another, saying that the "Herr Hauptmann had sent it with his compliments, for the 'gentleman who was going to see the fighting before Paris.'"

NOTICE TO CORRESPONDENTS.

Anonymous communications can receive no attention Everything forwarded for insertion must be accompanied by the name and address of the writer; not necessarily for publication, but as evidence of authenticity It is also requested that correspondents will only write on one side of the sheet of paper.
We cannot undertake to return rejected communication

The Daily News.

THURSDAY EVENING, JAN. 12.

☞ SEE LAST PAGE.

☞ Remember to pay your Water Works account by the 16th and save the discount.

That the Americans secured as good terms for a basis of settlement of the Alabama claims under the Johnson–Clarendon protocol as they had any right or reason to expect, is what all British subjects have fully believed. We now find an American journal admitting the foundation of that belief. In an article discussing the merits of Mr Reverdy Johnson's services in England (called forth by a recent paper by Mr Johnson) the New York *Times* testifies to the completeness of Mr Johnson's work and of the readiness and conciliatory action of the British government. The *Times* says:—

"And yet it is doubtful now whether Mr Schenck or any other Minister will ever secure more favourable terms than did Mr Johnson. From first to last our much abused Ambassador conducted his negotiations skillfully, and secured his and Mr Seward's great objects. The claims were to be referred to an impartial umpire, who would undoubtedly have given us a fair compensation. The question on which the British Government held out for a long time was on the reference of the acknowledgment of belligerency to a tribunal of arbitration. Even this, however, under Mr Johnson's arguments, it was agreed should be referred to arbitration. Other points, also of minor importance, were conceded by the British Government, and we seemed to be having everything our own way. As the echoes of the opposition to the treaty, however, began to return to England, and Mr Johnson gathered (though never officially) that our Government was dissatisfied, because its own claims of injury were not to be referred to arbitration, as well as the private claims, he again secured from the conciliatory British Minister an informal concession of reference also of these possible claims to the umpire. Nothing seems to have been omitted in this treaty, except "the acknowledgment of negligence," of which the President has spoken in his messages, or a kind of apology by the British Government for permitting the Alabama to escape, and for her reception in Brit sh ports. But, as Mr Adams recently pointed out, "great nations do not apologize before a difference is adjudicated. The mere fact of willingness to refer the case to arbitration is acknowledgment sufficient. To demand more seems to belong to feeling rather than wisdom."

Our Legislative Assembly has responded to the charitable appeal and general demand upon it to grant relief to the sufferers by the Ottawa fires by appropriating the sum of twenty-five thousand dollars for this object. It also gives five thousand dollars for the relief of the sufferers by the great Saguenay fires in Lower Canada. These amounts were acquiesced in by both sides of the House as being sufficient and proper.

The bombardment of the forts defending Paris has been kept up steadily for several days, but up to the 10th no further impression seems to have seen created than the dismounting of guns. The Prussians had not ordered an assault, so that it may be inferred the forts were not fully silenced or breached by the tremendous artillery fire to which they have been subjected. Stray shots from the Prussian cannon are described as falling in the very heart of Paris. When the Invalides is exposed to be struck, as it has been, the far reaching power of the Prussian batteries may be conceived. It is doubtful, however, whether the Prussians will attempt to take the forts by storm. An early capitulation is anticipated irrespective of such an attack; and in this case it may be asked of what use would be a sacrifice of lives to gain an end which is far from remote by the effect of starvation alone. From Prussian sources it is reported that bread riots have broken out in Paris and that the mob have been brought into collision with the military. The Parisians by this time are reduced to coarse wheat flour; and some inequality in the distribution of this food by the authorities has no doubt excited the popular discontent.

The French cause without the walls of Paris does not appear to prosper any more than within the ill-fated capital. General Bourbaki has been defeated with the loss of several hundred prisoners, so that his army has made nothing by its late effort at reorganization. It is evident that the end of the war is drawing near. Sanguine people have been latterly on the watch for the turn of the tide in favour of the French; but the Prussian investment of Paris has proved invincible; and with the fall of the capital we may expect the war to terminate.

Where there is so much smoke there must be some fire. The frequent mention of arrests of Bonapartist agents by the French provisional government, and of the movements of these emissaries through neutral territory, shows that an intrigue is on foot for the restoration of the Bonaparte dynasty. It is now mentioned that a Regency of the Empress is the particular scheme which it is sought to be arranged. After Sedan it might be supposed that the very name of Bonaparte would be intolerable in France, let alone a restoration of the dynasty.

THE MONTREAL TELEGRAPH COMPANY have opened an office at Grafton, Ont.

LOYAL ORANGE LODGE, No. 6.—The officers elected and installed for the ensuing year are:—Bro. Wm. Robinson, W.M.; Bro. James Marshal, D.M.; Bro. John Lewis, Chaplain; Bro. Richard Warham, Secretary; Bro. John Brown, Treasurer; Bro. Hugh McNamee, Dir. of Cer.; Committee—Arch. McConnaghy, Wm. Coffey, Geo. Beggs, Paul Reid, and George Wood; Wm. Streets, Tyler.

SPECIAL TELEGRAMS.

(*Per Montreal Line.*)

FROM MONTREAL.

Montreal, Jan. 12 —The annual report of the Corn Exchange recommends the abolition of the practice of furnishing reports exclusively to one paper. The report dwells strongly on the imperative necessity of enlarging and extending canal communication.

Ira Gould, Gilbert Scott, James McDougall, L. Morin, and M. P. Ryan were elected delegates to represent the Exchange at the ensuing meeting of the Dominion Board of Trade at Ottawa. M. P. Ryan was elected President of the Exchange.

SYNOD OF ONTARIO.

A special meeting of the Synod of Ontario was opened to-day (Thursday) in St. George's Hall, called for the purpose of electing a Coadjutor Bishop to reside in Kingston in contemplation of the removal of Bishop Lewis to Ottawa. Before the organization of the Synod services were held at nine o'clock in St. George's Cathedral.

There were many clergymen and lay delegates in attendance but not many of the general public. After the preliminary proceedings, and an address by the Bishop, the question of appointing a Coadjutor was brought upon a resolution and warmly discussed on both sides. The Synod adjourned at twelve o'clock and met again at three. It was thought at the morning session, from the opposition that was manifested, that no Coadjutor would be appointed. When the Synod met at three the discussion was resumed, and there were many spectators in attendance.

An amendment was moved to the effect that it was desirable to appoint a Coadjutor Bishop with a view to a division of the diocese. This was voted down by 25 to 36 clergy, and 10 to 20 of the laity.

The original resolution was attempted to be withdrawn by Mr W. B. Simpson, the mover; and after a little confusion a motion to adjourn *sine die* was put and carried.

After the failure of the proposal to elect a Coadjutor Bishop Lewis expressed his regret at the resolution not having been carried, because the division of the Diocese (to which he expressed himself favourable), was now more remote than before.

The Synod adjourned at half-past four.

SCHOOL BOARD.

A special meeting of the Board of Common School Trustees was held on Wednesday morning in the Council Chamber for the purpose of passing the accounts of the past year.

The chairman was present and the following members:—Messrs Britton, Carroll, Massie, McRossie, McCrae, McMahon and Phillips.

The report of the Finance committee on the accounts of the year was presented by the Chairman, read and unanimously adopted.

Communications from Miss Magdalene Alexander and Miss Kate McCammon were laid before the board by the Secretary, but the consideration of them was postponed until the meeting of the board for 1871.

This concluded the business, and the board adjourned.

TAXATION.

TO THE EDITOR OF THE DAILY NEWS.

Sir,—The most weighty reason given in the City Council on Monday last for concurrence in recommending to the Legislature sweeping changes in the assessment was, that it was desirable the petition from the five cities of Ontario should be unanimous. The unanimity of the five foolish virgins who neglected to take oil for their lamps to light home the bridegroom, was just as well founded.

The changes in the assessment law recommended by the City Council strike at once, and first of all, *the poor man.* Deprived of the right to vote at municipal elections, he might have found comfort in the thought that he was untaxed, but now, disfranchised and unable to plead his right at the bar of public opinion, he has to face the prospect of a tax upon his small earnings, and increased taxes upon his house rent; should sickness send him to the hospital, he finds its charity diminished by a tax; should calamity drive him to the poor house, a tax rests on the roof that covers him. The only ray of hope left him is to be found in the announcement of the Alderman who brought in the report, that grave-yards are not to be taxed because nobody owns them.

The report or memorial of the City Council in favour of changes in the assessment law is intended to support a bill brought in by Mr Blake. Whatever that gentleman's talents or attainments may be, it is quite safe to say that if he argues that all property and profits should be taxed alike, he is as ignorant of the first principles of political economy as the five foolish virgins or the nine Aldermen of Kingston who support his views. The following extract from John Stuart Mill's Political Economy (book v., chapter 2d: "On the General Principles of Taxation") will at least convey this, if no other idea, to Mr Blake's followers, that the highest authority on the principles of taxation has clearly shown the absurdity of their notions:—

"There are persons who are not content with the general principles of justice as a basis to ground a rule of finance upon, but have something, as they think, more specially appropriate to the subject. What best pleases them is to regard the taxes paid by each member of the community as an equivalent for value received, in the shape of service to himself, and they prefer to rest the justice of making each contribute in proportion to his means, upon the ground, that he who has twice as much property to be protected, receives, on an accurate calculation, twice as much protection, and ought, on the principles of bargain and sale, to pay twice as much for it. Since, however, the assumption that government exists solely for the protection of property, is not one to be deliberately adhered to; some consistent adherents of the *quid pro quo* principle go on to observe that protection being required for person as well as property, and everybody's receiving the same amount of protection, a poll tax of a fixed sum per head in a proper equivalent, while the remaining part, protection to property, should be paid for a proportion to property. There is in this adjustment a false air of nice adaptation, very acceptable to some minds. But in the first place, it is not admissible that the protection of persons and that of property are the sole purposes of government. The ends of government are as comprehensive as those of the social union. They consist of all the good, and all the immunity from evil, which the existence of government can be made either directly or indirectly to bestow. In the second place, the practice of setting definite values on things essentially indefinite and making them a ground of practical conclusions, is peculiarly fertile in false views of social questions. It cannot be admitted, that to be protected in the ownership of ten times as much property, is to be ten times as much protected. Neither can it be truly said that the protection of £1,000 a year costs the State ten times as much as that of £100 a year, rather than twice as much or exactly as much. The same judges, soldiers, sailors, who protect the one protect the other; and the large income does not necessarily, though it may sometimes, require even more policemen. Whether the labour and expense of the protection on the feelings of the protected person, or any other definite thing be made the standard, there is no such proportion as the one supposed, nor any other definable proportion. If we wanted to estimate the degrees of benefit which different persons derive from the protection of government, we should have to consider who would suffer most if that protection were withdrawn; to which question, if any answer could be made, it must be that those would suffer most who were weakest in mind or body, either by nature or by position. Indeed, such persons would almost infallibly be slaves. If there were any justice, therefore, in the theory of justice now under consideration, those who are least capable of helping or defending themselves, being those to whom the protection of government is the most indispensable, ought to pay the greatest share of its price; the reverse of the true idea of distributive justice, which consists, not in imitating but in redressing the inequalities and wrongs of nature. Government must be regarded as so pre-eminently a concern of all, that to determine who are most interested in it is of no real importance."

The division of taxation in any country into municipal and general, leads to some confusion in the results which appear upon the application of a sound test of its principles. For the advantages that our municipality confers, and for the burdens of some mis-conceived advantages, a tax upon the property of the citizen discharges his obligation. If the tax is higher than elsewhere it must be that the advantages derived are more costly. But men with capital from which fixed incomes are derived pay one tax in Galt, another in Toronto, another in Kingston, and in a country village very little, if any. Persons in receipt of professional and trade incomes may derive advantages corresponding to the varying rates of taxation. But all persons having fixed salaries or incomes not dependent upon residence in any particular place, derive no advantage whatever from anything peculiar to the municipality of that place. Any one municipality has the same powers and confers the same benefits as another, and the cheapest is the best. In Britain and the United States, the income tax is uniform thoroughout the country, and forms a part of the general revenue. In Canada it varies in every municipality. As the principle upon which its expediency rests is different from that which should regulate the taxation of property, it would have been wise to have tinkered as little upon it as possible. In this country the general revenue from customs is about $8,900,000 upon an importation of $40,000,000. As between town and country, the inhabitant of a town contributes by far the largest sum to the general government, his consumption of such imported goods as make a part of the necessaries of life being much greater than that of the farmer The whole of every income of $200 for an adult male or female, and at least $300 for every married pair, is expended in the necessaries of life, and upon this minimum necessary expenditure is levied the general revenue. From this estimate of necessary expenditure is excluded house-rent and house-tax, which will increase the expenditure of the married pair $50. If the income is larger it is spent or saved. The expenditure of what is more than necessary is properly taxable, but the sum saved to become property is not income, but uninvested property. All fractional uninvested savings which earn nothing are not taxable upon any sound principle. Their conversion into property is certain to occur, and then and not till then are they properly taxable, any more than is the money in one's pocket.

The taxation of incomes derived from rent and interest upon mortgages, will raise rents and interest. The demand for cheap houses will be greater than ever. With his own income taxed, and his landlord's income taxed, how can the poor man pay these in addition to the customary house tax? A high profit on a cheap house might tempt a greedy landlord to pay the tax upon his income without raising the rent. But it is proposed to assess the house-tax upon the basis of rental. For what reason? Because, forsooth, a poor man must be content with a cheap dwelling, upon which his landlord gets a higher profit than the owner of a more costly building. Heaven help the poor. The tender mercies of the Corporation are cruel indeed.

A capitalist residing anywhere twenty miles from Kingston lends money on mortgage in the County of Frontenac. What check have the assessors of his municipality upon his statement of his income? In ninety-nine out of one hundred township municipalities in Ontario, the question is never asked a man what or whence his income is, and it will take something more than the operation of Mr Blake's act for twenty-five years to come to educate the assessor or the assessed in the country districts to any sense of their duty in the matter. But should a widow or a retired tradesman in the city of Kingston lend a few hundred dollars on mortgage within the county the fact will be found out, and a corresponding tax imposed. What a premium is thus offered to all capitalists and money lenders to betake themselves to country villages.

The facility with which mortgages can be transferred is one great advantage these securities present. But what man having a sum of money beyond the knowledge of the assessor will care to purchase unless he can get the tax paid him. As this is always an indefinite quantity, it is perfectly certain it will be advanced by many as a reason for exacting unwarrantable discounts. A man in England owns property and lends money here. His rents and interest are collected by an agent and remitted. Why should his income from these sources be exempted, while that of a citizen, whose income is wholly expended here, is taxed.

The careful investment of money in mortgages obtains as good a security as can be had, and the absence of every restriction upon the facilities afforded to the owners of property to borrow, has greatly enhanced the value of land in this country. If the farmer pays high interest, the value of land has increased proportionately, and the effect of competition for these securities has had a very sensible effect in reducing the rate of interest within the last few years. If foreign capital is taxed it will not come here, and if it is exempt and the hard-earned savings of our people taxed, a most iniquitous wrong will be committed. And if both are taxed, then foreign capital will not enter into competition with home production, and the rate of interest will rise. But should foreign capital remain, it will certainly seek those parts of the province where the rate of taxation is the lowest and most equable.

Has there been anything like the semblance of discussion on the part of the people or in the Council itself of these changes in the Assessment Law recommended by a small, inglorious majority of that body? Was ever, sir, such an insult to the morals and good sense of any community perpetrated by any body of men, "dressed in a little brief authority," as the unwarranted insinuation put forth by our City Council that the people of this city desire that hospitals and poor houses shall be taxed?

I must say that it is painful thus to be compelled to write of the course adopted by a body of men, from everyone of whom their friends would have expected something better. It is not from any desire to enter the lists to discuss questions of political economy with gentlemen whose strong sense can grapple with any of its subjects very closely indeed, that I have ventured thus to express myself in this matter. What I have stated will be the effect of the assessment of rents and interest admits of no dispute. I leave it to those who may differ from me to reflect upon the consequences of the taxation of labourer's incomes and the increase of their rents by placing the tax upon the rental, and not upon the value of the property as at present. Should they continue to differ, they might get some help to a sounder conclusion from the labourers themselves.—Yours, &c.,

J. BAWDEN.

Kingston, Jan. 12, 1871.

POLICE COURT, THURSDAY.—Before His Worship the Mayor.—Francis McGoovin was fined one dollar for being drunk. Robert Mullen, for a like offence, was fined a similar sum, and Thomas Degan, likewise drunk, was fined two dollars. Andrew Davison came to the police station last night for protection, and was discharged this morning. This comprised the whole of the business this morning.

LEGISLATIVE ASSEMBLY OF ONTARIO.

Tuesday, Jan. 10.—Mr Smith presented a petition from Hiram Easton and others, of Merrickville, for an Act to incorporate the Merrickville and Westport railway.

Hon Mr Cameron introduced a bill to incorporate the Credit Valley Railway Company.

Hon. Mr Cameron—A bill to incorporate the Simpson Loom Company.

Mr Williams (Hamilton)—A bill to amend the act to incorporate the Wellington, Grey and Bruce Railway.

Mr Craig (Russell)—Bill to make valid certain affidavits in the Court of Queen's Bench.

Attorney-General Macdonald—A bill to establish registry offices in ridings.

Attorney General Macdonald moved the House into committee of the whole on his resolutions for granting aid to the sufferers by fire.

Attorney-General Macdonald then moved that the sum of $25,000 be granted out of the consolidated revenue fund of Ontario for the benefit of the sufferers by the late fire in the Ottawa valley. Carried.

Attorney-General Macdonald then moved that the sum of $5,000 be granted out of the consolidated revenue fund of Ontario for the relief of the sufferers in the Saguenay district in the Province of Quebec. Carried.

Hon. Mr Richards moved that the House go into committee of the whole on his resolutions respecting the Crown or Clergy Lands

Mr Blake moved in amendment, that all the words after "that" be omitted, and the following substituted therefor: "This House having regard to the fact that the larger proportion of the incomes from the Common School lands is to be paid to, and will form part of one consolidated revenue fund of Ontario, feels bound to express its conviction that the settlers on those lands will have just grounds of dissatisfaction unless (while provision is being made for the settlement of the arrears due on Clergy lands, Crown lands, and Grammar School lands) some analogous measure of relief to the extent to which the Province is interested in the fund is extended to the settlers on Common School lands."

Hon. Mr Wood said that the amendment of the hon. member for South Bruce was in order, but it was nothing more nor less than a motion of want of confidence in the Government. (Hear, hear.) In fact if the resolution offered by the hon. member were carried the whole scheme of the Government would be defeated, and in case the motion were carried the hon. member for South Bruce would call upon the House not to stultify itself by passing the original resolutions. He was glad to hear the hon. member affirm upon this occasion that the revenue of the School Fund belonged to the consolidated revenue and that there were no vested rights in it. He pointed out that the lands were originally intended for the benefit of the provinces of Upper and Lower Canada, and that the capital should be kept intact until it should produce an annual sum of $400,000. The statute provided that the revenue from these lands should not be alienated to any purpose whatever. He hoped no member of the House would therefore interfere with that fund. The question to be settled was, Had any man been deceived in the character of his land at the time of its purchase. He had heard of no complaints from settlers on School lands; and he might state that the Government did not intend to put the Sheriff into any man's house, but it was the intention of the Government to collect the dues with as much alacrity as possible. In conclusion, the hon. gentleman maintained that the motion was clearly a vote of want of confidence, and would be met as such by the Government. (Hear, hear.)

Mr Monteith said that as he came from a county in which there was a large quantity of school lands, he had to state that he had never received an application from residents on such lands. Under these circumstances he would support the Government.

Mr Scott (Grey) said it would be better to deal with the whole question now as well as in twenty years hence.

Hon. Mr Richards held that the School lands were sold at a uniform price of ten shillings an acre, and were generally of the best description. The School lands were still considered as trust lands; and the income derived from the investment of the purchase money belonged to the consolidated revenue funds of the Dominion. The statute provided that the purchase money would have to be applied in a certain way for the benefit of Upper and Lower Canada according to population. Any interferences with these funds would be unconstitutional.

Mr McKellar, upon rising to second the resolution of the hon. member for South Bruce, maintained that it was desirable to take steps to prevent any of the farmers leaving the country on account of being unable to pay for their lands. It had been said that the School lands were all good; and if so there would be fewer cases requiring relief. (Hear.) Under these circumstance he thought the House ought to accept the amendment, which he had great pleasure in seconding.

After further debate Mr Calvin said that he would not vote for the amendment because it would affect a fund in which Quebec was interested; and as it was a partnership question between the two provinces he did not think that one of the parties should take it upon itself to say that the money of Quebec should be spent.

A division was then taken on Mr Blake's amendment, which was lost on the following division:—Yeas, 27; nays, 48. The following are the names of those who voted for the amendment;—

Messrs Baxter, Blake, Boyd, Christie, Clemens, Cook, Crosby, Evans, Finlayson, Fraser, Gow, Hays, Lauder, McCellar, McKim, McLeod, McMurrich, Oliver, Pardee, Paxton, Scott (Grey), Sexton, Sinclair, Smith (Middlesex), Springer, Trow, and Williams (Middlesex).—27.

The House then went into committee of the whole on the original resolutions—Mr Lyons in the chair.

Mr Blake suggested some alterations in the resolutions.

The Attorney General replied that the Government intended to take its own course in the matter and would not be dictated to by the member for South Bruce, who had neither the support of the country nor the House.

Mr Boyd said that three Acts had been passed by the Government which had been disallowed, which would not have been the case had the suggestion of members of the Opposition been listened to.

The Attorney General replied that the Government, confident that they were in the right, had ultimately gained their point and two of the Acts referred to by the previous speaker had ultimately become law; and the other, which was to secure to this House its just privileges, had been meanly opposed by members of the Opposition, and he had therefore let the matter rest.

Mr Blake made a few remarks; after which two of the resolutions were passed and Mr Blake brought in an amendment to the third, which will be taken into consideration tomorrow.

The House adjourned at 10:20 p.m.

Advices from Caracus, to December 24, confirm the statement that Maracaibo and the surrounding forts have surrendered, and say the entire Republic of Venezuela is in the hands of Guzman Blanco.

The Manitoba *News Letter* of December 7th, contains the programme of the course of lectures to be delivered at Fort Garry during the winter months, under the auspices of the officers of the Ontario Rifles. Rev. Archdeacon McLean, taking for his subject, "Total abstinence as a safeguard for young men," delivers the first lecture of the course.

A contract has been made by the North Pacific Transportation Company for carrying the mails once a month, for twenty years, from New Zealand and intermediate points, to San Francisco. New Zealand pays a subsidy of $300,000 a year for the service.

California's last achievement is a pear: weight, 4 pounds 6 ounces; circumference 1 foot 7 inches; longitudinal circumference, 1 foot 1¼ inches; height 8¼ inches.

THE RELEASE OF THE FENIANS.—The *Pall Mall Gazette* is very savage with the government for releasing the Fenians. It says:—"These men but a short time ago were active instruments in a scheme for upsetting British rule in Ireland, and in furtherance of their plan did not hesitate to blow up public buildings in England, to plot arson, robbery, and murder, and would have burned down London had we allowed them the opportunity. If offences of this nature are to be designated as political, some of the convicts in Millbank would be valuable additions to the House of Commons, and the "deliberative assembly" of a gang of burglars in Whitechapel has an equal claim to our respect. It must also be remembered that the release of these "political" prisoners is a direct snub to the vigilance of the police, by whose exertions they were captured, and a rebuke to the judges who sentenced them to imprisonment. It is, moreover, a lesson to lawless ruffians who, under the cloak of political discontent, pursue their nefarious schemes of ambition and bloodshed, that the administration of justice in this country is a mockery and a sham, and that if their friends can only manage to frighten or bamboozle the so-called government of this country, they will assuredly be released directly the panic caused by their lawless actions has subsided. It is in truth difficult in the present day to say what is the government of this country. Its voice is to be heard more on the stump orator's platform or shrieking from the cells of Millbank than at the council table in Downing street. We appear to be guided by no principle but that of noise. We almost tremble at the sound of our own whisper; yet, strange to say, the echo of the guns that are blazing at our door excites no feeling of apprehension in our breasts. We start at the falling of a pin, but are deaf to the roar of cannon. Threatened abroad, bullied at home, it is perhaps as well for its own comfort that our government does not allow its protracted slumbers to be disturbed by opposing a fatiguing resistance to those who kick its prostrate body, but whether this is comforting to its employers—the public—is another question.'

BIRTH.

On Saturday, 7th January, 1871, the wife of Robert A. Irwin, City Hotel, Kingston, of a son.

DIED.

At Woodstock, Jan. 4th, Thomas J. Cottle, Esq., M.R.C.S., aged 63, universally beloved and respected.

KINGSTON, MADOC AND PEMBROKE RAILWAY.

FREIGHT RATES.

Pembroke to Albany via Ottawa, Lumber per 1000 feet	$7 00
Pembroke to Albany via Brockville	6 50
Pembroke to Albany via Kingston	4 50

THE SUBSCRIBERS beg most respectfully to return their sincere thanks and grateful acknowledgments to their many customers in all parts of the city and surrounding country who have patronized them so very liberally during the past year and for the fifteen years they have been doing business.

We beg to say that our arrangements for the future are such as to warrant us not only to maintain but increase the popularity of our Establishments and our mode of doing business. As we have always believed that in supplying the public with the best articles of domestic consumption, such as

Teas, Coffees, Wines,

&c., of a uniformly good quality, and at prices much lower than are charged by other houses, we would secure the custom of those who were not bound by prejudice or some other cause to deal elsewhere. We wish to act on the strict business principle of offering the best value for the money that can be got. Judging from the past that our mode of doing business has resulted in a steady increase of sales, we therefore pursue the even tenor of our way, regardless of those who forget the truth of the maxim, "There is room enough for all." If you give us the KINGSTON, MADOC AND PEMBROKE RAILWAY, we promise the rich and the poor that Kingston will rise from its dry bone state to a prominence in the Dominion, and that Groceries will be sold cheaper than ever

At W. R. McRAE & Co'S.

Grocers and Wine Merchants,

KINGSTON AND NAPANEE.

Jan. 6.

POST OFFICE NOTICE.

FROM this date Mails for the United States will be closed at this office at 10:30 A.M., until further notice.

R. DEACON,
Postmaster.

Post Office, Kingston, 10th Jan., 1870.

CARD.

THE SUBSCRIBERS having improved the appearance of their rooms, solicit a call from their numerous friends and patrons, in order to inspect specimens of their work, which are of the latest style known in the art. The year 1870 has been the most prosperous of the eighteen years the establishment has been in existence, and it is the purpose of the proprietors to spare no pains in the production of first class work, and in their endeavours to give satisfaction to those who may favour them with their custom.

SHELDON AND DAVIS.

January 5.

JUST RECEIVED

AT

MACNEE & WADDELL'S.

NEW BLACK VELVETEENS.
NEW WATERPROOF TWEEDS,
NEW BLACK SILK MANTLE VELVETS,
NEW BLACK AND COLOURED SILKS,
ALL AT REDUCED PRICES.

MACNEE & WADDELL

ARE NOW

OFFERING THE BALANCE OF THEIR STOCK OF DRESS GOODS, WINCEYS, FLANNELS, BEAVER CLOTHS, AND TWEEDS AT GREATLY REDUCED PRICES.

BLANKETS! BLANKETS!
THE REMAINDER OF THEIR STOCK WILL BE SOLD AT VERY LOW PRICES.

GREY AND WHITE COTTONS.
A LARGE STOCK, AT LOWER PRICES THAN EVER

At MACNEE & WADDELL'S,

Dec. 31. PRINCESS STREET.

Hospital Supplies for 1871

SEALED TENDERS for BREAD and MEAT, for the use of the Kingston General Hospital during 1871, will be received at the office of Messrs Fraser & George, Princess Street, until

Tuesday, January 17, 1871,

At 10 o'clock A.M.

The Bread is required to be of the best quality, made of the best White Wheaten Flour, and to be delivered daily at the Hospital in such quantity as may be needed.

The Meat is to be of the best quality, and to be delivered daily at the Hospital, according to the quantity and description ordered.

Separate Tenders are required for each article.

Tenders are to state the price of Bread by the 4lb. loaf, the price per pound for roasting and boiling pieces of Beef, and for fore and hind quarters of Mutton.

Tenders are to state the names of securities.

The Contractors are to be paid monthly.

J. J. BURROWES,
Hon. Sec.

Kingston Hospital, Jan. 4, 1871.

LOOK! LOOK!!

READY MADE CLOTHING.

OVER COATS, UNDER COATS, VESTS and PANTS, almost given away. SHIRTS and DRAWERS of all descriptions, Very Cheap. Clothing made to order in the latest styles and warranted to fit.

DONALD MACKAY

Merchant Tailor.

Corner King and Brock Streets, Kingston.
Dec. 21.

W. C. HAVEN & Co.,

STOCK AND EXCHANGE BROKERS, and General Insurance Agents, Masonic Buildings, King Street, KINGSTON, Ont.

W. C. HAVEN, I. C. HAVEN.
August 19.

R. WADDELL & CO.

In order to effect a thorough clearance will,

For the Next two Weeks,

offer the Balance of their Winter Stock at

COST PRICE.

ALL GREY BLANKETS at cost.
ALL WHITE BLANKETS at cost.
ALL FLANNELS at cost.
ALL HEAVY CLOTHS at cost.
ALL WOOLLEN SHAWLS at cost.
ALL CARPETS at cost.
ALL WINTER JACKETS at cost.
ALL WATERPROOF MANTLES at cost.
ALL WINCEYS at cost.
ALL WOOLLEN PLAIDS at cost.
ALL FRENCH MERINOS at cost.
ALL FANCY SILKS at cost.
ALL FLANNEL SHIRTS at cost.
ALL WOOLLEN MUFFLERS at cost.
ALL WOOLLEN SASHES at cost.

ALSO

A few pairs of Soiled White Blankets, will be cleared out at half price, at

THE GLASGOW WAREHOUSE.

R. WADDELL & Co.

5th January, 1871.