THE DAILY EVENING BULLETIN : PHILADELPHIA, THURSDAY, JANUARY 4, 1866.

STATE TREASURER'S REPORT. To the Senate and House of Representatives of the Commonwealth of Pennsylvania-GENof the Commanwedith of Pennsylvania-UEN-TLEMEN: In presenting this Annual Report, the State Treasurer congratulates the peo-ple of Pennsylvania, through their repre-sentatives, upon the prosperous condition of the finances of the Commonwealth. It should be a source of pride to every Penn-sylvanian to learn that, notwithstanding the extraordinary expenditures to which we have been subjected during the last five years, in consequence of the rebellion, reaching the large amount of \$4,029,627 21, (in addition to what has been refunded b the General Government,) we are on the termination of the current fiscal year, financially in a better condition, by the sum of \$2,560,173 72, than we were on the 30th

day of November, 1860. By a statement hereto appended, it will be seen that during that time we have re-duced our public debt \$492,938 66, while our assets have increased \$2,067,235 06. These facts demonstrate the immense resources of the State, and cannot fail to give increased confidence to the holders of her obligations. connaence to the holders of her obligations. During the last five years, at least three hundred thousand of her citizens have been called away from the peaceful pursuits of life. Millions of her treasure have been contributed, publicly and privately, to sus-tain her gallant sons while battling for the great cause of freedow and retain the stand great cause of freedom, and yet she stands to-day with an overflowing treasury, with every just demand upon her paid.

The receipts of the last year exceed those of 1864 by \$1,486,676 65, the larger portion of which has been derived from taxes on cor-poration stock, tonnage, real estate, loans, income, collateral inheritance, foreign insu-rance companies and charters. The only sources showing a decline are the proceeds from patenting lands and the tax on banks. The income from the latter source fell off

during the year, in tax on dividends, \$205, 911 39; in tax on capital stock, \$75,507 05, making in all \$281,481 44, and has now almost entirely ceased. This diminution has been caused by the banks having ceased to operate as State institutions, and accepting charters under the national banking system. As these corporations are still lo ated in our midst, and derive all their profits from their business relations with our people, it will be admitted by all that they should be required to bear their proportion of the public burdens. There is no valid reason why a business which is always provalid fitable, when properly conducted, should be exempted from the taxation which is imposed upon every other pursuit of life. I recommend, therefore, the passage of an

act taxing the capital stock of National banks, to be collected early in the year, as the only method by which we can now get, what we failed to demand a year ago. our right to impose this tax I have not a single doubt; but even if it were an open question, I feel confident that there is pariotism enough among the owners of these institutions to induce them readily to bear their just proportion of the expenses of a contest which, if it had terminated adversely, would have left them with little or no capital to tax. On inquiring of the Controller of the Currency, I learn that the Na-tional banks of Pennsylvania have a capital of \$46,043,190. A tax of one per cent. on this amount would, no doubt, be cheerfully paid by them, provided they were exempt by law from local taxation.

There is no foundation for the cry that these institutions are already too heavily taxed by the General Government, for, in fact, these State banks, by placing them-selves under the National banking laws, have escaped the larger portion of the in-creased taxation that all other trades and occupations have been subjected to on ac-count of the war. An exhibit of the relative mount of taxes paid under each system, is herewith appended, from which it will be seen that that the taxes of these institutions are in reality, less now than they were be-

fore the war I respectfully call your attenti

suggest that licenses be collected in the same manner as other taxes. The law requiring corporations to pay a bonus for their charshould be so amended as to compel the first payment fo be made immediately upon the organization of the company. Had this been the law during the past year, the State would have received an income of \$150,000 more than she has derived from this source, most of which will now be lost.

By the estimate, hereto annexed, of our receipts and expenditures for the coming year, is will be seen that our receipts are expected toyreach the sum of \$5,426,000, and our expenditures, during the same period, the sum of \$3,523,000. By levying a tax of one per cent. on the capital of banks. and the exercise of proper diligence in collect ing our taxes on corporations, licenses, ac the receipts can readily be made to read \$6,000,000; while the expenditures, with the least possible effort, can be reduced to \$3.300.000. Under these circumstances, it is worthy of serious inquiry whether the finances of the State are not now in a con dition to dispense altogether with the tax on real estate, leaving it to be taxed only for county and township purposes. It should be the endeavor of the State, as

far as possible, to collect her revenue from sources that cannot be reached by counties and towns. At the time of creating the last war loan, the first thing seized upon for its re-payment, was real estate; and now, that war is over, why should it not be the first to receive the benefits of peace? From all parts of the country we hear the cry, high

rents, and much of the necessity for this advance arises from the high local taxation rendered necessary to liquidate debts in-curred by counties and towns to pay bound ties for the war. Presuming that our receipts will be . . . \$5,426,000 00 Our expenses, 3,300,000 00

There would be a balance 2,126,000 00 From which deduct tax on real . 1,600,000 00 estate, . . .

526,000 00 Leaving a balance. will still have a balance in the Trea We surv of \$526,000 over and above all neces sury of \$225,000 over and above all neces-sary expenditures. If we add to this a tax on banks, of \$470,000, it will give us \$996,000, nearly a million of dollars to be approp-priated to the redemption of the public debt. From this statement, it seems clear to me that we could get along without levying one dollar of tax on the real estate of the Commonwealth. We can, at least, suspend its collection for a year or two until we have tried the experiment. All of which is respectfully submitted. WILLIAM H. KEMBLE,

175,000 00

Cash in Treasury..... 681,433 08 11,550,433 0 25,405,168 9-\$37,471,603 30 13,623 668 1 Liabilities in excess of assets... Liabilities, November 30, 1860. Do. Do. 1865. 23,847,1/25/2 26,408 028 9

Improvement in condition of Treasury since November 33, 1880 \$2,560,173 7 TABLE OF EXTRAOBDINARY ENPENDITURES, SINCI NOVEMBER 30, 1858 1861, Military.... \$2,354,340 8

do. do. 930,723 9 1884, do. National Cemetery, Gettysburg... Relief of Chambersburg... 1865, Milliar)... Netional Lemetery... Schuylkill county riois.... Premium on gold to pay interest... 5,000 00 100 000 00 352,189 51 11,092 00 85 318,257 47

Refunded by U.S. Government and other parties ...\$638,229 45

great channel of emotion? this is another felicitons and illuminating exception, ad-Ah, says Nerves, you know all that, do you? But you do not know enough. This hyper-apprehensiveness of mine is far greater than mitted because a solitary exception is always held in suspicion.) The philosophic physiologist is welcome to suggest that the real final synthesis of nature defeats all you fancy: You would shrink into nothing, collapse, *zusammenfakren* if you knew it all. You think I am irritable sometimes? In the such distinctions—we can some of us see where that drives him to—but, in the mean time, a nervous Christian is a far more

natural combination than a muscular one. The truth, however, is. that the Nerves are the objects of systematic enmity and depreciation among mankind at large. Fat, however it may excite complaint in the fat person, is not, I believe, an object of enmity, except in an omnibus or in some position where it occupies an unusual portion of the planetary space: * Prophetic denunciations against such as be fat in Zion are on record; fat man is tolerated, loved, at worst laughed at: while the nervous man is not only laughed at, he is disliked. But is it Fat that has been the chief benefactor of the human race? Was it a fat man that invented printing ? Was it a fat man that dis-covered the circulation of the blood? Was George Stephenson fat? Were the martyrs fat men? Heliogabalus was, but was An-toninus? Julius Cæsar, though for his own selfish ends he preferred fat men about his person, was he fat himself? Was Hampden a fat man? Was Milton? Was Cromwell? Was William III.? No; it was George IV, who was the fat man: and he built the fat pavilion at Brighton. Charles James Fox was fat; but he gambled. Falstaff was fat; but he was not a respectabl character. Hamlet, again, was fat; but he believed in ghosts and was a very unde-cided young man. The fattest man of modern times is a distinguished undertaker,—he may make good coffins, but I am not a judge of coffins. On the other hand, is Mr. Teanyson fat? Is Mr. John Stuart Mill fat? Is Mr. Browning fat? Is Mr. Gladstone fat? No: the nation would not trust its income with a fat man; it knows better. The only fat financier I ever heard of was Mr. Hudson the railway king. Thus, it is with nervous men that we trust our money, and it is from nervous men that we expect all that makes money worth having. Or if this statement should be too wide, let it be met by contradiction, there are plenty of contradictory people in the world, and the other side have too long had permitted to treat the Nervous as not only miserable in themselves, but the causes o miserv in others.

The truth is, the vulgar phlegmatic do not love to see others lively and brisk. A creature with only a few sides—say two, an inside and an outside—is naturally sent. jealous of another with a hundred facets or is at least puzzled by it. So, a crocodile which takes fifteen minutes to turn round. might fancy a kitten chasing its own tail mad or diseased. True, as we all know, or as the attendants at many places of public entertainment will tell us if we ask, the phlegmatic vulgar are particularly fond of watching machinery in motion, anything that "goes of itself" is a passion with them. But then there is here no room for compa rison or jealousy. The phlegmatic man knows that he might stop a steam-bobbin; The phlegmatic man that, in any case, he can do things the bob-bin cannot do, and that somebody could make another bobbin. But he cannot re-press the disturbing mobility of the nervous man; he may impute borborrigmi, and re-commend potass or cardamoms, or even "the warm gums"; but he could could not have given Elizabeth Barrett Browning in charge for reminding him of a fire-fly, or stopped Douglas Jerrold like a steam-bobbin. Thank heavens, we have yet our Magna Charta or Bill of Rights, our liberty de5t of the subject! Sunt certi denique fines,-there are limits, and it galls him. Nervous people, again, are constantly confounded with ill-tempered people. Now, the one essential condition of genuine illtemper is stupidity. It is the fool, and the fool only, he who cannot anickly distinbetween accident and design, and guish readily trace effects to causes, that is angry without cause, or for more than a minute beyond cause. Now, your nervous man is not often a fool-how should he be?-and is rarely absurd in his anger. It is true he may often be tempted to express his disgust at the ineptitudes of others, but what then ? a sensitive creature, More sensible than are the horns of cockied snails. (is that correct?) must have some means of rotecting himself. There are limits to human endurance, and who will have the boldness to fix them? Job was patient, but "did Job e'er lose a barrel of such ale?" When the fire has been left out, and the door left unshut, and the letter put into the wrong box, and the sheet put damp on the bed tor the seven times seventieth time; when "gentle dullness," glorying in its shame, has had my right cheek and my left is the common privilege of speech to sname, has had my right cheek and my left, is the common privilege of speech to be denied me? No, and if my speech is pungent, it is 'a mercy to gentle dulness, as well as a relief to me. In Homer even the wounded god may complain; is the right of complaint re-fused to me, because l'happen to understand the use of words? How is gentle dulness to know its differentia unless the nervous peo-ple howl when hit, and use appropriate and ple howl when hit, and use appropriate and convincing language? The displeased surprise which the sensitive involuntarily manifest at the insensibility of the insensible is a beneficent provision for the Education of the Human Race. It may be taken for granted by phlegmatic people that the apprehensiveness of the high nervous temperament is far greater than it appears, or than it can be intelligibly represented to be. We all know the famous Turner anecdote. "Mr. Turner, I never saw blues and reds like yours in the sky !" "No, ma'am; but don't you wish you could?" Now, in reality, no human being need wish to change places with anotherit may be my mistake, but I do not believ any human being ever does, or did, or will wish to relinquish his identity; no, not on the rack. But that the "nerves" see "blues and reds" which others do not see; that the difference between moderate nerve and much nerve is the difference between the apprehensiveness of a babe, and the appreapprenensiveness of a babe, and the appre-hensiveness of a grown person is as certain as that twice three are six! In reality' the old school-boy story of "Eyes and No-Nerves; although an image borrowed from the sense of sight may help us to apprehend the difference may help us to apprehend the difference between an organization like that of the stout tradesman next door, and De Quincey or Hartley Coleridge, I have often won-dered how short-sighted men are affected by female beauty. How do they feel in a ball-room, for instance? Necessarily short sight must miss seeing loveliness at the farther end of the room; while ordinary sight might have the whole current of his life changed by it. How ridiculous, one might have say is our morel critician of might here say, is our moral criticism of each other, unless we regard it as give-and-take, tit-for-tat, --not that my wrongness is lessened by your wrongness, you, know, or that moral distinctions are obliterated, but that in what may be called the courtes ethics, the mote must remember the beam, Do you mean to tell me that if Nerves sees the sun before he rises and after he sets, as well as all the time he is above the hori zon, he does not get more pleasure out of the sun? Yes, says No-Nerves, I do mean to say that; he has discounted his pleasure, and his memory is regret. And, ah, how I can plague him ! I can bang doors, and stump about over his head till he maddens! stump about over his head the headdens: I can spoil all his pleasures by slipping in little sly drops—one drop to a cap is enough! —of poison that others would not taste. And I know that the shifting winds, and the creeping clouds, the hang of a carl, the de-lay of a minute, the suspicion that some one is in man a know the door a soft on the Sec. II. SUGAR LOAF, BEAVER MEADOW AND O Spring Mountain, Lehigi Coal, and best Locast Mountain from Schuykill, prepared expressly, for family use, Depot, N. W. corner EIGHTH and WIL LOW streets, Office, No. 112 South SECOND street, mh27 J. WALTON & CO. is in pain, a knock at the door, a cat on the tiles, a mere film or phantasm of a smile or

scientific sense always, but in the basesense not so often, and if I were to let you see how much I dis-cern of cause for irritation, you would dis-cern how much I forbear. But life would be impossible to us both if I were to make disclosures. My friend, I not only know that I am surrounded by Things and Persons as you do; I have in addition an inces-sant sixth sense of Things and Persons, of what is past, present and to come. You live in the world, No-Nerves. I live in the world, and in a refracting atmosphere of the world as well. Which is the better man of the two? I don't know. Which is the hap

I don't care. For this style of answer may be quoted at least the authority of Confucius. Some one asked him how many stars there were in "I don't know," said he, "I mind the sky? things near me." The questioner resumed. "Then how many hairs are there in the cat's back?" "I don't care," said the philosopher. This is the quip-heroic,—omitted by Touchstone in his well-known enumeration. But to deal more civilly with the matter: An elderly lady once asked me how I thought a person would feel who was sure of going to heaven. In a long and very elo-quent speech, I told her my views. To my surprise she was not comforted; on the contrary she began to cry, saying, "Ah, then, I shall never go to heaven, for I never felt a bit like that!" But in five minutes I had convinced her that she *did* feel like that. I simply altered the phraseology of my de-scription, and she recognized the picture at once,—she *kad* felt just what I described. The moral is obvious. Let no person who happens to read anything here written of the jeys of nervousness go a crying and say, "I never felt like that!" —a little explanation might set all to rights. Very likely you have been talk to rights. Very fixely you have been talking prose all your life with-out knowing it. All I say is, do not let us have any abuse of the Nerves. Do not confound nervousness with the megrins, or the doldroms or any other complaint. Do not confound it with cowardice or ill temper. And, when you come into practical relations with it in daily life,



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very small amount of revenue realized from tax on railroads and canals, representing in value, in 1864, almost \$250,000,000. The from them in 1865 was income \$635,562 10, or about one-fourth of one per cent, on their value. In this the tax on tonnage is not included, for it is difficult to determine whether this was intended as a tax on the corporation or on production. it was designed for the former, it should be forthwith amended or repealed, because of the inability of the Auditor-General to ascertain what amount of tax is due the State, and on account of the unequal manner in which it operated on the different companies was intended to reach. For example: The Pennsylvania Railroad Company, with an income which, in 1864, amounted to

with an income which, in 1864, amounted to nearly \$15,000,000, pays for 1865 a tax of \$51,865 13, while the Reading Railroad Com-pany, with an income of \$9,250,000 during the same period, pays, \$89,232 77. The Lackawana and Bloomsburg Railroad Com-pany, with an income of \$700,000, pays \$16,383 03. The Erie and Northesst, with an income of only \$500,000, pay \$14,754 43; and the Atlantic and Great Western, with its immense capital and traffic, paid the insig-nificant sum of \$6,031 57.

It cannot be ascertained at present, what the gross receipts of the different railroad and transportation companies will amount to for the past year, but they will most probably reach the sum of \$60,000,000. A tax of three-fourths of one per cent. on these gross receipts would yield as much income, and would be far more equal in its operation than what is now known as the tonnage tax. This change in the manner of assessment would double the taxes of some of our harge corporations, but it would propor-tionately reduce the amount now paid by others, who are unfairly dealt with by the present system.

present system. By a law, approved April 30, 1864, the treasurers of corporations are required to de-duct the three mill tax when paying the interest on their bonds, and pay the same over to the State Treasurer. This law thus far operates very advantageously, yielding in 1885 an excess of \$150,000 over the proving in 1865 an excess of \$150,000 over the previous year. But it is still imperfect, and ought to be amended. A tax of three mills on the principal of a six per cent, bond is the same as a tax of five per cent. on the interest. I recommend that the law be so amended

as to require a tax of five per cent. to be paid on the interest accruing on all bonds. This will make a five, six or seven per cent. bond bear equal burdens. The corporation should be required to make its return to the Auditor General, instead of the State Treasurer, and have its account settled in the usual manner, with a severe penalty for a non-compliance. This tax, if properly regulated, will become one of the most reliable sources of income to the State Treasury, and should receive the early and careful consideration

of the Legislature. Some method should be adopted by which the officers of the State can learn the whereabouts of the officers of foreign corporations liable to taxation under our laws. As the law is now enforced, but a small proportion of these institutions pay any tax into the treasury. If all corporations, both foreign and domestic, were required to keep a complete record of the names of their officers, places of business, &c., with the Audi-tor General, it would greatly facilitate the collection of taxes due from them to the State.

State. Our license laws require amendment. Nine-tenths of the theatres pay no license at all, and in the city of Philadelphia, alone, nearly three thousand persons, liable, under the laws, annually fail to take out licenses as younders of merchandise. This is from no fault of the county officers, but arises from the fact that these people are allowed to appeal from the decision. of the mercan-tile appraiser to an adarman and from the tile appraiser, to an alderman, and from the judgment of the alderman to the county court. The result is that the year for which they are required to pay license generally expires before the case can be reached. I

95 57 1 310 640 26 Total extraordinary expenditures. .. \$4,028,627 31 BELATIVE TAXATION OF NATIONAL AND STATE BANKS. Soute Set profit Sirculation Whole amount of taxion ... 613,00 A bank under the State law has United States taxes . \$60,000 5 per cent. \$3,000 1,200,000 32 6,600 - 400,000 1 4,000 . 22 2,500 . 3,000 . 17 10,200 et profits. 'irculatio State tax—Tax on capital stock, Tax on dividends. Tax on bank remaining under the State law, \$23,700 ESTIMATED RECEIPTS AND EXPENDITUBES FOR YEAR ENDING NOVEMBER 30, 1865, Receipts. Lands \$45,000 18.000 Lands Auction commissions...... Auction duties...... Bank dividends... Corporation stocks.... Real and personal estate... Loans 60,009 15,000 1,900,000 350,000 350,000 100,000 100,000 100,000 100,000 100,000 25,000 460,000 70,000 56,000 17,000 275,000 225,000 235,000 24,000 25,000 25,000 1,000 25,000 1 et earnings or income... Inrollements..... Commutation of tonnage. Vrits, wills and deeds..... Prokers and Bankers...... Pritain offices. illateral inheritance. vern licences...... tailers' licenses.. 4,009 18,000 2,000 8,000 1,009 8,000 1,009 125,000 100,000 okers' licenses Mulers' licenses. Foreian insurance companies. Premiums on charters. Bond No. 9 Pennsylvania Rail-road Company. Right of way. Fees of public offices. Miscellaneous 100,000 10,000 5,000 19,000 \$5,426.0 EXPENDITURES Experses of Government... 3300,000 \$300,000 1,000 6,000 800,000 1,905,600 2,000 340,000 49,000 55,000 60,000 45,000 15,000 Military, ordinary...... Military, extraordinary...... Pensious. Charitable Institutions. Disterest on public debt............ Pennsylvania Insane Asylum..... Common Schools.......... Public Buildings........ Public Buildings......... Extension of Capitol........ House of Refuge........ Penitentiaries.......... Miscellane ous...........

\$3,523,000

An Apology for the Nerves.

Considered as white threads, efferent or afferent, belonging either to the cerebro-spinal or sympathetic system, the Nerves spinal or sympathetic system, the Nerves require, so far as I am aware, no apology. An apology for the Glands, or the Tendons, or the Madulla Oblongata would be just as much to the purpose. We know that between Dogmatism and Final Causes men fall to the ground; and that Paley has, in his Natural Theology, felt it polite to offer something like an apology for cork-trees, for which he could find no ginger-beer bottles. But if the reader ex-pects any of the crudities of physiology in pects any of the crudities of physiology in this paper he will be disappointed; pretty certainly he does not expect any, but he must be a very small reader if his experi-ence has not taught him that he must constantly submit to be informed of unnece sary things. It is part of the established economy of the essay to exclude, with flourishes of phrase, what no human being would ever suppose was going to be taken in.

No human being has yet pretended to think with his muscles, or feel with his muscles. Who ever heard of the aspiration of a biceps? And yet we have been told of Muscular Christians, never of Nervous Christians. It is true the phrase Muscular Christianity has been repudiated by Mr. Kingsley, and very properly; but not, as I conceive, on sufficiently broad grounds. A Christian must, like other people, have muscles, macerate him as yon will, nor is it easy to conceive him without bones. But I appeal to physiologists whether the Sympa-thetic Neryous System is not reckoned a

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