MEMPHIS APPEAL.

ALBERT PIKE & CO.

Vera Atque Honesta Dicere.

FOR PRESIDENT,

HORATIO SEYMOUR,

OF NEW YORK.

FOR VICE-PRESIDENT.

FRANK P. BLAIR,

OF MISSOURI.

DEMOCRATIC HEAD-QUARTERS

—IN—

THE CITY OF MEMPHIS,

—ARE—

IN THE STILLMAN BLOCK,

CORNER OF

Madison and Second Streets.

Open at all hours: supplied with newspapers from every State in the Union; and every Conservative American, Federal or Confederate, are always welcome.

The Shelby County Democratic Club

Meets at the Democratic Head-quarters every Saturday Evening, and is called to order precisely at half-past 8 o'clock.

President.—ALBERT PIKE.

Vice-Presidents.—W. T. Avery, John Dawson, M. Magevney, jr., M. D. L. Stewart, A. E. Frankland, J. W. Leftwich and F. L. Warner.

Recording Secretary.—W. O. Lofland.

Corresponding Secretary.—Minor Merriwether.

Treasurer.—Major J. J. Murphy.

Democratic Clubs established elsewhere in the State are invited to correspond with the Shelby County Club, for co-operation and concerted action.

THE TAX ON SALES OF MERCHANDIZE.

A question has for some time been agitated here, and is now under judicial consideration, of very grave importance, not only or even chiefly, as it might at first appear, to our merchants, but also and far more to those who consume what merchants and dealers sell.

We speak of the tax attempted to be levied on all sales of merchandize.

The General Revenue Act of 1868, which prescribes the rate of taxation on property and *privileges*, designates the property and privileges declared taxable; and prescribes the mode of collection. Among these *privileges* is that of the business of merchant, the provision in regard to which, reads thus: "The following shall be the rate of taxation: * * * On sales of merchandize, by merchants, half a cent on the dollar, on the invoice cost at the place where purchased, *unless the tax upon the same has once before been paid to the State, in which event no additional tax shall be paid.*

No business which is lawful, and which the people of the State have a common right, without distinction of persons, to engage in and carry on, can be made a *privilege*, by being forbidden unless the party desiring to embark in it will pay a certain tax or obtain a license. If that could be done, there is no kind of trade, business, employment or manual labor, even to the making of hats and shoes, and working a field that may not by legislative leger-de-main be transmuted into a privilege. No such common and lawful trade, occupation or business is, or can be made, a *privilege*. That word has a definite and fixed meaning in the English law, and according to a rule that has no exception, must be taken to be used in the Constitution of Tennessee in the same well-known sense which it had in England. It means a right granted to a particular person to do something, to the exclusion of others, which all men have *not* a common right to do; as, for example, to keep a ferry and receive toll at a given place.

The Legislature of Arkansas once attempted to make the keeping a billiard table and the keeping a stallion *privileges*, and to tax them as such. But the Supreme Court of that State decided that privileges could not be thus created, and annulled the law. And the same Court held also that, even if the Legislature could prohibit an act as unlawful, they could not declare it to be so unless the party would pay a certain sum for a license to authorize him to do it.

With as much right could a Legislature declare the business of merchant or shoemaker a *franchise*, and tax it as such, or undertake to make faro-dealing a *privilege*. The Legislature cannot forbid the exercise of the common trades by the people. Such a power would be contrary to the first principles on which free government is founded, and be hostile to the very purposes for which the Constitution declares itself to have been made. The chief purpose of civil government is to enable the citizens peaceably to carry on any lawful trade or business, by which to maintain themselves and those dependent on them.

It is too clear for argument, that a tax of so much per centum on sales of merchandize, is not a tax on a privilege; and therefore, as such, such a tax is unconstitutional and void.

An act was passed in 1865, to amend the revenue laws, which repeated in so many words the provision which we have quoted from the act of 1858.

On the 15th of March, 1868, an act passed amending the Revenue laws. The first clause of the first section declares that the act of 1865 shall "be and the same is hereby amended *so that the following* RATE *of taxation* shall be levied and collected." It then declares an increased rate of taxation on property and privileges, and fixes the tax on merchants for licenses at one per cent on the dollar on the invoice cost at the place where purchased, of all goods, and concludes by requiring a semi-annual statement of his purchases, by every merchant, to be made to the County Clerk.

The clerk of the County Court construes this law as repealing the clause in the law of 1865, by which goods on which the tax had once been paid to the State could not be again taxed. He is as clearly in error as it is possible for a man to be. It is not necessary even to rely on the principle, established as law for three hundred years in England and America, that repeals by implication are not to be favored; for there is no ground in this case for implying such a repeal. It cannot be implied from the fact that the act of 1868 does not repeat and re-enact the provision in question of the acts of 1858 and 1865.

The act of 1868 distinctly declares its purpose to be to amend the former [illegible] *so as to increase the former rate of* [illegible]*tion*. This *expression* of its single [illegible]*rpose excludes*, according to another [illegible]*neral* principle, the conclusion that it [illegible]*as* intended to amend the former act in any other particular. Indeed, in law, reason and common sense, this declaration of its intention is fully equivalent to saying that it did *not* propose to amend the former law, except as to the rate of taxation.

An affirmative provision of a later statute does not repeal an affirmative provision of a former one, unless they are so contrary to and inconsistent with one another that both cannot stand. Both are *in pari materia*, and must so be construed *ut res magis valeat quam pereat*, so that effect shall be given, if possible, to *all* the provisions of both.

In *Davies v. Fairbairn*, 3 *Howard U. S. Rep.* 636, the Supreme Court of the United States held that, "In affirmative Statutes, such parts of the prior as may be incorporated into the subsequent Statute, as consistent with it, must be continued in force. It was also held, that if a subsequent Statute be *not* repugnant in *all* its provisions to a prior one, yet if the later Statute *clearly* intended to prescribe the *only* rules which should govern, it repeals the prior one. The Clerk may have thought that the law of 1863 repeals the provision in question of the former acts, by requiring *all* merchants to render semi-annual statements. No such consequence follows from that, because each must necessarily have reported his sales and invoice prices under the former laws, as well, and pay the tax accordingly, except so far as he could show that it had been before paid on the same invoices. It devolved on *him* to make that proof. The later law, in this case, does *not* clearly intend to prescribe the *only* rules that are to govern. It *clearly* intends only to increase the rate of taxation, for it declares this to be its object. It does not *say* that it is its *only* object; but it declares no other, and no other can be implied.

In the case cited above, the Supreme Court said that the question whether, because a later act in regard to conveyances of real estate, intended as a revision of prior statutes, made no provision authorizing a mayor of a city to take the acknowledgement of a married woman, that provision in the former act was repealed by it. "In this respect," the Court said, "it is clear there is no repugnancy between the two acts. The two provisions may well stand together, the latter as cumulative to the former. . . There is no express repeal, no repugnancy . . . nor, on this point, are there any words of the latter act, which show an intention to make its provisions exclusive."

The Court quoted from the decision in *Wood v. The United States*, 16 *Peters*, 362, where the same Court said, of a prior statute: "That it has not been expressly, or by direct terms, repealed, is admitted; and the question resolves itself into the more narrow inquiry, whether it has been repealed by necessary implication. We say by *necessary* implication, *for it is not sufficient to establish that subsequent laws cover some or even all the cases provided for by it;* for they may be merely affirmative, or cumulative, or auxiliary. But there must be a positive repugnancy between the provisions of the new laws and those of the old; *and even then the old law is repealed by implication, only* pro tanto, *to the extent of the repugnancy.*

And the court cited and adopted these words of the Court of Appeals of Kentucky: "Virtual repeals are not favored by Courts. A body of acts ought to be held as one act, so far as they do not conflict with each other."

The acts of 1865 and 1868 are to be considered as one act, as if the act of 1865 were repeated in all its words, with no change except the increased rate of taxation.

In *Canal Company* v. *Rail-road Company*, 4 Gill & John. 152, the Court of Appeals of Maryland held that all statutes *in pari materia* are construed as one law; that "repeals of statutes by implication are things disfavored by law, and never allowed of, but when the inconsistency and repugnancy are plain and unavoidable;" that "if laws and statutes seem contrary to one another, yet if by interpretation they *may* stand together, they *shall* stand; and when two laws only so far disagree or differ, as that by any other construction they may both stand together, the rule that subsequent laws abrogate prior and contrariant laws, does not apply, and the last law is no repeal of the former;" and, that, "when it is manifestly the intention of the Legislature, that a subsequent act shall not control the provisions of a former act, the subsequent act shall not have such operation, even though the words of it taken strictly and grammatically, would repeal the former act."

These principles, the Court said, had been recognized and adopted by the Courts, from the time of *Rolle, Plowden* and *Coke*, to this day. And they cited *Williams vs. Pritchard*, 4 Term. Rep. 2, where the question was, whether a house built on land recovered from the Thames, and by the prior law exempted from all taxes and assessments whatever, was liable to be assessed to the general land tax imposed by a later act. Lord Kenyon held that though the words of the later act were sufficiently large to subject the land, yet that the former act exempting it was not repealed, on the ground that it was not considered to have been the intention of the Legislature to repeal it.

In *Beals v. Hale*, 4 *Howard* 51, the Supreme Court of the United States said, "It is a well-settled principle of construction, . . . that statutes which apparently conflict with each other are to be reconciled, as far as may be, on any fair hypothesis, and validity given to each, if it can be and is necessary to conform to usages under them, or to preserve the titles of property undisturbed. . . . A second law on the same subject does not repeal a former one, without a repealing clause or *negative* words, *unless so clearly repugnant as to imply a negative.*"

In *Bowen vs. Lease*, 5 *Hill*, 226, the Supreme Court of New York said: "It is but reasonable to conclude that the Legislature, in passing this tatute, did not intend to interfere with or abrogate any former law relating to the same matter, unless the repugnancy between the two is unreconcileable. Hence a repeal by implication is not favored; on the contrary, courts are bound to uphold the prior law, if the two acts may subsist together." It is equally reasonable to suppose that the Legislature *intends* to repeal a former law only so far and in such respects as it declares its intention, when it does so at all.

Of course that is a question of great interest and importance here, especially to the consumer, who in the end pays the tax on goods purchased by him, as part of the price enhanced for it. For if the same goods are sold three or four times over, after they come into the State in the hands of the importer, the tax will amount to three or four per cent. on the cost; and the consumer in the country, who comes here to purchase of the city merchant, finding himself burthened with this onerous and unreasonable tax, by way of addition to the price of the goods, will for the future prefer to look to other cities, where no such tax is paid, for his goods. It is quite obvious that to impose this additional burthen on the commerce of Memphis is necessarily to cause this consequence, or to compel the merchants, in order to retain the country trade, themselves to bear part of the burthen, without adding it all to the price of the goods; and this additional load it is certain, our merchants are notable to carry.

The great leading principle, in all the States, with regard to taxation, is that it shall be equal and uniform. It is evident that no tax could be more unequal and less uniform, than this on merchandize, if the decision of the clerk of the County Court is correct; because those would pay one or two per cent. more than others, on all goods and provisions and fuel purchased by them, who are least able to bear such a tax, that is, those of narrow means, and the day-laborers, who are compelled to purchase from small dealers.

There is no possible doubt that the decision of which we speak, is utterly erroneous: and as little that it would give *protection*, by a protective tariff, to foreign merchants against our own, and make the poor bear far more than their fair and proper proportion of the expenses and burthen of Government.

The question whether a State can directly tax goods in the original bales, packages or vessels, in the hands of the importer, or indirectly, by requiring a license to sell them, is not an open question. It has been so decided by the Supreme Court of the United States, and is settled. But when they have been imported into Louisiana, and are purchased there and brought here, they may be taxed by this State, though in the original packages, bales or vessels. So it was here in the *License Cases*, in 5 *Howard*.

We do not believe that goods in the possession of a merchant here, can be taxed otherwise than as property. A tax on the amount of sales, or on the cost of the goods, is not a tax on a *privilege*. And there is no doubt, we think, according to the settled rules of construction, that the same goods can only be once taxed. That they *ought* not to be, is too clear to need argument.

THAT AMNESTY.

The New York *Herald* without much reason congratulates President Johnson on his last Proclamation of Amnesty. It says:

So far as he can, Mr. Johnson has given the finishing touch to the work of reconstruction. In the proclamation he declares that the time has arrived when civil law should be supreme in the South; that there is no reasonable ground for apprehending a renewal of the rebellion; that pains and penalties for offenses committed and long since expiated are unnecessary, and that a continued military rule, denial of the right of trial by jury and suspension of the writ of habeas corpus in a time of profound peace are prejudicial to and in conflict with the spirit of our republican institutions. On this day, therefore, Jefferson Davis is the only man remaining unpardoned, and he would probably have been made a subject of Executive clemency had not his indictment for treason prevented it.

This latest official act of the President will be received with satisfaction throughout the country, for although the number of persons benefited by the proclamation is comparatively small, it comprises the leading men of the South. Nothing as they were kept alienated from the mass of their fellow-citizens and held liable to indictments and trials on charges of treason, so long was the work of pacification incomplete. Such men as Robert E. Lee, Joseph E. Johnston and other rebel leaders are the true representatives of the Southern people, and it is well that their disabilities have been removed, at least to the extent that the Executive can remove them. We have nothing to fear from them in the future, and there is much to hope from men who, however mistaken their cause, fought us with a valor which has made the name of an American known throughout the civilized world as the synonym for heroism.

We feel a profound pleasure that on this day there dwells no political pariah in the United States.

And the *National Intelligencer* ecstatically cries:

Most fitting, indeed, this glorious season for an act of universal forgiveness. Let no man's joy, on reviewing with pride ninety-two such days celebrated by his fathers, and to be celebrated by his sons forever, be disturbed by the clanking chain about a fellow citizen's neck. Long enough he has worn it. They who stand already before the bar of judicial justice await the determination of their country in the appointed jury box. But all the rest should be forgiven. Let the rebel who testified in the storm of battle his sincerity and his manhood to his cause, and who has languished for years, impoverished, proscribed, broken and humbled, be placed on his feet the man he has proven himself to be. Let him go this day to his children and tell them he is again a participant in working the political fabric which overhangs their heads. Let him tell them the voice of the brave has at last been heard, and the malice of the ignoble at last been silenced, and the AMNESTY OF GOOD GOVERNMENT PROCLAIMED TO ALL.

We congratulate the suffering on their relief; the proud on their restoration; the honorable on the confidence reposed in them by their country, and the humble, who may happen to be included in this evangel, that our institutions respect not persons. And most heartily do we congratulate all of our countrymen that nothing remains in the Councils of State of the long, distressing and disastrous interval of civil strife since 1860. All is closed in the books of the Government. The past was present in a manner—it is now history. Let it be seen and known as history, to be scanned by the historian in the severest historical spirit, but by a free and generous fellowship of citizens, viewed as a troubled dream that is past. Public business no longer knows a rebellion; save as the courts of the land hear the testimony of witnesses in solitary trials, according to the laws of peace, or as the legislature yields to grounds and reasons for new statutes, drawn from the buried bitterness of a past lamentation.

There is no universal forgiveness. There is another partial and unjust amnesty. "The amnesty of good government is *not* proclaimed to all. Jefferson Davis is not the only man, by hundreds, perhaps, remaining unpardoned. Breckinridge is not pardoned. General Lee is not, for he and many others stand indicted. The *Herald* feels too soon its profound pleasure; for many a political Pariah dwells in the United States. There are 60,000 white men who cannot vote in Tennessee alone.

An indictment for treason does not in the least effect the President's power to pardon. Surely the *Herald* knows that. Andrew Johnson was afraid to pardon Mr. Davis and Mr. Breckinridge and General Lee; and that is the whole secret of the poor, miserable half-measure he adopted. Why does he not defy scalawagism, pardon *all*, and tell his enemies to do their worst? What if they should impeach and depose him? Men have incurred severer penalties than that, for refusing to consent to be robbed of their rights and privileges.

BY TELEGRAPH.

Night Dispatches.

CHICAGO.

CHICAGO, July 12.—The National Plasterers Convention passed resolutions to advance their standard of wages approximating to five dollars per day as soon as practicable, and work eight hours therefor.

FOREIGN.

CONSTANTINOPLE, July 12.—Ismael Pasha, Viceroy of Egypt, has married the daughter of Abdul Migid.

MADRID, July 12.—Don Antonio de Montpenir has been arrested and taken to the frontier.

BERLIN, June 12.—English reapers took the international prize yesterday.

WASHINGTON.

WASHINGTON, July 12.—The Consul at Victoria informs the Secretary of State of the discovery of rich gold fields on Lagico river, Alaska. Adventurers were rushing there.

The bill regulating certain States in the Electoral College will be laid before the President to-morrow. The constitutional limit expires on the 23d. Congress will not adjourn until this bill becomes a law.

CALIFORNIA.

SAN FRANCISCO, June 12.—Admiral Hastings, of the English squadron, has directed Commander Bridges to reopen Mazatlan immediately.

The Democrats held a large meeting here last night to ratify the nomination of Seymour and Blair.

Gen. Ord has notified Gen. Grant that if Congress reduces the army it will be impossible to protect the overland route from Indian incursions.

GENERAL ITEMS.

—A New York dry goods concern has 150 clerks, of whom three are paid $10,000 a year each.

—It is proposed to take down the signboards "Look out for the engine" on the Erie Railroad, and substitute for them "Prepare to meet your God."

—The Senate Committee on Claims has reported in favor of allowing O. H. Cutler, of Hannibal, Mo., $50,000 for cotton belonging to him and seized by Gen. Grant at Lake Providence, La., in 1863, to be used in protecting the boats that run the blockade at Vicksburg.

—Two millions of dollars were represented in the crinoline that recently occupied a chair on the piazza of a Saratoga hotel.

—Miss Eliza Mary Burke, the young lady who was arrested in Baltimore for wearing a Confederate flag in 1861, in that city, and whose removal and subsequent trial in Howard county created such interest at the time, died in Baltimore last Saturday.

—Henry Ward Beecher profanely says if the Lord wanted to make millstones, he would make them from the Anglo-Saxon race; they have so much grit in them.

—At a meeting of the London Medical Society, Dr. Blake, a distinguished practitioner, said that he was able to cure the most desperate case of toothache, unless the disease was connected with rheumatism, by the application of the following remedy: Alum, reduced to an impalpable powder, two drachms; nitrous spirits of ether, seven drachms; mix and apply to the tooth.

—A Havana letter says: Tayne Partagas, the owner of the celebrated cigar manufactory known all through the world, was shot in the Viselta Abajo country, whither he had gone to look after the tobacco crop, a few days since. The assassin escaped, and the police are making strenuous exertions to find him. Mr. Partagas was about fifty years of age. The stories in circulation regarding the cause of the murder are very conflicting, but the one which appears to receive the most credence is that he had seduced the daughter of a small farmer whom he was assisting. Mr. Partagas has a large family of grown-up children, and this story should be viewed with a great deal of doubt, until the facts of the case are thoroughly ascertained.

Stevens and Greeley.

These two teachers are at loggerheads. Stevens lately termed Greeley a scarecrow. Greeley responded with a deplorable effort at wit, and concluded with this piece of ill-nature:

We cannot consider a national debt a national blessing any more than a personal debt is a personal blessing—we greatly desire to pay off principal at the rate of one hundred millions per annum till there is none left to pay. We understand that paying debt means harder work, more frugal living, less considerable accumulations of property, than if we did not owe. But Mr. Stevens has a very different notion of debt. Our two thousand millions of interest bearing national debt he holds can be extinguished by offering the holders greenbacks for their bonds, dollar for dollar, and thereupon refusing to pay interest on them a day longer. That is to say: for a debt which specifically draws interest in gold at six per cent. per annum, the principal being payable within twenty years at farthest, he holds that we can tender the face in greenbacks drawing no interest at all and payable never, and if our creditors do not accept these we may tell them to whistle for their money. He calls this paying—we deem it swindling so barefaced that no blackleg in New York or Washington could resort to it without being cut by his fellow blacklegs as a low, contemptible villain. It is inevitable, therefore, that our notions of "twenty per cent. (or any per cent.) extra" should differ widely from those of Mr. Stevens.

KING KAMEHAMAHA, of the Sandwich Islands, has a most unwarrantable dislike for the United States. He recently expressed such a nervousness at the presence of the United States steamer Lackawanna in the harbor of Honolulu that it was deemed a Christian duty to withdraw her, and it was done accordingly. The latest advices from the King are to the effect that, emboldened probably by the success of this effort, he loudly declares that if the United States troubles him he will hoist the British flag and claim British protection. While the nervous fellow has been carrying on in this manner, his Legislature has voted a subsidy for a line of steamers to San Francisco.

THE claims of the Mexican bondholders against the Government of France are to be settled upon the basis of a report of the Committee of the Budget of the French Legislature, the report having received the sanction of the Council of State. While it is denied that France had guaranteed the loans, and is conclusively established that the bondholders had no other debtor than the Mexican Government, it is concluded, all the circumstances considered, that it would be equitable to raise four millions of rentes as an indemnity to the bondholders, to be granted only upon condition that they give up their scrip and abandon all further claims.

—The Somerville (Tenn.) *Falcon* of the 9th, says: On Monday that we had a shower of rain which served to lay the dust, and for the time cool the atmosphere, but was hardly sufficient to be of much benefit to corn, cotton and vegetables. In various sections of the county we learn an abundance of rain has fallen within the last few days, which has greatly improved the growing crops.

Severe and True.

The following resolution was recently adopted by a Conservative Convention of of Soldiers and Sailors:

Resolved, That a general who is false to his chief, and a cabinet officer who is false to his fellow-citizens, who forfeits the bond of his word to do the bidding of partisans, who intrigues for civil preferment with dissatisfied politicians, while at the same time he retains the control of the army, deserves, and should receive, the stern rebuke of a people whose liberties he strives to subvert; and that, if U. S. Grant were the purest of truthful men, the gigantic wrong of his political schemes would overbalance the gratitude which, as a successful soldier, he might claim.

DIED.

GOULD—On Sunday, July 12, 1868, F. A. Gould, in the 47th year of his age.

The friends and acquaintances of his brother, John W. Gould, are requested to attend his funeral from the house of Blakemore & Co., 310 Front street, at 4 o'clock Monday evening.

NEW ADVERTISEM'NTS

J. H. SPEED. J. P. STRANGE.

Speed & Strange,

WITH HOWELL, WOOD & CO.,

DEALERS IN

FANCY AND STAPLE DRY GOODS,

"SOUTHERN PALACE,"

332 MAIN STREET. : : : MEMPHIS.

WE have the pleasure of informing our friends and former customers that we have engaged with Messrs. Howell, Wood & Co., at our old stand, and can be found there at all times with an elegant stock of Fancy and Staple Dry Goods. We flatter ourselves that we are acquainted with the wants of our people, and have determined to devote our time and energy to this our old and favorite business. We therefore hope our friends will call and renew their trade at the old stand of Speed, Donoho & Strange. Respectfully,

J. H. SPEED,
J. P. STRANGE.

Memphis, July 13, 1868. jy13 1mdaw

Trustee's Sale.

BY virtue of a Deed of Trust to me executed on the first day of November, 1866, which deed is of record in the Register's office of Shelby county, Tennessee, in Record Book, No. 55, part 1, pages 543, 544 and 545, to secure the payment of certain notes therein described and set forth, one of which said notes is still due and unpaid; now, therefore, by virtue of the power in me vested by said Trust Deed, I will, on

Monday, the 3d day of August, 1868,

Proceed to sell, between the hours of 10 a.m. and 3 p.m. of that day, on board of the said Wharfboat, the Wharfboat CRESCENT CITY, together with all and singular her tackle, apparel, furniture, spars and staging, as she now lies at the wharf at the city of Memphis, State of Tennessee, at public vendue, to the highest and best bidder, for cash in hand.

jy13 td DAN ABLE, Trustee.

CANCERS CURED.

DR. HEBERN—OFFICE AND INFIRMARY, 696 Wabash avenue, south of 16th street, Chicago, Illinois, successfully treats Cancers without knife, loss of blood, or serious pain, in the shortest time imaginable. Also successfully treats Chronic Diseases and Consumption. apd-jy12 wly

CHICKASAW LODGE, No. 8.—Meets every Monday night at 8 o'clock. Dr. George W. Acree, N. G.; Thomas Bacon, Secretary. jy12

Notice.

THE firm of HARRIS, HUNT & CO., is dissolved by mutual consent, dating from 1st July, 1868. Either party is authorized to settle up the outstanding business.

E. R. HARRIS,
C. P. HUNT,
S. M. JOBE.

jy12 1w

NOTICE

IS hereby given, that in pursuance of an order from T. J. Latham, Register in Bankruptcy for the Western District of Tennessee, there will be a second general meeting of the creditors of W. H. Grider, Bankrupt, at said Register's office, No. 490 Main street, at 10 o'clock a.m., on the 4th day of August next.

C. A. LEFFINGWELL, Assignee.

jy12 2t

The Mercantile Agency.

THE undersigned take pleasure in announcing to the business men of Memphis that they have now on hand the REVISED REFERENCE BOOK for July, 1868 to which we call especial attention. All business men are respectfully invited to call and examine it, together with the detailed reports on our records. We invite your inquiries to prove the value of our institution.

R. G. DUN & CO.

Memphis, July 10, 1868. jy12 2w

BUENA VISTA SPRINGS.

This unrivaled Watering Place, situated within six miles of Russellville, Logan county, Kentucky, was opened for visitors the FIRST DAY OF JUNE. The proprietor pledges himself to make his entertainment equal to that of any watering place in the country, and his terms as moderate as the expenses of his establishment will permit. A good BAND OF MUSIC will be on hand during the season.

Conveyances always ready for passengers from Russellville to the Springs, in close connection with the daily trains from Memphis, Louisville, etc.

TERMS:

Per day	$ 2 00
Per week	12 00
Per month	40 00
Children under 12 and servants, half price	
Horses, per feed	50
Horses, per day	1 00

jel2 1m JAMES M. OWENS, Proprietor.

STRAUSS & BLUM,

AUCTION AND COMMISSION

MERCHANTS,

No. 213 MAIN STREET,

Second Door North of Worsham House.

☞ Liberal advances made on consignments. jy12 6m

SAVINGS BANK OF MEMPHIS

NO. 291 MAIN STREET.

W. R. CUNNINGHAM, President. W. C. McCLURE, Cashier.

DIRECTORS.—Sam Tate, W. B. Greenlaw, B. B. Waddell, M. J. Wicks, W. R. Cunningham.

Collections on all acceptable points, and remittances promptly made.

My connection with the Memphis and Charleston Railroad, as President, requires my entire attention, compels me to resign the Presidency of the above Institution. My interest as Stockholder and Director will remain as heretofore. I ask a continuance of the confidence and patronage of my old friends and the public, which heretofore has been so generously bestowed.

M. J. WICKS.

jy11 1m

TAX PAYERS, TAKE NOTICE!

PHILIP GARVIN, Tax Collector for 1867, has been selling lands for the Tax of 1867 all this week, will finish to-day at the Circuit Courthouse door. Tax Payers will bear in mind that a PENALTY OF FIFTY PERCENT will be mediately accrue on all lands sold either to individuals or the State, and rigid legislation has recently been enacted against those who fail to pay their taxes. The Collector will be engaged for a week in making out his report of sales, during which time he will accommodate those who desire to contribute their part in the support of the government. jy10 1w

CREDITORS' NOTICE.

In the Chancery Court of Memphis, Tenn.

No. 2669, N. B. D.—Jesse W. Page et al. vs. The Commercial Bank of Tennessee et al.

IN this cause it appears that the names and residences of the creditors of the Commercial Bank of Tennessee are unknown, and that a decree has been entered directing them to be made parties to this suit;

It is therefore ordered, That all creditors of said Bank make their appearance herein, at the Courthouse in the city of Memphis, Tennessee, on or before the first Monday in October, 1868, file and establish their claims and demands with the Clerk and Master, and have themselves made parties hereto, or the same will be forever barred and cause proceeded with ex parte; and that a copy of this order be published once a week, for four successive weeks, in the Memphis Post.

A copy—Attest: AUGUSTON ALSTON, Clerk and Master.

By B. J. BLACK, Deputy Clerk and Master.

Clapp, Vance & Anderson, Solicitors for Complainants. jy11

Dissolution.

THE firm of BROOKS, NEELY & CO., is this day dissolved by limitation. E. W. Brooks retiring.

E. W. BROOKS,
J. C. NEELY,
S. H. BROOKS.

J. C. NEELY, S. H. BROOKS, H. M. NEELY.

NEW FIRM.

The undersigned will continue the Wholesale Grocery and Commission Business, at the old stand, No. 276 Front street, under the style of BROOKS, NEELY & CO., as heretofore, where all business connected with the former concern will be settled.

J. C. NEELY,
S. H. BROOKS,
H. M. NEELY.

jy11 3w

CAROLINA LIFE INSURANCE COMPANY

OF MEMPHIS, TENNESSEE.

Capital Stock, : : : : : : : : $200,000 00

Income for first Ten Months, : : 161,883 46

M. J. WICKS, President. J. T. PETTIT, Vice-President.

W. F. BOYLE, Secretary. J. H. EDMONDSON, Gen'l Agent.

BOARD OF DIRECTORS:

M. J. WICKS,	W. L. VANCE,	WM. JOYNER,	F. W. SMITH,
E. M. APPERSON,	J. J. PETTIT,	N. S. BRUCE,	A. SEESSEL,
F. TITUS,	W. R. HUNT,	W. B. GREENLAW,	S. K. FULLEN,
NAPOLEON HILL,	J. G. LONSDALE,	JAMES PHELAN.	

ISSUES Policies either Participating or Non-participating, on all the Improved Plans of Life Insurance. No Restrictions on Travel or Residence within the settled limits of the United States or British North America. All Policies Non-forfeitable for their Equitable Value.

The Officers and Directory of this Company are determined, by a judicious and economical management of its affairs, to secure for it the success which it merits as a reliable institution.

OFFICE 291 MAIN STREET.

jel4 dtfsw1m

CARRIAGES, ROCKAWAYS, BUGGIES, PHÆTONS

WAGONS AND HARNESS.

R. O. BRADLEY.

377 Main Street, Jackson Block, Memphis, Tenn

mh15 tf

AMUSEMENTS.

VARIETIES THEATER,

Corner Main and Washington Sts.

C. H. R. BROOM.....Manager
CHARLEY WHITE.....Stage Manager

Only Place of Amusement Open in the City!

THIS TEMPLE OF MIRTH NOW PRESENTS the Greatest Constellation of Artists ever presented to a Memphis audience. NEW SONGS, DANCES, BURLETTAS, FARCES, PANTOMIMES, Etc.

Admission 50 cents; Private Boxes, $5.

Doors open at 7½, performance to commence at 8½ o'clock. ap22

BANKS AND BANKING

GERMAN NATIONAL BANK

OF MEMPHIS,

No. 293 Main Street.

A. CORDES, : : : : : President.
H. H. METTE, : : : : Vice President.
MARTIN GRIFFIN, : : : : Cashier.

DIRECTORS:

A. CORDES, H. H. METTE,
F. ENGLEBRICHT, J. C. HOFFMAN,
E. M APPERSON, L. HANAUER,
JACOB WELLER.

Collections made on all accessible points in the Southwest.

Exchange for sale on principal cities of United States and Europe.

feb4 6m

REMOVALS.

REMOVAL.

A. HUNN & CO.

Have removed their

Steamboat Bakery, Bread and Cracker Depot,

—TO—

Cor. Jefferson and Promenade Streets,

je21 1m Opposite Steamboat Landing.

FOR MOUND CITY.

STEAMER PROSTA LEAVES every day for Mound City at 7 a.m., 10 a.m., 3 p.m. and 6 p.m. Leaves Mound City every day at 8 a.m., 9 a.m., 1 p.m. and 4½ p.m.

MARK R. CHEEK, Master.

jy11

MENKEN BROTHERS'

12TH

SEMI-ANNUAL

REDUCTION SALE

—OF—

DRY GOODS!

CONSISTING OF

PRINTS, DOMESTICS,

SILKS, LINEN LAWNS.

ALSO, ENTIRE STOCK OF

DRESS GOODS

—AND—

LACE MANTLES

BARGAINS EXTRAORDINARY

ARE OFFERED TO

WHOLESALE & RETAIL BUYERS

jy1 1m

100,000 BUSHELS

—OF—

Wheat Wanted

FOR which we will pay the HIGHEST CASH PRICE, at the "CITY MILLS," on Third street, near Beal.

jy7 1m A. L. HARRIS & CO.

STOCKS AND BONDS.

WANTED AT MEMPHIS CITY SAVINGS INSTITUTION, corner Jefferson and Front streets:

Miss. Central R. R. 1st and 2d Mortg. Bonds.
Miss. and Tenn. R. R. 1st Mortg. Bonds.
Mem. and Chas. R. R. 2d Mortg. Bonds.
M. and L. R. R. 1st Mortg. Bonds.
Memphis and Ohio 10 per cent. Bonds.
Memphis and Ohio 6 per cent. Mortg. Bonds.
Memphis City Flain Bonds.
Memphis City Indorsed Bonds.
Mobile and O. R. R. 8 per cent. Sterling Bonds.
Mobile and O. R. R. 8 per cent. Interest Bonds.
Mobile and O. R. R. Income Bonds.
Memphis and O. R. R. Stock.

jel0 tf E. C. KIRK, Cashier.

BUCK EYE SALVE,

THE GREAT REMEDY for PILES.

Sold by ROSE & VIGUS,

jy1 97 Main street.

NOTICE

IS hereby given to all parties concerned, that I will not be responsible for any bills contracted or receipts given unless signed or ordered by me in person. E. MORROW,

jy1 2w 192 Front street.

INSURANCE.

ST. LOUIS MUTUAL

LIFE INSURANCE COMPANY.

HOME OFFICE, No. 513 Olive Street,

ST. LOUIS.

D. A. JANUARY, President.
JAS. H. LUCAS, Vice-Preside't.
WM. T. SELBY, Secretary.
J. S. MILLER, Ass't Secretary.
WM. N. BENTON, Gen'l Agent.

DIRECTORS:

James E. Lucas, Samuel Willi, Theodore Laveille, Charles H. Peck, Robert K. Woods, Julius Valle, Geo. R. Robinson, Robert E. Carr, John F. Thornton, David K. Ferguson, Hon. John Rogan, Henry Overstolz, Nicholas Schaeffer, William T. Gay, Wm. C. Jamison, R. P. Hancuksmp, L. H. Baker, D. A. January, Wm. J. Lewis, F. Rozier, Jr., Jacob Tamm.

Assets, June 1, 1868, over $2,000,000

Issues Policies on ALL THE MOST APPROVED NON-FORFEITING PLANS, on as good terms as any Company.

No Restrictions upon Acclimated Persons, or to RESIDENCE OR TRAVEL.

MEMPHIS BOARD OF REFERENCE:

Wormeley, Joy & Co., Aydlett, Robinson & Co., S. M. Webb & Co., Toof, Phillips & Co., Lacey & McGhee, N. Corcoran, A. S. Frankland, Jacob Alexander, Clapp, Vance & Anderson, General N. B. Forrest, General J. H. Chalmers, Com. Joseph E. Montgomery, Judge J. P. Canthers, Rev. S. H. Ford, D.D., Rev. J. R. Graves, Judge Phineas T. Scruggs, Galloway, Hampton Co., DeSoto Insurance Company.

AGENCY OFFICE IN MEMPHIS—No. 43 Madison street, Kit Williams' Block.

McMAHON & OTIS,
State Agents for West Tennessee, Mississippi, Arkansas and North Louisiana.

N. S. OTIS..... J. H. McMAHON

je21 3m

FIRE & MARINE INSURANCE

MERCHANTS'

INSURANCE COMPANY.

CAPITAL, : : : $200,000

Office—No. 19 Madison St.,

MEMPHIS, : : : : TENNESSEE

DIRECTORS:

E. McDAVITT, M. E. COCHRAN,
F. W. SMITH, W. B. WALDRAN,
J. T. PARGASON, NAPOLEON HILL,
W. A. GOODWYN, JOHN T. STRATTON,
J. F. FRANK.

OFFICERS:

E. McDAVITT, - - - - - President.
F. W. SMITH, - - - - Vice President.
R. A. PARKES, - - - - Secretary.

STOCKHOLDERS:

Allison Bros.,	G. W. Gillmore,	Thos. Moffet,
W. H. Andrews,	Chas. Gillmore,	Jesse Moore,
M. A. Allen,	C. W. Goyer,	A. J. Murrar,
Benj. Babb,	W. A. Goodwyn,	O. M. Myrs,
M. J. Bacon,	R. D. Goodlett,	C. P. Norris,
C. C. Bill,	W. H. Goodlett,	Overton, Jr.,
W. H. Bridges,	& Co.,	H. Owen,
D. W. Bowman,	Dr. D. Gober,	H. A. Parter,
W. S. Bruce & Co.,	John Gunn,	Parter & Harbert,
P. H. Bryson,	D. P. Hadden & Co.,	J. T. Payton,
S. J. Camp,	A. L. Harris,	J. J. Powers,
F. M. Casil,	Wm. F. Hardin,	W. P. Prendhit,
C. C. Clay,	A. Hatchett,	W. G. Rainey,
C. E. Chamberlin,	J. P. Hill & Co.,	S. P. Read,
W. H. Cherry,	J. M. Hill,	E. F. Riez,
M. R. Cochran,	Napoleon Hill,	L. R. Richards
G. A. Cochran,	J. C. Hobt & Co.,	Isidor Rosenbach,
C. Curtis,	H. B. Howell,	M. J. Rossel,
F. S. Davis,	Howell, Wood & Co.,	J. T. Stratton,
J. S. Day,	J. P. Hoffman,	J. R. Swagon,
Desoto Bank,	W. V. C. Humes,	J. J. Steele & Co.,
Dillard, Pinson & Co.,	J. F. Jett,	W. H. Stephens,
H. Daw,	R. S. Jones,	F. W. Smith,
W. J. P. Doyle,	John Johnson,	J. A. Ta