

The Economist,

WEEKLY COMMERCIAL TIMES,

And Bankers' Gazette.

A POLITICAL, LITERARY, AND GENERAL NEWSPAPER.

Vol. III. No. 8.

SATURDAY, FEBRUARY 22, 1845.

Price 6d.

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THE POLITICAL ECONOMIST.

SUPPLEMENT.—We have postponed the Supplement containing the Trade and Navigation accounts for 1844, till next week, to include with it an account of the principal articles of Manufactured Goods Exported, given in quantities, and distinguishing the countries to which they are shipped, and the quantities to each. These important documents will be furnished monthly to all our subscribers gratis.

SUGAR DUTIES AND INTERFERENCE WITH TRADE.

If the importers and dealers in the great articles of colonial produce are not heartily sick and tired of the constant interference and tinkering to which their interests are exposed, then indeed must they be endowed with the most extraordinary amount of patience and endurance of annoyances—annoyances, too, which never come without bringing with them such extensive losses that, were they experienced by noble dukes or honourable gentlemen in their land or water estates, in the price of grain or the cost of salmon, they would serve as a theme of increasing public complaint and remonstrance from the period of one great sacrifice to another. Merchants and traders are, however, too importantly occupied in repairing the damage of the past and in constructing anew their plans for the future, ever to waste much time in giving unavailing utterance to their disappointments and losses when once certain. So far this may be a wise course, but it is not exactly the one which leads to the most perfect understanding of the chief, though somewhat remote, causes of the evils under which they suffer.

In 1842 Sir Robert Peel came down to Parliament, and, among the numerous changes which he proposed, reduced the existing duties on coffee, and more particularly the rate chargeable on foreign coffee. This reduction of duty was the cause of considerable loss on all the existing stocks of colonial coffee at home, on all cargoes on the passage, and on all purchases completed in the colonies, prices having been paid in reference to the existing duties at the time. Reconciled to this loss, the merchant commences new purchases, enters into new contracts, and puts himself again in large stock at the prices as determined by the new rates of duty; but hardly had he done so—scarcely had his first cargo arrived from Ceylon at the new price, than down comes the Minister again to Parliament, and proposes another reduction of the duty on foreign coffee of 18s 8d per cwt (2d per lb), and the merchants and dealers throughout the country are subjected to another loss to that extent on all existing stocks, coming cargoes, and pending contracts of colonial coffee, the price of which, in bond, in relation to that of foreign coffee, fell, as a matter of course, by the amount of the reduced protective duty. Prices in Ceylon and other colonies, once more regulated by the new rates of duty, transactions are resumed at those rates; but what guarantee has the merchant and dealer, from year to year, as long as any difference of duty exists, that they will not be subjected to new sacrifices; and subjected to new sacrifices without any participation of the advantage (even were there such) of the protective duty; for, whatever its amount, the price, not only to the dealer at home, but to the importing merchant, is necessarily, by competition, raised exactly in

proportion at the spot of production. This example illustrates the fact, that, while no dealer or merchant is interested in any way in the maintenance of the system of protection and differential duties, they are, nevertheless, constantly exposed to the losses consequent on their reduction—the tendency to which no government or no combination of circumstances can resist; and that the only real safety for all parties will be found in a perfect equalisation of these duties. No other settlement can be permanent, and no settlement that is not permanent is calculated to secure the best interests, either of the merchant or the producer himself. Differential duties are an illusion and a cheat—a source of bitter disappointment, irritating anxiety, uncertainty, and loss, alike to the producer, the merchant, the consumer, and the exchequer.

Another striking example of the inconvenience and annoyance of such duties is strongly exhibited in the condition of the sugar market during the last year.

In the last session of Parliament the Government proposed a change in the sugar duties, to take effect on the 10th of November, but with such provisions that in fact no sugar contemplated by that act to be entered at the new duties, could arrive before the month of March or April this year. Nevertheless, though not a pound of "Java, Manilla, or China" sugar has yet arrived, still has the market during the whole year been placed in the most perplexing position, baffling all that either ingenuity or experience could bring to the aid of those practically connected with it. And before that law has become operative, except for the purposes of making purchases and contracts, the effect of which on individual interests we will shortly refer to, Sir Robert Peel produces another proposition inimical to the new interests called into existence by his late law, and altogether in other respects of such uncertain operation on other interests, as to puzzle and perplex all connected with the trade, and to unsettle the market again for an indefinite period, until experience shall have proved, what no one can at this moment precisely predict, the exact effect of this new proposition. Our object, however, shall now be to consider, as accurately as it is possible, what is the nature and what will be the effect of those new duties.

CLASSIFICATION OF DUTIES.

SIR ROBERT PEEL proposes four classes of duties, viz.—

On colonial muscovado sugar	14s	the cwt
On colonial white clayed sugar	16s 4d	—
On foreign free labour muscovado	23s 4d	—
On foreign white clayed	28s	—

Now, in looking at the practical effect of these duties on price, the first difficulty which meets us, at the very threshold of the inquiry, is the quantity at the lower rates of duty which will be available for the market. And this is a constant and irritating difficulty in all cases where differential duties exist. For example, it is plain that if for our consumption of sugar we require any portion of that subject to the highest duty of 28s, which would be supplied at the market price of the world, the price of all the others would be maintained as much above that natural price as the various differences of duty amount to. But before considering the actual effect on the prices of the various kinds, we would wish to enter our earnest protest against this novel classification of these duties, which we are confident will be found, in practice, the most perplexing distinctions, exposing the trade to frauds and disputes without end, and injurious to revenue as well as to the consumer.

It is the professed object of the Minister to retain the same differential duty of 10s 6d per cwt, which at present exists between colonial and foreign sugars; and the actual arithmetical average of those duties does really show only the same difference, but in practice it is very different. The object professed by this classification is to establish *ad valorem* rates of duties on the different qualities. We will show that no such effect will be obtained. In the first place the distinction of *white clayed* and *muscovado* sugars are not necessarily indicative of a difference in quality, for there are *muscovado* yellow sugars of greater value and of higher price than some of the *white clayed* kinds. At this time there are West India *muscovado* fine yellow sugars worth 40s 9d in bond, while

there are East India *white clayed* sugars worth only 33s 3d, and the very finest and choicest is worth only 43s 3d per cwt. There are yellow Java and Manilla sugars now worth 20s 6d and 21s 6d, and *white Java* as low as 22s, and the highest price is 24s 6d per cwt. These are the prices exactly indicative of their various intrinsic values to the refiner or the grocer, both classes of each kind being subject to the same rate of duty.

Now it cannot fail to be obvious to every one that, if *white clayed* sugar, now worth 22s to 24s 6d, be subjected to a duty of 28s, while *yellow*, worth now 21s 6d, is subject only to a duty of 23s 4d, the latter quality will command a price in bond as much higher as the difference of duty. It will operate exactly as a differential duty. Let us see what the effect would have been if Sir R. Peel had adhered to the present mode, and had not adopted this classification, but had made the duty 14s on colonial and 24s 6d on foreign free labour, retaining the difference of 10s 6d. The result on the present prices of yellow Manilla and Java, and *white clayed* would be thus—

	<i>Finest White</i>	<i>Fine Yellow</i>
Present prices in bond.....	21s 6d	21s 6d
Duty	24s 6d	24s 6d
	49s 0d	46s 0d

retaining the same relative difference between the two qualities. Now let us see how the same will be affected by the proposed new scale of duties. Take the price as being the same—

	<i>Finest White</i>	<i>Fine Yellow</i>
Price in bond	24s 6d	21s 6d
New duties	28s 0d	23s 4d
	52s 6d	44s 10d

establishing a difference in price of no less than 7s 8d per cwt while the actual difference in value is really only 3s per cwt; and for refining purposes not so much. The consequence will be, that yellow Manilla and Java sugars, as well as the similar qualities imported from Venezuela or the United States, will rise in price above their present comparative value, just by the difference of the duty. If a refiner on going into the market finds that he can purchase fine *white clayed* sugars at 24s 6d, but on which he is obliged to pay a duty of 28s, but at the same time finds that he has only a duty of 23s 4d to pay on the best yellow, he will be willing to pay as much more than the actual comparative difference of intrinsic quality as he saves by the lower duty. The establishment of this classification operates, therefore, exactly as so many differential duties. If we take *white clayed* sugar into consumption at the 28s duty, and the price remains as at present 24s 6d in bond, regulated by its value in the markets of the world, then the whole price would be 52s per cwt; a sugar intrinsically worth 3s per cwt less, would sell for 49s; but that description being subject to a duty of only 23s 4d, would be worth in bond 25s 8d, and thus we should establish a higher price to the producer for an inferior article, just on the same principle as our commonest brown muscovado colonial sugars command a higher price in bond than the finest foreign *white clayed*.

Taking Sir Robert Peel's estimate of the consumption of next year it would show the following result. We would consume 15,000 tons *white clayed* foreign at the natural price of the world, subject to a duty of 28s per cwt; 5,000 tons of brown, *clayed*, or muscovado, at a duty of 23s 4d; 70,000 tons *white clayed* colonial, at a duty of 16s 4d; and 160,000 tons of colonial muscovado or brown *clayed* at a duty of 14s. These different rates of duties being thus chargeable would act as protective duties thus:—

15,000 tons at the 28s duty, natural price.	
5,000 tons at the 23s 4d duty will establish a relative protection to the extent of 4s 8d per cwt, or	L. 23,333
70,000 tons at the 16s 4d duty will establish a protection to the extent of 11s 6d per cwt on the natural price of the world, and of 7s on the protected foreign muscovado: the whole protection will be equal to at 11s 8d	816,666
160,000 tons at the 14s duty, will establish a protection to the extent of 14s per cwt on the natural price, 2s 4d per cwt on the <i>clayed</i> colonial, and 9s 3d per cwt on the foreign muscovado; the whole protect on being at 14s	2,240,000
	L. 3,079,999

This enormous sum would go to the consumer, were the duties equalised to the lowest rate of 14s, the revenue remaining as it is; or to the revenue were the duties equalised to the highest rate of 28s, the price remaining to the consumer what it otherwise will be. And do not let it be thought that we have overlooked the difference of quality in this calculation, that being accounted for in the bonded price, and the above rates of protection incidental to the differences of duty, arising from the *relative* difference, according to quality and not the actual difference, as we have already explained in the case of *yellow and white foreign clayed sugar*.

Such would infallibly be the state of the case were Sir Robert Peel's estimates to prove correct; but it is quite obvious that the great premium given to the inferior quality of *clayed* sugar by the lower duty, will effectually exclude all the foreign *white clayed* from consumption. Further consideration on this point confirms the opinion we expressed on the subject last week, immediately after the proposition was made.

The obvious viciousness of this classification is, that we thereby give a distinct premium for an article of inferior quality, and banish the better quality from our market; and in all cases which will not admit of an accurate application of an *ad valorem* duty, there is, at least, this advantage in a specific rate, that it encourages the introduction of the best quality only.

THE EFFECT ON SUPPLY AND PRICES.

As we have already remarked, much depends upon the extent of the supply in proportion to the demand, as to how far the various new rates of duties will operate practically on the market. The supply of colonial sugar last year was—

West Indies.....	122,240
Mauritius.....	27,025
East Indies.....	55,034
	204,299

Parliamentary Paper, No. 18.

and our total consumption was 206,999 tons. The lowest estimate of supply for 1845, quoted by Sir Robert Peel, was—

West Indies.....	120,000
Mauritius.....	40,000
East Indies.....	70,000
	230,000

Our accounts from all parts of the West Indies induce us to believe that the estimate here is too low. All parties agree in attributing 40,000 tons to Mauritius—the largest quantity ever supplied before having been 35,800 tons in 1841. With regard to India, considering the present comparative low price of sugar, we believe that the quantity estimated exceeds, by more than 5,000 tons, what we will receive from that quarter, unless some mistaken notion, as to the effects of the new duties, may induce a larger export from thence. However, taking the whole estimate together, we conceive it does not exceed the present prospects of supply; for, though the quantity from India be less, that from the West Indies will be more in proportion. The produce of Java and Manilla annually exported exceeds 60,000 tons, and the produce of countries having treaties with us, or at least what could be supplied therefrom, if the inducement was sufficient, may be called 10,000 tons, so that, in round numbers, the quantity of sugar available for this market under the new law is not less than 300,000 tons—a quantity which, at the present prices and duties, cannot be consumed, but must leave a large surplus of 60 to 70,000 tons available for the general markets of the world.

Sir Robert Peel calculates on receiving the duty of 28s on 15,000 tons of *white clayed* sugar. For the reasons we have already explained, no such description of sugar will be taken into consumption. The brown *clayed* and Manilla sugar will constitute an addition to our stock quite equal to any increase of consumption which will take place; and from the premium which the low duty on these qualities offers to the importer, there is little doubt they will be imported in preference to the *white clayed*; for even were there a greater demand for Java sugars than the present proportion of brown *clayed* would furnish, the white would be mixed with the brown, to bring it in colour under the lowest rate of duty; and thus the 28s duty will be evaded altogether. Our consumption will, therefore, probably be confined to colonial sugars, and the muscovado and brown *clayed* of foreign free-labour. And should the estimates which have been made of the supply of this year be near the truth, there is no reason to expect any advance whatever on present prices, and almost a certainty that the revenue will be considerably below the sum estimated by Sir Robert Peel.

The operation of this law, it will easily be perceived, as far as regards the introduction of Java sugar, is exactly the opposite of that of the present law, which is specially favourable for the introduction of the *finest white clayed* sugars, and not for the inferior qualities; and this prejudicial change cannot but prove extremely injurious to all who have cargoes of *white* sugars on the way, purchased in reference to a difference of duty of only 10s 6d per cwt, and coming to market when that difference has been increased to 14s. As we have shown, the brown sugars of such cargoes will command a better price to the importer under the new duties than the finest white. We do not require any stronger evidence of the practical absurdity and mischief of the new classification proposed.

In Sir Robert Peel's statement in parliament, there were two deficiencies, which are supplied to-day by the publication of the resolutions printed for and to be proposed to parliament. The first was the omission of any mention of brown *clayed* sugars, which in the paper before us are included at the 14s and 23s 4d duties for colonial and foreign free muscovado sugars respectively. The other was the omission of stating the duty on molasses. On British plantation it is proposed to be 5s 3d per cwt. Some complaints are made by refiners, that molasses of foreign free labour from Java and Manilla has not been admitted at a proportionate duty. But we doubt whether any would come even were it admitted, for we believe it will be more profitable to make it into inferior sugar for use in Java, than incurring the heavy charges of shipping to Europe.

THE SURPLUS OF THE CURRENT YEAR—THE CLAIMS FOR A DRAWBACK ON STOCKS OF SUGAR.

A correspondent writes as follows:—

"I take this opportunity likewise to remark, that in the first article, in your paper of Saturday last, you make the minister to show a surplus of income over expenditure of 5,000,000, at the close of the financial year to end 5th April next. You then go on to

show that the surplus of income produced in the following year will amount to 3,409,000*l.*, to which extent, or thereabouts, the Minister proposes to reduce taxation. But what becomes, I would ask, of the five millions of surplus that ought to be in the exchequer on the 5th of April next?"

Our correspondent is quite correct that, in making the various reductions of duties, Sir Robert Peel has calculated only on disposing of the expected surplus of the year April 1845, to April 1846. As to the surplus of 5,000,000*l.*, which he has announced on the current year up to the 5th of April next, he has not explained how he proposes to dispose of it, beyond the appropriation of 2,000,000*l.* to the payment of exchequer bills issued for the opium compensation. As to the remaining 3,000,000*l.*, he has been silent. And, beyond this, the surplus of the next year will be much greater than Sir Robert Peel has reckoned upon as at the disposal of the government. The customs yielded in the past year 22,500,000*l.*, which included a considerable sum from corn. Sir Robert Peel is unwilling to calculate on corn duties, or to recognise them as a part of his revenue, although his scale was modified with the distinct intention of making a more regular trade; and, if there be any trade, with the present high duties the revenue must be large. Last year it was upwards of 1,100,000*l.* He computes the customs for 1845-46, therefore, at only 22,000,000*l.*, in place of 22,500,000*l.*, for, though even a reduction should take place in the receipts from corn, yet, in the present state of the country, it is but reasonable to expect an increase will arise on other articles. Then, again, Sir Robert Peel excludes from his estimates of surplus 600,000*l.*, to be received from China; so that, altogether, the Minister has no less than 4,000,000*l.* to deal with above the taxes remitted.

Under any circumstances, we cannot but feel that those merchants who hold stocks of sugar, on which the duty has been paid, but which have not been removed from the Queen's warehouses, and refiners of sugar, who have also large stocks, are entitled to a drawback of such duty. Whatever might be said on this subject under ordinary circumstances, we conceive that, on this occasion, they are such as should leave no room for hesitation on the subject, and especially as the Minister has a large surplus at his command. The peculiar circumstances are these. The sugar duties of last year were voted till the 5th of July next as usual, nor was there any reason to expect, whatever change might be proposed, that it would come into operation till July, nor that the Government would declare its intention on these duties before the usual time, which always hitherto has been after the 5th of April, when the financial year has ended. Now, not only has the announcement been made thus earlier than could fairly be expected, but the duties, in place of only taking effect from the usual period, when the present act expires, are to come into operation the day after the House has adopted the resolution, and before the act is passed.

The policy of this is good and unquestionable, as far as regards the general interests of trade; but we do think that these unusual circumstances fairly entitle the parties alluded to to the drawback claimed. The *Herald* recommends to such the consolation of the Pope's moral philosophy—"All partial evil tends to general good." Will our contemporary apply the same philosophy to the repeal of the corn laws, and the equalization of the sugar duties, of which long and due notice has been given to those interested therein?

We cannot, however, pass over the occasion without a strong expression of our regret that merchants and brokers will still persist in what we conceive a most obviously unfair practice of selling colonial sugars at the duty-paid price, involving the necessity of the purchaser holding them while yet in the Queen's warehouse at double the necessary amount of capital, and what is far more serious, involving the charge of both merchant's and broker's commission on the duty as well as the price of the sugar to the planter. This is one of the many abuses to which the cultivation of sugar in our colonies has been subjected, and which must be all removed before it can be said with any fairness that they have done what lies in their power to compete with the foreign producer. Java sugar of the best quality at this moment pays commission and brokerage on 24s 6d per cwt; colonial sugar of equal quality on 66s to 68s. The present generation of merchants is not to be blamed for the introduction of this practice, but we trust that while they are advocating the rights of the planter, they will at least do so much towards his relief, by giving up this practice, which has no precedent in other produce. Its very existence is the best evidence of the dependent position in which the planters have been placed; and the reduced rate of the new duty will render it less an object to the merchant. It may be resisted for a time, but competition must ultimately make it necessary.

THE WINDOW DUTIES.

WHATEVER may be the merits and advantages of the proposed repeal of the excise duties on glass (and for our own part we have already warmly approved of that measure), it lessens in a very limited degree, if at all, the desirableness and necessity of having the window duties abolished. We are glad, therefore, to see that

Lord Duncan is determined to persevere in bringing this question formally before the legislature.

There are few taxes fraught with more injustice, or more calculated to do harm in an inverse ratio to the amount of revenue yielded, than is the window tax. It is not as a tax on property that we object to it. The house tax, while it lasted, was a direct tax on property, and was just. The tax on windows is a tax, not on property, but on the light of heaven and free ventilation. It is a direct tax on public health, and leads to many more deaths in the community than need be, with the most fatal and perpetually recurring certainty. This is extremely well explained in evidence tendered to the Health of Towns Commissioners by W. E. Hickson, Esq. the well-known able editor of the *Westminster Review*, and which appears in their first report. The following is part of evidence:—

"The window duties, as now assessed, operate as a premium upon defective construction. The legislature now says to the builder—Plan your houses with as few openings as possible; let every house be ill ventilated by shutting out the light and air, and as a reward for your ingenuity you shall be subject to a less amount of taxation than your neighbours. The board is of course aware that windows are now charged by a scale; the tax increasing at an average rate of about 8s 3d for every window, whether large or small. Hence the number of windows in a house becomes to builders of second and third class houses a very serious consideration. Supposing a house to contain twelve rooms, if, to make these rooms cheerful and pleasant, I have put two windows in each room, and thereby ensured a current of air passing from front to back, the window tax for that house amounts to 71 5s 9d; but if I have put but one window to each room, the window tax is but 27 4s 9d, showing a difference of 51 1s per annum; and I need scarcely say, that a difference of only 10s per annum is quite enough to influence builders of cheap houses in trying to save such a sum. But the same considerations affect the building of even first-class houses. I have been offered a rent of 210*l.* per annum for a house unbuilt, on condition that the plan should be altered so as to reduce the amount of the window tax, for which the house would otherwise be liable. The consequence is, that in the majority of new houses one large window, of the largest size allowed, is made to serve the purpose of two windows; and privies, closets, passages, cellars, roofs, the very places where mephitic vapours are most apt to lodge, are now left almost entirely without ventilation. An opening only a foot square, even if intended merely to admit the air, and not glazed against the weather, makes the house liable for an additional 8s 3d per annum."

—Even an aperture for the escape of foul air is chargeable everywhere, except in Liverpool, as an additional "window or light." We are far from grudging the people of Liverpool this boon which the political influence of Lord Sandon procured for them last session, during the passing through Parliament of a local act for the protection of property in that borough, but we do seriously object to the inequality and favouritism of legislation thus indicated. A gentleman in Croydon, who wished to rid himself of mice, was lately surcharged for a small hole in his cellar made to admit a cat (!), and there is no exception in favour of perforated plates of zinc in any general act. It is in this respect that the tax bears so directly on the public health. A pledge was given by Lord Althorp, when Chancellor of the Exchequer in the year 1834, that the evils complained of in the case of all houses then built would be removed, and a bill (the 4th and 5th Wm. IV. c. 54) was actually introduced and passed to carry out the object. By accident, or more probably by the sinister design of some underling—a design to which Lord Althorp could not have been a party—the words *duly assessed* were introduced into that act. Clause 7 provides that additional windows may be opened free of duty "by every person who is or shall be *duly assessed* for the year ending 5th of April 1835." Without suspecting the interpretation that would be put upon these words, many thousand persons in all parts of the country set about improving the comfort and healthfulness of their habitations, by opening additional windows; and what then did the government? A time had come when the treasury was empty; ministers were perplexed about ways and means; "the prince of the power of the air" flew from Somerset house to Downing street, and whispered into their ears this advice:—"A vast number of silly people have put themselves in your power by a blind credulity in the faith of an act of parliament. None of these persons were *duly assessed* in 1835; the mistake was your own, but you may profit by it; take their money." The advice was followed.

Relating these things, a writer in the last number of the *Westminster Review* says with becoming spirit—

"In the history of modern governments we have never met with a parallel case to this gross violation of the spirit of an unrepented act of legislation. The people of Pennsylvania have renounced reprobation—shame at last has reached them; but British statesmen would seem to have adopted the principle and yet defend it."

Yes, Mr Goulburn and the chairman of stamps and taxes have deliberately broken a pledge given in the name of the legislature, and evaded the intention of Lord Althorp's act for the sake of revenue. In private life it would be easy to give to such conduct its proper designation.

"The revenue derived from the window duties"—we quote the conclusion of the article in the last *Westminster Review*, to which we have already alluded, and than which it is impossible for us to find anything more appropriate to say on the subject—"we do not desire to see wholly abolished. The burden falls upon the owners of house property, and would be borne without a murmur if imposed in a less objectionable form. To remedy the late injustice committed, we would reduce assessments to the standard of 1835, and collect them (as was proposed) in the shape of a modified house tax, or of the present *occupancy* tax, which might be increased for the purpose, and which is, in part, but the old house tax under a new name. We submit the case as one of grave interest in itself, and as belonging to a large question of sanitary improvement which we had proposed to discuss, but the apparent hopelessness of the task has induced us, for the present, to relinquish it."



quish its further prosecution. Of what avail has been all the recent agitation upon the subject of cemeteries, drainage, abundant supplies of water, or upon a really efficient plan of medical reform? A few laborious investigators, to whom posterity will decree statues, have shown how the annual mortality of the population may be diminished and the physical enjoyment of life increased by the most simple and economical arrangements, and they address a government beset with the timid or the apathetic, who exclaim at every step of contemplated progress, 'there is a lion in the path!' and who see no moral turpitude in a measure which, from the mere indolence of incapacity, robs their fellow-creatures of the pure air of heaven, and the light of the sun."

What meant all the bluster of the *Morning Herald* the other day, about what was to be done for the working classes, if nothing is to be done in such a matter as this?

THE BENEFIT OF THE AGRICULTURAL INTEREST, AND THAT OF THE NATION AT LARGE.

THE *Morning Post* has now ceased to be quoted even for its nonsense.

A little nonsense now and then
Is relished by the wisest men.

But the fun of the thing evaporates when it is lugubriously repeated, day after day, with no variation but an occasional heightening of the absurdity, and here and there checkmating itself in its career of vindication of errors and injustice. But on Monday this same *Morning Post* did come out with so truthful a description of Sir Robert Peel's new financial measures, and of several other things which its peculiar connexions ought to make it a very good authority on (if it can be honest, as we have no doubt it can, and chooses to speak out), such as the condition of the agricultural labourer, "the pernicious degree of inequality in the distribution of the national wealth," &c. &c., that we are tempted once more to transfer a part of its writing to these columns. Says the *Post*—

"The great disease of this country is the prodigious and, in its present extent, the pernicious degree of the inequality in the distribution of the national wealth. The masses are poorer than they ought to be in so rich a country as this; the wealthy have more wealth than consists with their own wellbeing.

We think the business of a wise and humane minister should be to promote such measures as may tend to the better distribution of the country's wealth.

"Now, look who will be the persons immediately benefited by the policy announced on Friday evening. The sugar merchants first, then the coal owners, then the importers of staves and drugs, &c., then the cotton manufacturers, then the buyers of property sold by auction, then the manufacturers of glass. Of course the consumers of sugar will come after the importers. They ought to have their sugar nearly three-halfpence per pound cheaper. Where is the poor man who uses more than two pounds of sugar in the week? He saves threepence a week if he consume with his family so much as two pounds. Even to a poor man threepence a week is not much. To the merchants, however, the gain will be great. The agricultural labourers are they who now suffer most. They use very little sugar. The price of bread, and cheese, and beer, and bacon, is what chiefly concerns them."

The three last of these sentences ought, in this reprint, to have been set in capital letters. But the fact is, there are not letters in London large enough to show forth sufficiently the truth and importance of the statements made. We might write till doomsday, and not express better the state of this country than is here done by the *Post*.—"The agricultural labourers are they who now suffer most." It is so agreed at all hands. After an age, during which, whether the *Post* thinks that they have had enough of protection or not, it is certain that there has been given for them, or under pretence of benefiting them, more protection than has been given to any other class or interest in the state, and with this it stands out on all hands a confessed fact that they are the worst off of any part of the whole community! What a commentary on landlords' legislation, published, too, by a landlord's agent! The labourers "use very little sugar." How can they, when it must be sold at double its value, in order that English gentlemen having West India estates may reap so much profit on it? It has all along been the cry of the *Post*, and such as it, that the landlords and the labourers sail in the same boat, and that they must sink or swim together. It no doubt is so, but it appears that the provisions enjoyed by them during the voyage are most awfully different from each other!

"The price of bread, and cheese, and beer, and bacon, is what chiefly concerns them"—the labourers. So says the *Post*. So say we. And yet there is not a landowner in Parliament, professing the principles of the *Post*, who will dare to stand up in his place and propose to lessen the price of one of these articles; in particular, he will not dare to propose to lessen the price of the principal one of them—namely bread. The reason of this is, that these landlords sell the bread and have an interest (or fancy they have an interest) in its being dear; and it is hard to say whether the imprudence or the disgracefulness of the *Post*'s complaint of the dearness of bread is the more conspicuous. For who or what is it that makes bread dear? Clearly landlords and their laws; or if the corn law has an object besides making bread dear, we should wish much to hear of it.

It is something gained to have it confessed on all hands—even though it be only inadvertently, and as it were by mistake, on the part of such people as those about the *Post*—that DEAR BREAD IS A GREAT EVIL. After that, the time cannot be far distant when laws, passed for no other object but to keep it dear, must be swept away for ever from the statute book.

THE CLASSIFICATION OF SUGAR, MUSCOVADO AND CLAYED.

The proposal of the Government to establish a classification of sugar with different rates of duty, and that classification having greatly reference to the different processes by which the manufacture of sugar is completed, the subject has become invested with a degree of interest and importance to the merchant and dealer here which it did not possess; and it has now become an essential practical qualification for both, that they should understand in what really lies the difference between "clayed" and "muscovado" sugars. An instance has indeed come to our knowledge of one of the largest consignees of West India produce in this kingdom, when conversing with a scientific gentleman on the subject of sugar-making, and the latter was explaining to him some principle in the process, suddenly stopping him with, "I beg your pardon, I do not comprehend your explanation, for, to be candid, although I have been receiving consignments and selling sugar all my life, I have not the slightest conception how it is made."

This knowledge, however, which may hitherto have been but a matter of curiosity, is likely now to become an essential thing to every practical man. With a view to this new requisite on the part of many of our commercial readers, as well as those who take a political interest in these questions, we have used the means necessary to discover the best source of information to which we can recommend our readers to apply; and we conceive that we have been fortunate in discovering a work on the subject more full and complete than we anticipated, and which, though published in 1843, we had not before seen. This work,* moreover, is from the pen of the author of "*The Progress of the Nation*," so justly eminent for his closeness of investigation, exactitude of detail, and clearness and precision of style in the description of facts; on this account we not only place greater reliance on the statements it contains, but recommend it with greater confidence to our readers. Our chief object in referring to this work now is with reference to the distinction between "muscovado" and "clayed" sugars; and to the countries producing each kind. At page 62 we find a clear and distinct chapter on "the manufacture of the juice into sugar," in which the various processes are very distinctly explained. At page 70 and 71 the conclusion of one of the processes is described, and the author continues—

"The sugar, the manufacture of which has been here described, is known as muscovado, or raw sugar, and is the material used by sugar refiners in making white, or loaf sugar. It is also generally used for cooking purposes in England. There is another description of sugar, which some years ago was very much consumed here, and was known as Lichen sugar. This is still in very general use on the continent of Europe, and from the additional process which it undergoes, is called *clayed sugar*. In the island of Cula and in the Brazils, no other is made; it is still extensively prepared in the French islands, but seldom in our own colonies, except for their home use."

"It is calculated, that about one-sixth part of the crystalline sugar is dissolved and runs off in the operation of claying; this, together with the extra labour and utensils required, are not thought to be sufficiently counterbalanced by the improvement in quality. Sugar is, therefore, very seldom clayed for exportation in the English colonies."

Of late, the small portion of clayed sugar which was made in our West India colonies for their own use, has been discontinued for two good reasons—first, that the improvement in the more customary mode of making muscovado has enabled the planters to produce a quality nearly equal in value to the best clayed, by that process; and, secondly, that, for their own use, our West India islands have of late years been abundantly supplied with Brazil and other slave-grown sugar, from our bonded sugar refineries, at rates much below the price which they can procure for their own produce. Mr Porter next furnishes a clear and precise account of the "claying" process.

In another part of the work a chapter is given on the "East Indian method of culture and manufactures," by which it will appear that a large portion of Bengal sugar undergoes the process of "claying," or at least a process analogous to "claying," but in which the wet leaves called *pattha*, a weed which grows in tanks and rivers, supposed to contain an alkali which assists in purifying the sugar, are placed over the jars, and on them a layer of earth, gently to press the moisture. In some manufactories, however, the *claying* process, as used in Cuba, is resorted to:—

"In a manufactory at Atchipore, which appears to be conducted by, or to be the property of Europeans, the same process is carried on as we have already described, with the West India system somewhat engrafted on it. There are copper vessels for boiling; quick lime is used as a temper mixed with the milk and water, and instead of the *pattha*, clay is put on the surface to bleach it. It does not appear that there is any material difference occasioned in the quality or quantity of the sugar by the use of clay. The only advantage it possesses is, that two coats of clay will usually be as beneficial as four applications of the *pattha*."

This has reference to the fine sugars of India. The various inferior qualities, including *Khaur* or *Shukur*, are made by different imperfect processes, all of which are described.

There is also another chapter "on the culture and manufacture of sugars in various countries," from which it appears that, in

JAVA, all the sugar is clayed, as in Cuba and Brazil; and, as compared with Java sugar, we find the following comparison of the value of various other kinds in the open FREE market of Amsterdam:—

"When a pound of Java sugar, mixed brown and white, sells in the

* The Nature and Properties of the Sugar Cane, with Practical directions for the Improvement of its Culture and the Manufacture of its Products. By G. R. Porter, F.R.S. Smith, Elder, & Co., Cornhill.

market of Rotterdam for 10 $\frac{1}{2}$ groots, Bengal sugar sells for 9 groots, British West India 9 $\frac{1}{2}$, Surinam 9 $\frac{1}{2}$, Brazil 10, Havana 14, and Manilla 10 groots. It may be observed that the qualities of the sugar from Manilla, Java, and Brazil are nearly equal."

In the MAURITIUS, the process is analagous to that used in our West India Islands, and exactly the same as that used in the French West India islands,—with the exception that, after being prepared, it is taken from the vessel and spread in the sun to dry, and then packed in bags. This latter process is the only cause of its superior dryness.

"The vessels employed by the Mauritius planters for clarifying and concentrating the cane liquor are all made of cast iron; and in general the processes used by them are very similar to those practised in the French West India Islands."

"The sugar is *skipped* into shallow wooden boxes to cool, and from them is transferred to other wooden boxes in the curing house, or *purgerie*, until it is sufficiently drained. It is then spread upon wooden platforms in the air, and when perfectly dry is put into bags for exportation."

—This sugar comes clearly under the denomination of *muscovado*.

In CHINA the sugar cane is much cultivated, but in small quantities, and insufficient to employ separate manufacturing establishments, which process is conducted by itinerant manufacturers, who contract with several growers in a neighbourhood. In COCHIN CHINA a method is used which produces the purest sugar that is not actually refined:—

"It is placed in layers about one inch in thickness and ten inches in breadth, under layers, equal in dimensions, of the herbaceous trunk of the plantain tree; the watery juices exuding from which filtrate through the sugar, and carry down with them all the dross which had been boiled up with it, leaving the pure sugar crystallised and white."

—We have a specimen of this sugar lying before us, and it is as pure in colour as some of our refined sugar. This process is, however, but seldom used, and the more usual one is that of *claying*, in the same way as in Java.

In MEXICO, the production of sugar is large, but is used chiefly at home, either in the form of syrup, or refined and made into loaves.

In the UNITED STATES, nearly all the sugar is muscovado, as is also a considerable portion of that produced in Porto Rico, and in Manilla.

We refer our readers to this work, the perusal of which has afforded us great pleasure and instruction on this now interesting subject; and we specially commend it, not only to the attention of those interested in the trade here, but also and more specially to those interested in the cultivation in our colonies, for we have no doubt they will find many practical hints, which will repay them for the perusal.

Sir Robert Peel's proposed Schedule of Reductions.

From the Parliamentary Votes of Yesterday.

RESOLUTIONS proposed to be moved in committee on the Customs Acts:—

1. Resolved, That, from and after the day of 1845, the duties of customs chargeable upon the goods, wares, and merchandise hereafter mentioned, imported into the United Kingdom, shall cease and determine, viz:—

- Agates, not set
- Alganobilla
- Alkali, not being Barilla
- Alkanet Root
- Almonds, Bitter
- Aloes
- Alum—Roch
- Amber, rough
- Ambergris
- Amboyner Wood
- Angelica
- Annatto—Roll
- Antimony, Ore of—Crude—Regulus of
- Argal
- Aristolochia
- Arsenic
- Ashes, Pearl and Pot—Soap, Weed, and Wood—unenumerated
- Asphaltum or Bitumen Judaicum
- Balsam, Canada—Capivi—Peru—Tolu
- Balm of Gilead and unenumerated
- Balsam
- Barilla
- Bar Wood
- Bark, Extract of, or of other Vegetable Substances, to be used only for Tanning Leather—for Tanners' or Dyers' use—Cascarilla—Peruvian—of other sorts not for tanning or dyeing
- Basket Rods, peeled and unpeeled
- Beef Wood
- Berries, Bay—Other than Bay, Juniper, Yellow, and those commonly made use of for chemical purposes—Juniper—Yellow—unenumerated, commonly made use of for chemical purposes
- Birds, Singing
- Blackwood
- Bladders
- Bones of Cattle and other animals, and of Fish (except Whale Fins), whether burnt or not, or as Animal Charcoal
- Box Wood
- Borax, refined
- Borax or Tincal, unrefined
- Boracic Acid
- Brazil Wood
- Brazilletto Wood
- Brimstone, refined in Rolls—in Flour—not refined
- Bristles, rough, or in any way sorted
- Bronze works of Art
- Bulrushes
- Camomile Flowers
- Camphor, unrefined
- Camwood
- Candlewick
- Canella Alba
- Canes, Bamboo—Reed—Rattans, Knot grained—or Sticks, unenumerated
- Caoutchouc
- Cardamoms
- Cassia Buds—Fistula
- Castor
- Cedar Wood
- Chalk, unmanufactured
- Chip, or Willow, for Plating
- Chesnuts
- China Root
- Chrysal, rough
- Cinnabar's Nativa
- Civet
- Coals, Culm, and Cinders
- Cobalt—Ore of
- Cochineal—Dust—Grannilla
- Coir Rope and Junk, old and new, cut into lengths not exceeding three feet each
- Coicynth
- Columbo Root
- Copperas—Blue—Green—White
- Coral, whole—polished—unpolished—in fragments
- Cork
- Cotton Yarn
- Cubebs
- Cream of Tartar
- Divi Divi
- Down
- Drugs, unenumerated
- Ebony
- Feathers for Beds, in Beds or otherwise—Ostrich, undressed—Paddy Bird, undressed—unenumerated & undressed
- Flax and Tow, or Codilla of Hemp and Flax, dressed and undressed
- Flocks
- Flower Roots
- Fustic
- Gallie Powder
- Galls
- Gamboge
- Garrancine
- Garnets, not cut
- Gentian
- Ginseng
- Glue Clippings, or Waste of any kind, fit only for making Glue
- Goods unenumerated, not being either in part or wholly manufactured, not enumerated or prohibited
- Grease

- Greaves for dogs, and Tallow Greaves
- Guano
- Gum, Animi—Arabic—Assafetida—Ammoniacum—Benjamin—Copal—Eupherbium—Guaiacum—Kino—Lac Dye—Mastic—Seed Lac—Senegal—Shellac—Storax—Tragacanth—unenumerated
- Gun Stocks in the rough, of Wood
- Gypsum
- Hair, Camel Hair or Wool—Cow, Ox, Bull, or Horse—Human—unenumerated
- Heath, for Brushes
- Helebore
- Hemp, dressed
- Hemp, rough or undressed, or any other vegetable substance of the nature and quality of undressed hemp, and applicable to the same purposes
- Hides, not tanned, tawed, curried, or in any way dressed, dry and wet—or pieces of Hides, raw or undressed, and unenumerated—tails, Buffalo, Bull, Cow, or Ox—tanned, not otherwise dressed
- Hoofs of Cattle
- Hoops of Wood
- Horns—Horn tips and pieces of Horns
- Indigo
- Ink, unwrought
- Iron, Bloom—Cast—Chromate of—In Bars unwrought—Hoops—Old Broken and Cast Iron—Ore—Pig—Slit or Hammered into Rods
- Jalap
- Jet
- Jewels—Emeralds and all other precious Stones, unset—Pearls
- Kingwood
- Lac, viz., Sticklac
- Lapis Calaminaris
- Lard
- Latten—Shaven
- Lavender Flowers
- Lead Ore—Red—White—Black—Chromate of
- Leaves of Roses
- Leeches
- Lignum Vitæ
- Litharge
- Logwood
- Losh Hides
- Madder
- Madder Root
- Mahogany
- Manganese, Ore of
- Manna
- Manures, unenumerated
- Metal, Bell Metal
- Minerals and Fossils, unenumerated
- Models of Cork or Wood
- Moss, Lichen Islandicus—other than Rock or Iceland Moss—Rock, for Dyers' use
- Mother O' Pearl Shells
- Musk
- Myrrh
- Nicaragua Wood
- Nickel, Arsenate of, in Lumps or Powder, being in an unrefined state—Metallic and Oxide of, refined—Ore of
- Nitre—Cubic Nitre
- Nuts, Kernels of Walnuts, and of Peach Stones, and of Nuts or Kernels thereof, unenumerated, commonly used for expressing oil therefrom
- Nuts and Kernels unenumerated—unenumerated, not commonly used for expressing oil therefrom
- Oakum
- Ochre
- O.I., Animal Oil—Castor—Cocoa Nut—of Olives, except in Ships of the two Sicilies—Palm—Paran—Rock—Lard Oils—unenumerated—Train, Blubber, Spermaceti Oil, and Head Matter, the produce of Fish or creatures living in the sea, caught by the crews of British Vessels, and imported direct from the Fishery or from any British Possession in a British Vessel—Seed Oils, viz., Hempseed, Linseed, Rapeseed, Walnut, Seed Cake—Seed Oil, unenumerated
- Olibanum
- Olive Wood
- Orange Peel and Lemon Peel
- Ore, unenumerated
- Orchal
- Orpiment
- Orris Root
- Painters' Colours, unenumerated, unmanufactured
- Palmetto Thatch
- Pink Root
- Pitch—Burgundy
- Plaster of Paris
- Platina and Ore of Platina
- Plating or other Manufactures to be used in or proper for making Hats or Bonnets, of Chip
- Pomegranates, Peel of
- Prussiate of Potash
- Quicksilver
- Quills—Goose—Swan
- Radix Contrayerva—Enula Campanæ—Eringii—Ipecacuanhæ—Rhatenia—Senekæ—Serpentaria, or Snake Root
- Rags, old Rags, old Hops, or Junk, or old Fishing-nets, fit only for making Paper or Pasteboard—Pulp of—Woolen
- Rape of Grapes
- Red Wood, or Guinea Wood
- Rhubarb
- Rosewood
- Rosin
- Safflower
- Saffron
- Salpep, or Salop
- Saltpetre
- Sanguis Draconis
- Santa Maria Wood
- Sapan Wood
- Sarsaparilla
- Sassafras
- Satin Wood
- Saunders Red—White or Yellow
- Scammony
- Seeds, viz.:—Acorn—Aniseed—Beans, Kidney or French—Burnet—Colchicum—Cole—Coriander—Cummin—Fenugreek—Forest—Garden, unenumerated—Grass, unenumerated—Lettuce—Linseed and Flaxseed—Lupines—Maw—Mill-t—Parsley—Quince—Rape—Shrub or Tree—Tares—Worm—Croton, commonly used for expressing oil therefrom—Hemp—Poppy—Sesamum—unenumerated, commonly used for expressing Oil therefrom
- Senna
- Shumach
- Silk, Raw—Knobs or Husks and Waste Silk—thrown, not dyed
- Skins and Furs, viz.:—Marten, undressed—Seal, in the hair, not tanned, tawed, or dressed—Squirrel or Calabar—Furs, Pelts, and Tails, viz.:—Badger, undressed—Bear, undressed—Beaver, undressed—Cat, undressed—Chincilla, undressed—Coney, undressed—Deer, undressed—Dog, in the Hair, not tanned or dressed—Dog Fish, undressed—Elk, undressed—Ermine, undressed—Fisher, undressed—Fitch, undressed—Fox, undressed—Fox Tails, undressed—Goat, raw—Goose, undressed—Hare, undressed—Horse, undressed—Kangaroo, raw and undressed—Kid, in the hair, undressed—Kolinski, undressed—Leopard, undressed—Lion, undressed—Lynx, undressed—Marten Tails, undressed—Mink, undressed—Mole, undressed—Musquash, undressed—Nutria, undressed—Otter, undressed—Ounce, undressed—Panther, undressed—Pelts, undressed, of Goats—of all other sorts—Raccoon, undressed—Sable, undressed—Sable Tails or Tips, undressed—Squirrel or Calabar, Tails of, undressed—Swan, undressed—Tiger, undressed—Weasel, undressed—Wolf, undressed—Wolverin s, undressed—Furs, Pelts, and Tails, tanned, tawed, or dressed, viz.:—Deer, Indian, half dressed, tanned, tawed, or in any way dressed—Ermine, dressed—Kid, dressed and dyed or coloured—Lamb, tanned or tawed—Lamb, dyed or coloured
- Dressed in Oil:—Mink, dressed—Pelts of all sorts, tanned, tawed, or in any way dressed—Deer, Indian, undressed or shaved—Goat, tanned, tawed, or in any way dressed—Lamb in the Wool—Sheep in the Wool—tanned or tawed, dressed in oil—Squirrel or Calabar, tawed—Wolf, tawed—Kid, dressed, not dyed or coloured—and Furs, or pieces thereof, unenumerated, tawed, curried, or dressed—and Furs, or pieces thereof, raw or undressed, unenumerated
- Specimens of Minerals, Fossils, or Ores, enumerated, exceeding fourteen pounds weight each
- Speckled Wood
- Spelter or Zinc, Rolled but not otherwise manufactured—crude, in cakes
- Sponge
- Squills, dried and not dried
- Stavesacre
- Staves, not exceeding seventy-two inches in length, seven inches in breadth, nor three inches and a quarter in thickness
- Steel, unwrought—Scraps
- Straw or Grass for Plating
- Sweet Wood
- Stone in Blocks, shaped or rough scalped
- Talc
- Tar—Barbadoes
- Tarras
- Tartaric Acid
- Teasles
- Teeth, Elephant's—Sea-Cow, Sea Horse, or Sea-Morse
- Terra Japonica and Cutch—Sienna—Verde—Umbræ
- Tin Ore, and Regulus of
- Tornal
- Tortoise Shell, or Turtle Shell, unmanufactured
- Tulip Wood
- Turmeric
- Turpentine of Venice, Scio, or Cyprus
- Turpentine, unless above the value of 15s per cwt
- Valonia
- Vamantant, not of stone or wood
- Vermilion
- Walnut Wood
- Water, Mineral
- Wax, Bees, in any degree bleached—unbleached—Myrtle—Vegetable
- Weld
- Whale Fins, of British taking, and imported direct from the Fisheries, or from any British Possession in a British ship
- Wood
- Wood, for Ship-Building, now admitted at the same Duty as Teake Wood—Birch, hewn, not exceeding three feet long, nor exceeding eight inches square, imported for the sole purpose of making Herring Barrels for the use of the Fisheries—Teake

Wool, Heaver—cut and combed—Coney Linen
—Hares—Cotton Zaffre
Yarn—Cable—Camel or Mohair—Raw Zebra Wood

2. Resolved, That, from and after the dates specified against the articles under mentioned, the Duties of Customs now chargeable upon such articles imported in the United Kingdom, shall cease and determine, viz. :—

Spermaceti 1 January 1849
Sperm Oil of Foreign Fishing Ditto
Train Oil, or Blubber of Foreign Fishing 1 January 1847
Whales' Fins of Foreign taking and not prohibited ... 1 January 1849

3. Resolved, That, from and after the cessation of the Excise Duties on British Glass, the following Duties of Customs be charged on the articles under mentioned, imported into the United Kingdom, in lieu of the Duties now chargeable thereon :—

Painted Glass or Paintings on Glass,—for every 100l of the value, 5l.
All other Glass, and Glass Manufactures,—for every 100l of the value, 15l.

4. Resolved, That, from and after the day of 1845, in lieu of the Duties of Customs now chargeable on the articles under mentioned, imported into the United Kingdom, the following Duties shall be charged, viz. :—

Isinglass 5s per cwt
Oils, Chemical, Essential, or Perfumed 1s per lb
Refined Camphor 5s per cwt
Smalts 10s do
Turpentine, above the value of 15s per cwt 2s do
Verdigris 5s do

5. Resolved, That, from and after the day of 1845, the Duties of Customs chargeable upon the goods, wares, and merchandize hereafter mentioned, exported from the United Kingdom, shall cease and determine, viz. :—

Cement, Stone, and Flint, ground or unground.
Clay and China Stone.
Coals, Culm, or Cinders, exported in a British ship.

IMPERIAL PARLIAMENT.

House of Lords.

Monday, Feb. 17.

Lord CAMPBELL having laid on the table a bill for the better administration of justice in Scotland, which he stated to have been approved of by the Lord Advocate, and some unimportant matters having been discussed, there was a renewed debate on

THE RAILWAY BOARD.—Lord BROUGHAM thought the constitution of the board defective. He said he had been told that a rule prevailed at this board that though the members might differ in opinion, the division was never stated. He then put the following oblique question to Lord Dalhousie :—

"He wondered if it were true that the South Eastern line was approved of and the Kentish line rejected by the narrowest possible majority? He understood that General Pasley and Mr Porter voted against the South Eastern, and Mr Laing and his noble friend the other way? Captain O'Brien did not vote at all. Captain O'Brien was present for the purpose of not voting. (A laugh.) Now, the general way of not taking a part was to be absent; but he was present. He assisted, in the truest sense of the word, for he did nothing. What was the consequence? His noble friend first voted as an individual member of the board, and the numbers being equal he gave the casting vote as chairman. There, consequently, was in fact a division of two to two. Now, if all this were told to the House of Commons, this assistance, this ancillary process, would have much less weight with the committee."

Lord DALHOUSIE declined to answer the question, which Lord Brougham received as an acknowledgment that the case was as he had put hypothetically.—Lord CAMPBELL, while admitting the respectability of the board, said he thought nothing of their decisions. A few other noble lords having spoken, the subject was dropped.

Their lordships afterwards adjourned.

Tuesday, Feb. 18.

Their lordships only met for a short time, and, nothing of importance having been said or done, adjourned to Thursday.

Thursday, Feb. 20.

Their lordships sat for a very short time, during which Lord Campbell presented a petition from an individual who had suffered much from the stealing of newspapers in their passage through the Post office; and a conversation arose as to the state of the new houses of parliament, during which Lord REDESDALE said he had that day been over the building with Mr Barry, and not only was there a roof to the building, but the wooden ceiling was ready to be put up, and the internal fittings were also finished. He hoped their lordships might be able next year to occupy it.—Adjourned.

House of Commons.

Monday, Feb. 17.

SUGAR DUTIES.—Mr M. GIBSON gave notice that he intended, at the proper time, to move a resolution to the effect that no arrangement relative to the sugar duties would prove satisfactory to the people without an equalisation of the duty on foreign and colonial sugar.—Sir R. PEEL, in answer to Mr Labouchere, said he only meant to propose the new duties to be imposed for a single year.

PRINCE ALBERT.—Sir R. PEEL, in answer to a question put by Mr Borthwick, said there was no truth in a rumour which had prevailed of an intention to procure the title of King Consort for Prince Albert.

THE RAILWAY BOARD.—Lord HOWICK put to Sir George Clerk, as vice-president of the Board of Trade, the same question that had been put by Lord Brougham to the Earl of Dalhousie in the House of Peers, namely, whether the decision on the South Eastern line had only been come to by the casting vote of the President. Sir George Clerk having peremptorily declined to give any answer to the question, Mr Roebuck and others condemned his silence, and the subject was dropped.

THE FINANCIAL STATEMENT.—CONTINUANCE OF THE INCOME TAX.—The house having gone into committee of ways and means, with the view of considering Sir R. Peel's proposition made on the Friday night previous, affirming the necessity of continuing the income tax for three years farther,

Lord JOHN RUSSELL said, that he had always considered the income tax as one which might be necessary in time of war, or some other great emergency, but which was, even then, liable to the great-

est objections from its inequality, its vexatious character, and its liability to fraud and evasion. Such being its faults, he was surprised that Sir R. Peel should have declared that he would not attempt to modify it, because any such attempt would only aggravate the evils which he was anxious to cure. When he originally proposed to impose the income tax, he justified it on account of the political and financial difficulties of the country, and expressed a hope that by altering certain customs duties he should so invigorate commerce, and so encourage industry, as to be able to improve the condition of the people, and to get back in a few years the revenue which he was then sacrificing. Why, then, had he declined to tell the house on Friday night what had been the consequence of his reductions in the tariff, and to show that they were even now producing, and would continue to produce, an increasing revenue? Clearly because it was not in his power to do so; and hence he concluded, that if the house consented to the government measure in its present shape, it would give its consent to an income tax, to be renewed, it was true, from time to time, but still to be renewed perpetually. The real question, therefore, for the house to consider was, whether it would consent in a time of profound peace to render the income tax permanent. That being the case, he proceeded to consider whether a permanent income tax would be sufficiently repaid to the country by the benefit to be derived from taking off certain taxes, which Sir R. Peel had enumerated, to the amount of his assumed surplus of 3,300,000l, arising from the proceeds of that tax. Many of the taxes which he had determined to repeal were judiciously selected for the promotion of industry and the encouragement of commerce, as, for instance, the duties on cotton wool, and on glass. He could not, however, see any reason why 300,000l should have been given away in the auction duties. The duty on fire insurances had preferable claims; but Sir Robert Peel made a merit of finding out a tax of which nobody complained. Soap was the only remaining article of those enumerated as necessities by Adam Smith (viz. salt, leather, candles, and soap), which now remained to be exempted from excise taxation. The tabular statements which had been published respecting the operation of the tariff, bore on their face (said his lordship) that our commercial prosperity was the true cause of the increase in the customs, aided by a bountiful harvest, and not the simple and mere fact of the reductions themselves. The principle of getting rid of duties on raw materials, as proposed in the case of 430 articles, though a good one, possessed no novelty; as far back as 1721, Sir Robert Walpole had removed 130 articles from the customs list on similar grounds. But there was another great principle, of which Sir Robert Walpole was ignorant, which, taught by Adam Smith, had been admitted by Pitt, Grenville, Huskisson, and every one worthy of the name of statesman, namely, that we ought to have no protective duties at all. The national industry, continued his lordship,

"Is not in itself a fit matter for legislation. If you find a person committing a fraud or a felony, it is a proper subject of legislation to punish him, and to prevent such crimes in future; but when a man is toiling from morning till night in order to produce a piece of manufacture which he wishes to exchange for some other article by which his family may be maintained, it is an act worthy of all praise, and you ought not to interfere with his exertions by legislation. (Cheers.) How perverted is that legislation which turns from a great deal of crime and vice which it insufficiently prevents, and tries to discourage industry and the natural exchange of products, and to control that spirit by which men are naturally impelled to obtain an honest subsistence. (Cheers.) If these are just principles of legislation, it ought to be the endeavour of a person as enlightened as the right hon. gentleman professes to be, and really is, on these questions, to break down restriction and to abolish unjust monopoly, and with all due care to restore the more natural condition of society."

Turning to the subject of sugar, in particular, his lordship said he regretted that Sir Robert Peel was not making even an approach to right principle in legislating on it; and concluded his elaborate and eloquent address, by repeating his declaration against the principle of protection at large. What Sir Robert proposed as to sugar was no improvement :—

"On the contrary, does he not propose to continue, by a law he is about this year to introduce, a prohibition to other countries, who, but for that law, would send us sugar at a cheaper rate than we can procure it from our own colonies? (Cheers.) The right hon. gentleman intends to persevere in the existing prohibition, on the ground, repeatedly urged, that the excluded sugar is produced by slave labour. I think, with regard to that pretext at least, that we should proceed upon more rational as well as honest principles. (Hear, hear.) Suppose that a negotiator, whose name I do not know, but who is said to have been sent from Brazil to Germany, should visit this country on his return and propose to us to admit sugar produced in Brazil, he would say, 'You have no objection to admit slave-grown coffee, cotton, and tobacco.' Our answer would be, 'None in the world; and he might continue, 'You have no objection to admit other slave-grown articles, and even with respect to sugar itself you have no objection to send your manufactures to Brazil, and bring back sugars which you afterwards export to the north of Europe.' 'We have no objection whatever to that,' we must answer, 'and we have no objection also to consume the articles we get in return, whether hemp or other commodities. Upon that point we feel no scruple; and it is very true also that slave proprietors obtain our manufactures, and it is much the same to them whether we consume or only export their sugars.' (Hear, hear.) 'But still I understand (the envoy would continue) that by the legislation of last year, though you have scruples in admitting Brazil sugar, you have no scruple in admitting free-labour sugar; and as to certain countries, entitled to the article of the most favoured nation, but which are slave states, you have, by an order in council, admitted their sugar; there is, for instance, a positive order allowing the introduction of sugar from Venezuela.' That fact cannot be denied; and after allowing it, how can the legislature of this country say, 'It is very true that we admit slave grown coffee, cotton, and tobacco; it is very true that we receive slave-grown sugar, &c. fine it, send it to the north of Europe, and consume the articles obtained in exchange; it is very true that we take the sugar of Venezuela; but still we have scruples which prevent us from consuming the slave-grown sugar of Brazil.' Would not the Brazilian agent have a right to laugh in our face when he listens to such ridiculous pretences. (Cheers.)

I do not object that the right honourable gentleman makes a distinction, if the customhouse officers and others say that it can be made, between raw

and clayed sugar. A different degree of manufacture is a distinction, if it can be ascertained, in the same way that you distinguish between leather and boots and shoes. In cases of that kind you are justified in imposing a different duty, and as it is a matter on which opinions are not likely to vary, it is unnecessary to enter further into it. But as to the great sacrifice of revenue, 1,300,000, I think that you might have made a great approach to the principle of free trade by admitting the sugars of other countries, and yet maintain the amount of revenue you at present possess. There is no need to abandon that large portion of the national resources, and I say of the plan of the right honourable gentleman in general that it proposes an immediate reduction of nearly the whole amount of his surplus. You have a surplus of 3,400,000, and you relinquish the whole of that, excepting the small sum of 70,000, and you put your income tax in such a state that, in the words of the Chancellor of the Exchequer, we may have no alternative three years hence but either to continue the impost, or to be in a state of a national insolvency. (Cheers.) I do not think it fair to the house to propose such a question without a declaration on the part of the government that such is the intention, and, without answer to this question, whether they consider the income tax one of the best sources of permanent revenue? If they are of that opinion, let the house fairly deliberate upon that point; and let it ascertain, likewise, either through the intervention of a select committee, or by means of a committee of the whole house, whether some of the great injustice and inequality of the tax may not be diminished. In the next place, I say, with regard to your commercial reforms, that you have hesitated in the adoption of right principles upon matters where you were likely to meet with opposition. You have, indeed, acted upon true and sound principles, and which you know to be true and sound, when your doing so would be agreeable to everybody, and when no contradiction was to be expected; but where great interests were concerned, where opposition might be looked for, and where the government was bound to declare what was the real interest of the country, there you propose not only to continue, but to aggravate the monopoly you find in existence. My view is, that as the income and property tax is to be renewed for the present, the right honourable gentleman should not make all the reductions he proposes—he ought to make the reductions on cotton and glass; but, with respect to other articles, some I would not touch at all, and as to the great article, sugar, I would recommend a different course. I have already said that I consider protection the bane of agriculture. (Much cheering.) I maintain that opinion with reference to all the protected interests; and I think it was shown demonstrably, when Mr Huskisson many years ago proposed his alteration of the silk duties, that monopoly placed the manufacturer in a state of constant variation, and that if at one time he was making large gains, at others he was in a state of miserable depression. (Hear.) On the subject of the timber duties, I apprehend it has been proved that the undue favour shown to Canada has been productive of injury to the great interests of the colony. It has been stated by Mr McGregor, who examined the books of many of the farmers in our North American possessions, and found that they had made a profit by the cultivation of the soil, but that they had been ruined by their speculations in timber. It will be the same with other protected interests; but I have said already, and I say again, that they are to be touched with care, that the system is to be changed gradually and casually, rather than suddenly and abruptly. That may be a matter for future deliberation, but of this I am confident, that if you wish to get rid of the income tax you should take the mode of endeavouring to improve the condition and increase the prosperity of the empire, by opening new markets and admitting large imports—by finding a fresh demand for labour, and by augmenting the consumption of those articles which you restrict by your imaginary favour and protection. Then, indeed, you might look forward at the end of three or five years to the abolition of your income and property tax; but if the question be between a perpetual income tax and the continuance of monopoly and restriction, I declare for the income tax and a diminution and final abolition of monopoly. (Cheers.) With these opinions, I certainly cannot give any hearty assent to the proposition in the hands of the chairman. I see that it is impossible for me to refuse my assent to the renewal of the income tax for three years; but I give it, not in the hope of making the tax permanent. (Hear, hear.) I regret that the right hon. gentleman has taken a course which may make it necessary to continue this burden from time to time; but my hope is that the pressure of this inquisitorial impost will at length open the eyes of the people to the disadvantages they suffer as consumers, and induce them to seek to get trade free, not only in order to procure greater benefits and enjoyments, but to put an end to a tax which I think, in time of peace, ought not to be rendered perpetual. (Much cheering.)

Mr ROEBUCK followed with a substantive proposal for a different method of rating incomes derived from property and those derived from professional income. To a property tax on realized capital he had no objection; and he thought that if, in addition to such a tax, every man were called upon to return his age and the amount of his income, and if the duty of 2 or 3 per cent were to be applied to the permanent value of that fluctuating income, which could be calculated as easily as property, it would nearly cover the demand of the government for the public expenditure. He blamed Sir Robert Peel for sacrificing so much revenue on sugar and timber to conciliate the colonial interests, and for falling foul only on the meaner sorts of monopolies:—

“But whilst he said this, his present statement was still in his mind, namely, that the right hon. baronet had done much good by the proposal which he had made. (Hear, hear.) He believed he was clearing the way for reforms at some future day of a more striking and beneficial character, and depriving any succeeding first lord of the Treasury of the means of making a series of experiments. (Hear, hear.) The right hon. baronet was going through them—he was clearing the ground—and by and by, when the three or four gigantic monopolies stood up naked and alone to the world, the time would have arrived when the Chancellor of the Exchequer would be compelled to assail such overwhelming mountainous monopolies (hear, hear); that he believed would be the great advantage which would be derived from the labours of the right hon. baronet. (Hear, hear.)”

The other speakers, during the night, were Sir George Grey, the Chancellor of the Exchequer, Mr C. Wood, Colonel Conolly, Mr G. Banks, Mr Robert Palmer, Mr Miles, Mr Vernon Smith, Sir R. Peel, Lord Howick, Sir John Tyrell, the Marquis of Granby, Mr Warburton, Mr M. Gibson, and Mr C. Buller, the three last mentioned of whom only supported the amendment of Mr Roebuck. The agricultural members gave audible expression to their disappointment that ministers were not proposing to do anything for them. When the gallery was cleared for a division there appeared for the amendment 55, against it 263, majority against it 208.—The house afterwards adjourned.

Tuesday, Feb. 18.

SUGAR DUTIES.—Lord J. RUSSELL gave notice that on the order of the day being read for a committee of ways and means for the purpose of proposing the sugar duties, he would move a resolution by way of amendment—

“That it is the opinion of this house, that the plan proposed by her Majesty's government in reference to the sugar duties, proposes to keep up a distinction between foreign free-labour sugar and slave-labour sugar, which is impracticable and illusory, aggravates the evil of protection given to the colonies at the expense of the consumers, and tends so greatly to impair the revenue, as to render the removal of the income and property tax at the end of three years extremely uncertain and improbable.”

CHILDREN'S LABOUR IN CALICO PRINT WORKS.—Lord ASHLEY moved for leave to bring in a bill to regulate the labour of children in the calico print works of Great Britain and Ireland. As the children, he said, for whose protection he now claimed the interposition of the house, were in a situation very much akin to that of the children in the factories, for whom he had formerly implored its protection, he could not hope to attract attention by any novelty of statement or argument. These children were chiefly employed in the counties of Lancaster, Chester, and Derby, in some parts of Scotland, and also in the neighbourhood of Dublin. The ages at which they began to work were 4, 5, 6, 9, and 10 years; but he would only claim the interference of Parliament for children under 13 years, as that was the age under which children were protected by the factory act. The number of children employed in the calico print-works was 25,000. Many of those places of work were excellently arranged and well ventilated; but the great majority of them were in a very deplorable, and indeed he might say, detestable condition. The nominal hours of work were, in Lancashire, Cheshire, and Derbyshire, twelve hours a day, but the actual hours of work varied from twelve to sixteen hours, and even more. Night-work among these young children was universal, so that in those factories where it was not carried on it was considered as an exception from the general practice. These long hours excluded the children, and particularly the female children, from all opportunities of education. His lordship having enlarged on these evils, said the first proposition, therefore, he should make to the House was, the total abolition of night-work for all females of whatever age, and for all of both sexes under 13 years of age. With regard to the reduction of the hours of labour for children under 13 years of age, the proposition which he had to make was, that from and after the 1st October 1846—which would allow nearly two years to expire before his act came into operation—no children under 13 years of age should work more than eight hours a day for six days in the week, or more than twelve hours a day for alternate days in the week. He further proposed, that, in conformity with the provisions of the factory act, two hours should be set aside in each day for the education of those who worked eight hours for six days in the week, and three hours on alternate days for those who worked twelve hours for three days in the week. His lordship did not know his motion could be opposed. He expressed a hope that the corn laws would not be held up as the obstacle in his way. Their repeal would not affect the condition of these children, who would be left neither better nor worse; but if it could be proved to him that their abolition was really necessary to secure a permanent improvement, he would vote for it. The statistics of crime proved the fearful ignorance and neglect which he laboured to remove, and to aid him in which he appealed to the house:—

“Crime was increasing to a fearful extent. . . . Scarcely a week elapsed but the newspapers recorded crimes of an enormity and a grossness that exceeded imagination to conceive. He doubted whether all the records of sin could surpass or even equal in wickedness the crimes that had been perpetrated within these few years in England. One woman, a little while ago, poisoned her four children in order to secure to herself the benefit arising from a burial club, while another mother actually from rage held her child over the fire by its legs till it was consumed to death. If, then, they would not as a nation undertake the task of remedying these iniquities, let them not at all events, by perseveringly maintaining the present system, render it impossible for them to be corrected by individual exertion. In late years there lacked no zeal on the part of individuals both within and without the pale of the established church, to devote their services to achieve this great work, but their laudable efforts had met so many defeats that their hopes of success were depressed. He would, however, ask, did this state of things afford society any security? Time was when men believed that utter ignorance and excessive labour were the best guarantee for the quietude of the state and the interests of the people. That was a most awful delusion. (Hear, hear.) It was an undoubted truth that the grossest ignorance ever found time to inflict mischief. (Hear, hear.) . . . But the guilt of all this was theirs; the legislature had never sought to arrest the sin. He did hope that if he had failed to impress the house with the danger of their present position, there were others among them who would enforce it with a power that would bring conviction home to the minds of all. But he could not disguise from himself that they were standing upon a very rotten foundation. They might aggrandize the greatness of the British name by increasing their fleets and extending their colonies—excellent things in their way; but all would be unavailing unless they promoted the moral and physical prosperity of the great mass of the people. (Cheers.) The commercial affairs of the country might flourish for years, and the evils inherent in the system might not be detected, or seriously felt, but when the hour of difficulty came they would soon discover that they had done nothing but insure to themselves social disaster and moral desolation. But while life remained there was hope. They had nothing to fear but from the indifference of their rulers. The mischiefs which were now so rife were, no doubt, in the order of a merciful Providence, and were intended ultimately to be fruitful of much good. The application of science to the superseding of human labour, the intellectual agents of machinery and steam, the extension of railroads, all were intended to stimulate the energies both of the mind and body—aye, and even the very combinations of the people into large bodies might be converted into instruments for the promotion of the general weal. Let but the state accomplish her best mission—let her but show her real character as a parent to the masses, and depend upon it such efforts would not be lost in the sight of God, but her children would speedily arise, and with the nations of the earth call her blessed. (Hear, hear.)”

—The noble lord concluded by moving for leave to bring in a bill.

Sir JAMES GRAHAM did not oppose the introduction of the bill,

though he blamed "rash interference with important interests which are exposed to great competition," and drew from some of the admissions of Lord Ashley that the labour of children in print works was lighter, more agreeable, and more healthy than in other manufacturing employments. Without inspectors such a law as the one proposed would be so evaded as to be a dead letter; and, before he consented to it, he must have a line drawn, which would enable them to see how much farther in this kind of legislation it was necessary to go.—In the discussion which followed, Mr WALLACE and Mr WAKLEY approved of Lord Ashley's proposal. Mr HUME opposed it, and all such interference, on principle.

Mr COBDEN, without affirming that people about calico print works were any better than others, protested against the tone of Lord Ashley, from which the public might infer that there was something peculiarly demoralising about this particular employment. Questioning one or two of the statements, he affirmed that the difficulties arising from the peculiar nature of the manufacture, as suggested by Sir James Graham, would meet them at every stage of the bill. In factories, he said, the steam engine was the time-keeper, and one-half of those employed in calico print works carried on their work in their own houses, at their own hours; but he was willing to give Lord Ashley all the information in his power.

Mr MARK PHILIPS remarked that the children were employed by their parents, and it was gross exaggeration to call it slavery.

Leave was then given to bring in the bill.

LETTER-OPENING AT THE POST OFFICE.—Mr T. DUNCOMBE drew attention to "the unsatisfactory and evasive character of the report of the secret committee on the opening and detaining of letters." He had objected to the constitution and secrecy of the committee, from which he had himself been excluded; and all his allegations had not only been left uncontradicted, but the report would justify the suspicion that the committee had been instructed to go into a certain room in order to explain nothing, and mystify everything. The report was full and explicit respecting the practices of early days, and the perusal of the first portion of it would create an impression that when it came down to modern times it would be exceedingly interesting; but the committee's ardour of research evaporated on arriving at the nineteenth century, and they had altogether evaded the tracing of the progress of letter-opening warrants. It had been stated that the secret letter department of the post office had been closed; but he believed that, as the lawyers said, it was the venue that had been changed, the practice still existing; nothing but an act of Parliament could deprive ministers of the power. The report justified his allegation that more letters had been opened by the present government than by their predecessors; and he could prove that Mr Mazzini's letters had been opened, for the inspection of persons high in office, prior to the time when it was stated a general warrant had been issued, and subsequent to the date at which it was reported to have been closed. The communication of the nature of these letters to foreign powers had been denied by the Earl of Aberdeen, and was admitted in the Lords' as well as the Commons' reports; and the fact, impeaching the honour and character of England, implicated our government, in having betrayed to a violent death the misguided men who had attempted to raise a revolution in Calabria. It should be inscribed on their tombstone, that they fell in the cause of liberty and their country, through the treachery of Britain. Adverting to the case of Stolzman, and the alleged plot against "a foreign Sovereign entrusted to the protection of England" (known to be the Emperor of Russia, though the committee were not straightforward enough to name him), he adduced instances where even a Polish lady had been punished for corresponding with her husband, and cautioned the government against lending themselves to the tyranny of foreign despots. The practice of sending the despatches of foreign ambassadors from the post office to the foreign office had only been discontinued in June last, the very time when he had brought the subject forward. The practice of opening the letters of ambassadors, against which the Venetian Ambassador had appealed, in 1641, to the House of Lords, was disgraceful to the country, and he was glad it was given up. As to a "roving commission," alleged to have visited the manufacturing districts, during the disturbances of 1842, for the purpose of opening letters, the committee, even in attempting to evade it, had stated the fact of letters having been opened, and of persons having been tried, and convicted on information thus obtained. His own letters, he affirmed, had been detained and opened, under the authority of Sir James Graham—a personal insult, as well as an insult to the constituency which he represented, for if his correspondence were not to be free, he was unworthy the position he held. The Home Secretary, being mean and base enough to do this, had not the courage to avow it. [Here, being called to order by the Speaker, Mr Duncombe said he applied these epithets to Sir James Graham in his "ministerial capacity."] After amusing the house by his criticisms on opinions anonymously furnished to the committee on the nature or expediency of the practice, he concluded by contending that he had made out a case for the appointment of a select committee, to which the report of the secret committee might be referred, with a view to a more ample and searching inquiry into the circumstances under which letters have been detained, opened, and re-sealed at the general or any provincial post office since the 1st of January 1840.

Sir JAMES GRAHAM said his oath of office prevented him from making disclosures in that house. He had given all the information he had to the secret committee of last session, and if they acquitted him, as they had done, of meanness and baseness, it was a matter of indifference to him whether the house thought it proper or otherwise that such imputations should be bandied across its floor in the course of its discussions. Fully satisfied with the acquittal of the committee, he cared not one rush what might be the opinion of the hon. member for Finsbury. The committee of the House of Lords was also, at the suggestion of the government, taken for the most part from amongst their political opponents, and that committee, after

examining him (Sir James Graham) and other witnesses on oath, had acquitted him of the charges which had been so pointedly directed against him.

Mr SHEIL said it was admitted that Mr Mazzini's letters had been opened, re-sealed, and sent to him, and that the information thus acquired was communicated to a foreign power. Mr T. Duncombe complained that his privileges as a member of parliament had been violated, and this charge made by him was unnoticed by the committee. The question, therefore, still remained—were Mr Duncombe's letters opened? and this question he put to the government.

Lord SANDON, as chairman of the committee, said that the information conveyed to it was full and satisfactory; and, although the report might not gratify the prurient curiosity of individuals, it conveyed sufficient materials to enable parliament to judge whether the power given to the Secretary of State had been fairly exercised or otherwise.

Sir J. GRAHAM, in reply to the question of Mr Sheil, said that, consistently with his sense of duty, he could not answer any further interrogatories. He pledged his honour that every circumstance for which he was responsible had been communicated to the secret committee.

Mr HUME said the remedy was at once to make public the proceedings of the committee.

Sir J. HANMER dwelt strongly on the impropriety of opening the letters of a member of parliament, and should, therefore, vote for inquiry.

Mr MURPHY said that public confidence was shaken by the disclosures which had taken place, and the retention of the power of issuing these warrants was, therefore, injurious to the public and utterly useless to the government.

Sir R. PEEL said the committee was made a secret one in order that the members of the Government might make to it the most unreserved disclosures. It was on the faith of its secrecy that her Majesty gave permission that those full disclosures might be made, and yet now the hon. member for Montrose proposed that the proceedings of that committee should be laid before the public. The House of Commons, by an act passed in the year 1837, recognised the power vested in the Secretary of State to issue his warrant to open letters, and that power the committee had reported had not been exercised more rigidly by the present than by previous governments. The right hon. baronet then proceeded to quote the opinions of Mr Cobden and other hon. members as to the dangerous state of the country in August 1842, and said that the government being called upon to check the general spirit of confusion which was arising, had succeeded in doing so without asking for any additional powers, and yet now, when the season of danger had passed away, the government was taunted with having exercised a power which was necessary in order to preserve the tranquillity of the country. The government might, perhaps, have committed mistakes in the exercise of the power, but they had never used it for an unworthy or for a party purpose.

Mr WARBURTON defended the course pursued by the committee, and said he had no doubt the government acted from their sense of duty and from no unworthy motive; but still, he was of opinion that they had not exercised a sound discretion. He thought the facts of the case had been communicated by the committee in its report to the full extent that could be by possibility beneficial to the public.

Mr WAKLEY said that this power to issue warrants to open letters was supposed to be conferred by the statute of Anne, but the committee of the House of Lords had reported that the statute of Anne gave no such power, though it appeared to recognise its existence. If this were the case, the whole practice was illegal. He thought his hon. colleague was hardly dealt with—he alleged that his letters were opened, and the right hon. baronet (Sir J. Graham) shielded himself under his oath of secrecy; while Sir R. Peel, by inference, defended the act, on the presumed ground that he (Mr Duncombe) was connected with the incendiarism and commotions prevailing through the country. The government was, in his opinion, bound in justice to his hon. colleague, to declare what their reasons were for opening his letters.

Mr BROTHERTON moved the adjournment of the debate until Thursday, which was immediately agreed to.

Wednesday, Feb. 19.

After a preliminary explanation from Sir Robert Peel, about what use ministers had made of information surreptitiously taken from the letters of Italian refugees, the house went into committee discussing

THE EXTENSION OF THE PROPERTY TAX TO IRELAND.—Mr ROEBUCK moved this in a speech of great length, in which also he greatly blamed the repeal members for staying away from the house. He was not for Irish incomes being taxed, but only property.—Mr SHEIL opposed the resolution.—Mr WILLIAMS suggested the propriety of the incomes of all public officers in Ireland, from the Lord Lieutenant downwards, being taxed as incomes in England. Several agricultural members supported Mr Roebuck's amendment. Sir Robert Peel, Lord Palmerston, and others opposed it. Ultimately the committee divided, when it was negatived by a majority of 275 to 33. The committee then divided on the original resolution, which was carried by a majority of 228 to 30.—Adjourned.

Thursday, Feb. 20.

"PECULIAR BURDENS."—Mr WARD having declined to accede to the request of Mr Bankes to postpone his motion for a committee of inquiry into the peculiar burdens borne by the agricultural interest, Mr BANKES intimated that it was the intention of some honourable members to oppose the remission of the auction duty, with the view of leaving a surplus which might be applied to the relief of the agriculturists from some of the burdens which pressed with peculiar severity upon them.

CLERKS OF THE PEACE.—Sir J. GRAHAM obtained leave to bring in a bill to regulate the appointment and payment of clerks and other officers of the courts of petty and quarter sessions of the peace, &c.

LETTER-OPENING.—Mr MILNES resumed the debate on this subject, on the order of the day being read. He expressed himself as of opinion that the government had not been guilty of any dereliction of duty in these transactions, though he feared that they had damaged our ancient reputation in the estimation of foreign nations. He thought that a straightforward answer should have been given to Mr Duncombe, who had a right to know if his letters had been opened; but still he could not vote for a motion which directly censured both the secret committee and the government.

Mr MACAULAY also declined to vote for a motion censuring last year's committee. He was of opinion that no further inquiry was necessary, but that they ought at once to legislate on the subject. He would still leave the power with the Secretary of State to issue his warrant to call for and open letters, but he would also require that, after a reasonable time, the letters, unless retained for judicial purposes, should be delivered to the owners stamped so as to show that they had been opened. Nevertheless he thought the hon. member was entitled to know whether or not his letters had been opened, and the government should have spoken out in his case as well as it had done in others. This was a question of privilege in a high and peculiar sense, for nothing could be more important than frank and unreserved communications between members and their constituents, and nothing could be more intolerable than that such correspondence should be subjected to the inspection of political opponents. On this point, therefore, he thought the hon. gentleman entitled to a public and open declaration, but with respect to the motion, he would recommend him to withdraw it and bring in a bill on the subject. "I conceive," he said,—

"I conceive that when a member of the House of Commons offers to prove that his letters have been opened—when he offers to submit his conduct to the inspection of the public, on every ground of reason and justice we ought to comply. (Hear, hear.) We ought to allow him to prove his case, if he can, for our own sakes. If he has in any way compromised the safety of the state—if there be any suspicion of it—if that suspicion be confirmed, then, sorry as I should be to see it, still I must say that he ought no longer to continue a member of Parliament. (Cheers.) If, on the other hand, his letters have been opened, and nothing found in them, then he is entitled to reparation—(hear, hear)—and the least reparation he can expect is a fair inquiry, and an open declaration of his innocence. (Much cheering.)"

A very long discussion followed, in which this view was perseveringly repeated, and insisted on by Mr Ward, Lord J. Manners, Mr Bernal, Mr Buller, and by Lord Howick, who, in answering a speech of Mr Stuart Wortley's—

"Appealed to those who heard the honourable and learned member, whether he had not laid down the doctrine that it was necessary to give a power to look into the correspondence of members of parliament, if it contained dangerous matter, and he (Lord Howick) would ask the house if such a power would not be liable to most dangerous abuse, in case it were agreed to? (Hear, hear, hear.) He trusted, therefore, they would not open the door any longer to such a dangerous abuse. If that principle had been adopted fifteen years ago—if it were taken as a cause for opening the letters of a member of parliament that he went too far in expressing his opinions against the government, and if a judgment were to be formed from his public opinions, the letters of the right honourable baronet himself might be considered dangerous at that period. (Great laughter.) He (Lord Howick) remembered, in those days when he was considerably younger than now, and when he was, consequently, more eager in politics, he was acting with the right honourable baronet, when, as in the case of the celebrated speech about "birds of prey" (laughter) the right honourable baronet went a little further in exciting public opinion against the government of the day than was perhaps prudent or discreet. (Laughter and cheers.) The right honourable baronet's present colleague (Sir Robert Peel) was then Secretary of State, and although he might not have been disposed to exercise the power in 1839, yet there were persons who very likely thought that the correspondence of the right honourable baronet would at that period have been well worthy of inspection. (Cheers and laughter.) He (Lord Howick) objected to the principle of a minister judging, when letters to members of parliament might be inspected; so far from thinking that the letters of a person who had been unfortunate enough to come under the sentence of the law being amongst those which ought to be opened, he believed that they ought of all others to be particularly sacred. When such a person came out of prison, he ought, if he believed himself to have been unjustly treated in his imprisonment, or oppressed, to be allowed to represent it to a member of parliament, and seek redress, without having a government agent prying into his correspondence. (Hear, hear, and cheers.) He did not suspect her Majesty's present ministers—at all events, of any serious abuse. They might have been guilty, in one instance, of what he thought a grave error in judgment—an error of judgment which, if it had really been committed, called for the serious notice and the grave reprehension of that house. But it did not follow, because he had confidence in the present government as men of honour and character, that all succeeding ministers would deserve that confidence; and it was a first principle of constitutional policy not to place that confidence in those who, at the time, might hold the reins of executive power, and not to leave in their hands an authority which was liable to abuse. Every case affording the slightest ground for suspicion of interference with those privileges of parliament which it was necessary for members of that house to possess in order to controul the executive government, should be watched with the most vigilant jealousy, and inquired into in the most searching manner."

—He concluded by moving that "a select committee should be appointed to inquire if the allegations were true that the letters of a member of that house had been opened at the post office, and if so by what authority it had been done, and for what reasons?" This was seconded by Mr D'Israeli, in a speech of some power and much feeling, against Sir R. Peel and the government. Mr J. S. Wortley and Mr Sydney Herbert alone stood out for the unlimited right to open letters. Mr ROEBUCK flatly denied that government had a power by law to open letters in the way that they had done. Many others being anxious to speak, the debate was adjourned for another day.

PARLIAMENTARY VACANCIES.—In the house of commons, on Tuesday night, two new writs were moved for, namely, for East Kent, the right hon. Sir Edward Knatchbull, Bart, having accepted the Chiltern Hundreds; and for the borough of Thetford, Mr Bingham,

Baring having been appointed Paymaster General of her Majesty's Forces, vice Sir E. Knatchbull. By the death of the Earl of Effingham a vacancy has been occasioned in the borough of Shaftesbury, which Lord Howard (now Earl of Effingham) represented in parliament since the general election of 1841. His lordship's elevation to the peerage follows as a matter of course, and, consequently, the vacancy in the borough. The present earl is a supporter of Whig principles, but voted against the abolition of the corn laws. He is now in his 39th year. At the last election the numbers at the close of the poll were:—For Lord Howard, 212; Captain Mathew, 202. There are but 491 registered electors in the borough.

COURT AND ARISTOCRACY.

Her Majesty remained during the present week up to Thursday at Brighton, having daily exercise with Prince Albert and a limited number of ladies of her suite. On Monday, it appears, her Majesty paid a visit this morning to "a mysterious lady," in Ship street, whose performances are of rather a novel description. The "mysterious lady" sits in a corner, with her back turned towards the company, and answers any questions as to the dress or appearance of those in the room, and describes any article they may hold in their hands. The visit was of a private nature, and her Majesty was only attended by five ladies of her suite. Her Majesty, we understand, was greatly amused with the exhibition.

On Thursday the royal party left the Pavilion at Brighton at a quarter before three o'clock, and were conveyed by a special train on the Brighton railway, accomplishing the distance from the Pavilion to Buckingham Palace in one hour and fifty minutes.

A person was apprehended on Tuesday, charged with meaning to "annoy" her Majesty. It turned out that he was an artist, and had written letters both to the Queen and Prince Albert soliciting the honour of their acceptance of some of his works. These letters he would appear to have wished personally to deliver. After being four and twenty hours in custody, and at last examined by magistrates (whom he told that he had not offended against any law, and dared to punish him, at the same time telling them that he would persist in the conduct found fault with), he was dismissed with a caution.

Instructions have been received at Windsor Castle for the private apartments to be prepared for the reception of the Court by Wednesday, the 19th proximo, on which day her Majesty and his royal highness Prince Albert, accompanied by the royal family, are expected to arrive at Windsor for the Easter holidays.

Her royal highness the Duchess of Kent will proceed to Whitley Court, Worcestershire, early next week, to pay a visit to her Majesty the Queen Dowager, where the royal duchess will remain for ten days or a fortnight.

His royal highness the Duke of Cambridge arrived at Whitley Court, on Monday evening, on a visit to her Majesty Queen Adelaide. He was attended by Baron Knesbeck.

A cabinet council was held on Tuesday afternoon at the Foreign office. The ministers present were, Sir Robert Peel, the Duke of Wellington, Lord Wharnclyffe, the Duke of Buccleugh, Earl of Aberdeen, Lord Stanley, Sir James Graham, the Chancellor of the Exchequer, Earl of Haddington, Lord Granville Somerset, the Earl of Lincoln, and the Right Hon. Sidney Herbert. The Earl of Ripon was prevented by indisposition from attending the meeting. The council sat two hours.

A Cabinet Council was held on Thursday afternoon at o'clock. The meeting took place at the private residence of the Earl of Ripon, in Carlton gardens, in consequence of the indisposition of his lordship. The ministers present were Sir Robert Peel, the Duke of Wellington, Lord Wharnclyffe, the Duke of Buccleugh, Earl of Aberdeen, Lord Stanley, Sir James Graham, the Chancellor of the Exchequer, Earl of Haddington, Lord Granville Somerset, the Earl of Lincoln, and the Right Hon. Sidney Herbert. The Council sat two hours.

NEW CONSERVATIVE CLUB, ST JAMES'S STREET.—On Tuesday, for the first time, this magnificent structure assumed all the importance and dignity of a west end club, and was thrown open for the use of its members, now numbering upwards of a thousand. Every portion of the house is stocked with the most costly furniture, and the decorations of each apartment are of the most *recherche* character. The furniture, in particular, is most attractive, comprising some very curious articles of solid oak and rosewood. On the whole it may be stated that the club, in respect of magnificence, is the grandest in the metropolis. Several members, including the Duke of Buckingham, Lord Tenderden, Lord De Lisle, Lord Castlereagh, and many others were present during the day.

DEATH OF THE MARQUIS OF WESTMINSTER.—The Marquis of Westminster died at his country seat, Eaton Hall, near Chester, last Monday night, after an illness of only eight days' duration. The late marquis succeeded to the title of Earl Grosvenor on the demise of his father, August 5, 1802, and in September, 1831, he was created Marquis of Westminster by Earl Grey. In 1841 he was elected a knight of the garter, a vacancy which now becomes in the gift of the Premier. His lordship was lord lieutenant and custos rotulorum of Flintshire—an appointment which also reverts to the disposal of Sir Robert Peel. When Viscount Belgrave some expectations were raised of his talents, which, however, by his speeches in the House of Commons, were not entirely realized. His lordship however was a good friend of liberal principles. Last year he contributed 500*l.* to the League fund. He is succeeded in his honours and vast estates by Richard Earl Grosvenor, his eldest son, born Jan. 27, 1795, and married Sept. 16, 1819, Lady Elizabeth Mary Leveson Gower, second daughter of the late and sister of the present Duke of Sutherland, by whom he has a numerous family, his eldest son Viscount Belgrave (now Earl Grosvenor) having been born Oct. 13, 1825.

THE METROPOLIS.

METROPOLITAN IMPROVEMENTS.—The new street from Long acre to Holborn, forming the continuous line from Waterloo Bridge to the new Holborn road, has been named Endell street; and the fine opening which connects High street, St Giles's, with Monmouth and St Andrew streets, is called Broad street. The new street connecting Long acre with Coventry street is in such a state of forwardness that it is expected to be open for traffic in about a month.

THE LORD MAYOR.—On Sunday morning, the Lord Mayor, accompanied by the Lady Mayoress and the sheriffs, visited St Barnabas Church, King square. The sermon was preached in a very impressive manner by the incumbent (Mr Hill), for the benefit of the Finsbury Dispensary. During the service some considerable degree of alarm and apprehension was occasioned by a person from the outside throwing a stone through a window near to the pew in which the Lord Mayor sat, which fell within a few feet of its intended mark. Several other interruptions occurred by persons hallooing in at the doors some very unmistakable allusions to the late proceeding; and upon his making his appearance to depart, he was received with loud bursts of yellings and hootings, amidst which he drove off in a precipitate manner.

DEATH OF MR LAMAN BLANCHARD.—This gentleman died last Saturday morning. He had lately suffered a severe domestic affliction; and his unceasing anxiety during the progress of the long and harassing illness in his family, which terminated fatally, had so injured his own health, that fits ensued, which finally led to his death, and the leaving of four children orphans. The *Examiner*, newspaper, with which Mr Blanchard was recently connected, thus writes of him:

"Mr Blanchard is well known in periodical literature. His graceful verses, his lively stories, his wit that never had a touch of malice, are known to many readers. There, perhaps, never was a man who had a readier pen. A poem, an essay, a witty paragraph, seemed to spring spontaneously from his brain. There was an amenity in everything he did; and, indeed, how could it be otherwise, seeing that he himself was the very impersonation of kindness and goodness of heart? Mr Blanchard was long in the service of literature. He was a member of the press in various ways, for more than twenty years; beginning young, and fighting an upward fight throughout—bravely, independently, without envy or uncharitableness—until he reached the age of 42, when he died. We may fearlessly assert that no man ever ran the same career, in the same circumstances, who left so few enemies, and so many, many friends. These few facts are addressed to strangers. His independence, his perseverance, his untiring kindness, and his many sterling and amiable qualities, need no demonstration to his acquaintance or his friends.

[It appears, by a paragraph in the *Morning Chronicle*, that Mr Blanchard's death was the result of his own act. "Rarely or never," says that paper, "was the usual considerate verdict of 'temporary insanity' more justly returned. From the statement of the nurse it appeared that about twelve months since the wife of Mr Blanchard was attacked with illness, which led to insanity, and terminated a short time back in her death. From the shock of that bereavement Mr Blanchard never recovered. His spirits and his health both gave way, he was attacked with a succession of fits, and having unfortunately an opportunity in the course of Friday evening, he cut short that life which had been mainly spent, by writing and social converse, in throwing gleams of healthy light over the existence of men."]

MEETING OF THE LEAGUE.—An aggregate meeting of the League was held in Covent Garden Theatre on Wednesday night. William Brown, Esq. of Liverpool occupied the chair,* and introduced the proceedings by a short commendatory notice of those parts of the new ministerial measures of finance which were founded on free trade principles. The speakers were Messrs James Wilson, George Thompson, and John Bright. The speech of Mr Wilson was principally on the proposed new sugar duties, and the wrong that would be inflicted by them on the consumer and the revenue in consequence of the increased amount of protection given to the West Indian interests. He said:—

"In order to illustrate the effect of a differential duty, I would take the proposal of the right hon. baronet (Sir R. Peel) on Friday night. The right hon. gentleman seeks to establish four different rates on the quantity of sugar which it is supposed will be imported in the course of the year. He has one rate for 160,000 tons, another for 70,000 tons colonial, another for 5,000 tons foreign, and another for 15,000 tons foreign. On the 15,000 tons there is a duty of 28s per cwt. It is clear, that before this class comes into

* Some knew that the name of William Brown is a tower of strength in all things relating to the practice of commerce. But few who looked upon him in that chair, knew that before them sat a person whose own business put the whole transactions of some European kingdoms into the shade. William Brown, who feels no shame in telling it, was bred to industry, and compelled to be industrious. The son of a working man, he was a working man himself, and though long since rich enough to retire and live in ease and peacefulness, he prefers to preside over the mercantile house which he has brought into existence and promoted to greatness—to gigantic greatness—to such hugeness, that no one can ever glance at it without amazement. In one year by that house, now known as "Brown, Shipley, and Co.," but at that time, 1836, designated "William Brown and Brothers," business was done to the extent of ten millions sterling. In the following year adverse circumstances abroad, and declining trade at home, American failures, and English bad harvests, brought many strong men of money down, and amongst them William Brown of Liverpool was nearly falling. His fall would have been so disastrous to English commerce, would have so shaken the ground upon which our national credit is reared, that the Bank of England stepped out of its usual way of business, and said—"We will lend you money to keep going; what do you want?" Mr Brown said two millions: upon which the bank told him to draw. He drew 950,000, and remitted it to America with the first packets, and saved the credit of his house—and of England. In a brief period of time he repaid the loan, and probably realised three times its amount. All our common notions of mercantile transactions are so different from these, that we would expect a merchant who comes to take the chair at a public meeting to be a merchant and nothing more. Here, however, we have a sovereign—a potentate of commerce, coming from Liverpool to London to mark with the stamp of his high name the righteousness of the cause of free trade. It may be mentioned that while the East India Company's monopoly existed, Mr Brown had extensive transactions with China, through America, which were lucrative to him in a high degree. He was called on as a witness by a parliamentary committee at that time to give evidence on the subject of that monopoly; and he said that though he would lose largely he would still recommend the abolition of it. He was sure that an honest trade would be ultimately the best trade. He came to London to lend his reputation to the League, as he had formerly done in contesting Lancashire. And the public will judge whether or not it was to the League's advantage.—*Morning Chronicle*.

consumption, 28s per cwt will be added to the first cost; and being sugar which is used equally in all continental Europe, and fetching the same price of 24s per cwt at Hamburgh and Antwerp as it does here, our consumer would have to pay, with the duty, 52s per cwt. It is equally clear, that any sugar of the same quality is worth the same price. Therefore, if any sugar is brought in at a lower rate of duty, the difference would go towards enhancing the price for the importing merchant. (Hear, hear.) He then calculates on a supply of a second class of foreign sugar, at 5,000 tons, paying a duty of 23s 4d. The importing merchant will, therefore, get as much more in price as the difference between the duties. Instead of 24s, the price of the first class, he will get 28s 8d, which, with the lower rate of duty, will reach 52s. On one class of colonial sugars he charges 16s 4d duty. He calculates the amount imported will be 70,000 tons. The merchant would charge 33s 8d as the price of the article which the first importer got for 24s. There is a fourth class of sugars. He calculates the produce of this, coming from the West Indies, at 160,000 tons. But on this a duty so low as 14s is fixed, which will give the merchant a price of 33s instead of the original price of 24s. In all this process he is not lowering the price to the consumer, but increasing the price to the importer. (Cheers.) You see, therefore, that on these four rates the importer pays 21s for one, 28s for another, 35s for a third, and 38s for a fourth, while the consumer pays the same price of 52s for all. (Hear, hear.) Suppose the minister said, I will charge the highest rate of duty on all the sugars, it is clear he would not raise the price a fraction to the consumer. He makes a sacrifice of nearly 2,000,000 of revenue, and he asks the country to make it up by the imposition of an income tax. Now, if he imposed the same rate of duty on all the sugars, he would realise a revenue of 7,000,000, and the community would not have to pay a farthing more for their sugar. (Cheers.)

Mr BRIGHT, after a racy and cutting description of those members of both houses of parliament who call themselves farmers' friends, gave the following account of their own great association, for promoting liberty of trade and perfect freedom of industry:—

"They had no alliance with lords or dukes. (Cheers.) The prominent men of the League were men from the ranks. (Cheers.) They had not embarked in the agitation to gain wealth, or power, or rank—but if they conceived any one rank to be more honourable than another, it was to be placed among those who had done something in their generation to shake off the trammels which hampered the honest industry of their fellow-men. (Loud cheers.) From their weak beginning to their present strength they placed no reliance but on the omnipotence of truth and the intelligence and virtue of their countrymen. To them they had again and again appealed, and nobly had that appeal been responded to. In 1839 they first asked for subscriptions, and 5,000/ was given. In 1840 they asked for more, and between 7000/ and 8000/ was subscribed. In 1841 they held the great conference at Manchester, at which upwards of 700 ministers of religion attended. In 1842 they had their grand bazaar in Manchester, from which 10,000/ was realised. In 1843 they asked for 50,000/, and got it. In 1844 they called for 100,000/, and between 80,000/ and 90,000/ had actually been paid in besides what would be received from the bazaar, to be held in May. This year was yet young, but they had not been idle. They had asked their free trade friends in the northern counties to invest some of their property so as to be able to defend their rights and liberties at the hustings. This had been done, and it now appeared that, at the recommendation of the council of the League, their friends in Lancashire, Cheshire, and York-shire, had invested a sum of not less than 250,000/ in the purchase of county qualifications. (Hear, hear.) Besides all this, they would have their grand bazaar next May. Committees were already actively at work making the necessary preparations. A great deal was being done, and a great deal more would and could be done before the time, in order to produce a display which he hoped would be so remarkable as to be worth a visit from the highest personage in the realm. (Cheers.)

They were aiding in arousing public opinion—they were instructing and enlightening it, and concentrating its invisible but irresistible power—until it should be great enough to enable statesmen to affix the sanction of the legislature to their principles—principles so obviously honest, so clearly necessary to the prosperity of the country. (Cheers.) Their course was onwards—for ever onwards—always maintaining the same reliance in the truth of their doctrines with which they started, always professing the same faith in the intelligence and power of the people which they had ever entertained. They thought not of delay or of going back. They had their mission to accomplish, and they had no prospect before them but that of a final and splendid triumph. (Loud cheers.) They had been accused of being too much guided by the rigid doctrines of political economy. Now, without professing to be more charitable than other people, he would ever maintain that they were not less so. But the great principle was justice, rather than charity. Their plan was one not designed by them, but a plan laid down by the Creator of man when man was first created. Their plan was self-working. It required no dukes or earls to patronise it. It was not necessary for its success that it should have the persuasive smiles of titled and honourable ladies. It did not ask for a string of influential names for a committee, or for subscription books on the counters of a west-end banker. Their plan was quite different. It was not a scheme of mere charity, which, with cumbrous machinery, managed to impart relief to some hundreds—it might be some thousands—and these not the most deserving, but the most importunate applicants. But it was a grand principle, which, when carried out, would shed blessings on every class of society, from the highest to the lowest—a principle by which not a wretch in a garret or a cellar but would find the darkness of his despair enlightened, the day when, by the sanction of the legislature, it became the law of the land. (Loud cheers.)

—The chairman then intimated that the proceedings were at an end, and that due notice would be given of the next meeting.

THE PORTLAND VASE.—Sir Henry Ellis states his opinion that a possibility still remains of restoring the vase to its pristine integrity, by two skilful artists in the employ of the trustees of the Museum, named Doubleday and Baldock, who have had considerable experience in re-setting the fragments of Greek vases. Sir Henry Ellis adds, that the Duke of Portland has expressed to the trustees his conviction "that the breaking of the vase was a misfortune against which no vigilance on the part of the officers of the Museum could have guarded it."—*Globe*.

POLYTECHNIC INSTITUTION.—The directors of this institution have very appropriately engaged Professor Bachoffner to deliver a course of astronomical lectures during Lent. We had an opportunity of hearing that gentleman last week, and certainly he explains the subject simply and clearly. The lecture was illustrated by a series of most beautifully executed dissolving diagrams, &c., and the effect was heightened by the tones of a new musical instrument invented by Mr Bruly of Kentish Town.

THE PROVINCES.

REPRESENTATION OF LEWES.—On Monday, the Hon. Henry Fitzroy was re-elected member for this borough, without opposition. The proceedings were of very little interest.

EAST KENT.—Sir Edward Knatchbull having resigned the representation of East Kent, a meeting of friends to the Conservative cause was held on Monday last at the Royal Fountain Hotel, Canterbury. A Public meeting is called for next Saturday, to adopt measures for supplying the vacancy. It is fully believed that there will be no opposition to a gentleman of the same politics as Sir Edward Knatchbull.—*Kentish Observer.*

MURDER AT RENDLESHAM.—A frightful murder was committed late on Saturday night last, on the estate of Lord Rendlesham, Suffolk. Report states, that his gamekeeper, who lives close to the hall, returned to his home late on the above named night, in a state of intoxication, and after a few minutes' time desired to leave again. His wife remonstrated against this, and shut the door to prevent his getting out; a quarrel then ensued, and the maddened gamekeeper at length snatched his gun, levelled it at his wife, and, report says, *blew her head to atoms!* He was on Sunday committed to the Bridewell, at Woodbridge. He declares that he did not intentionally murder her, but, in the struggle, the gun went off by accident. He has a family of four children.

ANOTHER CASE OF POISONING AT DORCHESTER.—Another child murder by arsenic has been committed at Dorchester, by a loose woman named Warr, and the victim is her own illegitimate child, only a few months old. The offence was committed in December, and has only been just brought to light. A coroner's jury has been investigating the matter, but the inquiry had not concluded yesterday.

SCOTLAND.

PROFESSORSHIP OF MUSIC, EDINBURGH.—A vacancy has again occurred in this professorship of the university. Mr Pearson, who was elected upwards of a year ago, never entered on his duties, and the Senators have now declared the chair vacant. In filling up the office the electors should require some assurance from the candidates, not only of their skill and knowledge of the science, but of their determination to fulfil the duties of the chair.

SOCIALISM.—On the arrival of a Mrs Martin at Arbroath some days ago, to lecture on the question, "Whether Christianity was sufficient for the promotion of human happiness?" she was apprehended, and taken to the police office, and remanded for further examination. A Scotch paper relating this adds:—"We hear that bail was refused on Wednesday, and that the laws which inculcate the fear of God and the honour of the king are likely to be put in force, and to stop her blasphemous and pernicious career."

IRELAND.

DUBLIN UNIVERSITY.—THE GOVERNMENT.—I have learned, from a good source, that a correspondence is in progress between Sir Robert Peel and the Board of Trinity College, respecting the opening of the university to Roman Catholics and dissenters, and the adoption of such changes in its constitution as would enable those classes to become fellows, scholars, and professors. The result is not known, but it is stated that objections have been started which may induce the Premier to abandon his project.—*Correspondent of the Chronicle.*

ARCHBISHOP MURRAY.—There is no doubt that Dr Murray will be immediately raised to the rank of cardinal, to reside at Rome. This fact, which had been rumoured for some days, last week appeared as a fact in a letter in the *Dublin Monitor.*

THE REPEAL ASSOCIATION held their usual weekly meeting at the Conciliation hall, Dublin, on Monday morning; Mr M'Nevin, barrister, in the chair. Mr J. O'Connell, M.P. made some observations respecting Sir Robert Peel's financial scheme, which he admitted would be productive of vast benefit to the poorer classes; but he complained of the continuance of gross injustice, and of various omissions towards Ireland. (Hear, hear.) It was then stated that, in order to preserve the ancient melodies of Ireland, they had been arranged for the temperance bands. After a very coarse attack on Mr M. Bellew, M.P., whom he held up to ridicule for his *personal defects*, Mr O'Connell proceeded to speak on the subject of the increased grant to Maynooth:—

"He had been informed that the amount was to be 26,000*l.*, besides which the buildings were to be repaired under the superintendence, and at the expense, of the board of public works. He had been reproached with neglecting to oppose this grant, and reminded of his often-repeated principle, that every religion should pay its own clergymen. That certainly was his principle, and he should like very well to see it carried out; but, while the established church took money from Catholics and dissenters, for which it gave no value, he would take all he could get for Maynooth. (Hear, hear.)

—The hon. gentleman then proceeded to comment upon the speeches recently made by Mr Wakley in the debate on the address and the budget. Mr Wakley had been made a mouthpiece to insinuate charges against Irish members, which were totally without foundation, and he (Mr O'Connell) charged him with the grossest ignorance regarding Irish affairs. He concluded by moving that copies of the reports and addresses which he had read should be forwarded to Mr Wakley by the secretary of the association. Mr E. Roche, M.P. seconded the resolution, which was adopted. Mr O'Connell gave notice, that on Monday next he would move that a petition be forwarded to parliament, praying for a repeal of the clauses of the Emancipation act which affect the Jesuits and other "regulars." The rent for the week was stated to be 75*l.* 10*s.* 7*d.*

CURIOUS COALITION.—A meeting was held on Thursday afternoon in Dublin, last week, upon the call of the Lord Mayor, for the pur-

pose of devising means to promote the manufactures of Ireland. The requisitionists were almost all Roman Catholics and repealers. The Lord Mayor opened the proceedings, and Mr M'Nevin proposed a resolution in furtherance of the objects of the meeting. Then the "Kentish Fire" was heard, and the repealers welcomed with delight the notorious Orangeman, Mr Tresham Gregg. Mr Tresham proposed an amendment to Mr M'Nevin.

"The Orangemen," he said, "should be conciliated. (Hear, hear.) He was identified with the orange, but he loved the green. (Hear.) He loved his own emerald land; he new no country to be compared with it' (Cheers.)"

He concluded by proposing an amendment, which declared that the blessing of Providence could only be obtained by the medium of true religion; and further recommended that the meeting should use its exertions to have that religion set up and maintained which was proved to be true. A Mr Handwitch seconded this amendment, which was put from the chair and negatived. Mr Gregg's speech gave no offence whatever; quite the contrary. Mr O'Connell appeared on the platform, and commenced with a most glowing eulogium on Mr Gregg's speech. He was delighted to hear him, and let him hereafter do what he might, he (Mr O'Connell) would never quarrel with him. (Hear, hear.)

"Oh, it is because we did not know each other before that we were not the best friends. The government has been playing us against each other." Mr Gregg—They are a contemptible set. (Laughter.) Mr O'Connell—I have no great respect for them myself, but when your protestant turns agitator, he always goes further than we do. (A laugh.)

After some further business a committee was appointed, to whom the whole affair is referred. Mr Gregg and Mr O'Connell are now the best friends possible.

NOTES OF MERCANTILE LAW.

CONSTRUCTION OF CONTRACTS.—*Meaning of the term "London."* (14. *Law Journal*, Exchequer, 48.)

The recent case of *Mallan and another v. May*, very clearly develops the rule for construing, and, therefore, for framing contracts, inattention to which in this case entirely defeated the object the plaintiffs had in view; and inasmuch as the rule is thereby increased in rigour, it is most important that the decision be carefully noted by the commercial world. The Messrs Mallan are the well-known dentists; the defendant was articled to them as an assistant for four years. It was agreed in the articles that the defendant should not, after the expiration of the apprenticeship, "carry on or be concerned in the profession of surgeon dentist, or any branch thereof, in London, or in any of the towns or places in England or Scotland, where the said E. Mallan and J. Mallan, or the said L. May, on their account, may have been practising before the expiration of the said service." The Messrs Mallan were then living at 32 Great Russell street, Bloomsbury square; and in this very house the defendant did carry on the said profession as a principal, after the expiration of the four years, without the consent of the plaintiffs. Now it had been previously held in a prior decision in this case, *Mallan v. May* (11 *Mee and Wel.*, 653), that the restriction not to practise in any place where the plaintiffs might have practised, was an "unreasonable restriction of trade," and therefore illegal and void; but that the restriction not to practise in *London* was not unreasonable, but was valid. The question, therefore, now arose, was Great Russell street, Bloomsbury—not being within the *city* of London—within the scope and meaning of the term *London* in the contract? In other words, was the term to be taken in its popular and colloquial, or in its strict sense? The court held that it must be taken in its strict and limited sense. In the first place, because nothing appeared on the instrument to prevent this acceptance, but that, on the contrary, the use in the articles of the words Great Russell street, Middlesex, seemed to point out a distinction. But the general and practical rule to be derived in this case is thus defined in the judgment:—"Words are to be construed according to their strict and primary acceptance, unless, from the context of the instrument and the intention of the parties to be collected from it, they appear to be used in a different sense; or unless, in their strict sense, they are incapable of being carried into effect, and subject always to the observation that the meaning of particular words may be shown, by parol evidence, to be different in some particular place, trade, or business from their proper and ordinary acceptance. In applying this rule to the present case, we find nothing to prevent us from construing the word *London* in its proper sense, and that is the *City of London.*" This rule should be very strictly followed in drawing agreements of every description.

JOINT CONTRACTORS.—*An action against one alone is a bar to an action against another.*

It has been always the law, that in actions of trespass or for torts, recovery in an action brought against one of two or more joint trespassers or wrongdoers, was a bar to any fresh action for the same offence against another of them. As regards actions for debt and on contracts, it is difficult to say what rule prevailed, for the decisions have been conflicting; and it is certain that in many cases such subsequent actions have been brought against other parties to joint contracts, and that such judgments have been upheld. This, however, is no longer the law. The case of *King and another v. Hoare* (14. *Law Journal*, Excheq. 29) decides, for the first time, that whenever judgment has been obtained for a debt, the cause of action being changed into matter of record, in it merged the inferior right of action against a joint contractor; for that same debt and if such second action be brought, the judgment recovered in the former action, whether there has been execution or not, may be pleaded in bar to it. And this same decision in a similar case has been lately pronounced by the Supreme Judicial Court of Massachusetts in the case of *Ward v. Johnson*, 15 *Tyng's Reports*, 148; so that the American law and our law are now concurrent on this point. It is necessary to distinguish carefully, however, between the cases where the parties are jointly only, from those in which they are *jointly and severally*

liable. In the latter case, of course, the liability of one is nowise destroyed by judgment against the other, unless there be full satisfaction; and in such cases judgment alone is no bar to a subsequent action. The practical result of this decision is, that plaintiffs will do well to consider before they select one of two or more joint contractors, for if they fail to obtain satisfaction from one, it is henceforth in vain to expect to obtain it from the other. This rule applies to partnerships. Of course, the general applicability of the rule ceases when the defendant pleads in abatement on the score of the non-joinder of the co-contractor. But there are many cases in which this is not done.

CARRIAGES AT COMMISSION.—*Agents are privileged from distress.*

This point was decided last term in the Court of Queen's Bench, in the case of Findon v. MacLaren (4, *Law Times*, 355). Goods, therefore, at commission agents, henceforth fall within the same privilege as those at auctioneers. This has hitherto been a doubtful point.

TRANSFERABLE DOCUMENTS.—The case of "Acraman v. Cooper," which has been tried three times, the verdict having been twice for the defendants, and which is now sent down by the Court of Exchequer to be tried a fourth time, involves a question of great commercial importance. Acraman and Co. the large ship builders, at Bristol (since become bankrupts), borrowed, through Coll and Co. the bill brokers, 20,000l on accommodation bills, with a lodgment, as collateral security, of scrip shares of ample value. Coll and Co. negotiated the bills, and lodged the scrip shares for an advance with the London and County Banking Company; and the point at issue, as far as the public is concerned, is, whether scrip shares are of that transferable or negotiable character that a party who has advanced money upon them has a right to hold them until that money be paid? The Judges seem to doubt the existence of the custom among capitalists to transfer such instruments by delivery from hand to hand, and wish to have evidence of the existence of such a custom. Nearly all the great improvements, however, of modern days have been effected by the facility of raising large amounts of capital by transferable documents, the mere possession of which (a consideration, of course, having been given) shall confer title. Bills of exchange, delivery orders, and bills of lading, were all held not to be negotiable instruments by the Courts of law for lengthened periods, until repeated verdicts established their freedom. The whole question lies in the degree of analogy between these and the Acraman case.

REVENUE CASE.—*Attorney General v. Foster.*—The Solicitor General, Mr Jervis, and Mr Wilde appeared for the Crown; Sir Thomas Wilde, Mr Cockburn, Mr Humphrey, and Mr Aspland were counsel for the defendant. This was an information filed on behalf of the Crown to recover penalties alleged to have been incurred by the defendant, for having unshipped certain goods from the steamship *Harlequin* on the 14th of February 1842, without the payment of the proper duties. The penalty now sued for by the Crown amounted to the sum of 896l, the single value of the goods which might have been contained in the chest or case marked "F. P. 37." The duty of 38l 6s 5d only had been paid by Noble, the defendant's clerk, who had effected the evasions of duty, in concert with Buoney, one of the landing masters. This payment was made in notes which were traced to the defendant. The same exceptions as in the former case of Porter were taken by Sir Thomas Wilde, and the Chief Baron stated that he should feel it his duty to sign the bill in which they are contained. The exceptions are in effect—first, to the exception of certain portions of the evidence; second, to the opinion expressed by the learned judge, that two of the documents are so connected as to allow the jury to draw a conclusion from them; and, lastly, on the ground that there was no evidence before the jury on which they could find for the Crown the value of the goods in question, as this value had reference not to duties, but to penalties. It was agreed on both sides that the questions with reference to the case tried to-day should be determined by the event of the former one. A verdict was then taken for the Crown for 896l.

TEA AND SUGAR DUTIES.

From Moffat and Co.'s Circular.

The ground upon which the Minister seeks a continuance of the income tax, is that it will enable him to remit taxation, which, by limiting consumption, cramps the extension of our commerce, but with many professions of his anxiety upon this subject, he omits, in a three hours' speech, to say one word, touching by far the most important market (newly opened) that has ever presented itself to the commercial enterprise of this country: the commerce with China is disregarded, and while our exports to that country are immensely increasing, and it has little beyond tea to render in return, Sir R. Peel adopts the most effective means in his power to cripple and embarrass that trade, by maintaining the present enormous duty, which upon the value is now more than 60 per cent higher than it was in the time of the East India Company's monopoly—while almost every other impost upon articles of large general consumption has been reduced in nearly the same ratio that this has been practically advanced.

We cannot but think that there was reasonable ground to have expected a different course on this important subject—the example of moderation that the Chinese have given in the free admission of our manufactures at duties of five to ten per cent—experiences a most discouraging return in the maintenance of a duty averaging 160 per cent on their great staple of export, while we are without the apology of any State necessity for its continuance: the effect upon the value of tea will of course be disadvantageous, and we cannot but anticipate a very flat and depressed market for the next two months—at the same time, there does not appear to be sufficient reason, with the present stock, and moderate prices, to anticipate any serious reduction.

The avowed object of Government last session was to open our markets to foreign sugars under a protection of 10s per cwt, and 5 per cent in favour of colonial sugar; had this rate been observed in the present proposal, although involving an increase in the per centage of protection, it would not have been liable to serious objection, as the large reduction in duty, naturally causing some slight improvement in the bonded value, would have insured a considerable and constant supply of foreign free labour sugar, and effectually prevented the monopoly again falling into the hands of the colonial proprietors; but the invidious distinction that is sought to be established by the higher rates of duty on sugar "clayed, or equal to clayed," will have the immediate and certain effect of excluding all regular supplies of foreign free labour sugar; for this simple reason, that, according to the received definition of "clayed," nearly the entire quantity of foreign free labour sugar comes under that denomination, and consequently subject to the duty of 28s per cwt; this practical prohibition was the distinctly understood object of Mr Miles's motion last year, when he proposed to establish a discriminating higher rate of duty on "foreign clayed sugar":—the operation of the proposed rate against foreign free labour sugar is practically this: say, present value of Muscovado yellow 30s per cwt in bond, add proposed new duty 14s, equal to 44s; present value of yellow Java 20s per cwt, add 28s, equal to 48s: from which it will be seen that foreign free labour sugars are scarcely admissible at the existing differential duty of 10s per cwt, and effectually excluded at the proposed rate, except upon an increase in the value of colonial sugar to the extent of about 4s per cwt; this, with the prospect of an increasing colonial supply, cannot be anticipated: it follows, that but little foreign sugar will hereafter be sent from the East to this market, which must consequently remain solely dependent on the colonial supply.

Correspondence & Answers.

ECONOMICAL KNOWLEDGE ON THE CONTINENT.

To the Editor of the Economist.

MY DEAR SIR,—A sincere desire that the plan for increasing the circulation of the *Economist* may be consummated, combined with the wish that my views of the obnoxious nature of indirect taxation, as stated in the letter to Mr Kell, annexed, and that a well-adjusted property tax may speedily substitute our present ruinous fiscal laws, induces me to request that this letter, to Mr Kell, may have a place in the pages of your very valuable publication.—I am, dear sir, yours truly,

LAWRENCE HEYWORTH.

Yewtree, Feb. 7th, 1845.

To S. C. Kell, Esq. Huddersfield.

DEAR SIR,—No doubt you have well considered the feasibility of extending the circulation, on the Continent, of that most excellent free-trade publication, the *Economist*. Nothing can be of greater moment to mankind, than that they should be enlightened on the subject, and that they should be thoroughly imbued with a correct knowledge of the true and beautiful, because righteous, principles of political economy—PRINCIPLES which have their foundations deeply rooted in the immovable and revealed Gospel precept, of "doing to others, as we would they should do unto us," and are in every respect in strict harmony with the moral laws, essential to the beneficial guidance of human affairs, &c. which God, reason, and humanity alike commend. The ethics of political economy must be sacredly observed, in order that all the families and grades of men may fairly partake of and enjoy in plenitude the *universal distribution*, and the abundance, which a free and *untaxed* interchange of the fruits of their labours would most certainly assure to them. I unhesitatingly say, *untaxed* produce of their toil, for such tax is literally a spoliation of their wages, because I am persuaded that the abolition of restrictive and monopolist imposts on consumable commodities, is but the glorious prelude to a great fiscal enlightenment, that will show up to merited contempt and popular derision both the gross iniquity and maudlin folly of indirect taxation, which, by enhancing prices, takes from the masses the ability to be consumers, and thus withholds from the productive hand of industry (which is the *only source of all wealth*) the main incentive to its unwearied, universal, and prolific employment; whilst, if industry were relieved from this fatal burden on its fertile energies, the demand for its legitimately incited and elastic exercise, and its consequent illimitable creations of wealth, would be more than co-extensive with all the wants, which the comforts, the improvements, and elegancies of life, require to be supplied for the moral and physical wellbeing of the human family.

It will afford me sincere pleasure to co-operate in any plan that contemplates obtaining for the *Economist* a wider range of foreign circulation, and to subscribe, towards the attainment of this object, ten pounds.—I am respectfully yours,

LAWRENCE HEYWORTH.

Yewtree, near Liverpool, Feb. 6, 1845.

We have also been requested to give publicity to the following additional letters, which Mr Kell has received in reference to the subject:—

Cambridge Square, London, Oct. 3, 1845.

SIR,—I shall be happy to promote the accomplishment of the suggestion made by you for giving a foreign circulation to the *Economist*. I consider the plan a very good one. The public is indebted to you for it.—I am, sir, your obedient servant,

W. EWART.

SIR,—I will thank you to put down my name for ten guineas in support of your plan for circulating the *Economist* newspaper, on the Continent and in the United States.—I am, your obedient servant,

J. G. MARSHALL.

Leeds, Jan. 29, 1845.

SIR,—I have received your letter of 30th ult, and must approve of your suggestion for the circulation of the *Economist* on the Continent and in the United States, and shall be glad to give my aid for that purpose.—I am, sir, your obedient servant,

J. JOHN GUEST.

Dowlins, 7th Feb. 1845.

SIR,—I have learnt, from a friend, how zealously you are inclined to act in furtherance of the plan which was communicated to the public in the *Economist* of the 11th instant. I have long been desirous that something of the kind should be attempted; but I knew of no way to set about it. Most ardently do I wish you success. I should not, however, have troubled you with this letter for the purpose of expressing my good wishes, but that I am enabled to inform you that a friend has desired me to inform you that he will subscribe 10l to the same object. If any method

in which I can assist you occurs to you, pray inform me without hesitation.
—I am, sir, yours faithfully,
RADNOR.
Coleshill House, Highworth, Jan. 29, 1845.

SIR,—I have little doubt that the suggestion recently made by you, as to a continental circulation of the *Economist* newspaper, would, if carried into effect, be productive of lasting benefit both to this country and to all nations with whom we have any commercial intercourse.

It will afford me sincere pleasure to co-operate in perfecting an arrangement which I deem likely to be so permanently useful; and I beg that you will reckon upon me as an annual subscriber of five guineas (5l 5s) in promotion of the object in view.—Your very obedient servant.
London, 6th Feb, 1845. GEO. MOFFAT.

J. & Co., Antwerp.—The letter of 29th Jan. with the estimates of sugar and coffee, has engaged our attention. The apparent discrepancy between our account and theirs arises thus:—

SUGAR.—J. & Co. estimate the intermediate shipments at 70,500 tons, which is too low. 1st, No notice is taken of shipments from Havre and Trieste. 2nd, Export from Great Britain is too small. 3rd, No allowance is made for raw, exported when refined, for which an increase must be calculated.

COFFEE.—J. & Co. estimate the intermediate shipments at 1,320 tons; but no notice is taken of shipments from Holland to Havre, from Holland to Trieste. They estimate the import of coffee into Antwerp at 19,200 tons. Here the difference arises, from the weight of bags being estimated higher, and from the cargoes which did not reach Antwerp, being detained by ice and contrary winds at Coves, being taken into the account.

W. & J. D. & Co., Forfar.—The article of flax will engage our attention on an early occasion, in a similar way as we have recently treated silk, wool, cotton, &c.

J. S. L.—The stocks of nitrate of soda and other articles have not been given of late from a desire to compress the tabular matter to make more room for other matter. We purpose, however, to classify all these articles, and give them every other week, which will answer all useful purposes.

JAMAICA.—The press of matter connected with the Budget, has rendered it impossible for us to do justice to the important subject which he suggests.—His attention is in the meantime requested to an article in the *Morning Chronicle* on the subject yesterday (Friday).

Y. H. G.—It would be very desirable could we separate raw silk from waste; unfortunately all our official statistics combine them. If this change can be brought about it will be very desirable. We will suggest it in the proper quarter.

WISHING TRADE FREE AS THE WIND.—We regret that in the extreme hurry attending the publication of the Budget last week, this letter was overlooked. The parliamentary paper referred to and all others are to be purchased at Hansard's, 11 Bridge street, Westminster, and the rate of charge is low. The finance accounts are published annually after the 5th of April, in a thin blue volume, at 1s 6d each. The suggestion about furnishing a list of the acts of parliament and other documents at the session proceeds, had already engaged our attention, and we will endeavour to adopt it.

ERRATA.—In the silk article of last week, page 153, right hand column, second paragraph from top—*for* "showing an increase on the stock of the 1st Jan. 1844, over that of 1843,"—*read* "1st Jan. 1845 over that of 1844,"—and *for* "Italian there is a decrease of 1,000 bales,"—*read* "a decrease of 100 bales." From a press of matter, we are again obliged to postpone our notices of books and other articles for another week.

POSTSCRIPT.

SATURDAY MORNING, FEB. 22, 1845.

Both Houses of Parliament met last night; but only in the Commons did anything interesting occur.

The Chancellor of the Exchequer, in answer to questions, intimated that the reduction of the duties on sugar, and of the export duty on coal, will take place from the day on which the resolutions pass the house, instead of waiting till the usual period when the acts receive the Royal assent. Afterwards the debate on the opening of letters at the Post office was resumed, and Mr Collett, Mr Ridley Colburne, Mr Ferrand, Mr Strutt, Mr Colquhoun, Mr Williams, Mr Cochrane, Mr Blewitt, Lord Claude Hamilton, Mr Watson, the Solicitor-General, Lord J. Russell, Sir R. Peel, Sir George Grey, Mr Jervis, Mr Muntz, and Mr Duncombe all took part in the discussion. Our limited space at disposal puts any summary of the speaking out of our power to give. The most remarkable part of the discussion was the (uncontradicted) statement of Lord John Russell, of the sad facts which led to the execution of the nine Italians in Calabria, and his deliberate condemnation of the conduct of Government in that matter. Ultimately Mr Duncombe's motion was withdrawn, and the amendment of Lord Howick, proposing inquiry into the opening of Mr Duncombe's letters alone, was put in a substantive form to the house, and on a division there appeared for it 145, against it 240; majority against, 95. Mr Duncombe then gave notice, amidst loud cheers, "that on Tuesday next he would move that certain officers belonging to her Majesty's post office should attend at the next sitting of the house, to state upon what authority they had been parties to the obtaining, delaying, or opening his post letters."—The motion of Mr Milner Gibson, proposing equalization of the sugar duties, now comes on on Monday night; that of Lord John Russell, on the same question, on Wednesday following.

DEATH OF SIR T. F. BUXTON, BART.—We regret to state that letters have been received in town this morning, announcing the death of Sir Thomas Fowell Buxton, Bart, on the 19th instant, at his seat, Northrepps, Norfolk, after a lingering illness, which for the last fortnight, had confined him to his bed.—*Standard*.

EAST CORNWALL ELECTION.—At Bodmin, on Thursday, Mr Carew was elected for East Cornwall without opposition, in the room of the present Earl of St Germain's.

BUCKINGHAMSHIRE ELECTION.—Yesterday Mr Tower was elected one of the representatives of Buckinghamshire, in the room of Mr C. Scott Murray, resigned.

Liverpool Markets.

LIVERPOOL, FRIDAY EVENING, FEBRUARY 21, 1845.

COTTON.—Since Saturday last prices have been very irregular, and the demand has been comparatively moderate, particularly from the trade. American descriptions duty paid, are rather lower on inferior qualities.

Taken for consumption from 1st Jan. to 21st Feb.		Whole import from 1st Jan. to 21st Feb.		Computed stock Feb. 21st.	
1845	1844	1845	1844	1845	1844
230,390 bags	102,670 bgs	269,425 bgs	174,915 bgs	783,560 bags	625,300 bags

SUGAR.—There has been a good inquiry, but as holders generally are not disposed to sell until the reduced duties come into operation, the sales of B. P. are only 200 hhds, principally to the refiners, at extreme prices. There has been a speculative demand for low Khaur, and 2500 bags sold, at 45s to 45s 3d, being 1s to 2s dearer.

COFFEE.—The demand is confined chiefly to the home trade.

RUM.—The sales are larger than have taken place for some weeks, owing to importers having submitted to lower prices, say 2d to 3d per gallon.

TEA.—The market has become flat for low Fokien kinds of Congou, and prices have declined 1d to 1½d per lb, while the good fine sorts remain firm at the previous quotations.

GRAIN.—The market is still dull, at prices rather in favour of the buyer.

Flax and Linen Markets.

BELFAST.—The supply of flax last week in the farmer's markets was not plentiful, and the previous advances on this article were fully supported, and in some cases 1d to 2d per stone of further advance, viz:—

	s	d	s	d	
Handscutched, dirty and coarse... per stone of 16 lbs	4	6	to	4	7
Do coarse	4	8	—	5	0
Do clean and strong	5	2	—	5	4
Do good and fine	5	8	—	6	10
Do superior	6	0	—	6	3
Coarse inferior milled	36	6	—	34	0
Coarse and strong	40	0	—	42	0
Middling	43	6	—	46	0
Good middling fine	47	0	—	52	0
Fine	54	0	—	60	0
Very fine	65	0	—	80	0

—In our market on Friday about 11 tons of Downshire, of low quality, were sold at from 40s to 52s per cwt. Several large parcels of Irish in store and of foreign flax have been sold to British spinners. Linen yarns continue to support former prices, and to command an advance for those of strong fabric. The demand is still on the increase, and takes off the augmenting quantities imported from the English spinners.

MANCHESTER.—There has been a large business transacted in 40in Shirtings, at an advance of 1½d to 3d per piece. ½ Printer's, are dull of sale. The Yarn market continues very good, and prices may be quoted rather higher than on this day week.

EPITOME OF NEWS.

IN both houses of parliament, on Monday, the constitution and conduct of the Railway Board were the subject of discussion. Lord Brougham in one place, and Lord Howick in another, asked whether the South Eastern lines of railway were approved of, and the Kentish lines rejected, by the narrowest possible majority of the board. In asking the question, they both very broadly insinuated that they knew how the matter stood. They gave out that Gen. Pasley and Mr Porter voted against the South Eastern line, Mr Laing and the Earl of Dalhousie the other way, Captain O'Brien remaining neutral; so that the decision was given by a second and casting vote of the Chairman; and it was very properly objected to the report of the board, which is merely an expression of opinion founded on facts or on assertions, coming out with all the names attached to it as if it were a formal and unanimous decision. Of course, Ministers would give no answer to the questions put; but silence was assent. Notwithstanding the undoubted eminence and ability of most, if not all, the members of this Board, the opinion expressed by Lord Campbell that it is "a failure," must become general after such exposures as this. It is vain to complain of the conduct of its individual members. They have acted, probably, upon the whole, with as much prudence and propriety as any similar number of gentlemen taken from any body in the kingdom would or could have done. It is the constitution of the Board itself that has to be objected to, and blame attached only to those who did so constitute it. If it sits in a judicial capacity, considering that the amount of property over which it exercises sway is really so enormous, it cannot but be made a public court, subject to the same rules and principles of acting that all other public courts are. If its character is not judicial, it is a great pity that it should have been made to seem so, and that *the mere opinion* of, say, two men, as in the case of the South Eastern line, should have already led to results so serious.

There has been little else than this said or done in the upper branch of the legislature during the week.

In the Commons on Monday Lord John Russell delivered his opinions on the Ministerial Budget. His Lordship was particularly happy and cutting on the proposed new sugar duties, and, while praising government for its adoption of sound principles in dealing with small interests, pointed out the cowardice and injustice of clinging to protective duties in favour of the greater monopolies. He formally repeated the declaration of his opinion, that protection is the bane of agriculture, and of every other interest to which it is applied. He was not prepared, however, to propose the giving up of the income tax—a task which devolved on Mr Roebuck. The honourable and learned member for Bath made a most reasonable proposition for diminishing the injustice of taxing fleeting incomes equally with permanent property, but somehow or other it did not meet with favour from a large portion of the house. The same clever gentleman, on an after day, proposed the extension of the property tax to Ireland, and enforced that proposal with equally good arguments, but unfortunately with equally little success.

Generally, among the liberal members of the House of Commons, and throughout the country, it is undeniable that, with the exception of the proposed sugar duties alone, the measures of Ministers have given satisfaction. They are so clearly the result of increased homage to right principle, that this cannot but be satisfactory to us. The sugar measure, indeed, is a terrible drawback from the praises otherwise due from free traders, and it must be, and will be, subjected to repeated exposure of its injustice.

On Tuesday Lord Ashley moved for leave, which was given him, to bring in a bill to regulate the labour of young persons in calico print-works. His speech, in doing so, was long and characteristic. To say more of it is unnecessary. Lord Ashley has passed the meridian of his fame and also of his usefulness (if he has been of use). His proposal, after a due amount of talk, *more majorum*, (that is, as in former sessions), will be consigned to the tomb in silence.

But the hero of the week clearly has been Mr Thomas Duncombe—the opening of the letters of foreign exiles in stealth, and communicating their contents in silence to merciless tyrants, that lost no time in punishing some good men, as if they had been criminals, with death,—which Mr Duncombe has already brought home to the present Ministry, he now brings forward an express charge against Sir James Graham, of having opened his own (Mr Duncombe's) letters, and with having "had the meanness or the baseness to profit by that act without the courage to avow it." They are bold words these, and assuredly they have not, up to the time at which we write, been satisfactorily met. It will not do to sneak behind a pretence of official responsibility in meeting a charge of this sort. Mr Duncombe says he can prove that some letters have been opened by the authority of Sir James Graham. Now, it is equally due to Mr Duncombe, and to Sir James, that the opportunity of doing so should be afforded. If Mr Duncombe's letters have been opened rightfully, and Ministers, after all, found him an innocent man, nothing but inquiry and public exposure will now show that he is so. If, on the other hand, Sir James has opened Mr Duncombe's letters, having no legal right to do so, or if others have been permitted illegally to do so, publicity of the facts of the case are equally necessary. The case, in fact, is now in that state, that public feeling will not allow it to remain as it is.

The long-expected report of "the Commissioners appointed to inquire into the Law and Practice in respect of the Occupation of Land in Ireland," has been put into circulation. The following is a list of the heads of the report:—

"Course of Proceeding by Commissioners—Historical Sketch of Landed Property in Ireland—Review of former Reports—Tenure: of Landlord, of Tenant—Permanent Improvements: how generally effected, Bill to provide Compensation for, power to Landlord to charge estates for—Consolidation of Farms: different modes of effecting, and observations upon them—Recovery of Rent: by Distress, by Ejectment, amendments of the law as to both these processes, Tenants from year to year—Proposed Form of Lease in certain Cases: Stamp Duties, Registration of Leases—Agents, including Receivers under the Courts—Sale of Estates: Facilities for making out Title—Agricultural Instruction—Emigration—Waste Lands—Public Works—Amendment of Public Works Act—Labourers: their condition, con-acre—County Cess: observations upon, and suggestions for alteration—Suggestions for amendment of Law upon several miscellaneous matters—Agrarian Outrages—Conclusion."

The document is moderate in tone, and really contains some useful suggestions—but none that could not have been made before the commission began to sit as well as now. The appointment of the commission was a wretched put-off to begin with—a devolution on the part of Government of their own duties and functions. Even now it is doubtful how much attention will be paid practically to the suggestions thus publicly made. As far as Government is concerned, it is tolerably clear that the only attention which they can be induced to pay to them, will be from a feeling of fear, deference to agitators, &c. The knowledge that such is their way, is some justification of O'Connell in his career; but what can justify them?

THE BANKERS' GAZETTE.

BANK OF ENGLAND.

An account, pursuant to the Act 7th and 8th Victoria, cap 32, for the week ending on Saturday the 15th day of February 1845:—

ISSUE DEPARTMENT.

Notes issued	28,537,255	Government debt	11,015,100
		Other securities	2,984,900
		Gold coin and bullion	12,638,987
		Silver bullion	1,898,268
	28,537,255		28,537,255

BANKING DEPARTMENT.

Proprietors' capital	14,553,000	Government Securities, including Dead Weight Annuity	13,474,379
Reserve	3,202,136	Other Securities	10,821,457
Public Deposits (including Exchequer, Savings Banks, Commissioners of National Debt, and Dividend Accounts)	4,630,247	Notes	8,395,065
Other Deposits	9,944,408	Gold and Silver Coin	770,812
Seven Day and other Bills	1,031,922		
	33,461,713		33,461,713

Dated the 20th day of February, 1845.

M. MARSHALL, Chief Cashier.

THE OLD FORM.

The above bank accounts would, if made out in the old form, present the following result:—

Liabilities.		Assets.	
Circulation, inc. Bank post bills	21,174,112	Securities	23,742,836
Deposits	14,574,655	Bullion	15,308,067
	35,748,767		39,050,903

The balance of assets over liabilities being 3,302,136l, as stated in the above account under the head RESERVE. The above account shows a further decrease of circulation of 213,419l—an increase in deposits of 127,291l—an increase in securities of 753,648l—and a further increase of bullion of 159,484l.

TRANSFER BOOKS.

Bank Stock	Tuesday, 4th March	Shut.	Tuesday, 15th April, 1845.
3 per Cent Reduced	do	Friday, 18th	do
3 1/2 per Cent	do	do	do
Long Annuities	do	do	do
Annuities 1859	do	do	do
India Stock	Thursday, 6th March	Thursday, 10th	do
Old South Sea Annuities	Wednesday, 5th do	Wednesday, 16th	do

The average circulation of the Banks in England and Wales, for the month ending the 1st instant, was 7,711,746l, which shows an increase on the circulation of the preceding month of 224,601l, and a decrease compared with the corresponding month last year of 714,825l. The amount in circulation in the last month as given above is only 776,672l below the extreme margin of their power of issue. The average circulation for January, including the Bank of England, is 1,472,881l greater than the preceding month, and 114,565l greater in Ireland, while it has been 89,392l less in Scotland. The payment of the dividends in Jan. was the chief cause of the increase of Bank of England notes to the amount of 1,248,280l; but, for the last three weeks, it has again rapidly fallen. Compared with the month of Jan. last year, the circulation of all the Banks in England and Wales is 915,859l less, while that of Scotland and Ireland is 1,366,206l more.

We understand that a deputation of bankers from Scotland is now in London, and has already been in communication with Sir Robert Peel, in reference to the proposed measure on the subject of Scotch banking; but nothing has transpired tending in any way to convey any impression of the intention of the government.

The exchanges during the week have experienced a considerable advance. Advices from New York mention the shipment of considerable quantities of specie to rectify their exchanges, and our bullion is still on the increase.

MONEY MARKET.

SATURDAY.—The funds have not varied much to-day, and prices continue flat and depressed, consols for money leaving off 99 1/2 to 100, and for the account 99 1/2 to 100, exchequer bills 54s to 56s pm, bank stock 21 1/2 to 21 3/4, India stock 282 to 284, three per cents reduced 100 to 101, three and a quarter per cents 103 1/2 to 104, long annuities 12 1/2, and South Sea stock 117. The foreign securities were also flat, and some of the quotations show a trifling decline.

MONDAY.—The English funds were flat to-day, with a small amount of business. There was not much done either on bona fide or speculative account, and hence the dullness of the market. Consols for money left off 99 1/2 to 100, and for the account 99 1/2 to 100, bank stock 21 1/2 to 21 3/4, exchequer bills 53s to 55s premium, India stock 282 to 284, three per cents reduced 100 to 101, three and a quarter per cents, 103 1/2 to 104, and India bonds 68s to 71s premium. There was not much business done in the foreign securities. Prices generally speaking were flat, and with restricted dealing the market was flat. Spanish three per cents left off 40 1/2 to 41, the five per cents 27 1/2 to 28, Russian 119 to 120, Portuguese 53 1/2 to 54, Peruvian 30 to 32, Mexican 35 1/2 to 36, the deferred 1 1/2 to 1 3/4, Dutch two and a half per cents 62 1/2 to 63 1/2, the five per cents 99 to 100, Danish 89 1/2 to 90 1/2, Colombian 14 1/2 to 15, Chilean 100 to 102, Buenos Ayres 43 to 44, Brazilian 89 1/2 to 90 1/2, and Belgian 101 to 102.

TUESDAY.—The authorities of the exchequer-bill office have advertised, as usual, the notice for paying off or continuing those securities at the rate of 1 1/2 per cent. The present notice applies to the March bills, and it will be perceived that the interest is the same as before. In the public market exchequer-bills continue, as they have been for the last two or three weeks, flat, at a decline in value. Their premium stands about 53s to 56s. India bonds are 68s to 71s premium. Consols and the other English stocks were also heavy, and the amount of business transacted was small. The closing prices were—Consols for money 99 1/2 to 100, for the account 99 1/2 to 100, bank stock 21 1/2 to 21 3/4, India stock 282 to 284, new three and a quarter per cents 103 1/2 to 104, and long annuities 12 1/2. In the foreign market all the speculative stocks were lower.

WEDNESDAY.—The English stock market is firmer than it was yesterday, and a large purchase of consols was made by the vacancy broker. The closing quotation for that security is 99 1/2 to 100 for money, and 99 1/2 for the account. The other prices are—reduced 99 1/2 to 100, new three and a quarter per cent, 103 1/2 to 104, long annuities 12 1/2 to 13, bank stock 21 1/2 to 21 3/4, India stock 282 to 284, and exchequer bills 53s 56s premium. Portuguese stock has shown a tendency to advance since the arrival of the mail yesterday, and maintains its quotation of 59 to 60.

THURSDAY.—The English securities have been quiet to-day, and the amount of business transacted was limited. Consols for money and the account left off 99 1/2 to 100, exchequer bills 55s to 57s premium, bank stock 21 1/2 to 21 3/4, India stock 282 to 284, three per cent reduced 100 1/2 to 101, three and a quarter per cents 103 1/2 to 104, and long annuities 12 1/2 to 13. In the foreign market there was very little doing. Prices, generally considered, were rather flat, and the tendency of business seems against a rise. The final quotations of the day were—Spanish five per cents 28 1/2 to 29, the three per cents 40 1/2 to 41, Russian 119 to 120, Peruvian 30 to 31, Portuguese 59 to 60, Mexican 35 1/2 to 36, the deferred 1 1/2 to 1 3/4, Dutch two-and-a-half per cents 62 1/2 to 63 1/2, Danish 89 1/2 to 90 1/2, Colombian 14 1/2 to 15, Chilean 100 to 102, Buenos Ayres 43 to 44, Brazilian 89 1/2 to 90 1/2, and Belgian 101 to 102.

FRIDAY.—There has been scarcely a shade of variation in the consol market this morning. The price for the account is at 99 1/2, and for money at 99 1/2, the new three-and-a-quarter per cents have advanced to 4 per cent above par, exchequer-bills 57s 59s premium, and bank stock is very firm at 21 1/2. Russian bonds have reached this morning 20 per cent above par, four-and-a-half per cent at 101 1/2. The Dutch four per cents are at 95 1/2, the Portuguese converted at 60, Brazilian at 90 1/2, and Mexican at 35 1/2. Not a single quotation has been made for Spanish stock to-day.

COMPARATIVE EXCHANGES.—The premium on gold at Paris is 13 per mille, which at the English mint price of 3l 17s 10 1/2d per ounce for standard gold, gives an exchange of 25 47, and the exchange at Paris on London at short being 25 62 1/2, it follows that gold is 0-60 per cent dearer in London than in Paris. By advices from Hamburg the price of gold is 434 per mark, which, at the English mint price of 3l 17s 10 1/2d per ounce for standard gold, gives an exchange of 13 9 1/2, and the exchange at Hamburg on London at short being 13 1 1/2, it follows that gold is 1-02 per cent dearer in London than in Hamburg. The course of exchange at New York on London is 110 1/2 per cent, and the par of exchange between Eng and America being 109 23-40 per cent, it follows that the exchange is 0-68 per cent in favour of Eng. and. But the quoted exchange at New York being for bills at 60 days' sight, the interest must be added to the above difference.

Railways.

Railway Share Market.

Table with columns: No. shares, Div. p Ann, Friday Evening, Shares, Paid, Price. Lists various railway companies and their share details.

FRIDAY NIGHT.

The various schemes are prosecuting their applications to parliament with vigour, and business to a great amount continues to be transacted; still there are many evidences of misgivings on the part of the more prudent and cautious, as to the present state of railway property, and especially with regard to the numerous contemplated

lines which have yet to get their acts, but are at considerable premiums. On existing lines the great increase of traffic, and which will still greatly increase during the present year, will sustain their value and even raise it.

It is stated that the Pasha of Egypt has given instructions to Mr John Galloway to commence the railway from Cairo to Suez, according to the plan laid out in his pamphlet; which, when completed, will be a great convenience to our Indian travellers.

(From our own Correspondents.)

PARIS, Feb. 19, 1845.—The principal news in the presentation to the Chamber of Deputies, of the proposed law of the Northern railway, accompanied by penal dispositions against the selling of subscription shares before the adjudication of the railway.

The shares of the Vierzon, Boulogne, and Avignon railways have risen considerably. The settling of the 15th Feb. has taken place with little variations, and has been followed by a general rise, as you will perceive from the annexed list.

Table with columns: Paid, Highest price, Lowest, Latest. Lists various railway lines and their share prices.

O. RODRIGUES, 19 Rue neuve des Mathurins.

LIVERPOOL, Thursday.—Our share market has been decidedly more quiet in the last few days, and much less business has been done. This will lead to a more healthy state of the markets, and the public will be then more likely to see the real value of scrips or shares in lines for which acts of parliament have yet to be obtained; especially when placed in juxtaposition with investments whose present and prospective value may be said to be well ascertained.

MANCHESTER, Thursday.—Closing prices this day:—

Table listing closing prices for various railway shares in Manchester, including companies like Bristol and Gloucester, Eastern Counties, etc.

JOHN RAILTON and SON, Share Brokers, Exchange Arcade.

EDINBURGH, Wednesday.—Edinburgh and Glasgow railway 65/10s; ditto quarter shares 16/5s; ditto new 6/5s 0d.—Edinburgh, Leith, and Granton railway 15/; ditto Preference 8/.—Dunfermline and Leith Branch railway 7/.—Glasgow and Greenock railway 15/ 0s; ditto new 7/ 10s; ditto preference 2/.—Glasgow and Garmirke railway 28/; ditto new 18/.—Glasgow and Ayrshire railway 65/ 10s; ditto new stock 16/ 10s.—Dundee and Arbroath railway 32/ 10s; do new 8/ 10s.—Arbroath and Forfar railway 15/; ditto half shares 13/ 15s.—North British (ex new) 14/; ditto halves 2/ 10s.—Caledonian 7/ 10s.—Scottish Central 4/ 0s.—Dunfermline and Perth 3/ 2s 6d.—Aberdeen 2/ 10s.—Edinburgh and Northern 1/ 6s 6d.—Glasgow, Dumfries, & Carlisle 1/ 8s 6d.—Monkland and Kirkintilloch 30/ 15s.—Slamannan 16/.—Wishaw and Coltness 39/.

JOHN ROBERTSON and Co, Share Brokers, 15 Royal Exchange, Edinburgh

PROJECTED RAILWAYS.—Tuesday's *Gazette* contains the Report of the Railway Board in favour of the Clydesdale Junction, Caledonian, Edinburgh and Hawick, the Scottish Central; against the Edinburgh and Glasgow—Stirling branch, Glasgow, Dumfries, and Carlisle.

This night's *Gazette* contains the report of the Board in favour of the Irish Great Western—Dublin to Galway, Londonderry and Enniskillen, Blackburn, Burnley and Accrington Extension, Blackburn, Darwen, and Bolton. And against the Great Western (Ireland) Railway—Dublin to Mullingar, Great Western (Ireland) Railway Alternative line, Great Western (Ireland) Railway Extension line, Londonderry and Coleraine.

THE COMMERCIAL TIMES.

WEEKLY CORN RETURNS.
From the Gazette of last night.

	Wheat	Barley	Oats	Rye	Beans	Peas
Sold—quarters	133,712	89,895	56,175	208	11,393	3,159
Weekly average price	45s 4d	32s 3d	21s 7d	29s 6d	35s 0d	35s 0d
Six weeks' average ...	45s 6d	33s 9d	21s 6d	31s 1d	35s 5d	35s 7d

Imported and cleared for consumption in the week.

	Wheat imported	Wheat cleared for consump	Barley imported	Barley cleared for consump	Amount of duty on wheat	Amount of duty on barley
	quarters	quarters	quarters	quarters	£	£
Foreign	403	2,268	7,305	9,978	2,266	1,975
Colonial	813	136	—	—	30	—
Total	1,216	2,404	7,205	9,978	2,296	1,975

NOTE.—Imported—OATS 1,140 qrs; PEAS 543 qrs; BEANS 280 qrs; INDIAN CORN 200 qrs. Duty paid—OATS 2,362 qrs; PEAS 667 qrs; BEANS 289 qrs; INDIAN CORN 2,140 qrs. Total duty of the week 5734l.

MONTHLY REVIEW OF THE COTTON TRADE.

[This article was, along with others, unavoidably omitted last week; but it should have appeared previously, as it relates to the trade of the month of January.]

A TABLE showing the Supply, the Deliveries, and the Stock, at Liverpool, London, and Glasgow:—

	1843.	1844.	1845.
Stock 1st of January ...	561,430	784,710	897,060
Total import from 1st Jan. to 31st Jan. ...	173,559	113,079	205,259
Export from 1st Jan. to 31st Jan. ...	734,989	897,789	1,102,319
Stock remaining at the three places on the 31st Jan. ...	4,100	3,500	5,300
Total consumption ...	730,889	894,289	1,097,019
Value in bond on the 1st Feb.—	624,400	752,850	936,800
Or per week ...	23,664	31,431	36,180
Georgia ...	31d a 34d	43d a 64d	24d a 44d
Surat ...	3d 43d	34d 42d	44d 34d

The above table shows that the importation of cotton last month was nearly double of that of January 1844, and likewise larger than in 1843. The increase occurred from all the principal producing countries—the United States, East Indies, and the Brazils. The deliveries were likewise larger than in the two preceding years, but not in the same degree; stocks are consequently nearly 50 per cent larger than in 1843, and 25 per cent than in 1844. The weekly delivery since the beginning of this year is at the rate of 36,000 bags; but there is no doubt that our spinners and dealers are more largely stocked now than at the close of last year; they have been rather considerable importers on their own account, and a good many parcels have therefore been forwarded to merchants without being low at Liverpool. Importers of new American cotton have in that market constantly been ready sellers, because the sales left a profit.

It appears, however, certain, that the actual consumption of cotton—viz. its changing into yarn—is undergoing as great an increase, compared with the most favourable period of last year, as the extension of machinery will allow, the prices of yarn having experienced a regular advance, whilst the raw material is only a trifle dearer in the most ordinary qualities. The value of cotton is now about 30 per cent below the same period in 1844, and 20 per cent under 1843.

The supply from the growing districts, in the American ports, remains, according to the last accounts, about 110,000 bags below that of 1842 and 1843, when a crop of 2,370,000 bags was produced; but it does not follow that the produce of the last season is less than previously reported, low prices and falling markets in Europe always bringing the crop more slowly into the ports. The probability of a large importation from the East Indies into Europe is confirmed, the China market being extremely bad; already a considerable quantity of Madras, which would also have gone to that quarter, is arrived here, and further large parcels are near at hand.

In our market the stock of cotton on the 1st of this month amounted to 96,740 bags against 79,050 bags in 1844. The market has lately been firm, but not lively. Several public sales, and the resumption of shipments to the North of Europe, are likely to create a better demand.

The stocks of cotton in the principal seaports on the continent of Europe, at the close of last year, amounted to 210,000 bags against 270,000 bags on the 31st Dec. 1843.

WEEKLY SUMMARY.

FRIDAY EVENING.

We have had no foreign arrivals during the week worthy of any remark. The new financial and commercial propositions have occupied much attention all the week, and the branches of trade affected by them have been in an unsettled state, as opinions on the ultimate tendency of some of them, especially the sugar duties, are very various. The schedule of the four hundred and thirty articles on which all duty

is to be repealed has only appeared this day, and is given in another part of this paper.

Our accounts from all parts of the country are most satisfactory as to the state of trade.

ENSUING SALES IN LONDON.

<i>Tuesday, 25th February.</i>	250 bags Saltpetre
500 bags white Bengal Sugar	<i>Wednesday, 26th.</i>
100 bags Madras	96 chests Shellac
50 casks Berbice Coffee	<i>Thursday, 27th.</i>
1200 bags Ceylon	3785 bales Surat Cotton
150 bags Mysore	7903 bales Madras
8600 bags Java	32 bags Para
2900 bags Rio	48 chests Shellac
200 bags Trinidad Cocoa	<i>Tuesday, March 4th.</i>
20 casks Nutmegs	250 hhds Cuba Muscovado Sugars
350 bags Bengal Rice	200 barrels ditto
10 chests E. I Indigo	400 hhds Porto Rico
98 bags Cochinal	150 barrels ditto
20 bales Safflower	180 cases Bahua

Latest City Accounts.

INDIGO.—Between one and two hundred chests of ordinary and middling Madras indigo have been bought, in the course of the week, at a premium of 2d and 3d per lb upon the original prices of the last January sale, and there appears still some demand for that description of indigo. For better sorts of Madras and Bengal very little business has been done, but nothing is offering, and it is difficult to meet with good shipping sorts at prices that are as moderate as the average currency of the last quarterly sale.

COCHINEAL.—About 190 serons of Honduras silver were brought forward in public sale this week, but there was not much demand for the article. Nearly one half of the whole was disposed of, at rates which may be called a shade under the last currency.

ENGLISH WOOL.—The wool market is still dull; and although there has been no reduction in the prices of wools, yet the very quiet state of demand can hardly support the present list of prices. If, however, the slightest improvement should take place, stocks are so very light that an increase of prices must occur.

LIVERPOOL WOOL MARKET is rather quiet this week, but it is expected there will be more doing next week, as there will be a great many buyers down at the sales on the 28th instant, which are expected to go well. Cheviot wools, which for a long time have been quite neglected, have been more sought after during the last few days.

FOREIGN WOOL.—No alteration in prices—market firm. **COTTON.**—The demand for cotton has been moderate and the market quiet, but there is no change in prices. 3635 bales Surat and 8829 Madras are advertised for public sale on the 27th inst.

SALES OF COTTON WOOL, from Friday 14th Feb. to Thursday 20th inclusive.
Surat..... 1000 24d to 34d ordinary to fair.
Madras..... 100 24d middling western

Total..... 1100 bales in bond.
FLAX AND HEMP.—A steady demand for hemp and not any alteration in the prices. The holders of flax are firm, and ask more money in consequence of the high prices abroad. This afternoon we hear again of a further rise in prices in Scotland.

ITALIAN SILK.—The anticipated remission of the 1s per lb duty on foreign thrown silk has paralysed the Italian market, and rendered trade even more stagnant than before. Business, however, may be fairly expected on the positive settlement of the question.

LEATHER.—There has been a fair average amount of leather sold in the past week, although the supply of fresh goods, owing to the want of drying weather, was short at Leadenhall; there was, however, enough for the demand, if we except the articles of light crop hides, horse hides of all descriptions, and best calf skins under 60lb per doz, for which (as we have often recently had to report) there were many inquiries. Prices generally remain unchanged.

METALS.—Considerable business still doing in the iron market, and all other metals very firm.

SUGAR.—Merchants are still firm, and there are at present very few goods on show, only 140 casks have been purchased to day, making 515 hhds and tres for the week. Prices are 2s dearer than those last Friday.

REFINED SUGAR.—The home market is very dull, and no sales can be effected in refined, but the bastards of a better description have declined 3 to 4 shillings per cent for shipping. In bond we remain quite stationary, the stock on hand being very small, and that only in loaves, prevents business. In Dutch, a few sales have been made at previous prices.

COFFEE.—The market had a quiet and dull appearance [for all descriptions suitable for home consumption to day.

TEA.—The deliveries from the warehouses last week were small, amounting to less than 300,000lbs. The market has had a quiet appearance for common kinds of congou. Many parties who bought on speculation, in anticipation of a reduction in the duties, have forced sales; the consequence was, that a reduction of 1d per lb took place on good ordinary congou, and it has been difficult to sell any large quantity at 10d to 10½d per lb. At the small public sales, which took place on Tuesday last, amounting to 7255 pkgs, there was a large attendance, and of the above quantity 1800 pkgs were sold.

FRUIT.—The *Betsey*, from Patras, with some 160 tons currants, is the only arrival this week. Prices remain as last; but little business done. Valentias and Turkey raisins the same, but Denias are looking down. Figs continue very dull; the same may be said of almonds.

SEEDS.—We have experienced more demand to day for caraway and canary seeds, as both these articles are not affected by the new tariff. The duty of 5s per cwt on coriander is taken off, and also off all oil seeds enumerated or not, for the purpose of extracting oil therefrom. Clover seeds are more enquired after, but the weather is still too severe to allow the farmers to get on the land with advantage.

For Prices, see our "Weekly Price Current," at page 137.

PROVISIONS.—The prices of all sorts of provisions remain as last week. Buyers are waiting the result of the alteration in the tariff. The cold weather has tended to prevent the usual supplies from Holland. The holders of butter expect higher prices for butter if the frost continues. English cheese of the finer descriptions looking up.

Arrivals for the Past Week.			
Irish Butter.....	3590	firkins	
Foreign do	4110	casks	
Irish Bacon	3758	bales	
Comparative Statement of Stocks and Weekly Deliveries.			
BUTTER.		BACON.	
Stock	Delivery	Stock	Delivery
1844..... 50,000	8,690	12,530	3,112
1845..... 31,743	6,511	20,019	2,730

FOREIGN MARKETS.

HAVRE, Feb. 17.—Cotton.—A new impulsion to the demand has been given by the advices received on Wednesday and Thursday from Liverpool and the United States. Large purchases have been made, partly again on speculation, and notwithstanding importers having kept the market well supplied, an advance has been obtained; the demand went entirely upon American descriptions. The arrivals for the week amount only to 2,900 bales, sales 15,600 bales, and the stock is reduced to 48,000 bales, against 109,000 bales in 1844 and 127,000 bales in 1843. Coffee.—The inquiry for St Domingo has revived, and 2,100 bales has been sold at firm prices. Sugar.—There is a considerable improvement both in prices and demand. The Paris market having likewise become better, 700 hhds and 6600 bags have changed hands. Letters from Guadeloupe of the 10th of Jan. state that several vessels were loading; but that little sugar remained to ship. Rice.—But little doing at firmer prices. Indigo.—We have received the India Mail up to 21st December, advising purchases at an advance upon the previous season; 1,500 chests had been shipped for France. Sales this week 58 chests of Bengal, 36 chests Java, and 38 serons of Caracas. Ashes without change, and quiet. Hides without any sales of consequence, stocks being again reduced. Tallow.—The demand very limited on account of the advanced season. Whalebone unaltered, and without buyers.

AMSTERDAM, Feb. 17.—Coffee.—The quantity declared for the March sales here amounts to 22,600 bags and to 170,000 bags in the other ports; there is but very little colour from amongst the assortment, high prices are therefore expected for such quality, for which a demand has already arisen. Sugar.—Some small parcels of Java sold by private contract at previous prices; for refined the demand was unabated. Indigo in considerable demand; about 110 chests sold this week at full prices. Madder in demand and dearer. Hides and Skins were supported; part of the quantity advertised for public sale on the 26th inst. has been sold by private contract; purchases of East India have been more on speculation. Rapeseed experienced a considerable speculative demand in the beginning of the week, which has ceased upon the weather having become milder again.

HAMBURG, Feb. 14.—A few ships having come up from Cuxhaven, our navigation is again closed, and not likely to open for some time to come. Coffee.—There has been a more spirited demand; and about 9000 bags of Brazil, and 500 bags St Domingo, chiefly of new arrivals, have met with purchasers at full prices. In other articles there have been no transactions worth recording. Cotton is held firmly.

ANTWERP, Feb. 19.—The business in our market since last week has been almost entirely limited to public sales of damaged Brazil Coffee and Havana Sugar, both of considerable magnitude, and which have experienced an animated demand, all that was offered selling at full prices. In Cotton there have been sales at fully previous rates, and in some instances at an advance.

The Gazette.

LORD CHAMBERLAIN'S OFFICE, Feb. 17.—Notice is hereby given, that her Majesty will hold levees at St. James's Palace on the following days, at 2 o'clock:—Wednesday the 5th of March, and Wednesday the 12th of March next.

EXCHEQUER BILL OFFICE, No. 2, WHITEHALL YARD, Feb. 18.—The Exchequer bills dated in the month of March 1844, viz. per 6th and 7th of Victoria, cap. 87, 9,132,1004, 1843, with the interest due thereon, will be paid off on the 18th day of March 1845, when the interest will cease. Such bills will be received daily, from half-past 10 o'clock till 2, until and including the 7th day of March, at this office, where lists are to be obtained, containing instructions for arranging the bills. The bearers must endorse each bill with their usual signatures, and write their names and residences at the bottom of each list; and where the names of holders are inserted in bills, the bearers, not being such holders, must previously obtain their endorsements. The bearers must attend to give receipts for the payment. Payment may be obtained, if required, previous to the said 18th day of March, upon leaving the bills for examination one day prior to that on which such payment is desired. New bills, bearing an interest of one penny half-penny by the day upon every 1000, and dated the said 18th day of March, may be obtained in whole or in part payment of principal of the Exchequer bills abovementioned, upon stating the required amount on the lists, delivered on or before the said 7th day of March, which new bills, with the interest on the bills exchanged, will be issued on the 19th day of March.—N.B. All Exchequer bills charged on supplies, dated prior to March 1844, have been advertised to be paid off.

Tuesday, February 18.

PARTNERSHIPS DISSOLVED.

Walker and Scarlet, Bradford, Yorkshire, printers—Ridgway, Ford, and Ridgway, Manchester, attorneys; as far as regards H. Ford—Blodget and Hinrichsen, Liverpool, shipchandler—Lloyd and Birchall, Manchester, commission agents—R. W. and R. W. Hood, Church street, Hackney, linen-draper—Stanley and Schofield, Broadway lane, near Oldham, colliers—Julians and Co. Cork, Ireland, coachbuilders—Broadbent and Whitcombe, Sackville street, Piccadilly, milliners—C. C. and G. Williams, Shaftwell, pawnbrokers—Leigh, Brothers, Liverpool, glass and china dealers—W. J. Fowler, and Co. Farley, York hire, cloth dressers; as far as regards J. H. Walker—Hamman and Bayley, Hastings, Sussex, merchants—Street and Howe, Norfolk street, zinc plate workers—Dobson and Co. Pontefract park district, colliers—J. and C. Hollands, Tenterden, carriers—Piper and Baker, Hadleigh, Suffolk, printers—Redmond and Duggan, Conduit street, Regent street, milliners—Chantrell and Shaw, Leeds, architects—Phillips and Harris, Bristol—W. S. and C. Gates, Uxbridge, grocers—Woodward and Son, Worcester, cabinetmakers—Mitchell and Co. Monkwearmouth shore, Durham, coal fitters—J. and W. Smyth and Co. Whitepark, Antrim, and Aldermanbury, linen manufacturers—Pitcairn, Syme, and Co. Batavia; Syme and Co. Singapore; Ker, M'icking, and Co. Manila; as far as regards B. Brennan—Warden and Son, Glasgow, merchants.

DECLARATIONS OF DIVIDENDS.

Lang, Birstall, Yorkshire, tallow chandler—first div. of 3s 2d in the pound on Tuesday Feb. 18 or any subsequent Tuesday, at 11 o'clock of Mr Hope, Leeds.
Chapman, Scorton, Yorkshire, innkeeper—first and final div. of 3s in the pound on Tuesday Feb 18 or any subsequent Tuesday, at the office of Mr Hope.

BANKRUPTCY ANNULLED.

J. Diamond, George street, Tower hill, merchant.

BANKRUPTS.

EDWARD CLOSSON, Lower Holborn, stationer, to surrender Feb. 28 at two o'clock, April 3 at half-past twelve, at the Bankrupts' Court; solicitor, Mr Fraser, Furnival's inn; official assignee, Mr Whitmore, Basinghall street.
JOHN FRANK BIRLEY, Brompton row, Brompton, plumber, Feb. 28 at half-past one o'clock, March 28 at two, at the Bankrupts' Court; solicitors, Buchanan and Co. Basinghall street; official assignee, Mr Whitmore.
ICHAABO HAGO, Colchester, tailor, Feb. 25 at half-past twelve o'clock, April 1 at twelve, at the Bankrupts' Court; solicitors, Soles and Turner, Aldermanbury; official assignee, Mr Belcher.
THOMAS WILKINSON, Hartlepool, draper, Feb. 26 at twelve o'clock, April 14 at half-past two, at the Newcastle-upon-Tyne District Court of Bankruptcy; solicitors, Mr

Rogerson, Lincoln's inn fields; Marshall, Durham; and Mr Harle, Newcastle-upon-Tyne; official assignee, Mr Baker, Newcastle-upon-Tyne.

WILLIAM HALL, Claypath, near Durham, grocer, Feb. 26 at half-past eleven o'clock, April 14 at half-past one, at the Newcastle-upon-Tyne District Court of Bankruptcy; solicitors, Mr Rogerson, Lincoln's inn fields; Mr Marshall, Durham; and Mr Harle, Newcastle-upon-Tyne; official assignee, Mr Baker, Newcastle.

THOMAS REES, Liverpool, porter brewer, March 3 April 1 at twelve o'clock, at the Liverpool District Court of Bankruptcy; solicitors, Sharpe, Field, and Jackson, Bedford row; and Harvey and Falcon, Liverpool; official assignee, Mr Morgan, Liverpool.
JOSEPH SCOTT, Liverpool, paper dealer, Feb. 26 at twelve o'clock, March 25 at half-past twelve, at the Liverpool District Court of Bankruptcy; solicitors, Parkes, Smith, and Co. Bedford row; and Mr Greatley, Liverpool; official assignee, Mr Turner, Liverpool.

SAMUEL CREW, Bristol, coal merchant, March 4 at one o'clock, April 1 at eleven, at the Bristol District Court of Bankruptcy; solicitor, Mr Gray, Bristol and Bath; official assignee, Mr Kynaston, Bristol.

JOHN HUTCHINGS, Bath, bootmaker, March 3 at one o'clock, April 3 at eleven, at the Bristol District Court of Bankruptcy; solicitors, Bachelor, Harford, and Co., Bath; official assignee, Mr Kynaston.

WILLIAM KNIGHT, Manchester, oil cloth manufacturer, Feb. 28 at one o'clock, March 20 at twelve, at the Manchester District Court of Bankruptcy; solicitors, Makinson and Sanders, Temple; and Atkinson and Sanders, Manchester; official assignee, Mr Pott, Manchester.

JAMES SCHOFFELEERS, Oldham and Greenacres moor, Lancashire, grocer, March 4 and 24 at one o'clock, at the Manchester District Court of Bankruptcy; solicitors, Bower and Son, Chancery lane; and Mr Barratt, jun. Manchester; official assignee, Mr Stanway, Manchester.

JOHN HOLMAN, Exeter, victualler, Feb. 27 March 27 at eleven o'clock, at the Exeter District Court of Bankruptcy; solicitors, Mr Spyer, Broad street buildings; and Mr Turner, Exeter; official assignee, Mr Hirtzel, Exeter.

THOMAS GRIFFITHS, jun. Wem, Shropshire, wine merchant, March 1 and 27, at eleven o'clock, at the Birmingham District Court of Bankruptcy; solicitors, Mr Hammond, Furnival's inn; Mr Brown, Wem; and Hodgson, Birmingham; official assignee, Mr Whitmore, Birmingham.

DIVIDENDS.

March 12, Perkins, Portsea, upholsterer—March 11, Cleve, Rettendon, Essex, cow-keeper—Davies, Davies street, Berkeley square, apothecary—Hall, Coggeshall, Essex, grocer—Benson, North place, Gray's inn road, and Gray's inn lane, stationer—March 13, Harriot, Ormskirk beer brewer—March 11, Eskridge, Warrington, cotton manufacturer—Clough, Eccles on, Lancashire, alkali manufacturer—March 14, Drewe, Keynsham, Somersetshire, scrivener—Green, Dartmouth, shipbuilder—S. and W. Fenswood, Manchester, warehousemen—March 11, Atkinson and Laidman, Temple Square, Westminster, and Penrith, bankers—March 13, Whitehead, Alnsworth, Lancashire, common brewer—March 14, Worsley, Stockport, hosier—Winton and Webber, Wood street, warehousemen.

CERTIFICATES

To be granted, unless cause be shown to the contrary on the day of meeting.

March 11, Byers, Skinner street, woollen warehouseman—Sedman, Queen street, Cheapside, colour merchant—Soul, Long alley, Moorfields, grocer—March 12, Argent, Fleet street, victualler—March 11, Maidstone, Cambridge, milliner—March 14, Coulson, Great Clacton, Essex, innkeeper—Scott, Hillborough, Norfolk, miller—March 12, Lawrence, Northampton, tobaccoist—March 13, Rollings, Ingram court, Fenchurch street, wine merchant—March 11, Perkins and Woolley, Stamford, drapers—March 13, Michael, North Shields, general dealer—Creigh, Newcastle-upon-Tyne, cartwright—Ward, Manchester, engineer—March 11, Lutwyche, Birmingham, brassfounder—March 12, Seed, Liverpool, licensed victualler—March 13, J. and H. Colville, Liverpool, merchants.

CERTIFICATES

To be granted by the Court of Review, unless cause be shown to the contrary on or before March 11.

Reynolds, Devizes, tailor—Harrod, Birmingham, merchant—Lequeutre, Chingford mills, Essex, miller—Tucker, Dean street, Westminster, farrier.

SCOTCH SEQUESTRATIONS.

R. Heastie, sen., Edinburgh, baker, Feb. 24, March 24 at 2 o'clock, at Robertson's tavern, Edinburgh.
P. Cadell, Crumrod, iron manufacturer, Feb. 22, March 15 at 12 o'clock, at the Royal Exchange Coffee house, Edinburgh.
H. Seton, Edinburgh, veterinary surgeon, Feb. 26, March 19 at 2 o'clock, at the Royal Exchange Coffee house, Edinburgh.

Gazette of Last Night.

FOREIGN OFFICE, Jan. 29.—Her Majesty has been pleased to approve of Mr Samson Cahllman as Consul in London for his Royal Highness the Grand Duke of Saxe-Weimar-Eisenach.

COURT OF QUEEN'S BENCH.—This Court will, on Saturday the first day of March next, at ten o'clock a.m., hold a sitting, and will deliver judgment in cases that have been argued.

DECLARATION OF INSOLVENCY.

William Jones, Llanquicke, Glamorganshire, publican, Feb. 17.

BANKRUPTS.

WILLIAM DALE, 109, London wall, boot maker, Feb. 28 at eleven, and April 4 at twelve, at the Court of Bankruptcy, London. Belcher, official assignee; Fryer, solicitor, 17, Pavement, Fishbury square.

LAWRENCE D. DOBELL, Ravensbury mill, Lower Mitcham, dyer, March 5 at eleven, and April 4 at twelve, at the Court of Bankruptcy, London. Edwards, official assignee, Old Jewry; Beart, solicitor, Fleet street.

ALFRED WYATT, formerly of Highworth, Wiltshire, licensed victualler, but now of Babmas new, Well street, St James, Feb. 28 at one, and April 9 at eleven, at the Court of Bankruptcy, London. Follett, official assignee, Basinghall street; Taylor, solicitor, Fishbury square.

LEWIS GEORGE, late of 217, Regent street, Westminster, but now of Downham road, Kingsland road, shawl warehouseman, Feb. 28 at half past eleven, and April 4 at eleven, at the Court of Bankruptcy, London. Graham, official assignee, 25, Coleman street; Young and Co., solicitors, St Mildred's court.

WILLIAM BERNES, 13 Onslow street, New Road, marble merchant, Feb. 28, at twelve, and April 4 at half-past eleven, at the Court of Bankruptcy, London. Turquand, official assignee, Old Jewry chambers, and Lawrence and Plews, solicitors, Bucklersbury.

FRANCIS BLACKSWICK, Bridlington, Yorkshire, innkeeper, March 4 and April 8, at eleven, at the Court of Bankruptcy, Leeds. Young, official assignee, Leeds; Taylor, solicitor, Bridlington; Blackburn, solicitor, Leeds.

GERARD SAMSON, Weymouth and Melcombe Regis, Dorsetshire, corn dealer, March 4 and April 1, at the Court of Bankruptcy, Exeter. Hernaman, official assignee, Exeter; Phillips, solicitor, Weymouth; Combe, solicitor, Staple inn, London. Terrell, solicitor, Exeter.

THOMAS FERRIS, Wotton Bassett, Wiltshire, grocer, March 7 and April 4, at twelve, at the Court of Bankruptcy, Bristol. Kynaston, official assignee, Bristol.

JAMES WELLS, Winchcombe, Gloucestershire, common carrier, March 5, at twelve, and April 15, at eleven, at the Court of Bankruptcy, Bristol. Miller, official assignee, Bristol; Trenfield, solicitor, Winchcombe.

CHARLES THORNTON, Huddersfield, stationer, March 3 and 24, at eleven, at the Court of Bankruptcy, Leeds. Fearne, official assignee, Leeds; Clark and Cooper, solicitors, Sessions house, Old Bailey, London; Floyd and Booth, solicitors, Huddersfield.

WILLIAM REEVES, Walcot, Somersetshire, coach builder, March 7 and April 4, at eleven, at the Court of Bankruptcy, Bristol. Hutton, official assignee, Bristol, Gray, solicitor, Bristol and Bath.

THOMAS LANGSTON, Manchester, share broker, March 4 and 24 at one, at the Court of Bankruptcy, Manchester. Fraser, official assignee, Manchester, solicitors, Hitchcock and Co. Manchester; Johnson and Co. Temple, London.

JAMES TAYLOR, Higher Walton, Cheshire, farmer, March 6 and 27 at twelve, at the Court of Bankruptcy, Manchester. Hobson, official assignee; solicitors, Johnson and Co. King's bench walk, Temple, London; Needham, Manchester.

JOHN DAVES, Birmingham, wharfinger, March 3 and April 12 at twelve, at the Court of Bankruptcy, Birmingham; Bittleston, official assignee, Birmingham; solicitors, Whateleys, Birmingham.

STATEMENT

Of comparative Imports, Exports, and Home Consumption of the following articles, from January 1st to February 15th, in each of the years 1842, 1843, 1844, and 1845, showing the stock on hand on the 15th of February in each year.

FOR THE PORT OF LONDON. East and West Indian Produce and Grocery Articles.

Table with columns for SUGAR, MOLASSES, RUM, GINGER, and COCOA. Rows include 'Imported', 'Exported', 'Duty Paid', and 'Stock' for various regions like West India, East India, and Mauritius. Columns represent years 1842, 1843, 1844, and 1845.

Table for COFFEE with columns for 1842, 1843, 1844, and 1845. Rows include 'Imported', 'Exported', 'Duty Paid', and 'Stock' for regions like British Plantation, Ceylon, Mocha, and Foreign East India.

Table for CINNAMON with columns for 1842, 1843, 1844, and 1845. Rows include 'Imported', 'Exported', 'Duty Paid', and 'Stock'.

Manufacturers' Raw Materials, Dye Stuffs, Drysaltery, &c.

Table for COTTON with columns for 1842, 1843, 1844, and 1845. Rows include 'Imported', 'Exported', 'Duty Paid', and 'Stock' for American, Brazil, East India, and Liverpool.

For Liverpool Trade of the week see Postscript.

Table for COCHINEAL with columns for Serons. Rows include 'Imported', 'Exported', 'Duty Paid', and 'Stock'.

Table for INDIGO: E. India with columns for chests. Rows include 'Imported', 'Exported', 'Duty Paid', and 'Stock'.

Table for LAC DYE with columns for chests. Rows include 'Imported', 'Exported', 'Duty Paid', and 'Stock'.

Table for LOGWOOD with columns for tons. Rows include 'Imported', 'Exported', 'Duty Paid', and 'Stock'.

Table for FLAX with columns for cwt. Rows include 'Duty Paid', 'London', 'Liverpool', and 'Hull'.

Table for HEMP with columns for cwt. Rows include 'Duty Paid', 'London', 'Liverpool', and 'Hull'.

Table for SILK with columns for lbs. Rows include 'Duty Paid', 'London', 'Waste', and 'Liverpool'.

Table for WOOL with columns for lbs and bales. Rows include 'Imported', 'London', 'Australian', and 'Other sorts'.

Commercial Times' Weekly Price Current.

LONDON, FRIDAY EVENING.

Add Five per cent to duties, except spirits.

Ashes duty B.P. free, For. 6d p cwt

Table with 2 columns: Item (First sort Pot, U.S. p cwt 23s 0d 23s 6d, Montreal, etc.), Price.

Cocoa duty B.P. 1d p lb, For. 2d

Table with 2 columns: Item (Trinidad, red, per cwt 40 0 47 0, grey, etc.), Price.

Coffee duty B.P. 4d p lb, For. 6d

Table with 2 columns: Item (Jamaica, triage and ord, per cwt, bond, etc.), Price.

Berbec and Demerara

Table with 2 columns: Item (triage and ord, good and fine ord, etc.), Price.

Mocha, fine

Table with 2 columns: Item (cleaned garbled, ord and ungarbled, etc.), Price.

Sumatra

Table with 2 columns: Item (Samarang, Batavia, etc.), Price.

Cotton duty B.P. 4d p cwt, For. 2s 11d

Table with 2 columns: Item (Surat, Bengal, Madras, etc.), Price.

Drugs & Dyes

Table with 2 columns: Item (COCHINEAL duty 1s p cwt, Black, Silver, etc.), Price.

LAC DYE duty 1s per cwt

Table with 2 columns: Item (D T, Other marks, SHELLAC duty 1s per cwt, etc.), Price.

TURMERIC

Table with 2 columns: Item (Duty B.P. 1d p ton, For. 5s, Bengal, etc.), Price.

TER. JAPONICA duty 5s per ton

Table with 2 columns: Item (Cutch, Pegue, gd, p cwt 21 0 22 0, Gambier, etc.), Price.

Dyewoods

Table with 2 columns: Item (Logwood duty 2s per ton, Jamaica, etc.), Price.

FUSTIC duty B.P. 1s, For. 2s

Table with 2 columns: Item (Jamaica, Cuba, NIC. WOOD duty 2s per ton, etc.), Price.

BRAZIL WOOD duty 2s p ton

Table with 2 columns: Item (Unbranded, per ton 18 0 50 0, Fruit—Almonds, etc.), Price.

Fruit—Almonds

Table with 2 columns: Item (Jordan, duty 25s p cwt, ditto, new, etc.), Price.

Currents, duty 15s per cwt

Table with 2 columns: Item (Zante & Cephal, new, Patras, etc.), Price.

Figs duty 15s per cwt

Table with 2 columns: Item (Turkey, new, p cwt d p, Spanish, etc.), Price.

Plums duty 20s per cwt

Table with 2 columns: Item (French, per cwt d p, Imperial carton, new, etc.), Price.

Raisins duty 15s per cwt

Table with 2 columns: Item (Denia, per cwt d p, Valencia, etc.), Price.

Flax duty 1d per cwt

Table with 2 columns: Item (Riga, P T R, per ton 40 0 47 0, St Petersburg, etc.), Price.

Hemp duty 1d per cwt

Table with 2 columns: Item (St Petersburg, clean, p ton 27 5 27 10, out-hot, etc.), Price.

Hides—Ox & Cow, per lb s d s d

Table with 2 columns: Item (B A and M Vid. dry, salted, etc.), Price.

Indigo duty B.P. 1s p cwt, For. 2s

Table with 2 columns: Item (Bengal, Oude, Madras, etc.), Price.

Leather, per lb

Table with 2 columns: Item (Crop Hides, 30 to 40 lb, etc.), Price.

Metal—COPPER

Table with 2 columns: Item (Sheathing, bolts, &c. lb 0 9d 0 0, Bottoms, etc.), Price.

IRON, per ton

Table with 2 columns: Item (Bars, &c. British, 8 10 8 15, Nail rods, etc.), Price.

STEEL, per ton

Table with 2 columns: Item (Swedish, in kegs, 16 10 17 0, in faggots, etc.), Price.

SPELTER, for. per ton

Table with 2 columns: Item (Tin duty B.P. 3s p cwt, For. 6s, English blocks, etc.), Price.

TIN PLATES, per box

Table with 2 columns: Item (Charcoal, 1 C, 33s 0d 34s 0d, Coke, etc.), Price.

Molasses

Table with 2 columns: Item (Duty B.P. 9s, For. 23s 9d, West India, etc.), Price.

Oils—Fish duty 1s p tun

Table with 2 columns: Item (Seal, pale, p 252 gal d p 31 0 31 10, Straw, etc.), Price.

Provisions

Table with 2 columns: Item (Butter—Carlow, new, 92s 0d 98s 0d, Cork, etc.), Price.

Lard—Waterford and Limerick bladder

Table with 2 columns: Item (Cork and Belfast do, Firkin and keg Irish, etc.), Price.

Pork—Irish mess, p bar

Table with 2 columns: Item (American, 36 0 37 0, Beef—Irish India, etc.), Price.

Sago duty 1s per cwt

Table with 2 columns: Item (Pearl, per cwt, 13 0 25 0, Flour, etc.), Price.

Seeds

Table with 2 columns: Item (Caraway, foreign, p cwt 46 0 48 0, English, etc.), Price.

Silk duty 1d per lb—E. I.

Table with 2 columns: Item (Bauleah, &c. per lb 8 0 13 0, Gonatea, etc.), Price.

Spices—PIMENTO, duty 5s

Table with 2 columns: Item (per cwt, per lb bond 0 2d 0 3d, PEPPER, etc.), Price.

GINGER duty B.P. 5s p cwt, For. 10s

Table with 2 columns: Item (Bengal, per cwt, bond 15 0 65 0, Malabar, etc.), Price.

CASSIA LIGNEA

Table with 2 columns: Item (Duty B.P. 1d p lb, For. 3d, ord to good, etc.), Price.

CINNAMON duty B.P. 3d p lb, For. 6d

Table with 2 columns: Item (Ceylon, per lb—1st, 3 3 4 10, second, etc.), Price.

Spirits—Kum duty 9s 4d p gallon

Table with 2 columns: Item (Jamaica, 10 to 20, O P, per gal, etc.), Price.

Sugar duty B.P. 24s

Table with 2 columns: Item (W I, B P br, d p, p cwt 53 0 56 6, middling, etc.), Price.

REFINED

Table with 2 columns: Item (Bounty in B. ship, per cwt, refined single 30s 8d, etc.), Price.

Foreign, 63s

Table with 2 columns: Item (Rio, brown and yellow, 15 6 19 0, white, etc.), Price.

Other Foreign, 63s

Table with 2 columns: Item (Bahia, brown and yellow, 17 6 20 0, white, etc.), Price.

Porto Refined

Table with 2 columns: Item (Bounty in B. ship, per cwt, refined single 30s 8d, etc.), Price.

Wine duty 5s 6d per gal

Table with 2 columns: Item (Port, per pipe 17 0 52 0, Claret, etc.), Price.

SUGAR—REF. contd. bd s d s d

Table with 2 columns: Item (Extra fine, 29 9 0 0, Pieces, etc.), Price.

Tallow

Table with 2 columns: Item (Duty B.P. 3d, For. 3s 2d p cwt, N. Amer. melted, etc.), Price.

Tea duty 2s 1d

Table with 2 columns: Item (Bohea Canton, per lb, bd 0 4 0 5, Fokien, etc.), Price.

Timber

Table with 2 columns: Item (Teake, Afr. duty 10s p 1d 11 0 12 0, Oak, etc.), Price.

Deal duty B.P. 2s p 1d, For. 1 12s

Table with 2 columns: Item (Geffe, 14ft 3in by 9, 31 0 32 0, Stockholm, etc.), Price.

Tobacco duty 3s per lb

Table with 2 columns: Item (Maryland, per lb, bond, fine and good coloured, etc.), Price.

Turpentine duty 1d p cwt

Table with 2 columns: Item (Spirits of, duty For. 5s, 32 0 32 6, Wool—English, etc.), Price.

Wool—English

Table with 2 columns: Item (Fleeces, So. Down hogs, 15 10 16 0, Half-bred hogs, etc.), Price.

Wool—Foreign

Table with 2 columns: Item (Austrian, Bohemian, etc.), Price.

Wool—Saxon and Silesian

Table with 2 columns: Item (Saxon, 1st and 2d Elect, 2 9 5 6, Silesian, etc.), Price.

Wool—Australian and V D L

Table with 2 columns: Item (1st Combing, 1 5 2 3, 2d do, etc.), Price.

Wool—Port

Table with 2 columns: Item (1st Combing, 1 3 2 5, 2d do, etc.), Price.

Wool—Sherry

Table with 2 columns: Item (1st Combing, 1 1 1 6, 2d do, etc.), Price.

Wool—Madeira

Table with 2 columns: Item (1st Combing, 1 1 1 6, 2d do, etc.), Price.

For Remarks, see our "Latest City Accounts" in Weekly Summary.

Corn Markets.

CORN EXCHANGE, MONDAY, Feb. 17.—The weather is clear to-day and frosty, with SE. wind. The arrivals during last week were short, and there is not more than the usual supply this morning. Wheat scarcely so saleable as last Monday. For barley some of the country markets are reported better, but we find no improvement in the demand here. Oats continue rather dull. In beans and peas no improvement. Flour trade not worse.

Table of Corn Markets with columns for British and Foreign and Colonial, listing various types of wheat, barley, and oats with their respective prices.

Table of Foreign and Colonial grain, listing items like Wheat, White Spanish, Tuscan, and others with prices in Free and In bond.

CORN EXCHANGE, FRIDAY, Feb. 21.—The weather continues clear with sharp frost—wind to-day southwest. The arrivals during the week have been liberal. Wheat dull, barley not worse, oats dull, beans and peas no change, flour trade slow. The only relief to the market arises from the demand for spring seed, but this is almost a retail business.

AVERAGES

From the London Gazette of Friday last.

Table of Averages showing prices for Wheat and Barley across various districts like London, Essex, Hertfordshire, etc., with columns for Quarters sold and Average Price.

COMPARATIVE PRICES OF GRAIN.

Table comparing grain prices from the Gazette of Friday, Feb. 14, 1845, and the Gazette of Friday, Feb. 16, 1844, for Wheat, Barley, Oats, Rye, Beans, and Peas.

ACCOUNT OF CORN ARRIVED IN LONDON, From February 10 to 15, 1845, inclusive.

Table showing the account of corn arrived in London, listing quantities for English, Scotch, Irish, and Foreign grain, along with total quantities for the week and year.

Total Quantity of all other kinds of Pulse and Grain. Malt, Rye, Tares, Linsced, Rapeseed, Mustardseed, and Seed.

Provision Markets.

BUTTER AND BACON.

LONDON, MONDAY, Feb. 17.—The arrivals last week from Ireland were 3587 firkins butter, and 3749 bales bacon, and from foreign ports 4111 casks butter. We continue to have a fair demand for butter, and during the week sales to some extent were effected, at about previous prices. Fine Dutch has advanced to 106s to 108s per cwt. Owing to a large stock of bacon on hand, the trade still rules dull, and dealers take in small quantities landed to supply immediate wants. Pigs continue high in Ireland, and the manufacturers cannot afford to sell free on board in proportion to prices landed; there are therefore none offering. Hams met a fair sale. Lard firmer.

Stocks and deliveries for week ending February 8.

Table of Stocks and Deliveries for Butter and Bacon, showing Stock and Delivery figures for 1843, 1844, and 1845.

NEWGATE AND LEADENHALL.

MONDAY, Feb. 17.—Although the arrivals of slaughtered meat up to these markets since this day se'night have been considerably less than in the preceding weeks, they have proved seasonably large. The supplies of meat killed in the metropolis having been somewhat extensive, the general demand has ruled inactive, and previous rates have been with difficulty supported. Several carcasses of foreign beasts and sheep have been on offer; but their quality has not been to say first-rate. FRIDAY, Feb. 21.—There was a fair average amount of business doing here, at our quotations.

At per stone, by the carcase.

Table of meat prices at Newgate and Leadenhall, listing Beef, Mutton, and Veal with various grades and prices.

SMITHFIELD.

MONDAY, Feb. 17.—The imports of live stock from abroad for our market have not been so extensive as in the preceding weeks, yet they have proved rather numerous, they having amounted to 136 sheep, and 93 oxen and cows, all from Holland. To-day there were on sale here 70 beasts and 90 sheep, the whole of which were in very moderate condition, and sold at corresponding prices.

The numbers of beasts arrived from our various grazing counties were less than those exhibited on Monday last, owing to which, the increased attendance of buyers, and to the dead markets being tolerably well cleared of their late country arrivals, the beef trade was somewhat better, and in some few instances the prime Scots, which were scarce, commanded an advance of 2d per 8lbs. In all other kinds of beef, however, not the slightest improvement was noticed.

The supply of sheep exhibited a decided falling off, yet it was quite equal to meet the wants of the trade. On the whole a slight improvement was noticed in the demand, but prices ruled about stationary, though they were fully supported.

The number of calves was on the increase, owing to which the veal trade was heavy, on lower terms. For pigs we had a steady inquiry, at full prices. There were on sale about 2000 shorn sheep, and 200 lambs.

Per 8lbs to sink the offals.

Table of meat prices at Smithfield, listing Coarse and inferior beasts, Prime Scotch, and Coarse and inferior sheep, along with Pr. coarse wool and Pr. small do.

FRIDAY, Feb. 21.—We had a fair average number of beasts on sale in our market. The beef trade was in a very sluggish state, and Monday's quotations were not supported. There were on offer 60 beasts and 25 sheep from Holland, and 100 Scots from Scotland. The numbers of sheep were small, yet the inquiry for them was heavy, at barely late rates. Calves were very dull at a decline of from 2d to 4d per 8lbs. Pigs moved of steadily at our quotations. Milch cows sold at from 16l to 19l each, including their small calf.

Supply at market: Beasts 794—Sheep 3130—Calves 108—Pigs 290.

BREAD.

The prices of wheaten bread in the metropolis are from 7d to 7½d; of household ditto 5d to 6½d per 4 lbs loaf.

POTATOES.

SOUTHWARK, WATERSIDE, MONDAY, Feb. 17.—The supply during the week has been moderate compared with former arrivals, yet the supply is greater than the demand, as the quantity from Yorkshire has been unusually large. The weather has had a tendency to check vegetation, and increase the consumption of potatoes; still our market was considerably depressed, and the annexed quotations were barely maintained.

Table of potato prices from various regions like York reds, Perth do, Fifeshire do, etc., with prices per bushel.

HOPS.

BOROUGH, MONDAY, Feb. 17.—The market for hops continues quiet, and the quotations have undergone no alteration.

BOROUGH, FRIDAY, Feb. 21.—For pockets of last year's growth we have an improved demand, at very full prices; but in all other kinds of hops comparatively little is doing, at late rates.

TALLOW.

LONDON, MONDAY, Feb. 17.—During the week there has been a fair demand, especially compared with the same period last year, but the market is heavy as to price; this is caused, in some measure, by the reduction of 1s 6d per cwt in town tallow, which is a very unusual circumstance at this season of the year. There is very little business doing in new Y.C. for the autumn. The quotation is 39s 6d sellers.

Particulars of Tallow.

Table of tallow prices, listing Stock this day, Delivery last week, Do. from 1st June, Arrived last week, Do. from 1st June, Price of Y.C., Price of Town, and Rough fat.

RAW HIDES.

Table of raw hide prices, listing Best steers and heifers, Middling hides, Inferior ditto, and Lamb-skins.

SHEEP & CALF SKINS.

Table of sheep and calf skin prices, listing Market wool and Short ditto.

COAL MARKET.

MONDAY, Feb. 17.—Adair's Main 16s—Carr's Hartley 16s 6d—Eden Tanfield 16s 6d—Hastings's Hartley 16s and 16s 6d—Holywell Main 17s and 17s 6d—Nelson's West Hartley 16s 9d—New Tanfield 16s 6d—Old Ponton 16s—Ravensworth's West Hartley 16s 6d—Tanfield Moor 19s 6d—Townley 16s—West Wylam 16s 3d—Wylam 16s. Wallsend: Clark and Co. 15s 6d—Clennell 15s 6d—Heaton 18s—Hedley 17s—Hotspry 17s—Killingworth 17s 6d—North Durham 16s—Braddyl's Heaton 20s 6d—East Hetton 16s 6d and 16s 9d—Hetton 20s 3d and 20s 6d—Lambton, 20s and 20s 3d—Lumley 18s—Sherburne 20s—Stewart's 20s 6d—Kelloe 18s 9d—Brown's Deanery 18s—Richardson's Tees 17s—Tees 19s 6d—West Hetton 17s. Brynmanan 20s 6d—Cowpen Hartley 17s—Lewis's Merthyr 21s—Morgan's Stone 22s. Ships arrived 102.

WEDNESDAY, Feb. 19.—Buddle's West Hartley 16s 6d—Carr's Hartley 16s 6d—Holywell Main 17s—Nelson's West Hartley 16s 6d—New Tanfield 16s 3d—Ord's Hartleugh 15s—Tanfield Moor 19s 6d—Taylor's West Hartley 16s—West Hartley 16s 6d—West Wylam 16s 3d—Wylam 16s. Wallsend: Clark and Co. 16s 3d—Clennell 16s 3d—Gosforth 18s—Killingworth 17s—Braddyl's Hetton 20s 3d—East Hetton 17s—Houghall 18s 6d—Hetton 20s 3d—Hylton 18s—Lambton 20s—Lumley 18s 6d—Russell Hetton 19s 3d—Whitwell 18s 6d—Caradoc 20s—Hartlepool 20s—Kelloe 18s 6d—Leasingthorne 19s—South Kelloe 18s 6d—Adelaide 19s 6d—Seymour Tees 18s 6d—South Durham 18s—Tees 19s 6d—Tenant's 17s—Brynmanan 20s—Cowpen Hartley 17s—Morgan's Stone 22s—West Hartley Netherton 16s 6d. Ships arrived 16.

HAY MARKETS.

Thursday, Feb. 20.

SMITHFIELD.—Coarse meadow hay, 3l 10s to 4l 10s; useful ditto, 4l 12s to 5l 3s; fine upland ditto, 5l 4s to 5l 8s; clover hay, 4l 10s to 6l 0s; oat straw, 1l 16s to 1l 18s; wheat straw 1l 18s to 2l 0s per load. Supply moderate, and trade tolerably steady.

CUMBERLAND.—Coarse meadow hay, 3l 10s to 4l 10s; useful ditto, 4l 12s to 5l 3s; fine upland ditto, 5l 4s to 5l 10s; clover hay, 4l 10s to 5l 7s; oat straw 1l 16s to 1l 18s; wheat straw, 1l 18s to 2l 0s per load. A fair average supply, and a firm demand.

WHITECHAPEL.—Coarse meadow hay, 3l 10s to 4l 15s; useful ditto, 4l 16s to 5l 4s; fine upland ditto, 5l 3s to 5l 10s; clover hay, 4l 10s to 6l 0s; oat straw 1l 16s to 1l 18s, wheat straw 1l 18s to 2l 0s per load. Trade on the whole dull at the above quotations.

Liverpool Weekly Import List.

Imported from the 7th to the 15th Feb. 1845, inclusive. By 1 vessel from China—2 Calcutta—1 Bombay—1 Mauritius—1 Africa—7 Ichaboe—1 Demerara—1 Lima 8 Valparaiso—1 Callao—1 Parabiá—1 Rio Janeiro—1 Belize—1 New York—1 Charleston—2 Savannah—1 Apalachicola—2 New Orleans—1 Mobile—1 Newfoundland—2 Egypt—3 Taganrog—1 Seville—1 Oporto 2 Ostend—1 Kertch :—

Nitrate of Soda ...160 tons Oil—Cocoa nut...62 cskns Palm ...1162 cskns Train ...279 cskns Pepper ...147 bgs Rice—E. I. ...5725 bgs Rum—B. P. ...131 pns, 40 hhd's, 58 brls East India 95 pns 9 hhd's Sa'p'tre...222 bgs Seed—Clover ...53 cskns Flax ...50 tes Lined 3500 qrs, 800 pkts Silk—Raw ...56 bks Sugar—B. P...147 hhd's, 2 tes, 63 brls Bencal...3751 bgs, 11 hhd's Mauritius...7386 bgs Tallow—Amer. ...12 cskns European ...420 cskns Tapioca ...301 brls, 41 1/2 do Tar ...900 brls Tea...2405 chsts, 3090 1/2 do, 922 bks Tincal...44 bags Tobacco ...134 hhd's Turmeric ...60 pkts Turpentine...673 brls Wheat ... qrs Wool ...957 bls

Departure of Mails.

EAST INDIES, via Southampton, on the morning of the 3rd of every month. MARSILLES, on the morning of the 7th of every month. SYDNEY, on the morning of the last day of every month. WEST INDIES, on the morning of the 2nd and 17th of every month. AMERICA, on the morning of the 3rd and 18th of every month.

Regular Steam Packets

leave London for HAVRE—Sunday morning, eight o'clock. BOULOGNE—Every day but Monday, according to the tide. CALAIS—Sunday, Thursday, and Friday, according to the tide. OSTEND—Sunday, Tuesday, Wednesday, and Saturday, according to the tide. ANTWERP—Sunday morning, 11 o'clock; Thursday, ROTTERDAM—Wednesday and Saturday mornings nine o'clock; Sunday, eight and 12 alternately. HAMBURGH—Wednesday and Saturday mornings according to tide.

BIRTHS.

On the 16th inst. the lady of N. McCann, Esq. surgeon, of Parliament street, of a daughter. In Hertford street, May fair, the Hon. Mrs Scott, of a daughter. On the 13th inst. in Doughty street, Mecklenburgh square, Mrs F. Ferguson Camroux, of a daughter. On the 20th inst. at Grosvenor crescent, the Hon. Mrs Stanley, of a daughter.

MARRIAGE.

On the 20th inst. in the parish church of Hartlebury, in the county of Worcester, by the Rev. John Peel, canon of Canterbury, Richard Tattersall, Esq. of Grosvenor place, to Charlotte Mary, youngest daughter of the late Rev. W. J. Carless, of Felsted, Essex.

DEATHS.

At Guernsey on the 14th inst. Thomas Hart Davies, Esq. formerly President of the Medical Board, Madras. On the 15th inst. after a few days illness, Mr Joseph Mahon, of 106 Blackman street. Borough, aged 63. On the 17th inst. in Bloomsbury place, from an attack of paralysis, Thomas John Davis, Esq. Secretary to the National Benevolent Institution, in his 54th year. At Brighton, on the 13th inst. General the Earl of Eppingham, G.C.B. Colonel of the 3d Regiment of Infantry, in the 78th year of his age. On the 7th inst. at Marseilles, aged 17, Georgina, eldest daughter of Alexander Turnbull, Esq. British Consul in that city. At Southampton on the 12th inst. most sincerely regretted, after a short illness, Lieutenant E. N. Kendall, R.N. marine superintendent of the Peninsula and Oriental Steam Company. This promising officer served on several expeditions in the Arctic and Antarctic Seas, and accompanied the last expedition of Sir John Franklin to the Polar Sea, between the years 1825 and 1827, and was the companion of Dr Richardson on that branch of the expedition which discovered and delineated the northern coast of America lying between the Mackenzie and Coppermine rivers. On the 13th inst. in his 80th year, Swynfen Jervis, Esq. of Tavistock place, Russell square. At St Petersburg, on the 30th ult. his Excellency Admiral Greig, Member of the Imperial Council, and Senator of Russia, and Knight of all the Russian Orders. On the 19th inst. at his home in Cumberland street, Dr Herberden, in the 78th year of his age. On the 30th ult. at Dalzell house, Lanarkshire, Caroline Ka'herline, only daughter of the Hon. William Erskine Cochrane, and niece of the Earl of Dundonald. At Havana, on the 16th of December last, Mary Ann Hartley, wife of Joseph Tucker Crawford, Esq. her Majesty's Consul General in Cuba. On the 6th inst. at the rectory house, Church Eaton, Staffs dshire, Harriet, wife of the Hon. and Rev. Arthur C. Talbot, aged 30. In the European General Hospital, Bombay, on the 18th December, of traumatic tetanus, Mr Archibald Sharpe of Edinburgh, of the Times Press, aged 27. On the 9th inst. aged 22, Carleton Graham Nicholson, only son of Mr Richard Nicholson, wine merchant, London.

ADVERTISEMENTS.

FREEMASONS' and GENERAL LIFE ASSURANCE COMPANY, 11 Waterloo Place, Pall Mall, London. Business transacted in all the branches, and for all objects of Life Assurance, Endowments, and Annuities, and to secure a prudent Reverend, &c. Information and Prospectuses furnished by JOSEPH BERRIDGE, Secretary.

PRICE and GOSNELL'S PERFUMERY. NOTICE.—EXECUTOR of the late JOHN GOSNELL versus REES PRICE, PERFUMER, 28 Lombard street.—The Judges in the Court of Exchequer this day decided in favour of the plaintiff in this case. The defendant, Rees Price, had disposed of his interest in the Perfumery and other trades carried on by the late firm of Price and Gosnell, to the late Mr John Gosnell (father of the parties now carrying on business under the firm of John Gosnell and Co, 12 Three King court, Lombard street), and bound himself, under forfeiture of 5,000l, not to commence business within the Cities of London or Westminster, or within the distance of 600 miles from the same, and notwithstanding this, had carried on business. This action was brought to recover liquidated damages for such breach of contract. 12 Three King court, Lombard street, Jan. 27, 1845.

THE PERFECT SUBSTITUTE for SILVER.—The material RIPPON and BURTON offer to the Public has for the last ten years been found equal to Silver in appearance and sweetness, and superior to it in durability. Of the prices of Tea Sets, Waiters, Candelsticks, and all articles hitherto made in Silver, a detailed Catalogue, with Engravings, will be sent (gratis) post free.

Fiddle Threaded Victoria Pattern Pattern Pattern Table spoons & forks, full size, 12s 0d...28- 0d...30s 0d Dessert do do do 10s 0d...21s 0d...23s 0d Tea do do do 5s 0d...11s 0d...12s 0d Gravy do do do 3s 0d... 6s 0d... 7s 0d

FENDERS, STOVES, and FIRE-IRONS. The largest assortment of STOVES and FENDERS, AS WELL AS GENERAL IRONMONGERY, IN THE WORLD, is now on sale at RIPPON and BURTON'S extensive warehouses, 39 Oxford street, corner of Newman street (just removed from Wells street). Brig T steel fenders, to 4 feet, from 30s each; do do, with ormolu ornaments, from 60s; rich bronzed scull do, with steel bar 10s 6d, iron fenders, three feet, 4s 6d; four feet, 6s; do bronzed, and fitted with standards, three feet, 9s; four feet, 11s; wrought iron kitchen fenders, three feet, 4s 6d; four feet, 6s; bright register stoves, with bronzed ornaments, and two sets of bars, from 5 guineas; do do, with ormolu ornaments, from 9l 10s; black lining-room register stoves, two feet, 20s; three feet, 30s; bed-room register stoves, two feet, 16s; three feet, 24s. The new economical Thermo stove, with fender and radiating hearthplate, from 8l 5s. Fire-irons for chambers, 1s 9d per set; handsome do, with cut heads, 6s 6d; newest pattern, with elegant bronzed heads, 11s. A variety of fire-irons, with ormolu and richly-cut heads, at proportionate prices. Any article in furnishing ironmongery, 30 per cent under any other house, while the extent and variety of the stock is without any equal. The money returned for every article not approved of.—Detailed catalogues, with engravings, sent (per post) free.—Established (in Well street) 1820.

MERCHANT'S, TRADESMAN'S, and GENERAL MUTUAL LIFE ASSURANCE and NATIONAL BENEFIT SOCIETY.

Chief Offices—5 CHATHAM PLACE, LONDON. Trustees—Quarles Barris, Esq.; A. d. Sir John Key, Bart.; T. R. Kemp, Esq. ADVANTAGES of the Merchant's Insurance Society:— 1. Moderate Rates of Premium, and an Ample Security Fund. 2. Premiums received monthly, quarterly, half-yearly, or yearly. 3. The application of the principle of the BENEFIT SOCIETY and SICK CLUB to the Middle Classes, in connection with Life Assurance and Deferred Annuities. 4. The benefit of being able to BORROW two-thirds of the premiums paid, after the expiration of three years. 5. A liberal system of LOAN, on satisfactory personal security. 6. CREDIT given for half the first five years' premiums. 7. Three-fourths of all Deferred Annuity Premiums RETURNED in case of death before the age stipulated. 8. Division of Profits every five years, to be applied either in the reduction of future Premiums, or in addition to the sum assured. 9. CLAIMS payable in three months after the proof of death; and £10 per cent on the amount insured may be received immediately, if required. 10. Female Lives insured at Premiums considerably lower than that of Males.

Premiums for the Assurance of £100 :—

Age.	With Profits.	Age.	Without Profits
20	£ s. d. 1 16 6	20	£ s. d. 1 12 2
25	2 1 2	25	1 17 4
30	2 5 9	30	2 1 10
35	2 12 5	35	2 8 5 1
40	3 1 3	40	2 17 2

To the mortality attendant on residence in various climates, or protracted voyages in distant parts of the world, and to the corresponding sea risk, the attention of the Society has been especially directed, and a most extensive series of Tables formed, so as to grant WHOLE WORLD, or FOREIGN POLICIES, to particular stations and risks, on the most liberal terms. Parties of respectability, influence, and energy, living in any part of the Metropolis or the suburbs, or in the maritime or inland towns of the empire, are required as agents, and will on application meet with every consideration. Prospectuses and every other information may be obtained at the Office in London, or of any of the Provincial Agents. THOMAS MUSGRAVE, Secretary.

BYNNER'S PATENT ECONOMIC GAS-BURNER. Nos. 000 00 0 1 2 3 4 5 Equal in candles to 7 9 12 15 18 22 28 32 Burns Gas per hour not exceeding ... 3ft 5ft 5 1/2ft 6 1/2ft 7ft 8 1/2ft 11ft 12ft The cost of Gas, at London price, 7s per 1000, is 1d per dozen feet.

The accuracy of the above calculations may be tested by Meters at the Warehouse.

PATENT NIGHT BOLT.

THE patent Night Bolt is the most simple thing of the kind which has been made, and is entirely free from all the defects of those heretofore in use. By the action of the line at the bed-head, the door is instantly fastened with the greatest security; or as easily unfastened. The door cannot become fastened or unfastened by accident, and as the article is in one piece, the bolt is out of the way when the door is open. They are much neater than any other, and cannot be injured by neglect.

May be had wholesale

At JAMES ARTHUR MILES'S, Bell and Crank, Key and General Brass Foundry, and Gas Furniture Warehouse, 13 Pancras lane, Queen street, Cheapside.

ALSO, SMITH'S PATENT ALARUM TRIGGERS, For Doors and Windows, and Alarums; PORTER LATCHES AND WATER CLOSET TRIGGERS. STEWART'S PATENT CASTOR AND ELASTIC HINGES.

All these Articles have lately been Patented, and are now first introduced to the public. They have been submitted to many of the most eminent Architects, and are pronounced to be very important improvements.

PERFECT FREEDOM from COUGH in TEN MINUTES after use, and a Rapid Cure of ASTHMA and CONSUMPTION, and all Disorders of the Breath and Lungs, is insured by Dr LOCOCK'S PULMONIC WAFERS.

The truly wonderful powers of this remedy have called forth Testimonials from all ranks of society in all quarters of the world. The following has just been received from the Rev. J. Stainsby, Rector of Hanover, Jamaica, dated Nov. 20, 1844.

Gentlemen.—Having been cured of an obstinate and distressing Cough, under which I laboured for the last eleven months by the use of your Pulmonic Wafers, I take the liberty of addressing you these few lines, hoping that my feeble testimony of their efficacy may be the means of inducing those who suffer as I have to apply to so safe and effectual a remedy.—I am, Gentlemen, your obliged servant, J. STAINSBY, Rector of Hanover, Jamaica.

The following particulars of rapid cure of Asthma of fourteen years' standing, are from Mr J. E. Bignell, Holyhead Road, Wednesday, and addressed to Mr Ladbury, surgeon there :—

Sept 6, 1844.

Sir—When I had the first box of Dr Locock's Wafers from you, I was labouring under one of those attacks of asthma, to which I have been subject now for about fourteen years. I have had the best medical advice the neighbourhood could afford, including two physicians at Birmingham, and one at Wolverhampton, but with no success. My breathing was so very difficult that I expected every inspiration to be my last; as for sleep that was impossible, and had been so for several weeks.

The first dose (ONLY TWO SMALL WAFERS), gave me great relief—the second more so,—in short, the first box laid the ground work for the cure, which only four boxes has effected, and I am now quite well. I remain, Sir, your most obliged, G. E. BIGNELL.

THE FOLLOWING HAVE JUST BEEN RECEIVED: From Mr P. Roberts, Chemist, Ranelagh street, Liverpool, January 2d, 1845.

Gentlemen,—I send you two cases of Cures which I have received since my last, and I think it would be doing good to advertise the Wafers in Liverpool, as they give very great satisfaction to all who take them—they are quite the leading article for Coughs and Colds this Winter.—Yours, &c. P. ROBERTS.

RAPID CURE OF COUGH AND DIFFICULTY OF BREATHING.

To Mr P. Roberts, Ranelagh street.

Hale, near Liverpool, December 10th, 1844. Sir,—I write to inform you of the great benefit I have received from taking Locock's Wafers, which you recommended to me. I was so much oppressed at my chest that when I lay down a coughing fit came on with such violence that I have often thought I should not live to see the morning; but now I can sleep a whole night without coughing after taking only two boxes of Wafers. (Signed) J. HAYES.

REMARKABLE CASE OF IMPROVEMENT OF THE VOICE.

From the celebrated Infant Thalia.

Jan. 15, 1845.

Sir,—My little girl, known as the Infant Thalia, suffered lately very severely from a cough, and relaxed uvula, so much so that she could not fulfil her professional duties. Various remedies were tried without success, until a friend recommended your Pulmonic Wafers; their beneficial effect was instantly apparent, and a cure speedily effected. The continued use of them I find materially improves the tone and power of the voice. I could not let this very effectual cure pass over without informing you of it, in the hope that you might make it known for the benefit of others similarly suffering. I shall be happy to answer any inquiries. S. SMITH.

49 Great Queen street, London. The particulars of many hundred Cures may be had from every agent throughout the Kingdom and on the Continent.

Dr LOCOCK'S WAFERS give instant relief, and a rapid cure of asthmas, consumptions, coughs, colds, and all disorders of the breath and lungs.

To SINGERS and PUBLIC SPEAKERS they are invaluable, as in a few hours they remove all hoarseness, and increase the power and flexibility of the voice. They have a most pleasant taste.

Price 1s 1/2d, 2s 6d, and 11s per box; or sent free by post for 1s 3d, 3s, or 11s 6d, by DA SILVA & Co. 1 Bride lane, Fleet street, London. Sold by all medicine vendors.

PATRONISED BY HER MAJESTY,
H. R. H. PRINCE ALBERT, THE ROYAL FAMILY,
AND THE
SEVERAL COURTS OF EUROPE.

ROWLAND'S MACASSAR OIL.
THIS elegant, fragrant, and pellucid oil, in its preservative, restorative, and beautifying qualities, is unequalled over the whole world. It preserves and reproduces the hair, prevents it from turning grey, or, if so changed, restores it to its original colour; frees it from scurf and impurity, and renders it soft, silky, curly, and glossy.

CAUTION.—Each genuine bottle has the words "Rowland's Macassar Oil" engraved in two lines on the wrapper; and on the back of the wrapper nearly 1,500 times, containing 29,028 letters. Without this none are genuine. Price 3s. 6d.; 7s.; Family Bottles (equal to four small), 10s. 6d.; and double that size, 21s. per bottle.

ROWLAND'S KALYDOR
Pleasingly dissipates all Pimples, Spots, Blotches, Redness, Tan, Freckles, and other Defects of the Skin. Gentlemen will find it peculiarly grateful after shaving in allaying the irritation of the skin.

Price 4s. 6d. and 8s. 6d. per bottle, duty included.
ROWLAND'S ODONTO, OR PEARL DENTIFRICE.

A fragrant white powder, prepared from Oriental Herbs of inestimable virtue for strengthening, preserving, and cleansing the Teeth.

It eradicates the facitious formation of tartar, and by the removal of that extraneous substance, lends a salutary growth and freshness to the gums. It removes from the surface of the Teeth the spots of incipient decay, polishes and preserves the enamel, imparting the most pure and pearl-like whiteness, while, from its salubrious and disinfecting qualities, it gives sweetness and perfume to the breath.

Price 2s. 9d. per box, duty included.
CAUTION.—Spurious imitations are frequently offered for sale under a fictitious name or the word "Genuine." It is therefore imperative on purchasers to see that the word "ROWLAND'S" is on the wrappers. The Proprietor's signature is also engraved on the Government Stamp thus—

A. ROWLAND & SON, 20 HATTON GARDEN,
And affixed to the KALYDOR and ODONTO.
* * * All others are FRAUDULENT COUNTERFEITS.

N.B.—The principle on which each article is prepared is confined solely to the knowledge and practice of A. ROWLAND & SON, 20 HATTON GARDEN, LONDON,—the amalgamation of their purely vegetable materials neutralizes all attempts to separate their component parts, and thus proves the imposition of all other articles bearing the same names.

The genuine preparations are sold by the Proprietors, and by Chemists and Perfumers.

SIGHT RESTORED—NERVOUS HEADACHE AND DEAFNESS CURED.

UNDER THE PATRONAGE OF HIS LATE MAJESTY,
H. R. H. THE DUCHESS OF KENT, AND THE
LORDS OF THE TREASURY.



A few of the many thousand Testimonials of Sight Restored and Deafness cured by GRIMSTONE'S EYE SNUFF—

To Mr W. Grimstone, 434 Oxford Street,
General Post Office, Inland Department,
9th Oct. 1844.

SIR,—For the last 3 or 4 years I have been labouring under a nervous deafness, so much so at times as to be almost incapable of hearing. After trying several very eminent aurists, from whom I derived scarcely any relief, I was induced, at the solicitation of a friend, to try your excellent Eye Snuff; I accordingly, procured one of your small canisters, after taking which I found considerable benefit, so much so that I sent for two more, which, having used, I found my hearing completely restored, and I have not been deaf since. I should mention, that the time I commenced taking your Eye Snuff was in April last, and have continued taking it since.—I remain, sir, your obedient servant, WM. H. ADAMS.

Mr W. Calvert, wood engraver, 35 Tavistock street, Covent Garden, cured of weakness of sight of long standing. Aug. 12, 1844.

Mrs Macgregor, cured of deafness, from which she had suffered for many years. Granton, Scotland, April 20, 1844. Witness, Mr Shuter, Kentbury, Berks.

G. J. Guthrie, Esq. F.R.S. This eminent surgeon strongly recommends Grimstone's Eye Snuff.—See J. B. Lac field's letter.

Dr Abernethy used it, and says that able Physician it was termed the Faculty's Friend and Nurse's Vade Mecum.

Dr Andrews also recommends its use as a preventive. See his Reports in Nov. 1831. He states that the tenacious sympathy of the membrane, within the nostrils, with the nervous system, that Grimstone's Eye Snuff, when frequently taken, must be of the greatest benefit to the consumer; and further recommends its universal adoption as a preventive.

Dr Thomson of Hatfield having witnessed many cases of cure, both of headache and ophthalmia, has kindly given his testimony thereof.

G. W. M. Reynolds, editor of Chambers's London Journal, &c. &c., relieved of excruciating pains, and can now write without spectacles. 36 Stamford street, Blackfriars' road, 3d Oct. 1842.

Sold in canisters at 8d, 1s 3d, 2s 4d, 4s 4d, 8s, and 15s 6d each.

Any quantity can be forwarded through the General Post by sending money orders. A 2s 4d canister, with postage, will cost 3s. and so on in like proportion.

All letters addressed to W. Grimstone, 434 Oxford street, and 24 King street, Long Acre, London.
Herbary, Highgate.

SILVER SUPERSEDED,

AND those corrosive and injurious metals called Nickel and German Silver supplanted by the introduction of a new, and perfectly matchless

ALBATA PLATE.

C. WATSON (late Alderman), 41 and 42 Barbican and 16 Norton Folgate, aided by a person of science in the amalgamation of metals, has succeeded in bringing to public notice the most beautiful article ever yet offered, possessing all the richness of silver in appearance—with all its durability and hardness—with its perfect sweetness in use—and going as it does a chemical process, by which all that is noxious in mixed metals is entirely extracted—resisting all acids, may be cleaned as silver, and is manufactured into every article for the table and sideboard.

ALBATA PLATE.

Albata Plate	Good Fiddle	Very Strong Fiddle	Threaded	King's
Table spoons and forks ...	16 6 doz	21 0 doz	30 0 doz	35 0 doz
Dessert spoons and forks ...	12 6 —	16 6 —	25 0 —	28 0 —
Tea spoons ...	5 6 —	8 0 —	13 6 —	13 6 —
Salt spoons ...	6 0 —	12 0 gilt	18 0 —	18 0 —
Egg spoons ...	7 0 —	15 0 —	1 6 gilt	24 13 6 gilt 2s
Mustard do. ...	6 0 —	12 0 —	13 6 —	13 6 —
Gravy spoons ...	3 6 ea	4 6 ea	7 6 ea	7 6 ea
Sauce ladles ...	3 6 pair	4 6 pair	7 6 pair	7 6 pair
Soup ladies ...	6 6 —	8 0 —	11 0 —	12 0 —
Sugar sifters ...	3 6 ea	—	5 0 ea	5 6 ea
Sugar tongs ...	1 3 pair	1 9 pair	3 0 pair	3 0 pair
Fish knives ...	5 6 ea	8 6 ea	12 6 ea	10 6 ea
Butter knives	1 9 —	—	2 0 —	—
Skewers ...	4d inch	—	King's & Threaded	6d

	Octagon Handles	Threaded	King's
Table knives, with Albata plate handles, and warranted steel blades ...	22 6 doz	15 0 doz	25 0 doz
Dessert do. to match ...	18 6	19 6	19 6
Carver and fork ...	8 6 pair	8 6 pair	8 6 pair

C. Watson begs the public will understand that this Metal is peculiarly his own, and that Silver is not more different from gold than this metal is from all others; do its intrinsic merit alone he wishes it to be tested, and from the daily increasing eulogiums he receives, he is convinced that nothing can prevent its becoming an article of universal wear. C. Watson's handsome *Illustrated Catalogue and Price Current* is published, and Families, who regard economy and elegance, should possess them selves of this useful Book, which may be had Gratis and Post Free from the above address.

Ivory Table Knives 11s per dozen, dessert 9s; Carvers 3s 6d per pair.

	Table.	Dessert.	Carvers.
3 1/2 inch handsome Balance handle	18s doz	14s doz	15s 6d pair
4 inch Balance-handle, largest and best made...	20s —	16s —	7s 6d —
Ditto with Watson's Albata Plate Handles, equal to silver...	20s 6d	18s —	8s 6d —

Forks half the price of the above

FRUIT DESSERT KNIVES, with FRENCH FORKS, of C. WATSON'S NEW ALBATA PLATE (which is so rapidly superseding silver, in sets of 24 pieces, with ivory handles, 45s; carved ivory handles, 50s; Albert pattern handles, 50s; if in mahogany cases, 16s extra. The Establishments of C. Watson have ranked pre-eminent for 50 years for their superior Table Cutlery, the whole of which is marked with his name and address, and subject to exchange if not approved of.

THREE PAPIER MACHE TEA TRAYS, 35s; a set of three Gothic shape ditto (including the largest size) for 35s; three Gothic shape japanned ditto, 25s; three Sandwich shape ditto, 15s; and every article in Furnishing Hardware unusually low. Quality is here the primary consideration, hence their uninterrupted success for 50 years, and their present celebrity, as the best and most extensive Furnishing Warehouses in London.

THE PATENT PARAGON CAMPHINE, OR SPIRIT LAMP.

The New and Important Invention supersedes every other description of lamp, and possesses the following great advantages, viz.—The Light produced is equal to Gas, but with a more agreeable brilliancy, and at an expense so trifling that it may be considered as nearly a costless light. For cleanliness it cannot be surpassed, the Spirit being so pure that the operation of trimming does not soil the fingers, and if spilt upon the finest article of dress it will not even leave a stain. This Lamp may be used wherever artificial light is required, and can be fixed either to old pedestals or gas fittings. It is quite free from smoke or smell, having perfect combustion, and is not in any way affected by heat or cold, consequently suitable for all climates. The PATENT PARAGON LAMP is the only one that can be used with a straight chimney, which not only renders it very simple for cleaning, but prevents constant breakages from excessive heat. This splendid Light is equal to three Spem Oil Lamps, or twenty Mould Candles, and costs only Sixpence for ten hours, without any trouble after lighting.

Kept in every variety at C. Watson's, 41 and 42 Barbican, and at 16 Norton Folgate.

Other Camphine Lamps rendered smokeless, and Perfected for Six shillings each, by the Patent Paragon Apparatus as above.

The Pure and Odourless Lamp Spirit delivered to any part of London by C. Watson's carts, at 4s per gallon.

Sent for his ILLUSTRATED CATALOGUE.
To be had gratis.

GOUT and RHEUMATISM.—The never-failing effects of BLAIR'S GOUT and RHEUMATIC PILLS, in curing every description of Gout and Rheumatism, has secured for them a celebrity unequalled by any medicine of past or present times. They not only give relief in a few hours, where the patient has been driven nearly to madness by the excruciating tortures of this disease, but restore to perfect health in an inconceivably short space of time. They are equally speedy and certain in Rheumatism, either chronic or acute, lumbago, sciatica, pains in the head or face, and, indeed, for every rheumatic or gouty affection; in fact, such has been the rapidity, perfect ease, and complete safety of this medicine, that it has astonished all who have taken it; and there is not a city, town, or village in the kingdom, but contains many grateful evidences of the benign influence of Blair's Gout and Rheumatic Pills. Sold by Thomas Prout, 229 Strand, London, and by most medicine venders in the kingdom. Price 2s 9d per box.

EXTRAORDINARY! NEW CASES!!

ATTESTING THAT THERE IS

HEALTH FOR ALL!!

BY HOLLOWAY'S PILLS.

AN ASTONISHING CURE OF A CONFIRMED LIVER COMPLAINT!

MRS Mary Tanford, residing in Leather Lane, Holborn, London, has been labouring for five years under the effects of a diseased Liver, which produced Indigestion, Sick Headaches, Dimness of Sight, Lowness of Spirits, Irritability of Temper, Drowsiness, Occasional Swellings of the Body and Legs, with General Weakness and Debility. She attended the Hospitals at different periods, for about three years, but she only got worse instead of better, and her recovery at last appeared quite hopeless; but notwithstanding the very bad state of her health, she was, in about two months, restored to perfect health by the means alone of this all-powerful and efficacious Medicine—HOLLOWAY'S PILLS.

CURE OF A CASE OF GREAT DEBILITY OF THE SYSTEM, OCCASIONED BY THE

Baneful influence of Mercury, and the injurious effects of a long residence in Tropical Climates, by Holloway's Pills.

JAMES RICHARDS, Esq., a gentleman in the East India Company's Service, and who had resided for the last Seventeen Years in different parts of India, where his constitution had become much impaired from the influence of the climate and the injurious effects of powerful and frequent doses of that dangerous mineral, Calomel, which, together, made such inroads on his constitution as to oblige him to return home to England, and on his arrival he placed himself for some time under the care of a celebrated Medical Practitioner, but received no benefit from that gentleman's treatment; he was then advised by a friend (who had tried this Medicine) to go through a proper course of "HOLLOWAY'S PILLS," which he did, and in about four months his formerly shattered frame was so completely invigorated as to enable him to prepare himself again for his immediate return to India, whither he will embark early in the coming spring of this year, 1844. This gentleman is now residing in the Regent's Park, where he is well known, in consequence of his opulence and liberality.

IMMENSE DEMAND FOR HOLLOWAY'S PILLS IN THE EAST INDIES.

Extract of a Letter dated 20th September, 1843, from Messrs S. Ferdinand and Son (Agents for the Sale of "Holloway's Medicines," in the Island of Ceylon); these Gentlemen state,—

"All classes of people here are desirous to purchase your WONDERFUL MEDICINES, and we regret that we have now scarcely any left to meet the IMMENSE DEMANDS that are daily made upon us for them. We inclose you a testimonial from J. Davison, Esq., the Superintendent of Lord Elphinstone's Sugar Estate, at Caltura, Ceylon; and we can if necessary, send you abundant other proofs, not only from the middling classes, but also from the opulent and influential here, many of whom have derived immense benefit from the use of your invaluable medicine.

Copy of a Letter from J. Davison, Esq., which is the same alluded to in the Extract of the Letter above.
Caltura, 7th Aug. 1843.

"MY DEAR SIRS,—MRS DAVISON has received so much benefit already from HOLLOWAY'S PILLS, that I am induced to trouble you for another supply, viz., an Eleven Shilling Box.—Your's truly, J. DAVISON.
"To Messrs Ferdinand and Son, Holloway's Agents for the Island of Ceylon, Colombo."

TIME should not be lost in taking this remedy for any of these Diseases:—

Ague	Inflammation
Asthma	Jaundice
Bilious Complaints	Liver Complaints
Blotches on the Skin	Lumbago
Bowel Complaints	Piles
Colic	Rheumatism
Constipation of Bowels	Retention of the Urine
Consumption	Sore Throats
Debility	Sorefula or King's Evil
Dropsy	Stone and Gravel
Dysentery	Secondary Symptoms
Erysipelas	Tie-Douloureux
Female Irregularities	Tumours
Fevers of all kinds	Ulcers
Fits	Worms of all kinds
Gout	Weakness from whatever causes
Headache	
Indigestion	

These truly invaluable Pills can be obtained at the establishment of Professor Holloway, near Temple Bar (where ADVICE MAY BE HAD GRATIS), and of most respectable Venders of Medicine throughout the civilized world, and at the following prices:—1s 1/2d, 2s 9d, 4s 6d, 11s, 22s, and 33s each box.—There is a considerable saving by taking the larger sizes.

N.B.—Directions for the Guidance of Patients in every Disorder are affixed to each box.

COLLEGE of CHEMISTRY.—At a Meeting of the Provisional Council of the College of Chemistry, held on Tuesday the 14th instant, the Marquis of DOWNHIRE in the chair, a Committee was appointed to organise the institution, and prepare its Laboratory, and for other purposes connected therewith. Prospectuses and full particulars may be obtained at the Office, No. 7 St Martin's place, Trafalgar square, London.

Life Subscription, 10l. 10s.; Annual, 1l. 1s. A list of subscriptions will shortly be published.
JOHN GARDNER, M.D. *Provisional Sec.*
18th January, 1845.

TEA—WHOLESALE PRICES—CASH.
Black ... 2 8... 3 0... 3 4... 3 8... 4 0... 4 4 and 5 0
Green ... 3 4... 3 8... 4 0... 5 0... 6 0... 7 0
Coffee ... 0 9... 0 10... 1 0... 1 2... 1 4... 1 6 and 1 8
One pound free to any part of town; six pounds and upwards free to any part of England.
MANSELL and Co. 2 Bucklersbury, Cheapside.

SHIRT COLLARS.—The advantages of WELCH and MARGETSON'S registered SHIRT COLLAR consists in its fitting closer to the Neck, and retaining its Shape a greater length of time when in wear, combined with a greater degree of Comfort and Durability, than ordinary Collars, being made ENTIRELY OF LINEN.
Each Collar bears the name of "Welch and Margetson, London." To be had of most of the respectable Houses. Prices—No 1 quality, 12s per dozen; No. 2, 15s; No. 3, 18s.
CAUTION.—Any one making Shirt Collars of the "Registered Pattern" will be subject to a Penalty, under the Act of 5 and 7 Victoria 6, 65.

LEA and PERRINS' WORCESTER-SHIRE SAUCE, prepared from the Recipe of a Nobleman in the county.
"Great Western steam-ship, June 6, 1844.—The cabin of the Great Western has been regularly supplied with Lea and Perrins' Worcestershire Sauce, which is adapted for every variety of dish, from turtle to beef, from salmon to steaks, to all of which it gives a famous relish. I have great pleasure in recommending this excellent sauce to captains and passengers for its capital flavour, and as the best accompaniment of its kind for a voyage."
(Signed) "JAMES HOSKEN."
Sold wholesale by the proprietors, Messrs Lea and Perrins, Worcester; Messrs Barclay and Sons, Farringdon street; and the principal Oil and Italian Warehousemen in London; and retail by the usual vendors of sauces.

BATTLE of WATERLOO.—New Model, upon a very large scale, representing the splendid Charge, in the earlier part of the Battle, by the British Heavy Cavalry under the Marquis of Anglesey, and by the British Infantry under Sir Thomas Picton.—Egyptian Hall, Piccadilly. Open from 11 in the morning till 9 in the evening. Admission 1s.
The modeller has certainly been most successful in placing before the public one of the most complete representations of a battle.—*Times, Dec. 25th.*

THE BEST STEEL PENS.
GEORGE and JOHN DEANE have constantly in stock a large assortment of WINDLE'S CELEBRATED STEEL PENS, comprising not less than one hundred and fifty varieties, adapted to all the exigencies of Penmanship. Deane's Two-hole Black Pen, the very fac simile of the natural quill, is the general favourite with the clergy, the legal profession, and with merchants, bankers, and their assistants.—George and John Deane, 46 King William street, London Bridge.

Vauxhall Composite Candles, 8s 6d per doz. PRICE'S PATENT CANDLES, 10s 6d per doz. GENUINE WAX CANDLES, 8s per doz.
THESE three sorts of CANDLES are all precisely alike in their burning qualities, but the Vauxhall Composites are rather softer than the Price's Patent, and thence the difference in price. Even those who are compelled to study economy alone, should burn them in preference to Tallow dips.
Patent Cocoa Nut Lamp Oil, warranted equal in every respect to the finest Sperm, 4s per gallon.
WM. MARCHANT, 253 Regent Circus, Oxford Street.

NATIONAL LOAN FUND LIFE ASSURANCE SOCIETY, 26 Cornhill, London.—Capital 500,000l.—Empowered by act of Parliament.—This Institution offers many important and substantial advantages with respect to both Life Assurances and Deferred Annuities. The assured has, on all occasions, the power to borrow, without expense or forfeiture of the Policy, two-thirds of the premiums paid, (see table); also the option of selecting benefits, and the conversion of his interests for terms of years are granted on the lowest possible rates.
DIVISION OF PROFITS.—The steady success and increasing prosperity of the Society has enabled the Directors, at the last annual investigation, to declare a second Bonus, averaging 60 per cent on the amounts invested on each Policy effected on the Profit scale.
EXAMPLES:

Age	Sum	Premium	Year	Bonus added	Bonus in cash	Permanent reduction of Premium	Sum the assured may borrow on Policy
	l.	l. s. d.		l. s. d.	l. s. d.	l. s. d.	l. s. d.
60	1000	74 3 4	1837	170 9 3	77 5 1	12 3 9	346 2 3
			1838	144 2 2	64 5 6	9 16 4	296 13 4
			1839	116 16 0	51 5 11	7 11 9	247 4 5

The division of profits is annual.
F. FERGUSON CAMROUX, Secretary.

NATIONAL ASSURANCE and INVESTMENT ASSOCIATION, No. 4 Lancaster place, Strand, London.
Assurance Department.—Policyholders for the whole of life are entitled to the whole profits.
For Investment. Shares are issued of Five Pounds; also, reduced Shares of Five Shillings, designed to enable provident persons to improve savings.
Shareholders are not subject to calls, nor liable in respect of policy claims.
Agents wanted in towns where none are already appointed.
The Prospectus and all necessary information may be obtained at the offices of the Association.
WILLIAM CLARK, Actuary.

CIRCULATION 12,000.
On the 25th of October 1844 was published, No. 1 of the **ODD FELLOWS' CHRONICLE,** JOURNAL OF LITERATURE, THE ARTS, AND COMPENDIUM OF NEWS. Continued on the 15th of every month, in royal 8vo, 16 pages, uniform with *Chambers' Journal*, price 1½d, or 1s 6d per annum, sent postage FREE.
The ODD-FELLOWS' Chronicle explains and defends the principles of Odd-Fellowship, as laid down in the Constitution of the Manchester Unity. Although partaking of the character of a Newspaper, it is strictly neutral in political and religious discussion. It contains popularly written Original Essays, of an amusing and instructive tendency; Original Tales, Miscellaneous Literature, Poetry, Epitome of the News of the Month, &c.
Very nicely got up, and appears well edited.—*Dr Bowring.*
I have read your first number with real pleasure. The principles and spirit of the Introductory Article is all I could wish. It is delightful to find such principles extending.—*James Simpson, Esq. of Edinburgh.*
The Introductory observations are in a kindly spirit, and sensibly and ably expressed; the view of the relative positions of rich and poor is very just. "A Sister's Love" is a sweet tale, full of pathos, quick and stirring interest.—*Sunday Times.*
Cheap, well got up, and evidently under able management.—*Liverpool Advertiser.*
Contains much peculiarly interesting to the brethren.—*Liverpool Mercury.*
A creditable performance in every way, and calculated to do nothing but good.—*Economist.*

DOUGLAS, ISLE OF MAN:
Edited by Brother WILLIAM SHIRREES, to whom all communications are to be addressed.
London, J. Diprose, 812 Strand; Birmingham, Watts, Snow hill; Liverpool, J. Shepherd, 132 Scotland road; Manchester, A. Heywood, Oldham street; Glasgow, W. C. Pattison, Nelson street; Leeds, Alice Mann; Norwich, J. Dynas; Northampton, W. Hickman; and may be procured through all Booksellers and Newsmen. Nos. 1 to 5 are now published. Back numbers may be obtained to complete sets.

This day is published, price 15s, cloth gilt, THE VOLUME OF THE **POLYTECHNIC REVIEW,** and MAGAZINE OF SCIENCE, LITERATURE, AND FINE ARTS. From July to December 1844.
EDITED BY GEORGE G. SIGMOND, M.D. and THOMAS STONE, M.D.
Amongst the distinguished Contributors are—
W. Bridges, Esq. John Jos. Lake, Esq. R.E.
W. Reid Clanny, M.D. Henry Otley, Esq.
F.R.S.E. Lieut.-Col. Farby.
R. B. Crowe, Esq. Consul-General for Norway.
Gustave d'Eichthal, Alexander Prince, Esq.
Mr Thomas Falkner, H. Reece, Esq., M.R.C.S.
The Rev. Wm. Foster, Dr Scofield.
A. Finlaison, Esq. Dr Sutherland.
Lieut.-Col. Herman, Wm. Walton, Esq.
James Hine, Esq. A.M. William West, Esq. R.A.
Professor of Music.
George Wilson, M.D.

Amongst the Subjects discussed are—
Agricultural Chemistry—Earthquakes—History of Mining—The Mariner's Compass—Oceania—Buenos Ayres and Monte Video—Meteorology—Electricity of the Earth—Metropolitan Buildings Act—Dramatic Literature—Bleaching—Sketches of Constantinople—Evidence of Scientific Men—White Mists of the Cape of Good Hope—Patent Laws—Projectile Weapons of War—Antiquity of Music—Wooden Railways for Ireland—Manufacture of Fuel—The Thermic of the Pyrenees—The Pianoforte—The Connexion of the Geological Structure of a Country and its Natural Scenery—The Formation of Rain—Discoveries in Chemistry—River Piers.
Amongst the Books reviewed are—
Our Actresses, by Mrs Wilson—Rolph on Colonization—Ansted's Geology—Mrs Clarke's Concordance to Shakespeare—The Alpaca, by Wm. Walton—Sargent's Lecture on Steam Navigation—Gregg's Commerce of the Prairies—Meyer's Mexico—Cook's Quarter Deck—Barr's Journal from Delhi to Cabul—Jarvis's History of the Church—Ritchie on Factories—Sir Charles Bell on the Nervous System—Wm. Jeaffreson on Diseases of the Eye—Ambrose Ward—Wyatt's Lacryme Ecclesiae—De Porquet's German Grammar—New Edinburgh Review—Linton's Reminiscences of Burns—The Monster Telescope described—Picken's Madeira Illustrated—Donovan's Phrenological Chart—Hayne's Eton Grammar—Halliwell's Dictionary—Williams's Ecclesiastical Antiquities—Montgomery's Sermons—Wallace, on the Age of the World—Shepperton Manor—The Amelioration of Ireland—Rimbauld's Cathedral Chants—Bishop's Beethoven.
Amongst the Inventions brought before the Public are—
Locks and Latches—Corks for Effervescing Liquors—Machine for cleaning Knives—Bain's Electro Telegraph—Prosser's Wooden Railways—Captain Warner's Long Range—Leach's Fire Escape—Wright's Lucifer Match Box—The Euxesis—Stedall's Chimney Cowl—Hill's Ventilator for Public Buildings—Harding's Patent Gun—Boiler for Steam Engine—Wright's Impermeable Leather—Vernon's New Tilt Hammer—Rettie's Cooking Apparatus—Parsons's Mechanical Chimney Sweeper—Cobbold's Tubular Life Preserver—Gas from Animal Matter—India Rubber Pavement—Kollman's Railway—Foster's Weather Gauge—Dobree's Manufacture of Fuel—Fletcher's Locks.
John Mortimer, Adelaide street, Trafalgar square.

CHURCH of ENGLAND LIFE and FIRE ASSURANCE INSTITUTION.
The business of this Company is now carried on in the new offices in Lothbury.
WM. EMMENS, Secretary.
Lothbury, 10th Feb. 1845.

ARGUS LIFE ASSURANCE COMPANY, 39 Throgmorton street, Bank. Empowered by special Act of Parliament, 5 & 6 Will. IV, c. 76.
Thomas Farncomb, Esq. Alderman, Chairman.
William Leaf, Esq. Deputy Chairman.
Richard E. Arden, Esq. J. Humphrey, Esq. Ald. M.P.
William Banbury, Esq. Rupert Ingleby, Esq.
Edward Bates, Esq. Thomas Kelly, Esq. Ald.
Thomas Camplin, Esq. Jeremiah Pilcher, Esq.
James Clift, Esq. Lewis Pockock, Esq.
Physician—Dr Jeaffreson, 2 Finchbury square.
Surgeon—W. Coulson, Esq. 2 Frederick's place, Old Jewry.

Consulting Actuary—Professor Hall, of King's College. Advantages of the Argus Life Assurance Company. Low Rates of Premiums.
In addition to the subscribed Capital of 300,000l, the assured have the security of the Company's Income of nearly 60,000l per annum, yearly increasing, and an accumulating Assurance Fund invested in Government and other available Securities, of considerably larger amount than the estimated liabilities of the Company.
The Rates of Premium are reduced to the lowest scale compatible with the safety of the Assured and the stability of the Company, thereby, in effect, giving to every policy-holder an immediate and certain bonus without risk, in lieu of the deferred and frequently delusive prospect of a periodical division of profits.

Annual Premium to Assure 100l.

Age.	For One Year.	For Seven Years.	Whole Term.
20	l. s. d.	l. s. d.	l. s. d.
30	0 17 8	0 19 1	1 11 10
40	1 1 8	1 2 7	2 0 7
50	1 5 0	1 6 9	2 14 10
60	1 14 1	1 19 10	4 0 11
70	3 2 4	3 17 0	6 0 10

One-third of whole-term Premiums may remain unpaid at 5 per cent comp. int. as a debt upon the Policy for life, or may be paid off at any time without notice.
In Assurances for advances of money, as security for debts, or as a provision for a family, when the least present outlay is desirable, the varied and comprehensive Tables of the Argus Office will be found to be particularly favourably to the assured.
A Board of Directors, with the Medical Officers, attend daily at a quarter before 2 o'clock.
EDWARD BATES, Resident Director.

Vauxhall Composite Candles, 8s 6d per lb. PRICE'S PATENT CANDLES, 10s 6d per lb.
These are the London cash prices, but the Country ones vary with the distance from town.
Both sorts burn exactly as well as the finest wax, and are cheaper, allowing for the light, than Tallow Moulds.
Sold wholesale to the trade by EDWARD PRICE & Co, Belmont, Vauxhall; PALMER & Co, Sutton Street, Clerkenwell; and WM. MARCHANT, 253 Regent Circus, Oxford Street.
Until these Candles become generally sold throughout the country, EDWARD PRICE & Co will supply any private families, unable to obtain them in their own neighbourhood, with a quantity not less than 5l worth, direct from the factory. On a line being addressed to Belmont, Vauxhall, enclosing a Post Office Order for 5l, (payable to Edward Price & Co, not to Edward Price, or Mr Price), they will forward a box of the Vauxhall Composite or of the others, or a mixed box, as may be directed, to that exact amount.

SILVER SPOONS AND FORKS, warranted London made.—THOMAS WEST, Working Silversmith, 18 Ludgate street, St Paul's, has now on sale a large stock of the best wrought SILVER SPOONS and FORKS, at the following low prices:—
FIDDLE PATTERN.
oz. s. d. £ s. d.
12 Table Spoons ... 30 at 7 2 10 15 0
12 Table Forks ... 30 7 2 10 15 0
12 Dessert Spoons ... 20 7 2 7 3 4
12 Dessert Forks ... 20 7 2 7 3 4
2 Gravy Spoons ... 10 7 2 3 11 8
1 Soup Ladle ... 10 7 2 3 11 8
4 Sauce Ladles ... 10 7 8 3 16 8
4 Salt Spoons ... — 1 0 0
1 Fish Slice ... — 2 10 0
12 Tea Spoons ... 10 7 8 3 16 8
1 Sugar Tongs ... — 0 15 0
VICTORIA PATTERN.
oz. s. d. £ s. d.
12 Table Spoons ... 40 at 7 6 15 0 0
12 Table Forks ... 40 7 6 15 0 0
12 Dessert Spoons ... 25 7 6 9 7 6
12 Dessert Forks ... 25 7 6 9 7 6
2 Gravy Spoons ... 13 7 6 4 17 6
1 Soup Ladle ... 11 7 6 4 2 0
4 Sauce Ladles ... 12 8 0 4 16 0
4 Salt spoons ... — 2 2 0
1 Fish Slice ... — 3 10 0
12 Tea Spoons ... 14 8 0 5 12 0
1 Sugar Tongs ... — 1 5 0
The Victoria and Albert are quite new patterns, and superior in style to any other.
Gold and Silver Watches, very superior, are equally cheap.
Gold Chains and Jewellery at lower prices than ever offered.
For the convenience of parties residing at a distance, T. W. has published a Hand-Book, full of useful information, and containing 100 engravings, which may be had gratis, and post free, on applying at WEST'S, 18 Ludgate street.

Printed and Published by WILLIAM PORTER, of Number 6 Wellington street, Strand, London, at the office there.—February 22, 1845.