The Pittsburgh Gazette.

MONDAY MORNING........OCT. 17, 1864.

OFFICIAL.

LAWS OF THE UNITED STATES.

Passed at the First Session of the Thirty eighth Congress.

[PUBLIC—No. 148.]

AN ACT to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes.

[CONCLUDED.]

SEC. 162. *And be it further enacted,* That it shall be lawful for any person to present to the collector of the district, subject to the rules and regulation of the Commissioner of Internal Revenue, any instrument not previously issued or used, and require his opinion whether or not the same is chargeable with any stamp duty; and if the said collector shall be of opinion that such instrument is chargeable with any stamp duty, he shall, upon the payment therefor, affix and cancel the proper stamp, and if of the opinion that such instrument is not chargeable with any stamp duty, or is chargeable only with the duty by him designated he is hereby required to impress thereon a particular stamp, to be provided for that purpose, with such words or device thereon as he shall judge proper, which shall denote that such instrument is not chargeable with any stamp duty, or is chargable only with the duty denoted by the stamp affixed; and every such instrument upon which the said stamp shall be impressed shall be deemed to be not chargeable, or to be chargeable only with the duty denoted by the stamp so affixed, and shall be received in evidence in all courts of law or equity, notwithstanding any objections made to the same by reason of it being unstamped, or of it being insufficiently stamped.

SEC. 163. *And be it further enacted,* That no deed, instrument, document, writing, or paper, required by law to be stamped, which has been heretofore signed or issued without being duly stamped, or with a deficient stamp, nor any copy thereof, shall be recorded or admitted or used as evidence in any court until a legal stamp or stamps, denoting the amount of duty, shall have been affixed thereto, and the date, when the same is so used or affixed, with his initials, shall have been placed thereon by the person using or affixing the same; and the person desiring to use or record any such deed, instrument, document writing, or paper as evidence, his agent or attorney, is authorized in the presence of the court, register, or recorder, respectively, to affix the stamp or stamps thereon required: *Provided,* That no instrument, document, or paper, made, signed, or issued prior to the passage of this act without being duly stamped, or having thereon an adhesive stamp or stamps, to denote the duty imposed thereon, shall for that cause, if the stamp or stamps required shall be subsequently affixed, be deemed invalid and of no effect: *And provided, further,* That any power of attorney, conveyance, or document of any kind, made or purporting to be made in any foreign country to be used in the United States, shall pay the same duty as is required by law on similar instruments or documents when made or issued in the United States; and the party to whom the same is issued, or by whom it is to be used, shall, before using the same, affix thereon the stamp or stamps indicating the duty required.

SEC. 164. *And be it further enacted,* That all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties shall extend to and include (except where manifestly impracticable) all the articles or objects enumerated in schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto.

SEC. 165. *And be it further enacted,* That if any person, firm, company, or corporation shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, lucifer or friction matches, cigar lights, or wax tapers, photographs, ambrotypes, daguerreotypes, or other sun pictures of any description, and playing cards, upon which a duty is imposed by law, as enumerated and mentioned in Schedule C, without affixing thereto an adhesive stamp, or label denoting the duty before mentioned, he or they shall incur a penalty of ten dollars for every omission to affix such stamp: *Provided,* That nothing in this act contained shall apply to any uncompounded medicinal drug or chemical, nor to any medicine compounded according to the United States or other national pharmacopoeia, nor of which the full and proper formula is published in either of the dispensatories, formularies, or text-books in common use among physicians and apothecaries, including homoeopathic and eclectic, or in any pharmaceutical journal now issued by any incorporated college of pharmacy, and not sold or offered for sale, or advertised under any other name, form, or guise, than that under which they may be severally denominated and laid down in said pharmacopoeias, dispensatories, text books, or journals, as aforesaid, nor to medicines sold to or for the use of any person, which may be mixed and compounded specially for said persons, according to the written receipt or prescription of any physician or surgeon.

SEC. 166. *And be it further enacted,* That every manufacturer, or maker of any of the articles for sale mentioned in Schedule C, after the same shall have been so made, and the particulars herein before required as to stamps have been complied with, who shall take off, remove, or detach or cause, or permit, or suffer to be taken off, or removed, or detached any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offence shall be committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing; and every such article or commodity as aforesaid shall also be forfeited.

SEC. 167. *And be it further enacted,* That on and after the passage of this act every maker or manufacturer of any of the articles or commodities mentioned in Schedule C, as aforesaid, who shall sell, send out, remove, or deliver any article, or commodity, manufactured as aforesaid, before the duty thereon shall have been fully paid, by affixing thereon the proper stamp, as provided by law, or who shall hide or conceal, or cause to be hidden or concealed, or who shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the duty chargeable thereon, or any part thereof, shall be subject to a penalty of one hundred dollars, together with the forfeiture of any such article or commodity.

SEC. 168. *And be it further enacted,* That all medicines, preparations, compositions, perfumery, cosmetics, lucifer or friction matches, and cigar lights, or wax tapers, cordials, and other liquors manufactured wholly or in part of domestic spirits intended for exportation, as provided for by law, in order to be manufactured and sold or removed, without being charged with duty and without having a stamp affixed thereto, shall, under such rules and regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in treasury regulations as bonded warehouses, class two: *Provided,* That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the rules and regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation, under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury, without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouse, as aforesaid, shall be at liberty, under such rules and regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and, when so used, shall be exempt from stamp and excise duty; and the receipt of the officer in charge, as aforesaid, shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such regulations as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on shipboard, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof, as aforesaid, whose certificate, describing the articles by their marks, or otherwise, the quantity, the date of importation, and the name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bonds, or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

SEC. 169. *And be it further enacted,* That any person who shall offer for sale any of the articles named in Schedule C, whether the articles so offered are imported, or are of foreign or domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamp or stamps denoting the duty paid thereon: *Provided,* That when any such imported articles shall be sold in the original and unbroken package in which the bottles or other inclosures were packed by the manufacturer, the person so selling said articles shall not be subject to any penalty on account of the want of the proper stamp.

SEC. 170. *And be it further enacted,* That in any collection district where, in the judgment of the Commissioner of Internal Revenue, the facilities for the procurement and distribution of stamped vellum, parchment, or paper, and adhesive stamps, are or shall be insufficient, the Commissioner, as aforesaid, is authorized to furnish, supply, and deliver to the collector and to the assessor of any such district, and to any assistant treasurer of the United States, or designated depository thereof, or any postmaster, a suitable quantity or amount of stamped vellum, parchment, or paper, and adhesive stamps, without prepayment therefor, and shall allow the highest rate of commissions allowed by law to any other parties purchasing the same, and may in advance require of any such collector, assessor, assistant treasurer of the United States, or postmaster, a bond, with sufficient sureties, to an amount equal to the value of any stamped vellum, parchment, or paper, and adhesive stamps which may be placed in his hands and remain unaccounted for, conditioned for the faithful return, whenever so required, of all quantities or amounts undisposed of, and for the payment, monthly, of all quantities or amounts, sold or not, remaining on hand. And it shall be the duty of such collector to supply his deputies with, or sell to other parties within his district who may make application therefor, stamped vellum, parchment, or paper, and adhesive stamps, upon the same terms allowed by law, or under the regulations of the Commissioner of Internal Revenue, who is hereby authorized to make such other regulations, not inconsistent herewith, for the security of the United States and the better accommodation of the public, in relation to the matters hereinbefore mentioned, as he may judge necessary and expedient. And the Secretary of the Treasury may, from time to time, make such regulations as he may find necessary to insure the safe keeping or prevent the illegal use of all such stamped vellum, parchment, paper, and adhesive stamps.

SCHEDULE B.

STAMP DUTIES.

	Duty.
Agreement or contract, other than those specified in this schedule; any appraisement of value or damage, or for any other purpose; for every sheet or piece of paper upon which either of the same shall be written, five cents.	$0 5
Provided, That if more than one appraisement, agreement, or contract shall be written upon one sheet or piece of paper, five cents for each and every additional appraisement, agreement, or contract.	
BANK CHECK, draft, or order for the payment of any sum of money whatsoever, drawn upon any bank, banker, or trust company, or for any sum exceeding ten dollars drawn upon any other person or persons, companies, or corporations, at sight or on demand, two cents.	2
BILL OF EXCHANGE, (inland,) draft or order for the payment of any sum of money, not exceeding one hundred dollars, otherwise than at sight or on demand, or any promissory note, (except bank notes issued for circulation, and checks made and intended to be forthwith presented, and which shall be presented to a bank or banker for payment,) or any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand, or at a time designated, for a sum not exceeding one hundred dollars, five cents	5
And for additional hundred dollars, or fractional part thereof in excess of one hundred dollars, five cents	5
BILL OF EXCHANGE, (foreign,) or letter of credit, drawn in but payable out of the United States, if drawn singly, or otherwise than in a set of three or more, according to the custom of merchants and bankers, shall pay the same rates of duty as inland bills of exchange or promissory notes.	
If drawn in sets of three or more: For every bill of each set, where the sum made payable shall not exceed one hundred dollars, or the equivalent thereof, in any foreign currency in which such bills may be expressed, according to the standard of value fixed by the United States, two cents.	2
And for every additional hundred dollars or fractional part thereof in excess of one hundred dollars, two cents.	2
BILL OF LADING or receipt, (other than charter pay,) for any goods, merchandise, or effects, to be exported from a port or place in the United States to any foreign port or place, ten cents.	10
BILL OF SALE by which any ship or vessel, or any part thereof, shall be conveyed to or vested in any other person or persons when the consideration shall not exceed five hundred dollars, fifty cents.	50
Exceeding five hundred and not exceeding one thousand dollars, one dollar.	1 00
Exceeding one thousand dollars for every additional amount of five hundred dollars, or fractional part thereof, fifty cents.	50
BOND.—For indemnifying any person for the payment of any sum of money, where the money ultimately recoverable thereupon is one thousand dollars or less, fifty cents.	50
Where the money ultimately recoverable thereupon exceeds one thousand dollars, for every additional one thousand dollars or fractional part thereof in excess of one thousand dollars, fifty cents.	50
BOND for the due execution or performance of the duties of any office, one dollar.	1 00
BOND of any description, other than such as may be required in legal proceedings, or used in connexion with mortgage deeds, and not otherwise charged in this schedule, twenty-five cents.	25
CERTIFICATE of stock in any incorporated company, twenty-five cents.	25
CERTIFICATE of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, if for a sum not less than ten dollars and not exceeding fifty dollars, ten cents.	10
Exceeding fifty dollars and not exceeding one thousand dollars, twenty-five cents.	25
Exceeding one thousand dollars, for every additional one thousand dollars, or fractional part thereof, twenty-five cents.	25
CERTIFICATES.—Any certificate of damage, or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such, twenty-five cents.	25
CERTIFICATE of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such—	
If for a sum not exceeding one hundred dollars, two cents.	2
For a sum exceeding one hundred dollars, five cents.	5
Certificate of any other description than those specified, five cents.	5
CHARTER PARTY.—Contract or agreement for the charter of any ship or vessel, or steamer, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship or vessel, or steamer, and any other person or persons for or relating to the charter of such ship or vessel, or steamer, or any renewal or transfer thereof, if the registered tonnage of such ship or vessel, or steamer, does not exceed one hundred and fifty tons, one dollar.	1 00
Exceeding one hundred and fifty tons, and not exceeding three hundred tons, three dollars.	3 00
Exceeding three hundred tons, and not exceeding six hundred tons, five dollars.	5 00
Exceeding six hundred tons, ten dollars.	10 00
CONTRACT.—Broker's notes, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description issued by brokers or persons acting as such, for each note or memorandum of sale, ten cents.	10
CONVEYANCE.—Deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons by his, her, or their direction, when the consideration or value does not exceed five hundred dollars, fifty cents.	50
When the consideration exceeds five hundred dollars, and does not exceed one thousand dollars, one dollar.	1 00
And for every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars, fifty cents.	50
ENTRY of any goods, wares, or merchandise at any custom-house, either for consumption or warehouse, not exceeding one hundred dollars in value, twenty-five cents.	25
Exceeding one hundred dollars, and not exceeding five hundred dollars in value, fifty cents.	50
Exceeding five hundred dollars in value, one dollar.	1 00
ENTRY for the withdrawal of any goods or merchandise from bonded warehouse, fifty cents.	50
Gauger's returns, if for a quantity not exceeding five hundred gallons gross, ten cents.	10
Exceeding five hundred gallons gross, twenty-five cents.	25
INSURANCE, (LIFE.)—Policy of insurance, or other instrument, by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives—	
When the amount insured shall not exceed one thousand dollars, twenty-five cents.	25
Exceeding one thousand dollars and not exceeding five thousand dollars, fifty cents.	50
Exceeding five thousand dollars, one dollar.	1 00
INSURANCE, (MARINE, INLAND, AND FIRE.)—Each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company, or its agents, or by any other company or person, the premium upon which does not exceed ten dollars, ten cents.	10
Exceeding ten and not exceeding fifty dollars, twenty-five cents.	25
Exceeding fifty dollars, fifty cents.	50
LEASE, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof, where the rent or rental value is three hundred dollars per annum or less, fifty cents.	50
Where the rent or rental value exceeds the sum of three hundred dollars per annum, for each additional two hundred dollars, or fractional part thereof in excess of three hundred dollars, fifty cents.	50
MANIFEST for custom-house entry or clearance of the cargo of any ship, vessel, or steamer for a foreign port—	
If the registered tonnage of such ship, vessel or steamer does not exceed three hundred tons, one dollar.	1 00
Exceeding three hundred tons, and not exceeding six hundred tons, three dollars.	3 00
Exceeding six hundred tons, five dollars.	5 00
MEASURERS' returns, if for a quantity not exceeding one thousand bushels, ten cents.	10
Exceeding one thousand bushels, twenty-five cents.	25
MORTGAGE of lands, estate, or property, real or personal, heritable or moveable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time or previously due and owing or forborne to be paid, being payable; also and conveyance of any lands, estate, or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended only as security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise; or any personal bond given as security for the payment of any definite or certain sum of money exceeding one hundred dollars, and not exceeding five hundred dollars, fifty cents.	50
Exceeding five hundred dollars, and not exceeding one thousand dollars, one dollar.	1 00
And for every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars, fifty cents.	50
Provided, That upon each and every assignment or transfer of a mortgage, lease, or policy of insurance, or the renewal or continuance of any agreement, contract or charter, by letter or otherwise, a stamp duty shall be required and paid equal to that imposed on the original instrument.	
PASSAGE TICKET, by any vessel from a port in the United States to a foreign port, not exceeding thirty-five dollars, fifty cents.	50
Exceeding thirty-five dollars, and not exceeding fifty dollars, one dollar.	1 00
And for every additional fifty dollars or fractional part thereof, in excess of fifty dollars, one dollar.	1 00
POWER OF ATTORNEY for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividends or interest thereon, twenty-five cents.	25
POWER OF ATTORNEY OR PROXY for voting at any election for officers of any incorporated company or society, except religious, charitable, or literary societies, or public cemeteries, ten cents.	10
POWER OF ATTORNEY to receive or collect rent, twenty-five cents.	25
POWER OF ATTORNEY to sell and convey real estate, or to rent or lease the same, one dollar.	1 00
POWER OF ATTORNEY for any other purpose, fifty cents.	50
PROBATE OF WILL, or letters of administration: Where the estate and effects for or in respect of which such probate or letters of administration applied for shall be sworn or declared not to exceed the value of two thousand dollars, one dollar.	1 00
Exceeding two thousand dollars, for every additional thousand dollars, or fractional part thereof, in excess of two thousand dollars, fifty cents.	50
PROTEST.—Upon the protest of every note, bill of exchange, acceptance, check or draft, or any marine protest, whether protested by a notary public or by any other officer who may be authorized by the law of any State or States to make such protest, twenty-five cents.	25
Receipts for the payment of any sum of money, or for the payment of any debt due, exceeding twenty dollars, not being for the satisfaction of any mortgage or judgment or decree of any court, and a receipt for the delivery of any property, two cents.	2
Warehouse receipt for property, goods, wares, or merchandise, not otherwise provided for, in any public or private warehouse, when the property or goods so deposited or stored shall not exceed in value five hundred dollars, ten cents.	10
Exceeding in value five hundred dollars and not exceeding one thousand dollars, twenty cents.	20
Exceeding in value one thousand dollars, for every additional one thousand dollars, ten cents.	10
Warehouse receipt for any goods, merchandise, or property of any kind, not otherwise provided for, held on storage in any public or private warehouse or yard, twenty five cents.	25
Weighers' returns, if for a weight not exceeding five thousand pounds, ten cents.	10
Exceeding five thousand pounds, twenty-five cents.	25
LEGAL DOCUMENTS:	
Writ, or other original process by which any suit is commenced in any court of record, either of law or equity, fifty cents.	50
Where the amount claimed in a writ, issued by a court not of record, is one hundred dollars or over, fifty cents.	50
Upon every confession of judgment, or cognovit, for one hundred dollars or over, (except in those cases where the tax for the writ of a commencement of suit has been paid,) fifty cents.	50
Writs or other process on appeals from justices' courts or other courts of inferior jurisdiction to a court of record, fifty cents.	50
Warrants of distress, when the amount of rent claimed does not exceed one hundred dollars, twenty-five cents.	25
When the amount claimed exceeds one hundred dollars, fifty cents.	50

Provided, That no writ, summons, or other process issued by and returnable to a justice of the peace, except as hereinbefore provided, or by any police or municipal court having no larger jurisdiction as to the amount of damages it may render than a justice of the piece [peace] in the same State, or issued in any criminal or other suits commenced by the United States or any State, shall be subject to the payment of stamp duties: *And Provided, further,* That the stamp duties imposed by the foregoing Schedule B on manifests, bills of lading, and passage tickets shall not apply to steamboats or other vessels plying between ports of the United States and ports of British North America.

Affidavits in suits or legal proceedings shall be exempt from stamp duty.

SCHEDULE C.

MEDICINES OR PREPARATIONS.

FOR and upon every packet, box, pot, phial, or other enclosure, containing any pills, powders, tinctures, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions whatever, made and sold, or removed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult or art for the making or preparing the same, or has, or claims to have, any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or held out or recommended to the public by the makers, venders, or proprietors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases or affections whatever affecting the human or animal body, as follows: where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed, at retail price, or value, the sum of twenty-five cents, one cent.	1
Where such packet, box, bottle, pot, phial or other enclosure, with its contents, shall not exceed the retail price or value of twenty-five cents, and not exceed the retail price or value of fifty cents, two cents.	2
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.	3
Where such packets box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.	4
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.	2
PERFUMERY, COSMETICS, PHOTOGRAPHS, MATCHES, AND CARDS.	
For and upon every packet, box, bottle, pot, phial or other enclosure, containing any essence, extract, toilet water, cosmetic, hair dye, tooth wash, dentrifice, tooth-paste, aromatic cachous, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known, or distinguished, used or applied as perfumes or applications to the hair, mouth, or skin, made, prepared, and sold or removed for consumption and sale in the United States, where such packet, box, bottle, pot, phial or other enclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents, one cent.	1
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents.	2
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.	3
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.	4
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.	2
FRICTION MATCHES, or lucifer matches or other articles made in part of wood, and used for like purposes, in parcels or packages containing one hundred matches or less, for each parcel or package, one cent.	1
When in parcels or packages containing more than one hundred and not more than two hundred matches, for each parcel or package, two cents.	2
And for every additional one hundred matches or fractional part thereof, one cent.	1
For all cigar lights and wax tapers, double the rates herein imposed upon friction or lucifer matches: *Provided,* That the stamp duties herein provided for on friction or lucifer matches made in part of wood, or cigar lights or wax tapers, shall not be imposed until the first day of September eighteen hundred and sixty-four; but until that time the tax shall be assessed and collected as heretofore, and on and after said first day of September every package or parcel sold by any person, firm, company, or corporation, shall be stamped as herein required.	
Photographs, ambrotypes, daguerreotypes, or any sun pictures, except as hereinbefore provided, upon each and every picture of which the retail price shall not exceed twenty-five cents, two cents.	2
Exceeding the retail price of twenty-five cents, and not exceeding the sum of fifty cents, three cents.	3
Exceeding the retail price of fifty cents, and not exceeding one dollar, five cents.	5
Exceeding the retail price of one dollar, for every additional dollar or fractional part thereof, five cents.	5
Playing Cards.—For and upon every pack of whatever number, when the retail price per pack does not exceed eighteen cents, two cents.	2
Exceeding the retail price of eighteen cents, and not exceeding twenty-five cents per pack, four cents.	4
Exceeding the retail price of twenty-five, and not exceeding fifty cents per pack, ten cents.	10
Exceeding the retail price of fifty cents, and not exceeding one dollar per pack, fifteen cents.	15
Exceeding the retail price of one dollar, for every additional fifty cents, or fractional part thereof, in excess of one dollar, five cents.	5

ALLOWANCE AND DRAWBACK.

SEC. 171. *And be it further enacted,* That from and after the date on which this act takes effect there shall be an allowance or drawback on all articles on which any internal duty or tax shall have been paid, except raw or unmanufactured cotton, refined coal oil, naphtha, benzine or benzole, distilled spirits, manufactured tobacco, snuff, and cigars of all descriptions, equal in amount to the duty or tax paid thereon, and no more, when exported, the evidence that any such duty or tax has been paid to be furnished to the satisfaction of the Commissioner of Internal Revenue by such person or persons as shall claim the allowance or drawback, and the amount to be ascertained under such regulations as shall, from time to time, be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, and the same shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided,* That no allowance or drawback shall be made or had for any amount claimed or due less than ten dollars, anything in this act to the contrary notwithstanding: *And provided, further,* That any certificate of drawback for goods exported, issued in pursuance of the provisions of law, may, under such regulations as may be prescribed by the Secretary of the Treasury, be received by the collector or his deputy in payment of duties under this act. And the Secretary of the Treasury may make such regulations with regard to the form of said certificates and the issuing thereof as, in his judgment, may be necessary: *And provided, further,* That in computing the allowance or drawback upon articles manufactured exclusively of cotton when exported, there shall be allowed, in addition to the five per centum duty which shall have been paid on such articles, a drawback of two cents per pound upon such articles, in all cases where the duty imposed by law upon the cotton used in the manufacture thereof has been previously paid; the amount of said allowance to be ascertained in such manner as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

SEC. 172 *And be it further enacted,* That if any person or persons shall fraudulently claim or seek to obtain an allowance or drawback on goods, wares, or merchandise, on which no internal duty shall have been paid, or shall fraudulently claim any greater allowance or drawback than the duty actually paid, as aforesaid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the general provisions of this act.

SEC. 173. *And be it further enacted,* That the following acts of Congress are hereby repealed, to wit: The act of July first, eighteen hundred and sixty-two, entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," except the one hundred and fifteenth and one hundred and nineteenth sections thereof; and excepting, further, all provisions of said act which create the offices of Commissioner of Internal Revenue, assessor, assistant assessor, collector, deputy collector, and inspector, and provide for the appointment and qualification of said officers. Also, the act of July sixteenth, eighteen hundred and sixty-two, entitled "An act to impose an additional duty on sugars produced in the United States." Also, the act of December twenty fifth, eighteen hundred and sixty-two, entitled "An act to amend an act entitled 'An act to provide internal revenue to support the government and to pay interest on the public debt,' approved July first, eighteen hundred and sixty-two." Also, the act of March third, eighteen hundred and sixty three, entitled "An act to amend an act entitled 'An act to provide internal revenue to support the government and to pay interest on the public debt,' approved July first, eighteen hundred and sixty-two, and for other purposes," excepting the provisions of said act which create the offices of deputy commissioner and cashier of internal duties and revenue agents, and provide for the appointment and qualification of said officers. Also, the twenty-fourth and twenty-fifth sections of the act of July fourteenth, eighteen hundred and sixty-two, entitled "An act increasing temporarily the duties on imports, and for other purposes." Also, the second section of the act of March third, eighteen hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes," so far as the same applies to officers of internal revenue. And, also, the act of March seventh, eighteen hundred and sixty-four, entitled "An act to increase the internal revenue, and for other purposes," together with all acts and parts of acts inconsistent herewith: *Provided,* That all the provisions of said acts shall be in force for levying and collecting all taxes, duties and licenses properly assessed or liable to be assessed, or accruing under the provisions of former acts, or drawbacks, the right to which has already accrued or may hereafter accrue under said acts, and for maintaining and continuing liens, fines, penalties and forfeitures incurred under and by virtue thereof. And for carrying out and completing all proceedings which have been already commenced or that may be commenced to enforce such fines, penalties and forfeitures, or criminal proceedings under said acts, and for the punishment of crimes of which any party shall be or has been found guilty: *And provided, further,* That no office created by the said acts and continued by this said act shall be vacated by reason of any provisions herein contained, but the officers heretofore appointed shall continue to hold the said offices without re-appointment: *And provided further,* That whenever the duty imposed by any existing law shall cease in consequence of any limitation therein contained before the respective provisions of this act shall take effect, the same duty shall be, and is hereby continued until such provisions of this act shall take effect; and where any act is hereby repealed, no duty imposed thereby shall be held to cease in consequence of such repeal, until the respective corresponding provisions of this act shall take effect: *And provided further,* That all manufactures and productions on which a duty was imposed by either of the acts repealed by this act, which shall be in the possession of the manufacturer or producer, or of his agent or agents, on the day when this act takes effect, the duty imposed by any such former act not having been paid, shall be held and deemed to have been manufactured or produced after such date; and whenever by the terms of this act a duty is imposed upon any such articles, goods, wares or merchandise manufactured or produced, upon which no duty was imposed by either of said former acts, it shall apply to such as were manufactured or produced and not removed from the place of manufacture or production, on the day when this act takes effect: *And provided further,* That no direct tax whatsoever shall be assessed or collected under this or any other act of Congress heretofore passed, until Congress shall enact another law requiring such assessment and collection to be made; but this shall not be construed to repeal or postpone the assessment or collection of the first direct tax, levied, or which should be levied, under the act entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, nor in any way to affect the legality of said tax or any process or remedy provided in said acts, or any other acts, for the enforcement or collection of the same in any State or States and Territories and the District of Columbia; but said first tax, and any such process or remedy, shall continue in all respects in force, anything in this act to the contrary notwithstanding.

SEC. 174. *And be it further enacted,* That the said Commissioners of Internal Revenue, under the direction of the Secretary of the Treasury, is authorized to make all such regulations, not otherwise provided for, as may become necessary by reason of the alteration of the laws in relation to internal revenue, by virtue of this act.

SEC. 175. *And be it further enacted,* That the one hundred and nineteenth section of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt" approved July first, eighteen hundred and sixty-two, shall remain in full force.

SEC. 176. *And be it further enacted,* That when any tax or duty is imposed by law, and the mode or time of assessment or collection is not therein provided, the same shall be established by regulation of the Secretary of the Treasury.

SEC. 177. *And be it further enacted,* That every collector to whom any duty upon cotton shall be paid shall mark the bales or other packages upon which the duty shall have been paid, in such manner as may clearly indicate the payment thereof, and shall give to the owner, or other person having charge of such cotton, a permit for the removal of the same, stating therein the amount and payment of [the] duty, the time and place of payment, the weight and marks upon the bales and packages, so that the same may be fully identified. Whenever any cotton, the product of the United States, shall arrive at any port of the United States from any State in insurrection against the government, the assessor or assistant assessor shall immediately assess the taxes due thereon, and shall, without delay, return the same to the collector or deputy collector of said district, and the said collector or deputy collector shall demand of the owner or other person having charge of such cotton the tax imposed by this act, and assessed thereon, unless evidence of previous payment of such tax shall be produced, under such regulations as the Commissioner of Internal Revenue, by the direction of the Secretary of the Treasurer, shall from time to time prescribe; and in case the tax so assessed shall not be paid to such collector within ten days after demand, the collector or deputy collector, as aforesaid, shall institute proceedings for the recovery of the tax, as hereinbefore provided, which said tax shall be a lien on said cotton from the time when said assessment shall be made: *Provided,* That all cotton sold by or on account of the government of the United States shall be free and exempt from duty at the time of and after the sale thereof, and the purchaser furnished with such a bill of sale as shall clearly and accurately describe the same, which shall be deemed and taken to be a permit authorizing the sale or removal thereof.

SEC. 178. *And be it further enacted,* That consuls of foreign countries in the United States, who are not citizens thereof, shall be, and hereby are, exempt from any income tax imposed by this act which may be derived from their official emoluments, or from property in such countries: *Provided,* That the governments which such consuls may represent shall extend similar exemption to consuls of the United States.

SEC. 179. *And be it further enacted,* That where it is not otherwise provided for in this act, it shall be the duty of the collectors, in their respective districts, and they are hereby authorized, to prosecute for the recovery of any sum or sums that may be forfeited by virtue of this act; and all fines, penalties, and forfeitures which may be imposed or incurred by virtue of this act shall and may be sued for and recovered, where not otherwise herein provided, in the name of the United States, in any proper form of action, or by any appropriate form of proceeding, before any circuit or district court of the United States, for the district within which said fine, penalty, or forfeiture may have been incurred, or before any court of competent jurisdiction; and where not otherwise herein provided for, one moiety shall be to the use of the person who, if a collector or deputy collector, shall first inform of the cause, matter, or thing whereby any such fine, penalty or forfeiture shall have been incurred, and the other moiety to the use of the United States. And the several circuit and district courts of the United States shall have jurisdiction of all offences against any of the provisions of this act committed within their several districts.

SEC. 180. *And be it further enacted,* That if any person liable and required to pay any tax upon any article, goods, wares, merchandise, or manufactures, as herein provided, shall sell, or cause or allow the same to be sold, before the tax to which such article, goods, wares, merchandise, or manufacture is legally liable is paid, with intent to avoid such tax, or in fraud of the revenue herein provided, any debt contracted in the sale of such article, goods, wares, merchandise, or manufactures, or any security given therefor, unless the same shall have been bona fide transferred to the hands of an innocent holder, shall be entirely void, and the collection thereof shall not be enforced in any court. And if any such article, goods, wares, merchandise, or manufacture has been paid for, in whole or part, the sum so paid shall be deemed forfeited, and any person who will sue for the same in any action of debt shall recover of the seller the amount so paid, one half to his own use and the other half to the use of the United States.

SEC. 181. *And be it further enacted,* That four hundred thousand dollars, or so much thereof as may be necessary for the payment of the expenses incident to carrying into effect the various acts connected with internal revenue which are or may be authorized and payable after the first of July, eighteen hundred and sixty-four, is hereby appropriated for that purpose, payable out of any money in the treasury not otherwise appropriated, to be expended under the direction of the Secretary of the Treasury. And it shall be the duty of the collectors of internal revenue, as the Secretary may direct, to act as disbursing agents to pay the aforesaid expenses, without increased compensation therefor, who shall give good and sufficient bonds for the faithful performance of their duties as such disbursing agents for such sum and in such form as shall be prescribed by the First Comptroller of the Treasury, subject to the approval of the Secretary of the Treasury: *Provided,* That the aforesaid appropriation shall continue in force to the thirtieth day of June, eighteen hundred and sixty-five, and thereafter the Secretary of the Treasury shall embrace in his annual estimates the amount which, in his opinion, will be required for the expenses of this branch of the public service.

SEC. 182. *And be it further enacted,* That wherever the word State is used in this act, it shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out the provisions of this act.

Approved, June 30, 1864.

[PUBLIC RESOLUTION—No 59.]

JOINT RESOLUTION imposing a special income duty.

Be it Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, in addition to the income duty already imposed by law, there shall be levied, assessed, and collected on the first day of October, eighteen hundred and sixty-four, a special income duty upon the gains profits, or income for the year ending the thirty-first day of December next preceding the time herein named, by levying, assessing, and collecting said duty of all persons residing within the United States, or of citizens of the United States residing abroad, at the rate of five per centum on all sums exceeding six hundred dollars, and the same shall be levied, assessed, estimated, and collected, except as to the rates, according to the provisions of existing laws for the collection of an income duty, annually, where not inapplicable hereto; and the Secretary of the Treasury is hereby authorized to make such rules and regulations as to time and mode, or other matters, to enforce the collection of the special income duty herein provided for, as may be necessary: *Provided,* That in estimating the annual gains, profits, or income, as aforesaid, for the foregoing special income duty, no deductions shall be made for dividends or interest received from any association, corporation, or company nor shall any deduction be made for any salary or pay received.

Approved, July 4, 1864.

CARPETS, OIL CLOTHS, &c.

FOURTH STREET

CARPETS AT LESS THAN COST.

Previous to receiving our

FALL STOCK

we will sell all goods on hand, (purchased before the late advances) at considerably less than

MANUFACTURERS' PRICES,

AT M'CALLUM'S.

W. D. & H. M'CALLUM.

CARPET STORE,

No. 87 FOURTH STREET.

oc4

WE OFFER AT WHOLESALE, AT NEW YORK PRICES, three cases EMBROIDERED, EMBOSSED and PRINTED CLOTH PIANO TABLE AND STAND COVERS, 50 GROSS BEST QUALITY CARPET BINDINGS. 1,500 GOLD BORDERED AND PAINTED WINDOW SHADES, Buff, Green, Brown and Fancy Colors. 19 GROSS JUDD'S PATENT WINDOW SHADE FIXTURES; A FULL LINE OF BRASS AND BRONZE SHADE TRIMMINGS. 100 Pieces All Wool Ingrain Carpets, and a complete assortment of goods in the CARPET LINE AT RETAIL, *At Very Low Prices.* McFARLAND, COLLINS & CO., Nos. 71 and 73 FIFTH STREET. (Granite Front Building, next door to Postoffice.) oc13

OILS, &c.

BRILLIANT OIL CO.—Books of Subscription to the BRILLIANT OIL CO. will be opened at the Banking House of HANNA, HART & CO., corner Third and Wood streets, on Monday, August 8th, 1864. Pamphlets containing a description of the property held by the Company can be had at the same place, on and after the 4th of August. jy30:tf

BONDED WAREHOUSE OF Phenix Warehousing Company, FOOT OF BALTIC & HARRISON Sts., BROOKLYN. For storage of REFINED PETROLEUM, In Tanks and Barrels. [See Circular.] Office, No. 95 BEAVER STREET, New York. oc3:1yd

WALLACE & CURTISS, Commission Merchants And dealers in CRUDE & REFINED PETROLEUM, BENZINE AND LUBRICATING OILS. No. 134 SOUTH WHARVES, PHILADELPHIA. Storage capacity (under cover,) for 15,000 barrels. Also excellent facilities for shipping to American and Foreign ports, at our wharf on the Schuylkill River, near the platform of the P. R. R. se22:1y

JAMES WILKINS, BROKER AND DEALER IN CRUDE AND REFINED OIL, FERRY BLOCK, DUQUESNE WAY, PITTSBURGH, PA. Special attention given to the SALE AND SHIPMENT of Petroleum and its products. Consignments respectfully solicited. Pittsburgh Agency for VENANGO OIL AND TRANSPORTATION COMPANY. mh8:1y POST OFFICE BOX 1[illegible].

RICHARDSON, HARLEY & CO., COMMISSION & FORWARDING MERCHANTS, IN Crude and Refined Petroleum, No. 19 IRWIN STREET, PITTSBURGH. Liberal Cash advances on consignments for Pittsburgh or Eastern Markets. PITTSBURGH REFERENCES: Messrs. J. S. Dilworth & Co., Springer Harbaugh, Esq., Thompson Bell, Esq., Prest. Commercial Bank. mh10:6m

IRON CITY OIL WORKS. LYDAY & CHORPENNING, Manufacturers and Refiners of CARBON OIL, BENZINE AND LUBRICATING OILS, and dealers in CRUDE PETROLEUM. Works, opposite Sharpsburg. Office, No. 29 HAND STREET. ap11:6m PITTSBURGH, PA.

BREWER, BURKE & CO., COMMISSION MERCHANTS, Agents of the GLOBE, PACIFIC AND LIBERTY OIL WORKS. Liberal cash advances made on consignments of *Refined or Crude Petroleum.* COR. DUQUESNE WAY & HANCOCK STS., PITTSBURGH, PA. je20:1y

GEO. W. HOLDSHIP ... HENRY HOLDSHIP. WOODVILLE OIL REFINERY. GEO. W. HOLDSHIP & CO., Manufacturers of BURNING OIL AND LUBRICATING OIL. Keep constantly on hand the very best quality of BURNING OIL, clear and without color; also, a good LUBRICATOR, pure WHITE BENZOLE and CAR GREASE. All orders left at No. 23 FIFTH STREET, Burke's Block, second floor, will be promptly attended to. oc4:tf

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S. A. WARING ... HENRY E. KING. WARING & KING, COMMISSION MERCHANTS, And Brokers in *Petroleum and its Products,* And dealers in Refining Materials. se21:1y No. 23 MARKET ST. Pittsburgh.

JAMES IRWIN, Manufacturer of Oil of Vitriol and Aqua Ammonia. Orders left at John Porterfield & Co.'s Office, corner of MARKET AND FIRST STREETS, will receive prompt attention.

LUCENT OIL WORKS. DUNCAN, DUNLAP & CO., Manufacturers of Pure White Refined Carbon Oils, Office No. 281 LIBERTY STREET.

BANKS.

DOLLAR SAVINGS BANK, NO. 64 FOURTH STREET. CHARTERED IN 1855. Open daily from 9 to 3 o'clock, also on Wednesday and Saturday evenings, from May 1st to November 1st, from 7 to 9 o'clock, and from November 1st to May 1st from 6 to 8 o'clock. Deposits received of all sums not less than One Dollar, and a dividend of the profits declared twice a year, in June and December. Interest has been declared semi-annually, in June and December, since the Bank was organized, at the rate of six per cent a year. Interest, if not drawn out, is placed to the credit of the depositor as principal, and bears the same interest from the first days of June and December, compounding twice a year without troubling the depositor to call, or even to present his pass book. At this rate money will double in less than twelve years. Books, containing the Charter, By-Laws, Rules and Regulations, furnished gratis, on application at the office.

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DIME SAVINGS INSTITUTION, No. 110 SMITHFIELD STREET, (opposite the Custom House.) Chartered by the Legislature. OFFICERS: President—GEO. B. JONES. VICE PRESIDENTS: Wm. H. Smith, Thos. D. Messler, Francis Sellers, John F. Jennings, Thos. S. Blair, Henry Lloyd, Joshua Rhodes, Alex. Bradley, A. Reineman, Josiah King, S. H. Hartman, F. Rahm. TRUSTEES: James Park, Jr., D. R. Long, Dr Jas Carothers, A. S. Bell, Jos. Dilworth, Wm. Smith, J. W. Woodwell, E. C. Schmertz, J. McD. Crossan, R. M. Smyth, G. Follansbee, C. Zug, S. S. Fowler, J. M. Tiernan, B. F. Jones, G. H. Wolf, R. D. Cochran, W. A. Reed, W. H. Phelps, D. E. McKinley, C. H. Paulson, Jacob Stuckrath, Alfred Slack. Secretary and Treasurer—D. E. M'KINLEY. Open daily, from 9 a.m. to 3 p.m. Also, Saturday evening, from 6 to 8 o'clock. Deposits received of one dime and upwards. Dividends declared in December and June of each year. Dividends allowed to remain are placed to the credit of the depositor as principal, and bear interest, thus compounding it. Books containing Charter, By-Laws, &c., furnished at the office. This Institution offers, especially to those persons whose earnings are small, the opportunity to accumulate, by small deposits, easily saved, a sum which will be a resource when needed, their money not only being safe, but bearing interest, instead of remaining unproductive.

DOCTOR JAMES KING, NO. 87 FOURTH STREET, Opposite the Provost Marshal's Office.

ALMOND AND GINGER NUTS.—Five barrels fresh baked Almond and Ginger Nuts just received and for sale wholesale and retail at the Family Grocery Store of JOHN A. RENSHAW, corner Liberty and Hand streets.

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CHARTER 1829. PERPETUAL. FRANKLIN FIRE INSURANCE COMPANY OF PHILADELPHIA. Assets on January 1, 1864, $2,457,849 95.

Capital	$400,000
Accrued Surplus	971,000
Invested Premiums	1,086,[illegible]
Unsettled Claims	$ 9,416
Income for 1864	300,000
Losses Paid since 1829	5,000,000

Perpetual and Temporary Policies on liberal terms. DIRECTORS: Charles N. Bancker, Tobias Wagner, Samuel Grant, Jacob R. Smith, Geo. W. Richards, Isaac Lea, Edward C. Dale, Geo. Fales, Alfred Fitler, Fras. W. Lewis, M. D. CHARLES N. BANCKER, President. EDWARD C. DALE, Vice President. JAS. W. McALLISTER, Sec. Pro Tem. J. G. COFFIN, Agent, corner Wood and Third streets. mh29

INSURANCE, IN FIRE AND LAND. Insurance Co. of North America, PHILADELPHIA. Assets $1,300,000. Hartford Fire Insurance Company. Assets $1,[illegible]. Protection can be secured in the above named and reliable companies, W. P. JONES, Agent, se27:d1y Bagaley's Buildings, 57 Water street.

PEOPLES INSURANCE COMPANY! Office, N. E. corner Wood & Fifth Sts. FIRE AND MARINE INSURANCE. DIRECTORS: Wm. Phillips, John Watt, Wm. B. Hays, John E. Parke, Charles S. Bissell, Wm. Van Kirk, James D. Verner, Capt. John L. Rhoads, Samuel P. Shriver, George P. Jones, C. Hanson Love, Charles Arbuckle. WM. PHILLIPS, President. JOHN WATT, Vice President. WM. F. GARDNER, Secretary. ja4:1y

CITIZEN'S INSURANCE COMPANY OF PITTSBURGH. Office, corner Market and Water streets, second floor. WM. BAGALEY, President. SAMUEL REA, Secretary. Insures Steamboats and Cargoes. Insures against loss and damage in the navigation of the Southern and Western Rivers, Lakes and Bayous, and the navigation of the Seas. Insures against loss and damage by fire. DIRECTORS. Wm. Bagaley, Jas. Park, Jr., W. G. Johnston, B. F. Jones, Reese Owens, Hon. T. M. Howe, Barclay Preston, George Bingham, S. M. Kier, John Thompson, James M. Cooper, S. Harbaugh, I. Caldwell, Jr., John S. Dilworth, Wm. A. Rodgers. de3:1yd

ALLEGHENY INSURANCE COMPANY OF PITTSBURGH.—Office, No. 37 Fifth street, Bank Block. Insures against all kinds of Fire and Marine Risks. ISAIAH JONES, President. JOHN D. M'CORD, Vice President. D. M. BOOK, Secretary. DIRECTORS: Isaiah Jones, C. G. Hussey, Harvey Childs, Capt. R. C. Gray, John Irwin, Jr., B. L. Fahnestock, John D. McCord, Capt. Adam Jacobs, B. S. Sterling, Capt. Wm. Dean, R. L. McGrew, Robt. H. Davis.

WESTERN INSURANCE COMPANY OF PITTSBURGH. R. MILLER, Jr., President. F. M. GORDON, Secretary. Office, No. 92 Water street, Spang & Co.'s Warehouse, up stairs, Pittsburgh. Will insure against all kinds of Fire and Marine Risks. A Home Institution, managed by Directors known and [illegible] in the community, and [illegible] determined, by promptness and liberality, to maintain the character which they have assumed, as offering the best protection to those who desire to be insured. DIRECTORS: R. Miller, Jr., James McAuley, Nathaniel Holmes, Alex. Nimick, George Darsie, Campbell B. Herron, C. W. Rickatson, Andrew Ackley, Alexander Speer, David M. Long, Reed J. Thomas, Benj. P. Bakewell, John R. M'Cune. my20 F. M. GORDON, Secretary.

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GENTLEMEN WISHING FIRST CLASS GARMENTS made in the MOST FASHIONABLE and LATEST STYLES, would do well to call upon H. S. HALE & CO., MERCHANT TAILORS, CORNER OF PENN AND CLAIR STREET. Before purchasing elsewhere. ap8

BISSELL'S BLOCK. W. H. McGEE, 10 ST. CLAIR STREET, Would call the attention of buyers to his stock of goods. It has been selected with great care, and contains all the newest styles of goods to be found in first class houses. Gents wishing a suit of clothes made to order, will please call and examine our goods and prices. Also, a full and complete stock of *Furnishing Goods.* W. H. McGEE, Merchant Tailor, my17 No. 10 St. Clair street.

FASHIONABLE AND DESIRABLE GOODS FOR GENT'S & YOUTH'S CLOTHING, MADE TO ORDER, IN THE BEST STYLE AND MANNER. R. B. NORRIS, MERCHANT TAILOR, 79 FEDERAL STREET Allegheny.

PRICES REDUCED! TO SUIT THE TIMES! We are now Selling at Reduced Prices OUR FALL STOCK OF CLOTHING, For Boys, Youths and Children, which is complete in all the new styles of the season. GRAY & LOGAN, oc3 47 ST. CLAIR STREET.

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JOHN WILSON ... JOHN W. CARR ... DAVID M'CANDLESS. WILSON, CARR & CO., (Late Wilson, Payne & Co.) Wholesale dealers in FOREIGN AND DOMESTIC DRY GOODS, No. 94 Wood street, third house above Diamond alley, Pittsburgh. ap15

EATON, MACRUM & CO., Wholesale and Retail Dealers in TRIMMINGS, EMBROIDERIES and DRY GOODS, of every description, Nos. 17 and 19 Fifth street, Pittsburgh.

MACRUM & GLYDE, Wholesale and Retail Dealers in FANCY AND STAPLE DRY GOODS, TRIMMINGS, &c., No. 78 Market street, between Diamond and Fourth, Pittsburgh.

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