman \$300, \$250, \$350, \$550.

"A Yes, sir.

"Q Do you say that none of those items referred to are the proceeds of the check of May 24th 1886?

"A I will not.

"Q The other check is dated August the 23rd on the first complaint \$500?

"A Yes, sir.

"Q And on page 138 of Mr. Gumpert's book which starts with the date August the 23rd balance \$21053 and following are the following cash items received from Mr. Newman?

"A Yes, sir.

"Q They are \$375, \$350, \$400 and \$485?

40 Via FORTIFICATION LONDONER 2100 2200 2300 2400 2500 2600 2700 2800 2900 3000 3100 3200 3300 3400 3500 3600 3700 3800 3900 4000 4100 4200 4300 4400 4500 4600 4700 4800 4900 5000 5100 5200 5300 5400 5500 5600 5700 5800 5900 6000 6100 6200 6300 6400 6500 6600 6700 6800 6900 7000 7100 7200 7300 7400 7500 7600 7700 7800 7900 8000 8100 8200 8300 8400 8500 8600 8700 8800 8900 9000 9100 9200 9300 9400 9500 9600 9700 9800 9900 10000 10100 10200 10300 10400 10500 10600 10700 10800 10900 11000 11100 11200 11300 11400 11500 11600 11700 11800 11900 12000 12100 12200 12300 12400 12500 12600 12700 12800 12900 13000 13100 13200 13300 13400 13500 13600 13700 13800 13900 14000 14100 14200 14300 14400 14500 14600 14700 14800 14900 15000 15100 15200 15300 15400 15500 15600 15700 15800 15900 16000 16100 16200 16300 16400 16500 16600 16700 16800 16900 17000 17100 17200 17300 17400 17500 17600 17700 17800 17900 18000 18100 18200 18300 18400 18500 18600 18700 18800 18900 19000 19100 19200 19300 19400 19500 19600 19700 19800 19900 20000 20100 20200 20300 20400 20500 20600 20700 20800 20900 21000 21100 21200 21300 21400 21500 21600 21700 21800 21900 22000 22100 22200 22300 22400 22500 22600 22700 22800 22900 23000 23100 23200 23300 23400 23500 23600 23700 23800 23900 24000 24100 24200 24300 24400 24500 24600 24700 24800 24900 25000 25100 25200 25300 25400 25500 25600 25700 25800 25900 26000 26100 26200 26300 26400 26500 26600 26700 26800 26900 27000 27100 27200 27300 27400 27500 27600 27700 27800 27900 28000 28100 28200 28300 28400 28500 28600 28700 28800 28900 29000 29100 29200 29300 29400 29500 29600 29700 29800 29900 30000 30100 30200 30300 30400 30500 30600 30700 30800 30900 31000 31100 31200 31300 31400 31500 31600 31700 31800 31900 32000 32100 32200 32300 32400 32500 32600 32700 32800 32900 33000 33100 33200 33300 33400 33500 33600 33700 33800 33900 34000 34100 34200 34300 34400 34500 34600 34700 34800 34900 35000 35100 35200 35300 35400 35500 35600 35700 35800 35900 36000 36100 36200 36300 36400 36500 36600 36700 36800 36900 37000 37100 37200 37300 37400 37500 37600 37700 37800 37900 38000 38100 38200 38300 38400 38500 38600 38700 38800 38900 39000 39100 39200 39300 39400 39500 39600 39700 39800 39900 40000 40100 40200 40300 40400 40500 40600 40700 40800 40900 41000 41100 41200 41300 41400 41500 41600 41700 41800 41900 42000 42100 42200 42300 42400 42500 42600 42700 42800 42900 43000 43100 43200 43300 43400 43500 43600 43700 43800 43900 44000 44100 44200 44300 44400 44500 44600 44700 44800 44900 45000 45100 45200 45300 45400 45500 45600 45700 45800 45900 46000 46100 46200 46300 46400 46500 46600 46700 46800 46900 47000 47100 47200 47300 47400 47500 47600 47700 47800 47900 48000 48100 48200 48300 48400 48500 48600 48700 48800 48900 49000 49100 49200 49300 49400 49500 49600 49700 49800 49900 50000 50100 50200 50300 50400 50500 50600 50700 50800 50900 51000 51100 51200 51300 51400 51500 51600 51700 51800 51900 52000 52100 52200 52300 52400 52500 52600 52700 52800 52900 53000 53100 53200 53300 53400 53500 53600 53700 53800 53900 54000 54100 54200 54300 54400 54500 54600 54700 54800 54900 55000 55100 55200 55300 55400 55500 55600 55700 55800 55900 56000 56100 56200 56300 56400 56500 56600 56700 56800 56900 57000 57100 57200 57300 57400 57500 57600 57700 57800 57900 58000 58100 58200 58300 58400 58500 58600 58700 58800 58900 59000 59100 59200 59300 59400 59500 59600 59700 59800 59900 60000 60100 60200 60300 60400 60500 60600 60700 60800 60900 61000 61100 61200 61300 61400 61500 61600 61700 61800 61900 62000 62100 62200 62300 62400 62500 62600 62700 62800 62900 63000 63100 63200 63300 63400 63500 63600 63700 63800 63900 64000 64100 64200 64300 64400 64500 64600 64700 64800 64900 65000 65100 65200 65300 65400 65500 65600 65700 65800 65900 66000 66100 66200 66300 66400 66500 66600 66700 66800 66900 67000 67100 67200 67300 67400 67500 67600 67700 67800 67900 68000 68100 68200 68300 68400 68500 68600 68700 68800 68900 69000 69100 69200 69300 69400 69500 69600 69700 69800 69900 70000 70100 70200 70300 70400 70500 70600 70700 70800 70900 71000 71100 71200 71300 71400

"Q And you cannot say but that some of those moneys are the proceeds of these checks?

"Q As a general thing Mr. Randall, the books of Mr. Gumpert are pages covering about a week ?

"Q Do you mean to say that from any evidence contained in the books that the proceeds of the identical checks in evidence were abstracted or purloined or made away with by Mr. Newman?

"Q Now, in regard to those erroneous additions on the credit side of the cash account, page 139 and page 141, in the one case there is an erroneous addition of \$1000 and in the other case an erroneous addition of \$1200?

"Q And those additions were made under the dates covered between May 11th 1886 and May the 20th 1886, is that so?

Q Is there any check referred to in the complaint comprised within those dates?

"Q With the exception of one check in the second complaint check May 24th \$350, all the other checks complained of are between July and december 1885?

"Q And the check of the first complaint is August 1886?

"Q There is another erroneous entry which you referred to
(13)

0442

nv Ass: crl.

with reference to Lewis Bros. of \$1300 and some odd dollars the one being placed in front of the three?

A Under date of November 22nd 1886 page 227 on the cash book that purports to have been a payment according to the book of \$1393 and some odd cents to Lewis Bros., when it really is only \$393 to Lewis Bros.

Q And you say as a matter of fact that there was only \$393 paid?

A Yes, sir.

Q Did you see at that date or any date near by the difference between \$393 and \$1393 was abstracted or taken?

A Between what date?

Q At that date or another date near by ?

A No, I did not.

Q You don't mean to be understood as saying that the sum of \$1393 drawn out of the bank that that money was taken from the assets from the firm on that date or about that date and the one thousand of it taken by Mr. Newman and the \$393 paid over to Lewis Bros.?

A I do not.

Q You simply mean to be understood as saying that the entry or addition if it be such, that the one in front of the \$393 makes the disbursements of cash appear larger than they really were on the books?

A Yes, sir.

Q And you say that the moneys which appeared have been received and which were charged on the debit side of cash is in the month of November '86; were not deposited in the business of the firm?

A

(14)

0443

WITH REFERENCE TO THE ALLEGED FORGERY OF THE CHECK

A Not in all cases.

Q What exception do you make?

A I make the exception there are some entries which are made and known as cross entries.

Q They balance each other?

A Yes, sir.

Q With that exception?

A All the other amounts so far as my recollection serves are either deposited in bank or accounted for in Mr. Newman's so called cash books."

It is true that subsequently the witness endeavors to show that other sums of money amounting to nearly the same amount were received by the defendant at the same dates still the evidence completely overthrows the theory that the defendant embezzled the amounts represented by the checks set forth in the complaint and which form the basis of the charge of larceny. It is submitted that no proof has been given sufficient to overcome the presumption of innocence existing in favor of every person charged with a criminal offense.

The alleged alteration under date of November 24 1886 of \$393.29 to \$1393.29 is also the subject of a second charge of forgery. The defendant has never been arrested upon this particular charge, but for the sake of completeness we will proceed to discuss the same. Under the section of the Penal Code applicable to such offense the alteration in the book must appear to have been

0444

V Ref TM 031 65000-

made by the defendant with intent to cheat or to steal some money thereby. In the first place the proof that the defendant made the alleged entry is insufficient and secondly, even if he did, there is no proof that he was in any way benefited thereby or that the complainant lost anything by reason thereof. Merely making it appear that Levenson & Co. had paid out more money than they had in fact paid, did not make the defendant guilty of the crime of forgery unless he thereby received the benefit of such fraudulent entry. No such proof whatever is before the court.

We therefore on the foregoing grounds submit our motion to dismiss the charges against the defendant, none of the complaints being sustained by any legal proof whatever.

Respectfully submitted, *

Richard S. Newcombe,

of counsel for defendant.

No. 96 Broadway, New York City.

Notice of Entry.

The within is a copy of

this day duly entered and
filed herein in the office of the clerk of

of New York.

Dated N. Y.

188

Cardozo & Newcombe,

Attys for

SCHERMERHORN BUILDING,

96 BROADWAY,

N. Y. CITY.

To

Ind. Aug 11 to Oct 13/87

FIRST DISTRICT POLICE COURT.

(2 Cases) 1114

B. 87

The People, & c.,

--VS--

Edward M. Newman.

BRIEF in support of Motion
to dismiss Complaint.

CARDOZO & NEWCOMBE,

-Attys for-

of Counsel for Defendant.

SCHERMERHORN BUILDING,

No. 96 BROADWAY,

NEW YORK.

Due service of a copy of within is hereby admitted this
day of 188

0445

0446

Court of General Sessions of the Peace

OF THE CITY AND COUNTY OF NEW YORK.

THE PEOPLE OF THE STATE OF NEW YORK

against

Edward M. Newman

The Grand Jury of the City and County of New York, by this indictment, accuse

Edward M. Newman
of the CRIME of Forgery in the third degree

committed as follows:

The said Edward M. Newman

late of the First Ward of the City of New York, in the County of New York afore-
said, on the twenty-fourth day of May in the year of our Lord
one thousand eight hundred and eighty-seven, at the Ward, City and County aforesaid,

was a clerk and servant of a certain
partnership composed of Louis Levenson,
Michael Levenson and Max L. Levenson,
then and there doing business in and by
the firm name and style of L. Levenson
and Company, and was employed by the
said partnership in the capacity of a
book-keeper: And on the day and in the year
aforesaid, the said partnership delivered
to the said Edward M. Newman, and
the said Edward M. Newman received
from the said copartnership, a certain
order for the payment of money, to wit:
a certain bank cheque for the payment
of and of the value of three hundred

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and fifty dollars of the goods and personal property of the said partnership to be converted into money and used and disbursed for and on behalf of the said co-partnership; whereupon it became and was the duty of the said Edward M. Newman then and there as such book-keeper to make in a certain book of accounts belonging to and appertaining to the business of the said partnership, kept by him the said Edward M. Newman as such book-keeper and known as the petty cash book, true entry of the delivery to and receipt by himself of the bank cheque aforesaid, the same being a material particular ~~into~~^{to} and concerning the business of the said partnership.

But the said Edward M. Newman, having so, as aforesaid received the said bank cheque, and then and there as such clerk and servant having the same in his possession, custody and control, with force and arms, on the day and in the year aforesaid, at the Ward City and County aforesaid, did feloniously, misappropriate the same and did then and there appropriate the same to his own use, with intent to deprive and defraud the said partnership of the same and of the

use and benefit thereof, and did then and there convert the said bank cheque into money, and apply the same to his own use, and did not use and disburse the same for and on behalf of the said copartnership, and was thereby guilty of the crime of larceny.

And the said Edward M. Newman, afterwards, to wit: on the day and in the year aforesaid, at the Ward, City and County aforesaid, with intent to defraud, and also to conceal the larceny and misappropriation, so as aforesaid by him committed and done, in manner and form aforesaid, feloniously did wilfully omit to make in the said book of accounts, true entry of the said material particular, to wit: of the delivery to and receipt by himself of the bank cheque aforesaid, against the form of the Statute in such case made and provided and against the peace of the People of the State of New York and their dignity.

Samuel B. Smith

District Attorney.

0449

#17

Counsel, _____
Filed, 14 day of Oct 1887
Pleads, _____

THE PEOPLE
vs.
Edward M. Newman
(in care)
[Section 515, sub. 3, Penal Code.]
57

RANDOLPH B. MARTINE,
District Attorney.

A True Bill.

J. C. Jones
Part 2, Sec. 28, 1875 Foreman.
Indictment dismissed. See
endowment of the D.A.
J. C. Jones

Witnesses:

Michael Lereux

For Return Not Forth
upon accompanying Indictment
I returned Verdict of
Not Guilty

Dec 28, 1896
S. S. Blake
a. v. a.
*Not Returned
act his*

0450

Court of General Sessions of the Peace

OF THE CITY AND COUNTY OF NEW YORK.

THE PEOPLE OF THE STATE OF NEW YORK

against

Edward M. Newman

The Grand Jury of the City and County of New York, by this indictment, accuse

Edward M. Newman
of the CRIME of Forgery in the third degree, -

committed as follows:

The said Edward M. Newman,

late of the First Ward of the City of New York, in the County of New York aforesaid, on the twenty-fourth day of November, in the year of our Lord one thousand eight hundred and eighty-six, at the Ward, City and County aforesaid,

with intent to defraud, did feloniously make, in a certain book of accounts belonging to and appertaining to the business of a certain partnership then and there composed of Louis Severson, Michael Severson and Max S. Severson, copartners in trade, then and there doing business in and by the firm name and style of S. Severson and Company, to wit: in a certain book of accounts called the cash book, upon the two hundred and twenty-seventh page thereof, and under and as of date the day and year aforesaid, a certain false entry in the words and figures

following, that is to say:

150

Semis Brothers

1393 29

which said John being requested to show, and did in substance and effect indicate and declare, that on the day and in the year aforesaid the said partnership had paid to a certain other partnership, then and there doing business in and by the firm name and style of Semis Brothers and Company, the sum of fifteen-hundred-and-ninety-three dollars and twenty-nine cents, and no less, and which said John was then and there asked, in that on the day and in the year aforesaid, the said partnership of S. Semis and Company had paid to the said partnership of Semis Brothers and Company the sum of three-hundred-and-ninety-three dollars and twenty-nine cents, and no more, and not the sum of fifteen-hundred-and-ninety-three dollars and twenty-nine cents, as the said Edward M. Newman then and there well knew; against the form of the Statute in such case made and provided, and against the oath of the People of the State of New York, and their dignity

0452

Second COUNT.

And the Grand Jury aforesaid, by this indictment, further accuse the said

Edward M. Newman
of the CRIME of Forgery in the third degree,—

committed as follows:

The said

Edward M. Newman,

^{Ward,}late of the City and County aforesaid, afterwards to wit: On the day and in the year aforesaid,
^{Ward}at the City and County aforesaid, did feloniously make, in

a certain trade & accounts belonging
to and appertaining to the business
of a certain partnership then and
there composed of Benj. Svenson, Richard
Svenson, and Max S. Svenson, co-
partners in trade, then and there
doing business in and by the firm
name and style of S. Svenson and
Company, to wit: in a certain trade
& accounts called the paid trade, upon
the two hundred and twenty-seventh
page thereof, and under and as of date
the day and year aforesaid, a certain
false entry, in the words and figures
following, that is to say:

0453

150 Lewis Bros. & Co

1393 29

which said false entry purposed to
 show, and did in substance and
 effect indicate and declare, that on
 the day and in the year aforesaid
 the said partnership had paid to
 a certain other partnership then
 and there doing business in and
 by the firm name and style of
 Lewis Brothers and Company, the
 sum of thirteen hundred and ninety-
 three dollars and twenty-nine
 cents, and no less, and which said
 entry was then and there false; in
 that, on the day in the year aforesaid,
 the said partnership of E. C.
 Stevenson and Company had paid
 to the said partnership of Lewis
 Brothers and Company the sum of
 three hundred and ninety-three
 dollars and twenty-nine cents, and
 no more, and that the sum of thirteen
 hundred and ninety-three dollars
 and twenty-nine cents, as the said
 Edward M. Newman then and there
 well knew, with intent then and there
 by the making of the said false entry
 in manner aforesaid, to conceal the
 receiving and misappropriation of
 the sum of one thousand dollars in

0454

money, & the paper money, goods
debts and personal property of
the said partnership of S. Sevenson
and R. Young. And that the said Edward
McNeman then & lately before done
and committed, against the form of
the Statute in such case made and
provided, and against the peace of
the People of the State of New York,
and their dignity.

Richard W. Smith

District Attorney.

with intent to defraud, against the form of the Statute in such case made and provided, and against the peace of the People of the State of New York and their dignity.

0457

SECOND COUNT:

And the Grand Jury aforesaid, by this indictment, further accuse the said

— Edward M. Newman —

of the CRIME OF FORGERY IN THE SECOND DEGREE, committed as follows:

The said *Edward M. Newman,*

late of the City and County aforesaid, afterwards, to wit, on the day and in the year aforesaid,
at the City and County aforesaid, having in *his* possession a certain forged
instrument and writing, *to wit: a certain receipt*

for money, —

which said forged *receipt —*
is as follows, that is to say:

N.Y. Dec 1st 1886
Received from Mrs Louise M
Leino One Hundred & Sixteen ⁶⁶/₁₀₀
Dollars for Rent for Dec 86
of House 249 W 44th St
\$116.⁶⁶/₁₀₀ *M. Stevenson*
Spec

with force and arms, and with intent to defraud, the said forged *receipt —*
then and there did feloniously utter, dispose of and put off as true, *the* the said
Edward M. Newman then and there well knowing the same to be
forged, against the form of the Statute in such case made and provided, and against the peace
of the People of the State of New York and their dignity.

RANDOLPH B. MARTINE,

District Attorney.

Newcomb

Counsel,

M. Leverson

Counsel,
Filed 11 day of Aug 1887
Pleads Nov 2nd 1887 (16)

ENTRERED
T. I. W.

THE PEOPLE

Forgery in the Second De
(Sections 511 and 521, Penal Code)

[illegible]

Edward M. Stewart
 of record

RANDOLPH B. MARTINE,

P 2. Dec 24 District Attorney.

187
B. W. L. proposed & entered.

A True Bill

Wm. D. Trumbull

Polygonum.

Order of discharge, dismissed, Dec
in full, & dismissed, Dec
endorsement of the D.A.



0459

Court of General Sessions of the Peace

OF THE CITY AND COUNTY OF NEW YORK.

THE PEOPLE OF THE STATE OF NEW YORK

against

Edward M. Newman

The Grand Jury of the City and County of New York, by this indictment, accuse

Edward M. Newman
of the CRIME of *Forgery in the third degree,*

committed as follows:

The said *Edward M. Newman*

late of the *First* Ward of the City of New York, in the County of New York afore-
said, on the *twenty-third* day of *August* in the year of our Lord
one thousand eight hundred and eighty-*six*, at the Ward, City and County aforesaid,

*was a clerk and servant of a certain
partnership composed of Louis Levenson
Michael Levenson, and Max L. Levenson,
then and there doing business in and
by the firm name and style of L.
Levenson and Company and was employed
by the said partnership in the capacity
of a book-keeper: And on the day and in
the year aforesaid, the said partnership
delivered to the said Edward M. Newman,
and the said Edward M. Newman re-
ceived from the said copartnership, a
certain order for the payment of money
to wit: a certain bank cheque for the pay-
ment of and of the value of five hundred*

dollars of the goods and personal property of the said partnership to be converted into money and used and disbursed for and on behalf of the said copartnership; whereupon it became and was the duty of the said Edward M. Newman then and there as such bookkeeper to make in a certain book of accounts belonging to and appertaining to the business of the said partnership kept by him, the said Edward M. Newman, as such bookkeeper, and known as the petty cash book, true entry of the delivery to and receipt by himself of the bank cheque aforesaid, the same being a material particular in, to and concerning the business of the said partnership.

But the said Edward M. Newman, having so as aforesaid received the said bank cheque and then and there, as such clerk and servant having the same in his possession, custody and control, with force and arms, on the day and in the year aforesaid, at the Ward, City and County aforesaid, did feloniously misappropriate the same and did then and there appropriate the same to his own use, with intent to deprive and defraud the said partnership of the same and of the use and benefit thereof.

and did then and there convert the said bank cheque into money, ~~and~~ ^{and} the same to his own use, and did not use and disburse the same for and on behalf of the said copartnership, and was thereby guilty of the crime of larceny.

And the said Edward M. Newman afterwards, to wit: on the day and in the year aforesaid, at the Ward, City and County aforesaid, with intent to defraud, and also to conceal the larceny and misappropriation, so as aforesaid by him committed and done, in manner and form aforesaid, feloniously did wilfully omit to make in the said book of accounts true entry of the said material particular, to wit: of the delivery to and receipt by himself of the bank cheque aforesaid, against the form of the Statute in such case made and provided and against the peace of the People of the State of New York and their dignity.

Richard W. Smith

District Attorney.

0462

717

Counsel, [Signature]
Filed, 14 day of Oct 1887
Pleads, _____

ENTERED
T. L. W.

THE PEOPLE

vs.

[Section 515, sub. 3, Penal Code].
Forgery, third degree

Edward M. Stearns

(in cases)

RANDOLPH B. MARTINE,

District Attorney.

A True Bill.

[Signature]

Foreman.

Part 3, dec. 28, 1898

Indictment returned. See
indorsement of this D.C.

[Signature]

Copy furnished to Dist. Atty.

Witnesses:

Michael Revere

Mr. Thomas set forth
upon accusatory process
ground returned to
return on return
Genl. [Signature]
S. S. Blake
Dec 28. 1898 A. W. A.

0463

Court of General Sessions of the Peace

OF THE CITY AND COUNTY OF NEW YORK.

THE PEOPLE OF THE STATE OF NEW YORK,
against

Edward M. Newman

The Grand Jury of the City and County of New York, by this indictment, accuse

Edward M. Newman

of the CRIME OF GRAND LARCENY IN THE *second* DEGREE, committed
as follows:

The said *Edward M. Newman,*

late of the First Ward of the City of New York, in the County of New York aforesaid, on the
Twenty-fourth day of *April*, — in the year of our Lord
one thousand eight hundred and eighty-*five*, at the City and County aforesaid,
with force and arms,

*The sum of four hundred
dollars in money, lawful money
of the United States and of the
value of four hundred dollars,
and one written instrument and
evidence of debt, to wit: a certain
order for the payment of money
of the kind called bank checks,
for the payment of and of the
value of four hundred dollars,
of the goods, chattels and personal property of one*

Michael Sennar,
then and there being found, then and there feloniously did steal, take and carry away,
against the form of the statute in such case made and provided, and against the peace of
the People of the State of New York, and their dignity.

Charles J. Smith

District Attorney.

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BOX:

273

FOLDER:

2618

DESCRIPTION:

Nichols, Charles

DATE:

08/08/87



2618

Witnesses:

W. Gunn

Counsel, _____
Filed, _____ day of Aug 1887
Pleads, _____

THE PEOPLE

vs.

Charles Nichols

Grand Larceny, second degree
[Sections 628, 581 and 34 Penal Code].

RANDOLPH B. MARTINE,

District Attorney.

A True Bill.

Wm. D. Pandy
Aug 9, 1887 Foreman.
Pleads Guilty
Att. G. L. 2 dy
S. P. Two yrs.

0465

0466

Police Court—

2^d District.

Affidavit—Larceny.

City and County } ss.
of New York,

Michael Quinn

of No. 322 Henry Street, aged 46 years,
occupation Watchman being duly sworn

deposes and says, that on the 28th day of July 1887 at the City of New York, in the County of New York, was feloniously taken, stolen and carried away from the possession of deponent, in the night time, the following property viz:

Plumbers' Tools and Materials of the
value of Thirty Dollars — (\$30⁰⁰)

the property of Thomas Gillick and in deponent's
charge and custody

and that this deponent
has a probable cause to suspect, and does suspect, that the said property was feloniously taken, stolen,
and carried away by Charles Nichols (nowhere) with
the intent to deprive the true owner of said
property, from the fact that previous to
said Larceny the said property was in a
chest or box in an unfinished building situated
in West 41st Street in said City, and at
about the hour of 10 o'clock of the aforesaid
night, deponent saw and discovered
said Nichols standing alongside of
the said Tool chest or box and he
Nichols was rummaging and handling
the contents of the same. Deponent
further says that the said Tool chest
or box was securely locked and fastened
previous to the time when deponent

Subscribed and sworn to me, this
July 1887
Police Justice

0467

so found and discovered said Nichols and that when said Nichols was so discovered the said ~~Plumber's~~ Tool chest or box was open, and no other person besides said Nichols and deponent had access to said Tool chest or box, from the time when the said chest was locked and the time when said Nichols was so discovered by deponent.

Deponent further says that said Nichols had no business or right to be in said unfinished building, therefore deponent charges the said Charles Nichols with having attempted to commit the said Larceny and asks that he may be dealt with as the law may direct.

Sworn to before me this

29 day of July 1887

Police Justice

Michael Quinn

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Sec. 198—200.

2 District Police Court.

CITY AND COUNTY }
OF NEW YORK. } ss.

Charles Nichols being duly examined before the undersigned, according to law, on the annexed charge, and being informed that it is h is right to make a statement in relation to the charge against h is; that the statement is designed to enable h is if he see fit to answer the charge and explain the facts alleged against h is that he is at liberty to waive making a statement, and that h is waiver cannot be used against h is on the trial,

Question. What is your name?

Answer.

Charles Nichols

Question. How old are you?

Answer.

34 years

Question. Where were you born?

Answer,

New York

Question. Where do you live, and how long have you resided there?

Answer.

W^e 527 West 46 Street & about 6 months

Question. What is your business or profession?

Answer,

Plasterer

Question. Give any explanation you may think proper of the circumstances appearing in the testimony against you, and state any facts which you think will tend to your exculpation?

Answer.

I went in the building to take a sleep. I was under the influence of liquor.

Charles Nichols
mark

Taken before me this

day of July 1887

John J. McInerney Police Justice.

0469

It appearing to me by the within depositions and statements that the crime therein mentioned has been committed, and that there is sufficient cause to believe the within named.....

defendant

guilty thereof, I order that he be held to answer the same and he be admitted to bail in the sum of

Seven Hundred Dollars,..... and be committed to the Warden and Keeper of the City Prison of the City of New York, until he give such bail.

Dated July 29 1887 John H. ... Police Justice.

I have admitted the above-named.....
to bail to answer by the undertaking hereto annexed.

Dated..... 188..... Police Justice.

There being no sufficient cause to believe the within named.....
guilty of the offence within mentioned, I order he to be discharged.

Dated..... 188..... Police Justice.

0470

Police Court

2

District.

1197

THE PEOPLE, &c.,
ON THE COMPLAINT OF

Michael Quinn
vs
Charles Nichols

Lawrence
Offence
Felony

2
3
4

BAILED,

No. 1, by

Residence Street.

No. 2, by

Residence Street.

No. 3, by

Residence Street.

No. 4, by

Residence Street.

Dated July 29 1887

J. J. Gorman
Magistrate.

Officer.

20. Precinct.

Witnesses

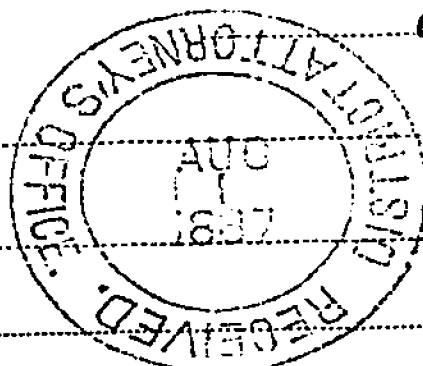
No. Street.

No. Street.

No. Street.

\$ 400 to answer

Cam



0471

Court of General Sessions of the Peace

OF THE CITY AND COUNTY OF NEW YORK.

THE PEOPLE OF THE STATE OF NEW YORK,
against

Charles Richards

The Grand Jury of the City and County of New York, by this indictment, accuse

~~Charles Richards~~
~~attempting to commit~~
of the CRIME OF GRAND LARCENY IN THE ~~second~~ DEGREE, committed
as follows:

The said Charles Richards,

late of the First Ward of the City of New York, in the County of New York aforesaid, on the
~~Twenty-fifth~~ day of ~~July~~ in the year of our Lord
one thousand eight hundred and eighty-~~seven~~, at the City and County aforesaid,
with force and arms,

divers Hunters' Tools, of a number
and description to the Grand Jury
aforesaid unknown, of the value of
Twenty-five dollars, and a quantity
of Hunters' materials, a more
particular description whereof is to
the Grand Jury aforesaid unknown,
of the value of Twenty-five dollars,

of the goods, chattels and personal property of one Thomas Fittide,

then and there being ~~found~~, then and there feloniously did steal, take and carry away,
against the form of the statute in such case made and provided, and against the peace of
the People of the State of New York, and their dignity.

Charles Richards

District Attorney.

0473

BOX:

273

FOLDER:

2619

DESCRIPTION:

O'Brien, Cornelius

DATE:

08/12/87



2619

0474

BOX:

273

FOLDER:

2619

DESCRIPTION:

Stephenson, David

DATE:

08/12/87



2619

0475

Witnesses:

Julia E. Dowling
Off. Gargan

Counsel,

Filed 12 day of Aug 1887
to the NY Court
Pleads, *1*

THE PEOPLE

vs.

Comelius O'Brien

*148 8th St
1st floor
New York*

David Stephenson

Grand Larceny *second* degree
[Sections 528, 531 Penal Code]

RANDOLPH B. MARTINE,

*229 Dec 4, 1887
District Attorney,
New York*

A True Bill.

James D. Murphy

Foreman.

John J. [Signature]

0476

Police Court— District.

Affidavit—Larceny.

City and County } ss.:
of New York, }

of No. 180 East 122^e Street, aged 25 years,
 occupation House Keeper being duly sworn
 deposes and says, that on the 2^e day of August 1887 at the City of New
 York, in the County of New York, was feloniously taken, stolen and carried away from the possession
 of deponent, in the day time, the following property viz:

One pair of Diamond Ear Rings
and One Diamond Ring together
of the Value of Two hundred
dollars.

the property of

Deponent.

and that this deponent

has a probable cause to suspect, and does suspect, that the said property was feloniously taken, stolen,
 and carried away by Cornelius Breen and
David Stephenson (both negroes)

from the fact that the said Stephenson
was employed by deponent
to lay carpets in said premises
that at or about the hour of 9 A.M.
on said date the said Stephenson
in company with the said Breen
came to deponent's premises.
That deponent directed the said
defendants to lay the carpet
in deponent's bedroom and then
along with the said defendants
to the room. That deponent then
left the said defendants in
said room and went to the

of }
 sworn to before me, this }
 188 }
 day }

Police Justice.

0477

Business of said premises.
That defendant left said property
in a broken box in the mantle
piece in the bed room. When the
said defendants were buying
Carpenter on about the 10th
of the 1st day of August and
say the same by the mantle
when defendant left the said defendants
in the room. That the said defendants
left defendant's premises at about
12 O'clock on the 2 day of August 1887.
and in about five minutes afterwards
defendant missed said property from
said room. Defendant further says
that no other person entered said
room. and he says to said premises,
defendant. Thereby says that the said defendants
may be held to answer the same
I appear before me. Julia E. Dowling
This 4th day of August 1887

It appearing to me by the within depositions and statements that the crime therein mentioned has been committed, and that there is sufficient cause to believe the within named
guilty thereof, I order that he be held to answer the same and he be admitted to bail in the sum of
Hundred Dollars and be committed to the Warden and Keeper of the City Prison
of the City of New York, until he give such bail.
Dated 1887
I have admitted the above named
to bail to answer by the undertaking hereto annexed.
Dated 1887
There being no sufficient cause to believe the within named
guilty of the offence mentioned, I order he to be discharged.
Dated 1887
Police Justice.

Police Court, District.

THE PEOPLE, &c.,
on the complaint of

vs.

Offence—LARCENY.

1
2
3
4

Dated

1887

Magistrate.

Officer.

Clerk.

Witnesses,

No.

Street,

No.

Street,

No.

Street,

to answer

Sessions.

0478

Sec. 198-200.

CITY AND COUNTY }
OF NEW YORK, } ss.

District Police Court.

Cornelius O'Brien being duly examined before the undersigned according to law, on the annexed charge; and being informed that it is ~~his~~ right to make a statement in relation to the charge against ~~him~~; that the statement is designed to enable ~~him~~ if he see fit to answer the charge and explain the facts alleged against ~~him~~ that he is at liberty to waive making a statement, and that ~~his~~ waiver cannot be used against ~~him~~ on the trial.

Question. What is your name.

Answer.

Question. How old are you?

Answer.

Question. Where were you born?

Answer.

Question. Where do you live, and how long have you resided there?

Answer.

Question. What is your business or profession?

Answer.

Question. Give any explanation you may think proper of the circumstances appearing in the testimony against you, and state any facts which you think will tend to your exculpation?

Answer.

I am not guilty of the Charge.

Cornelius O'Brien

Taken before me this

day of

188

Police Justice.

0479

Sec. 198-200.

OT

District Police Court.

CITY AND COUNTY
OF NEW YORK, ss.

David Stephenson

being duly examined before the under-
signed according to law, on the annexed charge; and being informed that it is *his* right to
make a statement in relation to the charge against *him*; that the statement is designed to
enable *him* if he see fit to answer the charge and explain the facts alleged against *him*
that he is at liberty to waive making a statement, and that *his* waiver cannot be used
against *him* on the trial.

Question. What is your name.

Answer.

David Stephenson

Question. How old are you?

Answer.

42 Years -

Question. Where were you born?

Answer.

Ireland.

Question. Where do you live, and how long have you resided there?

Answer.

133. Eighth Street 2 days -

Question. What is your business or profession?

Answer.

Carpet Layer -

Question. Give any explanation you may think proper of the circumstances appearing in the
testimony against you, and state any facts which you think will tend to your
exculpation?

Answer.

*I am not guilty of the
charge -*

D Stephenson.

Taken before me this

day of *August* 188*8*

Officer

Police Justice.

It appearing to me by the within depositions and statements that the crime therein mentioned has been committed, and that there is sufficient cause to believe the within named

guilty thereof, I order that ~~he~~ be held to answer the same and ~~he~~ be admitted to bail in the sum of Five Hundred Dollars, each and be committed to the Warden and Keeper of the City Prison of the City of New York, until he give such bail.

Dated Aug. 4th 1887 M. A. Peltz Police Justice.

*I have admitted the above-named _____
to bail to answer by the undertaking hereto annexed.*

Dated 188..... *Police Justice.*

*There being no sufficient cause to believe the within named _____
_____ guilty of the offence within mentioned, I order he to be discharged.*

Dated 188..... *Police Justice.*

0481

Police Court District.

THE PEOPLE, &c.,
ON THE COMPLAINT OF

William Dowling
180 E 122
Charles Brown
David Stephens

Offence

BAILED,

No. 1, by

Residence Street.

No. 2, by

Residence Street.

No. 3, by

Residence Street.

No. 4, by

Residence Street.

Dated *August 4* 188

W. H. H. Magistrate.

L. J. H. Officer.

29 Precinct.

Witnesses *William H. H.*

No. *180 E 122* Street.

Patrick F. L. H.

No. *27* Precinct.

No. *7* Street.

\$ *7.00* each to answer *G. S.*

W. H. H.

0482

Court of General Sessions of the Peace

OF THE CITY AND COUNTY OF NEW YORK.

THE PEOPLE OF THE STATE OF NEW YORK,
against

Romulus O'Brien
and *David Stephenson*

The Grand Jury of the City and County of New York, by this indictment, accuse

Romulus O'Brien and *David Stephenson*

of the CRIME OF GRAND LARCENY IN THE *second* DEGREE, committed
as follows:

The said *Romulus O'Brien* and
David Stephenson, both —

late of the First Ward of the City of New York, in the County of New York aforesaid, on the
second day of *August*, in the year of our Lord
one thousand eight hundred and eighty-*seven*, at the City and County aforesaid,
with force and arms,

Two earrings of the value of
sixty five dollars each, and
one finger ring of the value
of seventy dollars,

of the goods, chattels and personal property of one

Julia E. Dandridge,

then and there being found, then and there feloniously did steal, take and carry away,
against the form of the statute in such case made and provided, and against the peace of
the People of the State of New York, and their dignity.

Charles H. Smith

District Attorney.