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THE BEDFORD GAZETTE

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BY B. F. MEYERS,

At the following terms, to wit:
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NEW REVENUE ACTS.

The Direct Tax—Taxation of Incomes—The Amended Tariff.

We annex a careful abstract of the new revenue act, which provides for the assessment and collection of an annual tax of \$20,000,000, and which was lately passed by Congress. A large proportion of the bill is devoted to details respecting the duties of assessors, the mode of collection, and the penalties for non-compliance with the provisions of the act. The sections relative to the income tax are of general interest, and the entire text is given below.

APPORTIONMENT.

State	Population	Assessment
Maine	420,826	\$904,875
New Hampshire	218,406	1,146,551
Vermont	214,065	761,127
Massachusetts	824,521	71,742
Rhode Island	116,983	261,886
Connecticut	308,214	501,763
New York	2,602,918	77,522
New Jersey	560,134	355,106
Pennsylvania	1,946,719	452,688
Delaware	74,681	519,892
Maryland	435,823	254,538
Virginia	937,550	108,524
North Carolina	576,194	35,146
South Carolina	368,570	69,648
Georgia	719,691	26,828
Alabama	529,313	7,755
Mississippi	413,084	19,321
Louisiana	385,886	4,592
Ohio	1,567,089	22,905
Kentucky	719,691	2,241
Tennessee	669,489	49,436

ASSESSORS AND COLLECTORS.

Sections 2, 3, 4 and 5 of the bill declare the mode of appointing assessors and collectors, and their duties. The Secretary of the Treasury will divide the States, Territories and District of Columbia into convenient districts, and appoint an assessor and collector, who must be freeholders and residents in each district. They must give suitable bonds, and take oath to execute their office faithfully.

MODE OF ASSESSMENT.

Sections 6, 7, 8 and 9 enact the mode of assessment. The direct tax laid by the act is to be assessed and laid on the value of all lands and lots of ground, with their improvements and dwelling houses, which several articles subject to taxation shall be enumerated and valued by the respective assessors at the rate each of them is worth in money on the first day of April, eighteen hundred and sixty-two: Provided, however, that all property of whatever kind coming within any of the foregoing descriptions, and belonging to the United States or any State, or permanently or specially exempted from taxation by the laws of the State wherein the same may be situated at the time of the passage of this act, together with such property belonging to any individual, who actually resides thereon, as shall be worth the sum of five hundred dollars, shall be exempted from the aforesaid. And provided further, That in making such assessment, due regard shall be had to any valuation that may have been made under the authority of the State or Territory at any period nearest to said first day of April.

Persons will be required to give written lists of lots and dwellings liable to direct tax, in default of which, or in case of fraudulent returns, the assessor will make such lists; and in case of fraud the person offending may also be convicted before any court having competent jurisdiction and fined \$500.

ABSENTEE PROPERTY OWNERS.

In case of the absence of property-owners the assessor must leave a note requiring the owner to present the list within ten days. If he refuses, the assessor may enter the premises and make the list. Owners may make out the lists of property situated in districts in which they do not reside, and the said lists shall be valid and sufficient for the purposes of this act, and on the delivery of every such list the person making and delivering the same shall pay to the assessor one dollar, which he shall retain to his own use.

PUBLICATION OF TAX LISTS AND RECTIFICATIONS.

After valuations are assessed, lists must be published by the assessor in each district, and for twenty-five days after publication appeals will be received and determined relative to excessive valuations or enumerations. No valuation shall be increased without a previous notice of at least five days.

The Board of Assessors must carefully examine the lists of valuation, and they may revise, adjust and equalize the valuation of property in any county or State district, by adding thereto or deducting therefrom, such a rate per centum

as shall, under the valuation of the several counties and State districts be just and equitable; Provided, The relative valuation of property in the same county shall not be changed, unless manifest error or imperfection shall appear in any of the lists of valuation, in which case they have power to correct the same, as to them shall appear just and right. And if, in consequence of any revision, change and alteration of the said valuation, any inequality shall be produced in the apportionment of the direct tax to the several States, it shall be the duty of the Secretary of the Treasury to report the same to Congress, to the intent that provision may be made by law for rectifying such inequality.

When the assessors have completed the adjustment and equalization, the proper quota of the direct tax to each county and district of a State shall be apportioned.

UNPAID TAXES.

Section 31 provides that when any tax shall remain unpaid for the term of one year, the collector in the State where the property lies, having first advertised the same for sixty days in at least one newspaper in the State, shall proceed to sell, at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon; together with an addition of twenty per centum thereon; or if such property is not divisible, as aforesaid, the whole thereof shall be sold, and accounted for in the manner herein before provided. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same in behalf of the United States for such amount and addition.

INTERNAL DUTIES—THE EXCISE TAX.

After the 1st of April, 1862, a duty of five cents per gallon must be paid on distilled liquors—distillers must keep a record of the number of gallons they distill; the duty must be paid at the time of rendering the account; liquors distilled, upon which the duty has not been paid, may be seized and sold; and a refusal to allow the proper officer to inspect the accounts shall subject the refuser to a penalty of \$500. Fermented liquors pay a tax of two cents per gallon, and brewers must keep an account of the quantity brewed. Penalties are attached for a non-compliance with the law.

TAX ON CARRIAGES AND WATCHES.

Section 57 provides that there shall be paid yearly upon every carriage, the body of which rests upon springs of any description, which shall not be exclusively employed for the transportation of merchandise according to the following valuation, including the harness used therewith:

Not exceeding fifty dollars,	\$1
If above fifty and not exceeding one hundred dollars,	4
If one hundred, and not exceeding two hundred dollars,	8
If above two hundred, and not exceeding four hundred dollars,	16
If above four hundred, and not exceeding six hundred dollars,	22
If above six hundred and not exceeding eight hundred dollars,	30
If above eight hundred and not exceeding one thousand dollars,	40
If above one thousand dollars,	50

Which valuations shall be made agreeably to the existing condition of the carriage and harness at the time of making the entry thereof each year, in conformity with the provisions of this act; and that there shall be, and hereby is, likewise imposed an annual duty of one dollar on every gold watch kept for use, and of fifty cents on every silver watch kept for use, which duty shall be paid by the owner thereof.

These articles must be registered and a certificate granted.

THE INCOME TAX.

Sec. 64 And be it further enacted, that persons earning or having profits, gains and incomes, in their own right or in trust, and all companies, institutions, associations, corporate or not corporate, and corporations, earning or having profits, gains and incomes, which profits, gains and incomes are or shall be derived from sources other than the property by this act subjected to a direct tax, for the year preceding the first day of April, Anno Domini eighteen hundred and sixty-two, and each year thereafter, beyond the sum of eight hundred dollars, derived from any source of business, trade or vocation, dividends of stock, interest of money or debts, salaries, interest on legacies, annuities, or derived from any other source, within or beyond the boundaries of the United States, shall be subject to and pay a tax of three per centum on the first day of April in each year from and after the passage of this act; and in computing such profits, gains and incomes, there shall be deducted, besides the sum of eight hundred dollars, as aforesaid, all local or state taxes, the wages paid for labor, and other charges incident to such profits, gains and incomes, not including personal and family expenses, in such manner as to leave the annual net income of each and every person, excepting the deductions heretofore and hereafter mentioned, subject to taxation under the provisions of this act. Provided, that no person, member or corporation of any company, institution, association or corporation charged or chargeable with a tax under this act, shall be required or be subjected individually to taxation for his or her share of the profits, gains or incomes of such company, institution, association or corporation which shall have been taxed under the provisions of this act, and paid in whole by said company, institution, association or corporation; but where the income tax is derived from persons residing abroad, but drawing money from their property in this country, the rate shall be five per cent. per annum.

Sec. 65. And be it further enacted, That each and every person, company, institution, association, corporate or not corporate, as mentioned in the preceding section, shall on the first day of April next, and each year thereafter, cause a statement to be prepared and verified by the oath of the principal manager of such company, institution, association, corporate or not corporate, which statement shall exhibit the amount of profits, gains and incomes of said person, company, institution, association corporate or not corporate, for the year ending on the said first of April, which statement shall, within thirty days from the first day of April, be lodged with the collector of the excise or internal taxes for the district in which the principal place of business of such person or persons, company, association, institution, corporate or not corporate, is situated; and it shall be the duty of such collector to give public notice that he will attend at convenient places to receive such statement and the amount of tax or duty payable thereon, and give a receipt or receipts for the amount paid; and if any person or persons earning or having profits, gains or incomes in his own right, or in trust above the sum of eight hundred dollars, as hereinbefore mentioned, or any company, institution, association, corporate or not corporate, earning or having profits, gains or incomes above the sum of eight hundred dollars, as hereinbefore mentioned, shall neglect or refuse to cause such statement to be made, lodged with the collector and verified as aforesaid, the amount of tax or duty may and shall be fixed by the collector, and after ten days' notice of the amount so fixed, if not paid, such amount may be levied by distraint in the manner prescribed in other cases of delinquency by this act.

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AID AND COMFORT TO THE ENEMY.

The abolition press of the North is engaged in the reasonable business of giving aid and comfort to the enemy in two ways. First, by endeavoring to pervert this war for the Constitution and Union into a crusade against slavery, and thereby utterly destroying the remaining Union sentiment in the Southern States. Second, by wickedly and maliciously representing the Democrats of the North as secret sympathizers with rebellion, ready to revolt against the Government upon the first favorable opportunity, and thereby encouraging the Southern people to persevere in rebellion with the hope of ultimately obtaining assistance from the Northern Democracy.

No argument is necessary to demonstrate that the dissemination of such treasonable views throughout the South would be followed by disastrous consequences to the cause of the Union, and perhaps postpone indefinitely the prospect of reconstruction. So anxious was Congress that the object of the Government should be set before the people in the proper light, that it adopted with singular unanimity the resolution of Mr. Crittenden, declaring that the war was prosecuted for the sole purpose of maintaining the Constitution and the Union—but in the face of this official declaration such abolition organs as that of the Secretary of War, published at this place by an officer of the Government, insist that the war shall be prosecuted for abolition and revenge, and that the reconstruction of the Union is no longer the Nation's watchword.

In reply to the oft-repeated charge that the Northern Democracy sympathize with the efforts of rebels to destroy the Union, we ask the question—Why should a Democrat be a traitor? The Democratic party has everything to lose and nothing to gain by the dissolution of the Union. Admit the fact that the strength of the Democratic party is in the Southern States, and so much stronger the reason why Democrats should desire and labor and fight for the maintenance of the Union. Those who seek to affix the stigma of treason to the Democratic party because it has stood up for Southern rights in the Union, reason most illogically, when they conclude that this party must necessarily sympathize with the Southern States in their efforts to get out of the Union. Not only duty to the Government, but the highest interests of the Democratic party, impels it to wish for and to work for the preservation of the Union.

Thus taking a purely selfish view of the case, it is evident that the Democracy as a party have an interest in the preservation of the Union beyond that of any other party organization.—But the great mass of Northern Democrats who were ready to make every sacrifice for the Union when the Abolitionists talked of "letting it slide," and when the Republicans exclaimed "not an inch" of concession for the Union, were governed by higher, nobler, more patriotic impulses, when they filled up the ranks of the army and rushed to the defence of the Government. They are now as ever loyal to the Constitution and constitutional government, and as determinedly hostile to abolitionism in all its phases as they were during the last campaign, when they predicted the bitter fruits of sectional domination.

The Democratic party is loyal to the Constitution and the Union—and the only traitors to the North are those who seek to destroy the Constitution and to give such aid and comfort to the enemy as to render the reconstruction of the Union impossible.—Patriot & Union.

The Bangor, Me., Democrat gives the following account of the result of a town election:

"At a special meeting in the town of Glenburn, on Thursday last, called to fill a vacancy in the Board of Selectmen, an anti-war Democrat was chosen over a war-Republican by a majority of almost two to one. This is but an indication of the revolution which is sweeping over the State."

An old lady walked into the office of a judge of probate and asked—"Are you the judge of probates?" "I am the judge of probate," was the reply. "Well, that's it, I expect," quoth the old lady. "You see my father died detested, and he left several infidels, and I want to be their executioner."

MASKED BATTERIES.

A great deal of nonsense has been written about the "masked batteries" of the Rebels.—Their "masked batteries" at Bull's Run were nothing but batteries in the woods placed at the most advantageous points. There was no effort to hide them, and the fact that they could not be seen easily, grew out of the nature of the ground occupied by the enemy, and not out of any effort to conceal them. The enemy, of course, took no pains to parade his batteries before our men; he merely availed himself of the natural advantages at his command, and this, we think, has been the case with every "masked battery" yet heard of in this war. There was not, we venture to say, a battery at Bull's Run that could not have been plainly seen, at a comparatively safe distance, if a sharp lookout had been kept up.

To a commander who goes blundering through the woods, in a neighborhood where the enemy might rationally be expected, without exercising any prudence or watchfulness, every battery which he stumbles on, is, of course, a "masked" one; but the chances are a hundred to one that it is masked by his own blindness. The battery at Bull's Run which Gen. Tyler came upon in the first encounter in that locality, was plainly visible, through a glass, from the top of the ridge opposite, over which our troops poured without once looking, or "feeling" for it, as military men say, with their artillery, and the enemy was scarcely to blame for withholding its fire until our incautious General had thrust his troops right under its nose.

It is time that this talk about "masked batteries" should cease. It is the business of the good military man to proceed very cautiously in an enemy's country, to save his men from unnecessary risks, and to find out where the enemy is before exposing his men to attack. The enemy has a right to every advantage, which the nature of the ground gives him; and no man fit to head an army will act upon the presumption that the enemy has not sense enough to avail himself of such advantages.—Pittsburg Gazette.

THREE THOUSAND DEMOCRATS IN COUNCIL.

Pursuant to the call of the Central Committee, there assembled at Covington, Ind., on Thursday, August 1st, delegations from the several townships at half-past 10 o'clock. The Convention assembled in the Court room, and was called to order by Jas. W. King, chairman of the committee.

Among other resolutions the following were adopted: Resolved, That we hold that this Government was created for the benefit of the white man; that we are opposed to any reconstruction which would impair or invade those rights by extending suffrage or citizenship to any but the white race.

Resolved, That we regard civil war and disunion as synonymous. We have no epithets of traitor and rebel to apply to those who differ with us, but sincerely deplore that so many of our countrymen, misguided by fanaticism and a false philanthropy, have chosen the paths of war and disunion, instead of the paths of peace, fraternity and union.

Resolved, That we are for peace, and not for war—for an adjustment of our national troubles upon some plan approximating the Crittenden compromise.

Resolved, That we are opposed to any course of policy leading to the abolition of slavery, either by the force of arms, or by Congressional legislation.

Resolved, That we are willing to bear our just proportion of all legitimate expenses incident to the maintenance of the Government; but we most solemnly protest against a direct tax of \$1,300,000, and to pay our proportion of \$20,000,000 as an excise tax for the support of an army to subjugate the South and to free the negro.

Resolved, That "the interchange of thoughts and opinions, to speak, write and print freely," being guaranteed to us, we intend to exercise that right at our pleasure, holding ourselves at all times responsible for the abuse thereof.

"A TERRIBLE REVERSE."

Forney's Press, a war journal which sustains the Lincoln Administration, in all its acts, whether right or wrong, constitutional or unconstitutional, says:

"We are not disposed to exaggerate the great issues which have been forced upon us by the recent disaster in Virginia. That we have met with a terrible reverse; that the largest army which ever marched under our banner has been beaten; that we have been driven from our advanced position in Eastern Virginia, are facts which the people must reluctantly admit and carefully consider. The people of the South have gained the greatest triumph of this revolution. If there has been division before, there cannot be division now, for the sword which checked the career of the Federal army, under the brow of the Blue Ridge, will check any attempt to maintain a loyalty to the Union in the seceded States. The victory of their troops will consolidate the southern sentiment; for a rebellion that is formidable enough to win a great battle, within thirty miles of the Capitol of the country its leaders betrayed, will be strong enough to punish as treason to its authority any exhibition of discontent within its own borders."

For a hundred thousand dollars!—The Knoxville, Tenn., Whig says the Confederates, have full knowledge of all the intentions of our Government, and got it by paying \$100,000! Well, who tells the secrets? When we have men in high places, who have bought places in our national legislature by corruption, and sold out the interest of their own State, we need not be surprised at such treachery.

The Schoolmaster Abroad.

NORMAL INSTRUCTION.
An article under the above caption published by "Simon," last week, contained some grave errors. The italicized words may have a local signification. If not, they have no signification at all. But of this we know nothing, nor do we wish to. The idea, however, is thrown out, that only those who have received normal instruction, should attempt to impart it. Just here we take issue.

It is true that many academies advertise normal instruction without even attempting to impart it at all. Doubtless, much deception has been practised, and much harm done in this way. Teachers have been deceived by false promises and disgusted with normal instructions generally, and with normal classes in academies particularly. For such fraud there is no defence. The perpetrators simply merit the consideration due to tricksters and swindlers in other callings; and the intelligent teacher will award to them no more. We think the day for such deception has gone by. What is included in normal instruction, is too well defined and too generally understood, to permit such contemptible trickery much longer. The genuine coin is becoming too well known to be counterfeited with impunity. We must not assume, therefore, that normal instruction has upon the whole been a failure in academies and seminaries.—"By their works ye shall know them." Because some may be dishonest, it would be bad logic to assume that, therefore, all are dishonest. We happen to know some select schools, in which a normal department is ably conducted, and doing a good work. In the absence of any thing better let us avail ourselves of these. If normal schools are within reach, let us avail ourselves of them. They are, doubtless, preferable. But let us not refuse a little, because we can not get all.

But there is a radical error in assuming that those who have studied at normal schools, may teach Teaching; and that those who have not thus studied, should do no such thing. The simple fact is, many of the latter are fit, while many of the former are utterly unfit, for this work. Not every graduate of a law school, can teach Law, nor every sprig of a doctor teach Medicine. No more can every graduate of a normal school, teach Teaching. The chances may be in favor of the latter, and, doubtless, are, but this is the most that can be said. We repeat "By their works ye shall know them." Such doctrine as "Normal" would deprive nearly every normal school in the state of its faculty. Not one in ten of these Professors has studied as a student in a normal school. And yet they do their duty well. Teaching is a science. Its principles can be classified, studied, and mastered. This may be done in normal schools, or out of them—in select schools, or in no school at all. And he, who has done this well and thoroughly, may be presumed competent to impart instruction to a normal class—no matter whether he acquired his knowledge in a normal school, or not.

UNO.

SCHOOL ETHICS FOR PARENT AND CHILD.

No. 10.

Pupils should endeavor to promote the harmony of the school. This proposition is founded on the principle of right; on the principle of nature as displayed in the harmony of all her works by which we are surrounded. "Harmony alone reigns here," should be the motto adopted by every well-governed and well-regulated school. Not only harmony between teacher and pupils, but among the pupils themselves,—between the pupils and all the operations of the school. Nothing is so much to be feared in the schoolroom, as a discord in the operations and elements of the school. If such discord does exist, then is there but little progress made either by pupils or teacher.

Pupils by being kind and polite to each other, by bearing and forbearing, may, indeed, do much. If all respect the rights and privileges of each other, and do nothing that may in any manner interfere with the good of the whole, the harmony of the school may be promoted to a great extent; and it undoubtedly is the duty of pupils to respect each other's rights. By thus endeavoring to promote the harmony of the school, they not only increase its interests, but greatly augment their own opportunities, and thus each day approach more rapidly the end for which they should strive. All unnecessary noise, of course, must be dispensed with, and the pupil must yield and submit to every regulation of the teacher's, in order that harmony instead of discord may be the ruling principle. Such passions as would in any manner interfere in the attainment of this object, must be quelled and subdued. A meek and docile spirit must be cultivated, in order that the pupil may at all times possess command of himself, and thus be enabled more easily to practise self-denial when the good of the school shall require it.

Only those who have taught public schools, and who have had to deal with all manner of material, can rightly estimate the necessity of the existence of harmony in the workings of the school. It is very important that the teacher make the endeavor to have his school work harmoniously; for unless this be done, but little will be accomplished. KAPPA.

ZOUAVES—The French Zouaves did not originate at the time of the Crimean war, but several years before. They were originally formed in Algeria, which was then a quasi penal settlement, and they consisted of the very scamps of the army, who were considered too vicious and uncontrollable to be retained in other regiments. It was at the time considered a disgrace to belong to them. Their peculiar dress was partially copied from the Turks, and used on account of the heat of the climate in which they were engaged. Under Pelissier, Canrobert and other commanders against the Arabs in Algeria they proved their usefulness and their dare-devil courage, and at least partially washed away the disgrace of their previous standing. In the Crimea they did such eminent service as to begin to take the place of honor, and in the short Italian war assumed that position without question. They are now the feared but honored pets of the French army, and have privileges accorded them at Paris and elsewhere denied to any other corps.

A few nights since, Tom Jones went home to his wife in rather a disguised condition. He had drunk so often for the success of our volunteers, that he was compelled to eat a handful of cloves to remove the smell of the whiskey. While undressing, his wife detected the perfume of the spice, and said, "Good gracious, Tom, how dreadfully you smell of cloves." "Eh?" said Tom, starting; "cloves?" "Yes, cloves; and any one would think you had been embalmed like a mummy?" This made his wife go wool-gathering. "Pshaw! you are regularly scented with them. Where have you been to night?" continued the wife. Tom was thrown entirely off his guard—his brain rambled, and without the remotest idea of what he was saying, replied, "W-h-y—hick—Clara, the fact is, I have just been on a little trip to the East Indies, and while I was there I fell over a spice box!" Then the knew what the matter.

Willie, a bright little eight year old, possesses the true spirit of piety, and never neglects daily prayers. His extempore efforts in his line are really remarkable for zeal and appropriateness. The other day, in the presence of the family, he prayed for his country as follows:

Oh, Lord, there never was so good a country as ours until the civil war broke out; now it is very bad. The rebels are very bad; turn their hearts to thee, oh, Lord. They have done many bad things; they took Sumter; but, oh, God they can't take Pickens! Willie is evidently a patriot as well as a Christian.

The Democratic papers of the West are driving the Indianapolis Journal quite mad by quoting the following extract from its columns, which was written before it had any idea the people would rush to war to push on the Chicago platform:—

"Of what value will an Union be that needs links of bayonets and bullets to hold it together? If any State will go to us, let it go!"

Such was the position and wish of the Republican party eight months ago. It has changed its front only because it has got Democratic help in fighting its battles.

BULLY FOR JONATHAN.—A green looking chap from the Green Mountain State went over the line and on to Montreal to look round a-lee. Going into a large and handsome dry goods store, his verdancy attracted the attention of the proprietor, who attempted to quiz him, but unhappily having an impediment in his speech, had to give it up, and his head clerk came forward to speak for him. The clerk began, Mr. Bull wishes to know if you can tell him why Balaam's ass spoke?

"Wa!" said Jonathan, "I rather guess as how Balaam was a stutterin' man and his ass had to speak for him!"

SMART SCHOLAR.—"Did you ever see an elephant skin?" asked a teacher in an infant school in a fast neighborhood.

"I have!" shouted a six year old at the foot of the class.

"Where?" inquired the teacher, considerably amused at his earnestness.

"On the elephant," shouted the prodigy, gleefully.

A Judge who acted as floor-manager at a fashionable ball, made the following announcement from the music-gallery, just previous to the last dance of the night: "By general request, there will now be an extra dance, a polka-quadrille, and 'God have mercy on your soles!'"

A teacher wishing to explain to a little girl the manner in which a lobster casts his shed when he has outgrown it, said: "What do you do when you have outgrown your clothes? You throw them aside, don't you?" "Oh no!" replied the little one, "we let out the tucks."

An empty bottle must certainly be a very dangerous thing if you may judge from the fact that many a man has been found dead with one at his side.

As flowers never put on their best clothes for Sunday, but wear their spotless raiment and exhale their odor every day, so let your life, free from stain, odor, give forth the fragrance of the love of God.