

THE EXAMINER.

No. 1784.

SATURDAY, APRIL 9, 1842.

PRICE 6^d

THE POLITICAL EXAMINER.

If I might give a short hint to an impartial writer, it would be to tell him his fate. If he resolves to venture upon the dangerous precipice of telling unblashed truth, let him proclaim war with mankind *à la mode le pays de Pologne*—neither to give nor to take quarter. If he tells the crimes of great men, they fall upon him with the iron hands of the law; if he tells their virtues, when they have any, then the mob attacks him with stones. But if he regards truth, let him expect martyrdom on both sides, and then he may go on fearless; and this is the course I take myself.—*De Fox.*

THE DECEIVER GENERAL.

When first the project of the Income Tax was broached it was pleaded that it was very little and very short-lived—only seven-pence in the pound, and only for three years.

Sir Robert Peel, having upon these pretences felt his footing, has already dismissed one of them, and he now boldly declares that the tax may be for five years, or for longer, if need be. Its duration is thus already lengthened, and so full surely will be its amount. It will grow in magnitude as well as in years, and will be the prop of its worthless parent, the Corn Law. And so it is that Sir Robert Peel makes his way, "give him the inch and he takes the ell," every step being gained under cover of false pretences. By false pretences he got the Government; by false pretences he obtained his large majority; with false pretences he ushers in and gains sufferance for his measures. What wit was to Falstaff false pretences are to him, and he not only deals in them himself but is the cause of them in others, and all his followers find themselves under the necessity of breaking the pledges and engagements by which they obtained their representative trusts. Their last trick has a very common parallel. A countryman falls in with a very smooth-spoken gentleman, a true farmer's friend, who warns him against the cheats of London, and promises to show him how to take care of his money. Hodge is full of gratitude and confidence, puts his all in the hands of his benevolent adviser, who makes a parcel of it and sees that Hodge secures it carefully in his fob; in due time the honest farmer opens his pocket and finds copper for his gold, notes on the Bank of Elegance for his notes on the Bank of England. Loud and vehement is the agrest bellow at this discovery, loud and vehement as the bellow of farmers at the substitution of the new Corn Bill for the old one, the new Tariff for the old protections. They confided in the farmer's friend, their representative, and Sir Robert Peel, his chief, as the countryman in the street trusted to the sharper, believing in his promise to place in security the very things which he takes from them, and in addition to the smart of the loss they feel the treachery of the deceit.

The new Corn Law is better than the old Law, the proposed Tariff, with all imperfections, better than the existing one; but we may make these admissions without any approval of the deceit which has been practised on the interests concerned to induce them to convey to the existing Government the power which has been turned against them. The last General Election was, as we stated at the time, a general take in.

"Do you see how that fellow is cheating you?" said a spectator to a gamester. "Hush," replied the latter,—"don't concern yourself about the matter; I intend to pick his pocket as he goes home."

This, at the best, is Sir Robert Peel's morality. He saw how the monopolists were cheating the country, and, instead of breaking up the game, he bethought him of picking their pockets on their way home from the hustings. A roguery is made the means of the restitution.

There are practices in politics to which no better, no apter name than sharpening or swindling can be given—sometimes it is the hidden card up the sleeve, or the cogged die, sometimes the obtaining goods under false pretences. We see advertised a publication called the *History of Great Public Deceptions*, it should be the Life of Sir Robert Peel; but the title would be rather mild, for the doings the most analogous to those of Sir Robert Peel we are accustomed to see figuring in Police Reports.

When Sir Robert Peel was pressed to divulge his views of financial and commercial policy before the General Election, his answer was, that there was not a topic on which he had not at some time or other explicitly stated his opinion. This naturally referred back the farmers to what he had not very long before declared on the Corn question, in a debate on one of Mr C. Villiers's motions:

"If you could convince me that the Corn Law was productive of evils, which you have failed to do, I would not trust to the lottery of legislation for a better bill."

But the farmers having, on the faith of such

protestations, given Sir Robert Peel his large majority, he feels that he can afford to put into the lottery of legislation in utter recklessness of his pledge against such a venture. We are glad that the Corn Law is thrown into the lottery, we are glad to see this bad law so sported with, so unsettled, so given to the chances of change—whatever the ticket may be drawn, it must disappoint one-half or the other half of the country, and there must be a fresh scheme with lower terms for the landlords; but though we rejoice in the present disturbance of the law, and the prospect it opens of more extensive future changes, we must at the same time hold in dishonour the signal inconsistency and breach of engagements to which we owe the advantages, such as they are, that we contemplate. Throughout there is deceit. The agricultural interest was deceived with the promise that there was to be no change of the Corn Law, and the public are now deceived as to the extent of the change.

Mr Hawes has exposed the trick for lowering the averages:

"Forty-nine towns had been added from districts generally growing wheat of an inferior quality, while only twenty towns had been taken from districts growing wheat of the best quality. Now, he would ask the Right Hon. Gentleman, whether he could show that he had added towns from districts growing wheat of the finest quality in the same proportion as from districts where it was inferior? He could defy the Right Hon. Gentleman to prove that. He (Mr Hawes) would next refer to the return respecting the fifteen agricultural towns, and in that paper there was the peculiar feature that London had been left out and Liverpool added. (Hear, hear.) London, where the highest prices were invariably had, was left out; and Liverpool, where the lowest prices prevailed, was added. (Hear.) He would ask why this was done? He was bound to say that the tendency of the measure was to affect the averages as against the public."

This is what we expected from the first; the duties are reduced, but so are the averages, so that the one thing is a counterpoise to the other, the lowering of the averages and the stringent mode of taking them being in effect equivalent to raising the duties.

The Irishman who found his blanket too short to cover his legs hit upon the clever expedient for lengthening it of cutting a piece from the top and sewing it on to the bottom. This is pretty much what Sir Robert Peel has done for the amendment of the Corn Law; what he has cut off from the duty he has tacked on to the averages.

To be sure, he solemnly protested that he had no intention to counteract the reduction of the duties by the depression of the averages, but he has done it nevertheless; but the Liberals in Opposition are by far too complaisant to advert to these things, and are only eager to put their faith in some new engagement. Thus, a suspicion having gained ground that Sir Robert Peel was fishing for the Income Tax with the bait of the Tariff Bill, and that if he secured the tax he would not care about losing the bait, a declaration that such was not his purpose was elicited from him (which was obviously a profession of course, for he could not have confessed to such a design), upon which divers members professed to be perfectly satisfied, and Mr Ellice had the face to say—

"He knew enough of the Right Hon. Baronet to believe that he meant honestly what he said."

Mr Ellice, then, either knows much more or much less of Sir Robert Peel than anybody else in the world. There is not a man of the Premier's own party who believes that he means honestly what he professes. Those who think best of him would but say—

"I do believe you think what now you speak,
But what we do determine oft we break.
Purpose is but the slave of memory;
Of violent birth, but poor validity,
Which now, like fruit unripe, sticks to the tree,
But fall unshaken when they mellow be."

Certain it is that in the ripeness of Sir Robert Peel's opinions they drop to the ground, and his party have therefore naturally lost all reliance on his professions, and we cannot see why opponents should have a faith in his engagements which his supporters have not.

Sir Robert may keep his word as to the Tariff, he may or he may not; but the event will not depend on the promise. And here let us advert to the different principles on which he proposes to deal with the Income Tax and the Tariff. In the Income Tax he declares that there shall be no discrimination, no regard to varying interests, inflexible injustice is to be the rule; but in the Tariff Bill—

"Many important interests would be seriously affected by the alterations proposed, and it was considered but just to

give the parties an opportunity to have the subject duly weighed before the measure was introduced, in order that the Tariff might undergo such changes as circumstances seemed to demand."

The protected interests concerned in the Tariff Bill are to be treated with all respect and consideration, and justice is to be studied as to them; but the Income Tax is to be imposed without any regard to the inequality or unfairness of its pressure on different means subjected to the same rate of charge. Thus the measure for burthening the public is to be inflexibly applied, but that for relieving it is to be subject to alterations which the interests protected at the expense of the rest of the community may be able to extort. The Tariff is thrown open for a scramble for exemptions and deductions, and amidst the pushings of the interests the poor public will go to the wall.

A very exaggerated measure of praise has been given to the projected amendment of the Tariff. That it deserves praise we do not deny, and we would concede to it as much as Orlando bestows on his horse, to which he attributes all excellent qualities, against which is only to be set off the one fault, that life is not in him. The life of a wise and just Tariff would be the abolition of the Corn Monopoly, the master nuisance of all. By Sir Robert's partial scheme various branches of industry are to be opened to competition, but the poor concerned in them are to earn their bread on the rule of competition, and to eat it at the price of monopoly.

THE AGREEABLE SURPRISE.

Notwithstanding Lord John Russell's determination to oppose the Income Tax in all its stages, it passed through the first without a division or a speech against it, the first resolution having been so put by the Chairman of Committees, Mr Greene, that it escaped the hearing of the minority. The Chairman is acquitted of any bad faith, but it is observed that other Chairmen, especially his immediate predecessor, Mr Bernal, had so marked a manner in putting resolutions as distinctly to notify what they were about. The Silent System has, however, become so much the fashion on the Tory side that we cannot wonder at Mr Greene's being reduced to a voice, as Barry Cornwall has it, so fine that nothing lives 'twixt it and silence; and, with one party speechless and the other earless, the unfortunate public is between deaf and dumb.

There is, however, the rule of consistency, the *qualis ab incepto*, in the passing of the resolution for the Income Tax by surprise. It came upon the country, like a thief in the night, by surprise, and with the same surprise it was passed through its first stage in Parliament; but we shall be most surprised when we get rid of it, whenever that may be.

SIR ROBERT PEEL'S EQUAL INCOME TAX.

(Continued from our last Number)

Passing by, for the present, the incomes derived from the public funds and other securities, and the salaries of public officers, let us consider that from "trades and professions." In 1814 the assessable amount of this was 37,058,998*l.*, and now Sir R. Peel, taking care not to allude to what it then was, estimates it at 56,000,000*l.* If this be true, the mercantile and manufacturing capital of the country has, within eight-and-twenty years, increased by one-half, while the rent of land has stood still, and the capital engaged in its cultivation declined by one-third of its whole amount. In 1814, the income derived from the rent of land exceeded that derived from "trades and professions" by upwards of 20,000,000*l.*;—now it falls short of it by 16,600,000*l.* So much for "protection"! Deducting one-fourth from the income of "trades and professions," Sir Robert reckons that it will yield a revenue of 1,220,000*l.*, which is 20 per cent. beyond what he expects from the landlords and their tenants put together.

The inequality of any Income Tax is clear, from the total impossibility of assessing it on any fair and just principle; but Sir R. Peel's is downright odious, from the gross partiality it shows to some classes of property, and its virtual proscription of others. It is needless to add that the favoured class is the landed interest. On Sir R. Peel's own showing, this and its share of the impost are as follows:

Rent of Land	30,400,000	Tax	865,994
Rent of Mines, &c.	1,500,000	Ditto	32,967
Tithes	3,500,000	Ditto	78,296
Profits of Tenants	36,396,000	Ditto	150,000
	£82,796,000		£1,127,257

Here is a property of upwards of eighty-two millions, which yields but 11,271,197*l.*, but which, were it assessed on the same principle as all the other descriptions of property are, ought to have yielded 1,833,037*l.* It pretends to be assessed at 7*d.* in the pound, and is, in reality, assessed only at 4½*d.* Sir R. Peel, therefore, besides preserving their monopoly to the landlords, pays them, to pass his bill and keep his place, a wholesale bribe exceeding seven hundred thousand pounds per annum!!

Coming next to the income of the industrious classes,* let us see how Sir R. Peel deals with it. According to his own estimate it is as follows:

	£		£
House Rents	25,000,000	Tax	549,450
Public Funds, &c.	30,000,000	Ditto	646,000
Shares	3,429,000	Ditto	75,362
Trades and Professions	56,000,000	Ditto	1,200,000
	£114,429,000		£2,470,812

The great body of the owners of this description of property has no majority in the House of Commons—no monopoly to defend,—no power to keep a minister in place. Consequently no bribe is paid to them, but, on the contrary, the 7*d.* in the pound is exacted to the last farthing; and it follows, of course, that under a pretended equal tax of 2*l.* 18*s.* 4*d.* in the hundred, they are actually taxed by 64 per cent. above the favoured class. Any one that chooses to follow these few simple figures will be at no loss to detect the juggler in his trick.

But even this is far too favourable a statement for Sir R. Peel's scheme. From the 82,000,000*l.* and upwards which come under the head of land, we must deduct three-fourths for the clerical tithe which are enjoyed by the clergy as mere annuitants; and this sum, as well as the 7,000,000*l.* of public salaries, must be added to the incomes of those unconnected with the land, or living by means more or less precarious. In this case, the assessment for the first will be 80,021,000*l.*, its contribution to the Income Tax 1,074,420*l.*, while the assessment for the last will be 124,420,400*l.*, and its contribution will be near 2,700,000*l.* Thus the boasting and boasted—the petted and the favoured landed interest will contribute to Sir R. Peel's Equal Income Tax but twenty-seven parts in the hundred,—but *Five shillings and one penny* in the pound, while in return for this pittance it receives from the contributors of the remaining part of the 3,700,000*l.*, twelve millions, at least, for the Corn Monopoly, and two millions, at the lowest reckoning, through its exemption from the Probate and Legacy Duty. The trading and manufacturing interests, on behalf of themselves and the working classes, complain of such distress as they never knew before, and prove the Corn Laws to be the principal cause. The patriot Minister answers, "Let the Corn Laws continue; and in order to perpetuate them, in so far as in me lies, let the impost which your fathers abhorred be reimposed, and in such a shape, too, that the complainants shall contribute 13*s.* 4*d.* in the pound of its amount, while the oppressors shall pay but 6*s.* 8*d.*!"

This is the very antithesis of justice and fair-play. "Bold and honest Sir R. Peel!" say some over-liberal members of the House of Commons. We cannot join them, but willing, at the same time, to concede to any sort of merit, its due meed of applause, we say to Sir Robert, just as we would have said to Barrington, or to any other gentleman of his class that distinguished himself by the lightness of his fingers above all his cotemporaries, and who, as the reward of such excellence, acquired a domicile for life at the Antipodes, "Dextrous and unscrupulous Sir Robert,—yet not absolutely, after all, so nimble but that we feel your hands in our pockets!"

Sir R. Peel's Income Tax, therefore, starts on an avowed principle of partiality and gross inequality; but the working of the measure will give rise to endless inequalities, which, although transparent enough, are not quite so much on the surface.

The rent of land, of mines and quarries, rail and canal shares, tithes, the public securities, and house rent, are a fixed and realized property, but even here the difference of value is great. The land, on an average of Great Britain, is worth thirty years' purchase, and the impropriate tithe is worth the same. House property is worth not more than eighteen, so that 1,800*l.* of house property pays the same Income Tax as 3,000*l.* worth of land or impropriate tithe. Three-fourths of the tithes, in so far as the contributors to the tax are concerned, consists of nothing but annuities, varying with the age and health of the incumbents. For instance, a fortunate young gentleman of

* When we distinguish the two classes, we do not, of course, mean that there is any clear line of demarcation between them. All that we intend to express is, that the vast majority of those engaged in industrious pursuits own no land, and that the vast majority of the owners of land follow no industrious pursuit.

family or parliamentary interest gets, at 25, and just from the University, a living of 2000*l.* a year, and to him, it is worth, at least, 2,600*l.* A learned, pious, and laborious divine, who has drudged for a quarter of a century on 90*l.* a year, has the good luck, at 50, to get a living of the same value, but, in his case, it is worth, by the Carlisle Tables, only 1,900*l.* If hope should be deferred until 70, the value of it is but 1,000*l.* But it may happen, and examples can be quoted, that the said learned, laborious, and pious divine may not receive advancement until 85, and then only in the quality of a warming-pan, until some patron's near and dear relative shall have come of age. The value of the benefice in this case is 600*l.* Sir R. Peel makes every man of them pay alike, the sum of 5*l.* 16*s.* 8*d.*, and no earthly distinction is drawn between the "fortunate youth's" 2,600*l.* and the poor warming-pan's 600*l.*

The value of the incomes derived from "public salaries" is of the same nature with church livings, but more precarious still. Professional incomes are still worse, and depending, as is their nature, upon life, on health of mind and body,—on public taste and public caprice, surely the most extravagant proposition in the world is that of taxing them to the same amount as realised property. A barrister, after being twenty years called, and spending large sums on his education, comes at length into a practice worth 5,000*l.* a year, but has, as yet, saved nothing. Sir R. Peel places this man on the same footing with the youth who, without any exertion of his own, has just come into an unincumbered landed estate of the same annual income, and of which the market price is at least 150,000*l.* The one is taxed on his income only, but the other on his capital, or what, if he has common prudence, he ought to consider such. Pitt's principle in such cases was, that the income was taxed only while it existed. If he had taxed a man's capital until the last farthing of it was taken from him, he might equally say that he taxed it only while it lasted. No sophistry will make men of common sense believe that a property worth thirty years' purchase, and a property worth no more than three, are of the same intrinsic worth for any purpose, any more than it will make them believe that a cubic foot of platinum and a cubic foot of hydrogen are of the same weight.

Then, as to the public securities, some of these consist of perpetual, and some of terminable annuities. Some are as valuable a property as the land itself, and some are of not half the value. The British Funds yield a small income, and are a first-rate security. Many of the Foreign Stocks yield a large interest, but are a very bad security. You cannot tax the last at the same amount as you do the first, without perpetrating an injustice amounting to a virtual confiscation of property; but Sir Robert Peel has no scruples on the subject. He counts by the head, and in his indiscriminate drag-net, the salmon and the minnow are held of the same value.

It is alleged, however, that an impost of 3 per cent. is so trifling, compared to the former one of 10 per cent., that no one will take the trouble of evading it; but the inquisition into men's affairs is exactly of the same nature, whether the tax be small or great, and with the smaller impost will certainly be the more rigid. But the impost itself is by no means so trifling, in comparison to the old Income Tax, as Sir R. Peel and his party pretend. When the latter was 10 per cent., and yielded a gross revenue of 16,500,000*l.*, our currency was depreciated full 25 per cent., so that, either the tax was but 7½ per cent., or its produce but 12,375,000*l.* Our present tax, then, stands in the ratio to the old and hateful war-tax of nearly 3 to 7½. Besides this, it is now pretty well understood that its produce, either through design or ignorance, has been under-rated by Sir R. Peel, and that it will certainly yield at least 6,000,000*l.*, instead of the 3,700,000*l.* which he estimates. If this be the case, we are called upon to pay, in a time of unparalleled commercial distress, one half of what we paid at a time of unparalleled prosperity. We are called upon to submit to this impost when we are not at war with, or threatened with war by, even any one third-rate nation in the world,—because our fathers submitted to it thirty and forty years ago, when threatened with invasion by a confederacy of the principal nations of Europe, headed by the most active, spirited, and powerful of them, and led by the first captain of the last ten ages. We are called upon to submit to it on account of a deficit of 2,400,000*l.* in the Ways and Means,—because our fathers submitted to it to make good a deficit of forty millions. We are called upon to submit to it,—because we have a war on the coast of China, the annual cost of which Sir R. Peel himself tells us is 400,000*l.* We are called upon to submit to it,—because the East India Company is engaged in a troublesome warfare with certain mountain tribes of Central Asia; and finally, we are called upon to submit to it,—because Sir R. Peel requires funds to carry into effect a grand reform in the Tariff, which touches none of the greatest evils that the people complain of.

THE DESTRUCTION OF THE CABOOL ARMY.

The disasters in Afghanistan are as great as we apprehended, the Cabool army, 6,500 combatants, and 7,000 camp followers having been destroyed, with the exception of a few prisoners and hostages, one English fugitive only (according to present accounts), Dr Brydon, having escaped to Jellalabad.

Notwithstanding the proved treachery of Akhbar Khan, the avowed assassin of Sir W. M'Naghten, General Elphinstone and Major Pottinger concluded a convention with him for the evacuation of the country, and to such an extent was faith in the traitor carried, that he had the arrangement of the marches and the halting-places of the retreating army, and that he accompanied it as its protector while his people were destroying it under his directions.

Immediately that the entrenched camp was quitted the attack on the retreating forces commenced. On the third day's march, on a bleak precipitous mountain, exposed to the severity of the weather, the native troops, benumbed with cold, were destroyed, and there the ladies, some of them accompanied by their husbands, were surrendered to the enemy, under the charge of Mahomed Akhbar. At the pass of Jugdulluk General Elphinstone became a prisoner, together with Colonels Shelton and Johnson (how does not appear, but the *Times* believes that the General "surrendered himself to comparative safety and dishonour"), and the command of the force, then dwindled to 300 men, devolved on Colonel Anquetil, to whom, on the close of the 12th of January, the General secretly sent a warning note—"March to-night—there is treachery," the infatuated man not having before made the discovery that there had been treachery, and nothing but treachery, throughout. The troops resumed their march after dark, were attacked, and cut to pieces; her Majesty's 44th are said to have hastened their own destruction by their disorderly and mutinous conduct. A few mounted officers fled, but it does not yet appear that any but Dr Brydon succeeded in reaching a place of safety. Such a rout is, we believe, without example in our military annals, and we believe that the conduct of the expedition is equally without example.

It is stated that there was a month's supply of provisions in the entrenched camp when the convention with the perfidious Akhbar, which nothing but despair could excuse, was negotiated; and after the withdrawal of all our forces from the citadel the Bala Hissar, the miserable Shah Soojah, with 3,000 followers, had been able to maintain himself, and even to strengthen his cause!

But supposing that the convention was an act of despair, that it was entered into without any expectation of faith, and only because it was as well to perish in action as cooped up in entrenchments, the question then arises, how the order to General Sale to quit his safe defences, and to expose his troops to the treachery of the enemy, can be justified? Had General Elphinstone's order been obeyed, and had General Sale evacuated Jellalabad, that brigade would have been sacrificed like the ill-fated Cabool army.

The heroic wife of General Sale, herself a hostage in the hands of the enemy, exhorted him to maintain his post to the last; and the brave officer's resolution has happily corresponded with the spirited advice of the captive woman, and not with the orders of his weak General in command.

Great as was the blunder of detaching General Sale's brigade, it is perhaps fortunate for that force that it was so separated from the fate of those under the command of General Elphinstone. A few months ago the Cabool army was thought in perfect security, while it seemed that the little brigade detached, and in the midst of an insurrection, could hardly escape destruction; but by energy, skill, and spirit, General Sale made for himself a position of comparative safety, while the greater force under his superior officer was blotted out of existence.

It is stated that Sir W. M'Naghten urged General Elphinstone to offensive operations against the insurgents, but that the despondency of the troops deterred him. There is no surer way of confirming men in despondency than to give in to their despondency. Such a plea, too, is new in the conduct of our arms, and no General should be allowed to condemn his troops as despondent till he has tried their spirit by leading them against their enemy.

It is certainly remarkable that the force detached and the force abandoned by General Elphinstone should remain safe in their positions—Sale's brigade in Jellalabad, and Shah Soojah's in the Bala Hissar—while the army led by the General in person has perished.

At Candahar, too, a body of Afghans have been defeated.

The fate of the ladies in the hands of the enemy is now a matter of the deepest interest; letters have been received from them at Jellalabad, in which they make favourable mention of their treatment, and the good character of one of their cap-

tors, Jubber Khan, encourages the opinion that their report of their condition is sincere, and not prompted by fear of the consequences of complaint. It is reported that Mahomed Akhbar has behaved with much kindness to them, and promised to conduct them to Peshawur as soon as the road is practicable.

As for the succour of Jellalabad, a blunder has been made by Colonel Wild, but happily without the evil consequences that might have resulted from it, two detached regiments having by their good conduct extricated themselves from a jeopardy in which they were indiscreetly placed. General Sale has given his advice against any attempt to succour him until a sufficient force for the enterprise be collected.

THE JOSEPHIAD.

To power restored by lords of large domains,
Sir Joseph Surface place and pay regains.
The lords of acres knew not what to do,
They sought, but sought in vain, a leader new.
"Stanley is headstrong, Goulburn cannot speak;
Gladstone's too young, and Buckingham's too weak.
Sir Joseph has betrayed us oft before,
And yet Sir Joseph we must try once more.
That he has brains, both friends and foes agree,
He only wants a heart, and so do we."
Obsequious Joseph promised much, and vowed,
"Low rents, cheap bread, shall never be allowed."
And so the bargain's struck—the business done—
Joseph's majority is—ninety-one.

Once safe in place, Sir Joseph craved delay;
Puts off to four months hence the evil day:
Sends home the landlords to receive their rents,
And gravely asks the cause of discontents.
Assumes compassion, if he has it not,
For working-men's hereditary lot.
Wonders extremely as he eats his dinner
At what the deuce now ails the cotton-spinner.
Mills in distress? or stopt? the same mills, which
Made old Sir Joseph die so very rich!
His doubts to solve he sends out a commission
To learn the price of labour and provision.
And, since Sir Joseph seldom goes to Court,
He has full time to study their 'Report.'

This was in autumn—how stand things in March
Between the landlords and their leader arch?

Full flushed with hope, the corn law host is seen:
Various their habits, but alike their mien.
Great coats and gaiters mark the elder sort;
The younger pea-coats, Taglionis sport.
These often walk at noon-day with cigars;
And those have frequent gout and grave catarrhs.
Sibthorp, for weeks, has neither shaven nor shorn;
Gilt chains and rings D'Israeli adorn.
But, rough or smooth, on every face is seen,
"At last the Whigs are out, and we are in."

In ancient Rome, wherever two ways met,
A two-faced Janus was devoutly set.
This God, though frequently misused by scorners,
Had the rare gift of seeing round the corners.
And where, each night, Britannia's chiefs "divide,"
A two-faced Janus likewise doth preside.
One visage looks to lords of parks and acres;
And one to linen, twist, and broad-cloth makers.
In this alone, unlike the God of yore,
He sees behind him better than before.
And still whoever strives with him, or wrangles,
He always views an object from its angles.

Janus or Joseph—call him which we will,
Emblem or name, will well befit him still—
Janus, or Joseph, rises to explain,
Why he must lower the rate of British grain.
"With wheat at 50, you may still buy votes;
My scale shall press on barley, beans, and oats.
I keep my promise—you have not cheap bread;
The brutes alone shall be much cheaper fed."

Sir Joseph rose 'mid shouts of "Hear, hear, hear!"
When he sat down 'twas—silence, or "Oh dear!"
"My friends, and foes," he said, "why this alarm?
You it will do no good: and you no harm."

Joseph next said, "The poor have been my care:
The wealthy now shall my protection share.
Who can compare thought, industry, or merit,
With the broad lands that sons from sires inherit?
If we lay burdens on the fruitful soil,
Shall we not doubly burden wit and toil?
Shall we exempt?"—and then he ended with
An apt quotation out of Adam Smith.

For poor and rich thus Joseph did provide:
And nicely trimmed his scale on either side.
Pity for Troy thus Sinon could pretend;
Thus Judas sold his Master and his Friend!
His speech the landlords hailed with loud applause,
And justly hailed—for they alone have cause.
Down-come of thousands will Joe's in-come be,
Whose gains arise from honest industry.
But, if a landlord's right-hand pocket fail,
His left is safe—through Joseph's "sliding scale."

THE EXCHEQUER BILLS BILL.

[From the Times.]

With respect to the claims of the *bonâ fide* holders of forged Exchequer bills, we do not appreciate the necessity for that reserve which it still seems to be thought expedient to maintain in the House of Commons. The Duke of Wellington, if we remember rightly, stated, with sufficient distinctness, a few weeks since, that it was the intention of Government to recommend the payment of all claims which might be able to stand the test of the intended inquiry. After

this, we really expected to hear no more about the postponement of the main question, whether compensation should be made, till after the report of the proposed commission. It is an affectation, which might be harassing and vexatious, if it could deceive anybody, and yet it was echoed from mouth to mouth during the debate on Monday night. What possible use could there be in instituting a tedious and expensive investigation into the history of the different transactions on which the claims for compensation are founded, if it were not settled beforehand that some classes of transactions shall, and that others shall not, entitle individuals to compensation?

An amusing portion of the debate was that in which the lawyers discussed among themselves the advantages and disadvantages of speeches by counsel before courts of justice. Sir T. Wilde insisted that claimants before the Commissioners ought to have every benefit which they would be entitled to if their claims could be examined in Westminster Hall, or before a Committee of the House of Commons; in either of which cases they would have been allowed the benefit of experienced counsel, to examine witnesses, comment upon the evidence, and present the whole facts of their case in the most favourable manner. "It might be said that such a course would take up much time; but was time to be put in competition with the satisfactory elucidation of the truth in a matter of so much importance?"

Lord John Russell "followed upon the same side," and observed, that

"Last year, when they were discussing the propriety of what was to be done as to the delays in the Court of Chancery, not a word was said that it was owing to the length of the speeches of counsel that those proceedings were so delayed, and that therefore those speeches must be abridged, but that further means must be given for hearing those counsel. In the same way, in other courts of law, a party was never deprived of the use of counsel, but further means were given for their being heard. They should adopt, then, in this instance, a remedy of the same kind, and, if necessary, have other Commissioners."

After reading this, we were very curious to see how it would be answered by the law officers of the Crown; and great was our surprise at the *nonchalance* with which Sir William Follett exposed the inutility of his own vocation. Not a syllable of the following extract is more applicable to the proposed inquiry before the Exchequer-bill Commissioners, than to nine-tenths of the cases which occupy the courts on both sides of Westminster Hall, especially those which are emphatically called courts of *equity* :—

"Every party who was connected with one of these bills would have a right, apparently, by the proposed clause, to go before the Commissioners, and raise every possible issue that could be raised, and call evidence to any extent, and address the Commissioners at any length. He was sure the House would agree with him, that nothing could be more inconvenient than the existence of a legal right to prosecute inquiries of the nature proposed to any length which the parties might think proper. If the amendments now submitted to the House were agreed to, who could talk for a moment of setting any limits whatever to the proceedings of the Commissioners? They would be confined by no plea, there would be no issue joined; the parties concerned, their counsel and agents, might wander into any inquiry, however remote, and might produce any evidence, however irrelevant. If ever there were an inquiry which afforded no hope of being brought to a termination, he would take upon himself to say, that the inquiry before these Commissioners as proposed to be regulated, or rather set free from wholesome regulation, by his hon. and learned friend, was of that description. If witnesses were to be produced and counsel heard at the discretion of every one who thought proper to make himself a party to the inquiry, he declared his inability to see where the proceedings of the Commissioners were to terminate."

The House of Commons, by rejecting Sir T. Wilde's proposal (which, if the ordinary proceedings of our courts are founded in reason, would be a mere matter of right on the part of the unfortunate bill-holders), proved themselves to be decidedly of Sir W. Follett's opinion, that counsel and their long speeches are an impediment rather than an assistance to a *bonâ fide* administration of justice.

FRANCE.

(From our own Correspondent.)

The political parties of France and their leaders are not playing a noble part, although perhaps it were to expect too much to hope that they should act otherwise. A critical period is at hand, that of the general elections, on the result of which hangs the future fate of men and parties for the next five years. No statesman is strong. Even M. Guizot, however triumphant his Parliamentary campaign, has not thereby taken any long or certain lease of power. His refusal to ratify the Right of Search Treaty has put him on bad terms with Europe, whilst having first signed has laid him open to the hostility of the patriotic party at home. Count Molé hopes to succeed him, and asserts that he would manage better. Thiers is not idle, nor Barrot neither, nor Marshal Soult, who, notwithstanding his tottering intellect, intends not to give up power, as he once said of his pension, but with his life. All these candidates and parties pay court to the public either through the press or from the Deputies' rostrum. But what is the topic or the argument by which they seek to recommend themselves to the French public? As to liberty or Liberalism, the French shrug their shoulders: at that. Talk to them of the liberty of the person, the freedom of the press, and they smile with carelessness and incredulity. Talk to them of the Star Chamber of the Peers condemning Dupoty as the moral accomplice of a crime that he never dreamed of, and they cry, he was rightly served. Tell them that the police of Toulouse took the journalists of the town, and marched them, chained together by the necks, on the road to Paris,—the French public chuckles with delight at seeing journalists so treated: it is considered a good joke. After this to talk of the French loving or respecting liberty is idle. The candidates for their favour, therefore, avoid so stale and uninteresting a

topic; neither do they promise economy or reform. Even the Conservatives are silent as to the necessity of repression and resistance. The only principle put forward is that of enmity to England. The mouth-pieces of M. Thiers, M. Barrot, M. Berryer, M. Molé, all cry with rival clamour, "I am the worst enemy of England, I will do that country most harm; I will most unpromisingly increase army, navy, fortifications, prohibitions." Each pretends to be a very Napoleon in spirit, and all join in condemning M. Guizot to the infernal gods because he remains politically polite with the English. That M. Thiers should employ such language is not extraordinary; that M. Barrot should use them is less excusable, for his first thought ought to be for freedom; that M. Berryer and the Carlists should continue to anathematize England is conceivable; but that the Louis Philippists and *juste milieu* men, who upset Thiers and quashed the war-cry at the dangerous moment, should now bellow forth the same cry on their own account, and swell factitiously and falsely the clamour against England, is cowardly and traitorous. This branch of the Conservatives have, however, no orator to express their sentiments. Lamartine disdains it. Molé pushes them on, but prudently holds his tongue; and it is chiefly through the columns of the *Presse* that their pretended rancour against England is preached.

Though with most excuse for participating in this anti-English feeling, still it is with pain and resentment that one remarks M. Thiers devoting himself to perpetuate such feelings. *Apropos* of the vote of extraordinary expenses in the Chamber, the ex-Minister recommended, in a long speech, the completion of a port at Algiers, to be another Toulon on the coast of Africa. If this port was to be merely a refuge for French vessels, and a defence, one would have nothing to say; but M. Thiers could not leave it thus. He depicted it as the means of offence, and as calculated to close the Mediterranean against the country which wished to dominate it. Now it is but last week I represented the expediency of letting the French alone in Algeria. But M. Thiers will not permit us to regard Algeria as a pacific colony. He insists on rendering it permanently a military and menacing one. The consequence is that words of peace and conciliation are driven back into our mouths, and we are forced, against our will, to consider the French in Algeria as armed foes.

One is aware that all this ultra spirit in the mouths of M. Thiers and others is merely an electioneering manifesto. England, and England alone, is the burden of every French song, as if there was no other country or topic in the world. Sleeping and waking, French writers seem to think of nothing but England; it is their nightmare. If Russia, Prussia, or Austria had a free press to bandy words and insults with the French, they might turn their attention and rancour to another quarter; but the censorship wisely cuts off all discussion, and with it all irritation. France and England are thus stupid enough to quarrel, because they are free, and because they have the facilities of quarrel. The very reason that should unite disunites them, and what should be the bond of sympathy is the cause of hate. Time, however, it is to be hoped, will enable the calm and sensible of both countries to understand each other, and be above the petty passions of the brawlers on either side.

THE LITERARY EXAMINER.

War and Peace. By William Jay. New York: Wiley and Putnam.

An exhortation to peace from America is worth welcome for its novelty; and as it is little likely to be popular on the other side of the Atlantic, may be recommended to popularity on this side.

One of its brief remarks on two points at issue in the case of the *Creole* is worth all the empty tediousness of Mr Webster. And very sad it is to think that, among the most intelligent Americans, this anti-popular manner of looking at a popular question should be about the rarest thing in the world:

"Admitting Madison Washington and his associates to be murderers, do the laws of nations require the surrender of murderers? To this question the American government has returned an emphatic answer: first, by making the mutual surrender of murderers an article of the treaty concluded with Great Britain in 1794, and in constantly refusing, since the expiration of that treaty, to surrender murderers when requested to do so by the British authorities. Hence it is obvious that the refusal of Great Britain to surrender murderers to us cannot be a just cause for war.

"But these slaves, after breaking their bonds, took refuge in the British dominions, and hence arises the question, do the laws of nations require the surrender of fugitive slaves? This question, also, our government has itself answered, and of course must be estopped in its claims by that answer. Some years since our minister in England was instructed to propose a treaty stipulation, whereby the British government should agree to surrender all the slaves who might take refuge in Canada, we offering, in consideration, and on condition of such agreement, to surrender such slaves as might escape to our shores from the British West India Islands. We also endeavoured, but in vain, to induce Mexico to enter into a treaty stipulation to restore our fugitive slaves. Should a ship load of fugitive slaves from Martinique arrive in New York, there is no authority known to the constitution or laws that could surrender them."

In all Mr Jay's views, few will be found to agree: but no one will doubt that they are creditable to his fancy and his heart. He earnestly and eloquently denounces war in all its shapes, and submits a plan for preserving a kind of universal peace among the nations. It is the old plan of treaty and arbitrament—to propose which, before a vast many other things are proposed and done, is to repeat the venerable mistake of setting cart before horse.

Goethe's Faust. Translated into English Verse. By Sir George Lefevre, M.D. London: Nutt. St Petersburg: Kirton.

For information of the curious in such things we have to record the appearance of another English *Faust*. To the announcement of the fact, we have little to add.

Sir George Lefevre has corrected some literal mistakes in previous translations, which had already been pointed out, and were not of very great importance. Here and there, too, he writes with a certain degree of ease, and masters a few happy turns of verse. For the rest, we are sorry to say that a remark in the preface must be held to have described the character of the translation with a fatal accuracy. It is a *Faust* "in English verse" with "no claim or pretensions to poetry."

It is very sad to think that writers of respectable talents, instead of employing them to some good purpose on affairs or ideas of their own, should persist in these inflictions of tedious travesties of *Faust* on unoffending readers. When will it occur to them that a world of German dialect, and a world of German intellect, may possibly be two different worlds; and that really this reading-made-easy translating of the *Faust* of Goethe is very profitless groping in the dark till that truth is better known.

England in the Nineteenth Century. Edited by Mr C. Redding. How and Parsons.

The numbers that we have seen of this publication—suggested by the success of a similar work on Ireland—are highly creditable, in respect both of art and literature. It is intended as an "illustrated itinerary," and to embrace every object of agriculture or commerce, of art or antiquarian remains, of natural scenery or character, in all the English counties. A somewhat comprehensive scheme; but one which has been begun with an energy which at least promises well.

The counties are treated separately, and apparently by distinct writers: the numbers before us relate to Cornwall and Lancashire. If we prefer the treatment of the latter, it is because the writer indulges less of mere personal feeling and opinion; always best avoided as much as possible in works of this nature. But in both there is much pleasant writing, and extremely useful information.

The illustrations are excellent. Those on wood, in particular, very clear, characteristic, and brilliantly cut.

A Dictionary of Science, Literature, and Art. Part XI. Longman and Co.

This excellent book approaches to completion, and will be a rich addition to the series of encyclopædias and dictionaries whose value we have often remarked upon.

The most important articles in the part before us are Sound, Steam, and Taxation: the first having no allusion to Sir Robert Peel's speeches, though the last, in its duty of pointing out all that is mischievous and pernicious in tax-imposition, has of course large and opportune allusion to Sir Robert's measures.

Let us subjoin one or two pregnant sentences. "We may get a pretty accurate notion of the income derived from lands, houses, funded property, and mortgages; but all beyond this is mere guess work. There are no means by which to ascertain the amount of farming capital, stock in trade, the profits derived from them, or the incomes of professional men. No inquisition into the private affairs of individuals can ever discover these particulars. . . . Besides, although these preliminary and insuperable difficulties were overcome, we should have other and greater difficulties to surmount before the tax could be fairly assessed. The same deduction should not be made from incomes derived from sources that are not equally lasting. To assess them on a just principle, the present value of different incomes, or their value reduced to a perpetuity, would have, in the first place, to be determined. . . . Such taxes have been the curse of every country into which they have been introduced."

Catalogue of the London Library: established in 1841 at No. 49 Pallmall. M'Gowan.

The London Library is at last, as Lord Aberdeen would say, *un fait accompli*. We have here a very decisive proof of it.

The Library already contains upwards of thirteen thousand volumes, in the best departments of literature and philosophy: the fruit of a year's existence. For a beginning, this is very well: indeed, all difficulties taken into account, it should be matter of surprise that so much is done. And we suspect that the mere publication of this Catalogue will greatly facilitate what remains to do. The homely proverb of the "pig in a poke," is of pretty general application in our good country; and now that the animal is fairly out of the poke, subscriptions will be more apt to find their way out of the pocket. For people must begin to suspect, as they look through this Catalogue and compare it with others at hand, that it would be surely better worth

their while to pay two pounds a year for the privilege of reading good books, than to pay ten for reading trash.

The principle of the London Library, we need hardly add, is that these books may be read at home. The crying necessity for some such institution was well pointed out in Mr Christie's admirable pamphlet, and this Catalogue is the proof that the Committee have made earnest and successful exertions to supply it. They acknowledge in their preface, we are glad to see, many donations of books; among them, of "a valuable selection of the best German authors" from Prince Albert: and a bequest of money from a late Fellow of Balliol. These are examples well worthy of imitation.

MUSICAL EXAMINER.

CONCERTS OF ANCIENT MUSIC.
Second Concert, Wednesday, April the 6th.
UNDER THE DIRECTION OF HIS GRACE THE ARCH-BISHOP OF YORK.

PART I.	
Overture and March (<i>Alcides</i>)	Handel.
Corale (full choir). "O let us praise the Lord"	Martin Luther.
Song, Miss Birch, "Let the bright Seraphim" (<i>Sansouci</i>)	Handel.
Selection from a Requiem	Cherubini.
Recit. and Air, Mr Phillips, "Now heaven in fullest" (<i>Creation</i>)	Haydn.
Chorus, "Credo in unum Deum"	Hummel.
Glee, "Cold is Cadwallo's tongue"	Horsley.
Aria, Mad. Caradori, "Vengo a voi (<i>Gerusalemme liberata</i>)"	Guglielmi.
Recit. and Solo, Miss Birch, "As from the power." Chorus, "The dead shall live" (<i>Dryden's Ode</i>)	Handel.
PART II.	
Overture (<i>Jubilee</i>)	C. M. von Weber
Recit., Miss Birch, "Ye sacred Priests." Air, "Farewell, ye limpid streams" (<i>Jephtha</i>)	Handel.
Chorus, "Non sdegnare." Solo, "Come consuma" (<i>Elena e Paride</i>)	Gluck.
Aria, Mr Machin, "Si tra i ceppi" (<i>Berenice</i>)	Handel.
Duetto, Mad. Caradori and Miss Dolby, "Ah! perdona" (<i>Tito</i>)	Mozart.
Recit., March, and Chorus, "Glory to God" (<i>Joshua</i>)	Handel.
Recit. and Aria, Mad. Caradori, "Non mi dir" (<i>Don Giovanni</i>)	Mozart.
Glee, "Tis the last rose of summer"	Irish Melody.
Chorus, "Hallelujah! to the Father!" (<i>Mount of Olives</i>)	Beethoven.

The present concert, selected by the venerable Primate of England, abounded in good things, all of which, it is true, were performed last season. Nevertheless, such music may be listened to annually, and indeed oftener, without the slightest chance of its producing weariness. But there are among what are termed amateurs those who attend, with apparent satisfaction, week after week, and month after month, to a trashy opera of Donizetti, though the finest compositions of a Handel fatigue them if they recur more than once in four or five years. Such persons, however, are not to be found among the *habitués* of the Ancient Concerts, for these, in despite of their rank, are not *fashionables* in their musical taste.

The overtures were the least pleasing pieces in this selection; that to *Alcides*, in D minor, is rather dull, and displays little of the author's genius; the other, a *pièce de circonstance*, written to commemorate the 50th year of our third George's reign, should only be given in the open air; it is, with its ear-stunning brass, more calculated for the parade than the concert-room. The *Corale* (i.e. psalm-tune), by Martin Luther, is a fine piece of Doric harmony. The "Credo," from a mass by Hummel, is a splendid specimen of modern ecclesiastical music. The short scene, from Gluck's almost unknown opera (*Helen and Paris*), is as lovely as simple; much, indeed, of its loveliness is attributable to its simplicity. The two glees, differing entirely from each other in style, agreed in producing the most delightful effect. Mad. Caradori, Miss Birch, Mr Phillips, &c., were all very successful in their efforts, and the choruses were, as they almost invariably are here, magnificent.

PHILHARMONIC CONCERTS.

Second Concert, Monday, April 4.

ACT I.	
Sinfonia, Lester Q	Haydn.
Aria, Miss Dolby, "O salutis hostia"	Cherubini.
Concerto in F, Pianoforte, Mrs Anderson	Hummel.
Recit. ed Aria, Mad. Caradori Allan, "Dove Sono" (<i>Le Nozze di Figaro</i>)	Mozart.
Overture, <i>Leonora</i>	Beethoven.
ACT II.	
Sinfonia, No. 6	Mozart.
Aria, Mr J. A. Novello, "Mentre ti lascio"	Mozart.
Fantasia, Clarinet, Mr Goudswaard	Reissegger.
Terzetto, Mad. Caradori Allan, Mr J. Bennett, and Mr J. A. Novello, "Benedictus"	Cherubini.
Overture, <i>Anacraon</i>	Cherubini.

With the exception of one piece, this was a selection of *chefs-d'œuvre*. The first symphony was, no doubt, a favourite of its author, for he chose it when, on receiving the honour of a doctor's degree at Oxford, he exhibited to the University a further proof of that genius which had obtained for him so flattering a distinction. There is no elaboration in this, and it is devoid of the *strepitoso* which many in the present day seem to delight in; but its subjects are melodious, and they are all worked out in a manner that proves the composer to have felt and to have been influenced by the rule *ars est celare artem*. Of the grand symphonies of Mozart, none is superior to this sixth, which whimsically is often named after the Chief of Olympus.

There is more fancy, more originality, in the Concerto of Hummel now performed than in any of his works, and

it received every possible justice from the hands of Mrs Anderson—whom we never heard to greater advantage—as well as from the band generally. The whole was most delightful. The *Fantasia* was remarkable as being the most wretched composition ever brought before an audience, executed with the most consummate skill. How so excellent a performer could choose so execrable a piece of music is to us a perfect enigma: and we have almost as much difficulty in accounting for the passiveness of the directors in not effectively remonstrating against the introduction of a work which was little less than an affront to the company, and manifestly prejudicial to the performer, who did not meet with half the applause which, with better music, he could not have failed to obtain.

Madame Caradori sang "Dove sono?" with great purity of taste, and was eminently successful; and Mr J. A. Novello showed his judgment by selecting the fine aria by Mozart,—an air written to strengthen some feeble opera by some feeble composer whose name is become extinct.

IMPERIAL PARLIAMENT.

HOUSE OF LORDS.

Thursday, April 7.

The House of Lords met this day for the first time after the Easter recess. The business was, however, confined exclusively to the presentation of petitions, and their lordships, after sitting about half an hour, adjourned.

Friday, April 8.

The Earl of Wicklow presented a petition from the High Sheriff and landed proprietors of the county of Wicklow, against the importation of foreign cattle. The noble lord stated that he could not concur in the prayer of the petition, because he thought the measure would be beneficial.

The corn importation bill was brought up from the Commons, read a first time, and ordered to be read a second time on Friday next.

The ecclesiastical leases bill and the corporations leases bill went severally through a committee, and were reported.—Adjourned.

HOUSE OF COMMONS.

Monday, April 4.

The house re-assembling after the Easter recess, a notice of motion was made by Mr T. DUNCOMBE, that he will propose that the rule which prohibits the presentation of petitions against any tax under consideration of a committee of the whole house, shall be rescinded.

In answer to a question from Mr R. CURRIE, Sir R. PEEL re-stated his determination, that the existence of the ministry should depend on the carrying of his financial measures, the income tax being the basis of his amended tariff, admitting, however, such modifications in the new tariff as may be considered reasonable.

EXCHEQUER BILLS BILL.—Sir R. PEEL gave this priority before the other business of the day.—Sir T. WILDE moved amendments on several sections; and proposed two additional clauses, one for enabling the claimants to be heard by attorney or counsel, and the other for compelling an early report from the commissioners.—The SOLICITOR-GENERAL stated it to be the intention of the government that the evidence in general should be reported; but as there might be particular cases in which the publication of the facts might be inexpedient, he would rather not make the bill compulsory in this respect. He thought there might be much inconvenience and delay in giving a general right of being heard by counsel.—Sir R. INGLIS urged the necessity of despatch.—Sir R. PEEL acceded to the general principle of giving publicity to the evidence, but wished to allow to the commissioners a discretion, both as to this point and as to the circumstances in which counsel should be allowed.—Lord J. RUSSELL contended for allowing the liberty to be heard by counsel, wherever the claimants might desire it.—The ATTORNEY-GENERAL argued that the multifarious and unlimited character of the inquiry would make it extremely inconvenient to allow an absolute right of being heard by counsel.—Sir R. PEEL said, with reference to some further observations interposed by Lord J. Russell, that the treasury would take the responsibility of determining what should be published and what withheld.—Sir T. WILDE observed, that this was not a case in which the general regard due to the interests of individuals ought to be waved by reason of the confidence claimed for certain commissioners. The delay which might be caused by some lengthy speeches was not a consideration to be set against the substantial interests of justice; nor were the ordinary rights of parties to be denied them merely because their judges were men of undoubted character.—Sir W. FOLLETT admitted the general fitness of hearing counsel on these cases; but objected to give such a right as would virtually take the conduct of the inquiry away from the commissioners.—Mr WAKLEY thought that if there was a clear understanding to the effect intimated by the Solicitor-General, if the admission of counsel were to be the general rule, and their exclusion only the exception, Sir T. Wilde would have substantially gained his object without pressing his clause.—Mr C. BULLER hoped that in the construction of this tribunal there would be no deviation from the general mode of conducting legal inquiries.—Sir R. PEEL said that if there must needs in all cases be counsel against the crown, there must also in all cases be counsel for the crown. These commissioners were not to decide, but only to report.—Sir T. WILDE insisted on the injustice of allowing the commissioners to admit or exclude what evidence they pleased. Were they to select the witnesses for examination? If there were objections against any particular claim, how were they to learn those objections? Not, he hoped, by private communication (hear); the

only fair way was the open one, the counsel for each claimant stating his case, and the counsel for the treasury theirs. If this inquiry had been left to a committee of the House of Commons, would counsel have been excluded? He would not be content with a mere understanding on such a subject; what was fit to be understood was fit to be directed. (Hear.)—Mr KEMBLE understood that the clause would but injure those who sought it.—Mr BARING considered that the parties and the public ought mutually to have their interests protected by the thorough sifting of counsel on both sides.—Mr HAWES said, that to exclude counsel on some claims and admit them on others, would raise a prejudice against the merits of those cases in which it should be decided that counsel were necessary.—Mr ATTWOOD, Mr WASON, and other members, said a few words each, and the committee divided—for the clause, 77; against it, 64; majority, 13.—The bill then went through committee, and then Sir R. PEEL proposed that the house should go into a committee of ways and means.

INCOME TAX.—Mr BLEWITT declaring that the country received the proposition of the income tax with universal execration, though it had been tried to make it palatable by an amended tariff, concluded with a motion that the house should not resolve itself into a committee on the income tax until it had been ascertained what amount of relief would be given to the country by the proposed commercial and financial reforms.—Strangers were ordered to withdraw, but Mr S. CRAWFORD rose to state his own and his constituents' views on the financial propositions of the government.—Strangers were again ordered to withdraw, but Mr T. DUNCOMBE appealed to Sir R. Peel not to lead the country to suppose that the government treated the motion with silent contempt.—This brought up Sir R. PEEL, who disclaimed all intention of postponing the tariff from any other motive than that of making it as perfect as possible. He was quite satisfied with the "explosion" (laughter), with the result of the delay caused by the Easter recess, for the country, instead of execrating, had approved of his propositions, including the income tax. He reiterated his intention of standing by his measures, and was convinced that the House of Commons would sanction them.—Mr E. ELLICE thanked Sir R. Peel for his general progress toward commercial remission; but he did not approve the reduction of the duty upon timber. He should have preferred a present addition to the duty on Canadian timber. He could not sanction a tax upon the income of a profession, or of a perhaps declining trade, like that of his own constituents. He had, however, too much confidence in the honest intentions of Sir R. Peel to vote against the preliminary resolution.—Mr T. DUNCOMBE explained, and, after a few words from Sir R. PEEL, Mr BLEWITT withdrew his amendment, and the house went into committee. The first resolution was passed without a debate.—On the second, Mr M. GIBSON expressed his conviction that Sir R. Peel had quite misstated what was the actual feeling of the country on the subject of the income tax. The tariff was unquestionably received with favour by the commercial community, as they considered it to be a step in the right direction. But the income tax, by the inequality of its pressure, would blunt the moral feelings of the people; and it would be necessary to adopt an abhorrent system of espionage in order to make it productive. (Hear.)—Mr R. WASON here called attention to the fact that the first resolution, affirming the income tax, had been proposed and passed in a way which had not attracted sufficiently the attention of members. This produced a somewhat singular and lively conversation, members affirming and denying that the resolution had been put in a distinct and deliberate manner, including, amongst the speakers, Sir R. Peel, who admitted that it would be unfair to assume that the resolution had passed without opposition, but they could not now retrace their steps. This was put an end to by Mr RICE, who proceeded to state his opinions, which he had intended to have done on the proposition of the first resolution.—After some conversation between Mr M. Gibson and Sir R. Peel, Mr WALLACE, who had been an income tax commissioner under the old system, gave his reminiscences of the irritation, ill feeling, and fraud, which the collection of the tax created, and declared his intention of resisting the passing of the present one by every means in his power.—Mr CHRISTMAS, amid considerable noise and impatience, addressed the committee, after which Mr WAKLEY said his constituents had repeatedly asked him how it was that, in levying the income tax, a distinction was made between farmers and tradesmen—the farmer was not only exempted under a rental of 300*l.*, but he was freed from the master grievance of the scrutiny. The working people were also asking, why, seeing no real reduction was to be made in the price of bread, these alterations were to be made in the tariff, by which foreign manufactures were to be brought into competition with their labour.—Mr S. WORTLEY replied to Mr Wakley, that the rent of a farmer was the criterion of his income, and affirmed that the new corn law did reduce the value of agricultural produce.—After some observations from Mr H. JOHNSTON, Sir R. PEEL defended the propositions of the government from the imputation of having been framed to conciliate political support. Every interest touched had raised an outcry, but this was a proof that government were acting on the principle of doing justice to all. He had not calculated that the effect of the alterations in the tariff would be ascertained before five years; but he only proposed the income tax for three years, leaving it then to parliament to continue it or not. He warned the house against admitting any modification of the income tax, which would have the effect of impairing its future financial efficiency, should it be required in time of war. (Cheers.)—Lord J. RUSSELL said that was the reason which disinclined him from adopting an income tax in time of peace. Sir R. Peel had pointed to the alarm which prevailed amongst the farmers, as a proof that his measures were calculated to benefit the consumer by

lowering the cost of food. But one cause of the alarm was the suddenness of the propositions, which had not been expected by the farmers from those who proclaimed themselves their friends. (Cheers.) They were following the front rank of their own army, which had turned round and fired on them. (A laugh.) Seeing that the first resolution had been unwittingly carried, he did not see any advantage of taking a division on the second, but he would take the sense of the house on the bringing up of the report. (Cheers.)—Before the resolution was put from the chair, Mr GREENE (the chairman) made some observations on the subject of the passing of the first resolution, and declared his conviction that he had put the question distinctly and deliberately.—The second resolution was put and carried, and the house resumed.

Tuesday, April 5.

Mr MANNERS SUTTON obtained leave to bring in a bill for the better regulation of turnpike trusts.

Lord ELIOT obtained leave to bring in a bill to regulate Irish fisheries.

Sir VALENTINE BLAKE obtained leave to bring in a bill to alter the law in relation to the admission of barristers in Ireland.

Lord INGESTRE moved for documents connected with the construction of Plymouth Breakwater, which was agreed to.

CORN IMPORTATION.—The house went into committee on the corn importation bill; and a discussion of considerable length arose.—Mr BARCLAY, upon the ninth clause, providing for the ascertainment of the averages, moved a resolution, "That it is not expedient to add to the number of the towns whence returns are now made." This appeared to the chairman to be an informal motion, but Mr CHILDERS raised the same question by another amendment.—This was opposed by Sir R. PEEL. The discussion was then continued, chiefly between Mr HAWES and Mr GLADSTONE, the former asserting, and the latter denying, that the towns proposed to be added had been purposely selected from districts producing low-priced corn, in order to keep down the rate of the averages.—Mr HAWES referred to the return respecting the fifteen agricultural towns, and in that paper there was the peculiar feature that London had been left out and Liverpool added. (Hear.) London, where the highest prices were invariably had, was left out; and Liverpool, where the lowest prices prevailed, was added. (Hear.) He would ask why this was done?—Sir E. KNATCHBULL vindicated the intentions of government.—Mr VILLIERS desired to know with what other object those towns had been selected, in a bill the aim of which was notoriously to keep up the rents of the landlords? (Hear.) He scouted the notion of treating the measure as a concession or a settlement; it was merely a confession of the error in which the opposite party had theretofore persisted; and it would be the people's business to go on agitating till they obtained a real relief. (Hear.)—Mr LABOUCHERE admitted that he had much overrated the extent to which the averages were likely to be reduced by the enactment now under consideration. It was difficult to judge precisely what its effect would be.—Lord WORSLEY thought that the new list of towns would not materially lower the averages, nor sufficiently protect the agricultural interests.—Sir R. PEEL, without meaning to deny that the frauds in the taking of the averages had been somewhat exaggerated, yet felt persuaded that they had existed to some extent, and that the introduction of a larger number of towns would go far to prevent them.—Dr BOWRING believed that it was a plan which would injure the consumer by raising prices. After this discussion the amendment was withdrawn, and the committee proceeded with the next clause, also relating to the regulation of the averages.—Mr WAKLEY here complained of the effect likely to be produced on the averages by the inclusion of sales of inferior corn; in which view he was supported by Mr HAWES. But Mr GLADSTONE apprehended that no such quantity of inferior corn was likely to be included as would at all materially affect the averages.—Mr AGLIONBY suggested, that in each return, all corn, bearing less than a certain proportion to the corn of highest price, might be excluded; and Mr WAKLEY declared his intention of moving a clause hereafter for the obviation of the mischief.—On the clause enabling the treasury to remove inspectors, Mr AGLIONBY expressed a constitutional jealousy of government influence.—When the 27th clause was in discussion, Lord WORSLEY proposed that, instead of fixing six weeks as the period from which the averages should be deduced, the committee should fill up the blank with the period of ten weeks.—Mr PALMER, of Berkshire, concurred in the wish to extend the period.—Mr GLADSTONE feared that such an extension would prevent the due relief to the consumer when the price was rising, and defeat the due protection to the grower when the price was falling.—Mr CHRISTOPHER was desirous to extend the period.—Colonel SIBTHORP opposed it.—Lord EBRINGTON would have preferred ten years to ten weeks, for then there would have been practically a fixed duty.—When two or three other members had said a few words each, Sir R. PEEL declared his conviction that the safest course, both for the consumer and for the grower, was to adhere to the six weeks.—Mr HAWES said he could have understood the advantage of a very short or a very long period, but not of an intermediate length of time like ten weeks.—The committee then divided—for the amendment, 37; against it, 242; majority, 205.—The committee proceeded to clause 29, upon which Mr CHILDERS moved that, until the 1st of May, 1843, the import duty should be regulated by averages taken only from the old list of towns; but after that time, by averages taken from all the towns in the schedule, unless parliament should meanwhile direct otherwise.—The committee divided without a debate—for the amendment, 69; against it, 202; majority, 133. The clauses printed in the bill having been gone through, some discussions

took place upon additional clauses proposed by Lord WORSLEY, which, however, were withdrawn without a division.—Colonel SIBTHORP, in proposing another clause, made some observations about the probable danger to the landed interests from some of the reductions in the tariff; upon which Sir R. PEEL announced that he should take a suitable opportunity of explaining the entire groundlessness of the apprehensions entertained respecting the importation of certain articles, particularly live cattle. The gallery was cleared for a division on the clause of the gallant colonel, but he did not succeed so far as to obtain a seconder. The committee went through the schedule of the towns from which the averages are to be taken, and the house adjourned.

Wednesday, April 6.

COPYRIGHT BILL.—The house went into committee on this bill, the third section whereof proposed that the copyright of literary works should in future continue for the author's life, and 25 years further.

Lord MAHON, the originator of the bill, began the discussion by explaining the general scope of the measure, of which this enactment is the leading feature. He remarked upon the change in the position of literary men produced by the cessation of that patronage which they were wont to receive from the great until the time of Sir Robert Walpole; and sketched the progress of our legislation on this subject from the reign of Anne to the present time. The proposed enactment might, to a certain extent, keep up the price of books, but the additional 6*d.* would be not unwillingly paid by the reader of an admired work, who would always have some sympathy with his author, and the author himself would be induced, by the extension of his term, to look less to present and ephemeral fame, and more to the permanent taste and judgment of his country. (Hear.) It was for the national honour and interest to evince a sympathy with literature. (Hear.) Not only authors, but the three classes connected with them—the publishers, the printers, and the stationers—were all favourable to the present bill. (Hear.)—Mr MACAULAY, concurring in the objects of Lord Mahon, yet thought they would be better accomplished by protecting each copyright for the term of life or of 42 years, whichever of those terms should have the longest duration. This extension, which gave 14 years in addition to the present period of 28, would best guard against the uncertainty of human life, and most nearly equalize the protection to the earlier and to the later productions of the same writer. He illustrated this view by a multitude of striking examples, by which he showed that Lord Mahon's measure gave the longest copyright to the crude productions of youth, and the shortest to the matured works of middle and later life.—Sir R. INGLIS urged, against Mr Macaulay's plan, that it would take away from an aged author, dying 42 years after his publication of some valuable work, the consolation of being able to provide for his family by a posthumous copyright. He was glad, however, to have heard no more of the old objections on the score of political economy. He mentioned various instances in which eminent works of our own contemporaries would have derived less protection from Mr Macaulay's terms than from Lord Mahon's.—Mr WAKLEY saw no occasion to make any change at all in the existing law. Authors, for the last 40 years, had been paid quite enough. They owed a great portion of that reward to the unsurpassable invention of printing; without this, what could the authors have done? The house should not interfere against that cheapness of books which was indispensable to the improvement of the people's minds. The old system had produced works which would never be exceeded under any new one; but then formerly authors were not, as now, the worshippers of the golden calf. (Loud laughter.) The urgency of the literary men in the present day for a measure like this was a degradation to literature itself. Why should poets be protected so much more than other inventors? No poet's invention had done for the public what had been done by Jenner's discovery of vaccination, or Harvey's of the circulation of the blood. Nor did the medical discoverer acquire his skill, like the poet, by a pleasant exercise; but through sickness, and sorrow, and infection. Yet, in the medical profession, a man who sought exclusive profit by a secret which he kept to himself was scouted as a quack, not protected as an inventor. He then read specimens from Mr Wordsworth's poetry, with the view, as he said, that the house might judge of the quality of the productions for which additional protection was asked. It was not the men of the highest intellectual character, such as Sir John Herschel, who asked for this additional protection, while to give it would interfere with that instruction of the people which was going on through the cheaper produced editions of works out of copyright. He implored Lord Mahon to abandon his bill, but, as a choice of evils, he would support Mr Macaulay's proposition.—Mr MILNES reprobated the spirit in which Mr Wakley had given his quotations. He denied that prices are materially augmented by copyright, and instanced high prices of various books in which no copyright subsists. He vindicated the characters of the writers who had concurred in the present application to the legislature. Great sums had, indeed, been received by a few among authors, but no literary incomes could be compared with the gains of the leading men in that medical profession which had been brought into so invidious a parallel with literature. He preferred Lord Mahon's proposal to that of Mr Macaulay's, but was glad to have so fair an alternative.—On the third clause of the bill, Mr MACAULAY proposed his amendment.—Lord MAHON defended his own proposition.—After which, Sir ROBERT PEEL said that Mr Macaulay's argument in favour of his proposition carried conviction with it, but he suggested a compromise, by which seven years after the author's death might be given for the benefit of his family.—Mr WYNN reminded Mr Wakley that Dr Jenner had been rewarded by parliament, and

expressed himself willing to see an extension of the principle.—Lord JOHN RUSSELL thought that Lord Mahon's bill would be a boon to authors, and had not been convinced by Mr Macaulay's arguments to support his proposition. But as both Lord Mahon and Mr Macaulay had somewhat similar objects, he regretted that there should be a division on the subject, and recommended the adoption of Sir R. Peel's suggestion.

—Mr MACAULAY expressed his regret that he could not, with satisfaction to his own mind, adopt the compromise. Strangers were repeatedly ordered to withdraw, the intervals being occupied by observations from Sir R. PEEL and Mr AGLIONBY.—Two divisions took place, the first on Lord Mahon's proposition of 25 years after the author's death, which was lost by 68 to 56; and the second on the proposition that the blank should be filled up with the word "seven," which was carried by 91 to 33. A third division took place on the adoption of Mr Macaulay's proposition of 42 years, which was carried by 101 to 22. The result of these three divisions was the adoption of Mr Macaulay's proposition of 42 years certain, or for the author's life, whichever shall be longest, with the addition of Sir Robert Peel's suggestion of seven years after the author's death, should he have outlived the term of 42 years from the publication of his work.—Another division took place on the clause as thus amended, Mr WAKLEY objecting to it altogether. The clause was carried by 96 to 17.—The next clause, providing for the reversion of existing copyrights in the possession of parties not related to authors, raised a discussion, and led to a division, Mr WAKLEY moving its omission on the ground of its injustice to those who had already made contracts on the faith of the existing law. It was retained by 69 to 26.—After some other clauses were agreed to, the CHAIRMAN obtained leave to report progress, and sit again on Wednesday next.

CORN IMPORTATION.—On the bringing up of the report on the corn importation bill, Mr MILNER GIBSON suggested that a limited period should be named in the bill for its duration, say one year, so as to bring it again under the consideration of parliament. He proposed this from a conviction of the instability of the proposed measure, and not to hold out delusive expectations.—Sir ROBERT PEEL said that was the reason why he could not think of adopting such a suggestion.—Sir R. PEEL also named Friday for the discussion on the bringing up of the report on the income tax.

Thursday, April 7.

RIGHT OF PETITIONING.—After some conversation, arising from questions on the tariff and the Chinese ransom money, Mr DUNCOMBE rose to propose, that the rule of the house precluding the presentation of petitions against any tax under its consideration, should be rescinded. He reviewed the circumstances from which the rule originated, and declared that, in proposing his motion, he stood on the broad principle of the right of the people to petition against any tax whatever.—Sir GEORGE CLERK admitted that the right of the people to petition should be as little narrowed as possible. But he argued that experience and public convenience were in favour of the rule, which was adopted 150 years ago, and was not productive of any real injury.—Mr MACAULAY thought that the whole argument of Sir G. Clerk was directed against the right of petitioning generally. He only knew of two reasons which should exclude petitions, impropriety in expression, or want of jurisdiction. The right of taxation belonged to the House of Commons as its own proper function, yet by this rule the people were driven to petition the House of Lords against the income tax. His own constituents had passed strong resolutions on the subject; and no public inconvenience could result from rescinding the rule; for that very afternoon, before public business commenced, there had been abundant time to present petitions. (Much cheering.)—After a few words from Captain Hamilton, Sir R. PEEL said he would be guilty of a gross dereliction of duty if he did not meet the motion with a direct negative. The rule had been maintained in periods when there were men in the House of Commons as keenly alive to the rights of the people as any at the present day. Mr Macaulay's zeal had never been awakened till he was out of office. (Mr Macaulay here intimated that he had not heard of the rule till the present time.) The question had been raised in 1795, when the popular party were powerful in the House of Commons, and the maintenance of the rule passed *nemine contradicente*. He did not think that he had much to fear from petitions against the income tax were the rule rescinded, but he would be no party to any compromise, and felt convinced that he would be supported by a large majority of the house in maintaining the rule.—Sir G. GREY regretted that Sir R. Peel had imputed mere party motives to Mr Macaulay. Precedents were in favour of the rule, but were we to be bound by our ancestors to the maintenance of a rule which aggrieved the people of the present day? He deprecated protracted debates, but this rule was almost a necessary consequence of them, in shutting out the expression of public opinion.—Mr C. BULLER, after some allusions to the course which had been pursued before Easter, declared that the country having been taken entirely by surprise by the proposition of the income tax, the motion was perfectly appropriate.—Mr WALLACE also supported the motion, claiming for the people the right of full, free, and continuous petitioning.—Sir J. HANMER (speaking from the ministerial side of the house) declared his determination to support the motion.—Mr WAKLEY commented on the secrecy which had been maintained by Sir R. Peel, before the promulgation of his plans—a policy which he had a perfect right to pursue. But after that secrecy was ended, the people should be permitted to express their opinions. On a division, the motion was rejected by 167 to 136.

CORN IMPORTATION.—On the motion of the third reading of the corn importation bill, Mr COBDEN rose to propose a motion, that as the House of Commons has repeatedly declared its inability to regulate the wages of labour, it is inexpedient and unjust to legislate, with a view to raising the price of food. The workmen of this country had repeatedly applied to the House of Commons to interfere, by legislative enactment, with the rates of wages, and it had been as repeatedly declared that it was impossible to do so. Why, then, should we legislate for the purpose of maintaining the price of food? Sir R. Peel had avowed this to be the object of the corn bill; and in thus legislating, principles were applied in the trade in corn, which worked gross injustice to all other branches of the trading and commercial community.

—Sir R. PEEL hoped that Mr Cobden would not consider that he was treating him with disrespect if he declined entering on the subject. The motion was tantamount to raising the entire question which had been so repeatedly discussed. Mr Huskisson had been referred to by Mr Cobden; but the opinion of that statesman, up to a late period of his life, had been in favour of a graduated scale of duties.—Lord J. RUSSELL compared what would be the probable operation of a fixed duty with that of a graduated scale, and declared his conviction, that the measure before the house would not stand as a permanent one. The time was not far distant when a sliding scale would be abandoned altogether, and sounder principles be applied to the trade in corn.—Mr VILLIERS thought that Sir R. Peel might have attempted some answer to Mr Cobden's argument, and expressed his unqualified condemnation of the bill before the house.—After a long and desultory conversation, in which Sir J. Tyrrell, Mr Ward, Mr Darby, Mr Wakley, Mr Blackstone, Lord Worsley, Mr R. Palmer, Mr Fielden, Mr Brotherton, and Sir Valentine Blake took part, the house divided, when the motion was rejected by 236 to 86.

Mr HENLEY then moved that the debate should be adjourned till Monday, which was seconded by Mr Blewitt, and, on a division, defeated by 247 to 68.

While strangers were absent from the gallery, another division took place on the third reading of the bill, Dr Bowring opposing it, when it was carried by 229 to 90.

Mr FRENCH then moved a clause, "That so much of the act as allowed the importation of foreign or colonial flour into Ireland" should not take effect till six months after the passing of the bill.—Sir R. PEEL opposed the clause; and Sir W. SOMERVILLE commented on the inconsistency of Irish members on the ministerial side of the house. He was replied to by Mr GLADSTONE; and Mr O'CONNELL declared that he would vote against Mr French's proposition should it be pressed to a division. After some observations from Mr Christmas and Mr M. J. O'Connell, Mr French withdrew his motion.

Mr A. JOHNSTON brought forward another clause, to permit damaged foreign or colonial flour, unfit for human food, to be taken out of bond for manufacturing purposes, at a duty of 1d. per cwt. It was seconded by Mr M. Phillips, and, after a conversation, negatived without a division.

Mr WAKLEY proposed that damaged grain, unfit for food, should not be included in the returns for making up the averages.—After some observations from Sir R. Peel, and one or two other members, it was withdrawn.

On the motion that the corn bill do now pass, Mr Cobden denounced the measure. The bill at last passed its final stage amidst ministerial cheers.

Friday, April 8.

Several petitions were presented on the subject of the new tariff.

THE INCOME TAX.—Mr T. Duncombe presented a petition from 308 inhabitants of London, of various trades and professions, against the income tax.—The SPEAKER intimated that the petition could not be received.—Mr DUNCOMBE was not aware that there was any standing order or regulation of the house against the reception of a petition against a tax. There was certainly a custom against it, but it was one which he thought would be "more honoured in the breach than the observance." The practice first began in the corrupt times of Sir R. Walpole, but he would remind the house that it had been set aside in 1815 and 1816, when Sir W. Cartis presented petitions from the city of London against the property tax. Without meaning any disrespect to the opinion pronounced by the right hon. gentleman in the chair, he should take the sense of the house upon the question.—Mr R. PALMER had formed one of the minority on the previous night, but he saw no grounds now for attempting to get rid of the decision the house had then come to. If there was no rule or standing order of the house against it, it was certainly competent to the hon. member to take the sense of the house upon the presentation of the petition.—Mr KEMBLE thought the motion a most unfair attempt to get rid of the decision of last night by a side wind, and should move the adjournment of the debate till Monday.—Sir H. HARDINGE was also of opinion that it was most unparliamentary to set aside the decision of last night, more especially as it would appear, from the state of the opposite benches (which were crowded), that there had been a preconcerted arrangement to take the house by surprise. (Cheers.)—Mr O'CONNELL denied that there was any attempt to get rid of the vote of last night by a side wind, and avowed that he came to the house for the express purpose of supporting the motion of the hon. member for Finsbury.—Mr LAMBTON had voted with the minority on the previous evening, but he must protest against what he thought an unfair mode of upsetting the resolution of the house on that occasion, and would not be a party to it.—Sir R. INGLIS said the hon. member might perhaps have carried his motion by assault in the first instance, but every moment lessened his chance of success, and with the assistance of the hon. member for Durham there was now little doubt that the amendment would be carried.—After some further discussion, Lord J. RUSSELL said he knew nothing of the intention of the hon. member to present the petition, and thought it was inconvenient to bring it on without notice. He certainly thought it was competent to the hon. member to submit such a motion as was then before the house, notwithstanding the decision of the previous night, but under all the circumstances he would recommend to his hon. friend to agree to the adjournment.—Mr DUNCOMBE could assure the house that the matter should not stop there. (Cheers.) Day after day, whenever petitions on the same subject were entrusted to him he should endeavour to present them, and the odium of refusing them would rest upon those members who would vote against receiving the prayers of the people when respectfully worded. The petition was then withdrawn and the debate adjourned till Monday.—Mr GIBSON wished, before the debate terminated, to know how it was that, although petitions were received against the corn laws, which were a tax upon food, petitions could not be presented against the income tax.—Sir R. PEEL said the rule of the house uniformly was, that when a tax was proposed for the service of the year petitions could not be received against it.

Mr SHARMAN CRAWFORD gave notice that on the 21st inst. he should call the attention of the house to petitions from various parts of the country, praying an extension of the suffrage; and would move that the house do take the subject into its immediate consideration. In answer to Mr O'Connell, Sir HENRY HARDINGE said, the subject of increased religious instruction to the soldiers serving in India was under the consideration of the government and the East India Company. WAYS AND MEANS.—THE INCOME TAX.—On the order of the day for bringing up the report of the committee on ways and means, Lord JOHN RUSSELL rose to move the series of resolutions of which he had given notice, and ob-

served that it appeared to him the government had taken too gloomy a view of the present position of the finances of the country, and that their remedy was beyond and beside the occasion. He did not think their difficulties at all so serious as had been stated, although he was ready to admit that serious difficulties did beset their commercial and manufacturing interests. To that their chief attention ought to be directed, and to that their chief remedy should be directed. (Hear, hear.) The deficiency which they were called upon to make good was taken by the right honourable baronet at 2,570,000L, whereas the sum he proposed to make up, arising, firstly, from the income tax; secondly, from the taxes imposed with regard to Ireland; and thirdly, the sum of 200,000L from the proposed duty on coal, amounted to 4,331,000L. It was not, therefore, from any immediate financial difficulty that the present great effort was to be made. The house would recollect the circumstances under which the income tax was formerly proposed. The year before a sum of 15,000,000L had been borrowed for the service of the year, and the assessed taxes had been tripled. In the following year there was a deficiency of ten millions, and the pressure of the war requiring a great effort, the minister of the day, having the house and the country with him, made the proposition of a property tax, for the purpose of enabling the income of the country to keep pace with the expenditure. Again, in 1806, when the war was renewed, the same system was resorted to, and the tax was raised to 10 per cent., the Marquis of Lansdowne, the then Chancellor of the Exchequer, finding that the loan of ten millions of the previous year had been increased to twenty millions. He need not remind the house of the history of that tax, or of the decision come to by parliament that a property tax was essentially a war tax. The right hon. baronet opposite had himself stated very grave and strong objections to such a tax as giving rise to fraud and perjury, and as being manifestly unequal and inquisitorial. It should be further borne in mind, that in 1798, when the income tax was first proposed, they were paying 46 per cent. for money. He would ask, was there any resemblance between that period and the present? (Cheers.) Although there was some addition to their difficulties, the credit of the country was unimpaired; the three per cents were at 89 and 90; they were able to borrow money at 3l. 10s. per cent., while other nations, Austria, Russia, and Holland, were raising money at 5 per cent. There was nothing, therefore, either in the state of the public credit, or in the amount of the deficiency itself, requiring such extraordinary efforts. The inequality and inquisitorial nature of the income tax were obvious and admitted, and the right hon. baronet himself had said that it ought not to be imposed unless in case of a great and overbearing necessity. He now came to the second part of the government proposition, namely, the alteration in the tariff duties. It had been laid down in 1822 by Mr Baring, that the great principle upon which they had proceeded, and which had secured the superiority of their trade and commerce, was, that the other great nations of the continent being at war, were unable to turn their attention to commerce and manufactures; and, in 1830, Mr Huskisson reminded them that now that other countries had entered into competition with them in manufactures, they could no longer levy additional taxes and keep up the heavy corn duties, which crippled their working classes and disabled them from competing with other countries. What was the proposition of the late government as regarded the tariff? Acting upon the suggestions of the Import Duties Committee, which had been last year the subject of sneer and taunt, but which was now a high book of authority (loud cheers), they took the three great articles of corn, timber, and sugar, and he had shown clearly that, with regard to the latter article, the reduction of the duty on foreign sugar, which had been previously almost prohibited, would give them, even if not one additional pound of sugar was consumed, a very large additional amount of revenue. The same had been shown with regard to timber and wheat, and with regard to the fixed duty of 8s. upon wheat, which it had been asserted was a heavy tax upon the consumer in times when the price was high, he would remind the house that that tax of 8s. would be paid, not by the consumer, but by the foreign grower and the merchant, and would add considerably to the revenue of the country. He now came to the various suggestions that had been thrown out to meet the deficiency in the revenue without having recourse to an income tax. One of these was a proposition to subject the succession to real property to the same probate and legacy duty as attached to the succession to personal property. (Cheers.) He really saw no reason why that should not be adopted in preference to an income tax. Why not impose additional taxes upon four-wheeled carriages, or male servants, or the other articles of luxury consumed by the wealthy classes? He really did not see why they were to impose an income tax when there was not any pressing exigency of the state—a tax which parliament had refused to impose in time of peace, and which Lord Althorp had denounced as being more unpopular and detested than any other, while, on the other hand, a plan had been submitted which would add considerably to the revenue without lessening, but rather increasing, the comforts of the people. He believed, however, the object was not so much to supply the deficiency as to support the minister (cheers); and the hon. member for Wallingford had stated that several hon. members whom he had consulted had told him that, if such a corn bill had been proposed by him (Lord J. Russell), they would not agree to it. (Cheers and laughter.) Another ground for supporting the measures of the government was, that it would keep out the enemies of the farmers; but he would ask, was the Earl of Leicester or was Earl Spencer an enemy of the farmer? and yet both these noble lords had thought his protection too high. (Hear, hear.) Were these the enemies of the agricultural interest? By no means; and yet those gentlemen, whose heads were composed of the same heavy clay as the acres they possessed (loud laughter), had denounced him (Lord J. Russell) as the enemy of the farmer, because he had not deceived them. (Cheers.) In 1839 and 1840 he had advocated the necessity of a moderate fixed duty. He, therefore, had not deceived them. He had given them due notice, but had they received any from the present government? (Cheers.) Let not, then, hon. members on the other side throw upon the late government the indignation which had been greatly excited against themselves at the discovery of what had been so carefully concealed during the late elections. (Cheers.) Why did they not manfully avow and become responsible for their change of opinion, and which had excited the disgust of those who confided in them, and the utter contempt of the country whose interests they had neglected? (Loud cheers.) The noble lord concluded by moving his resolutions, which will be found in another part of our paper.—The CHANCELLOR of the EXCHEQUER could assure the noble lord that he was not one of those who took a gloomy view of the financial affairs and resources of the country. The deficiency, however, they were

called upon to meet was not one arising out of the last year or two, but was a deficiency growing out of a most dangerous system of loans, beginning from little, and which, if unchecked, would necessarily paralyze the energies of the country. The noble lord had referred to the circumstances under which the income tax was imposed on former occasions, but it could not be denied that their present position was one of much difficulty and embarrassment, and that there was a large deficiency, with the prospect of a considerable increase in the expenditure. He need not remind the noble lord that Lord Althorp, to whose authority he seemed anxious to refer, had not limited the imposition of an income tax to a time of war alone, but had professed his anxiety to be guided by what were the exigencies of the public service. In 1831, when Lord Althorp had a surplus of 1,500,000*l.*, and when it was proposed to him to take off the malt tax, he objected unless the house would assent to a property tax. Now he could remind the house that loans were essentially the fitting instruments to carry on the extended operations which war was calculated to produce at a time when their trade and commerce would naturally be crippled, but when these loans were obtained in time of peace, the natural inference was, instead of being able to pay off the debts they had incurred they would of necessity be obliged to increase them to an enormous extent. The inequality of the income tax had been complained of, but he wished they would show him a tax that was not unequal. The inquisitorial nature of the tax was also objected to, and so far as he could accomplish it, he would make such modifications of the former act as would render it less searching, and that was the more necessary in the present depressed state of trade. It had been urged that the landed property of the country was exempted from the duty imposed upon personal property, but that was not the case, because there was a variety of ways in which it was made to contribute to the revenue of the country. After referring at some length to the alterations in the tariff proposed by the late government, the right hon. gentleman concluded by observing that the present occasion was one requiring their energetic exertions in order to place the finances of the country upon a proper footing, and by that means give relief to their trade, their manufactures, and their commerce, which the noble lord had admitted to be one of the main evils of their position.—Mr WILLIAMS had not heard a single argument from the right hon. gentleman in favour of the measures brought forward by the government, nor anything that would induce him to alter his opinion of the oppressive and unjust nature of the income tax. It was certainly right that the house should make provision for the expenditure of the country, but the additional five per cent. that had been lately imposed upon the assessed taxes, and its total unproductiveness, must satisfy the house that the people had been taxed to the uttermost of their ability to pay. He would advise the government, however, not to depend too much in making good their deficiencies upon the bank of England, for it might so happen that they would not be on all occasions able to meet the demands of the government. In another year the bank of England would be applying to that house for a renewal of its charter, and he wished the right hon. gentleman to be perfectly independent of them when that question came to be discussed. When the sense of the house had been taken upon the resolutions of the noble lord, it was his intention to submit the resolutions of which he had given notice, for a graduated tax upon pensions, and for a tax upon real property.—Sir ROBERT INGLIS said the right hon. baronet having expressed his willingness to receive any suggestions that might be made, he would take the liberty of throwing out a suggestion for the modification of his tax which he felt satisfied would allay the very general discontent and dissatisfaction that appeared to prevail among the parties whose incomes were among the lowest in the scale. His proposition was to impose the tax upon the surplus income over 150*l.*, namely, upon the person having 200*l.* per annum to tax only the extra 50*l.*; upon the person having 300*l.* to impose the tax on 150*l.*, and so on. (Hear, hear.) He believed he might add, that the country would be much better pleased to pay four or five per cent. provided the assessed taxes were repealed. (Hear, hear.)—Mr P. W. STEWART was also of opinion that the sum of 150*l.* should be considered the unit, at the same time he must enter his protest decidedly and emphatically against the tax in any shape. He complained of the manner in which the deficiency in the revenue had been exaggerated, and contended that no ground had been stated which would justify the infliction of what all sides of the house must admit to be a war tax. The hon. gentleman then pointed out several articles in the proposed tariff which he trusted would undergo revision in the new edition to be laid upon the table on Monday next.—Mr GEORGE PALMER had voted for the corn bill, although the agricultural interest generally was dissatisfied with it. If it did not work well, they would call upon the right hon. baronet to give the farmers some additional protection.—Mr SHELL said, if a case was made out showing that an income tax was required, the country would submit to it without a murmur; but he did not think it was the duty of the minister to exaggerate the exigencies of the country, and parade before it the conduct of the sovereign, in order to induce the country to receive the income tax. It appeared to him that the necessity did not exist for such a measure.—Sir ROBERT PEEL said, if he had brought forward the propositions contained in the resolutions of the noble lord, he could not have reckoned upon the support of the hon. members on the opposition benches, because he found the opinion of the late Chancellor of the Exchequer recorded most strongly and decidedly, and upon principle, against the application of the legacy duty to landed property. The right hon. baronet condemned with great vehemence the contumelious language applied by the noble lord to the agricultural members of that house. The right hon. baronet then proceeded to vindicate the measure which he had proposed with regard to corn, and which had been by some characterised as ruinous to the English grower, and by others as if for the purpose of favouring the agricultural interest exclusively. Had he adopted the proposal of the noble lord to increase the assessed taxes, the effect would have been to drive many of the great capitalists out of the country, and to break up their establishments at home; whereas by the income tax he was enabled to get at their landed property, as well as that which was deposited in the funds. Independently of that argument, the increase of the assessed taxes would press as heavily upon the professional man as the tax which he proposed, while it deprived them of the temptation to reside out of England. Whatever might be said against the proposed tariff, he trusted the agricultural members would wait until the whole of the details were fully before them, and he had no doubt he should be able to satisfy them of the expediency and sound policy of the plan he had proposed.—On the motion of Mr BROTHERTON, the debate was adjourned till Monday, and the house adjourned at two o'clock.

THE REVENUE.

The revenue accounts for the years and quarters ended 5th of April, 1841 and 1842, have been published.

On the year ended 5th of April, 1842, as compared with the year 5th of April, 1841, there is an increase of 687,941*l.* On the quarter ended 5th of April, 1842, as compared with the corresponding quarter of 1841, there is an increase of 111,332*l.*

The increase in the year is 175,905*l.* in the Customs, 422,188*l.* in Taxes, 90,000*l.* in the Post office, and 281,748*l.* in Miscellaneous. The decrease in the year is 65,427*l.* in the Excise, and 123,589*l.* in the Stamps.

In the quarter there is an increase of 49,000*l.* in the Post office, and 274,067*l.* in the Miscellaneous. In the Customs, Excise, Stamps, and Taxes there is a decrease. Without the Miscellaneous there would have been a considerable decrease in the quarter.

When we (says a contemporary) perceived the Miscellaneous in the three preceding quarters 18,235*l.*, 15,325*l.*, and 15,052*l.*, and no less than 323,193*l.* set down for the April quarter, we were at a loss to conjecture how the miscellaneous sources of revenue should all at once have become so abundant. A question put on Wednesday by Lord J. Russell led to an explanation of the mystery. His lordship asked whether, in the accounts of the revenue made up for the quarter ending the 5th inst., any sum was included in respect of the money received by us from the Chinese for the evacuation of Canton, and Sir R. Peel said he believed the Revenue Return did include a sum of 340,000*l.*; but he did not know whether he was quite correct.

FOREIGN NEWS.

FRANCE.

The Chamber of Peers voted, on Saturday, the sum of 1,000,000*l.* for secret service purposes, by a majority of 124 against 17; and they voted on Monday the project of law authorising the Government to levy 80,000 recruits of the class of 1842. The Chamber of Deputies proceeded on Monday to discuss the demand of additional extraordinary credits for 1841 and 1842, amounting to about 84,000,000*l.* It was reported that the King was ill. Private letters state that his Majesty had only a slight cold, which prevented his dining with the Royal family.

SPAIN.

Madrid journals and correspondence state, that on his return from Toledo, Mr Aston, the British Ambassador, had had a long conference with the President of the Council, which had given rise to many conjectures. The Ministry had received a memorial, signed by a number of inhabitants of Barcelona, calling upon them to deny from the tribune the truth of the statement of Sir Robert Peel respecting the negotiation of a commercial treaty between Great Britain and Spain, and to declare that no such treaty was contemplated by the Cabinet.

The Chamber of Deputies resumed its labours on the 28th, but the debates had been devoid of interest.

EASTERN AFFAIRS.

Intelligence from Beyrout is to the 16th ult. Syria continued in the most distracted state. Robberies and murders were daily occurrences, and the unfortunate Christians the usual sufferers. One correspondent is of opinion that if "a radical reform in the government of Syria be not introduced, a general massacre of the Christians and seizure of their property will take place before twelve months elapse." Fears prevailed that a religious war would break out in spring. At all events, it was the general opinion that neither peace nor tranquillity could be restored in distracted Syria until the restoration to power of the former Emir Beshir, or his son, Ameen.

Bishop Alexander has received every attention from Tahir Pacha and the authorities of Jerusalem, and was received in the most friendly manner by the Greeks and Armenians.

Private letters from Alexandria come down to the 22nd ult. Mehemet Ali replied, on the 8th, to the collective note addressed to him by the Consul-General of Great Britain and Austria, on the 3rd, respecting the freedom of commerce and custom duties of the new tariff. Accounts from Constantinople are dated the 17th ult. Hopes were entertained that the Turk-Grecian difference would be speedily adjusted in a satisfactory manner for both countries. The Divan continued to be much occupied with affairs of Syria.

Advices from Barbadoes have been received, weeks later than have yet come to hand by the packets, which are unaccountably delayed. The following is from the Barbadoes *Globe* of the 7th March:—"The non-arrival of the packet, now over-due a day, has sorely disappointed us. That the *Acteon* has been wrecked on some of the numerous shoals about Turk's Island, or some other misfortune has befallen her, is apparent to everybody; she is now 32 days on a trip for which only 13 or 14 were allowed. The *Guiana Times* of the 28th ult. draws a melancholy picture of the state of affairs in that colony. It says, "The exports of the staple produce, and the imports from the mother country and from foreign places, are constantly decreasing."

CAPITAL PUNISHMENT.—The statistical work of the Crown Prince of Sweden, which has lately been published, contains the following comparative scale of capital punishments in different countries. It says, that in Spain they are as 1 to 122,000 inhabitants; in Sweden, 1 to 172,000; in Norway, from 1832 to 1834, 1 to 172,000; and from 1836 to 1837, none; in Ireland, 1 to 200,000; in England, 1 to 250,000; France, 1 to 447,000; Baden, 1 to 400,000; and, since 1814, only 1 to 1,290,000; in the German parts of Austria, 1 to 840,000; in Wurtemberg, 1 to 750,000; in the state of Pennsylvania, 1 to 829,000; in Bavaria, 1 to 2,000,000; in Prussia, 1 to 3,720,000; in Belgium, none since 1830.

MASSACRE OF BRITISH TROOPS IN INDIA.

We have collected from various accounts, especially from the correspondence of the *Times* and *Chronicle*, the following particulars received on Monday.

THE CONVENTION.

The reader is aware that after the murder of Sir W. M'Naghten the political agency was assumed by Major E. Pottinger, who, after a few days' interval, renewed negotiations with Mahomed Akhbar Khan for the evacuation of Cabool and its dependencies. These included Jellalabad and Ghuznee. The news of this convention was received in India with a feeling of indignation, and there were few who could credit the possibility of its existence, and the humiliating conditions attached to it of the delivery of British officers as hostages for its fulfilment, without any corresponding hold upon the faith of the Afghan party. The events of some days before the evacuation of the cantonments are also obscure, nor do we hear what immediately led to the step of abandoning a position which had hitherto been held with honour. These will no doubt appear in time. An utter want of provisions was assigned as the most prominent cause, and believed as the only ground which could justify such a proceeding. This, however, is denied.

The renewal of the negotiations began on the 29th of December, but six days after Sir W. M'Naghten's murder; they were delayed or suspended till the 3rd or 4th of January; but on the 5th the convention was signed. It is pretended that among the articles there are some declaring that all the British troops were to evacuate Afghanistan, and that notice of such a convention had been sent to Gen. Nott at Candahar, and to Gen. Sale at Jellalabad. It is said to have been signed by Gen. Elphinstone as Commander-in-Chief, and by Major Pottinger as acting Political Agent, and also by Brigadier Skelton, Brigadier Anquetil, and Colonel Chambers.

THE RETREAT AND MASSACRE.

On the 6th of January they moved from their cantonments, which were instantly seized by the insurgents and burnt. The snow was one foot deep when the troops reached Beegroma, three miles distant. The schemes of Akhbar Khan then became evident: he had despatched emissaries throughout the country through which the unfortunate British soldiers had to pass, calling on the people to rise *en masse* and slay the infidels. His call was not heard in vain. On the first day's march Cornet Hardyman, of the 5th Cavalry, and some men were killed. Mahomed Akhbar Khan, who had taken charge of the retreat, contrived to induce the British to take up stations at night where he chose. On the 7th they moved to Bareckhar, where the three mountain guns were seized. Their rear guard were obliged to act on the defensive during the whole of the day. On the 8th the camp was nearly surrounded by enemies, and it became evident that the British soldiers would have to fight their way to Jellalabad. Capt. Skinner went to Mahomed Akhbar Khan, who was on a hill close to the British camp, and inquired why they could not proceed according to the convention. The reply was that they had left the Cabool cantonments before the troops destined to protect them were ready, and that no chief but he (Akhbar Khan) had the means or power to protect them, notwithstanding their convention.

Akhbar Khan, whose violent hatred to the British had been sharpened not only by the conquest of his father's territories, but by his own exile and subsequent imprisonment in Bokhara, and by his wild fanaticism, demanded then, on the third day of the retreat from Cabool, that the British should, when surrounded by the Ghazees under his command, make new terms with him, and promise not to proceed further than Tazeen, until the withdrawal of the force under Sir R. Sale from Jellalabad was known, and he insisted on six hostages. Major Pottinger, who was lame from a wound, instantly offered to be one, and at Akhbar Khan's orders Captains M'Kenzie and Lawrence were included. The Ghazees were, however, not restrained in their attacks, and a fearful slaughter followed on the movement towards Khoord Cabool. The column was attacked on all sides. The 14 ladies who were in the centre seemed objects of special desire. Mrs Anderson and Mrs Boyd had each a child carried off. Akhbar Khan, while the Ghazees were thus busy, professed his inability to restrain them. At every march the difficulties increased, and the attacks upon the brigade were more frequent and sanguinary. It might, one would think, have been foreseen that the delays were made but to afford time for the entire occupation of the passes. On the Haft-Kotul, the bleak and desolate mountain in the Khoord Cabool Pass, there seems to have been some new demand made upon Gen. Elphinstone, or some new treaty made, for the fulfilment of which the ladies who were with the force were (on the 9th) demanded as hostages, and given up. Their husbands accompanied them, and, under the protection of Akhbar Khan, who quitted his forces when they were made over to him, were conducted back to Cabool.

This seems to have been the signal for the work of destruction and massacre. The sepoys, benumbed by exposure, were cut down unresistingly in hundreds; and at Tazeen, doubtless pressed by more demands, which he had now no means of complying with, Generals Elphinstone and Skelton gave themselves up as prisoners, or, as some say, hostages for the evacuation of Jellalabad. At this time, and then only, does a glimpse of the real state of affairs seem to have been afforded to Gen. Elphinstone, for he is said to have written a note in pencil to Brigadier Anquetil—"March to-night; there is treachery." The British troops marched early in the night; they came to the frightful mountain pass which was barricaded; they forced the way, and reached Jugdulluk, which they defended some time, until Brigadier Anquetil was killed. All order was then lost, and confusion and separation, slaughter and destruction, ensued. The officers were no longer obeyed—self-preservation alone was thought of—troopers were struck

from their saddles by those on foot, that the horses might be used for the purpose of flight, and those who mounted galloped off for their lives! It was the last effort of despair. Her Majesty's 44th Regiment was here cut up, and it is said the men greatly hastened their fate by their disorderly conduct; refusing to obey their officers, and even striking them with the butt-ends of their muskets when commands were given. Some men of the 35th Bengal Native Infantry, who yet remained, also, it appears, deserted their commander.

THE SURVIVORS.

The surviving officers, seeing that there was no hope of restoring order, and that the only chance of safety lay in flight, at length quitted the scene of tumult. Six of them rode off in company. They kept together for a time, but five perished. The sixth, Dr Brydon, pushed resolutely off, and after many hair-breadth escapes and receiving several severe wounds, the welcome fortress met his view. The very women and children, it would seem, reviled him, and pelted him with stones as he rode along. He appears to have feared to enter Jellalabad at first, from an apprehension that it might be in the possession of the enemy, and for a time hid himself in a ravine. Near this spot he was seen from the walls of the town, and some officers went out to meet him and bring him in. He was in a miserable state of fatigue and exhaustion, and his head frightfully gashed with wounds.

For three nights after the arrival of Dr. Brydon, beacons were kept burning and bugles sounding at Jellalabad, in order to attract the notice of any fugitives that might be in the neighbourhood, but up to the date of the latest accounts only three more men, belonging to the Cabool force, had reached the fort. They had seen great numbers of officers lying dead on the road. Of the whole of the 44th, officers and men, only one officer, Souter, the Lieutenant-Major, and 17 men remain, who are prisoners in a fort near Jugdulluk. Major Griffiths, of the 37th, is also said to be with them. These, with Dr Brydon, are known for certain to exist.

The troops which marched out of Cabool are said to have amounted to 6,500 fighting men. They consisted of her Majesty's 44th, the 5th, 37th, and 54th Native Infantry, a troop of Horse Artillery, six companies of Sappers and Miners, 6th Shah's Cavalry, and six troops of Anderson's Horse. There were, besides these, upwards of 7,000 camp followers; and although the safety of the ladies and their husbands may be presumed upon or hoped for, there is no hope for the rest. Treachery and massacre have done their work, and the bones of 13,000 British soldiers and subjects lie bleaching upon the wild mountain passes of Khoord Cabool and Jugdulluk. The Afghans appear to have almost wallowed in blood, and to have gratified their ferocity and bigotry to the utmost, and it is impossible to add more horror by detail to the sickening fact that the whole brigade has been butchered—battered under the most solemn promises of protection and good faith. Akhbar Khan (who boasts of the murder of M'Naghten) exults in his success, and has published a proclamation to the Afghan people, declaring the success of his stratagem for the destruction of the Kafir Feringhees. Some of the sepoys are said to have been sold as slaves to the Usbeck Tartars.

Letters continue to arrive from various quarters representing the state of the prisoners and hostages. Gen. Elphinstone, Brigadier Shelton, and Col. Johnson, were taken by Akhbar Khan, to a fort at Lughnan, together with some other officers. Here they found the ladies and their husbands safe and well, and were rejoiced to hear that the former had been treated with respect and attention. Subjoined are the names of Mahomed Akhbar's prisoners:—Gen. Elphinstone, Col. Shelton, Major Pottinger, Johnson, Lawrence, Mackenzie, 48th M. N. I. Troup, Boyd, Waller, Anderson, Hay, Mein, Eyre, Ryley, Dr Magrath, Sergeant Wade, Lady Sale, Lady M'Naghten, Mrs Anderson and children, Mrs Sturt, Mrs Ryley, Mrs Eyre, Mrs Trevor and children, Mrs Mainwaring, three soldiers' wives of the 13th, Major Griffiths, Ensign Souter, and a sergeant-major of the 37th Native Infantry, and twelve men of the 13th and 44th Regiments at Futoo, and at Cabool, besides the hostages, Drs Berwick and Balfour, and an officer named Evans. The enemy had offered to deliver up the party at Futoo for 2,000 rupees, and on intelligence being received to this effect, the required amount was soon raised among the garrison at Jellalabad; but, on finding the money so quickly forthcoming, the captors increased their demand to 50,000. Capt. M'Gregor, the political agent, is still negotiating for their release. Letters have reached Jellalabad from Lady Sale, and some of the officers at Lughnan, speaking very favourably of the conduct of Mahomed Akhbar and Jubber Khan, but apprehensions exist that this praise, instead of being really merited, has been bestowed by the captives in the expectation that their letters would be intercepted, and with the view of propitiating the favour of the chiefs.

The entire number of those known or feared to have been killed since the evacuation amounts to about 116 officers since the 1st of November. One only has as yet escaped; 9 are at Cabool—6 as hostages, and 3 as prisoners; 11 are at Lughnan, and 2 at Futoo—23 in all. These, with 11 Europeans at the last-named place, are all that have as yet been accounted for.

THE TROOPS IN JELLALABAD.

General Sale has hitherto maintained his position at Jellalabad, which he has fortified with a ditch, and planted cannon in different places, with a determination to defend his position to the utmost. Akhbar Khan has attempted to raise the Oolooes, or heads of the neighbouring clans, in order to attack Jellalabad, but the gallantry and resolution displayed by Sir Robert Sale in October, during his march from Cabool to Jellalabad, had given them such proofs of his bravery that they have hitherto rather hesitated. The troops in Jellalabad are stated to be well provided with food, and able to keep their ground until the beginning of March, parti-

cularly since they have already discomfited two contemplated attacks.

It was on the 9th of January that the orders to evacuate Jellalabad arrived from Cabool. They were contained in a letter from Major Pottinger, addressed to Captain M'Gregor, the political agent. It was at once resolved to decline compliance, and a despatch was sent off, explaining the reasons for this determination: one of the principal of which was, that "certain information had reached them of Akhbar Khan having sent emissaries to induce the tribes around and near Jellalabad to rise and destroy the British force on their contemplated retreat to India." This reply could never have been received by Major Pottinger, or he would hardly have led our forces from Cabool; and it is most deeply to be regretted that the warning did not reach him. Akhbar Khan appears to have been very active in endeavouring to raise the different tribes, and proclamations have been extensively circulated. One of them is thus translated:—"I, Mahomed Akhbar Khan, by the grace of God, &c., &c., have slain the lord of the Kaffers, and am about to turn them out of the country. It is your duty to annihilate them on the road; rise up, surround Jellalabad, and exterminate the infidels." A letter was also addressed to General Sale, declaring that the hostages at Cabool would be sacrificed if he continued in occupation of Jellalabad, and that he should then be driven out, and his whole force annihilated. The general replied that we defied them to put their threats into execution, and that a hundred lives should be taken for every hostage they might kill!

The most important want at Jellalabad is that of money. Although Captain M'Gregor continues to negotiate for the surrender of the different prisoners, without ready cash to back his offers he can hardly meet with success. Ten thousand rupees were proposed by General Sale as the ransom of his wife and daughter; but no reply from Jubber Khan, to whom the offer was made, has yet reached him. Lady Sale has acted most heroically—her every letter to her husband counselling him to be bold and determined, and to hold out to the last.

ASSERTED MILITARY MISMANAGEMENT.

Brigadier Wild has made an unsuccessful attempt to relieve General Sale by forcing the Khyber pass, and, by a piece of military mismanagement, seriously compromised the safety of two regiments, which, however, by a daring effort, extricated themselves from the dangerous position. His force was encamped at the mouth of the pass, awaiting the arrival of the brigade under General Pollock. He had four guns, which had been supplied by General Avitabile of the Sikh army, but which were of the worst possible description. Ali Musjid, the post whose garrison, some time since, though consisting of but 150 men, made so gallant a defence against 2,000 Afreedees, was at this time held by a body of about 800 Sikhs, who, it had been arranged, should assist Brigadier Wild in his progress through the pass. While encamped, the Brigadier received intelligence that Ali Musjid had been attacked by some 1,500 Khyberies, who, however, were repulsed with loss. He determined on reinforcing the position, and sent on two regiments—the 53rd and 64th—under Colonel Moseley, for that purpose. This little force marched on the night of the 15th of January, and, in consequence of the hurry with which it was dispatched, could only take two days' supplies. In the darkness, Colonel Moseley succeeded in reaching the fort unmolested. Brigadier Wild, in the meantime, had come to the determination of attempting to force the pass, and after sending off expresses to General Pollock, who, with his brigade, was pushing on to Peshawur, moved his camp to within a few miles of the entrance. On the night of the 16th and 17th the marauding Khyberies attacked the camp, but without effecting any serious mischief. Considerable inconvenience was felt from the difficulty of procuring carriage, and the force was in consequence delayed till the morning of the 19th; and even then the officers were obliged to proceed without their tents—giving up nearly all their camels for the use of the men. They moved forward. As soon as the advanced guard entered the pass a heavy fire was opened upon them from jinjals and matchlocks by the enemy, who, hidden behind breast-works, were able to do great execution. Our men fell fast, the Brigadier was wounded, and Lieut.-Col. Tulloch, on whom the command devolved, found it necessary, ere long, to sound a retreat. The Sikh guns turned out, as was anticipated, most unserviceable; one could not be used at all, and out of the remaining three, two were of very little service. Our loss was ten men killed, and 100 wounded. Considerable confusion arose; the camels took fright, threw their loads, and ran away, and 10,000 rupees of treasure, one of the guns, and a good deal of ammunition and baggage fell into the hands of the Afghans. At last, however, a retreat upon Jumrood was effected. The two regiments at Ali Musjid were meanwhile in a most miserable condition. The sepoys had soon to be put on half rations. Without tents and without bedding, the cold severely tried them, sleeping, as they were compelled to do, in the open air. The officers, too, fared little better. It was evident that as the provisions would be shortly exhausted, something decisive must be done, and it was arranged, on communicating with Brigadier Wild, that they should cut their way back, he at the same time pushing forward to meet them. After considerable loss they effected a junction with Brigadier Wild's force, which had also suffered severely, and the whole having formed, marched back to Peshawur. General Pollock has arrived at Peshawur with his brigade, but has wisely determined not to attempt the pass until a large force can be collected.

We have little information of the state of affairs at Cabool. It would appear not only that Shah Soojah is still holding out, but that his party is increasing in strength and power. Some strong suspicions exist as to the fidelity of the Shah—suspicions which, when we con-

sider his determined refusal to leave Cabool with our force, and the facility with which he raised a party, as soon as we had quitted the place, certainly appear to have some foundation. And were filial obedience a virtue more current among the Afghans than it is, the departure of Prince Sufter Jung for Candahar, to join the rebel army of Atta Mahomed, might be looked upon as a corroborative fact. The ties of kindred, however, among these people, are weak indeed.

An attempt of the insurgents to seize Ghuznee is said to be so far successful as that the town is in their power, but Colonel Palmer, with his regiment and six months' provisions, is stated to be safe in the citadel. At Candahar an insurgent force showed itself on the 10th of January, when an attempt was made to carry off the camels belonging to the 43rd Bengal Native Infantry. On the 11th, Prince Sufter Jung, the youngest and favourite son of Shah Soojah, and Mahomed Atta, the Chief, came with a large force within about five miles' distance. General Nott marched against them on the 12th, and in a short time dispersed the whole with a trifling loss; the young Prince proved himself a coward, as he is a traitor to his father's friends.

A Government manifesto on the Afghan massacre has been issued, to notify that the most active measures have been adopted, and will be steadfastly prosecuted, for expediting strong reinforcements to the Afghan frontier, and for assisting such operations as may be required in that quarter for the maintenance of the honour and interests of the British Government.

The latest news is that sickness prevails to a great extent in Brigadier Wild's camp, not less than 1,000 men being in hospital. Most of the females of Akhbar Khan's family, as well as two of his sons, are at Lodianah, in the power of the British authorities.

There is no intelligence of importance from the Punjab. Accounts from Scinde are almost equally barren of news with those from Lahore. The spirit of plunder and devastation is not yet wholly extinguished in Cutchee. No attack has been made on Quetta, but there have been frequent reports of the approach of a rebel army. The fort of Killa Abdoola is still in possession of the insurgents, and the road to Candahar remains closed. In the Nizam's dominions there have been some fresh disturbances. There are considerable numbers of disaffected and turbulent mercenaries scattered over the country. King Tharawaddie has at length turned his royal back upon Rangoon. He took his departure on the 22nd of January, with his great army. Zorawar Sing, the daring chief who led his band of adventurous Sikhs into the heart of Thibet, has fallen in action, and the force has been almost entirely destroyed through cold and hunger.

CALCUTTA.—The columns of the Bengal papers have been chiefly occupied by the details of the insurrection in Cabool, and no important topic of local interest appears to have presented itself for discussion, unless we except the approaching departure of Lord Auckland. An address from the inhabitants is to be presented to him.

MADRAS.—A mutiny of rather a serious nature has taken place at Secunderabad; a considerable portion of the men of the 32nd and 48th Regiments Native Infantry and 4th Cavalry refusing to receive their pay without batta. The mutineers were very violent, and were disarmed by the European regiments, but no loss of life occurred. They are to be marched out of the Nizam's territories forthwith, and will be placed in confinement until the Government decide as to their punishment. The arrangements making here for the China expedition appear to be proceeding rapidly.

BOMBAY.—The Government received, by extraordinary express, a communication from Lord Ellenborough, from Madras, where his Lordship arrived in the *Cambrian* on the 21st ult. The nature of this has not transpired.

CHINA.

Advices are from Macao to the 19th of January, from Chusan to the 24th of December, and from Amoy to the 2nd of January. The news is quite unimportant. No movement had been made on the city of Hong-chow-foo, nor was any intended for the present. There appeared to be no prospect of obtaining the ransom money demanded for Ningpo, and the evacuation of the place was talked of. A great number of Chinese guns and copper had been shipped thence to Calcutta.

The troops at all the stations are enjoying good health. At Canton the Chinese continue their defences vigorously, and fortifications rise with great rapidity. A great improvement in their style of building has recently been observed, which is attributed to the assistance of European engineers (Dutch), three of whom are said to be in the pay of the Mandarins. The river, too, has been blocked up. Notwithstanding these extensive hostile preparations, no measure whatever has been taken by the authorities to punish the Chinese for the breach of the truce. The trade, such as it is, still remains open; and the buildings and other improvements on the island of Hongkong are quietly proceeded with. Indeed our force has been reduced to such a miserable remnant, that no effective operation could be undertaken. All is quiet at Amoy, and the inhabitants seem very peacefully and favourably inclined towards the English. Her Majesty's ship *Clie* arrived at Hongkong on the 13th of December.

CONSUMPTION OF ANIMAL FOOD.—To give to each family in the United Kingdom two pounds of meat per week more than it at present consumes, would require annually more than six hundred million pounds. That is about the weight of one million oxen, or of other animals in proportion; and this quantity, at 4s. per lb. only, would cost ten millions, and yield one million to the revenue. Will any one say that our population would not eat that much, in addition to what it now consumes, if attainable?—*The Struggle.*

DR BRYDON'S ESCAPE TO JELLALABAD.

We have been favoured, says the *Times*, with the following interesting letter from the only uncaptured survivor of the Cabool army—Dr Brydon. It is addressed to his brother, and dated Jellalabad, January 20.

"My dear Tom,—Here I am at this place, all safe, but not all sound, having received three wounds on the head, left hand, and knee. I have lost everything I had in the world; but my life has been saved in a most wonderful manner, and I am the only European who has escaped from the Cabool army (although we have heard of two having been taken by the enemy, it is very doubtful if they will be spared). Two natives only have reached this place, making, with myself, three persons out of an army of 13,000.

"I got on very well till within about 50 miles of this, with the exception of losing all my baggage, &c. I then lost the horse on which I was riding. Having taken one of my servants, who was wounded, up behind me, we fell rather too far in the rear, when he was pulled off from behind, and I fell with him. I was instantly felled to the earth with the blow of a large knife, which wounded me in the head. I, however, managed to avert the second blow, by receiving my enemy's hand on the edge of my sword, by which his hand was somewhat damaged, and he dropped his knife, and made off as fast as he could, and I, following his good example, managed to reach the main body, minus my horse, cap, and shoe, which last I lost in the snow. I was then trudging along holding fast by the tail of another officer's horse, when a native, who was riding close by, said that he could ride no further, and told me to take his horse, which I did without delay. I do not know who the man was, as it was quite dark at the time, but the saddle must have belonged to an Affghan. I now got to the front, where I found a number of officers, who determined to push on, as the men would obey no orders, and were halting every minute. We travelled on slowly all night, fired at occasionally from the sides of the hills, and found ourselves at daybreak about 30 miles from this, our party consisting of only seven officers, five European soldiers, and myself, the rest having lost us in the dark, and gone by some other road.

"At about 10 a.m. we were attacked and surrounded on all sides by horsemen: three officers and the five Europeans were here killed. One of the officers was Lieutenant Bird, of the Madras army, who fell close by my side. I, with the remaining four, got clear of the horsemen, and pushed on; three of our party being well mounted, left the fourth and myself far in the rear, when he, after coming on some way, said his horse was done up, and that he would hide until night, for which purpose he left me about four miles from this. He was taken and killed.

"I proceeded slowly for a short time, when I saw a great many people running towards me in all directions. I waited until they got pretty close, and then pushed my horse into a gallop and ran the gauntlet for about two miles under a shower of large stones, sticks, and a few shots, in which I had my sword broken by a stone, my horse shot in the spine close to the tail, and my body bruised all over by the stones. I was now attacked by a horseman, who left a party of about six, whom I saw leading away one of our officer's horses who had gone on ahead; these three were killed; and having nothing to defend myself with, and my horse being quite done up, he wounded me on the knee and hand, when seeing me stoop down he galloped away as fast as he could, thinking, I suppose, that I was looking for a pistol. I now proceeded unmolested, and arrived here about 1 o'clock, quite done up, as was also my poor horse, who lost the use of his hind legs next day, and died two days after without ever getting up after his arrival. If you receive this, let them know at home that I am alive, as I have not been able to write since October last, and perhaps we shall not have the road open when the next overland starts. Since arriving here I have had three shirts, three pair of socks, a jacket, and a pair of trousers given to me. A very fine stock, you will say; however, it must do until I can get another outfit. Write to me and let me know the news from home.

"Your affectionate brother,

"WILLIAM BRYDON.

"P.S. I arrived here about noon on the 13th. All further particulars you will find in the papers, so I can write no more at present, it being awkward holding my paper whilst writing."

WAKLEY'S POEMS.

Mr Wakley has kindly sent us the following "Pastoral Poem," which, he says, is the production he alluded to on Wednesday night in the House of Commons, when, in answer to an honourable member, he observed that he had already "tried" his hand at verse. The lines do the worthy coroner great credit. They are exquisitely plaintive and melodious, and very different indeed from anything that Wordsworth has yet produced.

How beautiful the country do appear
At this time of the year!
Slow down the purling brook the black swan sails,
And little fishes wag their little tails!
Phæbus descends to his aquatic prison,
Bolting from heaven—but the fault's not his'n,
But solely caused by Providence so wise,
Who bids Apollo set and Luna rise;
And, see, yon workhouse, on that village green,
Where husbands, all without their wives, are seen,
Because, by order of some base Whig lord,
Each wife is locked up in a separate ward!
Ah me! I never see a workhouse group,
But straight I think of stale, tough, horse-leg soup.
Visions of INQUESTS flit across my brain
My tender epigastrium's racked with pain,
And nought but Physis sets me right again!

LORD JOHN RUSSELL'S RESOLUTIONS ON THE INCOME TAX.

1. That it has been stated to this house, on official authority, that the deficiency of income to meet the expenditure of the country may be estimated, for the years ending the 5th of April 1842, at 2,350,000*l.*, and on the 5th of April 1843, at 2,569,000*l.*

2. That this house is fully sensible of the evil of a continued inadequacy of the public income to meet the public charges, and will take effectual measures for averting the same in future years.

3. That by a judicious alteration of the duties on corn, by a reduction of the prohibitory duty on foreign sugar, and an adjustment of the duties on timber and coffee, the advantage of a moderate price to the community may be combined with an increased revenue to the state.

4. That, in addition to those main articles of general consumption, the interests of trade will be promoted by the repeal or reduction of various prohibitory and differential duties, and that extended commerce will improve the revenue, while it gives employment to industry.

5. That the amount of taxes taken off or reduced from the termination of the last war to the end of the year 1836, exclusive of the tax on income, may be stated in round numbers at 23,873,000*l.*

6. That the Income Tax, having been first imposed in a period of extreme emergency, and during a most perilous war, was repealed on the re-establishment of peace, and having been again imposed on the renewal of war, was again repealed in 1816 on the termination of hostilities.

7. That, considering the various means of supplying the present deficiency, without enhancing the price of the necessaries of life, or embarrassing trade, it is the opinion of this house that the renewal of a tax, inquisitorial in its character, unequal in its pressure, and which has hitherto been considered as the financial reserve of the nation in time of war, is not called for by public necessity, and is therefore not advisable.

COURT AND ARISTOCRACY.

Her Majesty and Prince Albert arrived in town on Monday from Windsor, and honoured Drury Lane Theatre with their presence, witnessing Shakspeare's tragedy of *Macbeth*. They went to Covent Garden on the following night.

The Queen held a Court and an Investiture of the most Honourable Military Order of the Bath on Wednesday afternoon at Buckingham Palace.

The Queen held her first drawing-room this season on Thursday afternoon at St James's Palace.

Prince Albert has signified his intention to be present at the great choral meeting of Mr Hullah's pupils, which is to be held at Exeter Hall. The meeting will also be attended by the Archbishops of Canterbury and York, the Duke of Wellington, &c.

The blue ribbon, which became vacant on the death of the late Duke of Norfolk, has been conferred upon the Duke of Cleveland.

Lord Rolle, whose death is announced, attained to a great age, and few now alive recollect him as a member of the House of Commons, yet during his earlier years he was in that assembly a person of some note. He must have entered Parliament at a very early age, for we find him sitting for Devonshire nearly 60 years ago, and in the year 1783 strenuously opposing Mr Fox's India Bill. It has frequently been observed by those who have taken the trouble to examine the "statistics of life in the peerage," that that class of society enjoy a higher degree of longevity than any other. Lord Rolle, if he had lived till his next birth-day, would have reached the great age of 92. His lordship was born on the 16th of October, 1751, yet till very lately he was in the daily habit of going down to the House of Lords—disdaining the effeminacy of a close carriage, and uniformly preferring to ride on horseback.—*Times*.

The Marquis of Tweeddale is, we hear, to be the new Governor of Madras.

The Marquis of Northampton, as President of the Royal Society, commences his *soirées* on the 7th of the ensuing month.

MUSICAL AND THEATRICAL.

A letter from Bologna says—"The whole town is in a ferment of delight with Rossini's *Stabat Mater*. When he entered the carriage with Miss Novello, to go to a supper given in his honour, the shouts and vivats were tremendous. The crowd then proceeded to unharness the horses, and draw them in triumph. During supper the band played under the windows, and the multitude repeatedly called out Rossini into the balcony, where he appeared with lights, and pleasantly bowed and thanked them."

Mademoiselle Plessy, a charming actress, arrived from Paris on Sunday night, and made her first appearance at the French Theatre on Monday evening, in Scribe's comedy, *Valérie*, and *Le Jeu de l'Amour et du Hazard*.

The audience at the Opera suffered a disappointment on Tuesday night, for, going thither with the expectation of hearing Persiani, they found a notice posted on the walls, that "Madame Persiani continues to suffer so severely from the effects of sea sickness, that it is impossible for her to appear this evening. James Wardrop, M.D.—The substitutes for *Lucia di Lammermoor* were the second act of *Gemma di Vergy* and the third of Mercadante's *Giuramento*, the overture to *Guillaume Tell* being thrown in as a kind of makeweight. Moltini and Guasco were the principal singers in the second as well as the first fragment.

For some days past Mr Yates, the actor, has been suffering under a very dangerous attack, at Morrison's Hotel, Dublin, caused by the bursting of a blood-vessel.

—Lord Stanley has refused to recommend the cession of the sovereignty of the Chatham Islands to the town of Hamburg, and has attached them as dependencies to the Government of New Zealand.—*Herald*.

POLITICAL.

MONTROSE BURGHS.—Two candidates, we learn, have presented themselves for the suffrages of this constituency, the Hon. E. J. Stanley and Sir James Carnegie, of Southesk. Of Sir James Carnegie we know little or nothing. We hear, however, that he is a milk-and-water sort of politician, inclining strongly towards Conservatism. Mr Stanley is a person of a different stamp, and, along with politics decidedly liberal, has the further recommendations of great ability and extensive acquaintance with public affairs. In these circumstances the electors of the Montrose burghs cannot hesitate a moment which of the two to choose.—*Perth Advertiser*.—If the electors should not agree to elect Mr Hume, they could not easily find a better man than Mr Stanley. *Scotsman*.

ELECTION COMMITTEES.—The following are the names of the members appointed to try the Longford petition, and who were sworn at the table:—G. W. Wood, Henry Halford, Robert Ferguson, J. Hamer, W. Forbes, D. Mangles, and Lord Ashley (chairman). The following members were sworn to try the Sudbury election petition:—G. Vernon, R. L. Sheil, T. D. Acland, A. Bannerman, J. P. Plumptre, T. Gill, and T. N. Redington (chairman). The Speaker has acquainted the House that he had received notice from the agents of the parties who had petitioned against the sitting members for Shrewsbury and Doncaster, that they did not mean to prosecute the petition. The petition which was presented against the return of Captain Dalrymple for Wigtonshire, has been abandoned in despair by the Tories. The report of the committee appointed to try the return for Great Marlow states that they had come to a resolution, that, in their opinion, Richard Gibbons was wilfully guilty of giving false evidence before them, and that he was committed to the custody of the Sergeant-at-Arms, under an order of the chairman, to wait the pleasure of the House. Richard Gibbons is committed to Newgate until the House shall make further orders. The proceedings before the committees now sitting continue to be barren of interest. We have made up the loss sustained in the election committees by the result of the Weymouth case, decided last Saturday afternoon, which has given both the seats there to the Liberal candidates, W. Bernal and Mr Christie. The Tory "members," who had wrongly held the seats, are Lord Villiers (the Premier's son-in-law) and Mr Hope.

GREAT LAUGHTER.—In the *Times*' report of a speech by Sir J. Tyrrell, on Thursday, we find the following:—"Though they (the agriculturists) on that side of the House might be accused of being as dull as the animal that browsed on the thistle (great laughter), still their obtusity was not so great as to call for that fixed duty for which the noble Lord contended. (Hear.) It was said in the East that when they crossed a desert they put a donkey in front (loud laughter): these measures were not a subject of laughter: it was said when they crossed a desert in the East they put a donkey in front—(roars of laughter, which interrupted the hon. member for some time, who at length resumed)—that you put a donkey in front. (Shouts of laughter.) On its subsiding the hon. member resumed)—you put a donkey in front—(loud roars of laughter, many of the hon. members wiping their eyes with their handkerchiefs, and cries of "Order")—that you put a donkey (continued laughter) in front for the purpose of regulating the pace. (Great laughter.) The donkey was the regulator. Gentlemen on the opposite side of the house, who had been in India, and who had crossed the desert (laughter), might give more particular information on the subject. (Great laughter.) The proposition of the right hon. gentleman the late Chancellor of the Exchequer, whose favourite subject was the animal he had ventured to describe (great laughter),—he did not compare that right hon. gentleman to a donkey, but this he did say,—that his propositions for relieving the financial difficulties of the country were utterly unworthy of a great statesman."

THE CORN BILL, THE INCOME TAX, AND THE TARIFF.

HOPS AND THE TARIFF.—Many persons have expressed their surprise at the retention of Sir E. Knatchbull in the Cabinet, after the other farmers' friend had been thrown overboard. A glance at the new Tariff will solve the mystery; whilst all other articles of agricultural produce are reduced, the enormous and prohibitory duty on hops of 8*l.* 17*s.* 6*d.* is allowed snugly to retain its place, for the exclusive benefit of Sir E. Knatchbull's constituents.

WHOLESOME BEER.—The hop-growers will not escape in the new tariff, although the import duty on foreign hops is not altered. Quassia, a well-known but pernicious substitute for the hop, now pays a duty of 8*l.* 17*s.* 6*d.* per cwt., which is to be reduced to 10*s.* per cwt. This heavy duty was intended to be prohibitory; the reduction of the duty will operate as a premium for using it, and the public may be poisoned at a cheaper rate.—*Mark Lane Express*.

PEEL AND THE FARMERS' FRIENDS.—Reports are various as to the arrangements entered into between him and the Tory aristocracy with respect to the Tariff. If we may believe Mr Christopher, the Duke of Richmond held out, as an inducement to the farmers to agitate against the Tariff, that they might thereby obtain a material modification of it. On the other hand, Sir John Tyrrell, at the Chelmsford meeting, states that the Duke of Richmond recommended acquiescence:—"Our case," said the hon. baronet, "is this—our general officers have been killed off. We had lost the Duke of Buckingham at one time because he was in office. We have, then, the Duke of Richmond to fall back upon, but I will tell what is the position of the Duke of Richmond. After the Corn Bill had been introduced, I was going through the lobby of the House of Commons, and I saw him with his son, the Earl of North, and other members toge-

ther, and I asked what the Duke of Richmond thought of it? The reply was, he stated, 'I don't say I like it, but I think you had better take it.' (Hear, hear, hear.) Well, then, he is *hors de combat*. Then there are Lord Stanley, and Sir J. Graham, and others whom we looked up to as the great supporters of agriculture; they are members of the Cabinet, who say they are prepared to stand or fall by the proposition. Therefore we, as agricultural members, are placed in the most painful and disagreeable situation that we could be placed in. (Hear, hear.)"

ASSESSMENT OF FARMERS.—Lord J. Russell stated the other night that he held a petition, which he was instructed to present against the proposed Income Tax, signed by 41 farmers of Roxburghshire and Berwickshire, who paid rents amounting to 54,000*l.* They prayed that if an Income Tax were to be adopted, the income of farmers should not be estimated at the half of their rents, but taken upon their actual profits. The petition being for an exemption from duty, could not, according to the rules of the House, be received.—There cannot (says the *Chronicle*) be two opinions as to the principle according to which farmers are to be assessed. Rent is a most unfair criterion of income. Among the witnesses examined by a committee of the House of Lords on agriculture, in 1815, was a Mr Brodie, of East Lothian, who paid 7,000*l.* a year for a farm of about 1,100 acres. The capital required for a stock farm paying 500*l.* rent might be larger than for Mr Brodie's farm, and the profits of farming, like other branches of industry, always bear a proportion to the capital. Yet the income of the one would be taken at 3,500*l.*, and the other at 250*l.*

HINT TO THE WORKING CLASS.—No class can be benefited by a tax which presses hardly upon a proximate class. The heaviest and most partial pressure of the Income Tax falls upon those who live next door to poverty. To those whose annual receipts vary from 150*l.* to 250*l.*, or thereabouts, it will prove a sore evil, and the occasion of privation that will be painfully felt. The line, it is said, must be drawn somewhere; and wherever drawn, there must be cases of hardship. It is so, undoubtedly; but then this necessity of injustice is of voluntary origin in the adoption of the tax. Avoid the Income Tax, and the injustice is avoided. But how, in the name of common sense, can that be called an exclusive impost on the wealthy which concentrates its worst severity upon those who are one little step, and no more, above poverty? To the man who only earns 10*s.* a day for the entire support of himself and his family—for rent, firing, clothes, food, and all outgoings whatever—it is something perceptible to be robbed of 3*d.* every night of the week. Bitter mockery is it to tell him, for his consolation, that he belongs to the wealthy classes. He is in the way not to belong to them long. The man next in the scale must feel as if an incendiary said to him, "Be very grateful, my friend; I shall protect you—I am going to set fire to the house of your next door neighbour."—*Chronicle.*

COMMERCIAL TRAVELLERS.—Some members of this influential body have drawn up a remonstrance against the tax. It will undoubtedly press with severity upon them. They observe—"In presenting to their commercial friends this address, the promoters thereof respectfully suggest that those who approve of their proceedings would do well to convene a meeting of their commercial brethren now in the town as early as possible; pass resolutions condemnatory of the Income Tax upon trade; draw up a short, but firm and respectful, petition to the House of Commons; transmit the same to any of your representatives for presentation without delay; and advertise the same in one or more of the newspapers in the town or neighbourhood, thus giving a simultaneous demonstration throughout the country that the commercial travellers are determined to discharge their duty to themselves, their families and friends, and stimulate others to follow their example."

MEETINGS.

At Leeds a public meeting was held in the Music Hall. It was well attended. At the close, Mr Wm. Aldam said, "The concluding resolution which you have passed requests the representatives of this town to oppose by every means in their power the measure proposed by the government. I should have opposed the tax if that request had not been made. I think the putting in practice a factious opposition is very inexpedient, inasmuch as it is a two-edged weapon that may be used against ourselves. The opposition I give shall, therefore, not be a factious one, but all the opposition which the fair course of Parliamentary proceeding allows me to give to an income tax I shall certainly give."

At Manchester a public meeting was held in the Town Hall, "for the purpose of considering the proposition of Sir Robert Peel, now before Parliament, with respect to the income tax." The body of the room was completely filled a few minutes after the doors were thrown open. Opinion was strong against it.

A meeting of the agriculturists of the Chelmsford Farmers' Club took place at Chelmsford, for the purpose of petitioning Parliament against the alterations proposed by the government as regards the importation of corn and cattle. The meeting was attended by Sir John Tyrrell, Bart., M.P.; C. G. Round, Esq.; Major Beresford, M.P.; C. C. Parker, Esq.; C. Tyrrell, Esq.; and a very large body of the leading agriculturists. Both the county members addressed the meeting, their conduct in voting for the present propositions having been called in question at a former assemblage of agriculturists. Sir J. Tyrrell urged that the government should be kept in—that the Whigs would propose a worse corn law—and that, after all, the agriculturists would not be so greatly injured as they seemed to fear. Mr Round said to the meeting, "You may feel very uncomfortable in the frying-pan, but I advise you not to go into the fire." A resolution was adopted, "That the meeting views with alarm and

regret the alterations proposed in the corn laws and the tariff."

Nearly 400 of the principal agriculturists of Berkshire met at the White Hart Inn, Newbury, to consider the measures of the government. Mr W. Clarke, of Cookham, occupied the chair, and entered into a calculation of the injury the British farmer would sustain by the adoption of the ministerial propositions. The collective loss of the producers on wheat, barley, meat, and spring corn, would be no less than 25 millions, which would be a tax of 14*l.* 13*s.* 4*d.* per annum on farmers of 200*l.* a year. Such a charge was not to be endured, and he called upon them to agitate. A resolution was adopted expressing great anxiety and fear at the proposed charge. Towards the close of the proceedings Mr Blackstone addressed the meeting. He had asked his colleagues in Parliament, "Would you have voted for this measure if it had been brought forward by Lord John Russell?" They had invariably answered "No." He called upon them, then, to look at measures and not at men. He hoped that other counties would follow the example of Berkshire.

At Lincoln, on Monday, a public meeting of the county was held in the Castle-yard. Amongst those present were Mr Christopher, M.P., Lord Worsley, M.P., Mr Heneage, the Earl of Winchelsea, the Earl of Yarborough, &c. Sir R. Sheffield moved the first resolution, condemnatory of the tariff proposed by Sir R. Peel. With that view he moved the adoption of a petition to the House of Commons against the new tariff. It passed unanimously. The Earl of Winchelsea said, he could not give a silent vote on the present occasion. With regard to the income tax, no man could more deeply regret that the circumstances of the country should call for such an impost. He very much deplored it. But with respect to the tariff, he should give it his fullest support. It appeared, however, that the Corn Bill and the tariff were not more obnoxious to the farmers than the income tax; and when the chairman (Sir John Melthorp) refused to put resolutions disapproving of that tax to the meeting, Lord Yarborough was voted into the chair, when the resolutions were carried almost by acclamation, and petitions to both Houses of Parliament were agreed on.

In the Common Council of London, Mr P. A. Taylor rose to move the following resolution:—"That this court received with feelings of deep sympathy the expressions of regret at the continued distress in the manufacturing districts of the kingdom, contained in her Majesty's speech in opening the present session of Parliament. That this court has observed with regret that, notwithstanding the benevolent desire expressed by her Majesty, the Commons House of Parliament has refused to sanction the free importation of corn, and that her Majesty's government, instead of introducing a law to remove, has proposed a law for re-adjusting the injurious and oppressive restrictions upon the purchase of food. That, in order to apply a permanent and sufficient remedy to the extensive and deep-rooted distress of the manufacturing and labouring classes of the community, it is, in the opinion of this court, essentially necessary to abolish all laws which restrict the importation of food. That an humble address be presented to her Majesty, praying her to refuse her sanction to any law to tax articles of food, or restrict their free importation into this country." Mr Taylor, at great length, exposed the iniquitous character of the income tax, and the defence of the Peel policy was weak indeed. After a long debate the court divided, when there appeared—For the motion, 60; against it, 34; majority in favour of the motion, 26.

The Birmingham boot and shoe trade have held a meeting. It was said that in a few days after the proposed alteration, thousands of boxes of boots and shoes would be landed from France in this country. The reduction of the duty would not only injure the light workers, but the makers of heavy shoes. The fact was Sir Robert Peel was going to throw the trade of the kingdom into France, leaving the debt and taxes on the people of England.

At a meeting of the shoemakers of Shrewsbury, Mr Howell said, the present ministers of the Crown had begun at the wrong end in their innovations. Instead of permitting the raw material to be brought into the country at a low rate of duty, they resolved on admitting the manufactured article itself at an almost nominal duty.

There was a meeting of Canterbury on Saturday last of the leading agriculturists of East Kent, at which the two members (the Paymaster of the Forces and Mr Plumtre) attended. Pains were taken to prevent the meeting from being generally known, nevertheless the large room at the Fountain hotel was completely filled. It appearing very soon that one sentiment of disapprobation of the new corn law, the tariff, and the income tax prevailed, it became the object of the ultra supporters of the ministry and the Paymaster to stultify the proceedings as much as possible. The result was a resolution condemning the tariff, &c., &c., and the nomination of Lord Sondes' steward to accompany Mr Plumtre in an interview with the Premier or the lords of trade. Mr Dodd, a tenant of Lord Sondes, who opened the business, broadly and distinctly declared that the agriculturists had been deceived both by Sir Robert Peel and Sir E. Knatchbull; in short, the murmurs of the East Kent farmers and graziers are both deep and loud.

The opposition to the income tax in the metropolis begins to be more strenuous. Resolutions against it were passed at a meeting of the parish of Christ Church. But the parish of St Martin's-in-the-fields is going the right way to work. The meeting was called to consider the unjust exemption of landowners from their fair share of taxation, as exemplified in the distinction between real and personal property, and excellent resolutions were passed on the subject.

MISCELLANEOUS.

IMPRISONMENT FOR DEBT.—A petition, signed by various prisoners in Whitecross street prison, sets forth—"That your humble petitioners respectfully beg leave to direct the attention of your Honourable House to the report of the Commissioners appointed in 1840 to inquire into the state of the law of arrest, part of which report is in the following words:—'Arrest for debt being abolished on mesne process, we turned our attention to arrest on final process, and have arrived at the conclusion that the objections made to the former apply with equal force to the latter, and that out of 3,906 persons imprisoned from November, 1838, to December, 1839, there were 3,514 who, in good policy, ought never to have been arrested at all. Signed, Erskine, C.P., Fonblanque, Holroyd, Evans, Ellis, Hawes, M.P., Glynn and Palmers, bankers.' Your petitioners, therefore, most humbly implore your Honourable House to abolish immediately imprisonment for debts not fraudulently contracted."

MILITARY PREPARATIONS.—Very active exertions are in progress at the East India House and at the Horse Guards to forward, without delay, troops to reinforce the army in Afghanistan. Within the last week the East India Directors have accepted tenders for fifteen ships of large tonnage, and which have been regularly surveyed, to proceed to India to carry 4,000 men. Recruiting parties are actively engaged in all parts of the country. In Dublin they have been rather successful; but in the south and west there appears to be considerable difficulty in obtaining the requisite number of men. In the mean time, emigration is proceeding upon a very extensive scale, especially amongst the small farmers. On Tuesday morning 300 men, belonging to the 72nd regiment, who had been billeted in Poplar and its vicinity for two days previously, embarked for Herne Bay, en route for India. The Scots Grays marched from Brighton on Tuesday for Exeter. In consequence of the recent disasters in India, Brighton will be for some time without a cavalry regiment. The 1st division of the 29th regiment will sail from Gravesend on Saturday next. The 2nd division will embark on the 15th inst. The regiment has completed its numbers to its new establishment of 1,000 rank and file. On Tuesday afternoon a portion of the 78th Highlanders embarked on board a steamer for Gravesend. The embarkation for India will, it is expected, take place in a few days. The men were loudly cheered in their progress through the streets.

DISCOUNTS.—A reduction on the rate of discounts was generally looked for from the Bank of England. That expectation has been fulfilled by the following notice:—"Bank of England, April 7, 1842. Resolved—That the rate of interest on Bills of Exchange and notes, discounted at the Bank of England, be 4 per cent. from this day."

THE ALBERT GATE.—A new entrance to Hyde park was opened for the convenience of the public on Wednesday morning. The handsome erection which is to bear the name of his Royal Highness is not yet commenced.

—The Admiralty, on the 14th ult., issued regulations for granting allowance for the loss of clothing, instruments, &c., sustained on service by officers of all ranks and classes in the Royal Navy and Marines.

"JEMMY WOOD" REDIVIVUS.—There is to be more litigation about this eccentric's will. Mr Kelly has a special retainer on behalf of Alderman Wood, in a cause to be tried at Gloucester, which involves the validity of the will of "Jemmy" Wood, late of that city. The decision of the Privy Council in favour of the validity of the will, as far as it respects the enormous personal estate of the testator, does not necessarily establish it for the purpose of passing his real estate, although it may probably have a considerable moral bearing on the latter point. A compromise has been come to, by the executors paying 10,000*l.*, which pays the claimants' costs, and a little over.

—A strike has taken place among the sailors and canal porters of Lynn, and it was found necessary to send to Norwich for the military. Several of the ringleaders have, however, been captured, and the riot has been suppressed.—*Globe.*

—The sum required to complete the restoration of the parts of the York Minster injured by the fire is 9,000*l.*; 4,000*l.* of this sum the Dean and Chapter agree to provide, and for the remaining 5,000*l.* they look to the public.

—The Chartist list of churchwardens has been carried at Leeds this year. The successful party are not only pledged to oppose a church rate, but to go to prison sooner than pay it.

—The workpeople employed by Messrs Honley and Co., of Brookhouse mills, Blackburn, have turned out, in consequence of an attempt to reduce their wages. The number is stated to be about 1,500.—*Leeds Mercury.*

—Such is the depressed state of trade at Dundee, that there are at present no less than 4,000 individuals of the working classes entirely dependent on charity. Besides these, there is a large body of Irish supported from a separate fund.

THE CITY OF THE SOUL.—A letter from Rome says: "For some time past nocturnal attacks have been very frequent here. An Englishman, who was menaced by an assassin, fired at him, and blew out his brains. The police has not taken any steps against the Englishman, but has advised him, for his own security, to quit the city. A few days ago the palace of the wealthy Cardinal Del Drago was plundered in the middle of the day of a large sum of money and a quantity of jewels, amongst which was a crucifix in diamonds valued at 20,000 crowns."

NEWSPAPER STAMPS.

Extract from the Return of the Stamps issued to Newspapers for October, November, and December, 1841.

Examiner	88,200
Record	76,000
Era	65,000
Patriot	65,000
Britannia	58,500
John Bull	52,000
Watchman	47,000
Spectator	44,000
Observer	41,000
Satirist	30,000
Atlas	18,000
Age	15,500

NOTICES TO CORRESPONDENTS.

Our Cornish Correspondent may be assured that we have not lost sight of the Bankrupt Law Amendment Bill. We have suspended our observations on it in the hope, that on the second reading it would be made somewhat more worthy of the parade with which it has been introduced. The point on which he wishes to be informed is one of the most important, and, as we believe, the most beneficial of its amendments, though one likely to excite, at first, considerable astonishment. The certificate is in future to be a judicial act, and to depend not on the favour or affection, prejudice or malice, of the creditors; but on the open judgment of the court.
F. W. will see by the extent of our news why his communication is delayed.
We have noticed one of the subjects suggested by H. W. T. His question relative to the Tariff we cannot answer, but a correct copy is easily obtained.

POSTSCRIPT.

LONDON, Saturday Morning, April 9, 1842.
THE DEBATE OF LAST NIGHT.

The debate on the income tax, of which we have given an ample outline, will be read throughout the country with the deepest interest. Lord John Russell's speech, in particular, will well reward the attention it must attract. With great earnestness, and with a powerful array of arguments, he exposed the inquisitorial and unequal principle of the tax, and the low party purposes and expediency in which the proposition of it originated. Above all, he established two things:—first, that there is no necessity for imposing any new tax; and secondly, that the tax proposed is the last that should be adopted.

"Without taking upon myself the office of Chancellor of the Exchequer, it is impossible not to perceive that various persons have suggested different plans for meeting the deficiency; and those suggestions, if not all, at least the greater portion of them, appear to me, I must say, better than the proposal of the government. There is one proposition that has been made—a proposition, too, which has been mooted in this house—a tax which it is not perhaps desirable to adopt if there is no absolute necessity, but a proposition which appears to me to be based upon sounder arguments, and a tax which appears to me to be fairer, better, and more just than that put forward by the government—I mean the proposition that has been mooted of submitting the succession of real property (loud and prolonged cheering)—the succession, I say, of real property to the same probate and legacy duty which attaches itself to the succession of personal estate. (Renewed cheers.)"

He then referred to the 26,000,000*l.* of taxes repealed since the war, and especially to the sum of 2,100,000*l.* taken off the assessed taxes, as a means of supply; and declared that he should not despair of such a remedy being adopted, did he not hear it openly avowed that the matter to consider now is not to provide for the exigencies of the revenue, not to make up the deficiency in the Exchequer, but "that the true business of the House of Commons is to contrive in what manner they may best give support to the administration now in office. The question is, not whether the measure itself be wise, or good, or useful, but how they may best support the government." The noble lord was throughout bold and explicit, and he concluded with appropriate spirit.

"If it be only for the sake of supporting their party and upholding the administration of the day that they impose this tax, I then say that, although they may be successful in the imposition of that tax at the present moment, they may depend upon it that such a sacrifice of the interests of their country to party views (loud cheers)—avowed as it is (renewed cheering)—avowed as it is with respect to the corn law and the tariff, and seeming likely to influence them with respect to the income tax—if such views do prevail, they may depend upon it this country, sooner or later—and the time I think will not be long—will say that the House of Commons, which they have elected in other hopes and with other expectations, have betrayed the trust which was so generously confided to them." (The noble lord sat down amidst loud and prolonged cheering.)

Mr P. M. Stewart addressed himself with considerable care and intelligence to a consideration of the tariff, and Mr Sheil followed him with his usual effect on some points of it. Among the animated passages of his address was the revival of Sir F. Burdett's denunciation of an income tax in 1802. That hon. bart. was not satisfied that that tax should merely be repealed, but that some order should be placed on the records of Parliament with respect to it that should ever afterwards stigmatize it as an infamous measure. "The income tax has created an inquisitorial power of the most partial, offensive, and cruel nature. The whole transactions of a life may be inquired into, family affairs laid open, and an Englishman, like a culprit, summoned to attend commissioners, compelled to wait like a lacquey in their ante-chamber from day to day until they are ready to institute their inquisition into his property; put to an oath, after all perhaps disbelieved, surcharged, and stigmatized as perjured, without any redress from or appeal to a jury of his country. The repeal of this tax is not a sufficient remedy for its infamy; its principle must be stigmatized and branded." The right hon. gentleman, enumerating a few of the leading opponents of the tax in 1816, Mr Barry, Mr Wilberforce, and others, proceeded to say—

"In reading the speeches delivered in 1816 against the income tax, I was not struck by any one of them more

than by that of a man well acquainted with the interests of all classes of Englishmen, and to whom the right hon. baronet must look back with a feeling of affectionate veneration—I allude to the late Sir Robert Peel. (Loud cheers.) He said that it was utterly absurd to imagine that the income tax which pressed upon the middle classes did not affect the humbler classes of the community, and he added that an income tax, in his judgment, was the very worst—ay, the very worst, which could be proposed. (Great cheering.) Such were the men by whom the continuance of the income tax was opposed. By whom was it supported? By Mr Vansittart and Lord Castlereagh. But Lord Castlereagh had a far more powerful case than the right hon. baronet."

The speakers on the Ministerial side were the Chancellor of the Exchequer and Sir Robert Peel. The latter was at times considerably excited. There are a few novelties in his speech; one we must understand to be a vindication of the income tax on account of the destruction of our troops at Cabool—

"The last speaker had said, there had been no disasters. When had England ever sustained such a disaster as that which had just annihilated, with the exception of a single individual, the whole of the British force in one quarter of India? Was not some decisive exertion necessary for enabling the Government to repair so great a calamity?"

The inference is, that an income tax is essential, because some decisive exertion is necessary. At the following point the Minister was unusually kindled—

"There is no denying the inequality of the tax, but that inequality is unavoidable; let the country display spirit and energy, let one great effort be made to repair the deficiency, and half the victory will have been gained. But if you are afraid of the sacrifice; if you say it is better to go on with the present system; if you say the funds are at 91—and why are they at 91? Who made them so? (Loud ministerial cheers.) The credit of the country is high! the funds have risen! You can make a loan now! Oh, you miserable financiers! (Renewed cheers.) I ought perhaps to apologise for an expression that has escaped me in the heat of debate, but why is it that the funds are high? because it is known there is to be no loan in time of peace."

But does the Opposition propose a loan in time of peace? Sir Robert Peel ended by indignantly repelling the charge brought against him of having adopted the measures of his opponents; and in a tone of great irritation, addressed the members of the late government with the triumphant exclamation, "Is this income tax yours?" The excitement of the right hon. bart. was universally noticed. He had insisted upon speaking at a late hour, though a motion for adjournment had been put, and by some members he was said to have violated a rule of the house in doing so. Mr Brotherton told him that "he had made a speech which would be quite as effective on another day. It would have been much better to have postponed it, and he would neither have lost his temper nor invaded one of the rules of the house."

Paris papers of Wednesday and Thursday are occupied with the discussions in the Chamber of Deputies on Algiers and the affairs of Spain. The French troops have experienced a check from the Arabs at Tlemcar. The *Gazette des Tribunaux* contains a very shocking account of forty-four decapitations of Arabs, some of them for trifling crimes, and, in general, without any trial, at Constantine.

We have received from our Berlin correspondent a letter dated the 1st inst., with, if correct, most important intelligence. The unquestionable respect, ability, and the habitual caution of our correspondent, leave no doubt on his statement, founded on letters from Moscow, that the Shah of Persia had marched against Herat at the head of 60,000 men. He further states that the Russian Government had furnished a subsidy of 2,000,000 roubles in order to enable the Shah to effect this movement.—*Times*.

The news this morning comprises accounts of several additional meetings, and preparations for meetings, against the ministerial measures. There has been a very animated one in Christ Church, Surrey.

COURTS OF LAW.

COURT OF BANKRUPTCY.

WILLIAMS AND MOTTRAM.—The bankrupts, whose case we have already reported, were warehousemen in Wood street, Cheapside. Tuesday a meeting took place, but it having been stated to a reporter that his attendance and report of the proceedings would tend to defeat the ends of justice, the evidence is not given.—*The Chronicle* says—"The exclusion of reporters in this case, which has excited so great a sensation in the linen drapery trade, will, no doubt, produce some surprise, particularly after the recent declarations of the learned commissioner (Evans) against what are called 'private' meetings; but it is due to his honour to state that he made no 'order' upon the subject, and that our leaving the court entirely arose from the representation that our statement of the evidence would be extremely prejudicial to the interests of the general body of the creditors."

CENTRAL CRIMINAL COURT.

THREATENING LETTER.—Richard Bates, aged 40, described as a draper, was indicted for feloniously sending a letter to Mr William Henry Carlin, threatening to accuse him of an infamous crime, with intent to extort the sum of 10*l.*—The jury returned a verdict of Guilty.—Mr Justice Erskine told the prisoner that he had been convicted, on the clearest evidence, of an offence of a most heinous character; and as it was one in which the interests of society were deeply involved, it was absolutely necessary that it should be repressed with very severe punishment; for if persons were to be accused of such offences with impunity, there would be no end to such practices, and no one would be safe. It was not every person who would have the courage to take the decisive steps adopted by the prosecutor in the present case, and many instances have been known where persons of weak nerves had been induced to yield to the demands made upon them through accusations of that description, because they had not the courage to allow their names to appear before the public in connexion with such transactions. To protect persons of weak nerves against such charges it was necessary that a severe example should be made of those who were convicted. The sentence therefore was, that he be transported beyond the seas for the term of 21 years.

ASSIZE INTELLIGENCE.

GLoucester.—ARSON.—William Jeanes was indicted for burglariously entering and setting fire to the house of the Rev. G. Sherer, at Marshfield, on the 19th of February last. This was a case displaying, on the part of the prisoner, unusual malignity, as it would appear that he had cherished the feelings of revenge to which he ultimately gave vent, by the attempt to burn the prosecutor's house, for nearly three years. The vicarage house at Marshfield was left in the care of a female servant, named Ruth Bunce. On the night of the 19th of February, Ruth and a companion, named Hester Gale, were disturbed in the middle of the night by a cry of "fire," and they found the lower part of the back staircase in flames. Assistance was speedily procured, a ladder raised, and they were safely taken out of the window. It appeared from a plan of the premises, which was produced in court, that the cellar window of the house opened into a court-yard at the back of the house, and that this cellar window had been broken open, and a can which was kept there was found at the back stairs, half filled with linseed oil. There was also a jar there containing oil, which had been removed from a cupboard, where it was usually kept, and it was clear that oil had been recently poured from it upon the door and stairs, with a view of accelerating the progress of the flames. It was evident, therefore, that not only was the fire the work of an incendiary, but that it was planned and executed by some one well acquainted with the premises. Suspicion fell upon the prisoner, who, about three years since, lived in the service of the prosecutor, by whom he was discharged. It was shown by the evidence of three several witnesses, that the prisoner, in the course of last year, being out of a situation, had said that it was in consequence of Mr Sherer having refused to give him a character, and that he would "make him amends for it." To one witness he said, that if he was sure Mr Sherer was in Bath, he would go to Marshfield, and rob or set fire to the house. The prisoner said nothing in his defence, but that the witnesses had sworn falsely in the hope of sharing the reward offered for the conviction of the offender. The jury returned a verdict of Guilty. The moment the foreman uttered the word, the prisoner fell to the ground as if shot, and a medical man, who was immediately sent for into the dock, pronounced him in a fit. He was removed below, and the reverend prosecutor, evidently labouring under deep emotion, addressed his lordship, stating that he was not aware that the offence of which the prisoner had been convicted was punishable with the extreme penalty of the law, and that, had he known it, he would not willingly have prosecuted him. He earnestly implored that his life might be spared, in which request the jury also joined.—Mr Justice Cresswell ordered sentence of death to be recorded against him, with an intimation that he must prepare to pass the remainder of his life in the most severe discipline of the worst penal settlement.

TAUNTON.—(Civil Side.)—No case of interest has occurred in this court except in reference to the subject matters of action, on which two of the special jury causes had been brought. In one of these actions the plaintiff recovered a verdict for 10*s.*, in the other for 15*s.* For these cases one of the learned judges of the land sat nearly the entire day, displaying the utmost patience. Twenty-four special jurors had been summoned from their homes, and subjected to the heavy expense of an assize town for a week, to try which of these litigious parties was entitled to the sum of 25*s.* It did not appear in any way in either action that any right was to be determined by it, and consequently the learned judge refused to certify to give the plaintiff his costs. Each party will therefore have to pay his own.

NORWICH.—The magistrates of the county and the Recorder of the city have very recently held adjourned quarter sessions for the trial of prisoners, at which a vast number of the more ordinary kind of felonies were disposed of. Notwithstanding this, however, the calendar contains the names of upwards of 50 persons for trial at the present assizes, and the offences charged are of the most serious character. Murder, administering poison with intent to murder, rape, manslaughter, burglary, and no fewer than five cases of arson, are amongst the imputed crimes, to which may be added sheep-stealing, forgery, night poaching, uttering counterfeit money, and minor charges. Amidst this black catalogue is one case, the mention of which may almost excite a smile; it is that of a man charged with "feloniously stealing, taking, and carrying away three hens' eggs from a certain stable;" another prisoner is charged with stealing "nine hens' eggs and one duck's egg."

WELSH CIRCUIT—MOLD, FLINTSHIRE.

Robert Pierce, aged 24, was placed at the bar on three indictments, charging him with attempts to murder his wife, by the administration of white arsenic. Previous to the trial commencing, the prosecutrix, apparently not so old as the prisoner, was carried into court and placed in the witness box, the effects of the poison having completely paralyzed her limbs and entirely destroyed her health. It was evident, however, that she had previously possessed considerable personal attractions. She was attended by a medical gentleman, and cordials were constantly resorted to in order to prevent her from fainting. They were married in 1840. Evidence conclusive of wilful poisoning was given, but little light was thrown upon the murderer's motives.—Mr Welby then ably addressed the jury, contending that as no motive whatever had been shown on the part of the prosecution, it was impossible a man could be guilty of such a dreadful crime as the murder of a young woman whom he had only recently taken to his bosom with a solemn vow that he would succour, love, and support her.—The learned Judge summed up the case at great length, and the jury immediately pronounced the prisoner Guilty. His lordship then proceeded to pass sentence of death on the prisoner.—The following day the wretched man committed suicide. At eight o'clock, on the gaoler entering the condemned cell, he was found suspended from the bars above the door. The body was nearly cold when discovered, and it is judged that he had been dead some time. It appears that he formed a noose of his braces, and having attached them to his neck and fastened them to the bars, he placed his feet upon an earthenware utensil and a Bible, which he kicked away, and thus left himself hanging. He confessed to having committed the crime for which he was convicted on the night after his condemnation.

POLICE.

SYMPATHY.—At Guildhall James Dawson, a mason's labourer, who had been charged with attempting to commit suicide, was brought before Sir James Duke.—It appeared that a young woman formed a sudden attachment to the prisoner on Good Friday, left her place the following evening, strolled about the streets with him for a few hours, and then accompanied him to a lodging-house. They kept together till

the Easter holidays were over, and then she hanged herself to a bedpost. On Sunday afternoon the prisoner, hearing that one of her relations was going about armed with a knife to kill him, thought it better to tie himself up to a bedpost, and terminate his existence in the same way as the young woman; but he was detected in the act, and given into custody.—The prison surgeon reporting that he was now of sound mind, and the prisoner protesting that he would never repeat the attempt, Sir James Duke discharged him.

ACCIDENTS.

EXTRAORDINARY ACCIDENT.—Sunday morning, between two and three o'clock, Morris (City police) heard loud screams in the neighbourhood of Fish street hill, and discovered a female almost in a state of nudity literally emplaced on the iron spikes of St Benet's churchyard, and a large pool of blood on the ground beneath. Near her lay another female, similarly clad, upon one of the graves of the churchyard. With great difficulty the unfortunate female was removed from the iron spikes, her right thigh being lacerated in a most frightful manner. It appeared that they were domestic servants in the family of Mr Worley, of the Monument Hotel. Their names were Mary Cray, 24 years of age, and Ann Hallett, 22 years. About two o'clock in the morning Mary Cray was awakened by a noise, which appeared to her as if occasioned by some persons attempting to break into the house. In her fright she awoke Ann Hallett, who slept with her, and the noise continuing, they both became so terrified that they flew to the windows, and, throwing them open, both of them jumped out. Ann Hallett unfortunately leaped out of the window nearest the street, and got impaled as above described. Mary Cray escaped with some internal bruises. A search was made through the premises, but the fears of the females appeared to be utterly groundless.

OFFENCES.

OUTRAGE AT STOCKPORT.—The inquiry into the late outrage by some soldiers of the 61st Infantry, at Stockport, has resulted in the committal of eleven of the rioters to take their trial at the ensuing Chester assizes.

LIVERPOOL ABDUCTION CASE.—Since the removal of the prisoners on Friday last, inquiries have been made at Gretna green as to the circumstances of the marriage of Miss Crellin to McGill. The conspirators, it appears, posted the whole way from Lancaster to Carlisle. At every change of horses spirits were ordered, of which Miss Crellin, who was in a state bordering on delirium, was made to partake. The continued doses of liquor all along the road had the effect of rendering her quite frantic before the party reached Carlisle, and to deceive the innkeepers, who noticed her condition, they gave out that she was a rich lady in a state of lunacy, whom they were conveying to an asylum in Scotland, Quick saying that he was the medical man in charge of her. She is described as having raved and cried out that she wanted to go home. As soon as the conspirators reached Gretna green, dinner was ordered, and the "priest" invited to be of the party. He declined, however, but joined them after dinner, and drank several glasses of spirit. Miss Crellin being in the state which may be supposed from the drugging she had undergone during the journey from Liverpool to Gretna green, and the "priest" well prepared for the due celebration of the ceremony from the potatoes he had imbibed with the conspirators after dinner, the marriage was performed. The "priest" has, we hear, refused to come to Liverpool as a witness against the prisoners, significantly remarking, that before he once went on a trial to England, he had received "saxty sovereigns doon in his haun."

COURT-MARTIAL.—On Monday morning, at Chatham, the whole of the troops mustered on parade by order of the commandant, Sir Thomas Wiltshire, who, in addressing Lieutenant Plunkett, reprimanded him severely, and said, during the 45 years of his military service, he never before had the unpleasant duty of publicly reprimanding an officer. His duty was disagreeable and unpleasant, and the reprimand which Mr Plunkett now received, he hoped would be a warning to him for the future. Mr Plunkett then retired, and the troops marched off.

FRAUD.—The executors of the late Marquis of Hertford have held several meetings on the subject of the alleged abstraction or embezzlement of large sums of money belonging to his late lordship, which had been drawn from Messrs Coutts', and which it appeared had not been accounted for. The result of the inquiry was an application to the Commissioners of Police, and an intelligent inspector of the A division, Partridge, was appointed to assist in the investigation; and on Wednesday evening, in consequence of circumstances which transpired, he apprehended the suspected party, a foreign servant, who had been 20 years in the service of the deceased nobleman, and lodged him in Tothill-fields Prison, where he awaits an examination before the magistrates.

MURDER AND SUICIDE NEAR BRISTOL.—An adjourned inquest on the bodies of Samuel and Edith Cook, who were found on the morning of Thursday, the 31st ult., with their throats cut, at a cottage on Kingswood hill, near Bristol, was resumed on Tuesday. After several witnesses had been examined the jury retired and remained in deliberation several hours; the inquiry on the body of Samuel Cook was adjourned *sine die*, the jury being unable to agree. In the case of Edith Cook the verdict returned was one of "Wilful murder against Samuel Cook."

ACCIDENTS AT SEA.

NARROW ESCAPE OF THE "LITTLE WESTERN."—On Monday, soon after the *Little Western*, a new steam vessel, had left Ramsgate harbour, and was nearly abreast of the North Foreland, the main shaft of the engine on the starboard side broke, and the steam power having become useless, the vessel was left to the mercy of the wind and waves. The sea was rolling heavily at the time, and the alarm of the passengers, forty in number, was very great. The anchor was let go, but would not bite; and the vessel, which was completely disabled, was fast drifting towards the rocks, with her anchor dragging the ground, when the General Steam Navigation Company's steam ship *Belfast*, on her way from Calais to London, proceeded to her assistance. After some delay, the *Belfast* caught hold of a warp thrown from the *Little Western*, and made it fast. The passengers expressed their admiration of Captain Pashley's (of the *Belfast*) conduct.

LOSS OF A SHIP BY FIRE.—The brig *Seaforth*, about 260 tons burden, left Sunderland on Saturday afternoon, ballast laden with lime. Shortly after she sailed it came on blowing a stiff breeze from the northward, and a heavy sea drove the vessel on shore on what is called the Herd Sands, about two miles from South Shields, and but for the arrival of the *Typhoon* which all on board would have been washed on board. From the roughness of the weather

it was fully expected that before morning she would have gone to pieces; but, being a strong-built vessel, she weathered the storm. Exertions were made to get her afloat, and the operations were continued the next day, Monday, till four o'clock in the afternoon, when suddenly a body of fire burst forth from the main hatchway, to the surprise and astonishment of all assembled. Every effort was made to smother the flames, but to no purpose. The conflagration raged the whole night and morning, until every timber in her was consumed. The fire was caused by the lime in the hold of the vessel becoming wet.

HORRIBLE MURDER AND MUTILATION OF A FEMALE.

A murder of a most frightful and appalling nature has been discovered. The scene of the tragedy is Putney heath, in the hamlet of Roehampton, on the premises of Mr Qualaz Shiel, Granard lodge, Roehampton lane, or Putney park lane. The individual who is suspected of having perpetrated the horrid deed is a man named Daniel Good, who, for upwards of two years, has been coachman to Mr Shiel. The discovery was made under circumstances of an extremely singular and extraordinary character.

About half-past eight o'clock on Wednesday evening, Daniel Good drew up with a four-wheeled pony chaise belonging to his master at Mr Columbine's, pawnbroker, High street, Wandsworth, and asked to look at a pair of black knee breeches; he agreed to purchase them, and, being known to Mr Columbine, departed without paying for them, but a lad observed him as he left take off the counter a pair of black trousers, and put them under the flaps of his great coat. The lad communicated the circumstance to Mr Columbine, who ran to the door, and asked Good if he had not put a pair of black trousers up with the breeches. Good replied that he had not, and instantly drove off. Mr Columbine acquainted the police, and police-constable Gardner, accompanied by the lad and a young man named Speed, proceeded to the residence of Mr Shiel, for the purpose of apprehending Good.

On reaching the gates of the farm, Good opened the gate; Speed inquired if the coachman was at home, when Good replied, "I am the coachman." Gardner, the policeman, then went forward, and told him that he had directions to take him into custody on a charge of stealing a pair of black trousers from the shop of Mr Columbine. Good said, "Indeed! why yes, I bought a pair of breeches from Mr Columbine, but I have not paid him for them yet, and I will give you the money we agreed on, and you can pay him for them." Gardner told him that was a question he was not authorised to enter into, as the charge upon which he apprehended him was of a felonious nature. Good then said, "Very well, I will go with you to Wandsworth and settle with Mr Columbine;" but Gardner told him he must first search the chaise and the stable, to see if he could find the stolen trousers. Good offered no objection, and he accompanied Gardner, with Speed and the lad, in their search through one of the coach houses, and a stable on the north and the north-west sides of the square forming the stable yard, but without finding the object of their search. Gardner then went towards another stable on the south-east side, when Good immediately stood with his back against the door. Gardner told him he was determined to search that stable also, upon which Good said, "Oh, no; we had better go at once to Wandsworth and get the matter settled." At this juncture Mr Oughten (Mr Shiel's bailiff) came out of his house and insisted on Gardner searching the stable. They all then went in. After he had searched two of the stalls and the hayracks, Gardner examined the cornbins, and while doing so Good exhibited great uneasiness, and pressed most urgently that he should at once be taken to Wandsworth that he might settle the matter. Gardner, however, declared that he would not leave until he had made a diligent examination of the place, and, missing the third stall, in which two ponies were placed, proceeded to search the fourth stall, which was at the further extremity of the stable and very dark, and appeared to be filled with a number of trusses of hay. On removing two of the trusses, he found there was a quantity of loose hay underneath, and when he had removed that, he discovered something which appeared to him to be a dead pig. He immediately exclaimed, "My God, what's this?" At the same instant Good rushed out of the stable, shutting the door after him; and before Gardner or his companions could collect themselves sufficiently to prevent him, Good succeeded in locking them in on the outside, taking out the key, which was subsequently found in a shrubbery near the spot, and effecting his escape. Speed immediately took up a two-pronged pitchfork, and endeavoured to break open the door, in which he was assisted by Gardner, &c., but experiencing great difficulty in doing so, they all proceeded to the stall to examine what it was that Gardner had found secreted. While they were all standing over it, the lad exclaimed, "Oh, my God! it's a human being;" and on a more close examination it was found to be the trunk of a human body, which had been divested of the head, arms, and legs. It was lying with the back upwards, and was discovered to be the trunk of a female, and the abdomen was found to have been cut open, and the entrails, &c., extracted. Renewed efforts were immediately made to break open the stable door, in which they were successful. Mr Allen, the surgeon, on examining the body, found that the head had been taken off at about the third or fourth of the cervical vertebrae, apparently after death. The right arm had also been taken off above the humerus or shoulder-joint, and the left arm near the head of the humerus, under the shoulder-joint. Through the chest was an incision from rather above the sternum, extending down nearly to the pubes, and another incision right and left, extending to the os ilium. The legs had likewise been taken off just below the head of the femur or thigh-bone. The whole of the cuts through the flesh had been evidently made by a very sharp instrument, the edges being remarkably clean, while the bones had, on the contrary, been divided by being hacked or chopped with some blunt instrument, the edges being much jagged. The stomach, as well as the whole of the intestines, the liver, uterus, &c., had all been removed, and were, like the head, arms, and legs, nowhere to be found. The injury by which death was caused must have been inflicted on the head of the victim, there being not the slightest mark or wound on the back or front of the body. In the opinion of the surgeons the body is that of a female from about 24 to 26 years of age, and from the appearance of the body it is considered the unfortunate woman had never been a mother, but whether or not she was caecate at the time of her death, could not be determined, the uterus, &c., being removed.

During the time occupied by the examination of the body, Sergeant Palmer was attracted by a strong and very disagreeable smell to the human nose, which originated in the stable in which the body had been found. The door was

found to be locked, and upon its being opened the stench was most overpowering; a pile of wood in the fireplace had been laid ready for ignition—two blocks of wood formed the base, about a foot and a half apart; across those blocks were two bars of iron, transversely placed at either end, and upon that other wood had been placed with coal, the object of thus forming it being evidently to secure a quick vent, similar to that of a furnace. Having carefully removed the material of the pile, Palmer discovered a quantity of ashes, chiefly wood ash, and on examining them he discovered amongst them a number of fragments of human bones in a highly calcined state, and the surgeons at once declared them to be portions of the skull, arm and thigh bones, and bones of the fingers, &c., of a human being.

As speedily as possible after the discovery of the murder, the following description of the supposed murderer was sent to all the station-houses:—"He is an Irishman, aged about 46 years, five feet six inches high, very dark complexion, black hair, and long features, and bald at the top of the head; walks upright, and was dressed in a dark frock-coat, drab breeches and gaiters, and black hat."

Some individuals, who, having personally known the man Good, and seen him in company with different women during the last few weeks, were permitted to view what little remained of the victim, in order that they might give some opinion, however vague, as to her identity, but nothing being left, even of the deceased's clothes, through which her identity could be traced, it will still remain a matter of conjecture as to who she was.

Next morning Sergeant Palmer recommenced his search, and in turning up some hay in the stall next to where the trunk was found, he discovered a large quantity of blood. This apparently was the place where the unfortunate woman was murdered, and thence dragged into the next stall, which is wider, for the better convenience of the fiend whilst engaged in severing the body. He also found tied under some straw in one of the mangers a mattress, two blankets, and a sheet. These articles had, no doubt, been procured for the use of the unfortunate woman previous to her decease. Afterwards were found a large carpenter's axe in the harness room, with which, no doubt, the murder was committed, for the pole was covered with blood, and a small hand saw, which, from being also covered with blood, was, no doubt, used in severing the arm and thigh bones.

The police constables, examining the hedges and ditches in the neighbourhood, found a small lantern, something similar to those used by the police force, in the middle of one of the hedges. The gardener at once identified it as belonging to Good, and said that he could not have left it in his flight, as he had with him no lantern when they were making the search. It is therefore conjectured that this lantern, the lamp of which was full of oil, had been used the previous night, when the murderer was doubtless looking for some convenient spot to bury the trunk of the deceased in, and being alarmed had extinguished and hid the lantern in the hedge.

It was ascertained that Good, after locking the door of the stable upon the policeman and the others, ran into the lane, passed the frontage of the stables and the gardener's house, and, clambering over a high wooden fence, made his way over a field towards Putney. In his flight he had broken off a piece of paling, and his footsteps were plainly discernible in the soft earth half way across the field, but were then no longer distinguishable.

Many statements were made in the course of the day at the spot as to the supposed murderer's partiality for women. Several persons mentioned places and times where they had seen him with young women: a farmer living at Putney and a gardener state that they were in the parlour of the Spotted Horse, Roehampton, about seven o'clock on Thursday evening last, when they saw the man Good and a young woman enter. Good was well known to both of them, the young woman was not. They had some grog, and appeared to be courting. Good tried to get a wedding ring off the young woman's finger, but the latter said, "No; you shall not have it, except with my life." She then told him that she had lost a brooch which he had given her; and Good said, "I value that brooch much, and I gave it to you because I thought you would have kept it." Some angry words afterwards ensued, but ultimately they went away together quite amicably. It was understood that the young woman was going to Woolwich the next day.

Amongst the persons on the premises was a boy about eleven years of age, who stated that he was the son of Good, and was brought there on Monday last by his father. For the last two years he had been living at No. 18 South street, Manchester square, with a woman whose name he did not know, but whom his father knew very well, and called his sister. On Sunday last his father came to South street, and took away the woman, saying he had got a situation for her, and he would come for him on the Monday, which he did, and brought him to that place. He had never seen the woman since. Beyond this nothing could be gleaned from the boy.

The police on Friday gained a clue as to the route Good has taken. About a quarter-past five on Thursday evening he left No. 18 South street, Manchester square, in a cab, No. 726, and was driven to Mr Sheppard's livery stables, Dorset place, Pallmall East, from whence he took another cab, and proceeded (ordering the cabman to drive exceedingly fast, as he stated that he had but little time to spare) towards the Euston square terminus of the Birmingham railway—it is supposed with the intention of making for Birmingham, where it is understood he has friends living. He had with him a deal box and a large bundle. He appeared considerably excited and was ghastly pale—so much so that it induced the cabman to ask him if he was ill; to which he replied, that he had been out drinking the night before with some friends, and it had taken an effect upon him. The police are making diligent inquiries, and there is but little doubt, from the clue already obtained, that in a very few hours the culprit will be safe in their custody.

ACCIDENT ON THE SOUTH-WESTERN RAILWAY.

An accident somewhat singular in its nature, and, we regret to state, fatal in its results, took place last Saturday upon this line of railway. A portion of the shaft of the tunnel near Winchester fell in, burying six labourers who were working upon it amid the soil and rubbish. Four of the unfortunate men were killed on the spot, the other two escaped with comparatively trifling injury. The debris within the dilapidated tunnel where the fatal accident occurred on Saturday was on Sunday night entirely cleared away, and the trains have passed through as usual. "On my way," says the Times reporter, "to Kingsworthy, near Winchester, where the coroner's inquest was appointed to take place, I had a passing glimpse of the structure and condition of the internal brickwork, and certainly, of all the tunnels on all the lines it has ever been my lot to travel

COMMERCE AND TRADE.

The intelligence from China includes no commercial news worth reporting, nor have we from India anything that calls upon us to sacrifice the slightest portion of our extremely narrow space. The home reports are equally barren; no noticeable alteration in the wool transactions at Liverpool; no particulars of any interest from Leeds; and at Manchester the last market presented no change as compared with those which immediately preceded it. There was some demand for yarn for export; but the market being overloaded by the quantity thrown upon it in consequence of the inactivity of the home manufacturers, prices continued to recede. For goods there was very little inquiry, and prices are little better than nominal. There was at Rochdale on Monday but a very indifferent market, prices being low, and few goods sold. There has been a Government order for 12,000 pieces of flannel, which has been divided amongst ten or twelve manufacturers. It is generally supposed there has been great competition, and the orders have been accepted at extremely low prices. The wool market still remains heavy, and prices have undergone very little change. The report from Huddersfield on the 5th communicates no improvement. Perhaps there was a little more activity in the Cloth Hall; but business in the warehouses was as dull as ever. Buyers evidently are at a loss what to do, and therefore mostly only purchase from sheer necessity. Prices remain much the same. There were more inquiries for wool, which indicates a fair amount of orders in hand. Emigration still goes on: upwards of a hundred persons left this neighbourhood since the last report; and the bad news from India, and the dismal prospect for trade, will stimulate others to follow.

THE FUNDS.—SATURDAY, ELEVEN O'CLOCK.

(From the List of Messrs Wolfe, Brothers & Co., Stock-brokers, Change Alley.)

BRITISH.	Price.	FOREIGN.	Price.
Consols	90½	Belgian	104
Do. Account	90½	Brazil	67
3 per Cent. Reduced ..	89½	Colombian	27½
3½ New	100½	Danish	80½
3½ Reduced	99½	Dutch 2½ per Cent.	52½
Long Annuities	12½	French 3 per Cent.	80½
Bank Stock	167	Mexican 5 per Ct. New ..	41½
India Stock	Shut	Port. Regency	36½
Exchequer Bills	38s pm	Russian	113
India Bonds	14s pm	Spanish	25½
		Ditto Deferred	12½
		Ditto Passive	5½

SHARE LIST.

	Price.	Shares.	Paid.
Birmingham and Derby Railway ..	56	100	100
Birmingham and Gloucester Do. . .	57	100	100
Bristol and Exeter Do.	40½	100	70
Cheltenham & Great Western Do. . .	17	100	72½
Eastern Counties Do.	9½	25	23
Great Western Do.	94	100	65
Do Half Shares	65	50	50
Grand Junction Do.	186	100	100
Gosport Do.	60½	50	50
Liverpool and Manchester Do. . .	178	100	100
London and Brighton Do.	37	50	50
London and Blackwall Do.	12	25	25
London and Birmingham Do.	176	100	98
London and Greenwich Do.	6½	20	20
London and South Western Do. . .	60½	50	50
London and Croydon Do.	13½	20	20
Manchester and Leeds Do.	82	100	70
Midland Counties Do.	79½	100	100
North Midland Do.	70½	100	100
South-Eastern and Dover	26	50	48
York and North Midland Do.	94½	50	50
Australasia Bank	53	40	40
British North American Do.	34	50	40
Colonial Do.	26½	100	25
London Joint Stock Do.	12½	50	10
London and Westminster Do.	21½	100	20
Union of Australia Do.	23½	25	25
United States Do.	21s	100 Ds.	100 Ds
East London Water Works	165	100	100
Grand Junction Do.	57	50	50
West Middlesex Do.	93	100	100
East and West India Docks	103	Stock	—
London Do.	77	Stock	—
St Katherine's Do.	97½	Stock	—
Grand Junction Canal	123	100	100
Regent's Do.	10½	100	100
Imperial Gas	62½	50	50
Phoenix Do.	30½	50	39
United General Do.	30	50	47½
Westminster Chartered Do.	56	50	50
Alliance Insurance	14½	100	11
Atlas Do.	14½	50	5
Eagle Do.	4½	50	5
Globe Do.	110	100	100
Guardian Do.	35½	100	27½
General Steam Navigation	24½	15	14

CORN MARKETS.

(From Messrs Gillies and Horne's Circular.)

CORN EXCHANGE, MONDAY, APRIL 4.—We have had cold N.E. wind the last two days, and the samples of home-grown wheat brought to this morning's market are in better condition than for some time past. The arrivals are light, except of Irish Oats, of which there is a large supply. Wheat is taken freely at an advance of 3s. to 4s. a quarter on English, and 2s. on free Foreign; part of the advance on English is attributed to the improvement in condition. Bonded Wheat is held at 2s. to 3s. more money. The finest qualities of Barley bring 1s. more money, inferior and grinding firm. English and Scotch Oats being scarce, sell at fully last Monday's prices. Irish are 6d. cheaper. Good Feeding Oats are quoted at 12s. 6d. a quarter in Emden, and at 10s. 6d. a quarter in Archangel. Beans and Peas are 1s. dearer. No advance in Flour is yet quoted.

CORN EXCHANGE, FRIDAY, APRIL 8.—The supplies since Monday have been moderate, but are pretty equal to the demand. Fair qualities of Wheat and Barley reach Monday's terms. Oats are a slow sale. In Beans, Peas, and other articles, but little passing. Grass Seeds are very dull; other Seeds in good demand.

IMPORTATIONS

Into London from April 3 to April 7, both inclusive.

	Wheat.	Barley.	Oats.	Malt.	Flour.
English & Scotch	Qrs. 2650	Qrs. 7010	Qrs. 6020	Qrs. 7570	4970 scks.
Irish	—	—	3220	—	— scks
Foreign	9430	—	—	—	— brls.

Weekly Averages.	Wheat.	Barley.	Oats.	Rye.	Beans.	Peas.
Week ended April 1	57s 8d	26s 9d	17s 11d	22s 11d	30s 0d	30s 0d
Six Weeks (Governor's Duty)	59s 6d	27s 4d	18s 10d	23s 9d	31s 0d	32s 2d

SMITHFIELD MARKETS, FRIDAY.

Prices per Stone.	At Market.
Beef	Monday. 37½
Mutton	Friday. 43½
Lamb	64
Veal	167½
Pork	420

HOP MARKET, MONDAY.

There is a decided improvement in the demand, more particularly for the best descriptions of growths of all ages, the consumers evidently being aware that by deferring their purchases they would incur the hazard of prices being affected by speculative demand from the least bad appearance in the plant. The market is firm, with a short supply on offer.

FROM THE LONDON GAZETTES.

Tuesday, April 5.

PARTNERSHIPS DISSOLVED.

T. and E. B. Price, St Martin's lane—T. Atkinson and Son, Wyld's rents, Bermondsey, carriers—Dartez, Brothers, Austinfriars, merchants—F. Sollier and J. Leguillier, Strand, marble merchants—L. Lidbury and C. Worth, Gower place, Euston square, carpenters—S. Lench and Son, Liverpool street, tin plate workers—J. F. Holderness, jun. and J. Ringer, jun. Well's row, Islington, hosiers—W. Thomas and J. Oliver, Cardiff, Glamorganshire, ship brokers—J. Acraman, Bridgewater, and R. Mulford, North Peiberton, Somersetshire, timber merchants—Wanstall and Edwards, Oswestry, Shropshire, milliners—J. H. Hummel and H. W. Anderson, Bridge road, Lambeth, paper stainers—A. Jackson and Crocker, Bermondsey street, Surrey, bark merchants—Risley, Jennings, and Chappell, Quality court, Chancery lane, attorneys; as far as regards B. Jennings—G. and F. A. Bond, Mayfield, Sussex, farmers—J. and T. Edwards, Burslem, Staffordshire, earthenware manufacturers—J. and G. Bridgert, Derby, joiners—F. Lane and T. Robinson, Leicester, wine merchants—Ion, Rutt, and Co. Old Jewry, woollen cloth manufacturers—T. and J. Knowles, Horbury, Yorkshire, Lamps' wool yarn manufacturers—J. and H. P. Simonds, Bush lane, Cannon street, dealers in East and West India produce—Evans and Haines, Hampstead, surgeons—R. Wain and Co. Strangeways, near Manchester, tea dealers—Orme and Sadds, Tewkesbury, Gloucestershire, wine merchants—Allen and Stevens, Liverpool, commission agents—Phillips and Son, Harborne, Staffordshire, grocers—W. Booth and Co. Bishopwearmouth, Durham, flint glass manufacturers—G. Crosfield and Co. Liverpool and Lancaster, wholesale grocers; so far as regards J. and J. Crosfield—W. Ball and J. Walker, Birmingham, steel pen manufacturers—E. and H. Thomas, Newport, Monmouthshire, linen drapers—W. and B. Rathbone, Corn Exchange, and Trig wharf, Upper Thames street, corn merchants—Wardle and Taylor, Newcastle-upon-Tyne, painters—Gerlach and G. Allhuson, Newcastle-upon-Tyne, general commission merchants—T. B. Jenkins and Co. Chepstow, Monmouthshire, maltsters; as far as regards J. Coles—F. Jeyes and W. H. Smith, Chancery lane, attorneys—J. Davies and S. Morgan, Queen street, St Thomas the Apostle, sole consignees of Welch ale—Kayser and Co. Greenock, sugar refiners—J. and W. Ogilvy, Brechin, Scotland, millers.

INSOLVENTS.

H. Gratton, Liverpool, hatter.
E. Smith, Lawrence lane, woollen warehouseman.
J. Fisher, Lynn, Norfolk, spirit merchant.

BANKRUPTCY SUPERSEDED.

W. B. Morgan, St James's, Gloucestershire, dealer in woollen cloths.

10 BANKRUPTS.

J. Bedford, Westminster road, ironmonger. [Mayhew and Co. Carey street, Lincoln's inn.
H. Heward, Waltham cross, innkeeper. [Scott, St Mildred's court, Poultry.
T. Plowman, Yeovil, Somersetshire, saddler. [Fennell and Williams, Bedford row.
W. R. Rayne, Haughton, Northumberland, paper manufacturer. [Megginson and Co. King's road, Bedford row.
W. Bushell, Evesham, Worcestershire, innkeeper. [Bell, Bedford row.
J. H. Jones, Manchester, spirit merchant. [Bower and Back, Chancery lane.
J. Flintoff, Halifax, Yorkshire, innkeeper. [Rickards and Walker, Lincoln's inn fields.
T. Firth, Halifax, Yorkshire, maltster. [Emmett and Allen, Bloomsbury square.
G. Reach, Bardwell, Suffolk, miller. [Hawkins and Co. New Boswell court, Lincoln's inn.
J. Bridle, Shepton Mallett, Somersetshire, grocer. [Serrel, Tokenhouse yard.

DIVIDENDS.

April 28, C. Daly, Red Lion square, bookseller—April 28, S. Parker, Argyll place, Regent street, brozist—April 28, W. Keep, Northumberland street, Strand, tailor—April 28, J. Colnett, Gravesend, hotel keeper—April 28, J. Grenoles, Friday street, Cheap side, shawl warehouseman—April 26, A. and J. Phillips, Whitechapel road, window glass cutters—April 27, M., G. M., and T. T. Glascott, Great Garden street, Whitechapel road, copper merchants—April 27, J. Rutter, Stockton-upon-Tees, Durham, grocer—April 28, G. Forster, Newcastle-upon-Tyne, woollen draper—April 28, J. Bailey, Burslem, Staffordshire, innkeeper—April 27, S. Cartwright, Great Bolton, Lancashire, ironmonger—April 27, R. Haslam, Little Bolton, Lancashire, cotton spinner—May 13, J. Lawless, Manchester, commission agent—April 27, J., P., and B. Fletcher, Eccles, Lancashire, cotton spinners—May 13, T. Barker and R. Ainsworth, Warrington and Manchester, cotton spinners—May 13, J. Ashton, Liverpool, printer—May 2, H. W. Hobhouse, J. Phillott, and C. Lowder, Bath, and Bradford and Trowbridge, Wiltshire, bankers—May 12, J. Unsworth, Liverpool, joiner.

CERTIFICATES—APRIL 26.

G. Matkin, Manchester, grocer—J. Drevitt, Arundel, Sussex, banker—J. S. Lennard, White Conduit fields, victualler—H. Greaves, Leamington Priors, Warwickshire, timber merchant—T. F. and J. E. Beales, Manchester, drysalers—J. Siddons, J. M. Wathew, and J. Siddons, jun. Nuneaton, Warwickshire, coal masters—J. Jervis, Wells, Somersetshire, draper—J. Appleton, Hounslow, ironmonger—W. Jones, Carnarvon, currier—P. Leicester, Longsight, near Manchester, slate merchant.

SCOTCH SEQUESTRATIONS.

W. Napier and R. Aytoun, Greenock, bankers—Isabella Walker, Edinburgh, milliner—R. Marshall, Glasgow, wright—D. Robertson, Dingwall, innkeeper—J. Grimshaw, Glasgow, postmaster—W. Johnston, Greenock, ship builder.

Friday, April 8.

WAR OFFICE, APRIL 8.

7th Dragoon Guards—Cornet O'Neal Segrave to be Lieut. by purchase, vice Stevenson, who retires; A. H. Butler, Gent. to be Cornet, by purchase, vice Segrave.
1st Foot—Capt. J. W. Butt, from half pay Unattached, to be Capt. vice W. M'Pherson, who exchanges.
4th Foot—T. D. Lightbody, M.D. to be Assistant-Surgeon, vice Allman, appointed to the 78th Foot.
8th Foot—Surgeon W. Gardiner, from the 83rd Foot, to be Surgeon, vice Maitland, who exchanges.
10th Foot—Major G. Power to be Lieut.-Col. without purchase; Brevet Major T. L. L. Galloway to be Major, vice Power; Lieut. H. C. Powell to be Capt. vice Galloway.
To be Lieutenants, without purchase—Lieut. E. Lee, from the 40th Foot; Lieut. H. Sall, from the 3rd West India Regt.; Ensign H. A. Hollinsworth, from the 80th Foot; Ensign H. R. Norman, from the 34th Foot; Second Lieut. J. R. G. Pattison, from the Ceylon Regt.; Ensign W. A. Gausson, from the 59th Foot; Ensign W. Y. Beale, from the 68th Foot; Ensign R. G. Jephson, from the 68th Foot; Second Lieut. R. B. Gwelt, from the Ceylon Regt.
To be Ensigns, without purchase—J. S. Herbert, Gent.; I. Otlley, Gent. vice Archer, appointed to the 78th Foot.
To be Assistant-Surgeons—Assistant-Surgeon H. C. Foss, from the 37th Foot; Assistant-Surgeon W. A. Tongue, from the Staff. 14th Foot—Capt. W. T. Colman, from the 18th Foot, to be Capt. vice Leventhorpe, who exchanges.
18th Foot—Capt. C. Leventhorpe, from the 14th Foot, to be Capt. vice Colman, who exchanges.

through, this is ought of sight the most frightful, and, I should say, in some respects, most insecure."

The names of the four unfortunate persons on whose bodies the inquest was held are James Watmore, aged 58, Charles Nyas, aged 20, William Elliott, and James Batchelor.

Mr H. Lyford, surgeon, Winchester.—I have seen the bodies of four men now lying in the cottage, and upon the whole they all presented a similar appearance—very little external contusion, and bearing the marks of death by suffocation, which I am of opinion was the immediate cause of death in each case.

George Price examined.—I am a labourer on the railway. I was directed to superintend a gang of men at work on the top of Waller's-ash tunnel. My duty was to look after the top of the brickwork who were removing the chalk from the top of the brickwork. There was a great quantity of soil above the brickwork. I cannot exactly say how much, perhaps between 20 and 30 feet deep. When I first got there I saw the brickwork from the inside; at the top of the tunnel it was a little work from the inside; and it is supposed this sinking was occasioned by a portion of the soil above having fallen in. There did not appear to me to be any danger. I had 23 men employed in removing the chalk. They continued working all Wednesday and every succeeding night, another gang being employed during the day. A great quantity of chalk was removed, and no change took place in the state of the brickwork till Saturday morning, between three and four o'clock. At that time the watchman came up to me and said he thought there was something amiss, for he saw little bits of brick dropping. In consequence of this information, I paid particular attention to the state of the arch. I saw small pieces of the brickwork chipping off and falling faster than I had seen before. This continued to increase for half an hour, and then as much as a wheelbarrowful fell from one spot to the thickness of half-a-brick. I immediately started the watchman to Winchester to inform Mr Douglas, the inspector of the line. As soon as he was gone I went to the top of the tunnel, and got every one of them out of the hole, for fear anything should happen. It was then about four o'clock; there were no men at work in the tunnel. As soon as I got the men out I put them to work on another job, and as I went down below to see what state the tunnel was in. In about ten minutes as much as three or four wheelbarrowful had fallen from the brickwork, extending to a greater depth. I started another messenger to Winchester to say it was getting worse, fearing the former would not make alarm enough. I did so to stop the trains at Winchester. I remained by myself till about a quarter to six, when Henry Ferris, the day foreman, came, followed by several other labourers, it being nearly their time to begin work. During the interval from four o'clock to six the brickwork continued to fall, but not so quickly as before. I wished the men to look at it, and some of the men said they would work in it, and others not. After Henry Ferris had inspected the brickwork he went up with his men to work on the top. My men had gone away, but I remained below till the accident happened. Mr Thomas Jones, foreman of the miners, arrived between six and seven. Under his directions several men were employed in shoring up the brickwork with timber. We were so employed till about a quarter to seven o'clock, when the brickwork began to break in deeper, faster, and wider. We kept working till the arch gave way, and the earth began to fall in. At that time there were about a dozen men or more at work inside the tunnel, and about 20 on the top. The first fracture of the arch was about a yard square: it continued to increase, followed by a great quantity of chalk, which continued to fall for nearly a quarter of an hour, when the opening extended 20 or 30 feet in length and the full width of the tunnel. The brickwork and chalk that fell in entirely choked the tunnel. About 12 men who were at work above came down with the chalk soil. None of the men inside were injured, as they saw their danger in time to make their escape. I heard the men who were buried in the chalk cry out for about five minutes, "Oh, Lord!" "Oh, Christ!" The remainder of the men immediately set to work to dig out the sufferers, and I proceeded to give notice of what had happened at the Andover road station. I do not know the four men who were killed; they were Ferris's men.

Evidence at great length was taken, when the Coroner proceeded to sum up. He thought the facts which had been proved should undoubtedly lead them to return a verdict of accidental death, but directed the attention of the jury to the other question which arose incidentally but unavoidably out of the former—namely, to investigate the cause of the accident as between the Railway Company and the public—i. e. whether it arose from any degree of carelessness on their part, and whether any precautions by way of notice to the workmen in the shaft could have prevented it. They had heard the whole circumstances described from the original formation of the tunnel up to the time this unhappy occurrence took place. The tunnel had been erected and placed under the inspection of the most able officers; and nothing wrong having occurred for two years, there was perhaps no reasonable expectation of an accident. Notice of the "snipping" of brickwork in the arch was taken on Monday last, and everything had been done that could be done up till Saturday morning. The question was, whether more might not have been done. Indications of danger seemed to have increased up to the time when Ferris reached the spot. Price communicated his apprehensions to Ferris, and showed him about six barrowful of bricks that had fallen—whole bricks continuing to fall. Ferris, however, did not appear to have seen the danger in the same light, while Jones did not apprehend any danger until almost immediately before the accident occurred. But these were all merely subordinate officers. Some more competent officer than Ferris should have been present on the occasion, who, on finding the fall of brickwork to increase so greatly between four and six o'clock, would at once have seen the propriety of at all events removing the men who were at work within the shaft and under the tunnel. To use the expression of Price, some one of the "gentlemen" officers should have been present for that purpose.

The following verdict was delivered:—"Accidental death in each case, with a deadend of 50l. on the materials that fell. The jury consider that Henry Ferris, the foreman of the deceased, was not a fit and competent person to be intrusted with the lives of men in so important a work."

One of the labourers who was taken out alive from the Walker's Ash tunnel has since died in Winchester Hospital.

ANOTHER ACCIDENT.—On Monday night another accident occurred on the South-Western Railway, near the entrance of the same tunnel, by one of the engines attached to the eight o'clock luggage-train from Southampton running off the line, dragging with it the tender, which became so embedded in the earth that it was impossible to extricate it.

21st Foot—Major R. T. R. Pattoun, from the 54th Foot, to be Major, vice Beete, who exchanges.

25th Foot—Major J. R. Young to be Lieut.-Col. without purchase; Brevet Major J. J. Hollis to be Major, vice Young; Lieut. W. M'Donald to be Capt. vice Hollis.

To be Lieutenants, without purchase—Lieut. H. T. Walker, from the 3rd Foot; Lieut. R. M. Nicolls, from the 2nd West India Regt.; Second Lieut. J. B. Travers, from the Ceylon Regt.; Ensign F. J. B. Priestley; Ensign R. C. Bruce, from the 36th Foot; Ensign J. L. Campbell, from the 67th Foot; Ensign W. D. Scott, from the 51st Foot; Second Lieut. S. P. Lea, from the 87th Foot; Ensign W. H. T. Pattenson; Ensign E. Wellesley; Ensign H. R. Werge, vice M'Donald.

To be Ensigns, without purchase—W. Cumming, Gent. vice Priestley; C. D. Pogson, Gent. vice Pattenson; G. Bent, Gent. vice Wellesley; Sergeant H. Thomas, from the 16th Light Dragoons, vice Werge.

To be Assistant-Surgeons—B. Swift, M.D. 29th Foot—Brevet Col. J. Simpson, from half-pay Unattached, to be Lieut.-Col. vice the Hon. C. A. Wrottesley, who exchanges; Major T. B. Hickin to be Lieut.-Col. without purchase; Brevet Major G. Congreve to be Major, vice Hickin; Lieut. G. Brown to be Capt. vice Congreve.

To be Lieutenants, without purchase—Lieut. J. E. Duncan, from the 31st Foot; Ensign R. H. Carew, from the 36th Foot; Ensign W. Kirby, from the 51st Foot; Ensign L. Mitchell, from the 96th Foot; Second Lieut. F. B. Templer, from the Ceylon Regt.; Ensign J. Moore, from the 35th Foot; Ensign A. A. Simmons, from the 73rd Foot; Ensign J. W. Richardson, vice Brown.

To be Ensigns, without purchase—R. Dobbs, Gent. vice Richardson. To be Assistant-Surgeons—W. G. Trousdell, Gent.; W. P. Young, Gent.

54th Foot—Major J. P. Beete, from the 21st Foot, to be Major, vice Pattoun, who exchanges.

71st Foot—Lieut.-Col. J. England, from half-pay Unattached, to be Lieut.-Col. vice the Hon. C. Grey, who exchanges, receiving the difference; Lieut. J. C. Robertson to be Capt. without purchase, vice Beresford, deceased; Ensign F. G. Scott to be Lieut. vice Robertson; W. Hutchinson, Gent. to be Ensign, vice Scott.

78th Foot—Major M. G. T. Lindsay to be Lieut.-Col. without purchase; Brevet Major E. Twopeny to be Major, vice Lindsay; Lieut. A. W. Browne to be Capt. vice Twopeny. To be Lieutenants, without purchase—Lieut. W. H. Ridge, from the 57th Foot; Lieut. J. D. M'Andrew, from the 40th Foot; Ensign G. A. Lockhart; Ensign G. W. P. Bingham, from the 95th Foot; Ensign G. Horrocks; Ensign T. M. Carvick; Ensign H. D. Gordon; Ensign C. Skrine; Ensign A. Mackenzie; Ensign D. Hastings, vice Browne.

To be Ensigns, without purchase—Ensign E. Fellowes, from the 53rd Foot, vice Lockhart; Ensign J. B. Fox, from the 52nd Foot, vice Horrocks; Ensign R. H. Rocks, from the 45th Foot, vice Carvick; Ensign W. M'Gregor Archer, from the 10th Foot, vice Gordon; Sergeant R. Maclaine, from the 15th Light Dragoons, vice Skrine; H. D. Campbell, Gent. vice Mackenzie; T. C. Higginson, Gent. vice Hastings.

To be Assistant-Surgeons—Assistant-Surgeon W. H. Allman, from the 4th Foot; J. Innes, Gent.

82nd Foot—Lieut. W. Eccles to be Capt. by purchase, vice Quill, who retires; Ensign J. W. Yates to be Lieut. by purchase, vice Eccles; H. A. Robertson, Gent. to be Ensign, by purchase, vice Yates.

83rd Foot—Surgeon J. Maitland, M.D. from the 8th Foot, to be Surgeon, vice Gardiner, who exchanges.

84th Foot—Major R. Willington to be Lieut.-Col. without purchase; Capt. H. B. Clarke to be Major, vice Willington; Capt. G. C. Dickson, from the 83rd Foot, to be Capt. vice Coape, who exchanges; Lieut. J. A. West to be Capt. vice Clarke.

To be Lieutenants, without purchase—Lieut. H. F. Saunders, from the 22nd Foot; Lieut. J. W. Glubb, from the 2nd West India Regt.; Ensign F. C. Skarray, from the 13th Foot; Ensign W. Rhodes, from the 6th Foot; Ensign G. J. Dwyall, from the 95th Foot; Ensign G. Seaman, from the 13rd Foot; Ensign J. W. Meock; Ensign G. F. Matheson; Ensign W. M'Naughton Smith; Ensign S. Hughes; Ensign J. Winham, from the 48th Foot, vice West.

To be Ensigns, without purchase—H. F. Hutchinson, Gent. vice Meock; J. C. P. Hay, Gent. vice Matheson; R. W. Jones, Gent. vice Smith; W. C. E. Sauter, Gent. vice Hughes.

To be Assistant-Surgeons—C. N. English, M.D.; E. A. Parkes, M.B.

85th Foot—Capt. A. Coape, from the 84th Foot, to be Capt. vice Dickson, who exchanges.

86th Foot—Brevet Lieut.-Col. J. W. Bourverie to be Lieut.-Col. without purchase; Capt. H. E. De Burgh Sidley to be Major, vice Bourverie; Lieut. W. Stuart to be Capt. vice Sidley. To be Lieutenants, without purchase—Lieut. C. F. Heatly, from the 13th Foot; Lieut. G. L. Woodd, from the 2d West India Regiment; Second Lieut. J. K. E. Holmes, from the 87th Foot; Ensign T. Crowe, from the 55th Foot; Ensign J. H. Kirby, from the 34th Foot; Ensign E. H. Kelly, from the 51st Foot; Ensign J. R. Barry, from the 15th Foot; Ensign J. R. Croker, from the 6th Foot; Ensign C. G. Butler, vice Stuart.

To be Ensign, without purchase—J. Jerome, Gent. vice Butler. To be Adjutant (with the rank of Ensign)—Sergeant-Major J. Boyd, from the 11th Foot, vice Fenwick, who resigns the Adjutancy only.

To be Assistant-Surgeon—P. S. Laing, Gent. Unattached—To be Captains, without purchase—Lieut. R. J. Hanley, from the 84th Foot; Lieut. J. P. Elliott, from the 40th Foot.

Brevet—Major C. J. V. Meulen, of the 73d Foot, to be Lieut. Col. in the Army.

Hospital Staff—B. Y. Townsend, Gent. to be Assistant-Surgeon, vice Toogoe, appointed to the 10th Foot.

Memorandum—The commission of Lieut. the Hon. E. S. Plunkett, in the 93th Foot, to be dated 4th December, 1841, instead of 19th June, 1841.

INSOLVENTS.

L. Beck, Bristol, broker. Martha Brown and S. Bromley, Manchester, hat manufacturers. C. Crook, George yard, Long acre, livery stable keeper.

17 BANKRUPTS.

H. Ricket, Henry street, Pentonville, dealer in wine. [Spyer, Broad street buildings. J. Owen, Woolwich, cowkeeper. [Willoughby and Jaquet, Clifford's inn. F. Carey, Nottingham, hatter. [Watson and Broughton, Falcon square. G. Carrington, Albion street, Hyde park, horse dealer. [Foster, Jermyn street, St James's. W. Filmer and W. S. Gooding, Osborne street, Whitechapel, brewers. [Young and Son, Mark lane. F. Chapman, Mansell street, wine merchant. [Lamb, Back-lane. W. R. Webb, Knightsbridge terrace, Knightsbridge, wine merchant. [White and Co. College hill. A. Crossfield, Whitechapel road, scrivener. [Hindmarsh and Son, Crescent, Jewin street, Cripplegate. R. Falliser, Moorgate street, saddler. [Wire and Child, St Swithin's lane. D. Bolton, Kingston-upon-Hull, corn merchant. [Hicks and Morris, Gray's inn square. S. C. Snoade, Waverley, near Liverpool, timber merchant. [Willis and Co. Tokenhouse yard. J. Bonny, Liverpool, tailor. [Oliver, Old Jewry. J. Johnson, Leeds, tow spinner. [Batty and Co. Chancery lane. F. W. Gough, Pencombe, Herefordshire, dealer. [Smith, Southampton buildings. J. Cole, Kettering, Northamptonshire, woolstapler. [Egan and Co. Essex street, Strand. J. and R. P. Clarke, Leeds, music sellers. [Theobald, Staple inn. W. H. Hopkins, Worcester, carrier. [Blower and Visard, Lincoln's inn fields.

DIVIDENDS.

April 29, J. G., and J. L. Parker and T. Roberts, Birchin lane, merchants—May 2, C. H. Weigall, Conduit street, Regent street, tailor—April 29, T. Heskin, jun. Thorley, Hertfordshire, horse dealer—April 29, W. Hubble, Dartford, miller—April 30, C. Robottom, Holborn hill, tavern keeper—April 30, H. Clark, Fleet street, brush manufacturer—April 30, E. W. Jerningham, Henrietta street, Covent garden, banker—April 30, C. and P. Knight, Ivy lane, salesmen—April 30, T. Hudson, Lime street, drysalter—April 29, A. and C. Duncan, Tokenhouse yard, merchants—April 29, M. H. Bellemois, Pomroy street, Old Kent road, manufacturing chemist—April 29, J. Maddox and G. Blenkarn, Watling street, warehousemen—April 29, T. Humfrey, jun. Great Stanmore, builder—May 2, J. R. Hunt, Manchester, flour dealer—May 3, J. Wood, Manchester, lace dealer—April 29, A. Clapham, Gateshead, Durham, soda manufacturer—April 30, J. G. Shackles, Kingston-upon-Hull, linen draper—May 3, J. and T. Richan and J. Blake, Sunderland, general merchants—May 4, I. and U. Taylor, Almondsbury, Yorkshire, clothiers—May 12, J. Fowkes, Leicester, hosier—May 3, J. Westwood, Birmingham, gun maker—June 1, S. Rogers, Newport, Monmouthshire, grocer—April 30, J. and A. Y. Barrett, Kingston-upon-Hull, engine manufacturers—May 3, G. Wilson and R. Bridton, Salford, machine makers—April 30, J. S. Daintry and J. Ryle, Manchester, bankers—April 30, R. Southall, jun. Birmingham, merchant—May 6, S. Eastwood, Huddersfield, Yorkshire, woolstapler—May 4, G. Dickson and R. Glover, Liverpool, spice merchants—May 2, Elizabeth Caroline, J., and J. Radford, Manchester, ironfounders.

CERTIFICATES—APRIL 29.

G. E. Debenham, Bayham street, Camden town, builder—C. Trapps, Lambourne, Essex, victualler—B. Jefferies, Newport, Monmouthshire, ironmonger—J. W. Pilcher, River, Kent, miller—W. Perkins, St Wollos, Monmouthshire, ship builder—H. A. Baber, Lindfield, Sussex, maltster—R. Bacon and R. Wayman, Barbican, wire workers—R. de N. Lucas, Bridge street, Southwark, wine scrivener—W. E. Pouten, Ludgate hill, chemist—E. Wane, Lisle street, Westminster, builder—W. B. Winter, Bristol, builder.

SCOTCH SEQUESTRATIONS.

A. Whamond, Dundee, merchant—Murray and Clark, Greenock, ship builders—R. Davidson, Dumbaron, grocer—W. Cropper, Edinburgh, painter—T. Guthrie, Menmuir, Forfarshire—R. Oliphant, Kirkaldy, sail maker.

BIRTHS.

On the 12th ult. at Florence, the Princess de Canino and Musignano, the wife of the eldest son of the late Lucien Bonaparte, of a daughter.

On the 9th inst. at Hornsey, Mrs Thos. Henderson, of a son.

MARRIED.

At Gunnersbury Park, Baron Charles de Rothschild, eldest son of Baron de Rothschild, of Naples, to Louisa, youngest daughter of the late N. M. de Rothschild.

On the 7th inst. at Crauford, Middlesex, Captain St Vincent Ricketts, Scots Greys, second son of Vice-Admiral Sir Robert Ricketts, Bart., D.C.L., to Georgina, only daughter of the Hon. Augustus Berkeley, and niece of Earl Fitzhardinge.

On the 30th ult. at Littleham, Exmouth, John, only son of the late John Scott, Esq., of Aberdeen, to Caroline, youngest daughter of the late Edward Bennett Bedell, Esq.

DEATHS.

On Sunday morning, at his Lordship's seat, Bicton Park, near Hoxton, Devonshire, John, Baron Rolle, Baron Rolle, of Stevenstone, in the county of Devon, Colonel of the South Devon Militia, and Recorder of Torrington, was born on the 16th of October, 1756, and was consequently in his 86th year. Lady Rolle is seriously indisposed.

Suddenly, at his residence in Stephen's green, Dublin, Sir Russ Manton. He was a lieutenant in the 60th Rifles, and one of the aides-de camp of the Lord Lieutenant.

On Tuesday evening, in the King's road, Brighton, in her 62d year, Lady Campbell.

On Monday last, at Preston House, near Shrewsbury, in his 64th year, Sir Francis Brian Hill, brother to Lord Hill. He served with distinction in Portugal.

On Thursday week, at Oxford, aged 22 years, the Hon. John St Clair.

After a state of declining health, of many years' duration, Sir Francis Forbes, late Chief Justice at this colony.—Sydney Monitor.

On the 18th ult. at his residence, Notting hill, Kensington, after a lengthened sickness, deeply lamented by his family and friends, D. B. Murphy, Esq., an eminent artist in enamel and miniature painting, and father to the esteemed authoress, Mrs Jameson.

On Monday, at his lodgings, 15 Mount row, Lambeth, aged 62, Ellar, the Harlequin. He has left a wife and child totally unprovided for.

On the 22d ult. at Montpellier, Bristol, the only son of John Frost, the Chartist leader.

At Wiggonby, at the house of his son, Mr W. Scott, schoolmaster, aged 52, Mr Walter Scott, late Sergeant in the 1st Regiment of Dragoon Guards.

On the 20th ult. at Ravensglass, aged 102, Mrs Sarah Hannay.

THEATRE ROYAL, HAYMARKET.

Mr and Mrs Charles Keen, on Monday, Wednesday, and Friday.—Madlle Celeste every Evening.

ON MONDAY will be performed THE GAMESTER. Beverley, Mr C. Keen; Mrs Beverley, Mrs C. Keen (their first appearance in London in that character). With a Novelty, in which Madlle Celeste will appear. And THE BOARDING SCHOOL. Varley, Mr Webster.

On Tuesday, TOWN AND COUNTRY. Trot, Mr Tilbury (from the Theatre Royal, Covent Garden). With a Novelty, in which Madlle Celeste will perform. And FOREIGN AFFAIRS.

On Wednesday, THE LADY OF LYONS. Claude Melnotte, Mr C. Keen; Pauline, Mrs C. Keen (their first appearance in these characters in London). With a Novelty, in which Madlle Celeste will appear. And TOM NODDY'S SECRET.

On Thursday, THE WEST INDIAN. Major, Mr M. Raymond (from the Theatre Royal, Liverpool—his first appearance). With a Novelty, in which Madlle Celeste will appear. And THE BOARDING SCHOOL.

On Friday, A TRAGEDY. And THE CHILD OF THE WRECK. On Saturday, an entirely New Comedietta, called A LOVER BY PROXY.

NEW STRAND THEATRE.

UNDER THE MANAGEMENT OF MR H. HALL. Extraordinary success of the present Performances.—Revival of Othello "according to Act of Parliament."

ON MONDAY, and during the Week, will be performed ROBERT BURNS. Robert Burns, Mr H. Hall; Highland Mary, Miss Daly. After which, THE NEW FOOTMAN. To be followed by OTHELLO TRAVESTIE. Othello, Mr Corrie; Iago, Mr H. Hall; Rodrigo, Mr Atwood; Brabantio, Mr A. Younge; Desdemona, Miss Daly; Emilia, Mrs Fosbrooke. To conclude with LEMAN REDE'S CONQUEST OF CUPID. Characters by Messrs A. Younge, Atwood, H. Hall, Sanders, Romer; Miss Daly, Miss Collett, Mrs Fosbrooke, Mrs Melville, &c.

OPERA BOXES and STALLS by the Season, alternate Weeks, or Night, can be obtained on reasonable Terms at Messrs Andrews's Library, 107 New Bond street. COVENT GARDEN THEATRE—all the private Boxes over which Madame VESTRIS has the control are let at Andrews's Library, 107 New Bond street, adjoining the Clarendon Hotel. Private Boxes at Drury Lane, Haymarket, and all other Theatres.

THE THAMES TUNNEL is open daily (Sunday excepted) from Nine in the Morning until Dark, and lighted with Gas. The present Entrance for Visitors is on the Surrey side of the River, close to Rotherhithe Church. The Tunnel is now completed, and is 1,300 feet in length. Admittance, One Shilling each. By order of the Board of Directors,

Company's Office, 2 Walbrook buildings, City, April, 1842. J. CHARLIER, Clerk of the Company.

N.B. Conveyances to Rotherhithe, by Omnibuses, from Piccadilly, Charing cross, Fleet street, and Gracechurch street; and by Steam-boats to the Tunnel Pier at Wapping, from Chelsea, Vauxhall, Lambeth, Hungerford, Adelphi, Old Shades Pier, and London bridge. Books, with Plates description of the Works, are sold at the Tunnel, price One Shilling.

THEATRE ROYAL, DRURY LANE.

ON MONDAY will be performed Shakspeare's Tragedy of MACBETH. Macbeth, Mr Macready; Macduff, Mr Phelps; Banquo, Mr Anderson; Ross, Mr Elton; Lady Macbeth, Mrs Warner; Heate, Mr H. Phillips. And THE STUDENTS OF BONN. On Tuesday, ACIS AND GALATEA. With THE PRISONER OF WAR. And THE STUDENTS OF BONN. On Wednesday, THE MERCHANT OF VENICE. With THE STUDENTS OF BONN. And THE WINDMILL. On Thursday, ACIS AND GALATEA. And other Entertainments.

BRITISH INSTITUTION, PALL MALL.—The GALLERY for the EXHIBITION and SALE of the WORKS of BRITISH ARTISTS is OPEN daily, from Ten in the Morning till Five in the Evening.—Admission, 1s. Catalogue, 1s. WILLIAM BARNARD, Keeper.

ROYAL POLYTECHNIC INSTITUTION.—Open—MORNINGS, from Eleven o'clock till Six P.M. EVENINGS, except Saturdays, from Seven till half-past Ten o'clock.—The COLOSSAL ELECTRIFYING MACHINE, worked by Steam power exhibiting the ELECTRIC LIGHT, the appearance of the AURORA BOREALIS, &c. &c. on a grand scale, at Three P.M. and at Eight in the Evenings. The NEW and ENLARGED DISSOLVING VIEWS, commencing a Series intended to illustrate the Secretary of the HOLY LAND, are shown at One o'clock, at a quarter-past Five, and at a quarter before Ten in the Evenings. The intermediate hours are devoted to various Lectures, demonstrating the latest advance made in practical science, which for the present will take place as follows—Voltaic Electricity at Twelve A.M.; Chemical Lecture at Two P.M. At Four o'clock the Diver and Diving Bell, with Experiments in the Water. To the Evening Exhibition, which consists of the leading features of the Morning, a variety of New Cosmorama Views are added.—Conductor of the Band, Mr Wallis.—Admission, 1s.

MR FOSTER is instructed to SELL OFF, without reserve, on the Premises, corner of Farringdon street and Fleet street, the whole of the STOCK, valued at about 50,000, consisting of fine Irish Linen, Hamburg Damask Cloths, Sheetings, &c. on MONDAY next and following days, by order of the wholesale Proprietor. For prices see Advertisement in paper of this day.

INVALID WHEEL CHAIRS.—A variety of Out-door Bath and Brighton Wheel Chairs, on Sale or Hire, at G. MINTER'S, 33 Gerrard street, Soho, and every description of In-door Wheel Chairs, Spinal Couches, and many articles for the ease and comfort of Invalids. Also, G. Minter's Patent Self-acting Reclining Chairs, that recline and elevate with the least possible trouble or difficulty to the occupier, the weight on the seat acting as a counterbalance to the back by means of his Patent Self-Adjusting Lever, requiring no rack, catch, or spring to retain any required position.—Manufactured only by G. Minter, the Patentee, 32 Gerrard street, Soho.

CUT GLASS, CHINA, EARTHENWARE, &c. NEWINGTON and SANDER, Manufacturers, beg to announce, that their Show-rooms and Warehouses receive a succession of new and elegant designs in CHINA and IRONSTONE DINNER, DESSERT, TEA, and BREAKFAST SERVICES, Toilet Sets, Ornamental Vases, &c. In the Cut Glass Department may be inspected a superb Selection of rich decanters, trifle dishes, claret jugs, tumblers, and wines, crystal chandeliers, lustres, &c. A great variety of neat earthenware and japan table sets for twelve persons, or 104 pieces, from 2s. to 5s. Tea trays, lamps, hall lanterns, &c. Country and post orders promptly executed.—319 and 320 High Holborn, opposite Gray's inn.

PAPER HANGINGS.—R. CHATER submits the following List of Prices to the Trade:— Bed-room Papers, from 6d. per piece of 12 yards. Dining-room ditto 1s. to 4s. ditto. Drawing-room and Satins 4s. to 10s. ditto. Crimson ditto 5s. to 9s. ditto. Flock ditto 12s. to 24s. ditto. Metal ditto 12s. to 48s. ditto. Flock and Metal 36s. to 60s. ditto. Passage, Halls, Marble, &c. 1s. 6d. to 6s. ditto. At R. CHATER'S, 6 Budge row, City, and 45 Tottenham Court road (corner of Windmill street).

VICTORIA LIFE ASSURANCE and LOAN COMPANY, No. 18 King William street, City.

Sir Jas. Duke, M.P., Chairman.—Benj. Hawes, Esq., Deputy Chairman. William Allen, Esq. B. Donkin, Esq. F.R.S. John Nolloth, Esq. Esq. Charles Baldwin, Esq. Aaron Goldsmid, Esq. Thomas Nesbitt, Esq. Esq. James Cockburn, Esq. Jas. Law Jones, Esq. Major-Gen. Robertson. Esq. John Knill, Esq. D. Sutton, jun., Esq. O.B. Bellingham Woolsey, Esq.

SOLICITORS—Messrs Lake and Curtis, 80 Basinghall street. Assurances of every description may be effected with this Company, on a scale entitling parties to participate in profits, or on a low non-participating scale. Premiums, in any case, made payable to suit the convenience of Assurers. Loans, repayable by instalments, are granted to parties assured with the Company, on a liberal and advantageous plan, either on real or undoubted personal security.

WILLIAM RATRAY, Actuary and Secretary.

UNION REVERSIONARY INTEREST and ENDOWMENT COMPANY.

Capital 500,000, in 50,000 Shares of 10s. each; deposit 2s. per Share. Several Gentlemen having associated themselves for the Purchase of Reversionary Policies of Assurance and Life Interests, upon fair and equitable terms, and for Granting Annuities and Endowments, under the above designation, are desirous to obtain the co-operation of others disposed to add them in their undertaking. Applications for Shares and for District Professional Agencies should be made to Messrs Richards and Bramah, Solicitors, 15 New Bowell court, Lincoln's Inn, on or before the 30th of April, at a Meeting of the Shareholders will be convened early in the following month for the election of the Directors and other Officers of the Society, in accordance with the provisions of the Trust Deed.

ASYLUM FOREIGN and DOMESTIC LIFE OFFICE, 70 Cornhill, and 5 Waterloo place, London. Established in 1824.

DIRECTORS.—The Hon. William Fraser, Chairman. Major-General Sir James Low Lushington, G.C.B. Deputy Chairman. J. Clarnont Whiteman, Esq. C. W. Hallett, Esq. Foster Reynolds, Esq. William Edmund Ferrers, Esq. William Pratt, Esq. Thomas Fenn, Esq. Geo. Palmer, jun. Esq. G. Farren, Esq. Resident Director.

MEDICAL OFFICERS IN LONDON.—Physician—R. Ferguson, M.D. 9 Queen street, Mayfair. Visiting Physician—J. Forbes, M.D. F.R.S. 12 Old Burlington street. Surgeons—H. Mayo, Esq. F.R.S. 19 George street, Hanover square; and T. Callaway, Esq. Wellington street, Southwark.

Persons suffering from chronic disease or irregularity of form, in pregnancy or old age, are insured at proportionate rates, the Assylum being the Company which originally extended the benefits of Life Insurance to such cases.

NEW SYSTEM OF RENEWABLE TERM INSURANCES.—The utmost advantages are secured by the smallest necessary outlay—the policies being continued year by year for the whole of life, whatever the future health of the assured, at a stipulated slight increase of premium, up to the age of 70, when the rate remains stationary.

Extracts from RENEWABLE TERM RATES for Select Lives.

Table with columns: Age, 1st Yr., 2d Yr., 3rd Yr., 4th Yr., 5th Yr., 6th Yr., 7th Yr. Rows for ages 30, 40, 50, 60, 70.

Extracts from the EVEN RATES for Select Lives.

Table with columns: Age, 20, 30, 40, 50, 60, 70, 80. Rows for ages 20, 30, 40, 50, 60, 70, 80.

ALTERNATIVE.—Two-thirds only of the even rates, whether for select or diseased lives, or for the risks of foreign climates, may be paid down, and the balance, with interest at 4 per cent., deducted from sum assured.

FOREIGN, AND MILITARY AND NAVAL INSURANCE.—Distinct classifications of places, according to salubrity of climate; a specific price for any particular place, or a voyage or voyages. Officers whose destinations are not known, covered to all parts of the world at a small but fixed extra rate of premium.

GEO. FARRER, Resident Director.

POOLCOO'S CHINESE CEMENT.

The extraordinary properties of this composition make it one of the most useful articles ever presented to the Public. It is perfectly impervious to hot or cold water and will resist the effects of the most intense heat. So tenacious and firm is it in its hold, that a new fracture is certain to take place rather than a severance in the original. This is surpassed by all other cements for mending china, glass, ivory, the setting of stones and beads in rings and trinkets, &c. Sold wholesale and retail in bottles at 1s. 6d., 2s. 6d., 4s. 6d., and 7s. 6d. by the Proprietor's sole Agents, Biscofield and Co., Cutlers and Razor-makers, 2 Middle row, Holborn; and by their appointment, by the principal Chemists and Perfumers. Biscofield and Co. London-made Table Knives, at Biscofield and Co.'s, 6 Middle row, Holborn.

On Saturday, the 30th of April, will be published, Part I, price 2s. 6d. of

THE ENVIRONS OF LONDON.

By JOHN FISHER MURRAY.

TO BE PUBLISHED IN MONTHLY PARTS, PRICE 2s. 6d. EACH.

Beautifully printed in royal 8vo.

WITH NUMEROUS ILLUSTRATIONS

From Original Drawings by distinguished Artists.

Part I, containing the

EXCURSION TO RICHMOND BY WATER,

WITH DESCRIPTIONS OF

LAMBETH VAUXHALL CHELSEA BATTERSEA

WANDSWORTH FULHAM PUTNEY HAMMERSMITH

CHISWICK KEW BRENTFORD ISLEWORTH

AND THE NUMEROUS OBJECTS OF INTEREST ON THE ROUTE.

PUBLISHED BY WILLIAM BLACKWOOD AND SONS, 45 George street, Edinburgh; 22 Pallmall, London.

* * A detailed Prospectus and Specimen may be had of all Booksellers.

THE LATE SIR ALEXANDER BURNES. Next week, with a Portrait and numerous Plates, 8vo. CABOOL in 1836-7 and 8: being the PERSONAL NARRATIVE of a JOURNEY to, and RESIDENCE in, that CITY. By the late Sir ALEXANDER BURNES, C.B. of the India Company's Service. John Murray, Albemarle street.

NEW WORK ON CHINA. Fifth Thousand, in 8vo. with a Map by Arrowsmith, &c. 12s. CHINA: its State and Prospects, &c. By W. H. MEDHURST, Twenty Years' Resident among the Chinese. "We never read a volume that gave a more life-like view of the Chinese people, or so completely pictured their internal condition."—Spectator. London: John Snow, 25 Paternoster row.

NEW CAVENTISH NOVEL. Immediately will be published in 3 vols. post 8vo. THE CAPTAIN'S WIFE. By the Author of "Cavendish." Also, just published, the Second Edition, in 3 vols. post 8vo. of ORMINGTON; or, Cecil, a Peer: with a New Preface. T. and W. Boone, 29 New Bond street; Oliver and Boyd, Edinburgh; J. Cumming, Dublin.

NEW VOLUME OF POEMS BY MR WORDSWORTH. Just published, price 9s. cloth. POEMS, chiefly of Early and Late Years, including THE BORDERERS: a Tragedy. By WILLIAM WORDSWORTH. Also, I. WORDSWORTH'S POETICAL WORKS. In 6 vols. price 30s. cloth. SONNETS. In 1 vol. price 6s. cloth. YARROW REVISITED. Price 3s. 6d. Edward Moxon, 41 Dover street.

Just published, price 6s. dedicated, by permission, to H. R. H. PRINCE ALBERT, K.G. &c. &c. THE TRUE STATE of the NATIONAL FINANCES: the Funded and Unfunded Debts, Savings' Banks, Civil List, Crown Revenues, Duchies of Lancaster and Cornwall, &c. with the Remedial Suggestions of Sir John Sinclair, Mr Burke, Sir James Graham, the Author, and others. By SAMUEL WELLS, Esq. Barrister-at-Law. London: Simpkin, Marshall, and Co.; and sold by all Booksellers.

CATALOGUE OF DR LARDNER'S CYCLOPEDIA. Published this day, in 10 vols. to be had gratis of all Booksellers, an Analytical Catalogue of LARDNER'S CABINET CYCLOPEDIA; a Series of Original Works on History, Biography, Literature, the Sciences, Arts, and Manufactures. Conducted and edited by Dr LARDNER. Complete in 133 vols. 8vo. price 39l. 18s. cloth; or separate, at 6s. per volume. 3 Vols. remain to be published. London: Longman, Brown, and Co.; and John Taylor.

SEAT OF WAR IN INDIA. MAPS of CABOOL, AFFGHANISTAN, BOKHARA, &c. one sheet. THE PANJAB, PART of AFFGHANISTAN, &c. one sheet. CHINA, one sheet. INDIA, in twelve sheets. Are contained in the Series published by the Society for the Diffusion of Useful Knowledge, and sold separately, price 6d. each sheet plain, and 9d. coloured. Chapman and Hall, 186 Strand.

THE NEW HISTORICAL ROMANCE. Now ready at all the Libraries, in 3 vols. THE TRADUCE D. By the Author of "The Fatalist," &c. "The 'Traduce' is a story highly coloured and animated."—Ainsworth's Magazine. "As an Historical Novel it ranks in the higher classes; while its interest with the reader will be felt by an unwillingness to lay down the volumes until they close with the last page."—Metropolitan Magazine. "We have read the 'Traduce' with intense interest. It is a most exciting Romance."—Ath Herald. T. and W. Boone, 29 New Bond street; Oliver and Boyd, Edinburgh.

On Tuesday next will be published, in 1 vol. post 8vo. BANKS and BANKERS. By DANIEL HARDCASTLE, jun. "Banking, in a commercial community, is every man's affair. In the present relations of society it not only affects us one and all, more or less directly, but is so potent and penetrating that there is no escaping from its influence, or getting on without direct and intimate connexion with it."—Introduction. Whittaker and Co. Ave Maria lane.

Just published, price Sixpence. REASONS for THINKING that FREE TRADE WILL RAISE the RENT of LAND, as well as the PROFIT of CAPITAL and the WAGES of LABOUR; and that it would be foolish in the Landlords to incur the Odium of enacting a Corn Law to protect the Value of their Property, when the Effect will be the Reverse; as any Duty which they impose on Foreign Produce falls ultimately with increased Pressure on their own. By HAMER STANSFELD, Esq. London: Henry Hooper, Pallmall East.

LIBRARY of CLASSICAL ENGLISH POETRY. This day is published, in 1 vol. 8vo. price 18s. cloth, or 20s. with gilt edges. SELECT WORKS of the BRITISH POETS, from Jonson to Beattie; with Biographical and Critical Prefaces. By Dr Aikin. Also, THE SELECT WORKS of the BRITISH POETS, from Chaucer to Withers. Edited by Mr SOUTHEY. 30s. cloth; 31s. 6d. gilt edges. "The peculiar feature of these works is, that the Poems included are all printed entire, without abridgment or mutilation; care being taken that only such Poems are included as are fit for the perusal of youth." London: Longman, Brown, Green, and Longmans.

Now ready, in 1 vol. price 2s. 6d. (post free 6d. extra) HORACE WALPOLE'S OWN CATALOGUE of STRAWBERRY HILL: copied verbatim from the Original Edition, printed at his private press at Strawberry Hill, describing every object of interest and attraction in this most unrivalled Collection, extending over 120 large 4to. pages of type and paper, with the Author's own Notes and Anecdotes! N.B. No other catalogue, though sold at 12s. is genuine. London: E. Smith, No. 6 Wellington street, Strand; and W. Strange, 21 Paternoster row.

Just published. GREÆ GRAMMATICÆ RUDIMENTA in USUM SCHOLARUM. Fourth Edition, 12mo. 3s. 6d. bound. GREÆ GRAMMATICÆ RUDIMENTA MINORA. 12mo. 1s. 6d. bound. "These Grammars are used in the Public Schools of Eton, Winchester, Harrow, and Rugby. The latter work is intended for beginners, and consists of those parts of the former which are printed in larger type."

LATINE GRAMMATICÆ RUDIMENTA, or Latin Grammar, for Use of Schools. 12mo. 3s. 6d. This Grammar is intended to serve also as an English Latin Grammar and a Latin Exercise Book; and being based on that enjoyed by the Royal Founder of so many Grammar Schools in England, and by many of his Successors, is called King Edward VIth's Latin Grammar. It is printed in the same size as the Grecæ Grammaticæ Rudimenta. Published by Mr Murray, to which references are made throughout the volume. John Murray, Albemarle street.

THE late JOHN CONSTABLE, R.A.—A few CHOICE PICTURES, by that rare and truly eminent English Landscape Painter, to be DISPOSED of. For particulars, apply to Mr Templeman, Bookseller, 248 Regent street.

NEW BOOKS.—ANDREWS'S BRITISH and FOREIGN LIBRARY, 167 New Bond street, adjoining the Clarence Hotel.—Subscribers to Andrews's Library are liberally supplied with all the NEW WORKS in every branch of Literature, English and Foreign, on the day of publication. Subscribers honouring this Library with their patronage may depend upon the utmost attention being paid to their wishes.—The terms and particulars may be obtained at the Library or sent postage free to any part of the United Kingdom.

IMPROVED PIANOFORTES.—J. H. R. MOTT, Maker to her Majesty and the principal Royal Families of Europe, begs to inform his Friends and the Public, that he has REMOVED from Pallmall to the ATHENÆUM, 73 Strand, where very superior Instruments are now ready for Sale or Hire, on very moderate terms.

MADAME D'ARBLAYS DIARY of the COURT of QUEEN CHARLOTTE. Will be ready in a few days. Orders should be sent early to the respective Booksellers. Henry Colburn, Publisher, 13 Great Marlborough street. Of whom may now be had, LIVES of the QUEENS of ENGLAND. By AGNES STRICKLAND. The Fourth Volume, comprising the Lives of Elizabeth of York. Jane Seymour. Anne of Cleves. Katharine of Arragon. Anne Boleyn. Katharine Howard.

CHEAP EDITIONS of IMPORTANT WORKS. THE HOLY BIBLE, with Notes by the Rev J. H. Caunter, B.D. 144 Plates by Martin and Westall, and Four Maps, medium 8vo. cloth, reduced to 12s. SOANE'S LIFE of the DUKE of WELLINGTON. 2 vols. 18mo. reduced to 7s. 6d. LAMARTINE'S SOUVENIRS PRUDENT UNE VOYAGE EN ORIENT. 2 vols. 18mo. cloth, reduced to 8s. SCRIPTURE BIOGRAPHY for the Young, with Twelve Plates by Martin and Westall. 18mo. cloth, reduced to 2s. 6d. SCRIPTURE BIOGRAPHY, New Testament, with Twelve Plates by Martin and Westall. 18mo. reduced to 2s. 6d. BEGINNERS' FRENCH BOOK, and SCHOLARS' FRENCH BOOK. By RENE ALPHI. 18mo. each, reduced to 2s. 6d. E. Churton, 26 Holles street.

NEW POEMS PUBLISHED BY MESSRS SAUNDERS and OTLEY. I. I WATCHED THE HEAVENS. By the Author of "IX Poems by V." II. SOLITUDE: and other Poems. By G. WINGFIELD, Esq. III. THE LADY ALICE. By Mrs Col. THORNTON. IV. WANDERINGS. By G. R. CUNNINGHAME, Esq. of Mount Kennedy. V. ITALY. By J. E. READE, Esq. VI. SIR FRANCIS DOYLE'S POEMS. Second Edition, with Additions. VII. MR COCHRANE'S MOREA. Second Edition, with Additions. VIII. MISS POULTER'S IMAGINATION: and other Poems. IX. REV. W. LIDDAIRD'S RETROSPECTION: and other Poems. X. POEMS WRITTEN in NEWFOUNDLAND. By Miss PRESCOTT. XI. TRANQUIL HOURS and SIR REDMOND. By Mrs EDWARD THOMAS. XII. THE SERAPHINE: and other Poems. By Miss HARETT. Saunders and Otley, Publishers, Conduit street.

NEW WORKS published by Messrs SAUNDERS and OTLEY. I. Sir E. L. BULWER'S New Work. In 3 vols. post 8vo. By the Author of "Rienzi," "Night and Morning," &c. II. Mr JAMES'S New Work. THE LIFE and TIMES of RICHARD CŒUR DE LION. By G. P. R. JAMES, Esq. Author of "Richelleu," "Life of Louis XIV," &c. III. SCOTT'S Visit to Waterloo. In 1 vol. post 8vo. In company with Sir Walter Scott, in 1815. By the late JOHN SCOTT, Esq. IV. Major MICHEL'S New Work. In 3 vols. post 8vo. TREVOR HASTINGS; Or, The Field of Tewkesbury. By the Author of "Henry of Monmouth." V. New Work by the Author of "Elphinstone." In 3 vols. post 8vo. THE HERBERTS. By the Author of "Elphinstone." VI. Mr GARSTON'S New Work. In 2 vols. 8vo. with Illustrations, AND SKETCHES in LOWER EGYPT in 1840. With Thirty-six Hours of a Campaign in Greece. By EDGAR GARSTON, Esq. Knight of the R. M. Order of the Saviour, &c. VII. Mrs TROLLOPE'S New Novel. In 3 vols. post 8vo. THE BLUE BELLES of ENGLAND. By FRANCIS TROLLOPE, Author of "The Widow Barnaby." VIII. In 1 vol. small 8vo. CREOLEANA; or, Social and Domestic Scenes and Incident in Barbadoes. By J. W. ORDERRON, of Barbadoes. IX. In 3 vols. post 8vo. HARDNESS; or, The Uncle. A Novel. X. In 3 vols. 8vo. THE SOCIAL INFLUENCE of DEMOCRACY. By M. A. DE TOCQUEVILLE. Translated by H. REAVE, Esq. XI. In 1 large and elegant vol. MR LODGE'S PEERAGE FOR 1842. Corrected throughout to the Present Date from the personal communications of the Nobility, and containing the Arms of the Prince of Wales, now first engraved by Gracious permission from the approved Drawing in the possession of her Majesty.

In elegant silk, coloured Plates, THE LANGUAGE of FLOWERS. New Edition, revised by the Editor of "The Forget-Me-Not." Agents—for Ireland, J. Cumming, Dublin; for Scotland, Bell and Bradfute, Edinburgh.

In 8vo. cloth lettered, price 10s. 6d. CHRONICLES of ENGLAND. A New Metrical History. By GEORGE RAYMOND. Being a clear and comprehensive View of the English Annals, from the Conquest to the Accession of William IV—in the form of verse—with copious Notes. London: William Smith, 113 Fleet street.

Just published, in 1 vol. demy 8vo. price 15s. cloth lettered, A COMPREHENSIVE HISTORY of the IRON TRADE, throughout the World, from the Earliest Records to the Present Time. With an Appendix, containing Official Tables and other Public Documents. By HARRY SCRIVENOR, Blaenavon. "Mr Scrivenor's able work ought to be attentively read by every one desirous of being acquainted with a subject of such National interest."—New Monthly Magazine. London: Smith, Elder, and Co. 65 Cornhill.

NEW NOVEL BY L. E. L. Now ready, at all the Libraries, in 3 vols. with a Portrait of the Authoress by Tinden, LADY ANNE GRANARD; or, Keeping up Appearances. By L. E. L. Authoress of "Ethel Churchill," "The Improvisatrice," &c. "This legacy, left to us by one of the most brilliant and gifted female writers of our own or any other time, will not merely maintain, it will enlarge and strengthen, the high reputation of its lamented authoress. It is a most amusing and attractive novel."—Naval and Military Gazette. "This posthumous novel from the pen of L. E. L. cannot fail to excite unusual interest and curiosity. It is a true picture of the actual life of the day in which we live, enlivened and embellished, it is true, by all the keen wit, the cutting sarcasm, the playful humour, the penetrating glance into the motives and mysteries of the human heart, which form such conspicuous features in the previous novels of this accomplished writer."—New Monthly. Henry Colburn, Publisher, 13 Great Marlborough street.

COMPANION VOLUME to SOUTHEY'S LIFE of NELSON. THE LIFE of ADMIRAL VISCOUNT EXMOUTH: Drawn up from Official and other authentic Documents supplied by his Family and Friends. By EDWARD OSLER, Esq. Second Edition, price 6s. cloth, with a Portrait and other Plates. "Here is a valuable addition to our naval biography; a book not to be read by Englishmen without pride of heart. The name of Exmouth occupies an honourable place beside those of Nelson and Collingwood; his services were hardly less numerous or brilliant than theirs."—Athenæum. London: Smith, Elder, and Co. 65 Cornhill.

Just published, a neat volume, 2s. 6d. SENTENZE e MASSIME MORALI; or, Moral and Proverbial Maxims, carefully selected from various Authors, and rendered into Verses conveying specimens of the Beauty and Delicacy of the Italian Language in the most clear and familiar manner. By P. L. ROSTERL, of Florence (Professor of Italian, 99 Great Portland street, Portland place). To be had of Rolandi, 20 Berners street, where may be had his other works; and of Dulau and Co. Soho square; Souter and Law, Fleet street; and of the principal Booksellers.

No. III, for April, price 1s. of THE NORTH of ENGLAND MAGAZINE, with an Etching of Broughton Hall.—Aristocratic Taxation. No. 3.—Origin and Progress.—The British Flag, by Charles Swain.—Henry Morgan, the Man without a Shilling. Chapters 8, 9, and 10.—Sketches from the Life of an Irish Medical Student. No. 2.—The Measured Life.—Madda in Hungary, by Dr Bowring, M.P.—Characteristics of Manchester. No. 2.—The Four Seasons, by Charles Cowden Clarke.—Thoughts on Education. No. 2.—The Liverpool Corporation Schools.—Music and the Drama.—The Fine Arts. &c. &c. London: Tilt and Begue. Manchester: Simms and Dinham.

PICTORIAL EDITION of THE WAVERLEY NOVELS. On Saturday, 30th of April, Part I of THE ABBOTSFORD EDITION of THE WAVERLEY NOVELS. Illustrated by upwards of 2000 Engravings on Steel and Wood, by the most eminent Artists. The work will appear in Half-crown Parts, each alternate Saturday, till completed; and it is expected will be comprised in about 106 Publications—if practicable in 100; the price, therefore, will very little, if at all, exceed that of the Edition of 1829—33, in 48 vols. which had no more than 96 Engravings. Each Part will have a Landscape Engraving, or a Portrait done on Steel in the best manner, with a profusion of Illustrations on Wood, given with a Letter-press of 64 pages. In the prominent Scottish Scenes, drawn by CLARKSON STANFIELD, R.A. in 1841, expressly for this Edition. "The Landscape Engravings on Steel will, of themselves, form a splendid series of nearly One Hundred Views, illustrative of the Novels." H. Cadell, Edinburgh; Houlston and Stoneham, London.

Now publishing, in Quarterly Volumes, price 7s. 6d. cloth, a new, complete, and uniform Edition of the REV. WILLIAM JAY'S WORKS. Collected and revised, with numerous Additions, by Himself. Vols. I and II, just published, containing MORNING and EVENING EXERCISES, from January to June. "The evangelical community will hail with unusual satisfaction the complete edition of the works of this venerable divine, collected by himself. He has already contributed more than any other living writer to the edification of the devout and meditative Christian by his numerous and valuable publications, and now he bequeaths them, in a collective form, with the last touches of an old man's ripe experience, a rich legacy to the future generations of the church."—Patriot. London: C. A. Bartlett, 66 Paternoster row.

COLLIER'S SHAKESPEARE. Now ready, price 12s. demy 8vo. cloth lettered, Vol. III. of a New Edition of SHAKESPEARE'S WORKS. (Comprising the Plays and Poems.) The Text formed from an entirely new Collection of the Old Editions, with the various readings, Notes, a Life of the Poet, and a History of the Early English Stage. By J. PAYNE COLLIER, Esq., F.S.A., Author of "The History of English Dramatic Poetry, and the Stage, &c." A volume issued every other month, and to be completed in eight handsome demy octavo volumes. Price 12s. per volume, being 4s. for the entire work, including the Biography, History, &c. The type of this edition has been expressly cast for it, and it is the largest type used for Shakespeare's Works for these 20 years. The issue commenced with the second volume, as the first will contain the Biography, History of the Drama, &c. "A text correct as all known materials, labour, and critical accuracy can make it."—John Bull. "Mr Collier's minute and patient accuracy has thrown light upon almost every part of early dramatic literature and history; and upon every new revelation has been made of late years in the personal history of Shakespeare, or his contemporaries, have been well high exclusively made by him."—Examiner. "The general reader has now an opportunity of knowing how these works originally stood to which the name of Shakespeare is attached—a knowledge which before this publication was denied to all but those who have leisure and inclination to rummage libraries and compare old folios."—The Times. Whittaker and Co. Ave Maria lane.

London: Printed for the Proprietor, ALBANY FOUNDRY, by CHARLES REYNELL, at his Printing Office, No. 16 Little Palace street, in the Parish of St James, Westminster; and Published by GEORGE LAPHAM for the said Albany Foundry, at his Office, No. 5 Wellington street, Strand; where all Communications for the Editor and Advertisement are received.—Saturday, April 5, 1842.