

SPiRiT OF THE PRESS.

Editorial Opinions of the Leading Journals upon Current Topics—Compiled Every Day for the Evening Telegraph.

THE INCOME TAX.

From the N. Y. Tribune. The House of Representatives long since decided that the tax on certain incomes should be abolished, but the Senate would not concur. At length, the Senate votes for repeal; when lo! the House kicks the bill under its table on a red-tape assumption that the Senate has no right to originate a bill affecting the revenue!

Secretary Boutwell is reported as having said that the income tax can be collected for half a million dollars. We trust that he has said nothing of the sort; for such an estimate must contemplate a most imperfect performance of the official duties expressly required by this act.

There are not less than ten millions of men and single women living in the United States. How are the assessors to find the names of these persons? The number of \$2000? Crippled, equal beggars have at length been discovered to have been capitalists; misers shiver in rags and famish on crusts when they actually roll in wealth. To execute this law thoroughly, every man and single woman in the country should be served with an income blank, compelled to fill it up, be questioned concerning their means, and obliged to swear to their return, with a caution that they would be fined and prosecuted for perjury if they paltered with their consciences.

We trust it will yet be abolished at this session. It is iniquitorial, unequal, oppressive. If it were faithfully enforced, it would cost in blanks and their service a large portion of its proceeds. It is a discouragement to thrift. It enables A. to poke his nose unwarrantably into B's private affairs. It was revived last year in defiance of a distinct pledge that there should be no more of it. But, whether the movement for repeal succeeds or fails, we are thankful to Commissioner Pleasonton for his manly, earnest, effective advocacy of the right.

THE PACIFIC RAILROAD AND THE GOVERNMENT.

From the N. Y. Times. "When a man is down, kick him," seems to be the maxim acted upon in many quarters in regard to the Pacific Railroad, since the obligation of the companies, in the matter of interest upon the Government loan, became a subject of newspaper controversy. Positive judgments are pronounced, with a contemptuous indifference to facts. The claim urged by Mr. Boutwell against the companies is made a pretext for assailing their stockholders and managers generally, and for setting up a standard of criticism covering their entire history and management. They are assumed to be at fault in respect of the repayment of interest to the Government, and harsh measures are demanded for the enforcement of the view put forward by Mr. Boutwell.

It is more than likely that he will follow the example of 1814, thus recognizing the properly constituted authorities, and yet leaving France free to decide upon a form of government. At present, so far as we can see, the choice lies between the regency of the Empress and the restoration of the house of Orleans.

the solution of its Indian problem. These considerations ought not to be allowed to take the place of law in determining the obligation of the companies, but certainly they are reasons for approaching the subject in a friendly spirit, and for rejecting harsh counsels as unwarranted and unjust. The duty of Congress as between the Treasury and the railroad is to protect public interests. But the performance of this duty does not imply hostility to the companies or forgetfulness of the service which, with all their faults, they have rendered the country.

REVOLUTIONS IN FRANCE SINCE 1789—THE EXAMPLE OF 1814.

From the N. Y. Herald. Since the year 1789 France has periodically proved herself to be the focus of European revolution. The revolution of 1789, which was rather held in check than brought to a close by the establishment of the Consulate in 1799 and by the establishment of the empire in 1804, not only completely changed the character of France, but convulsed Europe and gave birth to ideas which at intervals, more or less regular, have found expression in the political upheaving of the continent. The establishment of the empire was not less a revolution than was the destruction of the monarchy. The restoration of the monarchy in 1814; the downfall of Charles the Tenth in 1830 and the accession to power of Louis Philippe; the fall of Louis Philippe and the proclamation of the republic in 1848; the coup d'etat of 1851, followed, as it was, by the re-establishment of the empire in 1852—these mark the great changes which have taken place in France since the commencement of the great revolution.

Among all those revolutionary changes the only parallel to that which now exists is that of 1814. Then, as now, the foot of the invader was on French soil. Then, as now, Paris had surrendered and France was prostrate. Then, as now, hundreds of thousands of armed invaders were quartered in and around the unhappy city. The question raised by the allies immediately after the occupation was with whom they should treat in arranging a peace. The Emperor Alexander, who was the mouthpiece of the allied sovereigns at a meeting held in the house of M. Talleyrand, where were the leading members of the Senate and the most distinguished characters in the French capital, stated that three courses were open to them—to treat with Napoleon, to establish a regency, or to recall the House of Bourbon. France could have her choice. Talleyrand rose and said that the first two projects were inadmissible, as the peace of Europe could not be considered safe with Napoleon or any of his dynasty on its throne of France. The third was the only course which would be generally acceptable to the French people. On being questioned by the Emperor Alexander as to how he proposed to arrive at his object, Talleyrand replied that he would answer for the Senate, and that their example would be speedily followed by the whole French people. On the 1st of April the Senate assembled at the call of M. Talleyrand and appointed a provisional government. On the following day (April 2) the Senate formally deposed Napoleon. The Corps Legislatif, which had also been convened, endorsed the action of the Senate. In the course of a protracted sitting—which commenced on the evening of the 5th and lasted till seven o'clock in the morning of the 6th—the Senate agreed to call Louis XVIII to the throne. On the 3d of May Louis, by the gate of St. Denis, entered Paris; and amid scenes of joyous excitement such as have seldom been witnessed the King took possession of the halls of his ancestors.

What is particularly interesting to us now is that the allied sovereigns and their representatives recognized and treated with the Senate and Corps Legislatif. They accepted and dealt with the constituted authorities as they found them. The peculiarity of the situation to-day is that King William has two governments to deal with. There is a government de facto—a government self-constituted, with which he has had no choice but treat in the matter of the surrender. There is also the government de jure—a government legally constituted, and so far as election goes, formally representative of the French people. King William, we may rest assured, will not recognize the revolutionary Government. The question now is whether he will convene and negotiate with the Senate and Corps Legislatif, or whether he will convocate a general assembly. It is more than likely that he will follow the example of 1814, thus recognizing the properly constituted authorities, and yet leaving France free to decide upon a form of government. At present, so far as we can see, the choice lies between the regency of the Empress and the restoration of the house of Orleans.

THE DIPLOMATIC SERVICE.

From the N. Y. World. The consular and diplomatic appropriation for the coming year, lately submitted to the House, amounts to \$1,438,347. The actual expenditure under this head last year was \$1,490,776-25. These sums are both in gold. There is no branch in the public service so universally conceded to be in incompetent hands as this. In all important posts the administration finds it necessary to replace one unsatisfactory Minister with another equally futile every six months. The Ministers to the second-class powers, the most despotic of the satire and scorn of tourists. And the function of the consuls, American commerce having been driven from the sea by protective legislation, mainly consists in acting as amateur detectives in behalf of the New York Custom House.

The salaries of these functionaries is in proportion to their work. The establishments of our ministers at such capitals as London, Paris, St. Petersburg, Berlin, Vienna, and Madrid are entirely beneath the dignity of their positions and of the nation which they represent. The British ministers are liberally paid, as they mostly deserve, in every case far above the American standard, and the whole diplomatic and consular service is both far better done and far better paid than our own.

And yet the total cost of maintaining our own inefficient and shabby service is greater by \$600,000 than the cost of maintaining the efficient and impressive service of Great Britain. Considering the results of the expenditure this seems incredible. But the official figures sustain it. The amount of the diplomatic salaries and pensions (as the latter are known in our system) for the year 1868 was \$174,053 1/2. In 1869 it was \$870,265. England pays high salaries where she looks for important services. We pay wretched salaries to the occupants of the positions of highest trust. She has able, accomplished, and experienced men in all her important diplomatic posts. We have men almost always inexperienced, and whose ability and accomplishment, if such they possess, are a matter of sheer luck, and not at all of necessity or prevision. And yet our republican simplicity costs 70 per cent. more

than her aristocratic sumptuousness. Decidedly the diplomatic and consular services needs looking into.

THE PURITY OF ELECTIONS.

From the Albany Journal. The appearance of Governor Hoffman in the role of an election-purist is a singular and refreshing spectacle. It stimulates the gratifying hope that he may yet propose the repeal of the infamous Erie swindle, to which he gave life and being. It excites a new sensation of delight at the possibility that he may yet suggest the reform of the Tammany Government, with which he has been so closely identified. What may not be expected indeed from one who is capable of such surprises? When a Democratic Governor so far emancipates himself from all the associations and traditions of his party, as to propose a measure against corruptions at elections, it means either the dawn of the political millennium or—nothing at all!

In view of the past career and notorious character of the Democratic party, the message of his Excellency is probably inspired by the desire to redeem it, if possible, from some of the odium of election frauds. The party is covered all over with the lprosy of corruption, bribery and outrage—the Governor would doubtless be glad to hide its putrid blotches and fetid taint under the cloak of specious professions. It is everywhere known as the party of election crimes—the Governor would doubtless like something which should serve as a counterpoise to these truthful and damaging charges. But novel as is the spectacle, and suspicious as are its undercurrents, we gladly hail it for all it is worth. We heartily welcome any accession to the ranks of those who would purify the ballot.

We shall give a sincere and cordial support to any proposition, come from what source it may, which shall be designed and calculated to lift our elections above the corruptions and frauds which now distinguish them. The Governor points out what is unquestionably a great evil. To arrest bribery at elections, to check the prodigal use of money and the common purchase of votes, would be a grand reform. Governor Hoffman has made a proposition which, whether efficacious or not, looks in that direction. If he and his friends sincerely mean reform, if they really desire to purify our elections, they will not want for support from Republicans.

But it cannot fail to strike every intelligent man that this Governor Hoffman who now talks so finely about the importance of purifying elections is the same Governor Hoffman who, in his annual message, vehemently denounced a measure already in existence for the purification of the ballot-box. This is no subject for Janus-faced conduct. A man cannot be for pure elections and against pure elections. Governor Hoffman condemns the purchase of votes, and so far he is right. But does he not hold the position now by a form of corruption? Does he not know that as compared with some others, shameful as it is, it is nevertheless the least objectionable? Unquestionably prostitutes the ballot-box. But it at least does not defy the popular will. Governor Hoffman takes particular pains to denounce the man who secures public place by corrupting the electors.

But he has not a word to say against the man who secures public place by trampling upon the expression of the people. For two years he himself occupied the Executive chair by a tenure which rested solely upon fraud. If he holds the position now by a more rightful title, it is only because the people had become so habituated to the reign of fraud and so impressed with the hopelessness of any effort against its unlimited resources, that they made no serious attempt. Wherein is his position more honorable when he gains his place through the stuffing of ballot-boxes and the fraudulent canvass of votes than the position of another who gains his place by bribing the electors? We like Governor Hoffman's proposition, we are as far as we go. But we insist that he and his friends shall go farther, or else confess that they are dealing only in claptrap. They cannot impose upon the people with the pretense of desiring honest elections while they uphold the unparalleled system of fraud with which their names are so disgracefully associated. So long as they denounce the national law to protect the ballot-box, so long as they resist every effort directed against repeating and false counting, so long as at this very moment they are contemplating the repeal of the Registry law for the city of New York, the role of election reformers very poorly becomes them. We are with them in every effort to check bribery, and will they go with us in the effort to check repeating? We are with them in the desire to cut off venal voters—they go with us in the desire to cut off illegal voters? We are with them in the movement to get the ballots honestly into the box—will they go with us in the movement to get the ballots honestly counted after they are there? If not, let them confess the hypocrisy of their pretense about desiring pure elections.

GRELLEY ON SUMNER.

From the St. Louis Republican. Some antediluvian politician of Caldwell, Ohio, who was doubtless a radiant abolitionist before General Grant was known to fame, having written to the New York Tribune that "we of Ohio regard Charles Sumner as the probable successor of General Grant in 1873," that leading organ of radicalism bluffs him off by not only reminding him that it is too soon yet to talk of the next Presidency, but by emitting the shocking opinion that, if the Massachusetts Senator "could only realize that another may differ from him, yet not be totally depraved, he would be a still greater man than he is."

This most felicitous criticism hits the nail on the head; and if the Tribune be correct in describing the mental idiosyncrasy of Mr. Sumner, he is the true representative man of the radical party, and ought to be its next candidate for the Presidency. The very essence of fanaticism is to believe in the moral depravity of all who differ from its supporters, and even, as in the case of Wilson's eulogy of Stanton, argue that such depravity, when exhibited in its service, is virtue and patriotism combined. In this characteristic of radical parties in all ages political philosophy sees one of the principal reasons why in free governments it always leads towards despotism.

Oliver Croswell was the legitimate product of the Puritan fanaticism which thought it moral depravity to be a churchman or a royalist. Jacobinism, the Puritanism of French republicanism, paved the way for Napoleon, and American fanatical radicalism will fail to convert a President into a dictator solely because Washington city is not Paris, this Union not a small island like Great Britain, and our people better educated and kept better informed of the doings of their Government than were our ancestors under the Stuarts or the French of the last century. Still, with such earnings as the proposed election force bill, they should keep wide awake.

INSURANCE. Fire, Inland, and Marine Insurance. INSURANCE COMPANY OF NORTH AMERICA, Incorporated 1794.

Table with financial data: CAPITAL \$500,000, ASSETS January 1, 1871 \$3,050,536, Receipts of Premiums \$1,096,154, Losses paid in 1870 \$1,136,941.

STATEMENT OF THE ASSETS. First Mortgages on Philadelphia City Property \$334,950, United States Government Loans \$28,923, Pennsylvania State Loans \$162,510, Philadelphia City Loans \$200,000, New Jersey and other State Loans and City Bonds \$225,510, Philadelphia and Reading Railroad Co., other Railroad Mortgage Bonds and Loans \$62,456, Philadelphia Bank and other Stocks \$62,456, Cash in Bank \$31,043, Loans on Collateral Security \$31,424, Notes receivable and other Premiums unsettled \$438,420, Accrued Interest and Premium in course of transmission \$3,301, Real estate, Office of the Company \$30,000.

Certificate of Insurance issued, payable in London at the Counting House of Messrs. BRWN, SHIPLEY & CO.

ARTHUR G. COFFIN, PRESIDENT. CHARLES PLATT, VICE-PRESIDENT. MATTHIAS MARIS, Secretary. C. H. REEVES, Assistant Secretary.

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Perpetual and Temporary Policies on Liberal Terms. The Company also issues policies upon the Rents of all kinds of Buildings, Grounds, Leases, and More. THE "FRANKLIN" HAS NO DISPUTED CLAIM.

FIRE ASSOCIATION INCORPORATED MARCH 17, 1850. OFFICE No. 34 NORTH FIFTH STREET, PHILADELPHIA. BUILDINGS, HOUSEHOLD FURNITURE, AND MERCHANDISE GENERALLY FROM LOSS BY FIRE (in the City of Philadelphia only) ASSES, JANUARY 1, 1870, \$1,573,733'25.

THE PENNSYLVANIA FIRE INSURANCE COMPANY. Incorporated 1792, Charter Perpetual. No. 610 WALNUT STREET, OPPOSITE INDEPENDENCE SQUARE. This Company, favorably known to the community for many years, contracts against loss or damage by fire on Public or Private Buildings, either permanently or for a limited time. Also on Furniture, Stocks of Goods, and Merchandise generally, on liberal terms.

FAME INSURANCE COMPANY No. 809 CHESTNUT STREET. INCORPORATED 1856. CHARTER PERPETUAL. CAPITAL \$500,000. FIRE INSURANCE EXCLUSIVELY. Insurance against Loss of Damage by Fire either Perpetual or Temporary Policies.

THE ENTERPRISE INSURANCE CO. OF PHILADELPHIA. Office S. E. cor. FOURTH and WALNUT STS. FIRE INSURANCE EXCLUSIVELY. PERPETUAL AND TEMPORARY POLICIES ISSUED. CASH CAPITAL (paid up in full) \$500,000. CASH ASSETS, December 1, 1870 \$500,388'24.

INSURANCE. DELAWARE MUTUAL SAFETY INSURANCE COMPANY, Incorporated by the Legislature of Pennsylvania, 1858. Office S. E. corner of THIRD and WALNUT Streets, Philadelphia.

Table with financial data: ASSETS OF THE COMPANY, November 1, 1870, \$333,875 00, 200,000 State of Pennsylvania Six Per Cent. Loan (lawful money) 214,000 00, 200,000 City of Philadelphia Six Per Cent. Loan (exempt from Tax) 204,162 00, 14,000 State of Tennessee Six Per Cent. Loan 168,920 00, 20,000 Pennsylvania Railroad First Mortgage Bonds 20,700 00, 25,000 Pennsylvania Railroad Second Mortgage Six Per Cent. Bonds 25,350 00, 25,000 Western Pennsylvania Railroad Company (Pennsylvania Railroad guarantee) 25,000 00, 20,000 State of Tennessee Six Per Cent. Loan 15,000 00, 7,000 State of Tennessee Six Per Cent. Loan 4,200 00, 12,500 Pennsylvania Railroad Company (250 Shares Stock) 15,000 00, 5,900 North Pennsylvania Railroad Company (100 Shares Stock) 4,500 00, 10,000 Philadelphia and Southern Mail Steamship Company (50 Shares Stock) 4,000 00, 261,600 Loans on Bond and Mortgage first class on City Properties, 261,600 00.

THOMAS C. HAND, President. JOHN C. DAVIS, Vice-President. HENRY LYBURN, Secretary. HENRY BALL, Assistant Secretary.

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SHIPPING. LORELLARD STEAMSHIP COMPANY FOR NEW YORK. SAILING TUESDAYS, THURSDAYS, AND SATURDAYS AT NOON.

are now receiving freight at winter rates, commencing December 28. All goods shipped on and after this date will be charged as agreed upon by the agents of this company. INSURANCE ONE-EIGHTH OF ONE PER CENT. No bill of lading or receipt signed for less than fifty cents, and no insurance effected for less than one dollar premium.

PHILADELPHIA AND SOUTHERN MAIL STEAMSHIP COMPANY'S REGULAR WEEKLY LINE TO NEW ORLEANS, LA. The YAZOO will sail for New Orleans, via Havana, on Tuesday, February 7, at 8 A. M.

WEEKLY LINE TO SAVANNAH, GA. The WYOMING will sail for Savannah on Saturday, February 4, at 3 P. M.

SEMI-MONTHLY LINE TO WILMINGTON, N. C. The PIONEER will sail for Wilmington on Friday, February 10, at 6 A. M.

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