# THE DAILY EVENING TELEGRAPH .- PHILADELPHIA, MONDAY, JANUARY 14, 1867.

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EDITORIAL OPINIONS OF THE LEADING JOURNALS UPON CURRENT TOPICS.

COMPILED EVERY DAY FOR EVENING TELEGRAPH.

#### The Tariff and the Internal Revenue. From the Times

A Washington despatch, purporting to explain the position of the tariff question, remarks that "if a tariff bill fixing high duties becomes a law, a material reduction of internal revenue taxes will be assented to, the two ends being incompatible with the requirements of the Treasury for revenue. Especially," it is added, "will this be the case as regards the tax on manufactures and the income tax." The "incompatibility," we submit, is all the other way.

The most plausible argument for higher cus-toms' duties grows out of the enormous burden of internal taxation. the high price of labor is supplemented with a taxation that reaches every article entering into manufactures; reaches them, too, not once alone, but sens rately, and otten also in the aggregate. The income tax aids to the load, always vexationaly and harshiy, and not sellom unjustly. Irrespective, then, of the abstract merits of protec-tion and free trade, the manufacturing class have had a strong show of right in their plea for legislative tavor, as against the products of other countries, having cheaper labor and less onerous taxation. The national necessities having subjected them to serious disadvantages in regard to the cost of production, it has been but fair that they should have countervailing advantages in the shape of protection, direct or

The most rational method of relieving the manufacturers still further, would seem to be found in the revision and amendment of the internal revenue system. Of the fifty-five milions which Mr. Wells proposes to appropriate to the reduction of taxation, thirty-five millions are assigned to the reduction of taxes prejudicial to manufacturing industry, the remaining twenty millions being in the main devoted to the removal of import duties upon certain raw materials of manufacture. These changes would be equivalent to an increase of protection, with this difference-that while heavier customs' duties would entail a more oppressive load upon the multitude of consumers, to react upon the manufacturers in the form of higher wages for labor, this cheapening of raw materials and lightening of internal taxation would afford reliet to the manufacturer, and probably some, though not corresponding, benefit to the consumer. In effect, the fifty-five millions saved would be saved for the profit of manufacturers. This does not satisfy them, however. If the Washington writer is correctly informed, they demand not only relief to the extent of fiftyfive millions, as proposed, but additional tarill protection to the tune of we know not how many million-

Instead of fifty-five millions to be thus employed, Mr. Wells' data show that a margin of a hundred millions might be calculated upon as the basis of taxation reform. Only let common sense prevail concerning the principal of the public debt, and the hundred-million margin will be attainable. Only let the reduction of the debt be deferred until the country shall have regained a normal and settled condition in respect of taxation and industry, and the succor suggested by the Revenue Commis sioner might be nearly doubled. By this process we should realize the means of sweeping away the income tax, or at any date of reducing it to insignificance. Thus, it is in the power of Congress to afford a vast amount of relief, indirectly, to manufacturers and the community without the injury and miustice which are in volved in the demand for prohibitory duties.

To reduce internal taxation and foster manu-factures by the free importation of raw materials, and at the same time to raise the tariff for the accommodation of the class thus helped, would monstrous. If the prohibitionists are masters of the situation, so far as the tariff is concerned, all other available relief belongs of right to the public. The true polley, however, is to discard special claims for exaggerated protection, and o to revise the system of taxation, customs and internal, that any change resolved upon shall inure to the profit of the community. By the plan suggested, the manufacturer would enjoy his fair proportion of benefit, and that is all to

one of its committees on the 28th of February, | towards the Emperor. The court having found | 1863. The report shows, as set forth in the Washington Republican, that Mr. Ashley was charged with "corrupt official conduct," and only escaped by a "linw in the indictment." only escaped by a "flaw in the indictment." He was accused of obtaining an office for a "consideration previously made," and escaped because it was not exactly proven that the con-sideration had been "previously agreed noon." Ashley procured the appointment of F. M. Case as Surveyor-General of Colorado. Among the letters of Ashley to Case, pending his exer-tions for the appointment, is one dated February 2, 1861, in which he dwells on the importance of the office, saying that it would enable a good I the office, saying that it would enable a good business man (meaning "rogue," probably) to make a fortune of \$50,000 or \$100,080; and in the same letter he says:-"I want my brother as chiel clerk !" On March 12, 1861, Ashley by prothet as chief clerk 1" On March 12, 1861. Ashley by letter informs Case that he had made some pro-gress, and that, "in order to secure the Indiana delegation and Senator Lane to operate ou Smith, he had promised that the sub appoint-ments should be made jointly, he giving them their first choice." He asks for a letter autho-rizing him to make such a plader. He obs-

riging him to make such a pledge. He also says to Case, in his letter, that he wants to unite with him as a full partner in all fand peculations and town sites. This is the precious rascal who has under-taken to impeach President Johnson for "cor-ruption in office !"

## The United States Senate-A Lively Com-petition for the Coming Vacancies. from the Herald.

As the terms of one-third of the members of he United States Senate expire on the 4th of March, the question who shall fill those vacan. cies yet open has awakened an unusual number of candidates. The New York vacancy has been settled in favor of Roscoe Conkling as the Republican nomince. Greeley's universal Rebel amnesty manifesto laid him out so cold that his name was not seriously mentioned in the caucus; and as for Thurlow Weed, his particular enmity against Roscoe was the making of Conkling. So that if both Greeley and Weed have been snubbed, Greeley is still "a lectle ahead." In New Jersey the contest among the Republicans, vho have the Legislature, is between Mr. Frelinghuysen, a lawyer, the Governor's appoint e, and a Mr. Cobb, a popular dry goods man. The lawyer seems to have the inside track.

In Pennsylvania old Thad, Stevens and Forney have been completely distanced by that old campaigner, Simon Cameron. In Illinois Sena-tor Trumbull has several active competitors for his place, but the chances seem to be in favor of his re-election. In Missouri a stiff contest between Governor Fletcher and four or live others has been mitted in present between Governor Freicher and four of a prominent radical named Drake, who, we hope, will not turn out a lame duck. In Kansas they have two Senators to elect, and of course the border men of that mussy radical Common wealth are in a high state of effervescence; and whether this or that radical succeeds, it is all the same. There still remain some other Senatorial places to be settled among the Republicans; but as it is pretty evident that the extrement radical in each is most likely to be the favorite, nothing

more need be said of them for the present. The Democrats and conservatives of Mary-and, in securing the Legislature, through Forney's folly, have a Senatorial plum, and a little dispute over it as to whether it should be tiven to Governor Swann or the Eastern Shore; but Swann will probably get it, and with all his trouble in the late figurs with the old radical Baltimore Police Commissioners and Forn has tairly earned it. The net result of all these elections will doubtless be a radical Senate, with a larger radical majority than at present, and sufficiently radical to push through the impeach-ment of President Johnson.

## AFFAIRS IN FRANCE.

SPECIAL PARIS CORRESPONDENCE OF THE EVEN-ING TELEGRAPH ] PARIS, December 31.

The French journals this week have been principally occupied in reviewing M. Fould's report on the budget, which has been received with extreme favor by the public, as it shows an unexpected excess of receipts. The state of affairs is so flourishing that the national debt, at present amounting to eight hundred the Couciergerie, alterwards at the College du and eighty-eight millions, is to be reduced to seven hundred millions. The proposed plan for the reorganization of the army has, however, failed to meet with so successful a reception, for public opinion is decidedly against it. Everywhere, in all classes of society, in the cafes, the clubs, and the wine shops, whenever it is spoken of, it is spoken of in terms of the greatest dissatisfaction. Reception of the New American Minis-ter at the French Court. On the 23d unst. Major-General Dix presented to the Emperor his credentials as Envoy Extraordinary and Minister Plenipotentiary of the United States, accompanying the presentation with an eloquent address, to which the Emperor replied: "I thank you, General, for the sentiments you have expressed towards me in the name of the Government of the United States. The historical reminiscences you call up are a sure guarantee that no misunderstanding will arise to disturb the friendly relations so long existing between France and the American Union. A loyal and sincere agreement will, I doubt not, profit the industry and commerce, of both which daily astonish the world by their marvels, and will secure the progress of civilization. Your presence among us cannot but contribute to this happy result by upholding the relations to which I attach the utmost value

him gualty, considered that the sacred character of his calling aggravated the offense, and sentenced him to pay a fine of five hundred francs. and six months' imprisonment, and, in addition. to pay the costs.

Fatal Accident on the Lyons Railway. A frightful accident took place on this line last Sunday evening. A passenger train from Belfori to Dijon came into collision with agoods frain near the station of Francis, on the Dijon and Besancon line. Fourteen people were killed and twenty injured. This terrible catastrophe was caused by the forgetfulness of the station-master, who allowed the passenger train to leave the station before the arrival of the goods train. The station-master has been taken into custody.

## The Late Secret Society.

The trial of the young men complicated in the affair of the late secret society, and who were arrested last month in a cafe on the Boulevard St. Michael, will take place on the 4th of January. Some of the most eminent Paris barristers are retained for the defense; among others, M. Lachaud, who has lately been engaged in the Risk Allah Bey, Martin Reau, and other exciting cases.

#### New Year's Day at the Tuileries. On New Year's Day the Emperor and Empress will receive, at the Palace of the Tuileries, the Grand Officers of the Crown, the Naval and

Military Officers, the Cardinals and Members of the Corps Diplomatique, the Doputies and Members of the Council of State, the Megistrates, Mayors, a deputation of Grand Officers of the Legion of Honor, etc. etc.

New Year's Day is the greatest holiday in the year in Paris, and all business is suspended.

Hotels During the Exhibition. The Hotel du Louvre, Grand Hotel, and several other large hotels in Paris, have determined to raise their prices during the Exhibition fifty per cent., and insist on people dining or paying

# for their dinner.

Miscellancous Items.

A Fish Story .- A certain Mr. Harrison, by profession a lawyer and by taste an angler, a short time ago went out in his boat on a fishing excursion. Having arrived at the portion of the lake where he knew fish were the most abundant, the worthy gentleman baited his hook and cast his line. In order to while away the time, he took out of his pocket a magnificent gold repeater watch which he lately bought in London, and began to examine it. While thus occupied a fish nibbled at the bait, and Mr. Harrison, in his anxiety to entrap the fish, let fail his watch into the lake, and at the same time his line, and the fish escaped. The grief of the worthy may er is easily imagined. However, after bewailing the loss of his watch, Mr. Harrison rowed ashore, and was about to re-enter his house when he met a fisherman, who offered him for sale a splendid dsh, which he had just caught in his net on the take. Having bought the fish, Mr. Harrison saw to his surprise his fish-hook in the monster's mouth, and when the tish was opened, lo, and behold the gold repeater was found in its stomach.

A Historical Souvenir -- The Constitutional relates, that a certain Madame Gravis, aged 59 years, residing at Calais, has in her possession a most interesting relia of the unfortunate Queen Marie Antoinette. It consists in a wooden spoon which that unhappy princess made use of whilst confined at the Conciergerie, and with which she ate her last meal before being executed. The spoon same into the possession of Madame Gravis in the following manner :- This , lady was herself imprisoned at Plessis, during the Reign of Terror. Whilst at the latter prison, a young Savoyardess, who was condemned to imprisonment for life, and who had waited on Marie Autoinette whilst at the Conciergerie, offered her services to Madame Gravis, and whilst in her service sold her, amongst other things, the wooden spoon made use of by the Queen after the authorities had taken away from her silver forks and spoons. This spoon, which is of boxwood, was bought by Madame Gravis for the small smu of 25 francs in assignats, the 22d Frumatre, an II. The Floods -Accounts from the centre and south of France lead to apprehensions of fresh inundations, in consequence of the continued rains. The Loire at Orleans has risen to eleven feet above the summer level, and nearly as much at Moulins. The Garonne has overflowed its banks at Lyons for the second time this year. This disaster is due to an extraordinary flood of the Farn, the Los. and other affluents. According' to the latest accounts, the river was still rising at a rate of two inches per hour. As the breaches made in September in the dykes along its banks, opposite Senessis and La Keale, have not yet been repaired, there is no barrier to the overflow of the waters, and the houses, which were scarcely dry, have again been rendered uninhabitable. Another Sea Serpent -- A Toulon journal affirms that a marine monster, of the tribe of serpents, was caught a few days ago on the coast of Morillon, and was kept alive for twentyfour hours. This monster, says the iournal, measured nine metres long, jand was in no way to be confounded with a congar. Its head was like that of a viper, and its jaws armed with crooked teeth. The color of the serpent was of a dirty white, and round Its eyes, which were very brilliant, were two red colored rings. Its tail was pointed like that of a serpent, and its whole body of a cylindrical form, devoid of fins and scales.



which he is entitled. His case may justify a certain degree of tariff protection, but nothing can justify the double system of protection which appears to be among the immediate possibliities of the future.

## The Senate Tariff Bill.

From the Tribune.

In the Tariff bill reported to the Senate by the Finance Committee on Friday last, it will be seen that the committee while accept Mr. Wells' bill as a basis, they make several important changes. The duties on brandy and other alcoholic liquors are unaltered, but in wools and woollens the rates of the House bill, passed at the last session, are generally adopted. On wools of the first class, imported unwashed, and valued at 24 cents or less per pound, for instance, the duty is now six cents, a rate Mr. Wells' bill would retain, while the committee ix the daty at 10 cents, and 10 per cent. ad valorem. So upon sheep-skins and Angora goatskins, which in the pre-sent tariff and the bill of Mr. Wells are taxed but 20 per cent., the new bill imposes 30 per cent. This difference rules in all the grades of raw wool. In manutacinred woollen goods, broad cloths, cassimeres, etc., on which Mr. Wells proposes a duty of 25 per cent, and 40 per cent, ad va-lorem, the new bill imposes 45 per cent, and 35 per cent. od valorem. A proportionate in-crease is made in blankets and yarns, for which Mr. Wells proposes a duty of 10 cents per pound, and the committee 20, for qualities of leas value than 40 cents per pound. In other qualities the same rates are fixed, goods valuel above 80 cents paying a duty of 60 cents, with 30 per cent. ad valorem. Woollen hosicry is taxed at 40 cents instead of 20, and hats and caps at 50 instead of 25. In webburgs tringes are and cents instead of 25. In webbings, fringes, etc., a proportionale increase is reported by the com-mittee. They also increase the duty upon silk well protected by the new bill, and we should be satisfied if the duties on all other articles were up to the standard in this respect.

The classifications of the House bill upon iron are retained, with a slight increase of the rates. The committee make no changes in the dutie proposed by Commissioner Wells upon coal, and leave the free list with very little change. An important addition to the Wells bill is the section of the House bill which allows a drawback on the imported materials used in the manufacture of farming machines and other tools, and a new section provides for a drawback upon iron copper, and cordage used in the construction

of sailing vessels. The Senate, which at the last session threw the Tariff over, may redeem that mistake by acting promptly upon the present bill, of which the increased rates cannot fall to benefit home industry. We are glad that the Finance Committee have not accepted all the reduc-Wells, and trust that the more stringent provisions of the new bill will not be frittered away in useless and unmeaning amendments. The country needs now, as never before, a tariff which shall be indeed protection to American manufactures, and we' refer to the statistics of revenue as proof that the present tariff has worked well in every case where the duty on foreign goods is high, and that a further increase is justified by the results of the year.

#### The Impeacher Impeached. From the World.

Ashley, who has undertaken to impeach President Johnson, is the same scamp whose rascally doings were brought to light in a report | indulged in gross and insulting language, not

#### The Empress' Visit to Rome

has been at last finally abandoned, in consequence, it is said, not only of the great opposition it met with from the French Government, but also of the Pope's having desired that the visit of her Majesty should not take place for the present.

I tear there is little to be expected from M. Tonello's mission to Rome. La France quotes, without contradiction, the statement of the Opinione of Turin, that the Papal Court seems little disposed to come to any arrangement. Plus IX has, however, stated that he does not intend to leave Rome.

Prize Poultry and Cheese Show in Paris.

A grand Christmas show of fat poultry, cheese. and butter took place in the "Palais de l'Industrie," in the Champs Elysees. The exhibitors were from all parts of France, and amongst them were several noblemen. There was also a very interesting show of uten-ils for the fabrication of butter and cheese; and Mr. David's hygienic apparatus for milking cows drew much attention. England made a very poor figure in the show, being represented by two firms only, Mr. Gibbons, of Bath, and Messrs, Clark & Low, of Bristol. The exhibition was well attended, and the Parisians are beginning to take great interest in these annual displays. It is said that the plan will be further extended next year, so as to include every edible form of farm produce.

A Still Tougue Makes a Wise Head. The tribunal of Correctional Police of Bourg (Ain) has just tried the Abbe Pernana for having, while travelling in a public carriage, submitted to the House of Representatives by | only towards the inhabitants of the districts, but | for a single week."

The French Almanacs of 1867 -There are almanacs for the new year in Paris with all sorts of titles, thus:- "A Practical Agricultural Almanac for the year of grace 1867, by a Friend of the Fields; the Almanac of Flanders, or the Good Astrologer of Lide, for 1867; the Almanac Good A-trologer of Like, for 1867; the Aimanac of Gayety, Truth, and Good Sense: the Almanac of the Legion of Honor; the Almanac of Napo-leon, for the year of grace 1867; the Almanac of the Holy Sacrament and St. Peter's Pence; the Shepherd's Aimanac for 1867; the Almanac of Field Laborers, or the good Matthieu Leensberg (a local celebrity, and originator of the cele-brated Almanach de Liege); the Almanac of the Wines of Gold; the Almanac of the Mines of Gold; the Almanar of Recreations, anecdotical, epigrammatical, and drolatique; the anecdotical, epigrammatical, and drolatique; the Almanac of Towns and Fields; the Almanac of the Good Cultivator for the French Empire; the Almanac of the Good Catholic; the Almanac of the Calculator, followed by anecdotical exam-ples; the Almanac of the Good Hermit; the Almanac of the Flower and Klitchen Gardener; the New French Songster's Almanac; the Alma-nac of Father Lajole; the Almanac of Sport, Horse Rucing, Regatias, etc.; the Almanac of Posts and Telegraph Stations; and the Illustrated Almanac for Everybody. All these and many more appear in the list of publications in Paris for a single week."

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