

THE JEFFERSONIAN.

Devoted to Politics, Literature, Agriculture, Science, Morality, and General Intelligence.

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TERMS—Two dollars a year in advance—and if not paid before the end of the year, two dollars and fifty cents will be charged.
No paper discontinued until all arrearages are paid, except at the option of the Editor.
If an advertisement of one square of eight lines or less, one or three insertions \$1.50. Each additional insertion, 50 cents. Longer ones in proportion.

JOB PRINTING,
OF ALL KINDS,
Executed in the highest style of the Art, and on the most reasonable terms.

S. HOLMES, JR.,
ATTORNEY-AT-LAW, AND GENERAL
CLAIM AGENT.

STROUDSBURG, PA.
Office with S. S. Dreher, Esq.
All claims against the Government prosecuted with dispatch at reduced rates.
An additional bounty of \$100 and of \$50 procured for Soldiers in the late War, FREE OF EXTRA CHARGE.
August 2, 1866.

DR. A. REEVES JACKSON,
PHYSICIAN AND SURGEON.
Begs leave to announce that, in order to prevent disappointment, he will hereafter devote **THURSDAY** and **SATURDAY** of each week exclusively to CONSULTATIONS and **SURGICAL OPERATIONS** at his office.—Parties from a distance who desire to consult him, can do so, therefore, on those days.
Stroudsburg, May 31, 1866.—1f

Furniture! Furniture!
McCarty's New Furniture Store,
DREHER'S NEW BUILDING, two doors below the Post-office, Stroudsburg, Pa. He is selling his Furniture 10 per cent. less than Easton or Washington prices, to say nothing about freight or breakage.
[May 17, 1866.—1f]

DINING-ROOM FURNITURE in Walnut, Oak and White Ash, Extension Tables, any size you wish, at McCarty's new Ware-Rooms. [May 17, 1866.—1f]

ROSE AND GILT FRAMES made to order. A fine lot of Oval Frames on hand. J. H. McCarty.
May 17, 1866.—1f

IF YOU WANT A GOOD PARLOR Suit in Rose, Mahogany or Walnut, McCarty has it. [May 17, 1866.—1f]

IF YOU WANT A GOOD MELODEON, from one of the best makers in the United States, solid Rosewood Case, warranted 5 years, call at McCarty's, he would especially invite all who are good judges of Music to come and test them. He will sell you from any maker you wish, \$10 less than those who sell on commission. The reason is he buys for cash and sells for the same, with less than one-half the usual per centage that agents want. J. H. McCarty.
May 17, 1866.—1f

UNDERTAKING IN ALL ITS BRANCHES.
Particular attention will be given to this branch of the subscriber's business. He will always study to please and consult the wants and wishes of those who employ him. From the number of years experience he has had in this branch of business he cannot and will not be excelled either in city or country. Prices one-third less than is usually charged, from 50 to 75 finished Coffins always on hand. Trimmings to suit the best taste in the country. Funerals attended at one hour's notice. J. H. McCarty.
May 17, 1866.—1f

Saddle and Harness Manufactory.
The undersigned respectfully informs the citizens of Stroudsburg, and surrounding country, that he has commenced the above business in Fowler's building, on Elizabeth street, and is fully prepared to furnish any article in his line of business, at short notice. On hand at all times, a large stock of
Harness, Whips, Trunks, Valises, Carpet Bags, Horse-Blankets, Bells, Sashes, Oil Cloths, &c.
Carriage Trimming promptly attended to. JOHN O. SAYLOR.
Stroudsburg, Dec. 14, 1865.

Gothic Hall Drug Store.
William Hollinshead,
Wholesale and Retail Druggist.
STROUDSBURG, PA.
Constantly on hand and for sale cheap for CASH, a fresh supply of Drugs, Medicines, Paints, Oil, Glass, Putty, Varnish, Kerosene Oil, Perfumery and Fancy Goods; also
Sash, Blinds and Doors.
Pure Wines and Liquors for Medicinal purpose.
P. S.—Physicians Prescriptions carefully compounded.
Stroudsburg, July 7, 1864.

TIN SHOP!
The undersigned begs leave to inform his friends and the public generally, that he has now opened a **TIN SHOP**, on Main street, near the Stroudsburg Mills, opposite Troch & Walton's, formerly R. S. Staples' Store, where he is prepared to manufacture and sell at wholesale and retail, all kinds of
Tin, Copper and Sheet Iron-Ware.
ALSO,
Stoves, Stove Pipe and Elbows.
Old and second hand Stoves bought and sold, at cash rates.
CASH paid for Old Lead, Copper and Brass.
Roofing, Spouting and Repairing promptly attended to and warranted to give satisfaction. Call and see for yourselves.
WILLIAM KEISER.
Stroudsburg, Dec. 8, 1865.

JOB PRINTING OF ALL KINDS neatly and promptly executed at this office.

LIQUOR STORE.

Important notice to Landlords and all others in want of

PURE LIQUORS,

at very low prices.

The undersigned having recently opened a **LIQUOR STORE** in the room formerly occupied by Mr. Robt. R. Depuy, Stroudsburg, are prepared to offer **LIQUORS, WINES, &c.**, at prices ranging from 25 cts. to \$1.00 per gallon less than the same quality can be purchased in the cities. We also guarantee in every instance, our **Liquors pure, and free from all Drugs and compounds**, and cordially invite Land Lords and all others in want of anything in our line, to favor us with a call, or, if more convenient, their orders, which will always be met with prompt attention, and in either case **pure Liquors guaranteed at a great saving of money.**

We also, especially call attention to our **RASPBERRY and STRAWBERRY SYRUPS**, which for richness of flavor and taste, cannot be surpassed.

J. S. WILLIAMS, & Co.
Stroudsburg, July 13, 1865.

Special Notices.

ITCH! ITCH! ITCH!
SCRATCH! SCRATCH! SCRATCH!
Wheaton's Ointment

Will Cure the Itch in 48 Hours. Also cures **SALT RHEUM, CHILBLAINS** and all **ERUPTIONS OF THE SKIN.** Price 50 cents. For sale by all druggists. By sending 50 cents to **WEEKS & POTTER**, Sole Agents, 170 Washington street, Boston, it will be forwarded by mail, free of postage, to any part of the United States.
June 7, 1866.—1yr.

ERRORS OF YOUTH.

A Gentleman who suffered for years from **Nervous Debility, Premature Decay**, and all the effects of youthful indiscretion, will, for the sake of suffering humanity, send free to all who need it, the recipe and directions for making the simple remedy by which he was cured. Sufferers wishing to profit by the advertiser's experience, can do so by addressing

JOHN B. OGDEN,
No. 13 Chambers St., New York.

A CARD TO INVALIDS.

A Clergyman, while residing in South America as a missionary, discovered a safe and simple remedy for the Cure of **Nervous Weakness, Early Decay, Diseases of the Urinary and Seminal Organs**, and the whole train of disorders brought on by baneful and vicious habits. Great numbers have been already cured by this noble remedy. Promoted by a desire to benefit the afflicted and unfortunate, I will send the recipe for preparing and using this medicine, in a sealed envelope, to any one who needs it, **Free of Charge.**

Please inclose a post-paid envelope, addressed to yourself.
Address, **JOSEPH T. INMAN,**
Station D. Bible House,
March 29, 1866.—1yr. New York-City.

\$1,500 PER YEAR! We want agents everywhere to sell our improved \$20 sewing Machine. Three new kinds. Under and upper feed. Warranted five years. Above salary or large commissions paid. The only machines sold in the United States for less than \$40, which are fully licensed by **Hove, Wheeler & Wilson, Grover & Baker, Singer & Co., and Bacheelder.** All other cheap machines are infringements and the seller or user are liable to arrest, fine, and imprisonment. Circulars free. Address, or call upon **Shaw & Clark, Biddeford, Maine** or **Chicago, Ill.** [January 4, 1866.—1yr]

TO CONSUMPTIVES.

The advertiser, having been restored to health in a few weeks, by a very simple remedy, after having suffered several years with a severe lung affection, and that dread disease Consumption—is anxious to make known to his fellow-sufferers the means of cure.
To all who desire it, he will send a copy of the prescription used (free of charge) with the directions for preparing and using the same, which they will find a **sure cure** for **CONSUMPTION, ASTHMA, BRONCHITIS, COLDS, COUGHS, and all Throat and Lung Affections.** The only object of the advertiser in sending the Prescription is to benefit the afflicted, and spread information which he conceives to be invaluable; and he hopes every sufferer will try his remedy, as it will cost them nothing, and may prove a blessing.
Parties wishing the prescription will please address
Rev. EDWARD A. WILSON,
Williamsburgh,
Kings County,
New York

January 4, 1866.—1yr.

THE AMERICAN COOKING STOVE is manufactured with certain improvements secured by letters patent, under date of May 5, 1863, and December 5, 1865. One of these improvements covers the arrangement of fitting a portable ash pan in the hearth of a Cooking Stove, to receive the ashes as it passes down from the grate. All persons are cautioned against manufacturing, vending or using other Stoves made in imitation of the American, as suits have been commenced for infringement of these patents, and all persons manufacturing, selling or using said imitation, will be liable for damages for infringement on these letters patent.
SHEAR, PACKARD & CO.,
17 and 19 Green St.,
Albany, N. Y.

The American is for sale by
FLORY & BROTHER,
STROUDSBURG, PA.
June 14, 1866.—6m.

Twenty Years in Prison.

Just think on't a moment reader—"Twenty years in Prison." Hard fate is it not? and the victim a young man too!

It will be remembered that some time ago the good neighborhood of Binghamton was cursed by a series of incendiary fires, starting and unnerving the people as ours of a few years ago. Well a number of young men were arrested on suspicion of being concerned in the foul deeds, and a late session of the Grand Jury indicted four of them. One was a young fellow named DeLaney indicted for arson in the first degree. He stood trial in the Circuit Court and Court of Oyer and Terminer on Friday last, Judge Boardman presiding. DeLaney pleaded not guilty, but the evidence by the District Attorney on the part of the people give conclusive proof that he was engaged in burning the Eldridge building. DeLaney offered contradictory testimony, but the evidence he brought forward could not shake the straight story sworn to by the witnesses of the prosecution. The trial continued through the greater part of two days, and on Saturday afternoon closed by the summing up of the opposing counsel. The jury retired, and on again being brought into Court returned a verdict of "guilty of arson in the first degree." The Court then asked the prisoner "if he had anything to say why sentence should not be passed?" to which he responded, "I never set fire to the building." The Judge then passed sentence that DeLaney should be confined twenty years in the State Prison. When the dreadful sentence was announced, two sisters of the prisoner, who had been in attendance upon the Court, hoping against hope, that the brother they loved so well would be cleared from the heavy charge against him, were thrown into violent hysterics, so that they had to be taken home in a carriage and a physician called. Young men who lead a thoughtless and unlawful course of life, do not realize how they shatter the strong love of their mothers and sisters, and completely wreck the fond hopes indulged in by their faithful friends.

Moralizing on this sad life chapter the *Republican* remarks:—
TWENTY YEARS.—Only think of it young man; twenty years in prison. A young man commits a desperate deed against the law, but not only destroys property but endangers life; he is arrested, tried and convicted; the judge sentences him, to a long imprisonment—not for life, but for twenty years, the best part of his life. How changed will all things appear to the old man, the man who entered those walls full of life and vigor but with a downcast look and broken hopes—when he emerges once more into the busy world, with wrinkled features and silvery hair and feeble frame.—Which way will he turn to meet the friends of his youth, or who will remember in him—the old man of forty-five or fifty years—the young and active man of twenty years of age? Young men, whose acts occasionally lead you into errors against the peace of the neighborhood and into the breaking of the law, stop and think of twenty years in prison—twenty years of hopeless toil for the State—twenty years of incarceration away from the bright fields of the outer world. Is it not dreadful to think about it even? How much more so is the reality?—*Scranton Register, Oct. 25th.*

Profanity.

Why will men take the name of God in vain? What possible advantage is to be gained by it? And yet this wanton, vulgar sin of profanity is evidently on the increase. Oaths fall upon the ears in the cars and at the corners of the streets. The North American Review says well: "There are among us not a few who feel that a simple assertion or plain statement of obvious facts will pass for nothing, unless they swear to its truth by all the names of the Deity and blister their lips with every variety of hot and sulphurous oaths. If we observe such persons very closely, we shall generally find that the fierceness of their profanity is in inverse ratio to the affluence of their ideas. We venture to affirm that the profane men within the circle of your knowledge, are all afflicted with a chronic weakness of the intellect. The utterance of an oath, though it may prevent a vacuum in sound, is no indication of sense. It requires no genius to swear. The reckless taking of sacred names in vain is as little characteristic of true independence of thought as it is of high moral culture. In this breathing and beautiful world, filled, as it were, with the presence of the Deity and fragrant with its incense from a thousand altars of praise, it would be no surpris should we catch the spirit of reverent worshippers, and illustrate in ourselves the sentiment that "the Christian is the highest style of man."

Novel Lager Beer Bet.

The *Bethlehem Chronicle* says that one day last week one of our Teuton citizens offered to bet with one of Columbia's sons, that he could drink 50 glasses (large size) of lager beer in thirty minutes. Columbia said he could do the same. The bet was: The loser to pay for 100 glasses of beer and \$50. To work they went. Teuton got his drinks down within 26 minutes. The result was: The landlord got the money for the beer, and the Teuton won the \$50, while Columbia, who did not come up in time, lost the wager and well nigh found his beer.

LATE HOURS.

A Lady's Advice to Young Men.

A lady who signs herself "A Martyr to Late Hours," offers the following sensible suggestions to young men:
Dear gentlemen between the ages of "18 and 45," listen to a few words of gratuitous remarks. When you make a social call of an evening, on a young lady, go away at a reasonable hour. Say you come at eight o'clock, an hour and a half is certainly as long as the most fascinating of you in conversation can, or rather ought to desire to use his charms. Two hours, indeed can be pleasantly spent with music, chess or other games, to lend variety; but, kind sirs, by no means stay longer. Make shorter calls and come oftener.

A girl—that is, a sensible, true-hearted girl—will enjoy it better, and really value your acquaintance more. Just conceive the agony of a girl who, well knowing the feelings of father and mother upon the subject, hears the clock strike ten, and yet must sit on the edge of her chair, in mortal terror lest papa should put his oft repeated threat into execution—that of inviting the gentleman to breakfast.—And we girls understand it all by experience, and what it is to dread the prognostic of displeasure. In such cases a sigh of relief generally accomplishes the closing door behind the gallant, and one don't get over the feeling of trouble till safe in the arms of Morpheus. Even then the dreams are sometime troubled with some phantom of angry father and distressed (for both parties) mother, and all because a young man will make a longer call than he ought to. Now, young gentlemen friends, I'll tell you what we girls will do.
For an hour and a half we will be most irresistibly charming and fascinating.—Then beware; monosyllable responses will be all you need expect; and it, when the limits shall have passed, the startling query shall be heard coming down stairs: "Isn't it time to close up?" you must consider it a righteous punishment, and, taking your hat, depart, a sadder and it is hoped a wiser man. Do not get angry, but the next time you come be careful to keep within just bounds. We want to rise early these pleasant mornings, and improve the "shining hours;" but when forced to be up at such unseasonable hours at night, exhausted nature will speak, and as a natural consequence, with the utmost speed in dressing, we can barely get down to breakfast in time to escape a reprimand from papa, who don't believe in beaux,—as though he never was young—and a mild, reproving glance from mamma, who understands a little better poor daughter's feelings, but must still disapprove outwardly, to keep up appearance. And now, young men, think about these things, and, don't for pity's sake don't throw down your paper with a "pshaw"—but remember the safe side of 10.

Men Wanted.

The great want of this age is men.—Men who are not for sale. Men who are honest, sound from centre to circumference, true to the heart's core. Men who fear the Lord and coretousness. Men who condemn wrong in friend or foe, in themselves as well as in others. Men whose consciences are as steady as the needle to the pole. Men who will stand for the right if the heavens totter and the earth reels. Men who can tell the truth and look the world and the devil right in the eye. Men that neither brag nor run. Men that neither swagger nor flinch. Men who can have courage without whistling for it and joy without shouting for it. Men in whom the current of everlasting life runs still, and deep, and strong. Men careful of God's honor and careless of men's applause. Men to enlarge for sectarian limits, and too strong for sectarian bands. Men who do not strive, nor cry, nor cause their voices to be heard in the streets, but you will not fall nor be discouraged, till judgment be set in the earth. Men who know their message and tell it. Men who know their duty and do it. Men who mind their own business. Men who will not lie.—Men who are not to lazy to work, nor too proud to be poor. Men who are willing to eat what they have paid for. Men who know in whom they have believed.—Men whose feet are on the everlasting rock. Men who are not ashamed of their hope. Men who are strong in divine strength, wise with the wisdom that cometh from above, and loving with the love of Christ. Men of God!—*Exchange.*

Manhood and Womanhood.

Who are you, young man, young woman, lying in this country and age, and yet doing nothing to benefit others?—Who are you—blessed with body and intellect, and yet an idler in the busy workshop of life? Who are you with an immortal soul, and yet that soul so dead to the myriad voices all about you that call to duty and labor? Arise! and be a faithful toiler—God calls you—humanity calls you—and they have both a right to your powers. Arise! Make your whole life one scene of industry!—Arise and go forth, and every moment your feet shall press or your hand touch some pedal or key in the "organs that shake the universe." Arise! there is work for you to do. You were created to toil and bear a hand where the hammers of time are ringing as they fashion the fabric of eternity.

The Wife.

Only let a woman be sure that she is precious to her husband—not useful, but lovely and beloved; let her be the reception of his polite, hearty attentions; let her feel that her care and love are noticed, appreciated and returned; let her opinion be asked and her judgment respected in matters of which she is cognizant; in short let her only be loved, honored and cherished, fulfillment of the marriage vow, and she will be to her husband, her children and society a well spring of pleasure.—She will bear pain, and toil, and anxiety; for her husband's love is to her a tower and fortress. Shielded and sheltered therein, adversity will have lost its sting. She may suffer, but sympathy will dull the edge of sorrow.

A house with love in it—and by love we mean love expressed in words, and looks, and deeds, for we have not one spark of faith in love that never crops out—it is to a house without love as a person to a machine; one is love, the other is mechanism. The unloved woman may have bread just as light, a house just as tidy as the other, but the latter has a spring of beauty about her, a joyousness, an aggressive and penetrating and prevailing brightness to which the former is a stranger. The deep happiness in her heart shines out in her face. This is a ray of sunlight in the house.—She gleams over it. It is airy and gay, graceful and warm, and welcoming with her presence; she is full of devices and plots, and sweet surprises for her husband and family; she has never done with the romance of life; she, herself, is a lyric poem, setting herself to all pure and gracious melodies. Humble household ways and duties have for her a golden significance. The prize made the calling high; and the end sanctifies the means, "love is heaven, and heaven is love."

Not so Lucky.

Two persons who had not seen each other for some time met accidentally, and one asked the other how he did. The other replied he was very well, and had married since they had last met each other.
"That is good news, indeed," said the first.
"Nay," replied the other, not very good, either, for I married a shrew."
"That is bad."
"Not so very bad, either, for I had fifty thousand dollars with her."
"That makes it all well again."
"Not so well as you think, for I laid out the money on a flock of sheep, and they died of the rot."
"That is hard, truly."
"Not so hard, either, for I sold the skins for more than the sheep cost me."
"You were lucky at any rate."
"Not lucky as you think, for I bought a house with the money, and the house was burned down uninsured."
"That, indeed, must have been a great loss."
"Not so great a loss, I assure you, for my wife was burnt with it."

Good Advice.

Some one says: "Girls, let us tell you a stubborn truth! No young woman ever looks so well to a sensible young man, as when dressed in a plain, neat, modest attire without a single ornament about her person. She looks then as though she possessed worth in herself, and needed no artificial rigging to enhance her value. If a young woman would spend so much time in cultivating her mind, training her temper, and cherishing kindness, meekness, mercy, and other good qualities, as most of them do in extra dress and ornaments, to increase their personal charms, she would, at a glance, be known among a thousand—her character would be read in her countenance."

The Taxation on Shoemakers.

By the recent internal Revenue law, boot or shoemakers engaged upon custom work only are exempted from taxation if their work, exclusive of materials, does not exceed in value \$1,000 annually.—Upon this subject the Commissioner of Internal Revenue has just decided that returns must be made of the cost of materials used, and also of the value of the sales of boots and shoes, and if the difference amounts to more than \$1,000 annually, the shoemaker is to be taxed the same as any other manufacturer. The Assessor can demand these return monthly, but he is to make no assessment until the amount reaches \$1,000 annually, when he can assess the back returns and collect the tax upon the aggregate.

John S. Raray, the celebrated horse tamer, died suddenly at Cleveland, Ohio, on the 4th instant. Last December he had a stroke of paralysis, since which time he had been treated by several eminent physicians. On Thursday, at 2 P. M., he left the Waddell House, for a walk, but soon returned, complaining of a pain in the head. After being seated a few minutes, he exclaimed, "I am dying," and in about an hour expired. Mr. Raray was a native of Franklin county, Ohio, where he was born in 1828.

General Grant's pay is \$18,078 per year, and Lieut.-Gen. Sherman's, \$13,518; each is allowed fifty horses. A Major-General gets \$5,800 a year, and is allotted five horses. The pay of a Brigadier is \$3,945.50.

Something in which Farmers are Interested.

The following is very important to farmers, and the decisions have recently been given by the Commissioner of Internal Revenue at Washington:

First. Farmers will not be required to make return of produce consumed in their own immediate families.

Second. The farmer's profits from sales of live stock are to be found by deducting from the gross receipts for animals sold, the purchase money paid for the same. If animals have been lost during the year by death or robbery, the purchase money paid for such animals may be deducted from the gross income of the farm.

Third. No deductions can be made by the farmer for the value of services rendered by his minor children, whether he actually pays for such services or not. If his adult children work for him and receive compensation for their labor, they are to be regarded as other hired laborers in determining his income.

Fourth. Money paid for labor, except such as is used or employed in domestic service, or in the production of articles consumed in the family of the producer, may be deducted.

Fifth. No deduction can be allowed in any case for the cost of unproductive labor. If house servants are employed a portion of the time in productive labor, such as the making of butter and cheese for sale, a proportionate amount of the wages paid them may be deducted.

Sixth. Expenses for ditching and cleaning new land are plainly expenses for permanent improvement, and not deducted.

Seventh. The whole amount expended for fertilizers applied during the year to the farmer's land may be deducted, but no deduction is allowed for fertilizers produced on the farm. The cost of seed purchased for sowing and planting may be deducted.

Eighth. If a person sells timber standing, the profits are to be obtained by estimating the value of the land after the removal of the timber, and from the sum thus obtained deducting the estimated value of the land on the first day of January, 1862, or on the day of purchase, if purchased since that date.

Ninth. Where no repairs have been made by the taxpayer upon any building owned by him during the preceding five years, nothing can be deducted for repairs made during the year for which his income is estimated.

Tenth. A farmer should make return of all his produce sold within the year, but a mere executory contract for a sale is not a sale; delivery either actual or constructive is essential. The criterion by which to judge whether a sale is complete or not is to determine whether the vendor still retains in that character a right over the property; if the property were lost or destroyed, upon which of the parties, in the absence of any other relation between them than that of the vendue, would the loss fall.

Verdancy.

A young lady, with a mind intent on shopping, entered a store on a certain occasion, and addressing the fresh-looking, rosy-cheeked youth, desired to know if he had any nice silk hose.

"Certainly, Miss," replied he, and immediately the counter was strewn with the delicate articles.
"How high do they come, sir?"
The clerk blushed, turned all sorts of colors, but spoke not a word. She gave him a look of surprise, and repeated her question. Again the youth stammered and said:
"Really, Miss, I—that is to say—I think—I could not be positive—but my impression is they come just above the knee!"

From Georgia.

Arthur Williams, his wife and two daughters were murdered near Rome, Ga., by two freedmen, who have been arrested. One of them confesses that he killed Mrs. Williams. His accomplice killed the father and daughter with an axe. Their object was money, but, they found none. It was difficult to restrain the people from inflicting summary punishment, but they were committed to await the due process of law.
The gold excitement in the upper counties of the State is increasing. Rich ore has been found in Lumpkin and Hall counties, and sales of mines have been made at high figures.

Fire at Oil City.

OIL CITY, Oct. 22.—A fire occurred at two o'clock this morning, destroying nearly one quarter of the oil shipping portion of the city. Through the superhuman efforts of the fire department the flames were prevented from spreading into the city, in which case its complete destruction would have followed. The principal losers are Fisher Brothers, Weaver & Adams, Baxter & Ellison, James E. Strickler, Gallagher & Dover, and the Luccese Oil Company. The total loss is about \$50,000. Two lives were lost by drowning.

The Commissioner of Internal Revenue has decided that rubber boots and shoes are subject to a tax of five per cent., as articles of wearing apparel, manufactured or produced for sale from india rubber. The tax on boots and shoes manufactured of leather is only two per cent.