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Fine Flemish, Irlsh, and Barnsley Linen Sheetings.
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All warranted United States Army standard.

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FOR CHEAP BUTTER, CHEESE,

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CHEESE AND BUTTER.—Prime

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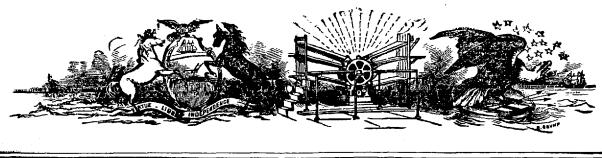
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Mfg. Co.'s A. A., B. A., C. A., and other styles.

CORSET JEANS -Glasgow, Manchester

Mechanics' and Farmers'.



PHILADELPHIA, SATURDAY, MARCH 8, 1862.

ministered to his will. Soon after, the doc-The Proposed Tax Bill. tor's bill came in. It was brief, as a death-

SATURDAY, MARCH 8, 1862.

Among the Doctors The Medical profession in England, like the Legal, is organized in a manner very unlike that which prevails in this country. In Law, the practitioners here are at once

ounsellors and attornies; in England, there Lonedale, Forestdale, Auburn, Slatersville, Centredale, are the various grades of barristers and at-Jamestown, Blackstone, Hope, Red Bank, Dorchester, tornies;—each barrister, who cannot even give an opinion without being consulted through an attorney, generally restricting himself to one line of practice, (such as Burnside, Trent, Groton, Ashland, Chestnut, Glenville equity, common law, and criminal cases,) while the attorney proper practices as an at-EDENIMS AND STRIPES.—Grafton, Jewett City. torney; as a solicitor, when engaged in equity proceedings; as a proctor, in the ecclesiastical courts; as a conveyancer, in the transfer of property by legal deeds.

In Medicine, in this country, we have, strictly speaking, only two recognized varieties-the doctor of medicine and the surgeon. Here, educated Dentists, many of whom are Doctors of Medicine, are fast advancing to a third class in the profession, and the Accoucheur, though generally an M. D. properly is a surgeon. We ought to have, in a distinct branch of the profession, the duly educated and responsible apothecary, whose competent knowledge of pharmacy will secure the public against such lamentable and fatal mistakes as occurred in New Jersey, the other day, when the person who was making up a prescription for Governor Pennington, substituted morphine, a preparation of opium, for quinine, an alkaline salt made from Jesuit's Bark or Cinchona, and death was the result. There is a third class, in both countries, who bear the same relation to legitimate medical men as the shyster or mock-attorney does to the regular lawyer,-this is the maker of quack-medicines, who, thanks to the credulity of mankind, very frequently amasses a large fortune by administering pretended specifics for a variety of diseases,—the bases of most of these fictitious "medicines" being mercury, gamboge, and alcohol. If a tax of five hundred per cent. were levied on the receipts of these persons, the public treasury would greatly gain, and the quacks would still make largely by their sales. Quack-medicines ought to be taxed here, as they are in other

The Medical profession, in England, consists of Doctors, Surgeons, Apothecaries, and General Practitioners. The Doctor of Medicine and the Surgeon are precisely of the same quality and status as with us. The Apothecary has to pass an examination in pharmacy, chemistry, and the effects of medicine, simple and compound, much the same as the M. D. and the Surgeon are subjected to before they graduate. In point of fact, nearly every Surgeon is also an Apothecary, and when the two branches are followed together by an individual, who also practices as M. D., (for it is impossible to draw the line,) he is then the General Practitioner, who charges a smaller fee than the Doctor, and also makes up his own prescriptions, charging for attendance Comprising every style, of the Newest Patterns and esigns, in VELVET, BRUSSELS, TAPESTRY BRUS-ELS, IMPERIAL THREE-PLY, and INGRAIN and medicine, as separate items, in his bill. Strictly speaking, no one but a licentiate of CARPETINGS.

VENETIAN and DAMASK STAIR CARPETINGS.

E. SCOTCH RAG and LIST CARPETINGS.

FLOOR OIL CLOTHS, in every width.

COCCOA and CANION MATTINGS.

DOOR-MATS, RUGS, SHEEP SKINS,

DRUGGETS, and CRUMB CLOTHS.

AT WHOLESALE AND RETAIL,

I ANY FAR CASH Apothecaries' Hall has a right to make up a prescription in the United Kingdom, (in Ireland, a breach of this law is punishable with fine and imprisonment,) but, all over England and Scotland, any one keeping a druggist's shop is allowed to do so :- hence the number of deaths, from taking wrong medicines, in those countries, where the system is as bad as with us. None but a regular graduate in medicine or surgery can legally practice either in England. Homotopathy, NO. 519 CHESTNUT STREET, Hydropathy, Eclecticism, and such fancy branches of the profession, may be practised, but only by a regular graduate of an University or other recognized place of medical education. Instead of suppressing the sale of quack medicines, the British Government raises a considerable sum by taxing them, and the Quacks impudently advertise their nos-

trums as "Under Letters Patent from the Crown." Although attended with some few advantages, the dispensing of medicines by the practitioner who prescribes them is liable 500 PS. J. CROSSLEY & SON'S to several objections. In the first place, the practitioner, though himself an apothecary, cannot have time, in most cases, to make up FROM 871 TO \$1 PR. YD. the medicine, and has to entrust that to an assistant, who sometimes is an ignorant lad. In Ireland, alone, is it indispensable that none but an apprentice shall serve in an Apothecary's establishment, and that before his indentures can be signed he has passed an ex-J. F. & E. B. ORNE, amination, at Apothecaries' Hall, as to his knowledge of English and Latin, with as much Greek as will enable him to translate the New Testament. Moreover, the medical man must sometimes feel that, if he order much medicine, he is liable to the imputation of doing so, to swell his bill, and if he order very little, his bill will be so small as not properly to compensate him. We shall now give some particulars of a recent English case, respecting a SKY-BLUE CASSIMERES, (New Regulation, Doctor's bill, where, at any rate, the patient

could not complain of getting too little medi-In 1860, there lived, in one of the pleasant suburbs of London, a gentleman, eighty-four years old, whose life had passed in the quiet routine of business in the office of a merchant-prince of that great centre of European commerce; who had seen 40 South FRONT Street, and 39 LETITIA Street, Philadelphia. fel8-tmy1 three generations of employers, and came to regard the existing members of "the house" as his grand-children; and who, in the fulness of his years, was superannuated RICH PRESENTATION SWORDS on a pension equal to the full amount of the highest salary his principals had ever paid

This gentleman was a bachelor, and had no domestic cares. He owned and occupied a charming rural cottage, near similar abodes of old friends, and within easy omnibus distance of remoter city-friends who would come to dine with him on Sunday, and sometimes join him, on week-days, in a bottle of sound old Frescott's NAY 1 4-inch and 8-inch Hevolvers.
Superior in every respect to any other
PISTOL introduced.
COMPRISING STRENGTH, GENTILITY, ACTION,
and ECONOMY;
Or, in other words, containing all the excellencies of
COLT'S, SMITH & WESTON'S, and ALLIEN &
WHEELOO'S, concentrated in one instrument, thereby
making this PISTOL the most formidable weapon ever
offered for sale.

ALSO. port, and a little sober whist, when, depend on it, he would insist on carrying out the late Mrs. Sarah Battle's famous apothegm (vide Charles Lamb) of "a clear fire, a clean hearth, and the rigor of the game." With good health, a clear conscience, a regular and ALSO,
The largest assortment of Cartridges ever offered in handsome income, and a respectable banker's book, this old gentleman-who might have passed as older brother of excellent Tim Linkinwater, of the house of "Cheeryble Brothers"-had reasonable prospect of reaching the full term of a century. He ought to

have been a happy man, with "That which should accompany old age,
As honor, love, obedience, troops of friends." One Monday morning, he complained or being unwell-perhaps, after the Sunday's little dinner to a few old friends of his own grade and standing, the second bottle of port was "corked," or his linen may have been illaired, or a sudden frost may have hit him. as it were, between wind and water. He sent for a medical man, instead of taking a little soda-water and sherry, or a little muttonbroth, or, at the worst, a dose of castoroil. The doctor, who was "a general practitioner, " might say, with Casar, " Veni, vidi, \$3,000. VERY DESIRABLE encumbrance, and Cash, will be given for Ground Rents, Mortgages, or improved city property. Apply to J. H. WATERS, fe25-tf 110.South FOURTH Street. vici."-for he came, he saw he conquered He took possession of the old man, fastening on him with a leech-like and desperate tenacity. For a period of forty weeks, without \$1,000 AND \$3,000.—This amount
January 18th to October 22d, 1860,—he visited and dosed him, nor gave over at the latter date, until compelled to it, by the significant circumstance of the patriarchal clerk's

> Forty weeks of physic-forty weeks of draughts, mixtures, and pills subdued the patient, who must have had a wondrous constitution to last so long. We can account for his surviving so long, by charitably supposing that the draughts and mixtures principally consisted of the valuable medicine known in druggists' shops as aqua pura, (the pump

warrant should be. Its contents were con tained in a single emphatic line, " Medical attendance, medicines, &c., £114.4s." There was appended to this amount the sentence Particulars if required."

The executor, who probably thought that an occasional seidlitz-powder, a frequent footbath, a daily basin of arrow-root, or a diminished quantity of the "fine old crusted port," the pride of the old man's cellar, would have been better than an ocean of draughts, a lake of mixtures, and a pyramid of pills, disputed the amount of the leech's "little account." He disliked law, and offered to submit the bill to arbitration. This was consider ed so unreasonable, that, next day, the doctor's brother, an attorney, served him with the copy of a writ. It was en regle that as one brother plundered the dead the other should suck costs out of the living man. The action at law commenced, and particulars of the loctor's bill were demanded.

Particulars were delivered, and the bill, consisting of five hundred and ninety-six separate charges, certainly, would throw in the shade Leporello's celebrated catalogue of Don Giovanni's Sweethearts. The bill was submitted to several respectable medical men, who exclaimed against it as monstrous, and advised that its payment be resisted. An offer of £63 was made, being at the rate of a guinea and a half a week, (\$7.56,) for physic and advice. The doctor condescended to sav that he would take £100-only \$500. The nephew of the deceased next offered £84equal to \$420, being at the rate of two guineas a week, each party to pay his own costs, but the doctor's fratornal lawyer declined accept-

ly full of armed men, and the great bell overhead that clashed and swung, awakened the worshippers to the realities of a Revolution. As an exemplification of the same power of descriptive contrast, we must not forget the powerful sketches of war and peace included in, we think, the third canto. We append some of the opening lines to the celebrated tournament entitled "The Meschianza,"

given by Major Andre and his brother-officers, in honor of Lord Howe: The May was there, the blue-eyed May; The sweet South breeze came up the bay, Fanning the river where it lay Voiceless with astoniched stare: The great sea-drinking Delaware! There, in the broad, clear afternoon, With myriad cars, and all in tune, A swarm of barges moved away In all their grand regatta pride. 'Mid these were might platforms drawn, Each crowded like a festal lawn; Great swimming floors, on which were rolled Cloth of searlet, green, and gold. A thousand rowers rocked and sung, A thousand light oars flashed and flung A fairy rainbow where they sprung. O mioning with the singer's voice, In ecetatic rival trial, Every instrument of choice, Mellow flute and silver viol, Wooed the soft air to rejoice; I ill on wings of splendor met, Clearer, louder, wilder yet, Clarion and clarione! And the bugle's sailing tone, As from lips of tempests blown, Made the whole wide sky its own! 'hile the "Wild Wagoner' contains many There, in the broad, clear afternoon.

While the "Wild Wagoner contains many pas sages not inferior to the finest that Mr. Read has written, it will not, as a whole, add greatly to his reputation. It adventures upon a difficult field that of the American Epic, which has never yet, except, perhaps, in a few Indian poems, reached a tolerable degree of perfection. We have referred to the incongruous mingling of feudal manners, halls, and furniture with the practical colonial era of our Revolution. Sir Hugh, Hugo, and Norah are characters that we cannot recognize as American. They are types of nothing that we know or remember, and we doubt that history will find their counterparts on this continent. Their very names, indeed, savor of another clime, and a literature more framatic than ours. The canto concluding with the deaths of Hugo and Norah might have been readily embodied in "Rokeby," or the "Robbers." The battle of Brandywine, excepting some license taken with history, is a sterling and vigorous description, and has embodied in it some old-fashioned Chester-county names, such as Chadd's Ford and Osborne's Hill. We recognize Ringbolt as a fine old Pennsylvania family name, and wish that the poet had commemorated more of a like homeliness. The songs of the poem have the true ring.

Mr. Murdoch, the best elecutionist of the time. will repeat parts of the "Wild Wagoner" tonight. A large number of seats for the second reading have been already sold, and the public may rely upon an unexampled intellectual treat. He will also repeat the "Charge of the Light Brigade," and several morceaux of not less popularity.

BRIGADIER GENERAL DAVIDSON is assigned water of common life,) and that the pills were made of equally harmless bread-crumb.

The nephew of the deceased, whose chief complaint seems to have been the Doctor, succeeded to his property, and, as executor, ad-

HOW AN INTERNAL REVENUE MAY BE PROVIDED.

PAYMENT OF THE INTEREST ON THE PUBLIC DEBT.

The following is a full and correct copy of the tax bill which was reported from the Committee of Ways and Means, by Mr. Stevens, of Pennsylvania, on Monday last, and yesterday submitted to Congress in printed form:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of superintending the collection of internal duties, stamp duties, licenses, or taxes imposed by this act, or which may be hereafter imposed, and of assessing the same, an office is hereby created in the Treasury Department to be called the office of the 'commissioner of Internal Revenue, and the President of the United States is hereby authorized to nominate, and, with the advice and consent of the Senate, to appoint, a Commissioner of Internal Revenue, with an annual salary of five thousand dollars, who shall be charged, and hereby is charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, durections, forms, blanks, stamps, and licenses, and distributing the same, or any part thereof, and all other matters pretaining to the assessment and collection of the duties, stamp duties, licenses, and taxes, as may be necessary to carry this act into effect, with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide proper and sufficient stamp duties, or the amount flucreof in the case of nercentage duties, imposed by this gress in printed form : and denoting the several stamps or ries for expressing and denoting the several stamp duties, or the amount thereof in the case of percentage auties, imposed by this act, and to alter and rendw or replace such stamps, from time to time, as occasion shall require; and the Secretary of the Treasury may assign to the cilice of the Commissioner of Internal Revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require.

GENERAL PROVISIONS. GENERAL PROVISIONS.

Sec. 2. That, for the purpose of assessing, levying, and collecting the duties or taxes hereinsfter prescribed by this act, the President of the United States be, and he is hereby, authorized to divide, respectively, the States and Territories of the United States and the District of Columbia into convenient collection districts, and to nominate, and, by and with the advice and consent of the Senate, to appoint an assessor and a collector for each such district, who shall be freeholders and residents with in the same: Provided. That any of said States and Territories.

from the valuation and enumeration to made there shall

from the valuation and enumeration to made there shall be no appeal.

Sec. 10. That in case any person shall be absent from his or her place of residence at the time an assistant assessor shall call to receive the list of such person, i shall be the duty of such assistant assessor to leave at the place of residence of such person, with some person of switable age and discretion, a written note or nemorandum, requiring him or her to present to such assessor the list or lists required by this act, within ten days from the date of such note or memorandum.

Sec. 11. That if any person, on being notified or required, as aforesaid, shall refuse or neglect to give such list or lists within the time required, as aforesaid, the light of the assessor for the assessment district within which such person shall reside, and he is hereby authorized and required, to exter into and upon the premises, if it be necessary, of such persons so refusing or neglecting, and to make, according to the best information which he can obtain, and on his own view and botornation, such lists of property, goods, wares, and merchandise, and all efficier required in the such as the street of the can obtain, and on his own view and information, such lists of property, goods, weres, and merchandise, and all articles or objects liable to duty or taxation, owned or son, as are required by this act, including the amount, if any, due for license; which lists, so made and subscribed by such assessors, shall be taken and reputed as good and stiflicient lists of the persons and property for which such person is to be taxed for the purposes of this act; and the person so failing or neglecting, unless in case of sickness or absence from home, shall, moreover, forfeit and pay the sum of one hundred dollars, except where otherwise provided for, to be recovered for the use of the United States, with costs of suit, in any court having competent intrisdiction.

they become due. And if any assistant assessor shall fail to perform any duty assigned by this act within the time prescribed by this precept, "arrant, or other legal instructions, not being prevented therefrom by sick ness or other unavoidable accident, every such assistant assessor shall be discharged from office, and shall, moreover, forfeit and pay two hundred dollars, to be recovered for the use of the United States in any court having competent jurisdiction, with costs of suit.

Sec. 15. That immediately after the annual valuations and enumerations shall have been completed, as aforesaid, the assessor in each collection district shall, by advertisement in some public newspaper, if any there be in such district, or by written notifications, to be publicly posted up at least in four of the most public places in each collection district, advertise all persons concerned of the place where the said lists, valuations, and enumerations may be examined; and that during ten days after the publication of the notification, as aforesaid, appeals will be received and determined by him relative to any erroneous or excessive valuations or enumerations by the assistant assessor. And it shall be the duty of the assessor in each collection district, during ten days after the bubit of the collection district, during ten days after the date of publication to be made, aforesaid, to submit the proceedings of the assistant assessor and the best by him received or taken as aforesaid to the list perform of any and all perrons who shall apply for that purpose; and the said assessor is hereby authorized to receive, henr, and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited sgainst the proceedings of the said assistant assessors to advertise and attend, two successive days of the said assistant here of each county within his collection district, there to receive and determine upon the appeals aforesaid. And provided assistant has peacify the particular cause, matter, or other t

ness of the party by such assessor or an assistant assessor.

Sec. 16. That the said assessors of each collection district, respectively, shall, immediately after the expiration of the time for heaving appeals, and, from time to time, as duties, taxes, or licenses, become liable to be assessed, make out lists containing the sums payable, according to the provisions of this act, upon every object of duty or taxation in and for each collection district, which lists shall contain the name of each person residing within the said district owning or having the care or superintendence of property lying within the said district which is liable to the said tax, or engaged in any business or pursuit requiring a license, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district liable to the payment of the said duty or tax, not owned or occupied by, or under the superintendence of, any person resident therein, thore shall be a separate list of such property, specifying the sum payable, and the f such property, specifying the sum payable, and the

taxes payable by such persons, which application shall be made within twenty days after the receipt of the collection lists, as aforesaid, or after the receipt of any other additional lists, from time to time, as aforesaid; and if the said duties or taxes shall not then be paid, or within ten days thereafter, it shall be hawful for such collector, or his deputies, to proceed to collect the said duties or taxes by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. And in case of such distraint it shall be the duty of the officer charged with the eulertion to make or cense to be nowed as

of the persons delinquent as aforesaid. And in case of such distraint it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distraint, shall be loft with the owner or possessor of such goods, chattels, er effects, or at his or her dwelling, with some person of suitable age and discretion, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the district, or to be published in some newspaper within the district, or to be published in some newspaper within the district, or to be published in some newspaper within the district, or to be published in some newspaper within the district, or to be published by send up at the tavern, if there be one within five miles, nearest to the residence of the person whose property shall be distrained, and in not less than two public places, which notice shall specify the articles distrained, and the time and place for the sale thereof, which sime shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: Provided, That in any case of distraint for the payment of the duties or taxes aforesaid the goods, chattels, or effects so distrained shall and may be restored to the owner or passessor if, prior to the sale thereof, payment or tender thereof shall be male to the proper officer charged with the collection of the full amount demanded, together with such fee for tovying, and such sum for the necessary and reasonable expenses of interaint and sale, and a commission of five per centum thereon for his own as aforesaid, the said officers shall moceed to sell the said goods, chattels, or effects a public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the Unite censory for the cultivation of improved lands, arms, or household inrniture, or apparel necessary for a family.

Sec. 21. That in all cases where the property liable to duties or taxes under this act may not be divisible, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges, and

TWO CENTS. for rale such property, and pay into the treasury the surplus, if any, of the aforestid addition of five por centum, after defraying the said charges.

See 24. That the savoral collectors or deputy collectors shall, at the expiration of such and every month, after they shall, respectively, commence their collections, transmit to the Commissioner of Internal Revenue a statement of the collections made by them, respectively, within the month, and pay over monthly, or at such time or times as may be required by the Commissioner of Internal Revenue, the moneys by them respectively collected within the said term, and at such places as his places as his places are moneyed by the Commissioner of laternal lected within the said term, and at such places as his your designated and required by the Commissioner of Internat Bevenue; and each of the said collectors shall complete the collection of all sums annually assigned to him for collection, as aforesaid, shall pay over the same into the treasury, and shall render his final account to the Treasury Department as often as he may be required, and within six months from and after the day when he shall have received the collection lists from the said assersors or assistant excessors, as aforesaid: Provided, however, That the period of one year from the said annual day shall be allowed to the collector designated in each State, as aforesaid, by the Commissioner of Internal Revenue, with respect to the taxes contained in the

nal Revenue, with respect to the taxes contained in the list transmitted to him by the other collectors, as aforeisst transmitted to min by the other contexts, a surface of the context of the co mainer autor provided to their conteners, and by them receipted as aforesaid; and also for the duties or taxes of such persons as may have abscended, or become insolvent, subsequent to the date of the assessment, and prior to the day when the duty or tax ought, according to the provisions of this act, to have been collected: Provided, That it shall be proved to the satisfaction of the First Comptroller of the Treasury that due diligence was used by the collector, and that no property was left from which the duty or tax could have been recovered. And each collector, designated in each State, as aforesaid, by the Commissioner of Internal Revenue shall receive credit for the duties or taxes due for all property, articles, or objects which, after being offered by him for sale in manner aforesaid, shall or may have been purchased by him in behalf of the United states.

Sec. 26. That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required, immediately after such delinquency, to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector and his surches, directed to the mental of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid. amount of the taxes with which the said collector is chargeable, and the sume, if any, which have been paid. And the said murahal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sine of the goods and chattels, or they personal effects of the definement collector; and furthermore, if he abscord, and goods, chattels, and effects cannot be found sufficient to saisfy the said warrant, the sail marshal or his deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effects, of the surety or suretice of the delinquent collector. And the sancount of the sums due from any collector, as aforesaid, shall, and the same are hereby declared to be a lien upon the lands and real estate of such collector and his suretices, until the same shall be discharged

of one half of the duties, as aforesaid, the license proviously granted for such distillery or other building, as aforesaid, shall be of no further avail.

See. 20. That a collector or deputy collector shall be authorized to enter, in the day-time, any brewery, distillery, manufactery, building, or place where any property, articles, or objects, subject to duty or taxation under the provisions of this act, are made, produced, or kept, within his district, for the purpose of examining the same, or inspecting the accounts required by this act from time to time to be made. And every owner of such brewery, distillery, manufactory, building, or place, or persons having the agency or superintendence of the same, who shall refuse to admit such officer, or to suffer him to examble the premises, or to inspect said accounts, shall, for every such refusal, forfeit and pay the sum of five hundred dollars.

Sec. 30. That if any person shall forcibly obstruct or binder a collector or deputy collector in the execution of this act, or of any of the power and authority hereby vested in him, or shall forcibly rescue, or cause to be rescued, any property, articles, or objects, after the same shall have been reized by h m, or shall attempt or endeavor so to do, the person so offen ing shall, for every such offence, forfeit and pay the sum of five hundred dellars.

Sec. 31. That in case of the sickness or importary disability of a collector to discharge such of his duties as cannot under existing laws be discharged by a deputy, they may be devolved by him upon one of his deputies: Provided, That information thereof be immediately communicated to the Secretary of the Treasury, and shall not be disapproved by hm: And provided, further. That the responsibility of the collector or his surctes to the United States shall not be affected or impaired theptyly. Sec. 32. That in case a collector shall die, resign, or be removed, the deputy of such collector longest in service at the time immediately preceding may and shall, until a successor of the death of the collector, his estate shall be responsible to the United States.

Sec. 33. That it shall be the duty of the collectors aforesaid, or their deputies, in their respective districts, and they are hereby authorized, to collect all the duties and taxes imposed by this act, however the same may be designated, and to prosecute for the recovery of the same, and for the recovery of app span or smins which may no forfeited by virtue of this act; and all flues, pensities, and forfeitures which shall be incurred by force of this act; shall and may be sued for and recovered in the name of the United States, or of the collector or deputy collector within whose district any such fine, penalty, or forfeitures shall have been incurred, by bill, plaint, or information; and, where not otherwise and differently pro-

lector within whose district any such fine, penalty, or forfeiture shall have been incurred, by bill, plaint, or information; and, where not otherwise and differently provided for, one molety thereof shall be to the use of United States, and the other molety thereof 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 was incurred.

Sec. 34. That any person who shall be convicted of wilfully taking a false oath or affirmation in any of the cases in which an oath or affirmation is required to be taken in virtue of this act, shall be liable to the pulse and penaltics to which persons are liable for wilful and corrupt perjury, and shall, moreover, forfeit the sum of five hundred dollars.

Sec. 35. That separate accounts shall be kept at the treasury of all moneys received from internal duties or taxes in each of the respective States, Torriorius, and collection districts; and that separate accounts shall be kept of the amount of each species of duty or tax that shall accrue, so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid to the collectors, assessors, and a ssistant assessors, and to the other officers employed in each of the respective States, Territories, and collection districts, an abstract in tabular form of which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

Sec. 35. That there shall be allowed to the collectors appointed under this act, in full compensation for their services and that of their deputies in carrying this act into effect, a commission of four per centum upon the second one hundred thousand dollars, one per centum upon the amounts by them respectively paid over and accounted for under the justicutions of the Treasury Departm ont Provided, That in no case shall such commissions exceed the sum of \$8,000. And there shall be further allowed to each collect the sum of \$8,000. And there shall be further allowed to each collector ten cents per mile for each and every mile travelled, and his necessary and reasonable charges for travelled, and his necessary and reasonable charges no stationery and blankbocks used in the performance of his official duties, which, after being duly examined and cer-tified by the Commissioner of Internal Revenue, shall be nents are made within the time prescribed by this act in

THE WAR PRESS. THE WAR PRISS will be sent to subscribers by

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ROP Postmasters are requested to act as Agents for

THE WAR PRESS. Advertisements inserted at the usual rates. lines constitute a square. otherwise, shall, before he shall begin to use such still or stills, or other implements in lieu thereof, for the purpose of distilling spirituous liquors, apply for, in writing, and obtain from the collector appointed under this act for the collection district in this man. and obtain from the collector appointed under this act for the collection district in which such person resides, for the collection district in which such person resides, for to the deputy of such collector duly authorized, a license for using such still or stills, or other implements, as aforesaid; and each such license hereafter to granted shall remain in force untill the first day of January next after the date thereof, and so longer; which iccenses shall respectively be granted upon the payment, by such duhér or agent, as aforesaid, of the sum of \$100: Provided, That licenses applied for which terminate under the provisions of this act in less time than six months may be granted as aforesaid upon the payment of \$10.

Sto. 42. That it shall be the duty of the collectors, within their respective districts, to grant licenses for distilling, which licenses shall contain the date thursof, the sum paid, and the time when the same will expire, and shall be granted to any person, being a citizen of the United States, or a resident of the district in which the license is granted, who shall desire the same, by application, in writing, to such collector, upon payment of the sum or duty payable by this act upon each license requested. plication, in writing, to such collector, upon payment of the sum or duty payable by this act upon each license requested.

Sec. 43. That the application in writing sands by any person for a license for distilling, as aforesaid, shall state the place of distilling, the number and capacity of the still or stills, boiler or boilers; and any person making a false statement in either of the said particulars shall forfeit and pay the sum of \$100, to be recovered with costs of suit.

Sec. 44. That, in addition to the duties payable for licenses hereinbefore provided, there shall be paid, on all spirits that may be distilled, of first proof, on and after the lat day of May aforesaid, the duty of fifteen cents on each and every gallon, which shall be paid by the owner, agent, or superintendent of the sill, or other vessel in which the suid spirituous liquors shall have been distilled; which duty shall be paid at the time of rendering the accounts of plicitions liquors shall have been distilled; which duty shall be paid at the time of rendering the accounts of plicitions liquors shall have been distilled; which duty shall be paid at the time of rendering and all other spirituous beverages enumerated in this act, shall be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of proof.

Sec. 45. That the term first proof, used in this act, and in section six of the act of March 2, 1861, entitled 6 An act to provide for the payment of outstending treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," shall be construed, and is hereby declared to mean, that proof of a liquor which corresponds to fifty degrees of Tralles' centesimal by drometer, adopted by regulation of the Treasury Department, of August 12, 1860, at the temperature of sixty degrees of Fahrenheit's thermometer; and that is fedicing the temperatures to the standard of sixty, and in levying duties on liquors above and below proo

shall be levied.

Sec. 46. That every person who, on the first day of May advessed, shall be the owner of any still, boiler, or other vessel, used or intended to be used for the purpose of cistilling spirituous liquiors, or who shall have such still, boiler, or other vessel under his superintendence, either as agent for the owner or on his own account, shall, and every person who, after said day, shall use or intend to use any still, boiler, or other vessel, as aforesaid, either as owner, agent, or otherwise, shall from day to day make true and exact entry, or cause to be entered, in a book to be kept by him for that purpose, the number of gallons of spirituous liquors distilled, which book aball always he once in the day time for the inspecnumber of gallons of spirituous liquors distilled, which hooks shall always be open in the day time for the inspection of the said collector, who may take any minutes, memorandums, or transcripts thereof, and shall render to said collector, cn the first day of each and every month in each year, or within ten days thereafter, a general account in writing, taken from his books, of the number of gallons of swittens lictures dishibled for the month wears of swittens lictures dishibled for the month wears. gallons of spirituous il-huors distilled for the month pre-ceding anid day, or for such portion thereof as may have elapsed from the date of said entry and recort to the said day which shall next ensue; and shall verify or cause to be verified the said entries, reports, books, and general accounts, by oath or affirmation, to be taken before the cellector or some characteristics.

the State to administer the same according to the form required by this act, where the same is prescribed; and shall also pay to the collector the duties which by this act ought to be puid on the spirituous liquors so distilled, and in said accounts mentioned, at the time of rendering an account thereof.

Sec. 47. That the entries made in the books of the disciplic, required to be kept in the foregoing section, shall, on the said first day of each and every menth, or within ten days thereafter, he verified by oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which oath or affirmation ship and the said first day of each end of such entries by the collector or officer administering the same, and shall be, in substance, as follows: "I do swert for affirm) that the foregoing entries were made by ne on the respective days foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of spirituous liquors distilled at the distillery owned by \_\_\_\_\_ in the the inspection of said collector, who may take any minutes or memorandums or transcripts thereof, the number of barrels and fractional parts of barrels of fermented liquors made, keeping separate accounts of the several kinds and descriptions; and slightly render to said collector, on the first day of each month in each year, or within ten days thereafter, a general account, in writing, taken from his books, of the number of barrels and fractional purts of barrels of each kind of fermented liquors made for one mouth preceding said day, or for such portion thereof as may have clapsed from the day of such entry to said day which shall next enuice and shall verify, or cause to be verified, the said entries, reports, books, and general accounts, on oath or affirmation, to be taken before the collector or some officer authorized by the laws of the State to administer the same according to the form required by to administer the same according to the form required by this act where the same is prescribed; and shall also pay to the said collector the unites which, by this act, ought to be paid on the liquor made, and in the said accounts mentioned, at the time of rendering the accounts thereof, as aforesaid. Sec. 61. That the entries made in the books required to be kept by the foregoing section shall, on sail first day of each and avery month, or within ten days thereafter, he verified by it outh or affirmation; to be taken as attressid, of the person or persons by whom such entries shall have been made, which oath or affirmation chall be certified at the end of such entries by the collector or officer administering the same, and shall be, in substance, as follows:

"I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and bellef, the whole quantity of fermented liquors browed at the brewery owned by \_\_\_\_\_\_\_\_, in the county of \_\_\_\_\_\_\_\_, anounting to \_\_\_\_\_\_\_\_\_\_\_ barrels."

Sec. 52. That the owner, agent, or superintendent, aforesaid, shall, in case the original entries required to be made in his books shall not have been made by himself, subbill to the oath, or affirmation the following ogthers.

self, subjoin to the oath or affirmation the following oath or affirmation, to be taken as aforesaid: "I do swear (or affirm) that, to the best of my know-ledge, and belief, the foregoing entries are just and true, ledge, and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Sec. 55 That all beer, lager beer, ale, porter, and other similiar fermented liquers which shall be made, and all spirituous liquers which shall be distilled, within the United States or the Torritories thereof, or the District of Columbia, the duties on which shall not have been paid, according to the true intent and meaning of this set, shall be forfeited, and may be seized as forfeited by any collector of internal duties: Provided, always, That such liquers and spirits shall not be liable to seizure and forfeiture, in the hands of a bone fide purchaser, without notice that the duties thereon have not been paid or secured to be paid.

Sec. 54. That the owner, agent, or superintendent of any vessels used in making fermented liquors, or of any still, boiler, or other yessel used in the distillation of spirits on which duty is payable, who shall neglect or refuse to make true and exact entry and report of the same, or to do, or cause to be done, any of the things by this act required to be done as aforesaid, shall forfeit for every such neglect or refusal all the liquors and spirits made by or for him, and all the vessels used in distillation, together with the sum of \$500, to be recovered with costs of suit; which said liquors or spirits, with the vessels used in making the same, may be seized by any collector of internal duthes, and held by him until a decision shall be had thereon according to law; Provided, That such seizure be made within three months after the cause for the same may have occurred, and that a prosecution or action thereupon small have been commenced by such collector within twenty days after the seizure thereof.

Sec. 55. That in all cases in which the duties aforesaid duties and paying over the same as horientaffer and paying the provider, Said returns and paying and duties and paying the same and paying the paying and paying the paying

a week, each party to pay his own costs, but
the doctor's fratornal lawyer declined accepting this, unless he paid costs on both sides.
Affaid of the proverbial "glorious uncertainty
of the law," the nophew submitted and drew
a cheque for £92.8s, in addition to which he
must pay the costs of his own attorney.

The bill is a curiosity. It consists of a
scrice of charges, commencing thus: "Jannary 18, Pills, 1s. 0d.; Draughts, 4s. 6d.; Visit,
55; and so it runs on day by day, until nearly
the close of October—a continuous series of
pills, draughts, and visits, with two or three
viaitors on his own account, but appears to
have either recovered or got sick of medicine
in four days.

The bill is own account, but appears to
have either recovered or got sick of medicine
in four days.

The bill, when analyzed, gives the following
results: There are 218 visits charged for at
five shilling each; 673 draughts at eighteen
pence (36 cents) each; 54 boxes of pills at one
shilling each; 67 a draughts at eighteen
pence (36 cents) each; 54 boxes of pills at one
shilling each; 67 a draughts at eighteen
pence (36 cents) each; 54 boxes of pills at one
shilling each; 67 a draughts at eighteen
pence each; two powders at a shilling each;
a bister, a plaster, a dose of castor oil, and a
box of ointment, varying from 24 to 36 cents
each. The defunct must have had the stomach of an ostrich to survive for forty weeks
under this perpetual dossing: Six hundred and
seventy-three draughts, fifty-four boxes of pills,
in little more than nine months, poured down
and shoveled into the stomach of a man eightyfour years old! Had a coroner's inquest been
"Died by the visitation of the Doctor."

The bast item of the bill seems like adding
the transmitted of the proved the same
from such deputy; and sach such occluse and
from the deputy and sould be a cortice and divised and seventy the same
from the deputy and sould be a coronist to a such as the same
from the deputy and sould be a coronist to a such as the same
from the defined to the defi of such property, specifying the sum payable, and the names of the respective proprietors, where known. And the said assessor shall furnish to the collectors or deputy collectors of the several collection districts, respectively, within ten days after the time of hearing appeals, and from time to time thereafter, as required, a certified copy of such list or lists for their proper collection districts; and in default of performance of the duties enjoined upon assessors by this section, they shall, severally and indisticulty forfeit and way the sweet first handled delivership. lector and his sureties, until the same shall be discharged according to law. And for want of goods and chattels, or other personal effects of such collector or his surelies, sufficient to satisfy any warrant of distress, issued pursu-ant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said war rant, after being advertised for at least three weeks i rant, after being advertised for at least three wooks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed line of sale may and shall be sold by the marshal or his deputy, who shall make return of such sale to the assessor of the district, who shall have all the powers of a court of law to adjudge its regularity; and the deed of said marshal or deputy marshal, acknowledged before such assessor, and recorded in a book to be kept by him for that purvictually, forfeit and pay the sum of five hundred dollars to the use of the United States, to be recovered in any court having computent jurisdiction; and, moreover, shall forfeit their compensation as assessors: Provided, That it shall be in the power of the Commissioner of Inshall loffelt their compensation as assessors: Provided,
That it shall be in the power of the Commissioner of Internal Revenue to exonerate any assessor, as aforesaid,
from such forfeitures, in whole or in part, as to him shall
as pear just and equitable.

Sec. 17. That there shall be allowed and paid to the
several assessors and assistant assessors, for their services
under this act—to each assessor two dollars per day for
every day employed in making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuation; and three dollars per
day for every day employed in hearing appea's, revising
valuations, and making out lists agreeably to the provisions of this act; and one dollar for every hundred
taxable persons contained in the tax list, as delivered by
him to said collectors, and forwarded to the Commissioner of Internal Revenue; to each assistant assessor
two dollars for every day actually employed in collecting
lists and making valuations, the number of days necessary for that purpose to be certified by the assessor; and
approved by the Commissioner of Internal Revenue; and
one dollar for every hundred taxable persons contained
in the tax list, as completed and delivered by him to the
assessor. And the said assessors and assistant assessors,
respectively, shall also be allowed their necessary and
reasonable charges for stationery and blank books used
in the execution of their duties and texesty zero will collector or some other officer authorized by the laws of the State to administer the same according to the form required by this act, where the same is prescribed; and recorded in a book to be kept by him for that purpose, shall be final and conclusive as to the regularity of said sale, and shall vest in the purchaser all the title of the defendant. And all monoys that may remain of the Sec. 27. That each and every collector or his deputy, Sec. 21. That team and every consens or abserver, who shall exercise or be guilty of any extortion or uppression, under celor of this act, or shall domand other or greater sums than shall be authorized by this act shall be liable to may a sum not exceeding two thousand shall be liable to pay a sum not exceeding two thousand dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector, or his dejuties, shall give receipts for all amms by thom collected and retained in pursuance of this act.

Sec. 28. That in case any distillery or still, or any other building used by any person or persons for any purpose requiring a license under the provisions of this act, and where a license shall have been granted, in stronged shell be there or extensive. for years odd! Had a coroner's inquest been held, the proper vortict would have been "Died by the visitation of the Doctor."

The last item of the bill seems like adding lists it to injury. It runs thus: "Getober 22".

Certificate. 10s. 6d." This might have been spared. After dosing him to the grave to charge two dollars and a half for a certificate of his death! It is as aba as a school-master whipping one of his pupils, and stopping sixpence out of the lad's pecket-money to pay for the birch-rod which administered the punishment. Said we not truly that English had some strong points of contrast with American medical practice? Such a monster-bill as we have described could not be sent in, for any patient, by an American doctor. If the faculty have a desire to see this Gurissia or any patient, by an American doctor. If the faculty have a desire to see this Gurissia or interest in the second of the similar is minished to many duris, associations, or corporations, make it is a supplied to the seed of the second of the similar is minished to many duris, associations, or corporations, and inhibit on any duris, associatio easonable charges for stationery and blank books used wise particularly authorized.

Sec. 18. That each collector, on receiving a list, as and is hereby directed, to repay one half of the dude which may have been paid for the license granted therefor, as would have accrued for the time between such ction district, and shall be open to the inspetotore given by any collector; but the same shall be and remain in full force and virtue, anything in this act to the contrary notwithstanding.

Sec. 20. That each of the said collectors or deputy cellectors shall, within ten days after receiving his collectors shall, within ten days after receiving his collection list from the assessors, respectively, as aforesaid, annually, and whenever he shall be so required by the Commissioner of Internal Revenue, advertuse in one newspaper printed in his collection district, if any there be, and by notifications to be posted up in at least four public places in his collection district, that the said duties and taxes have become due and payable, and state the times and places at which he or thoy will attend to receive the same, which shall be within ten days after such notification; and with respect to persons who shall not attend according to such notifications. and such as are liable to pay duties or taxes at any other time or times, it shall be the duty of each collector, in person or by deputy, to apply once at their respective dwellings within such district, and there demand the duties or taxes payable by such persons, which application shall be much within travery days after the receiver of the collection of