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ANNUAL REPORT OF THE COMPTROLLER OF THE TREASURY.

The report of A. Lingan Jarrett, Esq., Comptroller of the Treasury Department of Maryland, was laid before the Legislature on the 9th inst.

RECEIPTS AND EXPENDITURES.

The receipts into the Treasury for the fiscal year ending on the 30th of September, 1861, amounted to the sum of \$960,813.08, which, being added to \$255,587.75, the balance remaining in the Treasury at the close of the fiscal year of 1860, makes the aggregate of \$1,216,400.83. Of this sum \$819,651.78 was derived from revenue which accrued during the year, and the residue, \$396,749.05, of revenue which accrued prior thereto.

During the fiscal year of 1859 there was paid into the Treasury the sum of \$1,200,552.77, and the fiscal year of 1860 the sum of \$1,048,339.67.

By comparing the present with those two previous years, it will be seen that the receipts of the present year are \$239,739.09 less than those of 1859, and \$87,252.50 less than those of 1860.

The disbursements of the Treasury for the fiscal year just ended amount to the sum of \$1,046,356.41, being \$830,013.21 less than those of 1859, and \$259,680.67 than those of 1860.

Deducting the disbursement from the receipts, leaves a balance in the Treasury at the close of the fiscal year 1861 of \$170,044.42. This balance is, however, subject to a variety of charges, amounting in the aggregate to the sum of \$291,369.71, which would leave an apparent deficit of \$121,525.29 against the Treasury.

The probable receipts into the Treasury during the current fiscal year are estimated at the sum of \$1,130,855.28. The probable demands upon the Treasury during the current fiscal year are estimated at the sum of \$989,376.

These estimates are made upon the existing laws, without reference to future legislation or regard to the present disturbed condition of the country.

FREE SCHOOL FUND.

There remained to the credit of the free school fund at the close of the fiscal year of 1860 the sum of \$19,432.23, and there was received on account thereof during the fiscal year of 1861 the sum of \$79,989.35, making the aggregate \$99,421.55.

During the fiscal year of 1861 there was disbursed the sum of \$86,488.60, leaving a balance at the close thereof of \$12,932.95 to the credit of said fund.

At the close of the fiscal year 1860 there remained in the Treasury to the credit of this fund the sum of \$5,157.68, and there was received on account thereof during the fiscal year 1861, from interest on the stocks of said fund, and from other sources, the sum of \$225,241.08 making in the aggregate \$260,398.76.

During the fiscal year 1861 there was invested for the use and benefit of said fund the sum of \$219,479.14, leaving a cash balance uninvested in the Treasury to the credit of the fund of \$40,919.62.

The aggregate amounts of stocks to the credit of the sinking fund at the close of the fiscal year of 1860 was \$4,823,229.35, and there was purchased during the last fiscal year on account thereof the sum of \$231,189.02, which, being added to the sum of \$4,019,019.62, the cash remaining to its credit, makes the total amount of the sinking fund, at the close of the fiscal year of 1861, \$5,095,337.99.

The assessed value of real and personal property for the year 1861, in the several counties and the city of Baltimore, is shown to be \$286,430,056, of which amount \$158,580,686 is that of the counties and \$127,849,370 of the city of Baltimore. Thus it appears that rather over four-ninths of the whole assessed value of real and personal property of the State is of the city of Baltimore.

The assessment shows an increase over that of 1860, of \$3,749,558, and over that of 1859 of \$6,699,299.

DIRECT TAX.

The levy of 10 cents on the \$100 upon the assessed value of property in 1861 produced a direct tax of \$286,430.05, of which amount there was paid into the Treasury during the fiscal year of 1861 the sum of \$93,705.65.

The total amount paid into the Treasury on account of direct tax during the fiscal year of 1861 was \$219,638.97, of which amount Baltimore city paid \$102,706.16.

The aggregate amount of direct tax in arrear and unpaid under levies prior to 1861 was, at the close of that fiscal year, \$338,800.39, which, being added to the unpaid levy of 1861, would swell the amount to \$27,702.59.

The balance of direct tax levied for 1861, remaining in the hands of the collectors of the several counties and the city of Baltimore, to be accounted for, is \$189,122.20.

The State's capital and credit, as of 30th September, 1861, shows an aggregate amount of \$24,277,377.74, of which \$8,224,128.19 is assumed to be productive, and \$16,053,249.55 unproductive.

The funded debt of the State at the close of the fiscal year 1861 is shown to be \$11,855,166.63. This is the full indebtedness of the State, but the sinking fund, amounting to \$5,095,337.99, constituting a part of the same, being deducted, leaves the actual indebtedness \$9,789,828.64, to meet which there is the productive capital and credits amounting to \$8,224,128.19.

CLERKS OF COURTS.

There was received into the Treasury during the last fiscal year, from the clerks of the several counties and the city of Baltimore, the sum of \$233,748.77, of which amount \$222,136.64 was received from revenue accruing upon licenses, and the residue from other sources, showing a diminution, as compared with 1859, of \$67,314.96, and \$61,727.38, as compared with 1860.

REGISTER OF WILLS.

There was received into the Treasury during the fiscal year 1861, from the registers of the several counties and of the city of Baltimore, the sum of \$63,784.37; \$39,265 thereof from taxes on commissions to executors and administrators, and \$24,519.32 from tax on collateral inheritances; showing an increase over the year 1859 of \$2,915.45, and a decrease of \$290.24 as compared to 1860.

AUCTIONEERS' LICENSES AND DUTIES.

The total receipts into the Treasury from this source of revenue during the past fiscal year is \$7,734.93, being a decrease of \$11,294.15 as compared with 1860, and \$14,408.51 as compared with 1859.

TOBACCO INSPECTIONS.

There was received into the Treasury from the several inspectors on this account in the last fiscal year the sum of \$7,457.25. The gross receipts from inspections during the same year were \$48,329.74, and the expenditures \$59,359.26, being an excess over the receipts of \$5,029.52. After the close of the fiscal year there was paid the further sum \$26,170.50 on said account.

RAILROADS.

The Baltimore and Ohio Railroad has paid into the Treasury during the fiscal year of 1861 the aggregate amount of \$199,314.77; \$90,636 thereof being for dividends on the State's stock in said road, \$40,926.77 for the one-fifth receipts from passengers on the Washington branch, and \$67,752 for interest on the bonds of said road held by the State.

It is understood that this Company has a large claim against the General Government for transportation of troops yet unadjusted, and in which the State has a considerable interest. The interest of the State in its adjustment will no doubt be guarded and protected by its able President.

The Northern Central Railway has paid during the fiscal year of 1861 into the Treasury the sum of \$58,296.67 on account of arrears of interest. This road is still largely in arrear on the same account, and proceedings have been instituted for its recovery, and are now pending in the courts of this State, under the management and direction of Messrs. Thomas S. Alexander and Milton Whitney.

THE SUSQUEHANNA AND TIDEWATER CANAL COMPANY.

The Company has paid into the Treasury during the last fiscal year the sum of \$58,000 on account of arrears of interest, leaving a balance due on that account.

OTHER SOURCES OF REVENUE.

There was received into the Treasury during the last fiscal year, from the several banks, for dividends on stocks held by the State, the sum of \$36,393.64.

The revenue derived from the State's bay and live stock scales, and from the State's wharves in the city of Baltimore, for the past year, were \$8,087.62.

The receipts from the land office were \$745.58, and from fines and forfeitures \$170.99.

The receipts into the Treasury from the inspection of grain were \$4,143.10, and from inspection of manure \$14.54, and from interest on personal accounts \$1,420.10.

There was paid into the Treasury during the last fiscal year for licenses issued to agents of foreign corporations the sum of \$14,400. The tax on protests paid during the same year was \$3,806.

The receipts into the Treasury during the fiscal year of 1861 from tax on incorporated institutions amounted to \$20,379.16.

The whole amount of revenue which accrued on the fiscal year ended 30th of September, 1861, is shown to be \$1,532,180.39, and that received, after legal deductions, \$819,651.78, and the difference \$660,164.65.

The balance due the State by incorporations amounted in the aggregate at the close of the fiscal year 1861 to \$30,888.08.

The balance due the State from clerks of courts and registers of wills, at the close of the last fiscal year, amounted in the aggregate to \$20,114.21.

There is a balance due by Richard France, on lottery contract, of \$12,790.

The report shows the several counties indebted on account of colonization tax, and the respective amounts owing, the aggregate being \$8,064.21.

The indebtedness to the State of the sundry sheriffs amounts in the aggregate to \$16,856.75.

The late day at which he obtained possession of the books and papers of his office, occasioned by various impediments thrown in the way of it, must be his excuse for not calling the attention of your honorable body to several matters of interest to the State, touching this department, which he desired to do. He has not had sufficient time to make the investigations and gather the necessary facts, and does not think proper to make suggestions, or venture upon recommendations, without the certainty of the information under which he acted being correct.

Respectfully submitted,
A. L. JARRETT, Comptroller.

THE POLICY OF THE CONFEDERATES.

A Richmond paper publishes from advance sheets the following article prepared for *DeBow's Review*. It is said to be a semi-official exposition of the policy marked out by Confederate leaders:

The *New York Evening Post*, in some very harsh comments on the conduct of the Federal officers in crossing the Potomac with a small body of troops, near Leesburg, lately remarked that the greatest blunder an officer could make was "to leave an impassable river behind him with an enemy in superior force before him." Not heeding the lessons we tried to teach the Yankees at Bethel, at Manassas, and the other day at Leesburg, thoughtless people among us are continually complaining that our armies do not follow the fatal examples set by the North, and rush headlong into positions where they would have to encounter superior force, strong fortifications and natural advantages of situation. "The mob of the North, and its mouth-piece, the Press of the North, that has urged on their armies to certain defeat."

This mob rules despotically among our enemies. Shall we install it in supreme power at the South? So far, our President and all our officers have disregarded the senseless clamor of home-keeping people, who talk and write ignorantly, thoughtlessly and recklessly about the conduct of the war, which they comprehend about as well as they do the Chaldaic language or the Egyptian hieroglyphics. Out of danger's way themselves, they do not feel or care for the useless danger to which they would expose our troops. Our officers, whether volunteers or regulars, have exhibited remarkable prudence, skill and sagacity. As conscientious men, they have endeavored to gain victory with little loss of life.

In this they have succeeded, because they have fought the enemy at advantage, and never at disadvantage. An army acting on the defensive, in its own territory, may by retreating choose its own position for battle. The invading army must either cease to advance, give up its project of conquest, or attack it at disadvantage in the strong position which it has selected. Where such retreat is conducted in good order, the retreating army gathers strength daily from the surrounding country, and has little difficulty in procuring provisions, because it is always among friends whose resources have not been exhausted.

On the other hand, the invading army rapidly diminishes in numbers, from having daily to detail forces to keep open its line of communication with its base of operations. Besides, with it the difficulty of obtaining provisions increases with each advance. It must procure them from home, from which it is hourly receding, for, if the retreating army has not entirely exhausted the supplies of the country through which it has passed, the people are unfriendly, and will not bring into the camp of their enemies the little that is left. If they send out foraging parties, this still further weakens them, and exposes them to decimation in detail. Bonaparte set out for Moscow with half a million of men, and, if we mistake not, had little over a hundred and fifty thousand when he arrived there. Russia, and the whole of Northern Europe, except Sweden, Norway, and Lapland, is a dead level, interspersed with towns and villages. It has no natural strength, and hence in past times conquest in Europe, with slight exceptions, has proceeded northwardly. The Confederate States present greater natural obstacles to an invading army than any equal area of country on the globe. Armies cannot march down our Atlantic coast because of the great number of bays, inlets, creeks and rivers; nor down the interior, because of mountain ridges, impassable roads, sparse population, and scarcity of provisions.

The Mississippi is narrow, long, tedious, and easily defended, and its valley is subject to overflow. No invading army will attempt a serious invasion in that direction. It is our true policy to decoy the enemy into the interior, and then to cut them off, as were Bradlock, and Burgevine, and Cornwallis, and Ross, and Pakenham, and our own troops in the everglades of Florida. When we have defeated and captured their armies, exhausted their treasury, and cowed their spirits by defensive warfare, it will be time for us to begin to act on the offensive, and to invade their territory. The Northwest is as level a country as Northern Europe, teems with provisions, and abounds with towns and villages. Its population is a spiritless rabble, who have few arms and know little of their use, and who are endowed with no sense of personal or national honor. The Northeast rules them with a rod of iron, and by its protective tariff robs them of half the proceeds of their labor. They should welcome us as deliverers from Yankee bondage rather than as conquerors.

Cincinnati and Philadelphia are both weak and tempting points, and when we have well whipped the enemy within our own territory, it will be time to turn our attention to those cities.

We need not fear that we shall not have abundant opportunities, if we will but be prudent and cautious, to fight them at advantage. They have undertaken to conquer the South, and must advance. In Missouri, Kentucky and Northwestern Virginia we may bide our time and opportunity, select our positions and fight them only when it is policy to do so. They propose, too, to go to the relief of Eastern Tennessee. Let them try it. When they have marched through Kentucky it will be impossible for them to keep up communication with the North, and their invading army will fall an easy prey to our forces.

We must conquer Washington and Maryland on Virginia soil. McClellan is required by the whole North to advance. He must advance or resign. If he or the General who succeeds him advances, we will be sure to defeat them at Centreville, or Manassas, or at some point between Washington and Richmond. A half dozen defeats would not injure us; a single one would ruin them and open the way to Washington and Maryland. We must break up their army before we advance into Maryland, and this they will afford us an early opportunity to affect, if we will be patient.

Should they go into winter quarters in Washington, the North will see that the subjugation of the South is a hopeless project, and the nations of Europe will recognize our independence and break up the blockade. The Press and the people of the North see this, and promise, as a dernier resort, a series of brilliant victories to be achieved by land and by sea within the next few weeks. They must fight us within that time on our own soil and at positions selected by ourselves, and defeat us, too, or the illusion of subjugating the South will pass off from all Northern minds. Invasion alone can subjugate a country; and after nine months of threatening and preparation the North has not advanced ten miles in the well-affected portion of our territory, and almost lost Missouri, Kentucky, Northwestern Virginia and Maryland, which offered them no resistance when the war began. The grand result of their attempted conquest has been, so far, to add a third the numbers and strength of their enemies.

Many who admit that it is both perilous and useless, so far as ultimate success is concerned, to attempt now to take Washington, who see that so soon as we cross the Potomac we divide our strength, and have an impassable river behind us, and an enemy in superior force before us, contend, nevertheless, that we are in honor bound to attempt the relief of Maryland.

Marching into her territory will be sure to transfer the seat of war from Virginia and carry it into her midst. She is now comparatively well treated by the Federal forces, because they are trying to conciliate her favor and retain her in the Union. When we attempt to relieve her by crossing the Potomac, we shall place her in the situation of Kentucky, Missouri, Western Virginia and Fairfax. The Federals will burn her farm houses and villages and towns, and rob and lay waste her whole territory; and her own citizens, divided in their allegiance, will rise up and shed each other's blood. We can imagine no situation more deplorable than would be that of Maryland if we were now to march a part of our army into her territories. The time has not arrived when the Federals would flee from her soil, panic stricken at our approach, and will not arrive until we have re-enacted on Virginia soil another Manassas. This we shall almost certainly have an opportunity to effect ere the winter closes.

Should we be defeated in Maryland, our whole army, with their ammunition, would be captured by the enemy. We might in a short time repair the loss of our men, but the loss of our munitions of war would inflict upon us a stunning and appalling blow. One defeat in Maryland would do us more harm than ten in Virginia. We have the selection of the battle-ground—why choose Maryland?

We cannot conquer the North except by exhausting it, or by stirring up dissension between the Northeast, East, and Northwest. Our victories, but excite their indignation, increase their energies, stimulate them to enlist in the army, and keep down sectional and domestic broils among them. To avoid civil discord, by keeping the people engaged in foreign war, has been the common policy and practice of statesmen in all ages and in all countries. It is thus with the North. She fears the unemployed, destitute, aggrieved mobs of her large cities, and equally fears a rupture with the Northwest. She has to choose between domestic war and war with us. She prefers the latter, and will carry on the war as long as her money or credit lasts.

She will hardly be at a loss for men, as the wage she pays to her soldiers are better than those which she gives to her laborers. The prodigious expense which she is now incurring cannot be long continued, unless some rashness on our part enables her to recruit her falling strength from the spoils of the South. The cautious policy and strategy so far pursued by our armies, if persevered in, will insure us against any serious disasters, and gradually and slowly wear away and exhaust the strength and the means of our enemy.

Our soldiers and our officers have exhibited a noble specimen of the morally sublime, in the patience with which they have submitted to misconception, calumny and abuse. They prefer to pursue that course which is right, to that which only seems to

be right. They will not sacrifice true honor to gain lofty moral fortitude, that true courage that can submit even to the imputation of cowardice, rather than by failing in duty to play the actual coward. With what truth and pathos did Scott exclaim (in effect) "I am a coward, because I have permitted popular clamor to swerve me from the line of my duty."

From the *New York Tribune*, Jan. 11.

General McClellan and the Approaching Movements of the Army.

The following extract from a letter received this morning by one of our prominent citizens, comes from a responsible source, and hints at certain movements said to be impending:

WASHINGTON, Jan. 12, 1862.

MY DEAR SIR: The night of the rebellion has passed, and the dawn is about breaking. Before the present month has gone, these things will surely come to pass: General Halleck, with the great flotilla and an army of 100,000 strong, will sweep like an avalanche down the Mississippi, where they will be joined by General Butler in New Orleans and Mobile. Gen. Buell, with nearly or quite the same force, will march into Tennessee, capture Nashville, and co-operate with the Union forces in a manner and direction it would not be politic now to point out. General Rosecrans and Kelly will advance from Western Virginia, and do their share in harmony with the general plan. Generals Banks and Stone will move in conjunction with the rest from the Upper Potomac. General Burnside will do his appointed work in Virginia. General Sherman will explain by deeds, not words, his inaction. Gen. McClellan will force the rats from their holes at Manassas, attack them at three points at once, and will fulfill his modest pledge that the war will be "short but desperate." I do not give you more than the general outline of these simultaneous movements. The details of the grand plan of this campaign will startle the world, and vindicate General McClellan's high reputation for military strategy. The men and supplies are now for the first time nearly ready. The delays, caused mainly by "red-tape" and imbecile fossils, in and out of the departments, and by thieving contractors and material men, will be accounted for, and the blame placed where it belongs. A premature movement would have deranged the plan of the whole campaign, which is so perfect that success is certain. A bad move untimely made, might have hazarded the game. The impending mate is close at hand, in a limited number of forced moves. The loss of a piece here or there, the defeat of one or another division of the army, cannot affect or prolong the struggle. The combinations are so perfect that failure is impossible.

Yours ever,

Original Poetry.

Lines to Miss B., on hearing her Sing "I am Sister to the Nightingale."

Oh! lady, sing that song again,
And wake again the breathing strings.
Let music pour her silver strain
And give to slumbering fancy wings!
Oh! sing again, and in the lay
Pour all thy free exultant soul,
'Till o'er my own, like bursting day,
Its waves of gorgeous triumph roll.

Sing on! it wafes me far away
To memory's dim and stormy stream;
And other fountains round me play,
And other glances on me beam.

The dead and absent round me rise—
Life courses on with nobler bound—
I feel the glow of faded skies,
And rove on youth's enchanted ground.

And whilst thy tones around me rise,
I deem the soul like thine should be
One through whose secret Eden sighs
A ceaseless golden melody;

Whose voice should be the seal and sign
Of all that's holy, fair and true,
And bid along our pathways shine
The flush of youth's eternal dew.

Sing on! the hardest natures bow
To music's high subduing spell;
Grim envy smooths his scowling brow,
While soft her raptures round him swell.

Great Orpheus swept his royal lyre,
Hills bowed, and demons held their breath,
And vengeance felt her wrath expire
Through all the dolorous realm of Death.

Oh! woman's eye, a lovelier light—
Her brow a nobler glory wears,
When lofty thought in gentle might,
The throne with soft affection shares!

Then B., wake that strain again,
With all thy free exultant soul,
And bid its showers of silver rain,
Through fancy's list'ning empire roll.

Nemo.

The following paragraph is just as true as preaching:

DEBTS TO NEWSPAPERS.—Newspaper subscriptions are infallible tests of men's honesty. They will sooner or later discover the man. If he is dishonest he will cheat the printer some way—says he paid when he has not—declare he has the receipt somewhere—or sent money and it was lost in the mail—or will take the paper and not pay for it—or will move off, leaving it come to the office he left. Thousands of professed Christians are dishonest, and the printer's book will tell fearful in the judgment.

Colonel Mulligan, the hero of Lexington, has not a very high opinion of Home Guards. He thinks them, like the Wide Awakes, "inimicable in peace and incipient in war."

Selected Miscellany.

Poor and Rich Farmers.

As a farmer I have lived among farmers, without change of residence, thirty-six years; and during that period of time have had opportunity to observe the development of several generations of farmers. One generation I can trace from infancy to mature age; another, which first came under my notice at manhood, are now old men; and others, according to their several ages, have had time more or less to exhibit what they are able to accomplish. The result of my observation, in one direction, has been, that the individuals composing these several generations constantly range themselves under one of four classes. Class No. 1 is composed of those who are always poor; Class No. 2 includes those who barely make a living all their lives long; Class No. 3 numbers those who acquire a comfortable and a constantly increasing competence; and Class No. 4 is composed of those who acquire wealth. Numerically, each class diminishes as we advance in the classification. I have said that the individuals of each generation range themselves under one or other of these heads—and I believe that I am correct in saying so, notwithstanding the constant avertment of Classes Nos. 1 and 2 that their want of success is to be attributed to the circumstances surrounding them. This avertment I believe is erroneous. The man himself, and what he is made of, determines to what class he will belong. It is true, surroundings are sometimes favorable and sometimes unfavorable, but the energetic and skillful will dodge the unfavorable obstacles and avail themselves with great dexterity of all that will assist their progress. Demosthenes had an impediment in his speech, yet he became the greatest of orators; with pebbles in his mouth, and where the surf of the sea shores was raging, he exercised himself in declaiming.

The farmer of Class No. 2 will feed his stock on the ground, at a waste of perhaps \$20 per annum. The farmer of Class No. 3 will provide racks and boxes by using which he not only saves the \$20, but his stock being \$20 better for the care they have received, he is a clear gainer of \$40 in his annual income. Skill and persevering industry combined will constantly at a touch turn into gold that from which his neighbor of Class No. 2 extracts no profit. His fuel will be provided at \$10 or \$15 less cost per year than the farmer of Class No. 2; his acres will yield more grain, more grass, his sheep more wool, his cows more butter and cheese, and prices he sells for will be higher. His healthful comforts of garden and orchard will be more abundant. His fences, gates, and bars being good, his stock will be well trained and orderly—no pig will ever be seen in his door-yard or garden—for pigs show their training as well as children—and thus he will be exempt from what farmer No. 2 will call accidental loss. In early life he will resolutely set his face against all expenditure above his means. Not until his income warrants will he spend his income for other than necessary purposes. Indeed, of recreation he needs less than other men, because his "work is as good as play," and the success of his business is to him a continual source of delight. His joys are home joys—journeys and railroad trips take him away from what he loves. Farmer of Class No. 3 will in all probability live twenty years longer than farmer of Class No. 2, and if we measure his life by happiness he enjoys, his years will be doubled. Of him, when he becomes a man, it will be remarked that he is one of the very people who love work. To him employment has become habitual, and though age demands and receives what rest it needs, yet he will "wear out rather than rust out," and, like "a used key, will be always bright."

I have seen abundant evidence of the position, that under circumstances where one farmer would be poor, or barely live, another farmer, by industry, energy, perseverance, and skill, would obtain a competence; but then the circumstances surrounding him would rapidly change.

Sheridan agreed with Walker that the pronunciation of wind should be wynd, but insisted, contrary to Walker, that gold should be goold. Mr. Sheridan tells us that Swift used to jest those who pronounced "wind with a short i," by saying: "I have a great mind to fudd why you pronounce it win'd." An illiberal critic retorted this upon Mr. Sheridan, by saying: "If I may be so bold, I should be glad to be told why you pronounce it goold?"

SWELLING ELOQUENCE.—The following remark was made by a swell, inspecting through his eye-glass a very small infant exhibited to him at the instance of its father by its nurse. "Welcome little swangaw! Baby, singalaw queechaw—Of course, A was once a baby myself. Ought to make a fella humble—the idaw of evaw having been so much like a puppy!"

The sweetest and most satisfactory connections in life are those formed between persons of congenial minds, equally linked together by the conformity of their virtues, and by the ties of esteem.

People who are always talking sentiment, have usually no very deep feelings. The less water you have in your kettle, the sooner it begins to make a noise and smokes.

However little we may have to do, let us do that well.