## Editorial Cpinions of the Leading Ent Topics of the Hour.

COMPILED LYINY DAY FOR EVENING TELEGRAPH

"even-Thirties at Par." From the Tribune.

It teneral Eanks had wa'ed a day or two, he might have found an illustration for his gloridcation speech more suggestive than any perhaps in the marvelious array of facts about national progress with which he starded Congress. He would have found the money column in his morning newspaper leading off with the announcement-"Seven-thirties at par." So naturally came this statement, that people accepted t se a matter of course; an ordinary consequ national existence; a mere financial growth. Yet, when we look at it closely, we find that this one sentence, quoted closely, from a commer-cial report, "Seven-thirties at par," is a remark-

able illustration of nationality. Where are the wise men who told us with so many warnings that the national loan was merely the sliding glacier upon which we were whiring to destruction, and mad Jay Cooke, crazy Jay Cooke, wicked Jay Cooke, who ventured the belief that the glacier was not a glacier after all, but sure, firm, solid ground, where grass would grow some day, was held up to reprobation? Jay may have been too en-thus astic for us. We thought so at the time. We do not think so now. He had his ear close down, near to the heart of the people, and he feit every pulsation strong, regular, and deep; no sign of ossification or syncope; and he knew that that the people were true, and that whether it were one million, or ten thousand millions, every dollar would be given to the nation, even to the last cow in the parn, or the last sheaf of wheat falling under the reaper.

Poor man-begrimed and dirty-take out your green seven-thirty, smooth its creases, and glad-den your eyes! No mercurial mining stock, that, representing the cupidity and avarice of some scapegrace speculator, who lives in Paris on your good hundred dollars, and leaves you well, so much sils or linen paper, value ten cents a pound. Widow, your husband's pension and bounty and modest life insurance (he who was offered up at Geffysburg a saired burnt-offering that the nation might live) are recurely bound in that bright, gaudy, narrow, couponed green paper. No trust companies, nor insurance directors-nay, nor savings cank people-have held them at a beggarly four or five per cent., with chances of tanure; of ships going down as sea; of land-cats and water-rats, and dangers of fire and flood.

Safe and stanch they are, and your seven dollars and thirty cents interest is as sure on the first of next June-as sure, we were about to say, as death, but the simile is rather a sad one and may you live many years, and see these bright-eyed, orphaned boys grown up to honor and fame, as men worthy of inheriting their father's sword. Sink your furrow deep, and roll in the harvest, Squire Ezekiel, and buy that ten-acre field, whose purchase will gladden your heart. Seven-thirty has your money tight and strong—the money of crops and harvests—that you gave so timidly last fall to the eager Jay Cooke. Go up to bank to-day and take it back again if you will, dollar of principal, and penny for penny of interest. You would rather not! Well, we thought so. For knowing a good thing when he has it, commend us to this same Squire Ezekiel, who bends over his plough to-day and wishes that he had put the other thousand into Seven thirties, and never listened to the people who insisted upon his buying into the Eldorado Mining Gold and Silver Company, which was to pay him fitty per cent. May you live to see your Eldorado at par, Squire, which is hoping that

you will become a very old man. "Seven-Thirries at Par!" What a world of triumph, of strength, of natural confilence, of virtue, of real lusty manhood, hes in the depths of that simple commercial sentence. In the face or a hundred predictions—in spite of the national ruin that was set apart for us—nay, more, notwith tanding the great debt which was to weigh upon us like the burning mountain upon writhing Enceladus, this Seven-Tuirty-the emblem of America's faith—is to-day at par. In the meantime, we have dismissed armies; we have broken up our navy and sold it piece by piece at auction; we have sent a million of men home to loom, plough, and anvil; we have gradually driven down gold until specie payment is almost at hand. In its own speedy time that must come. We have kept the Seven-Thirty at par. That is one good thing. Now let us have dollar for dollar-and make the greenback as good as gold, or rather, as we hope soon to say, the gold as good as the greenback.

Government Taxation and State Authority. From the Times.

An interesting question is now before the Supreme Court of the United States, growing out of the Internal Revenue system, and involv-

ing a decision upon the limits of jurisdiction between the National and State Governments. The Commonwealth of Massachusetts prohibits the sale of liquor within her boundaries. The United States, by their revenue laws, grant licenses for such sales, under which certain citizens of that State, pursuing that business in defiance of the State laws, have been arrested and fined by their authority.

It is argued that the paramount right of the general Government to tax its subjects for its support, implies the right to determine the nodes and objects of taxation, and that, if this power is exercised conjointly by the State for her own revenues purposes, the right of the latter must yield in case of a conflict. This reason-ing seems to us to involve both an error and a fallacy, either of which is fatal to its conclusive-

In several cases before the Supreme Court, to which States have virtually been parties, this very question of taxation has led to elaborate discussions as to the supremacy of the Federal or State Governments over the citizens who are subjects of both; and it has been uniformly held that the power of raising means for its own sup-port, being essential to every Government, could not be denied to either of the parties to such controversies. That the field was necessarily one of joint occupation and jurisdiction, and that, from the nature of the case, reliance must be placed on the discretion and forbearance of both Governments to avoid measures which could be mutually embarrassing or oppressive to their common citizens.

Under this interpretation of rights any State clearly has power as to her own citizens, if her own policy allows it, to tax any pursuit so heavily as to drive it out of existence. What is right or advisable in this regard is to be resolved by the justice and wisdom of her legislators, not conceded by the grace of the general Govern-ment. Suppose, then, that on the ground of public morality Massachusetts should lay upon the sale of liquors an impost so heavy that the addition of the excise and license see exacted by the United States would amount to a prohibition? The Constitution, as interpreted, permits it, and gives the National Government no control over the discretion of the State, nor any right to prescribe her action on the sublect.

But that statement of the controversy which

represents it as one about joint rights to revenue is nerely specious. The dispute is not as to which Government shall make the most out of a certain subject of taxation, but as to which Gov-erument may create the subject itself. The true point in issue is whether the United States have the power indirectly to call into existence a business whose existence Massachusetts positively forbids? Now nothing is clearer than that beyond the narrow limits of its granted powers the Federal Government has no authority within the several States. Allegiance, and support by the render of military service and the payment of taxes, are the great dues which the payment of taxes, are the great dues which the citizen owes to the power at Washington—as to all else, his own State prescribes duties and confers rights in relation to his property and conduct. By her laws alone he

lives, buys and sells, matrics, practises his religion, disposes of his affairs and estate, and is praceably buried, unless he incurs specier leath as the penalty for breaking them. therefore, in the regulation of her internal police, or with a view to amending public morals, a State torbids a certain business to be carried on, her citizens are bound by the prohibition, and it is beyond the powers of the general Government to set it aside. Still less can it assume to permit, under the color of coffecting revenue, what it has no power to authorize. Among subjects of taxation which are allowed to exist by State laws, the Federal Government may select such as it pleases for contributionbut it cannot, indirectly any more than directly, originate such as do not exist, against the ex-

press d will of the State. Consider the mischief that would follow from the admission and extension of such a claim New York visits with severe punishment the disturbance of the repose of the dead. The Government might reap a revenue from the trade of the resurrectionists, and introduce it by the fietion of a license. Onto torbids usurious contracts. The Government might open a proutable source of income by authorizing associations for making loans on usury under the device of a license. None of the States allow public gaming houses, and lew of them tolerate lotteries. But under the convenient shelter of a liceuse the Government might erect and be enriched by such establishments, in contempt of the moral scutiment of States. In a word, if the National Government were permitted to extend its right of taxing its cit zens so as to enlarge its range by creating or designating the modes of business in which they might engage, the sphere of State citizenship would be wholly invaded by

isnrped authority. Arguments upon these grounds will doubtless have their due weight in the decision of the ase now before the Supreme Court. revenue system of the Government is already so ourdensome as to require all the vigilance of its officials to prevent evasions. It would be un-wise to increase the obstacles to its successful working by adding the hostility of States to the reluctance of individuals, or to extend its scope the expense of settled constitutional prin-

Secretary McCuttoch and Comptroller Clarke—The Proprieties of Official Life.

From the Herald. Mr. Freeman Clarke, Comptroller of the Currency, discusses financial questions with the Secretary of the Treasury in the public prints. Making a spread-eagle display of 'independence of judgment," and "freedom of action"-things understood to be dear to the average American heart—he declares to the man whose subordinate he is, "I do not see any impropriety in my giving publicity to my dissent from your views of public mancial policy." That a man intelligent enough to fill such a position creditably should not be able to see the impropriety, the indelicacy, the offensiveness of such a course, is due to a want of manly tone in official life-to a low state of official morality. Under our system the confidence of the country is intrusted to one man in each necessary department of Gov-

While any man is Secretary of the Treasury, or head of any other department, his views of public necessity must prevail, and, when they are not satisfactory, means are generally found to make the place, so hot that any man, with a sense of personal dignity and decent self-respect will leave it. There is and can be but one possible understanding in relation to subordinates in these departments. Assent to the thoughts of their chief and earnest endeavor to carry out his ideas are assumed as necessities of the posi-tion. It is not contemplated that any one in a department should differ with its head retain his place. It is true any man may differ from another and believe his plans to be wrong, and not be willing to lend Limselt to the propa gation of plans that he supposes to be mis-

There can be no proper or honorable escape from such a difficulty but the resignation of the post that imposes duties which violate our sense of right. If a subordinate differs from his chief, and still executes the policy of that chief, he does violence to his own sense of right; while, if he refuses to execute that policy, embarrasses the business of his position, and the olic service suffers. Resignation furnishes an easy escape from his dilemma, and it is not to be supposed that any man is so attached to office or salary that he would hold the one or draw the other while these acts required him to do violence to his conscience, or when his services had ceased to be valuable to the com-

There was formerly a better tone in public life on this subject. With our British ancestors, with the generations that framed the Constitution and first lived under it, this was not so much a matter of official courtesy as it was an absolute point of honor. Men had not then that teracity of office that induced them to hold it at the expense of public obloquy. It would have been considered a disgrace to hold a position under a man and oppose his policy; while to bicker and dispute publicly over the business or the department would have been to forfeit the last respect of the community. But now the subordinate sees "no impropriety in giving publicity to his dissent" from the policy of his

superier. It is not a favorable sign for official delicac for that nicety of honor that men once carried with them even into office, when they no longer resign position, but require to be driven from it; when, to use the fashionable cant, they want to throw the responsibility on some one else. Such a responsibility ought to be taken without estation, if for no other purpose than to fill public places with another class of men.

A Disgraceful Spectacle.

From the Herald. The Senate of the United States, which ough to be a body distinguished for its dignity and high sense of propriety, has for Secretary a political demagogue who daily abuses the President of the United States in the coarsest language. This man, it is well known, is the editor of, or controls, two newspapers-one in Washington and one in Philadelphia. He makes these the channels through which he vents his spleen upon the chief of the nation. This is a sad com-mentary on the times, and shows the demoraizing revolutionary spirit that is abroad, and that has even penetrated the Senate. It is a step towards the orgies of the Jacobin Convention of France. The appointment of this man to the respectable position of Secretary of the Senate, looking at his history, was remarkable, and showed how low that great body had fallen from its former high character. But it is positively disgraceful for the Senate to retain him, now that he is daily pouring out coarse abuse apon the President. A decent respect from one co-ordinate branch of the Government is due to

That is the way to make Government respectable in the eyes of the people. But for the Senate—that dignified body of the nation, which is a part of the executive, and holds a particular relation to the President—to tolerate such conduct is inexcusable. The Senate, out of respect to itself as well as to the President, ought to dismiss him at once. Nursed into political exist-ence by that weak and scheming old Copperhead politician, Buchanan, whom he betrayed, he has belonged to all parties, and is ready to belong to any party to serve his ends. It is high time such Northern demagogues were squelched, as the Southern ones have been. Let these Northern Marplot politicians be put down, as their old mischievous companions of the South have been. At least, let not the Senate of the United States keep this one, the worst of all, in the high office he holds. If he will follow his mischlevous in-stincts and throw his venom upon the chief of the nation, let not the Senate sanction it by any connection with him.

The Civil Rights Bill. From the World.

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be saids in its defense than that it is modelled after the Fugitive Slave law, it will certainly be vetoed. This is a strange ground for approving the bill to come from Republican journals; and besides, it is not true. The Fugitive Stave law was enacted to carry out a plain provision of the Constitution. But where is the constitu-tional provision the Civil Rights bill is intended to enforce?

One influential Republican journal says that when the States declined to execute justice between man and man in relation to fugitives, the Rederal Government intervened. Yes; but not between man and man in the State of their resi dence; and here has the whole burden of the controversy. The constitutional provision which the Fugitive Slave law undertook to entoree, related to persons "held to service or lab r in one State, under the laws there of, escaping into So long as master and slave remained in the State of their residence, the law had no application; and hence the attempted analogy breaks down and fails,

OBITUARY. Dr John Lee, the English Philanthropist The widely known and honored Dr. John Lee C., of Doctor's Commons, and D. C. L., Oxon died on the 24th of February, at his seat of Hartwell, near Aylesbury, Bucks, England, at an advanced age. Having an ample fortune by inheritance, he never devoted himself zealously to practice in the law, but employed himself diligently in various endeavors to advance the welfare of his fellow-creatures. The spacious mansion of Hartwell, the central part a fine specimen of the architecture of the Tudor age, was made by Dr. Lee a home of science, an abode of hospitality, a rendezvous of philinthropy. In the month of June, yearly, the grounds were thrown open for recreation to all the people of the country, where all classes entered at will, or enjoyed rural sports at pleasure for two days. Nor was this freedom ever abused by indecorum. At the same time ever abused by indecorum. At the same time his house would be filled with invited guests, of all nations, who were known or commended to him for scientific attainments, liberal opinions, sufferings in the cause of freedom, or devotion to philanthropic labors, particularly those who were active advocates of peace, temperance, or the equal rights of man. Many of these were called to deliver impromptu addresses at stated times during the festival, each in his own language, with the substance interpreted to the crowd. He had in his house a remarkable collection of paintings by Vandyke and other English and Flemish masters, an Egyptian collection of great value, and several rooms filled with relic and curiosities of every sort from every land And it tells of the respect in which he was held by his neighbors and the refining influence which he exerted, that although all persons of every class who applied were freely admitted to se this museum, he never had an article of value stolen or damaged. Dr. Lee was an active mem-ber of several learned societies, and a valued contributor to their publications, but he particularly at home in astronomy. He had a large and well-turnished observatory attached to house, where he not only made observations himself, but employed men of eminent attainments to pursue their scientific investigations, the results of which he often published at his own expense. A volume hes before us, of four hundred and eighty quarto pages, enriched with numerous maps, drawings, and plans, all elegantly printed on thick paper at his cost, entitled "The Cycle of Celestial Objects Continued at the Hartwell Observatory to 1859, by Vice Admiral W. H. Smyth, K.S.H., D.C.L., F.R.S., etc." It contains more than sixty illustrations, of which six are finely engraved plates, and it is "printed for private circulation." This is a specimen of the liberal style or his contributions to his favorite science. Hartwell House had descended to him from his ancestors, one of whom was Chief Justice of England. During the exile of Louis XVIII, the whole royal family of France were turnished with a home at Hartwell by the generosity of the British Government. Many memo-rials of their residence still remain there, and the apartments are known by the titles of their occupants. A large number of Americans cherish delightful remembrances of days and nights spent at Hartwell. In politics Dr. Lee was a liberal of the extremest sort, a radical democrat, an uncompromising advocate of universal suffrage, a determined and unsparing opponent of toryism of any type or in any degree. At the elections for Buckinghamshire, he always confonted Mr. Disraell, sometimes becoming himself the opposing candidate, of course with no expectation of success, but often giving the brilliant orator no little trouble by the quickness of his memory and the caus ticity of his remarks. He loved Americans, and American principles and institutions, with a pure and disinterested ardor, and fully recognized the identity of the great interests of popular liperty, iree discussion, iree labor, and free trade in both countries. In 1843, the centenary anniversary of the first battle of the Eng-lish Revolution, when Hampden fell on Chal-grove field, Dr. Lee took an active part in erecting a monument on the spot where Hampden was wounded. Being himself of the family of the great patriot, and having just entertained a large number of American visitors who were in attendance at the London Anti-Slavery Convention of that year, he resolved that this country should have also a fitting memorial of the event. He therefore had a copy made of the monument marble, and sent it to a gentleman in Boston to be given to the American college which bears the name of Hampden. After a little delay, it was forwarded, and duly placed in the Chapel of Hampden-Sidney College, in Prince Edward county, Virginia. A public ceremony was had, at which an eloquent address, full of the sentiments of liberty, was delivered by William C. Rives, then Senator in Congress, who had taken an active part in the arrangement of the whole proceeding. Dr. Lee was a man of the most transparent simplicity and purity of character, the most genial benevolence, the kindest hos-pitality, the utmost integrity and directness,

true to his own convictions of right,

quaint in his personal appearance, courteous

and refined in manners, indifferent to forms and class distinctions, always just and sincere, and

The King of Slam. Letters from Singapore, dated on the 20th of January, announce the death of the second King of Siam-whose name in full, was P'ra Bart Somdet P'ra Pawatendr Ramesr Mahis waresr P'ra Pin Klau Chau Yu Hua. He had been in ill health for five years, and in June last his disease began to assume a dangerous form. His remains were deposited in a golden urn, deco rated with diamonds, and placed in a particular throne, and after the usual period of lying in state, according to the Siamese custom, were buried with great ceremony. The King buried with great ceremony. The King seconded the throne in 1851, his brother becoming "First King." Both were remarkable men; noted, presiminently above all the monarchs of the East, for their attainments and their love of progress. The enlightened spirit which prevailed in their councils encourges the introduction of the torsign element. aged the introduction of the foreign element, the development of internal resources, and the use of modern inventions and the arts and letters of the West. The second King, especially, showed the liveliest interest in the great movements of the world, cherishing a love of European and American literature, opening his palace freely to foreign visitors, cultivating diplomatic relations with the nations of the West, contributing papers on scientific and political subjects to a little journal called the Siam *Times*, printed at Bang-kok, half in English and half in Siamese, and subscribing for American newspapers periodicals. His death is a severe loss to

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