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ART. I.—LIFE OF THE HON. JOSEPH HOPKINSON, LL. D.

JOSEPH HOPKINSON was born in the city of Philadelphia, in the year 1770. His father, an Englishman by descent, though sturdily devoted to the American cause, from the period when it became distinguished from that of the mother country, had enjoyed in full those opportunities of liberal education which the respectability and wealth of his family afforded. A great lawyer during the dependence of the colonies, one of the firmest and most ardent of the statesmen who took part in the revolution, he became, when the constitution was established, one of its most strenuous and efficient supporters. Eminent not only as a lawyer, but as a literary man, his works take a prominent place in the library of our principal authors; and though the criticism of Dr. Rush, that in humor and satire he was not surpassed by Lucian, Swift, or Rabelais, may be considered too highly colored, there is no doubt the volumes he left behind him, contain some of the most witty and pointed essays of the age. Ample, quick, versatile in his talents, there was scarcely a subject in the great fields of literature and the arts which he had not handled; and of no one could it be said with more truth than of Francis Hopkinson, that whatever he touched, he touched gracefully and usefully.

There is a similarity between the history of Mr. Francis Hopkinson and his more distinguished son, which must strike the most casual observer. Both lawyers of learning, and of eminence; both distinguished for their elegance as scholars, and as writers for their brilliancy; both carried from the bar to the bench in the meridian of life, and both filling for almost the same period of time the same judicial office; their lives presented a coincidence which was caused as much by sameness of character as by similarity of circumstance. The features which distinguish the portrait of the father which is placed at the opening of his works—the tall and peaked forehead, the small, quick eye, and earnest expression—will call forth in the minds of those who look on it, the recollection of his son when at the same period of life; and when it is remembered, that the outward likeness was sustained and carried out by a similarity of mind and of dis-

position far more remarkable, the parallel becomes one of the most striking that biography can afford.

Joseph Hopkinson was educated at the University of Pennsylvania, where he took his degree a short time after the establishment of the constitution. Admitted at the age of twenty-one to the bar in his native city, he entered at once upon a practice whose extent was commensurate, both to his ability and to the circumstances in which he was placed. Of the lawyers of his peculiar generation, there are none whose names appear in the reports of that day so frequently and so prominently as his own; and in those few trials which possessed interest enough to allow of their transmission from that day to this, there is scarcely one in which he did not take part. In the trial of Mr. Cobbett in the Supreme Court of Pennsylvania, in 1799, he was the leading counsel, and even at that early period of his life, when he was thrown in competition with men whose learning and experience had placed them for years at the head of the bar, he obtained a reputation for oratorical ability and legal soundness, which was excelled by none of his contemporaries. It was at the same period, that the ode, "Hail Columbia," was written; an ode, that without the pretension of any thing besides sound sentiment and true principle, has taken its place with the Marseilles Hymn, and the Rhine Song, at the head of National Lyrics.\*

On the fourth of February, 1805, Mr. Hopkinson appeared in the Senate chamber in defence of Judge Chase, then under impeachment for high

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\* "It was written," said Judge Hopkinson, in a letter dated a few months before his death, "in the summer of 1798, when war with France was thought to be inevitable. Congress was then in session in Philadelphia, deliberating upon that important event, and acts of hostility had actually taken place. The contest between England and France was raging, and the people of the United States were divided into parties for the one side or the other, some thinking that policy and duty required us to espouse the cause of republican France, as she was called; while others were for connecting ourselves with England, under the belief that she was the great preservative power of good government and safe principles. The violation of our rights by both belligerents was forcing us from the just and wise policy of President Washington, which was to do equal justice to both, to take part with neither, but to preserve a strict and honest neutrality between them. The prospect of a rupture with France was exceedingly offensive to the portion of the people who espoused her cause, and the violence of the spirit of party has never risen higher, I think not so high, in our country, as it did at that time, upon that question. The theatre was then open in our city. A young man belonging to it, whose talent was great as a singer, was about to take his benefit. I had known him when he was at school. On this acquaintance he called on me on Saturday afternoon, his benefit being announced for the following Monday. His prospects were very disheartening; but he said if he could get a patriotic song adapted to the tune of the 'President's March,' he did not doubt of a full house; that the poets of the theatrical corps had been trying to accomplish it, but had not been successful. I told him I would try what I could do for him. He came the next afternoon, and the song, such as it was, was ready. The object of the author was to get up an *American spirit*, which should be independent of, and above, the interests, passions, and policy of both belligerents; and look and feel exclusively for our own honor and rights. No allusion is made to France or England, or the quarrel between them; or to the question which is most at fault in their treatment of us: of course the song found favor with both parties, for both were American; at least, neither could disavow the sentiments and feelings it inculcated. Such is the history of this song, which has endured infinitely beyond the expectation of the author, as it is beyond any merit it can boast of, except that of being truly and exclusively patriotic in its sentiments and spirit."

crimes and misdemeanors. Never before that time, never, perhaps, but once since, had a trial of such high and solemn interest occupied the attention of the country. A member of the supreme court of judicature of the United States was brought before the highest legislative authority of the land, under charge, not of having been guilty of treason against the government, not of having abused the prerogatives of his office for personal aggrandizement, but of having, in times of high political excitement, entered into the contest with all the power with which his judicial functions invested him. In the foremost of the fight, it was said, he had thrown the ermine of justice; and there, with his hand upraised against the chief of the opposing ranks, had he dared the vengeance of those who would have held him within the precincts of the altar of which he had been consecrated a high priest. Other charges there were, but they were stamped as less worthy of support,—one of them by the unanimous vote of the Senate, the others by votes far inferior to those by which the chief topic of the impeachment was supported; and on the day on which the Vice-President took his seat as chief judge in that high court into which the Senate was then converted, it was understood that Judge Chase, if he fell at all, was to fall a victim to the spirit of party which had held so vehement a sway in his own breast, and which had aggravated to so fierce a pitch the vengeance of his antagonists.

In the opening speech of Mr. Randolph, who had been selected by the House of Representatives as the manager of the impeachment, Judge Chase had been compared to Warren Hastings, and the trial then in progress, to the great contest which for seven years had rent asunder both houses of the British legislature. In some features there was a similarity. For years the rafters on which the impeachment in both cases was based, had been buried till they had become mouldered and swollen; and when at last they were brought to light, when at last they were laid down as the structure on which the prosecution was to be erected, they were covered with the excrescences of fraud and of obscurity which so long a slumber had wound round them. Witnesses had forgotten their distinct original impressions in the lapse of time, and had mended the garment, which the wear of years had defaced, with patches of whatever color it suited their partialities to produce. Prosecutors lost the rough homeliness of the objects against which their gaze was directed, in the mellow drapery which time and distance had thrown round them, and both prosecutors and judges, forgetting the personal rights and immunities of the defendant at their bar, took up the charge as an historical abstraction, and except when it was necessary for the purposes of invective or personification, dropped from their view the vivid personal claims of the man who of all others was most interested in their decision.

In the manner in which the two causes were conducted by the prosecution, there was a wide difference. Never was a more splendid display of oratorical might exhibited than that which was collected in the manager's box at the House of Lords during the impeachment of Warren Hastings. Every department of rhetoric, from the gorgeous imagery of Burke to the steady reasoning of Fox,—every note in the gamut between those two distant extremes which from their very opposition so beautifully harmonized together,—was exhibited in that little knot of men who had undertaken the prosecution of the late governor-general of India. In the management of the impeachment of Judge Chase, with the exception of

the late Mr. Randolph, there was not a man of original or of distinguished ability engaged; and of all others, Mr. Randolph was the least fitted for the arrangement and the exposition of a case so vast in its extent and so intricate in its features. Well calculated from his unscrupulous audacity, from his bold invective, from his utter heedlessness of remote or contingent probabilities, for the leadership of a minority in the House of Representatives, he possessed neither the discipline of mind, the extent of learning, nor the power of argumentation necessary for so great a task as that which the impeachment of Judge Chase imposed upon him. It is said that once after having, among a vast mass of private and local bills, disposed of a resolution for the payment of the debts incurred in rebuilding the capitol, by moving its reference to the committee of unfinished business, a mechanic who had been gazing for some time at the lank and unhewn limbs, at the roughly sculptured features of the orator, moved from the gallery, with a voice that caused the House to lose at once its self-possession, that Mr. Randolph himself be referred to the same committee. Unfinished and fragmentary in all that he thought, in all that he devised, in all that he executed, his speeches, and above all, his famous speech on Judge Chase's prosecution, present a disorderly compound of materials, sometimes rare but generally worthless, thrown, like the shattered remnants of a shipwreck on the shore, without system, without harmony, and without beauty.

If the prosecution was behind the standard of that which conducted the impeachment of Warren Hastings, such was by no means the case with the defence. At its head stood Mr. Hopkinson, then in the opening of a career as rapid as it was brilliant; while next to him were placed Robert Goodloe Harper, one of the most ingenious and most classical controversialists at the bar, and Luther Martin, who as a debater and as a lawyer bore a remarkable similitude to Mr. Law, afterwards Lord Ellenborough, who was the leading counsel in the defence of Mr. Hastings. Sturdy in both body and mind, endued with the properties of a Dacian gladiator in person, and with a toughness, a coarseness, a vigor of intellect that could endure the severest fatigues, could make the most vehement exertions, could sustain the most protracted conflicts, there was no march too forced for him to attempt, and no battle too desperate to deter him from its encounter. "That federal bull-dog" was the title which Mr. Jefferson had given him at the time he was a member of the Constitutional Convention; and if the epithet was applicable to him then, when he was but a junior member of the guard who were circled around the reserved prerogatives of the government, it became far more descriptive of him when in later days,—when his old fellow-watchmen had dropped off or deserted from around him,—he remained almost the solitary sentinel of that ancient standard which had been surrounded by a great and powerful party. Never till his death, no matter how dark the night was, or how portentous the omens, or how lonely the post, did he cease to give warning in his hoarse voice of the dangers to which his charge was exposed. It was on Judge Chase's trial that his ablest speech was made; and it may safely be said, that as an example of strong Saxon reasoning, as an illustration of the effect which attends that original force of mind, which, not content with overleaping the obstacles in its way, annihilates them in its passage, it has not its equal except among those great speeches delivered by Mr. Fox at the time of the Westminster scrutiny. His client's cause had

become his own, not by a sudden rhetorical transposition thrown off in the heat of argument, when for the time being he had lost his own entity in the great cause he was sustaining,—but from a friendship and communion of fifteen years, which had consolidated their attachments, had assimilated their principles, and had united their names. So entire had been his absorption, so utter the surrender of the flesh to the spirit, that on the second day of his speech he spoke without intermission, without breakfast or dinner, from the opening of the session till five in the afternoon; and it was only when by a warning that could not be mistaken, his fatigue displayed itself, that he became conscious of the exhaustion he had undergone. The effect he produced upon the Senate was tremendous, and on the 5th article, on which great stress had been laid by the managers, and which it fell to his lot particularly to defend, the acquittal of his client was unanimous.

Of that great auditory there are perhaps none now living to tell the history of the trial that for two weeks carried the Senate from its legitimate business, and involved it in the detail of an action the most intricate and the most extended. But one of the senators who sat as judges in that great impeachment has been left behind from the company which filled the chairs around the Vice-President; and we hope that if ever that extraordinary journal should be published which it is said Mr. Adams has kept from the opening of his public life, it will dwell in full on a scene which is among the most important of those into which he has entered during the course of his remarkable career. The youngest man among the senators, at that time among the least known, he entered into the trial with that same vehement partisanship, with that same intense application that has characterized him in each of that long train of public services which have displayed at the same time the versatility and the waywardness of his genius. Directly to his right sat Aaron Burr, then engaged in the discharge of the last of his official duties. But lately returned from that melancholy field in which his great rival had lost his life and he his character,—hated by Mr. Jefferson, because he had yielded to the intrigues of the federalists, and for nine long ballottings had divided with him the choice of the House of Representatives for President,—distrusted by the democrats, because he had submitted, against their unanimous vote, to be placed in competition for that high station by their antagonists,—shunned by the federalists, because his hand was red with the blood of their leader,—he stood before the people as a ruined and a desperate man, and each senator, as he looked upon him, knew that he was ready to enter into the maddest game which reckless and goaded ambition could devise. Yet even then, in the moment when he was about taking his final leave of the capitol, where once he could have been among the first, he preserved in its full serenity that dauntless composure, that severe dignity which so strongly characterized him in the discharge of his exterior duties. Never did his extraordinary power over the passions of those with whom he had to deal, manifest itself more singularly than in the conduct of the trial, and in the remarkable scene which followed it. One of the senators who sat by him said he wished that the tradition of Mr. Burr's parting with the Senate could be preserved, as one of the most remarkable events ever witnessed. Another, a strong political antagonist of the Vice-President's, when asked the day after how long Mr. Burr had been speaking when he took his leave, answered that he could form no idea,—it might have been

an hour, it might have been but a moment,—when he came to his senses, he seemed to have wakened from a kind of trance.\*

There is something in the manner in which the impeachment of Judge Chase and the impeachment of Mr. Hastings were conducted, which is illustrative, as far as it goes, of the antagonist features of the systems to which they mutually belonged. In the one case, a man who had trampled under foot every law, national and municipal, who had committed in wholesale, crimes which, if distributed in infinitesimal doses in the mother country, would have carried the perpetrator to the gallows, who had corrupted Indian justice, who had pillaged Indian churches, who had hired out, in a cause the most iniquitous and unfounded, the troops which were trusted to him for objects the most sacred, was acquitted by a vast majority, on the plea that flagrant as were his misdeeds, they were entered into for objects so nationally grand as to lose their demerit in their magnitude. In the other case, a man who had served his country earnestly and nobly; who, foremost in the great fight of the revolution, had staked his ample fortune, his good name, his future welfare; who in camp, in the Senate, on missions the most severe and perilous, in parts the most exposed and trying, had preserved unblotted that fair reputation which had grown up with him from his boyhood;—on whose broad arm, when chairman of the committee of safety, Washington had leant in the most gloomy period of the battle;—was impeached, and escaped from conviction on one charge at least, by a vote lacking not much of the constitutional majority of two-thirds, because in the office of judge of the supreme court he had at one time interfered with the prerogatives of counsel; at another had dwelt, in a charge to a grand jury, on the political aspect of the state. His merits, his character, his history, served rather to add force to the censure which was pronounced on his errors, than to mitigate it; and by his impeachment and trial the rare spectacle was afforded,—a spectacle which it would be well for this country if it had been studied and repeated,—of that equal distribution of justice, which exonerates neither the great from his exaltation, nor the mean from his insignificance.

Mr. Hopkinson's success at the bar was as complete as it was rapid. Appearing at one of those singular junctures which mark, like the trough between waves, the interval between the generation just past, and the generation just following, his talents, which under any circumstances would have commanded attention and support, arose at once to a prominence which was as just to themselves as it was natural from the bold relief into which they were thrown. Had Mr. Hopkinson's name been connected with commercial law alone, he would have deserved a full and complete notice in these pages. Arising at a time when the bounda-

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\* In a letter written to his daughter a few days after, Mr. Burr says, "There was nothing written or prepared, except that it was in my mind to say something. It was the solemnity, the anxiety, the expectation, and the interest which I saw strongly painted in the countenances of the auditors, that inspired what I said. I neither shed tears nor assumed tenderness, but tears did flow abundantly. I am told that some of the papers lately make qualified compliments; thus for instance, referring to Judge Chase's trial, 'He conducted with the dignity and impartiality of an angel, but the rigor of a devil.'"—*Burr's Life*, II. 360.

ries of that great science were as yet, in this hemisphere, unsurveyed ; entering into practice at a period when our commerce, with the force of a torrent which had burst the chains which its mountain home had thrown over it, poured forward in all points of the horizon, forcing itself into new and uncalculated combinations, perforating every nook of the sphere that lay before it, and calling for rules far different from those which in an earlier period of history were applicable ;—coming into active life at an era so critical, so important, his whole energies became for a time devoted to the great task of defining the limits and describing the course of the stream which had been just called into action. Of his labors—of the labors of the great men who stood by him in the work of reducing to system and harmony the commercial spirit of the age—but few records have been left. The triumphs of a lawyer are confined to a narrow sphere, and no matter how splendid may be his achievements, how completely he may eradicate from the husk of mistake and error the germinal truth that lies underneath it, or how signally he may compose strifes which for generations had rent asunder families and clans, or how conclusively he may determine those great points of constitutional law whose very doubtfulness create disunion—there is no arch erected to mark the progress of his arms, and no obelisk to show the spot where his victory was consummated. The individuality of the principle which he has settled becomes lost among the precedents which surround it ; and he himself, unless he should be caught up and canonized by the politician, results back into that countless company of great men, who in the infancy of the world laid the foundation of those ancient edifices of science and of knowledge under whose shade their latest descendants will be sheltered.

It was Mr. Hopkinson's lot to be transferred into the political arena before his career at the bar was half finished. Identified with the federalists as one of the most able and most consistent in their ranks, their first act, when it was ascertained they had again obtained a majority in the district of Philadelphia, was to place him at the head of their congressional nomination. With a vote which, from its increase over the average of his ticket, did honor to his character with those among whom he had lived, on the second Tuesday in October, 1814, he was elected a representative to the fourteenth Congress. Very different was the scene that presented itself on his entrance into the capitol as one of the component members of the second branch of the legislature itself, from that into which he entered when, ten years before, he had appeared as counsel for Judge Chase before the first branch in its judicial capacity. Mr. Jefferson had fallen back into that retirement which, no matter how different might have been the opinion entertained of his official capacity, sat round him with such incontestable grace ; and in the seats of Congress were gathered men of another school from those who had assisted in the counsels of the three first presidents. With the ten-league boots of the giant, the thirteen disjointed colonies had stepped forward in harmony and strength ; and in twenty years from the period when Washington had taken office, to preside over a doubtful and dangerous experiment, the nation had now a name among the people of the earth, of weight and of distinction. Parties had arisen and striven ; the ranks which once had marched up together to a desperate revolutionary conflict, had fallen into internal subdivisions as decidedly marked out in their features as the one great company which once they had composed ; three administrations, each present-

ing features antagonistical to that which had followed and that which preceded it, had occupied in turn the seat of government ; there had been peace of a period sufficiently protracted to allow for the nurture of every agent which personal ambition or party zeal could create ; there had been war, first under the great struggle which led to the emancipation of the colonies, and secondly, after an interval of twenty-four years, under a constitution whose strength to bind a people in the vehemence of invasion, or the paroxysm of defence, had not yet been tried ; and amidst every shock which exterior or internal convulsions could create, the liberty of the people and the strength of the government had been unshaken. The warriors and the statesmen of the revolution, as a company, had been gathered to their fathers ; and among those in whose hands the ark had fallen—among those of whom at that later period it was the lot to enter on that great heritage to which the energies of their forerunners had been directed—there were but few who had shared in the dangers and toils by which it had been secured. The period of infancy was past, and though those peculiar perils which then existed had been survived in safety, a task as grave and as vital had fallen into the hands of the guardians by whom the ripening manhood of the republic was to be moulded.

Never since that first memorable Congress whose duty it was to adjust the then untried machinery of state, had questions more novel and momentous been crowded together, than those which were presented to the session which opened on December 4th, 1815. The war had closed, with the causes which had induced it. No longer was Christendom staggering under the tremendous collision of the two giant powers of the old world ; and by the result of a single campaign, Berlin decrees had been abrogated, orders in council withdrawn, and the commerce of the world once more open to whomsoever chose to engage in it. The moment the peace of Paris was signed, the cause for the war between the United States and Great Britain was at an end ; and as an armed neutrality was then no longer required, as each vessel that went to sea was no longer in danger of being searched for the discovery of articles contraband of war, as the ports of Europe were no longer under a reciprocal blockade, the young republic found itself at an instant loosed from the icy thralls of a ten years' embargo, and invited into seas which formerly had been closed by the most insurmountable barriers. A rapid and extensive trade was at once commenced. The southern swamps shone afresh with the golden plumes of the rice-plant ; the rich flowers of the tobacco were plaided in rapid luxuriance over prairies once deserted ; cotton fields were crowded, after years of indolence, with their fleecy burdens ; and even in the north, where till then nothing had been produced except what was necessary for home consumption, the demands of the foreign market bristled the soil with the sharp bayonets of the coarser grains. Like traders who have been separated for a season from the mart where their staples can be bartered, the nations of the earth, as soon as peace was proclaimed, crowded hastily together to exchange the hoarded commodities which a ten years' embargo had piled together in their warerooms. Prices of foreign goods fell wonderfully, for there was no restraint on the free passage of the high seas. The manufacturer sent orders for cotton commensurate with the orders he had himself received for the manufactured goods. The planter found that articles which once were useless from the surfeit of their exuberance, became the medium by which he could obtain commodities which had been

formerly out of the sphere of any but princely fortunes. Had at that moment the prohibition tariffs been lifted off which had been imposed on the great commercial nations for purposes connected with a state of war, each peasant, each laborer, would have been carried from a state of comparative indigence, to a position from which, through the multifarious exchange of labor, he could have commanded all the necessaries and half the luxuries of the civilized world.

But while it became necessary for Congress to take into consideration the removal of those severe restrictions which for years had manacled the limbs and corroded the flesh of the country, a new interest had come into play, which, from its wealth and its power, attracted equal attention. Cut off through the embargo from trade with the great producing nations of the old world, the people had been obliged to provide for their immediate support the most remote articles of consumption. Foreign trade had been half extinguished; the market for the great American staples had almost ceased; the manufactures of France and Great Britain had been stopped at their national ports; and a quarantine had been dropped on the ocean, which prevented all authorized communication with the infected regions. What the most discriminative tariff would have failed to effect, was produced by the paralysis of embargo. Each disjointed nation, like the sundered fragment of a centipede, commenced from the moment of its severance to organize in an inferior extent within its individual boundaries the same complete organic structure which in a grander degree had run through the frame-work of the system when still disunited. A work of labor took place from the plantation, or the farm, to the manufactory, because the foreign market for corn and cotton was at an end, and the foreign supply of manufactures expired by the same limitation. The agricultural classes could once have exchanged their superfluous products with the cutlery of Sheffield, or the cloths of Manchester; but as soon as the embargo fell, no more wheat or cotton was required than was necessary for home consumption, and the discharged laborers were forced to leave the field where their exertions had once been confined, and supply in the workshop or the factory the hasty deficiency which the check on importation had created. Manufactures were carried at a touch from the sterile soil of foreign competition, to the rich hot-bed of embargo. The shuttle and the loom entered upon their noisy oscillations on fields where once nothing had been known but the quiet, uniform growth of the indigent grains of the north; the old cumbrous vehicles of machinery which had been sufficient for all requisite purposes, in the former phases of the nation, gave way to the sleek and nimble shafts of the steam-engine; and the floating, exterior population, the men who, without a strong attachment to any branch of industry, are willing to seize on that temporarily most profitable, deserted in a trice the weather-beaten ranks of the agriculturists, and took their place in the liveried phalanx of the factory. Such was the state in which peace found the country; and no matter how questionable was the policy of fostering to unnatural luxuriance manufactures which would always be underbid abroad, it was clear that to lift up at once the damper of prohibition would be ruinous. One half the capital of the country was involved in the manufacture of articles which would be driven from the market by foreign competition; and though it was maintained, in the first place, that by the continuance of the restrictions on foreign staples, the consuming classes were obliged to pay in an

increased degree for whatever was gained by the manufacturers; that the protected interests themselves, in the second place, were subjected to violent and ruinous fluctuations; that the course of commerce, in the third place, was checked so far, that the demand from abroad for our own productions ceased when the foreign trade was prohibited; and that, fourthly, the countries whose productions were thus excluded from our market retaliated by excluding ours from their own: it was admitted that for the present an immediate removal of the protective duties would lead to consequences both disastrous and unnecessary. It would be easy to prepare the shock and weaken the blow by a gradual descending tariff. It would have been unjust to have thrown the manufacturers out of the window, but it was fair to take them slowly down stairs; and it was on the ground of a gradual and methodical reduction from the embargo to a system of future equal ad valorem duties, that the tariff of 1816 was carried through.

With all the members from Pennsylvania but two, with the great mass of the representation from the northern and middle states, with the whole South Carolina delegation but one, and with nearly one half that of Virginia, Mr. Hopkinson formed part of the majority of eighty-eight to fifty-four, which, on April 27, 1816, insured the passage of the tariff bill. That he spoke on the occasion more than incidentally, cannot be discovered by the meager reports which the newspapers of the day afforded. With a subject of equal, perhaps greater interest, his attention had been occupied since the opening of the session: and as a leading member of the committee on a uniform national currency, of which Mr. Calhoun was chairman, it became his duty to assist in the task of restoring to the country, as far as governmental action could restore it, the blessing of a sound and equal circulation. On January 8, 1816, Mr. Calhoun, after consultation with Mr. Dallas, then secretary of the treasury, reported with the consent of a majority of his colleagues,—of all, it is believed, with the exception of Mr. Macon, who acted but for a short time on the committee, and Mr. Hopkinson,—the bill to incorporate the subscribers to the Bank of the United States.

Had the statesmen who presided at the construction of the late Bank of the United States been able to see the melancholy fate which was to meet that ill-omened institution,—to see its portals crumble before one generation passed through them, its dome fall in ponderous ruin upon the thousands who had taken shelter within its shades, its capital squandered, its name dishonored, its governors disgraced,—had they been able to see that a few years later, like the Mississippi scheme and the South sea bubble, it would be ranked among those colossal engines of fraud which were framed by the cunning of the few, and fed by the credulity of the many,—they would have dropped in haste the stone with which the edifice was to have been commenced, and rather would they have left to others the seats they then held, than that through their agency a disaster so terrible should be fastened on the republic. But few there were, who in a natal day so splendid as that which ushered in the Bank of the United States, were able to press home the reflection that where no man was responsible, no man could be secure. By the advice of a president who once had pronounced it unconstitutional, by the agency of a cabinet most of whom had bitterly opposed it, by the exertions of statesmen to whose principles it had stood in diametrical opposition, it

had been chartered on the ground that so signal would be the remedy it afforded, it would be unjust and unpatriotic to admit into computation the items of individual principle or of party consistency. The sacrifice was made; and thirty years afterwards the lesson was taught, that in those great primary rules which have been laid for the governance of the moral universe,—in the deduction of the theorist, no matter how refined, or the calculations of the economist, no matter how subtle,—more truth is to be found by far than in the dictates of temporary convenience, or in the promptings of local interest.

In that great debate which preceded in the house the passage of the bill, Mr. Hopkinson took a leading part. Standing on the committee which reported the charter next to Mr. Calhoun, he became in some measure the leader of the opposition; and though every personal influence which could be enlisted was brought to bear against him,—though it was pressed on him that as the site of the bank was in Philadelphia it would greatly benefit Pennsylvanian commerce, and that as unconstitutionality was not the objection in his mind, he would be insulting his constituents should he oppose the bill,—he continued resolute in his opposition from first to last, never flinching in his post, and both in committee and in the House maintaining that the charter proposed a hazardous innovation on the laws of property, and an unjust interference with the workings of trade. "He was sorry," he said, in a hastily reported argument on the cutting down of the capital, "to find the plan now proposed so different from that simple character he approved, as to determine him not to give it even his feeble support. He cautioned the House not to be too hasty in acting upon the present subject; to weigh it well, and coolly to consider it. We all feel the present evil, said he; and a state of suffering is not favorable to deliberation. The late war had been a tremendous shock to all the institutions of the country, which had suffered in all its interests, and in none more than in its financial concerns. Could it, he asked, have been reasonably expected, as had been suggested, that on the return of peace the evil in this respect would have been immediately remedied? No, he said; great evils require a slow remedy. In this young nation, with its vast resources and solid wealth, *the remedies would come of themselves, in a great degree, if we have patience to wait for them*: at least, he said, let us not by our rashness destroy all hope of remedying the evil."

It appears to have been customary for the reporters of those days to select for presentation such passages only as could be reduced within a small and manageable compass. At the close of the extract just given, it is stated "that after some general remarks of this character, Mr. H. then proceeded to discuss the question immediately before the House." The motion pending was on the proposed reduction of the capital, and according to the reporter, Mr. Hopkinson continued: "He was not one of those who advocated a bank beyond the principle of its being a means of aiding the government in its fiscal administration. He advocated not such an institution as an engine of government; in that shape, he said, they should (would) get beyond the power of Congress to establish a bank. He, therefore, argued, that the government ought to have no concern in the stock of this bank; nor, beyond what the value of its custom or business gave it, ought the government to have any control over the bank. There might be occasions when and where, and reasons why, a government should put stock into a bank; *but as an engine of power and*

*profit*, the government ought to have nothing to do with it. There was great danger, he then argued, in establishing an institution of this kind,—no such engine could be created, much less of this enormous magnitude, without danger—as the most beneficial agents, ill applied, become dangerous and destructive.\* The vote on the proposed reduction was 49 to 74; and on March 14, 1816, Mr. Hopkinson's name was recorded in the minority, (71 to 80,) on the final passage of the bill.

Very slight are the records which remain of Mr. Hopkinson's speeches in the House of Representatives. Standing, wherever he was, in the first rank, from his talents, his character, his history,—ready to enter with the natural enthusiasm of his temperament into any labor, no matter how fatiguing, into any exertion, no matter how severe, he was both a working man and a thinking man, and by the energy of his co-operation as well as by the wisdom of his counsel, assisted in those great works of legislation which were achieved during his short congressional career. Even in his latter days, when the chances and changes of seventy years had wearied his frame and rough-cast his spirit with the crust which the efflux of time leaves behind it, no one could look upon him, whether on the bench, or in the lecture-room, or at his own hearth, without feeling that the wise and earnest eloquence which in manhood had marked him, had not abated with his old age. He entered into public life at a period most critical,—into a House which of all others was the richest in political ability,—and yet even there, when in the speaker's chair sat Mr. Clay, in the meridian of his parliamentary glory, and by his side were Mr. Lowndes, Mr. Sergeant, Mr. Randolph and Mr. Gaston, Mr. Webster and Mr. Calhoun,—he arose in a single session to a level which none had reached except those remarkable men whose elevation had been the result of the concentrated labors of a lifetime. With him, political distinction had been the object rather of temporary impulse, than of permanent ambition. The goal had been sought and won, the fleetingness of the prize had been proved and felt, and at the close of the fifteenth Congress, Mr. Hopkinson left the House of Representatives to seek that repose in the quiet of his country home, which had been denied him in the bustle of the capitol.

On the 20th of October, 1828, Mr. Hopkinson, after eight years of retirement from public life, was commissioned by the President of the United States as Judge of the District Court for the eastern district of Pennsylvania. Of his discharge of the duties of that high and responsible station, it is not for us to speak. Fearless under circumstances in which other men might have wavered; † resolute and unflinching in the execution of his official duties; living in an atmosphere to which the breath of corruption could not mount; no one could enter the court-room where he presided without being struck with what singular sweetness he mingled

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\* National Intelligencer, report of Feb. 28, 1816.

† "The last instance I shall refer to in this course of the argument," said Mr. C. J. Ingersoll, in the Pennsylvania Convention, "is that of the learned and venerable Judge (Mr. Hopkinson) himself, who, I hope he will excuse my assertion, was never a better, bolder, or more independent judge, than during the considerable period that elapsed between his nomination and confirmation; when his tenure was by sufferance of an antagonist party, just coming into power, with no very great forbearance to political opponents."

the kindness of his disposition with the severe dignity of his office. "The highest call was made upon you," said Judge Baldwin to him in the dedication of his Reports, "to bring into active requisition all the powers of your acute, discriminating mind, your cogent reasoning and sound judgment, as well as the large fund of legal information, acquired by a long and active course of professional experience, in the development and application of the great principle of federal and state jurisprudence." How ably, how honestly, the call was answered, the labors of Judge Hopkinson during fourteen years of judicial service, fully exhibit. In the words applied by him, at the commencement of his judicial career, to Judge Washington, his great colleague and predecessor, which apply, now that the speaker himself has finished his earthly course, so truly to both, to the master as well as the scholar,—He was wise as well as learned; sagacious and searching in the pursuit and discovery of truth, and faithful to it beyond the touch of corruption, or the diffidence of fear. He was cautious, considerate, and slow in forming a judgment; and steady, but not obstinate in his adherence to it. No man was more willing to listen to an argument against his opinion; to receive it with more candor; or to yield to it with more manliness, if it convinced him of an error. He was too honest, and too proud to surrender himself to the undue influence of any man, the menaces of any power, or the seductions of any interests; but he was as tractable as humility to the force of truth, as obedient as filial duty to the voice of reason. When he gave up an opinion, he did it not grudgingly, or with reluctant qualifications and saving explanations; it was abandoned at once, and he rejoiced more than any one at his escape from it. It is only a mind conscious of its strength, and governed by the highest principles of integrity, that can make such sacrifices, not only without any feeling of humiliation, but with unaffected satisfaction.

Once more, in the convention which met at Harrisburg on May 2, 1837, for the amendment of the Pennsylvania constitution, did Mr. Hopkinson remove from the quiet of his official duties, to the more superficial labors of political life. Elected with his immediate colleagues by a great majority from the city of Philadelphia, his talents, his character, his venerable age, threw him at once into a position both lofty and commanding. As chairman of the judiciary committee, he was to bear the brunt of the greatest question submitted to the convention. A judge himself, though utterly disconnected with the judicial tenure as created by the laws of Pennsylvania,—holding his commission under the constitution of the United States, and bringing into play that mature individual experience with which so long a judicial life had invested him,—versed in the details of law, and in the principles of justice by a long and successful practice,—imbued from his position, from his history, from his tastes, with that pure and equal atmosphere in which lived and breathed the great judges of the land before whom once he had pleaded,—he collected in his own person, not only the experience most fitted for the management of a question so grave and important, but the wisdom best calculated to decide it. It was for the struggle which the charge which was intrusted to him would excite, that he had reserved his strength. To clog the luxuriance of legislative power was not the tendency of the age, to rob the executive of his prerogatives had not been proposed by the politician; but on the judiciary, from its defencelessness the most susceptible of attack, from its

remoteness, the most liable to odium, the force of the battle was thrown. Since the constitution of 1789 the judiciary were appointed during good behavior, and though the question of tenure had not been mooted openly before the people, though in the election of members of the convention the point had not been held permanently in view, it was found, when the meeting took place, that the delegates from the west, with but few exceptions, with many of the delegates from the more populous counties on the east of the mountains, felt themselves pledged by their action at primary meetings of their constituents, to vote for the abridgment of the judicial term of office. The cord of party discipline, which on inferior questions had bound the convention so tightly, was dissolved by the approach of a principle so grand as that which the tenure of the judiciary involved. Mr. Sergeant, the president of the convention, was found in the front ranks of the minority with his competitor for the chair, Mr. Porter, a decided political opponent; and in the majority,—among those who were determined at all hazards to bring down the estate of the judicial office from life to a term of years,—were collected not only the mass of one party, but the extremes of the other. On Judge Hopkinson, as chairman of the judiciary committee, fell not only the defence of the old constitution, but the management of the contest, and in a great measure was it owing to his untiring energy, to his admirable talents, to his consummate prudence, that a large number were drawn from the ranks of the reformers, and that a compromise was effected which carried the essence of the principles contended for on the one side, with the aspect of those which were espoused on the other. On the 27th of October, 1837, the majority of the judiciary committee, Mr. Hopkinson at their head, reported the article of the old constitution on the subject of the judiciary without amendment in its chief features. The life tenure of the judges of the supreme and inferior courts was preserved, and though it was well known that a majority of the convention considered itself pledged to cut down the office to a term of years, the committee itself, a majority of it being of a contrary opinion, determined to present the question in its full force by a report which recommended an adherence in full to the old constitution. As chairman, it became Mr. Hopkinson's duty to open the subject before the convention. In a speech which occupied the greater part of two days, which exhausted the principal topics brought forward, with a completeness rarely witnessed in a space so limited, and on a subject so large, he exhibited, with an ability which animates even the meager skeleton which the reporter has preserved, the true grounds on which the independence of the judiciary must rest. Those who stood by him at the time, can never forget the power, the splendid pathos of the appeal with which he opened the discussion. To stand forth from the shackles of party, to toss aside the chains which had been imposed on the free action of the representative, to act firmly on their own unbiassed determination, was the requisition which with an authority well belonging to his age and services, he pressed upon the men who crowded around his seat; and unless, perhaps, some one of those eminent judges who had preserved the integrity of Pennsylvania during the alternate shocks of tyranny and rebellion, had risen from his grave to tell the generation which followed, of the grandeur of the principle they were about to decide, there could have been no testimony adduced of such solemn weight as that which he presented. After dwell-

ing for a few moments on the operation of the proposed amendment on the functions of justices of the peace, he turned to the consideration of the point which lay at the root of the question. Having shown that the life tenure of the English judges had been established as one of the most momentous concessions from royalty that the great revolution had procured; that as long as the office remained under the command of government, judges were removed whenever justice was to be violated; that till the office was made permanent, the liberty and property of the citizens were not secure, he proceeded:

“ We see that these ‘life-officers,’ as they are reproachfully called, are not an aristocratical invention, as has been asserted. If they are odious to the people, and so we have been assured, it must have been for some other reason; there must have been some other means. They are strictly and truly, historically and practically, founded on a democratic, popular principle. Their *object* and effect is, to secure to the people a fearless and impartial administration of the laws; to protect the property and person of every citizen, from the power, usurpation, caprice, and oppression of every department of the government, of the legislature as well as of the executive—from the hostility and cupidity of every other citizen who, from his wealth, his connections, his popularity, or his party influence, may have the power to injure him; and finally, in relation to the government itself, to keep each constitutional power and authority in its right place, directing and preserving a proper, safe, and uniform action in the whole. You have granted to your legislature certain, but not unlimited powers,—they are guarded by wholesome restrictions; so to your executive: but all these guards and restrictions are vain and useless, a mere mockery or delusion, unless you have a third power, *independent of both the others*, to hold them within their prescribed limits. Without this, your legislature would be as omnipotent as a British Parliament, your governor as unshackled as a king. Will you answer that the check will be found in the people, at their elections? This is a plausible and flattering thing, but what is it in practice? What is that remedy worth to the injured, oppressed, and ruined individual, smitten by the lawless hand of power? Alas! it will come too late; it may recognise and condemn the wrong, but it cannot save the victims; it may punish the offender, but cannot recall the violence, or obliterate its consequences. The people can act upon one branch of the legislature but once a year; upon the other but once in four years, and upon the governor but once in three years. What enormities may be perpetrated in these periods! Your constitution may be violated, your citizens oppressed, all the fancied securities of your fundamental laws, of your constitutional restraints, broken down by unauthorized acts of legislation; for the legislature is the most irresponsible, encroaching, ambitious branch of your government. The elections give no protection against these wrongs—no redress for them. You must have a power to *prevent the mischief*, to arrest it on its first movement, and to undo what has been wrongfully done. This practical, efficient, conservative power, can be found only in an independent judiciary; for this it was created. The constitution is its pedestal; it here takes its stand: to the people on one side, it says, respect and obey your constituted authorities, your laws, your appointed agents; submit to the authority which comes from yourselves, to the powers you have created for your own benefit. To these authorities it says, look to your commissions—to the great char-

ter, under and by which you hold your offices ; mark and observe the limits that are traced round you."\*

We do not pretend to analyze the reasoning or to do justice to the eloquence of a speech which, both in argument and in rhetoric, must strike the observer with attention even in the rude garb which a hasty report has thrown around it. Not content with exhibiting the utility of the structure before him, and displaying the grounds on which it was planted, he drew from the stores of his memory the history, not only of its erection in the state in which he stood, but of the formation in other countries of those edifices on whose model it was built. The principle on which he started was, the absolute independence of the judiciary of every earthly influence ; and though, together with the remainder of those who assumed the same ground, he was forced at a subsequent stage to enter into a compromise with the more moderate of the reformers, he resolutely maintained to the close the doctrines he held so essential to the freedom and safety of the people. It was found on the meeting of the convention, that there was a decided majority in favor of a tenure by term of years, and as the friends of the old constitution soon discovered that by themselves they would be in an inefficient minority, they adopted the highest scale proposed by the opposite side of the house, and with the aid of a few of the reformers, established, by a vote of 60 to 48, an amendment which fixed the tenure of the judges of the supreme court at fifteen years, and that of all other judges required to be learned in the law, at ten.

To enter into a full examination of Judge Hopkinson's course in the convention, would be foreign to our purpose. Going there disconnected with any one party, feeling that his own judgment was his only master, instinct with so great a consciousness of the truth of the principles he espoused, that he felt no means to be too laborious, no exertions too engrossing, which would be calculated to advance in the minds of others the doctrines he himself received as right, he fell, as well from his own great merit as from the withdrawal of all competitors, into the front rank of the contest. Old yet not weary, conscious of the accumulated wisdom of fifty years public service, yet not exhausted or disgusted with the sphere which he had surveyed in its valleys as well as in its mountains, there was not a point of moment to which the deliberations of the assembly were directed, in which his counsel was not sought for as the verdict of a man who carried on his head the crown with which three generations had invested it. That same great confidence in the virtue of republican institutions which had nerved him at the first, nerved him to the end. Not tightening his heart-strings as he grew older, not distrusting each new generation that rose up like a mist in the landscape, because in its indistinctness it wanted the durability, the density, or the strength which he had supposed to belong to his own, he was never willing to despair in times of greatest despondency, and always, no matter what might be the temptations of party or the bias of prejudice, carried on the conflict with that same full concession of the honest republicanism of his antagonist's opinions, which he had always claimed for his own. Those who recollect the noble simplicity of his private life, his undeviating purity of morals, his equal and open bearing, his plain and generous hospitality ; those who

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\* Speech on the Judiciary question. Debates of the Pennsylvania Convention, iv. 286, 87.

recollect how honestly, when even in the most unrestricted conversation, he sustained the opinions which he had maintained in youth, in manhood, in old age, can bear testimony most fully to the utter candor and simplicity of his character. Ardent and consistent in his public life, yet without a political enemy; thoroughly imbued with the spirit of the party to which in its lifetime he had belonged, yet still never forgetting that its great boast was, that it displayed the principles of the constitution and no others, he exhibited the rare spectacle of being presented to the Senate for the same high judicial station by two successive presidents of the United States, of the most widely divergent politics. "I am," he said once in the Pennsylvania convention, when in the course of debate the old federal doctrines were dragged on the floor, "I am, and always have been, one of this persecuted, despised party. There are, it is true, but few of us left, but we may claim to be sincere at least, for we have had a long and severe trial, when, *perhaps*, we might have been taken into favor by abandoning our principles. I began with the administration of Washington; I was and am a federalist of that day and school. I have never changed, because as yet I have seen nothing better."\* It was during the administration of Washington that his principles were first called into action; and from the grand and splendid model that was then placed before him, he drew the rules which governed him in the long career which followed. It was there that the fountain of his principles was placed; and to the doctrines which were then laid down, on the ample, sturdy, and permanent platform of republicanism on which the first president had planted himself, he rested his full and unswerving faith. "You have seen the attempts of the painter and sculptor to represent his image;"—we are tempted to introduce from the speech just quoted another passage, whose length we know will be excused by its characteristic beauty: "You have read of his achievements, his virtues, his actions, his greatness, on the pages of history, and in oft-repeated eulogies of prose and verse; but I tell you in the sobriety of truth, that none can have a full conception of that wonderful man who has not beheld him as he was. I have seen him standing before the assembled representatives of these United States. I have heard him make his communications to them with that calm and quiet dignity, that power of virtue and truth, which were peculiarly his own. \* \* I would not exchange my personal knowledge, my bright and proud recollections of Washington, and the great men of his time, honored and trusted by him, for the youth and all the growing prospects and anticipations of the youngest politician in this body. The anticipations of a politician! What are they? Delusions, disappointments, mockeries, all. Let those who are now sailing on the swelling sea of popularity, with flowing canvass and favoring gales, with the desired port in view, but look at the wrecks and ruins that lie on that perilous coast; promises broken, friends betrayed, principles abandoned, and the hope lost for which all these sacrifices were made. If perchance he reach the shore, is he safe? Does he stand on firm ground? By no means; he totters on a moving sand, and is carried off by the next swell of the tide that took him there. I have seen many successions, at short intervals, of these men of the people, these popular leaders, passing from insignificance to power, and back again from power to insignificance. They were heard

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\* Debates of Pennsylvania Convention.—iv. 305.

of no more, for the name of a fallen politician is extinguished. If it were proper, I could bring to your recollection names which were omnipotent over the spirit of party, who held the wand of Prospero, to raise or allay the storm; who seemed to hold their power so surely, so firmly, that no time or accident could impair it, after running a brief race, supplanted by some new favorite, rejected and scorned. Closing their lives in poverty and neglect, they now lie in forgotten graves. I have known them repent their folly in bitter lamentations, not unmixed with remorse at the sacrifice of their integrity. There are doubtless some of you, who now hear me, who have witnessed, as I have done, the rise and fall of these favorites of the people. You have seen them ascending slowly and painfully, with incessant labor and trembling anxiety, to the desired eminence; resorting to all the arts of low intrigue, and falsely flattering the pride, the folly, the very vices of the people. How hollow and hypocritical was this adulation; how contemptible was the self-degradation! After a short and precarious possession of their power, you have seen them falling suddenly from their high estate, never to rise again."

It was Judge Hopkinson's lot, to reach the confines of life in freedom from those infirmities which form the most melancholy feature in humanity. Those who sat around him on the 7th of January, 1842, when in absence of Judge Baldwin he opened and adjourned the Circuit Court of the United States, will recollect, that though then fourteen years had passed since he had taken his place on that bench, though for fifty years he had been enrolled among the counsel who surround it, his eye was as keen, his voice as clear, his bearing as animated, as when he first filled the judge's seat under the silver oar which formed the emblem of admiralty jurisdiction. For the last time, then, he took leave of the scene, both of his ancient labors, when in days long past he assisted as counsel in the deliberations of the first United States judges, of Judge Iredell, of Judge Chase, of Judge Washington,—whose purity, and learning, and fearlessness, so well he had inherited,—and of his more recent duties, when as judge himself he had done such full justice to the chair in which he sat, and the name to which he succeeded. At eleven o'clock that morning, he fell from his seat in the Athenæum, where he had been for a few minutes; and when a few hours afterwards he was carried to his home, those who pressed round him to catch the last look of a great and good man, saw that on his face the shadows of death had fallen. One week he lingered; and on the 15th of January, 1842, died Joseph Hopkinson, scholar, statesman, judge, with a name on which never calumny had cast a spot, and with a character for truth, for kindness, for true greatness, both of mind and spirit, which never from the memory of his generation can be eradicated.

It is suitable that the Merchants' Magazine should be among those who bear tribute to Judge Hopkinson, for, with the natural generosity of his character, he assisted it in its early struggles, with the wisdom of his advice and the honor of his co-operation. Not here alone, but also in every furrow in that great harvest in which he was called to labor, was he ready at any moment, no matter what might be the sacrifice, to place his hand on the sickle, and to bring to those who were in need that aid which the earnest kindness of his nature prompted. There are two or three into whose hands these pages may fall, who saw him once when travelling far from home, on a bleak October morning, take from his shoulders, rapidly—almost stealthily—a cloak, which for years he had worn, and

throw it on the back of a clergyman just about leaving the stage, with whose scanty clothing, the weather, he thought, might deal roughly ; and to such, the recollection will call forward many others which bear witness to the same spirit of sweetness and self-neglect which brought to him the reverent love of those among whom he had fallen. Never downcast by misfortune, never approached by fear, never baffled by difficulty, always hoping under the darkest sky, always moderate under the most glowing, never did he, in times the most gloomy and dispiriting, fail in that true allegiance to his country and to his race, which he had been taught in the first struggles of the republic. "It has not been my lot," we quote from Mr. Walsh, than whom no one understood him better, or valued him more, "it has not been my lot to know a man of sounder principles and sentiments, kindlier dispositions, steadier affections, finer faculties, better culture. If I had ever wavered as an American, his keen, comprehensive, uncompromising patriotism, would have fixed me in the true mood. Of his great abilities and invariable rectitude as a lawyer, political representative, and judge, it would be presumptuous in me to speak now and here. His taste and attainments in literature rivalled his professional merits. He wrote on morals, letters, and the arts, as excellently as he spoke on judicial and political topics : his domestic and social life corresponded in every respect to the public ; his position and sympathies at home rendered his constant, liberal hospitality, grateful to the purest feeling. His accomplished mind, observant of all the events, characters, and opinions of the day, was peculiarly qualified to delight, besides instructing, in convivial intercourse, by a strong relish for refined society, a cheerful and vivacious spirit, and a peculiar poignancy of remark and raciness of anecdote. Judge Hopkinson, if adequately traced and exhibited in his special qualities and performances, will enlarge on the natural eye, and take, like his celebrated father, indefeasible rank among the brightest and best examples of American biography."\*

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\* Great as were the services of Judge Hopkinson as a statesman, as a commercial lawyer, and as an admiralty judge, so extended a view of his life and his times as the present, would fall without the limits of this Magazine, were it not for the consideration, that as his co-operation when living was the greatest honor it possessed, it should be foremost in paying to him, when gone, that tribute to which his memory is entitled. By his "Lecture on Commercial Integrity," (*Mer. Mag. Vol. I. p. 377.*) he laid down, with a boldness as striking as the ability which accompanied it, the true and just foundation of commercial dealings ; by his "Examination of the Policy of Usury Laws," (*Mer. Mag. Vol. II. p. 16.*) he exhibited with the clearness and beauty so eminently his own, the history and bearing of the great system of monetary restraints of which he treated ; and by the constant and invaluable abstracts of admiralty decisions, both in his own and other courts, with which he regularly honored us, he contributed in a great measure to the extension among the commercial community of that mighty science whose form he had assisted to mould. Whatever belongs to Judge Hopkinson's memory belongs to the mercantile world also ; and we feel justified, therefore, in travelling out of the dry and beaten road of our ordinary business, in following him to his grave with those offerings which belong to a man both wise and good.—*Ed. Merchants' Magazine.*

## ART. II.—MEHEMET ALI, AND THE COMMERCE OF EGYPT.

THE ancient Egyptians not only extended their authority over distant nations, and established advantageous commercial relations with the neighboring countries; but they entered, occasionally, upon voyages of exploration and discovery, which evinced a spirit of enterprise and intelligence, characteristic of a civilized and an enlightened people.

Twenty-one centuries before the Cape of Good Hope was seen by Diaz, or doubled by Vasco de Gama, Neco II., who was then Pharaoh of Egypt, "studious of military renown, and the promotion of commerce, fitted out a fleet in the Red Sea; and having engaged some expert Phœnician pilots and mariners, he sent them on a voyage of discovery along the coast of Africa. They were ordered to start from the Arabian Gulf, and come round through the Pillars of Hercules, (now the Straits of Gibraltar,) in the North sea, (the Mediterranean,) and so return to Egypt. Sailing, therefore, down the gulf, they passed into the Southern Ocean; and when autumn arrived, they laid up their ships and sowed the land. Here they remained till harvest time; and having reaped their corn, they continued on the voyage. In this manner they occupied two years; and the third having brought them by the Pillars of Hercules to Egypt, they related that they had seen the sun on their right hand; and by these means was the form of Africa first known."\*

Were history to receive implicit credence, there can be little doubt that the Egyptians held a direct communication with India at an early period. We are assured† that the Pharaonic arms were successfully borne even to the heart of India; and that the conquests of Sesostris in the Orient, were far more extensive than those of Alexander. This account is corroborated in some degree by the various commodities contributed by the conquered nations to the public treasury of Egypt, which were annually recorded at Thebes, and indicate, by their quality, the countries from whence they were derived.

If the domination of the early Pharaohs of Egypt extended into India, it is by no means improbable that commercial relations were established between the two countries; and that a direct and lucrative trade followed in the track of conquest. Though Wilkinson says: "Whether they had a direct communication with India at the same early period, or were supplied through Arabia with the merchandise of that country, it is not possible now to determine; but even an indirect trade was capable of opening to them a source of immense wealth; and that productions of India did actually reach Egypt, we have positive testimony from the tombs of Thebes."‡

Whatever may have been the commercial relations between Egypt and India previously to the subjugation of the Egyptians by Cambyzes, it is pretty evident that the Persians monopolized the most lucrative part of the trade with the East thereafter, until the Macedonian conqueror levelled the walls of Tyre, overran Syria and Egypt, and founded the city of Alexandria.

Having shivered the despotic sceptre of the king of Persia, and com-

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\* Wilkinson's Ancient Egyptians, i. 58.

† Diodorus.

‡ Wilkinson's Ancient Egyptians, i. 226.

pleted his mighty conquests in the East, Alexander diverted the trade of India from its long habituated track through the Euphrates and the cities of Palmyra, Damascus and Tyre, and turned the golden tide to a more natural channel, through the valley of the Nile. There, with an increasing volume, it continued to flow during the successive reigns of the Ptolemies and Cæsars; augmenting the wealth of Egypt, until Alexandria became, in point of riches, art, learning, and luxury, the second city of the world.

"The principal articles of oriental traffic," says Gibbon, "were splendid and trifling; silk, (a pound of which was esteemed not inferior, in value, to a pound of gold,) precious stones, and a variety of aromatics."

Egypt, long after its conquest by the Saracens, continued to enjoy a large share of the India trade. But, with the gradual declension and final overthrow of that nation, which glittered with the brilliancy of an eastern star during the ages of darkness that overshadowed the kingdoms and principalities of Europe, the commerce of India was conducted through a more circuitous channel; and, finally, passing around the Cape of Good Hope, the greater proportion of it fell, at last, into the hands of the English.

The lucrative and seductive trade of India has ever been an alluring prize, impetuously contested for by the most enterprising and powerful nations of every age. And, as many of them, one after the other, have fallen through the corrupting influences of political intrigue and wealth, it is impossible, perhaps, at this distance of time, to determine how far this golden stream, which has vastly enriched and greatly corrupted every country through which it has flown, may have contributed to their destruction. What this brilliant traffic is destined to become eventually, under the domination of Great Britain, which has already been far more enriched by it than any other nation; or how long the tottering throne of that kingdom will be enabled to withstand the accumulating weight of wealth, arising from this trade, and other sources, which is cankering with deadly poison the morals of many of her subjects of high birth and station, it is quite impossible to predict. But while the desolating arm of British power sweeps relentless over the Indian isles, with an energy and a heartlessness that threatens to bow the ancient empires of the East before its avaricious sway, it is to be hoped that good may come of evil; and that civilization, intelligence, and the blessings of Christianity may succeed the war-stained tread of a proud and grasping nation.

In the prosperous and palmy days of Egypt, when "twenty thousand well inhabited cities" were comprised in the vale of the Nile, she was not only celebrated for her abundance of corn and other agricultural products, but she was rich in flourishing manufactories. Egypt was then, in every sense, a great producing country; and sought, at that period as now, a foreign market for her redundant products. Her arms having extended her influence and authority over most of the then known world,\* not only brought immense wealth to the public treasury, in the form of contributions from the vanquished nations, but her commercial intercourse with foreigners, who purchased her corn and manufactures during the judicious administration of her native princes, "increased the riches of

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\* Wilkinson's Ancient Egyptians, i. 83—163.

the country, and greatly augmented the revenue of that period."\* That she supplied Syria and other neighboring countries with corn to a considerable extent, is evident from Scripture.† Indeed, the physical structure of the circumjacent countries declare, at the present day, the necessity that must have ever existed in those countries, while densely populated, for resorting to the fruitful valley of Egypt for the great proportion of their corn. For, while a large part of Greece consists of little else than broken mountains of rock and sterile vales, unsuited to the growth of corn, Asia Minor is better adapted to the culture of the vine and fruits, than wheat; and the swelling hills and winding glens of Syria, though affording a luxurious pasturage for flocks and herds, are comparatively worthless for the production of bread-stuffs; and nearly the whole of Arabia and Libya, together with the country stretching down between Syria and Egypt, are desert wastes of sand.

These countries were also partially, or wholly, supplied with Egyptian manufactures. Solomon, it seems, entered pretty deeply into the yarn‡ trade of Egypt; and, very likely, during his reign, the sale of linen yarn in Judea was a royal monopoly. He also had his chariots and horses§ of the Egyptians; as did also the kings of the Hittites and all the kings of Syria.

The trade of the Egyptians with the Phœnicians must have been to a considerable extent. The Tyrians bought of them their fine linen and embroidery;|| and, doubtless, most of their corn.

An early and friendly intercourse was established between the Greeks and Egyptians, which subsisted down to the time of Alexander's invasion of their country. Consequently they received the victorious Greeks with much kindness. They hailed them as their deliverers from the tyranny of their odious Persian rulers, who had violated their gods, desecrated and despoiled their temples, and enslaved the people. It was probably this friendly feeling, mutually felt and expressed, which inspired the confidence of Alexander in the good faith of the Egyptians; and induced him, at once, to enter upon gigantic schemes for the improvement of their country. So mild was the reign of the immediate successors of Alexander, that the Egyptians almost ceased to regret the time when they were governed by their native princes. The gods of Egypt were resuscitated, and the shattered temples were restored with pristine beauty. The arts were encouraged; manufactures and commerce flourished; and many of the spoils of Egypt, abstracted by Cambyses, were returned. The canals and other public works received the vigilant care of government; new and important towns sprung up on the borders of the Red Sea to facilitate the trade with India. Alexandria, with a mixed population of Egyptians and Greeks, at once became the royal residence; the seat of learning and the arts; and, at length, the most commercial city in the world.

Such was the prosperous and happy condition of the Egyptians under the lenient and paternal reign of some portion of the Ptolemaic dynasty. But it was, nevertheless, a remove from that elevation, in the scale of nations, enjoyed by their ancestors. Ever after the Persian conquest, their course was downward. The hand of tyranny and oppression,

\* Wilkinson's Ancient Egyptians, i. 225.

† 2 Chron. i. 16, 17.

§ Ibid.

† Gen. xli. 57.

|| Ezek. xxxvii. 7.

though varied at different epochs, in form and tensity, ceased not its pressure upon this ill-fated country. The public works gradually went to decay. Thebes, Memphis, Heliopolis and other important cities in the upper country, became almost depopulated; dwindled into neglect; and with their gorgeous temples and palaces, sank, at last, into shapeless heaps of ruins! The ancient race and their peculiar religion perished together. Their splendid tombs have been violated and despoiled; and, while the ancient city of Alexandria is only important as a quarry from whence materials are drawn for new erections, Bernice and other large towns coexistent with it, upon the west coast of the Red Sea, are so obliterated, that scarce a vestige of them remains. Time and the fierce winds of the desert have buried almost every trace of the noble canal that once connected the Red Sea with the navigable waters of the Nile. And when Mehemet Ali entered upon the government of the pachalic of Egypt, all commercial intercourse with foreign nations had nearly ceased; and the policy of the government had long been dictated by an illiberal and jealous spirit of espionage, arrogance, restrictions, and odious exactions.

Volney says, when he was in Cairo in the latter part of the last century, the French residents in that city were "shut up in a confined place, living among themselves, with scarcely any external communication; they even dreaded it, and went out as little as possible, to avoid the insults of the common people, who hated the very name of *Franks*, and the insolence of the Memlooks, who forced them to dismount from their asses in the middle of the streets. In this kind of habitual imprisonment, they trembled every instant, lest the plague should oblige them to shut themselves up entirely in their houses, or some revolt expose their quarters to be plundered; lest the chief of some party should make a pecuniary demand, or the beys compel them to furnish them with what they wanted, which was always attended with no little danger." The annual extortions from the French residents in Cairo alone, at that period, amounted to nearly \$12,000!

Similar was the condition of all *Frank* residents in Egypt, under Mehemet Ali's immediate predecessors. Now they enjoy the protection of the government, and greater privileges in Egypt than the natives of the country. While, in the days of the Memlooks, a stranger in Egypt could only wear the dress of a *Frank* at the peril of his life, no garb is now more certain to insure the respect of the common people than the European costume. This, however, is not the case among the Turks. For their prejudice against the "Christian dogs" is little less bitter and malevolent now than in the days of the crusades; though their poverty and dependency has modified, in some degree, their manner of expressing it.

Mehemet Ali has in contemplation the construction of a railroad across the Isthmus of Suez. Should this project ever be carried into effect, that dreary, disagreeable, and sometimes dangerous waste, might be traversed in three or four hours; whereas, it now occupies, ordinarily, as many days. It is true, the danger from robbers, in crossing from Cairo to Suez, has greatly diminished since the accession of Mehemet Ali to the government of Egypt; yet, even so late as the winter of 1840-41, some travelers from India were met and robbed there by the Bedouins and banditti from the Syrian mountains, whom the English had armed and excited to

revolt against the pacha's government. Formerly nothing was more frequent than depredations of this kind, by the wandering Arabs.

In the winter of 1779, a caravan was plundered a few miles out of Suez, and several of the party perished in the desert. "The caravan," says Volney,\* "was composed of English officers, and passengers who had landed from two vessels at Suez, in their way to Europe by Cairo.

"The Bedouin Arabs of Tor, informed that these passengers were richly laden, resolved to plunder them, and attacked them five leagues from Suez. The Europeans, stripped stark naked, and dispersed by fear, separated into two parties. Some of them returned to Suez; the remainder, to the number of seven, thinking they could reach Cairo, pushed forward into the desert. Fatigue, thirst, hunger, and the heat of the sun, destroyed them one after the other. M. de Saint Germain, alone, survived all these horrors. During three days and two nights, he wandered in the bare and sandy desert, frozen at night by the north wind, and burnt by the sun during the day, without any other shade but a single bush, into which he thrust his head among the thorns, or any thing to drink but his own urine. At length, on the third day, perceiving the water of Berket-el-Hadj, he strove to make towards it; but he had already fallen three times from weakness, and undoubtedly would have remained where he last fell, but for a peasant, mounted on a camel, who saw him at a great distance. This charitable man conveyed him to his dwelling, and took care of him for three days with the utmost humanity. At the expiration of that time, the merchants of Cairo, apprised of his misfortunes, procured him a conveyance to that city, where he remained in the most deplorable condition. His body was one entire wound, his breath cadaverous, and he had scarcely a spark of life remaining. By dint of great care and attention, however, Mr. Charles Magrellon, who received him into his house, had the satisfaction of saving him, and even of re-establishing his health."

Were there a railroad between Cairo and Suez, the route through Egypt would be far more desirable than any other open to the traveller from Europe to India. As it embraces a distance of only about eighty miles of land carriage between Bombay and London, it is generally preferred now, although the steamers upon the Red Sea are small, dirty, and dear; and no little inconvenience and discomforts are experienced by passengers in crossing the desert.

Trade and commerce has revived in Egypt, under the administration of Mehemet Ali, and risen to an importance which is attracting the attention of some of the most intelligent and accomplished merchants in Europe. The exports consisting mostly of articles in the raw state, comparatively little advantage results to the Egyptians from the traffic with other countries, further than a convenient exchange of the redundant products of their soil, for those foreign manufactured commodities requisite to the most ordinary comforts of life. But the opening of this, no inconsiderable, and now *safe* outlet for European manufactures, must be of much advantage to those countries which are extensively engaged in converting the raw material into articles fit for immediate consumption. The manufactories of England and France have already realized important benefits from this traffic; and, were a liberal and enlightened policy, on the part of the European governments, manifested towards the ruler of Egypt, the exchange

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\* Volney's Egypt, i. 141, note.

of commodities betwixt the agriculturists of that country and the manufacturing population of Europe might be increased, perhaps, until the trade of Egypt, Syria, and Asia Minor, should again assume the commercial activity and importance which it enjoyed in the most prosperous days of Venice, and the other Italian republics.

Egypt is a central point, and communicates easily with every part of the world. The fertility and productiveness of its soil, have been proverbial in every age; and the Turkish empire, though now in a state of barbarism, and rapidly declining into deeper degradation and darkness, comprises some of the fairest and most desirable portions of the world. This deplorable, though surpassingly beautiful country, has not only to contend with the dense darkness that has been gathering with increasing blackness upon it for many centuries, but it has also to struggle against the reprehensible interference of European nations, which, in their settlements of "eastern affairs," seek not for the enlightenment and the increasing moral strength of Levantine nations, but rather their weakness, insignificance, degradation, and dependency.

The principal articles of export from Egypt to Europe are cotton, flaxseed, coffee, indigo, wheat, maize, rice, beans, spices, ivory, gums, senna, and ostrich feathers. Many of the same articles are sent to Constantinople, Smyrna, Damascus, and the larger towns upon the coast of Syria; while almost the only article of export to Arabia is corn.

A lucrative trade, to no inconsiderable extent, is carried on with Abyssinia, Sennaar, and the circumjacent countries, from which the Egyptians receive slaves, ivory, ostrich feathers, gold, gums, tamarinds, senna, &c. in exchange for the coarse manufactures of Europe, such as cotton, linen and woollen stuffs, striped silks, soap, carpets, fire-arms, swords, paper, beads, and other trifling ornaments.

A caravan, from Abyssinia and the interior of Africa, loaded with slaves, ivory, gold-dust, gums, parrots, monkeys, and ostrich feathers, arrives in Cairo every year. Another, "destined for Mecca, sets out from the extremities of Morocco, and receives pilgrims even from the river of Senegal; coasts along the Mediterranean, collecting those of Algiers, Tripoli, and Tunis, and arrives by the desert of Alexandria, consisting of not less than three or four thousand camels. From thence it proceeds to Cairo, where it is united with the caravan of Egypt. They then jointly set out for Mecca, whence they return in about a hundred days. But the pilgrims of Morocco, who have six hundred leagues more to travel, do not reach home till after an absence of more than a year.

The lading of these caravans consists of Indian stuffs, shawls, gums, pearls, perfumes, and especially the coffee of Yemen."\*

The principal importations of European products, are plain, coarse and figured muslins, woollen cloth, flannel, silks, crape, velvet, calicoes, shawls, paper, powder, swords, fire-arms, watches, clocks, earthen and glass ware, wire, lumber, hardware, beads, copper and brass ware, &c. From Arabia the Egyptians receive coffee, drugs, spices, and some Indian commodities. Various kinds of embroidered work, shawls, handkerchiefs, amber mouth-pieces for pipes, figs, slippers, tobacco, and carpets, are imported from Constantinople.

The low price of labor, and almost every article of Egyptian products,

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\* Volney's *Egypt and Syria*, i. 129.

is remarkable. Wheat is only about twenty to twenty-five cents the bushel; and other products of the soil are correspondingly low. The price for day-laborers, men or women, (one being considered as good in the field as the other,) is from four to seven and a half cents per day!—Mechanics, such as masons and carpenters, realize something more. One half of this trifling stipend is usually paid in corn, and the other in cash.

The Egyptians, ever a prey to cruel, capricious, and oppressive tyrants, stripped and gleaned from year to year, by the tax-gatherers, of almost every thing they possessed, have long since sunk into a degraded mass of mere "hewers of wood and drawers of water." They have no part or lot in any of the important mercantile transactions of the country. Neither have they the talents or the capital requisite to the successful achievement of any considerable commercial enterprise; and they attempt nothing of the kind.

The Arabs and Syrians are equally poor; nor can they boast of a greater degree of talent, or fitness for mercantile affairs. All, alike, seem involved in the same deep degradation; poverty-smitten, and entirely lost to all those high, honorable, and upright feelings, which must ever actuate *successful* merchants in all important transactions.

The Turks, though some of them possess considerable wealth and capacity for business, are, nevertheless, as a body, many centuries behind the age, and lagging further in the rear from day to day. They are a degenerate, indolent, suspicious, sensual race; and, in all respects disqualified for the successful prosecution of large commercial enterprises. The commerce of the east has rapidly declined under their guidance; and it has nearly dropped from their hands. There is little or no encouragement in the belief that they will ever exhibit, under the present organization of Turkish society, any great improvement. Consequently, the pacha of Egypt, a man of much more intelligence and general knowledge of the world, than he is admitted to possess by his English and other European traducers, was not slow to perceive the advantages that are naturally to be derived from the permanent establishment of respectable and wealthy European merchants in Alexandria and Cairo. He has, therefore, encouraged the emigration of enterprising strangers to Egypt, rather than repressed it, as was the policy on which his despotic predecessors acted for many centuries before his time. To many of these merchants, he has granted extraordinary privileges—advantages that are not enjoyed by his own subjects; and, in all respects, the well-demeaned stranger in Egypt is protected in his person and property by the government.

In acting thus, Mehemet Ali has but imitated the policy of some of the wisest and most intelligent of the Pharaonic rulers of Egypt.

Amasis who ascended the Egyptian throne about B. C. 571, and reigned at a period represented as having been most prosperous, both "with regard to the advantages conferred by the river on the soil, and by the soil on the inhabitants, gave great encouragement to foreigners who were willing to trade with his subjects; and as an inducement to them he favored their interests, and showed them marked indulgence upon all occasions."\*

The policy pursued by Psamaticus, Pharaoh of Egypt, about B. C. 664, was no less liberal and encouraging towards the Greeks and other fo-

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\* Wilkinson's Ancient Egyptians, pp. 156, 180, 182, 183.

reigners, than that which governed the conduct of Amasis, and that of Mehemet Ali.

By acting upon principles of liberality towards strangers resident in Egypt, the pacha, with equal wisdom and justice, is enabled, as occasion requires, to avail himself of the use of the greater part of their capital and their continued influence in his behalf. This is of much importance to him, as it facilitates his extensive plans of improvement, his heavy commercial operations, as well as his political advancement in Turkey.

Mehemet Ali keeps the reins of commerce in his own hands; and is the most powerful and extensive mercantile operator in his dominions. This, however much it may have been complained of by certain of the pacha's enemies, excites no surprise in Turkey. It is no novelty for an eastern prince to be extensively engaged in commercial affairs.

Solomon, who enjoys considerable reputation for wisdom and wealth, even to this day, had ships,\* and merchants,† and entered pretty largely into navigation and other commercial operations.‡ In Solomon's time, it was something to be a merchant, as well as a king; though it might have required his wisdom and wealth, and the power of a king, to have achieved his commercial enterprises with the success that attended the mercantile operations of the monarch of Judea. He is said to have realized from a single voyage four hundred and fifty talents of gold.§ The "business transactions" of Solomon were, certainly, enormously large and lucrative; yet we do not know that any fault was found with him on that account; particularly, by his own subjects, or the foreigners who, at that period, might have been permitted to reside in his kingdom. We are informed, that he greatly enriched the country, and "made silver in Jerusalem as stones, and cedar trees made he as the sycamore trees that are in the low plains in abundance."||

But, say his enemies, "Mehemet Ali monopolizes the trade in the products of the soil of Egypt, and regulates the price of many commodities of luxury and convenience, imported from abroad. This is tyranny; an odious interference with ordinary affairs, too oppressive to be borne with composure."

If sensitive minds are so shocked at this "high-handed measure of the *blood-thirsty tyrant*," as he is not unfrequently called by his English friends, and this, too, in an uncivilized country, where there are neither efficient and intelligent native merchants nor capital, what will be said of the monopolies of the emperor of Austria, the pope of Rome, the king of the French, the queen of England, and many other of the monarchs of Europe,—where civilization is made a boast of,—and where there is no want of intelligent native merchants, and capital in abundance? What have the enemies of the pacha to say of these monopolies,—not of the export trade of a few hundred bales of cotton, a few hogsheads of flax-seed, a little indigo, a few thousand bushels of wheat and barley, or other redundant products of their respective countries, but monopolies of *bread, salt, tobacco*, and other necessary articles of daily consumption among all classes of their subjects? These are monopolies of the articles of *home* consumption; an odious and oppressive burden, laid upon

\* 2 Chron. viii. 18.—1 Kings x. 22.

† Ibid. x. 28.

‡ Ibid. x. 15.

§ 2 Chron. viii. 18.

|| 2 Chron. ix. 27.

starving, wretched millions, that a few worthless princes may ride in glass coaches, live in gilded palaces, wasting their miserable lives in corrupting mankind, and in the indulgence of the basest sensual enjoyments!

"It is, however, true," say his traducers, "that the pacha of Egypt is also a monopolist in the articles of *home consumption*."

Indeed, he is; and mark the difference. While European princes monopolize the trade in articles of general consumption, imported from abroad, for the purpose of realizing high prices, and fleecing their subjects, the pacha monopolizes in a similar traffic in order to *reduce* prices, and to bring the articles of necessary consumption, imported into Egypt, within the reach of his subjects.

"The blood-thirsty tyrant," while, in the autumn of 1840 and winter of 1842, the government of England was waging a destructive, though unprovoked, war against him—arming the savage tribes of Syria, and exciting them to suicidal insurrection—destroying the towns upon the coast, and burying thousands of unoffending individuals beneath their ruins—capturing his vessels and injuring him in every possible way,—protected the resident subjects of Great Britain from insult or injury in Egypt, and rendered every facility in his power for the safe and punctual transmission of the English mail to and from India through his troubled dominions!

Let the unprejudiced part of mankind determine who has the best right to the name of Christian in this matter, as well as to the mild appellation of "blood-thirsty tyrant."

The interference of Mehemet Ali in the mercantile affairs of Egypt, amounts to scarcely nothing more than a judicious government control over the import and export trade of the country. His peculiar situation makes it imperative for him to monopolize, to a considerable extent, the export trade; for, without wishing at this time to discuss the question of his right, "legitimate" or otherwise, as may be the case, it is a fact, that he owns nearly the whole of the soil; and the great bulk of the surplus products belongs to him. Consequently, like a shrewd and intelligent man, he controls the foreign market, so far as is practicable, which he is obliged to seek for the disposal of this surplus, from the sales of which, arises almost the entire revenue of the country.

No restrictions are imposed upon the transactions in Egyptian products except on sales effected with a view to exportation; in which case, the sales must be made to his agents instead of the foreign merchant.

A similar state of things existed in Egypt many centuries before she sunk to her present deplorable state of barbarism, ignorance, and wretchedness; and was sanctioned by the people, who were at that period civilized and enlightened.

"The right of exportation, and the sale of superfluous produce to foreigners, belonged exclusively to government, as is distinctly shown by the sale of corn to the Israelites from the royal stores, and the collection having been made by Pharaoh only. And not only was her dense population supplied with a profusion of the necessaries of life, but the sale of the surplus conferred considerable benefit on the peasant, in addition to the profits which thence accrued to the state; and though the government obtained a large profit on the exportation of corn, and the prices received from foreign merchants far exceeded that paid to the peasant, still these

last derived great benefit from its sale, and the money thus circulated through the country tended to improve the agricultural classes.\*

This monopoly, as it is called, of the pacha, is therefore no novelty or modern usurpation of Mehemet Ali; nor is it an extraordinary thing to see a prince in the old world in possession and actual *owner* of the soil of as large, or even a larger territory, than is comprised in the whole of Egypt. The English nobility, as well as those of the continental states of Europe, rent their lands to the peasantry after the manner of the pacha of Egypt; though, generally, at a much higher rate.

The monarchs of Egypt, ever since the days of Joseph, perhaps, have held the right of the soil of this country in their own hands. Anciently, "the peasants rented the arable land belonging to the kings, the priests, and the military classes for a small sum, and employed their whole time in the cultivation of their farms. The laborers who cultivated land for the rich peasant, or other landed proprietors, were superintended by the steward or owner of the estate, who had authority over them, and the power of condemning delinquents to the bastinado; and the paintings of the tombs frequently represent a person of consequence inspecting the tillage of the field, either seated in a chariot, walking, or leaning on his staff, accompanied by a favorite dog."†

A similar state of things exists in Egypt at the present day. And, however odious it may appear in the eyes of certain of "her majesty's loyal subjects," scenes not much dissimilar, may be daily witnessed among the peasantry upon the estates of the nobility and rich landholders of England.

Under existing circumstances, it is difficult to conceive what the pacha of Egypt can well do to improve the country and ameliorate the condition of its wretched and inconceivably degraded population, more than he is sedulously endeavoring to effect. Oppressed and hemmed in by the combined powers of Europe, as he is, he is certainly doing far more for the improvement of his dominions than was accomplished by his predecessors during many centuries. He has cleared away the rubbish of superstition that religiously repelled all innovation upon long established customs and prejudices, and is desirous to let the light of intelligence and civilization dawn upon the darkness which has long clouded the vale of Egypt in a night of ignorance and oppression. He has invited intelligent foreigners to enter the public service, and has assigned to them important places of honor and trust. He has sent many of the youth of Egypt to England, France, and other states of Europe, to be educated. Some of them have completed their education and returned; and are now engaged in school-keeping, or otherwise occupied in the public service. They are in daily communication with the inhabitants, and can hardly fail to exercise a beneficial influence upon their countrymen. He has established manufactories of various kinds, and endeavored to give employment to his subjects in some of those branches of industry for which the ancient Egyptians were so renowned; but, because his mills, set up in the sands of Egypt, by some renegade English speculators, do not possess all the perfection and finish of the machinery in operation in the large manufacturing towns of Great Britain, and, thus far, have not

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\* Wilkinson's Ancient Egyptians, 2d series, i. 22, 24.

† Ibid. i. 34, 35.

been attended with those lucrative and happy results that have so enriched the spinners of Manchester, John Bull calls him "an old foolish knave" and a "blood-thirsty tyrant!"

The pacha of Egypt is neither a "foolish knave" nor a "blood-thirsty tyrant." On the contrary, he is one of the most enlightened and liberal-minded men in the Turkish empire. And, could he have full scope for the exercise of his genius, unrestrained by the combined powers of European sovereigns, now fearfully arrayed in all their splendor and might against the liberties of mankind, he would do more to regenerate his country, and to sustain it from that total ruin and final dissolution, which, under the present organization of its government, speedily awaits it, than any other man in Turkey, or even all the foreign princes who have affected so much sympathy and regret at its rapid decline.

The government of France might have sustained him in his conquests over Syria and Candia, and had promised to do so. The French *nation* were ready, if necessary, to make the fulfilment of those assurances to the pacha the issue of a general European war. But her rulers, being influenced by the same reprehensible principles that dictated the policy adopted by the interfering powers in the difficulties which existed between the sultan of Turkey and Mehemet Ali, proved faithless to the veteran pacha of Egypt, and humbled France before the world. The conduct of the French government in reference to "the settlement of Eastern affairs," can scarcely appear in any other light than that of dishonor and humiliation. A brave and warlike nation with 600,000 troops in the field, all armed to the teeth—possessing a large naval force—the Turkish and Egyptian fleets, together with all the resources of Egypt and Syria at its command—dishonorably breaks from its sacred assurances given to Mehemet Ali; leaves him a prey to the vindictive tyranny and oppression of the black league of Europe, humbles itself at the scornful feet of England, and, at last, creeps into the black league at the back door!

Shade of Napoleon! Why was that humiliating period in the history of France selected for the restoration of thy long absent ashes to the bosom of thy degenerate country? Why were they not permitted to remain lonely and undisturbed upon that flinty bed, though a stranger's, around which the mighty ocean roars, which thou, in thy early career over the despotic thrones of Europe, so much resembled? Alas! thou, too, became a despotic tyrant—an usurper of the liberties of mankind; and the wrath of heaven fell upon thee, and wasted the splendor of thy ill-exerted power—cursed thee with an exile's death, and a prisoner's grave!

"A single step into the right, had made  
This man the Washington of worlds betrayed;  
A single step into the wrong, has given  
His name a doubt to all the winds of heaven."

## ART. III—COMMERCIAL LEGISLATION.

RECENT events connected with trade, have given rise to opinions which before were unknown, or had existed only in the minds of those who were regarded as mere theorists, without the ability to reduce to practice. Commercial men have considered their profession as a peculiar and highly proper subject of legislation, if not as entirely the creature of statutory law. This opinion is sustained by the almost unanimous policy of modern times, and hence the extreme reluctance with which men listen to the opposite doctrine. The object of this article is not so much to sustain either opinion, as to trace their origin; yet it may be proper to observe, that the danger lies on the side of too much legislation, rather than too little. A large portion of the legislation of the country is connected with trade. Those who are but partially acquainted with the means by which favorite measures and plans are dignified and rendered important, and finally placed on our statute books, must be aware, that the general utility of them in many instances is exceedingly questionable. Our legislative assemblies are thronged by men, who, having some project to perfect, are sedulous in their efforts to present it in a favorable aspect to those to whom is intrusted the delicate and important duty of making laws. To the efforts of such men, may be attributed the numerous laws which are of no public benefit. Legislators ought to listen to the representations of these persons with great caution. They do not come declaring that such a measure will greatly benefit them, or their friends, but with ingenious declarations of attachment to the public welfare. Now, what is clearly for the public good, would hardly awaken such feelings in such men; patriotism is too rare a quality to be developed in such quantities. The passage of a tariff law or bank charter, affects, in one way or another, the condition of a majority of merchants; and can they, in their efforts, forget themselves in their devotion to the public good? A stable course of legislation can never obtain in our country, where the legislators are so frequently changed by the will of the people. Trade, made dependent on legislation is, therefore, extremely precarious and uncertain. There is no business in which stability is so necessary to success as trade. Hence the propriety of separating as much as possible commerce and law. Their union sprang from the grasping spirit of the monarchs who flourished immediately subsequent to the downfall of the Roman empire. As the advantages and profits of trade became known, it was the policy of Venice, Portugal, Spain, England, and Holland, to divert them from individuals to the public use. This was effected by monopolies, for which a bonus was paid; by charters, reserving to the crown a portion of the profits; and lastly, by a union of civil power and commercial pursuits. The formation of the Portuguese, Dutch, and English companies for trading to the Indies, are notable instances of the latter custom. The rivalries, too, to which modern commerce gave rise, during the fourteenth, fifteenth, and sixteenth centuries, laid the foundation of that most complicate of all human systems—laws for the protection of trade and labor. The mutual jealousies which the nations of Europe entertained, introduced innumerable plans for the destruction of each other. Their hopes of individual advancement and prosperity, seem to have been in proportion to their ability to destroy a rival. England, adopting the exclusive policy of the

continental states, pursued with ardor a system which promised to impair the commerce of its rivals in proportion as its own was increased.

The first departure in England from the free trade policy was in the year 1337, during the reign of Edward III. In the year 1335, an act was passed permitting free trade; but two years after it was repealed, and it was made felony to carry any wool out of the realm. It was also provided, that no clothes made beyond the seas should be brought into the realm. This was the commencement of the protective policy which England has pursued with constancy for five centuries. It is worthy of remark, that the woollen manufacture has been the special object of attention, yet less proficiency has been made in it than in many other departments. It was also during the reign of Edward III. (1360) that the exportation of corn was forbidden, except to Calais and Gascoign. This act may be justly regarded as the germ of the *corn laws*, which for a long period have been the cause of great agitation, and more than once threatened the existence of the government. Nor have the effects of the system been confined to the kingdom of Great Britain;—they have determined the pursuits, mingled in the prosperity and adversity of the states of Europe and America. By the influence of this single act, the German peasant has been led to learn the use of the spindle and loom, and the citizen of New England has abandoned the plough and the spade to become the tenant of the mill.

In the seventeenth year of the reign of Richard II. (1393) the free exportation of corn was again permitted; but in the reign of Henry VI. (1435) it was provided, that corn being at small price, viz, wheat at 6s. 6d., and barley at 3s. per quarter, may be carried forth out of the realm without license.

In the third year of Edward IV., the first corn law, as the phrase is now understood, was passed. It provided, that corn should not be brought into the realm until it exceeded a certain price. It seems that the agriculturists believed themselves aggrieved by the laws which permitted the importation of grain and prohibited its export. This is one of the great objections to laws for the regulation of trade—that some will suffer by their operation.

The modern system of raising a revenue, and affording protection to manufactures was not discovered, or at least not acted upon, until the first year of James II., when a duty was laid on wine, ale, beer, tobacco, &c.

Protection and revenue, however, as the object of decrees and legislation, were secondary—the primary object having been to supersede their rivals in discoveries, commerce, and manufactures. They were used for the continent of Europe, for the same purposes that armed ships and men were in the seas of the East and West Indies. An act passed in the fourth year of Edward IV. (1464) established this point:—"It is declared, that merchandises from the Duke of Burgundy's countries are prohibited, until English-wrought cloths are received there." Retaliatory laws were then enacted by the various commercial governments of Europe. In the seventeenth year of the same reign it was enacted, that "all merchants, aliens, and victuallers, shall employ their money upon the merchandise of this realm." This law was re-enacted in the third year of Henry VIII.

It is not our purpose to give the legislation of England on matters connected with commerce, but merely to show the origin of the restrictive system.

The history of ancient commerce, so far as it has come to us, is comparatively free of the restrictions which have encumbered modern trade. In determining the value of legislative restrictions, we are destitute of the benefit of experience, and can only rely on such arguments as are within our reach. We shall endeavor to show, that trade is based on natural laws, and when left to itself will operate to the advantage of the world.

Trade originates in the disposition which all men possess, *to dispose of that of which they have too much, for that of which they have too little.* This we may consider a natural law. It is observed in all countries and among all grades of men. The savage exchanges his valuable furs, gems, gold, and silver, for valueless beads and toys. The necessities of men, again, compel them to engage in trade. If all could consistently produce every thing necessary for use, the inducement for the interchange of values, would be materially lessened. As it is, the tea, sugar, coffee, and fruits, of tropical climates, are joyously exchanged for the productions of more frigid zones. It seems as if the Creator intended trade as one of the natural employments of man, or he would have confined his wishes to the productions of his own locality, or made every part of the world capable of furnishing all within the limit of human desires. Every thing, we may safely conclude, is intended to conduce to the welfare of the human family; yet, without the intervention of trade, each individual must be confined to a small portion of the world's products.

Trade, or an exchange of values, we contend, is a part of the great volume of natural law, which God has published for the inspection and government of his creatures. Now, can it be possible, that it is of such a character, that our true interests require us to alter or amend it? When left unrestricted, we may infer, its blessings will be diffused, as the light, the rain, and the dew, vivifying all creation.

The earth searched, or tilled by the hand of enterprise and industry, is the origin of the elements of trade. The farmer at his plough, the hunter in the forest, the hardy fisherman in the smooth stream, or on the wide ocean, each obeying the great law of nature which prompts all to provide for their own wants, bring these elements within our grasp. The farmer exchanges the product of the field for that of the forest or the ocean. This is trade. Neither conventional nor municipal law is necessary to enable men to engage in it with advantage to themselves and to the world. If, as citizens of the world, rather than as denizens of a town, city, district, or state, we meet all mankind in the markets of commerce, at liberty to exchange our values with whom and for what we please, the greatest possible stimulus is given to industry, enterprise, and skill. But when by human intervention the farmer, the merchant, the mechanic, and the manufacturer, are confined to their several districts, the inducement to effort is materially diminished. What but the hope of gain, could have induced the Portuguese, Spanish, English, and Dutch, to have penetrated unexplored seas and bays, and led them to commence and continue a dangerous traffic with the savages of the East and West Indies? In proportion as commerce is fettered by the restrictions of art, the energies of men are diminished. We need but look to China, for an example in point. Forbidden to trade with other nations, and confined within their own territories, they have ever manifested a degree of imbecility and weakness, unlike the vigor and strength of character visible in the people of those countries where a freer intercourse is tolerated.

The advantage of liberal principles, can hardly be over-estimated in generating feelings of independence and self-reliance. Accustomed to act for themselves in trade, as now in most other kinds of industry, men would soon learn to place confidence in their own calculations, while the absence of law would permit business to act in a natural, and of course, healthy manner.

The *ryot*, in India, is the object of commiseration, because he is compelled to cultivate such grounds, and for such purposes, as his government dictates; yet it is hardly more liberal or just to render the transfer of the soil's products onerous, or to prohibit it entirely.

The people of this country would not permit a foreign government to determine the value of the property they hold, if it were attempted in an open manner; but Great Britain, by her legislation, is continually aiming at this object. Our government does the same. She makes war on the staple interests of this country—she makes war on her manufacturing establishments. Our wheat spoils in our granaries, or remains unpurchased in our storehouses; her paupers starve—her operatives rebel. Amid the contention, commerce ceases to be a high and honorable pursuit, and partakes of the qualities of envy and deception. As trade depends upon the amount of the excess of local production in the world, and as its object is merely to equalize this excess, it is apparent that freedom, in place of restriction, is to be desired.

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#### ART. IV.—RESOURCES OF THE UNITED STATES.

THE amount of products of various sorts throughout our own Republic, as developed by the statistics that have been recently taken under the sanction of an act of Congress, will hardly surprise those who have closely observed the industrious character of our people, the number of our population, and the resources of our territorial domain. It is scarcely too much to say that this domain, stretching in a broad expanse through various degrees of latitude, and producing abundantly the fruits of a cold as well as a tropical climate, is not exceeded by that of any tract of territory upon the face of the globe, of the same extent, in its capacity of production; and it is in truth remarkable that the measure of products exhibited by these returns has been yielded by a soil, which but a little more than two centuries ago was first opened to the light of civilization. It is also somewhat singular that up to the date of the act ordering the census to be taken, the actual products of the country were known only by the sudden estimates of travellers, or fugitive accounts that could scarcely have been considered authentic, from the desultory mode in which they were obtained, with the exception of those that have been derived by the government, regarding the condition of certain limited departments of those products. Indeed, it but recently pressed itself upon the public mind, that in order to a safe and understanding legislation respecting the various interests of the country, it was most natural and proper to collect the facts connected with the amount of our products, in order to understand thoroughly their aggregate value, as well as the relative proportion borne to each other by their several kinds. It is with a

view of exhibiting, in a brief form, the result of these returns, that we devote the present paper to a consideration of the resources of the country.

It can hardly be denied that one of the most interesting, as well as singular features of our national territory, is the variety of resources that are spread out by the soil, climate, and other natural advantages of its several parts. The rugged configuration of the land in the six states of New England, as well as in a portion of New York, together with the abundance of water power which prevails in those states, as well as the comparative density of their population, render them highly favorable to the existence of all kinds of manufacture that are worked by machinery, and accordingly it is here that we find this branch of industry the most generally and successfully prosecuted. Reaching western New York, we arrive upon an alluvial soil that is highly favorable to the production of the ordinary crops that are produced in the more temperate portion of our own climates, extending in a broad belt that includes the middle states, westward to the banks of the Mississippi. Crossing this belt at the south we reach another belt, whose termini are Florida and Arkansas, yielding the cotton, the sugar-cane, the tobacco, and the rice, besides many of the tropical fruits. The greater portion of this domain conceals within its hills the most valuable sorts of minerals, which may be deemed almost essential to the successful prosecution of the various kinds of manufactures and the trades. Beyond the skirts of our settled territory, and in what is now uncultivated wilderness, are the furs which abound in the greater portion of the Indian territory, besides other articles obtained from the woods, and denominated products of the forest. To these we may add the products of commerce and the fisheries, obtained exclusively by the labor of our seventeen millions of people. It is these four branches of our products, agriculture, commerce, and the manufactures, as well as the wealth yielded by the forest and the fisheries, that comprise the different departments of the statistical returns.

Let us take a brief view of the real value of some of the more prominent products of the country, and we find that this value is now very great, and is likely to be much increased. By the returns, it appears that our mines have yielded two hundred and eighty-six thousand nine hundred and three pounds of cast iron, and one hundred and ninety-seven thousand two hundred and thirty-three pounds of iron, in bars. Coal, the next in point of importance of our mineral productions, has been yielded by our soil to the value of eight hundred and sixty-three thousand four hundred and eighty-nine tons of the anthracite, each ton embracing about twenty-eight bushels, and of the bituminous we have raised twenty-seven millions six hundred and three thousand one hundred and ninety-one bushels. Of domestic salt we have produced six millions one hundred and seventy-nine thousand one hundred and seventy-four bushels, and thirty-one millions two hundred and thirty-nine thousand four hundred and fifty-three pounds of lead, besides other mineral products of less value. Of our agricultural staples, the soil has yielded eighty-four millions eight hundred and twenty-three thousand two hundred and seventy-two bushels of wheat; of oats one hundred and twenty-three millions seventy-one thousand three hundred and forty-one bushels, and of Indian corn three hundred and seventy-seven millions five hundred and thirty-one thousand eight hundred and seventy-five. Of manufactures we pos-

sess one thousand two hundred and forty cotton establishments, and one thousand four hundred and twenty for the manufacture of wool. As the agents for the transaction of our foreign and domestic commerce, we have one thousand one hundred and eight commercial houses engaged in foreign trade, two thousand eight hundred and eighty-one employed in the commission business, and fifty-seven thousand five hundred and sixty-five retail drygoods, grocery, and other stores. These items will tend to show us the magnitude of the interest which has been developed by the statistical returns.

We direct our attention, in the first place, to the agriculture of the country, that constituting, in our judgment, the most important branch of our domestic enterprise, because it yields most directly the means of subsistence, and furnishes the basis of commerce, manufactures, and many of the mechanic arts. We regard, with unfeigned satisfaction, the increased attention that appears to be directed to this branch of industry. The great bulk of the community appear at last to be convinced that agriculture furnishes the most safe and stable species of employment, and the most independent and delightful occupation to the man of thrift, as well as to the man of taste. Its extension with us has probably been as rapid as that of any other branch of national enterprise, and this extension has probably been attributable as much to the advance of colonization into the states of the west, by which new tracts of fertile soil have been brought under cultivation, as to the increase of the production of new and valuable agricultural staples that are required in our own country, and also in foreign commerce; the increase of our population, moreover, having furnished pressing motive for the cultivation of the soil, in the demands which are thus made for the necessary means of subsistence. One of our most prominent staples, that of wheat, is yielded in the middle states, and those of the west. Reaching the state of Delaware we arrive at a climate that can be made to yield the cotton in a small quantity, that is increased as we advance further south; the states of Maryland and Virginia, North Carolina, South Carolina, Georgia, Alabama, Mississippi, Louisiana, Tennessee, Arkansas and Florida, being highly favorable to the production of the same staple. In the amount of sugar produced from the cane, Louisiana stands first, although it is yielded in considerable quantities in some of the other states, and most of the more northern states produce it from the sugar maple. Of rice, South Carolina yields the greatest abundance, while it also grows in less quantity in Georgia, Alabama, Mississippi, Louisiana, Tennessee, Florida, and even in the more northern states of Virginia and Kentucky. In the production of tobacco, Virginia also stands first, and it is followed in successive order by Kentucky, Tennessee, Maryland and North Carolina.

The several products of agriculture, as classed by the official tables of statistical returns, consist of what is termed live-stock, cereal grains, and other miscellaneous crops, cotton, sugar, silks, &c., and under these general heads are embraced the prominent articles of horses and mules, neat cattle, sheep, swine, poultry of various kinds, wheat, barley, oats, rye, buckwheat, flax, tobacco, rice, cotton, silk, sugar, cords of wood, the products of the dairy and the orchard, wine, and home-made or family goods; and the amount of those different sorts of production is given, as well as their value, so that at a single glance we can discern the measure of the agricultural interest in the different states. It is well known that

one of the most prominent agricultural staples of the north and west is wheat, while those of the south and south-west consist of cotton, tobacco, sugar and rice; and it is of the utmost importance that the various kinds of these different species of product, as well as their value and amount, should be made known, in order that we may have some data upon which to base the legislation of the country respecting those interests, and also some guide for their distribution. It is evident by the very order of Providence, that a considerable portion of the states of our union must be essentially agricultural states. Possessing ample tracts of the richest soil, which invite the pursuits of husbandry, and afford the surest means of subsistence, they hold out by their natural advantages, and by the facilities which are provided by the navigable streams that water them, as well as by railroads and canals, furnishing easy and safe markets for their products, the largest motives for colonization and improvement. Within this domain is included the greater portion of the country reaching from New York to the territory of Florida, and from these two points westward to the remotest boundaries of the United States.

In the pursuit of agriculture we are, in effect, advancing the other great interests of the country, a fact which we are too apt to forget in discussing any single interest with *exparte* views. We will take the mere subject of commerce, which is supposed to be inimical to the other interests of the nation, and what a mighty spring is given to the internal trade of the country by agricultural enterprise, looking at the actual condition of the transportation of agricultural products upon the principal lines of commercial communication, both at the east and west! How large a portion of the freights is furnished by the agriculture of the south to the ships which are continually plying from its ports to the inland marts of our own territory, and to the prominent cotton markets abroad! Of the vessels that are daily taking in their cargoes in the harbors of Charleston and New Orleans, and the intervening ports, it is safe to say, that the principal portion of those freights is derived from the cotton, sugar, tobacco, and rice as well as the other agricultural staples of the surrounding territory. The same is the case with the commerce of the Mississippi; and we find the numerous steam-ships and flat-boats which ply upon that river during the season of navigation, are laden with the agricultural produce of the states that border its banks, or that are sent down through the interior by the Ohio. The commerce of the lakes is maintained moreover in a great measure by the transportation of the agricultural produce of the great states of Ohio, Illinois and Michigan, lying upon their borders, to the eastern markets; and the same may be said of the canal and railroad transportation of the greater number of the states, as well as of our coast-wise trade. Furthermore, if we examine the decks and holds of the ships which are constantly setting sail from our commercial towns, both at the east and south, we find that agriculture supplies the great bulk of the cargoes which are exported abroad. It is agriculture indeed that gives the life-blood to the trade and commerce of the country, and is doubtless as important to the solid vigor of commercial enterprise, as nutritious food to the health of the human body. Withdraw this resource from our commerce, and the veins and arteries of the commercial system would sink into a state of collapse, exhibiting the cadaverous and pallid hue of disease and starvation. Of the amount of the several species of agricultural products yielded by the country, we are furnished with full data

by the statistical returns, which, although perhaps not entirely accurate, present as complete a statement as could, under the circumstances, have been furnished. By a table compiled from these returns, it appears that we have produced during the year ending the first of June, 1840, the products, a statement of which we here subjoin, with their amount.

## AGRICULTURE.

*Live-stock.*

Horses and mules.....	4,335,669
Neat cattle.....	14,971,586
Sheep.....	19,311,374
Swine.....	26,301,293
Poultry of all kinds—estimated value.....	\$9,344,410

*Cereal Grains.*

No. of Bushels of Wheat.....	84,823,272
Barley.....	4,161,504
Oats.....	123,071,341
Rye.....	18,645,567
Buckwheat.....	7,291,743
Indian corn.....	377,531,875

*Various Crops.*

Number of pounds of Wool.....	35,802,114
Hops.....	1,238,502
Wax.....	628,303 $\frac{1}{2}$
Bushels of Potatoes.....	108,298,060
Tons of Hay.....	10,248,108 $\frac{3}{4}$
Hemp and flax.....	95,251 $\frac{3}{4}$

*Tobacco, Cotton, Sugar, &c.*

Pounds of Tobacco gathered.....	219,163,319
Rice.....	80,841,422
Cotton gathered.....	790,479,275
Silk cocoons.....	61,552 $\frac{1}{2}$
Sugar made.....	155,100,809
Cords of wood sold.....	5,088,891
Value of the produce of the Dairy.....	\$33,787,008
Orchard.....	\$7,256,904
Gallons of Wine made.....	124,734
Value of home-made or family goods.....	\$29,023,380

The next topic to which we would advert, as nearly akin to that of agriculture, and bearing the same relation to it as the fine to the useful arts, is the science of horticulture; and it is doubtless a source of gratification to perceive, that the subject has been deemed of sufficient importance as a national interest, to demand a separate department of the census. This interesting branch of husbandry is one, which, while it is useful as a productive labor, is also improving to the mind, in the highest degree. The partitioning and laying out of grounds into tasteful forms, having reference to the beautiful as well as to the useful; the fashioning of well-gravelled walks, and shaded beds; the cultivation of fruits and flowers, and the decoration of well-apportioned parterres, with all the adornments which providence in lavishing its bounties upon the earth has supplied; while they are attended with a chastening of the moral sentiments, are also cal-

culated to awaken emotions of gratitude to their Author. For the cultivation of this species of horticultural improvement, we enjoy in our own country ample motives and means, not only in the richness of our soil, but in the variety of scenery which nature supplies.

We are gratified, we again repeat, that the government has directed its attention to horticultural science, so far as to make it an item of their returns; and we believe that the public attention will be turned to the subject in coming time, from the gradual and improving taste of the country; that the aspect of our rural scenery will be improved in the tasteful embellishment of those grounds which now slumber like the vineyard of the sluggard, choked with briars and thorns, or if cultivated at all, are improved without reference to any principle of taste. We perceive, that the tables to which we have so often referred, give the value of the produce of the gardens and nurseries, as follows:—

*Horticulture.*

Value of produce of Market gardeners.....	\$2,601,196
Nurseries and florists.....	\$593,534
Number of men employed.....	8,553
Capital invested.....	\$2,945,774

Another species of production, the amount of which is embraced in the census, is denominated the products of the forest; within which term are included all those products that are obtained in a raw state, both from the forest itself and the wild animals with which it abounds; and they are divided into the several articles of lumber, tar, pitch, turpentine, rosin, pot and pearl ashes, skins and furs, ginseng, and all other productions of the native wilderness. The most of these articles, it is well known, constituted very important staples of export during our early colonial dependence, and before the condition of the country or the means of the people would warrant any very marked attention to agricultural enterprise; lumber having been exported in a considerable quantity to the West Indies, under British auspices, and furs and ginseng forming prominent articles of commerce in the English and French colonies, both at the east and west; the former constituting the principal trade between Canada and France, during the first years of the Canada colonization. Although the cultivation of more productive branches of enterprise, has diminished their interest in our own country to minor importance, still, it is even now of no inconsiderable amount. This diminution, however, is more sensibly felt in the single article of furs and peltries, probably, than in any other, in consequence of the lessening of the number of the fur-bearing animals, from which the trade during the existence of the early French, English, and American fur companies derived their profits, as well as from the monopoly of the Hudson Bay Company, that has of late years advanced into the domain that was formerly roamed by the American traders, driving them, by a species of underselling and commercial intrigue, away from their ancient hunting grounds. Of the amount of this species of product, and also its value, we are enabled to give a full return from the census.

*Products of the Forest.*

Value of lumber produced.....	\$12,943,507
Barrels of tar, pitch, turpentine, rosin.....	619,106
Tons of pot and pearl ashes.....	15,935½

Skins and furs—value produced.....	\$1,065,869
Ginseng and all other productions of the forest—value.....	\$526,580
Number of men employed.....	22,042

We now arrive at the subject of the manufactures which are produced in our own country—a subject which it must be admitted has increased to enormous magnitude, when we remember the short period since it was first commenced. The manufacturing system of the country, receiving national protection during the first Congress, yet deriving its origin as a system from the mind of Alexander Hamilton, about the year 1791, has now swollen to an amount that is second to that of England alone; and it embraces all those various sorts of products which are wrought by machinery, as well as by the trades. And what a field of successful enterprise is unfolded to us in this department of American labor, not merely in those manufactures which are wrought out within the walls of our factories, but the various products of the trades, and by the numerous kinds of handicraft work!

It is only about fifty years since the manufacturing system of the country began to attract to itself any considerable degree of the public attention; we can scarcely fail to be surprised, that besides the one thousand two hundred and forty cotton factories, and the one thousand four hundred and twenty for the manufacture of wool, may be added mixed manufactures to a considerable amount. To these, we superadd various other manufactures of machinery, hardware, cannon, and fire-arms; those of the precious metals, tobacco, hats, caps, bonnets, leather, the tanneries, saddleries, &c.; soap and candles, distilled and fermented liquors; those of various metals, granite, &c.; bricks and lime, powder, drugs, medicines, paints and dyes, glass, earthenware, sugar, chocolate, paper, cordage, musical instruments, carriages and wagons, mills, ships, furniture, and houses, of all of which the returns exhibit a very great amount.

There is something in the genius of our people, the spirit of our institutions, or the local circumstances in which we are placed, that has directed the public enterprise into those channels of effort which have referred more particularly to the useful rather than the ornamental; and it is here that the mechanical industry of the country has wrought out its most effective triumphs. The vessels which are constructed in our dockyards, it is admitted on all hands, are, in their model, beauty of finish, and speed, superior to those of the same class that are launched upon the waters of the most advanced nations of Europe; and it is equally well known, that our machinists have supplied some of the principal governments abroad with railroad engines, and despatched two beautiful steamships, on special contract, to the Russian government. So, also, in the inferior articles of manufacture, such as domestic implements, and those of the different trades, and the various sorts of hardware, it is found, that our own enterprise and skill have succeeded in fully equalling those of like sort that are manufactured abroad. The same is the case with the various manufactures of the country that are worked by machinery. Although we have not equalled the products of foreign looms in the manufacture of woollen and cotton, we need not be informed, that notwithstanding the difference in the price of labor between our own sparsely settled country and the over-crowded nations of Europe, we have recently made rapid advances in the production of the various articles of manufacture,

and bid fair to become soon a formidable rival to the manufacturing interests of Great Britain; even now competing with them in low-priced cottons in the foreign markets. We here subjoin a list of the articles which are the products of our manufacture, compiled from the census.

*Manufactures.*

MACHINERY, Value of machinery manufactured.....	\$10,980,581
Number of men employed.....	13,001
HARDWARE, CUTLERY, &c., Value of manufactured.....	\$6,451,967
No. of men employed.....	5,492
NUMBER OF CANNON AND SMALL-ARMS,	
Number of Cannon cast.....	274
Small-arms made.....	88,073
Men employed.....	1,744
PRECIOUS METALS, Value manufactured.....	\$4,734,960
Number of men employed.....	1,556
VARIOUS METALS, Value manufactured.....	\$9,779,442
Number of men employed.....	6,677
GRANITE, MARBLE, &c., Value manufactured.....	\$2,442,950
Number of men employed.....	3,734
BRICKS AND LIME, Value manufactured.....	\$9,736,945
Number of men employed.....	22,807
Capital invested in preceding manufactures.....	\$20,620,869
WOOL, Number of fulling mills.....	2,585
Woollen manufactories.....	1,420
Value of manufactured goods.....	\$20,696,999
Number of persons employed.....	21,342
Capital invested.....	\$15,765,124
COTTON, Number of cotton manufactories.....	1,240
Spindles.....	2,284,631
Dyeing and printing establishments.....	129
Value of manufactured articles.....	\$46,350,453
Number of persons employed.....	72,119
Capital invested.....	\$51,102,359
SILK, Number of pounds reeled, thrown, or other silk made....	15,745 $\frac{1}{2}$
Value of the same.....	\$119,814
Number of males employed.....	246
females and children.....	521
Capital invested.....	\$274,374
FLAX, Value of manufactures of flax.....	322,205
Number of persons employed.....	1,628
Capital invested.....	\$208,087
MIXED MANUFACTURES, Value of produce.....	\$6,545,503
Number of persons employed.....	15,905
Capital invested.....	\$4,368,991
TOBACCO, Value of manufactured articles.....	\$5,819,568
Number of persons employed.....	8,384
Capital invested.....	\$3,437,191
HATS, CAPS, BONNETS, &c., Value of hats and caps manufactured.....	\$8,704,342
Value of straw bonnets manufactured.....	\$1,476,505

HATS, CAPS, BONNETS, &c.,	Number of persons employed.....	20,176
	Capital invested.....	\$4,485,300
LEATHER, TANNERIES, SADDLIERIES, &c.		
	Number of tanneries.....	8,229
	Sides of sole leather tanned.....	3,463,611
	upper do do.....	3,781,868
	Number of men employed.....	26,018
	Capital invested.....	\$15,650,929
	All other manufactures of leather, saddleries, &c.....	17,136
	Value of manufactured articles.....	\$33,134,403
	Capital invested.....	\$12,881,262
SOAP AND CANDLES,	Number of pounds of soap.....	49,820,497
	Number of pounds of tallow candles..	17,904,507
	Number of pounds of spermaceti and wax candles.....	2,936,951
	Number of men employed.....	5,641
	Capital invested.....	\$2,757,273
DISTILLED AND FERMENTED LIQUORS.		
	Number of distilleries.....	10,306
	gallons produced.....	41,402,627
	breweries.....	406
	gallons produced.....	23,267,730
	men employed.....	12,223
	Capital invested.....	\$9,147,368
POWDER MILLS,	Number of powder mills.....	137
	Pounds of gunpowder.....	8,977,348
	Number of men employed.....	496
	Capital invested.....	\$875,875
DRUGS, MEDICINES, PAINTS, AND DYES.		
	Value of medicinal drugs, paints, dyes, &c.....	\$4,151,899
	Value of turpentine and varnish produced.....	\$660,827
	Number of men employed.....	1,848
	Capital invested.....	\$4,507,675
GLASS, EARTHENWARE, &c.		
	Number of glass-houses.....	81
	cutting establishments.....	34
	men employed.....	3,236
	Value of manufactured articles, including looking- glasses.....	\$2,890,293
	Capital invested.....	\$2,084,100
	Number of potteries.....	659
	Value of manufactured articles.....	\$1,104,825
	Number of men employed.....	1,612
	Capital invested.....	\$551,431
SUGAR REFINERIES, CHOCOLATE, &c.		
	Number of sugar refineries.....	43
	Value of produce.....	\$3,250,700
	chocolate manufactured.....	\$79,900
	confectionery made.....	\$1,143,965
	Number of men employed.....	1,355
	Capital invested.....	\$1,769,571
PAPER,	Number of paper manufactories.....	426

PAPER, Value of produce .....	\$5,641,495
all other manufactures of paper, playing cards, &c.....	\$511,597
Number of men employed.....	4,726
Capital invested.....	\$4,745,239
PRINTING AND BINDING, Number of printing offices.....	1,552
Number of binderies.....	447
Number of daily newspapers.....	138
weekly newspapers.....	1,141
semi and tri-weekly.....	125
periodicals.....	227
men employed.....	11,523
Capital invested.....	\$5,873,815
CORDAGE, Number of rope walks.....	388
Value of produce.....	\$4,078,306
Number of men employed.....	4,464
Capital invested.....	\$2,465,577
MUSICAL INSTRUMENTS, Value produced.....	\$923,924
Number of men employed.....	908
Capital invested.....	\$734,370
CARRIAGES AND WAGONS, Value produced.....	\$10,897,887
Number of men employed.....	21,994
Capital invested.....	\$5,551,632
MILLS, Number of flouring mills.....	4,364
Barrels of flour manufactured .....	7,404,562
Number of grist mills.....	23,661
saw do. ....	31,650
oil do. ....	843
Value of manufactures.....	\$76,545,246
Number of men employed.....	60,788
Capital invested.....	\$65,858,470
SHIPS, Value of ships and vessels built.....	\$7,016,094
FURNITURE, Value of furniture made.....	\$7,555,405
Number of men employed.....	18,003
Capital invested.....	\$6,989,971
HOUSES, Number of brick and stone houses built.....	8,429
wooden houses.....	45,684
men employed.....	85,501
Value of constructing or building.....	\$41,917,401
ALL OTHER MANUFACTURES NOT ENUMERATED.	
Value .....	\$34,785,353
Capital invested.....	\$25,019,726
TOTAL CAPITAL invested in manufactures.....	\$267,726,579

Another department of the census is devoted to local commerce; and in its returns we are presented with an interesting field of investigation. The active agents of the commerce of a country, or those whose business it is to buy and to sell the several products of foreign or domestic growth, comprise a large body of men respectable by their numbers and their influence. The system of commerce, as a full commercial system, governed by certain well-defined and fixed principles, and by uniform rules, in all its relations and dependencies, reaches through the entire circle of the



Western New York, and even tintured the springs of some of the more western states; that granite and marble, and even gold, which furnished a reservation in the charters of the early navigators, an article that was supposed of right to belong to the crowns from which they issued, all slumbered in the soil: but of the exact amount of these several metals produced, we could only learn from such returns as we have here presented to us. The single articles of iron and coal are of the greatest value to the country, and could hardly be dispensed with among us, where so much machinery is used, both upon our lines of inland transportation, as well as in our various manufactories. Of the much sought for article of gold, it appears that the states of Virginia, North Carolina, South Carolina, Georgia, Alabama, Mississippi, Tennessee, and even Illinois, yield it in greater or less amount. We give the following returns of the census, which develop the proportions of the different sorts of minerals produced, as well as the capital invested in working the different mines:—

## MINES.

*Iron.*

CAST, Number of furnaces .....	804
Tons produced.....	286,903
BAR, Number of bloomeries, forges, and rolling mills.....	795
Tons produced.....	197,233
Tons of fuel consumed .....	1,528,110
Number of men employed, including mining operations....	30,497
Capital invested .....	\$20,432,131

*Lead.*

Number of smelting-houses, counting each fire, one.....	120
Number of pounds produced.....	31,239,453
Number of men employed.....	1,017
Capital invested .....	\$1,346,756

*Gold.*

Number of smelting-houses.....	157
Value produced .....	\$529,605
Number of men employed.....	1,046
Capital invested .....	\$234,325

*Other Metals.*

Value produced .....	\$370,614
Number of men employed .....	728
Capital invested.....	\$238,980

*Coal.*

ANTHRACITE, Tons raised, (28 bushels each,).....	863,489
Number of men employed.....	3,043
Capital invested.....	\$4,355,602
BITUMINOUS, Number of bushels raised.....	27,603,191
Men employed.....	3,768
Capital invested.....	\$1,868,862

*Domestic Salt.*

Number of bushels produced.....	6,179,174
Men employed.....	2,365
Capital invested.....	\$6,998,045

*Granite, Marble, and other Stone.*

Value produced.....	\$3,695,884
Number of men employed .....	7,859
Capital invested .....	\$2,540,159

It may be safely alleged that our own country possesses much larger natural advantages than those of Great Britain, not only in the extent of our territory, and its lines of inland communication by rivers and lakes, and the fertility of our soil, but in the various mineral products which every year is developing to the light; and it is equally clear that considering the period in which our enterprise has been permitted independent action, we have made much more rapid advances in the various departments of national industry, being second only to that empire in commercial and manufacturing power, and we have advanced in this respect within the lapse of only a little more than fifty years of self-government.

The census, whose aggregate we have given, shows us the value of our own industry and the important bearing which it must exercise upon our commerce. The report of the secretary of the treasury for 1840, exhibits the value of the domestic exports of the United States during that year at one hundred and thirteen millions, eight hundred and ninety-five thousand, six hundred and thirty-four dollars, all the produce of our own country. Of this value there was of the produce of the sea, three millions, one hundred and ninety-eight thousand, three hundred and seventy dollars; of the forest, five millions, three hundred and twenty-three thousand and eighty-five dollars; of agriculture, eighteen millions, five hundred and ninety-three thousand, six hundred and ninety-one; besides that of cotton to the amount of sixty-three millions, eight hundred and seventy thousand, three hundred and seven dollars; that of tobacco, nine millions, eight hundred and eighty-three thousand, nine hundred and fifty-seven dollars; and other agricultural products amounting to one hundred and seventy-seven thousand, three hundred and eighty-four dollars. Of our manufactures, we have exported to the amount of six millions, four hundred and twenty-five thousand, seven hundred and twenty-two dollars, besides of articles of manufacture not enumerated, to the amount of four hundred and three thousand, four hundred and ninety-six dollars; and seven hundred and forty thousand, three hundred and five dollars of all other articles. Taking this estimate as accurate, we may judge somewhat of the existing and increasing influence exercised by our own domestic products upon the commerce of the country and their reciprocal bearing.

We doubt not that the policy that is to be pursued respecting the various productive interests of the nation, as well as its finance, will be worthy of their magnitude and importance and of the character of our government. It has been our design in this article merely to exhibit the amount of the various interests of the nation, as developed by the census, and not to enter into any party discussion regarding the policy that is to be pursued concerning them. We trust, what we doubt not will be the case, that the facts exhibited by the returns will be thoroughly studied by our legislators, and that they will establish a frame of policy upon them, beneficial alike to the agricultural, manufacturing, and commercial interests. It has been our design, as we before remarked, merely to set forth the resources of our country, as developed by the last census, a noble commentary upon the industry of the people, the spirit of our government, and a source of well-grounded and honest pride to every genuine patriot.

## ART. V.—LAWS RELATIVE TO DEBTOR AND CREDITOR.

## XVI.

## IOWA TERRITORY.

## ORGANIZATION AND JURISDICTION OF THE COURTS.

THE judicial power of the territory of Iowa is vested in a supreme court, district courts, probate courts, and in justices of the peace. The supreme court consists of a chief justice and two associate judges, any two of whom form a quorum, and who hold a term at the seat of government, on the first Monday of January annually. The judges of the territory hold their offices during the term of four years. The said territory is divided into three judicial districts, and one of the judges of the supreme court resides in each district, and holds a district court twice in every year in each county composing his respective district. The said supreme and district courts, respectively, possess a full chancery as well as a common law jurisdiction.

## PROCESS.

All writs and process issued by any court in the territory, must run in the name of the United States, and bear test in the name of the presiding judge, and be sealed with the seal of the said court. Suits for the collection of debts are commenced, either—

- 1st. By summons ; or,
- 2d. By *capias ad respondendum* ; or,
- 3d. By attachment.

By a *summons*, which the clerk of the court issues on the filing of a *præcipe* by an attorney, or on the filing, by any person or persons, of his, her, or their account, single bill, promissory note or due-bill, the defendant is commanded to appear and answer the complaint of the plaintiff on the first day of the term.

In all actions founded on contract, and in actions of trespass for taking personal property, and for trespass upon lands, a *capias ad respondendum* may be the first process, provided the affidavit of the plaintiff, or some credible person, containing the following particulars, be first filed with the clerk who is to issue the same.

1st. The affidavit must state, (either absolutely, or as deponent has been credibly informed and verily believes,) that there is an indebtedness of the defendant to the plaintiff, and that at least a certain amount (naming it) is due.

2d. That the defendant has removed his property (or a portion thereof) from the territory, or concealed, or otherwise disposed of the same, with intent (in either case) to defraud his creditors.

3d. That the defendant has within the territory, money, or other property, or things in action, which cannot be reached by writ of attachment, and that he is about to abscond, with intent to defraud his creditors, as defendant verily believes.

Every defendant arrested under a writ of *capias ad respondendum*, may be discharged upon executing to the sheriff of the county a bond, with sufficient security, in a penal sum equal to the amount mentioned in the writ, conditioned that the defendant will appear at the return day of the said writ, and not depart without permission of the court ; which bond

shall be filed with the clerk who issued the writ. If the defendant appear agreeably to the conditions of the bail bond, he may at any time thereafter, on motion, be discharged from custody, and the securities on his bail bond released from liability by filing *special bail*, in a penalty equal to the amount endorsed on the *capias*, conditioned that if judgment in the action be rendered against the said defendant, he shall pay the amount thereof, or surrender himself on the issuing of a writ of execution against his body.

When any action founded on contract shall have been commenced, or shall be about to be commenced in the district court of any county in the territory, a writ of *attachment* shall be issued by the clerk of the said court, upon an affidavit being filed in his office, containing the following requisites :

1st. It must state that something is due from the defendant to the plaintiff, and as nearly as practicable the exact amount.

2d. It must state, that (as defendant verily believes) the said debtor is a non-resident of the territory, or that he is in some manner about to dispose of, or remove his property, with intent to defraud his creditors, or that he has absconded, so that the ordinary process of law cannot be served upon him.

Such writs of attachment, however, shall not issue in any case, until there shall, also, be filed in the office of the said clerk, a bond, with sufficient sureties, to be by him approved, conditioned that the plaintiff shall pay any damages which may be awarded to the defendant, in any suit which said defendant may bring on the said bond, for damages sustained for a wrongful suing out of such writ of attachment.

Upon affidavit filed in the office of the clerk who issued the writ of attachment aforesaid, at any time before the return day of the said writ, stating that, as defendant verily believes, a certain person (naming him) has property of the defendant in his possession, or that he is indebted to the said defendant, provided such indebtedness is not for daily labor, the said clerk shall issue a summons to such person as garnishee, reciting the above facts, and requiring him to appear at the time and place when and where the said writ of attachment is to be returned. The said garnishee shall stand accountable to the said plaintiff for all the property or credits of the defendant in his hands at the time of the service of the writ, or which may come into his hands after the service of the said writ.

Creditors whose demands amount to not more than fifty dollars, and not less than five dollars, may sue their debtors by attachment before a justice of the peace in the following cases :

1st. Where the debtor is not a resident of, nor residing within the county.

2d. Where the debtor has absconded, or concealed himself, or so absented himself from his usual place of abode, that the ordinary process of law cannot be served upon him.

3d. Where the debtor is about to remove his property out of the county, so as to hinder and delay his creditors.

4th. Where there is good reason to believe that the debtor is about fraudulently to remove, convey, or dispose of his property, or effects, so as to hinder or delay his creditors.

Any creditor wishing to sue his debtor by attachment as aforesaid, must file his affidavit, or the affidavit of some credible person, stating, that the

defendant is justly indebted to him in a sum above five dollars ; and also stating the belief of the affiant in one or more of the facts, which entitles the plaintiff to sue by attachment.

## BILLS OF EXCHANGE.

When any *foreign* bill of exchange, which may be drawn for any sum of money, and expresses that value has been received, shall be duly presented for acceptance or payment, and protested for non-payment or non-acceptance, the drawer or endorser thereof, due notice being given of such non-payment or non-acceptance, shall pay said bill, with legal interest, from the time such bill ought to have been paid, until paid, together with the costs and charges of protest.

Any bill of exchange drawn upon any person, or body politic or corporate, out of the territory, but within the United States or their territories, for the payment of money, and expressed to be for value received, shall be duly presented for payment or acceptance, and protested for non-payment or non-acceptance, the drawer or endorser thereof, due notice being given of such non-acceptance or non-payment, shall pay said bill, with legal interest, from the time such bill ought to have been paid, until paid, and five per cent damages in addition, together with costs and charges of protest.

## PROMISSORY NOTES.

All promissory notes, bonds, due-bills, and other instruments of writing, made by any person, body politic or corporate, whereby such person or persons promise to pay any sum of money, or articles of personal property, or any sum of money in personal property, or acknowledge any sum of money to be due, or articles of personal property to be due, shall be taken to be due and payable to the person to whom the said note, bond, bill, or other instrument of writing is made ; and any such note, bond, bill, or other instrument in writing, made payable to any person, shall be assignable by endorsement thereon, under the hand of such person, and of his assignee, in the same manner as bills of exchange, so as absolutely to transfer and vest the property thereof in each and every assignee successively ; and any assignee may institute and maintain the same kind of an action for the recovery of any such note, bond, bill, or instrument in writing, as might have been maintained by the original payee or obligee.

Every assignor, or his heirs, executors, or administrators, on every such note, bond, bill, or other instrument in writing, shall be liable to the action of the assignee thereof, or his executors or administrators, if such assignee shall have used due diligence by the institution and prosecution of a suit against the maker or makers of such assigned note, bond, bill, or other instrument in writing ; but if such suit would be unavailing against the maker or makers, then such assignee may recover against such assignor, as if due diligence by suit had been used.

## EXECUTION.

Real estate sold under execution in the territory may be redeemed by the defendant at any time before the expiration of twelve calendar months from the day of sale, by re-paying to the plaintiff the purchase money, and ten per cent in addition ; and any person who may be a judgment creditor of the said defendant at the expiration of the said twelve months,

may within three calendar months thereafter redeem said real estate, by paying to the plaintiff in execution the amount for which said land was sold, and ten per cent added thereto. The following property is exempt from sale under execution:—One cow, one calf, one horse, or yoke of cattle, five sheep, five head of hogs, household and kitchen furniture not to exceed in value thirty dollars, one stove fixed up in the house, one bed and the necessary bedding therefor for every two in the family, farming utensils not exceeding in value fifty dollars, one months' provisions for the support of the family, all mechanics' necessary tools, and all private libraries.

## CONVEYANCES.

All deeds and conveyances of lands, tenements, or hereditaments, situated, lying, and being within the territory, which shall hereafter be made and executed in any other territory, state, or country, may be acknowledged, proved and certified according to, and in conformity with the laws and usages of the territory, state, and country in which such deeds or conveyances were acknowledged or proved, and they shall be as effectual and valid in law, as though the same acknowledgment had been taken, or proof made within the territory, or in pursuance of the laws thereof. The execution and delivery of all deeds and conveyances in the territory are considered *prima facie* evidence of their execution and delivery, and the party denying the same must do it under oath.

## ART. VI.—LIGHTS AND SHADOWS OF MERCANTILE LIFE.

## III.—THE MERCHANT IN HIS STUDY.

“’Tis not unknown to you, Antonio,  
How much I have disabled mine estate  
By sometimes showing a more swelling port  
Than all my means would grant countenance.”

MERCHANT OF VENICE.

COLONEL BEERS retired to his study, where, indeed, for more than a week he had spent the greater part of every night. Here he resolved to obtain, if possible, a calm and dispassionate view of his situation, and to seek whatever of fortitude or hope might yet be within his reach. The fearful anxieties with which his spirit had wrestled ever since the cheerless dawn, breaking tardily and heavily upon his sleepless pillow, were for the most part silenced, if not subdued. The overburdened spiritual energies had well-nigh exhausted themselves. The severe mental conflict of the evening, heightened, as we have seen, to almost insufferable intensity by the remorse engendered by the scene around him, was over for the present; for the voice of love, mild and full of hope, had mingled in the wild uproar, and the strong spirit of the *man* within him, started up at the unwonted call, and, feeling that there was yet something in life worth struggling for, had conquered. Poor man!—in what a sea of agony had he been swimming, and with what stern energy had he been buffeting with its waves of fire, for weary days and wearier nights, with no mild guiding-star to beam upon the almost shoreless despair, while the winds, prophetic of ruin, were moaning and howling in the distance! But

now, whether it was the natural calm which sometimes follows intense excitement, or whether the influence, the words, the prayers of his daughter had opened to him an avenue of comfort amid the gloom, he felt strangely tranquil in mind;—nay, strong enough to look the many-headed fiend that haunted him in the face, and ask what his real power over him might be.

He sat down, without agitation, before his writing-desk, and applied himself steadily to the study of a schedule of liabilities and assets which he had drawn up with his own hand not many days before. While thus employed, we may be fairly justified in saying a few words to our readers concerning his character and situation.

Julian Beers was a proud man; but his pride, in the best sense in which the world employs the designation, was an honorable emotion. It was, indeed, the pride of station, of reputation, of wealth; but it was based, in intention at least, upon strict integrity of character. He would have shrunk from the thought of a mean and dishonorable action, as from the touch of a serpent. He knew no softer name for dishonesty, and he would have scorned the wealth which is to be won in doubtful or base courses of business. As a merchant, therefore, he was a man of principle, not surely of the highest and noblest sort, but still a man of principle. For years he had toiled manfully in his profession, and had won a considerable fortune—as fortunes go—and an enviable name. He at length found himself in the first class of his order, and his pride was abundantly gratified, by the respect and confidence which everywhere greeted him.

The pride of wealth, as wealth increased, grew upon him, and assailed him with many temptations, from which the man of an humbler sphere is exempt. That exorbitant thirst for splendor, luxury, and display, which characterizes communities like ours, in times of great zeal, or fancied prosperity, had led him to aspire to the distinction which his family now occupied in the fashionable world. The gayest season might have been dull if the popular family of Colonel Beers had not been among the first to lead and to sustain it. It is true, that misgivings sometimes haunted his breast, that the fortune invested in enterprises which fire and flood, the hazards of trade, the prostration of confidence, or a reckless touch upon the springs of the political machine, might at any time seriously impair, if not destroy, ought not to be lavished as freely upon the baubles of worldly show and pleasure as if it were the income of a millionaire. But the tide rolled on, glittering, swelling, ever higher, ever stronger; and once on, it requires a stouter heart and rougher hand than his to get out. Much, indeed, was sacrificed to mere vulgar glitter, much to the veriest puppetry of gilt and pasteboard—much to a despicable sort of vanity which oftentimes brings its own sting along with it. Yet, although Colonel Beers felt this to be the case, he excused himself with the thought that it was a state of things which he had no concern in causing, which he could not mend, and which must be tolerated with the greatest share of complacency at command.

But this was not the most dangerous rock, which threatened to make shipwreck of his safety. There was another far more fatal, because wholly unseen, in the bosom of that wide whirlpool of reckless adventure, into which society had been drawn almost beyond recall. The old, cautious, regular movements of trade, had given place to a novel and more enticing system. The spirit of speculation was abroad, and its influence

was felt in every department of the business world. An inflated currency gave encouragement to every kind of scheme for making haste to be rich—ruinous importations to supply fancied demands, which even the extreme of extravagance could not render real, successive creations of imaginary wealth by means of bubbles, which, though of air, became enormous ere they burst; these, and a thousand features of the times like them, which will suggest themselves to the recollection of every reader, were too truly prophetic of the future. But the spirit of bold enterprise entered the minds of even the wisest and most cautious, and amidst the universal ferment caused by the simultaneous operation of so many puffing machines, stoical, indeed, was the mind, and cold the heart, which could refuse to hazard something.

Along with an undue expansion of his regular business, Colonel Beers had ventured largely in one of the most brilliant and promising speculations of the day. These were the foundations on which he had latterly essayed to build the temple of his fortune, and he now felt them swelling and sinking beneath his feet, while the edifice itself, tottering to its fall, threatened every moment to crush him. Far and wide over land and wave, to the east and west, to the north and south, the chain of his correspondence extended, and his semi-annual importations flew from his warehouses, as it were, on the wings of the wind. Heavy discounts, and long credits, rendered easy and general by the fatal facilities which the banks afforded everywhere to everybody, sustained for a long time the bright delusion, and all hearts beat high, and all tongues waxed eloquent with the hope of splendid fortunes, realized almost by the toss of a copper. But by and by, alas! the sober certainty of protested notes, and extensive country failures, startled men into suspicion and reflection. In proportion as facilities were withdrawn, the fall of the million jobbers, scattered "thick as leaves" everywhere over the land, became accelerated. Then commenced the crash in the distant cities; then in those more near; then the metropolis itself began to ring with harsh iron-tongued rumors of her proudest houses; confidence gave place to universal caution and distrust, and the dark leaden clouds rolled heavily over the firmament, charged with the black and sulphurous artillery of the tempest. Black, indeed, almost rayless was the firmament, which, for a short period, had hung over Julian Beers. A bolt or two had already scathed the greenness of his fortune; every moment might bring the unmitigated fury and the overthrow. Had his adventures run only in the regular channel of his business, he might, perhaps, have defied the storm—he now felt, at least, that in that case there was a possibility that all his engagements might have been protected. But that speculation!—

The originators of it, many of them at least, had saved themselves; some of them had realized fortunes by it. But Colonel Beers, deceived by its unusual popularity, had entered into it as it approached the crisis. That crisis soon came. It was as destructive as it was unlooked for in its movements, and he now stood among the vanishing bubbles of the exploded air castle. To him this was the finishing blow, and he felt it to be so. In the pressure of his difficulties, before he could realize the probability of others still more severe, he had been led to adopt expedients which in the ordinary course of business he would have repudiated. But a desperate man of the world, who, in his selfishness, can scarcely realize the sacredness of his trusteeship—the man of the world, who is not sus-

tained by those highest and truest principles which nerve the mind enlightened by religion, and quickened by religious feeling, will oftentimes clutch with eagerness after the very phantoms which are luring him to his ruin. In the protracted agony of his situation, he went on, day after day, making the most serious sacrifices in order to sustain himself. But such sacrifices generally render the eventual ruin only the more certain and deadly. And such the sacrifice proved to be in his case.

His daughter, the mild, meek, beautiful Emily, had read much of what was in his heart on that fearful night, but she had not read the whole. There was *one purpose* there, not suddenly inspired, but the result of many, many hours of agony, of which he dared not even then be fully conscious himself. It had floated in ghastly indistinctness through his mind, and the effort to drive it away, though strong at first, had become feeble with every visitation, until at last he almost hugged it to his heart as his speediest refuge. What that purpose was, it matters not now. Suffice it to say that in those still and lonely morning hours, it came not back, for the holiness of prayer had laid the fiend to rest.

He sat for a long time absorbed in the study of the documents before him, and when he arose, it was with a cheek and brow of deadly paleness. He paced the floor, at first with a step somewhat languid, then rapidly and with some show of agitation. He sat down again and smote the paper with his open hand, and exclaimed, "All, ALL scattered to the winds of heaven! Great God! can I be calm—can I live under a state of things so dreadful—I, Julian Beers, with the cold civility, with the sneer of the world upon me? And for this I have toiled—for this—poverty, want, and wretchedness with my helpless, miserable family!"

His feelings became too strong for words. He leaned upon his clenched hands, and—we will not say wept, for the manhood of Julian Beers was strong—but the convulsive movement of the chest and the workings of the countenance told that even tears might be a relief.

But there was no help for it. Ruin was upon him "as a strong man armed," and his spirit must bend before it, or break. The proud, fallen merchant was alone with his own heart, and with his God. The world, as yet, knew not of his overthrow; but the next morning, or, perhaps, the next, would ring it into the greedy ears of the great idol he had worshipped. He felt the terrible agony under which he had almost sank once that night, rolling in upon his soul. He feared to remain any longer alone. With a confused brain and tottering step he sought his bed-chamber, and lay down, hopeless of sleep, by the side of one whose dreams were scarcely less dreadful than his waking thoughts.

In the mean time, how fares it with Mr. Ockham? We shall glance at his situation in our next number.

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Commerce, as well as life, has its auspicious ebbs and flows that baffle human sagacity, and defeat the most rational arrangement of systems, and all the calculations of ordinary prudence. Be prepared, therefore, at all times, for commercial revulsions and financial difficulties, by which thousands have been reduced to beggary, who before had rioted in opulence, and thought they might bid defiance to misfortune.

## MONTHLY COMMERCIAL CHRONICLE.

Perhaps there never was a time in our commercial history when so great an amount of capital remained unemployed in the busy season of the year, as during the past few weeks. Great difficulty has been experienced in placing money so as to yield any income whatever. It has been offered by capitalists to those large moneyed houses in Wall-street, accustomed to receive deposits on interest, or rather, as it is expressed, to take in money "at call," at reasonable rates of interest, at 5 per cent per annum; and but small quantities have been used at that rate, from the impossibility of employing it in a manner that would yield a profit greater than that. This arises from many causes, the most prominent of which are—1st, the want of confidence in stocks even of those states in which hitherto the greatest reliance has been placed; and, 2d, of the greatly diminished demand for money in mercantile operations. The discredit of stock securities grows mostly out of political causes. Contending parties have of late years made financial and commercial legislation an instrument of furthering their own views, by making large promises of relief and protection to the people on the one hand, and of throwing discredit on their opponents on the other. This disposition has been gradually developed in the progress of events, until either party has become radical in its views of fiscal affairs. The one has been driven back upon direct taxation, rigid economy, and a specie currency; while the other avows a policy of almost unlimited indirect taxation, liberal expenditure, and that worst of all currencies, a government paper currency. The line between these parties has been more distinctly drawn in New York, than elsewhere; but may give a true indication of the general position of affairs, because it is from New York that the whole Union takes its cue. From New York emanated the bank mania, which spread over the Union with such rapidity, in the few years preceding the disasters of 1836-7. The success of the Erie canal was made, in all other states, the argument for immense public works, which have plunged many of the states in debt, defalcation, and dishonor. The same fever reacting upon New York, caused the projection of many new public works of vast magnitude, as well as the enlargement of the Erie canal, at a cost far above what any reasonable trade on its bosom can or ought to be burdened with. All these undertakings pushed the debt of the state, in 1841, to an extent at which it became evident that to complete existing works, on the plan on which they were commenced, would carry it to an amount greater than could be met by the avails of any reasonable increase of business on the works in progress of improvement and construction. Here a line was drawn. One party were in favor of prosecuting the works at any and every hazard, and to depend upon the income to be derived from them for the payment of the interest and the gradual extinguishment of the principal. This policy, however, appeared so hazardous, especially when the trade of the whole union was laboring under depression, and other states had been forced even to the verge of repudiation by the embarrassments created by following a similar course, that a prominent member of the party, avowing it in the legislature, seceded from it, and professed himself unwilling to increase the debt. The opposite party, being in the ascendancy, not only decided not to increase the debt, but to levy a tax of one mill on every \$100 of valuation, to raise \$600,000 in order to meet any possible contingency that might arise to jeopardize the prompt fulfilment of the faith of the state. They then authorized the borrowing of \$3,000,000, at 7 per cent interest, to pay all floating claims, and to prevent any dilapidation of the unfinished works. The proceeds of the tax were sacredly pledged to the payment of the interest on this debt, and the redemption of its principal. On these terms the money was obtained at par, when no other state, not even the federal

government, could borrow money at any rate. The last sum, of \$250,000, was taken recently at par. In 1841, before the adoption of these means, the stocks of the state of New York fell to exceedingly low rates; but immediately on their promulgation the market value of the stocks began to rise, until the latter part of August, at which time it became apparent, from the manner of electioneering, that the election was to turn upon the financial policy of the state. The party in power showed a disposition to persevere in their measures of the last session of the legislature; while their opponents hoped to gain power by throwing the odium of a tax upon their antagonists, and by flattering the people that the vast schemes of public improvement would be continued through the further use of the credit of the state. At this point capitalists began to pause. A change in the state financial policy during the present disastrous state of the national credit would be fatal to the interests of all those connected with New York stocks. The threatened repeal of the mill tax was considered as a species of repudiation, inasmuch as it was upon the faith of that tax that the state had borrowed on its 7 per cent stock. This view of the case, although it did not induce any extensive desire to sell, prevented investments. Men of wealth had rather let their funds lie idle for 30 days, than run the risk of a disastrous loss. The prices of all other state stocks, as well as those of most New York banks, would seriously feel the effects of a new cause of distrust in the empire state. The federal government itself is in nearly as bad a condition in regard to its finances as most of the states, and for nearly the same reasons; viz, that party politics have seized upon its financial affairs, in order to make them a stepping stone to political aggrandizement. The expenditures of the treasury have been pushed with an unsparing hand, while part of its revenue was for a season diverted, under the pretence of relieving the states therewith, and the remainder jeopardized by the enactment of a tariff, which savors far more of protection and prohibition than of revenue. The expenditures, by these means, being in excess of the revenue, the debt has swollen in 18 months from about \$5,000,000 to over \$31,000,000; and the treasury being in arrears with its creditors, has no credit to negotiate the loan authorized. Its treasury notes are taken for temporary investment by banks and moneyed men, because by new enactments they now bear interest, when not paid after maturity, and are also receivable for customhouse dues. The laws in relation to the existing revenues of the department are open to repeal or modification the moment that a new party comes into power. All these combined causes have operated against investments in stocks.

The demand for money for commercial purposes has greatly decreased from what it formerly was, for many reasons. The prices of commodities are less than half of former rates, requiring therefore a volume of currency diminished in a similar ratio. The quantity of money has indeed been reduced by the explosion and curtailment of many of the banks of the Union, but perhaps not in a degree proportioned to the fall in prices. The decline in values has been gradual since 1839, and may be illustrated in the following table of quantities, according to the census of that year, and the current prices in the New York market:—

	1839.			1842.	
	Average quantity produced.	Price.	Value.	Price.	Value.
Cotton.....lbs.	450,000,000	0 14	\$63,500,000	0 08	36,000,000
Flour.....bbls.	22,000,000	9 50	209,000,000	4 00	88,000,000
Wool.....lbs.	50,000,000	0 50	25,000,000	0 30	15,000,000
Total.....			\$297,500,000		\$139,000,000

This gives a difference of \$158,500,000 in the quantity of currency required for the interchange of three articles only of agricultural produce. It is true, that a large portion of the flour and wool is consumed by the growers; what proportion, it is difficult to

arrive at exactly. The proportion of currency requisite, however, holds good, and extends to all other articles; showing, that from this cause alone, a great diminution in the quantity of money required for business purposes would be experienced. The fall in values is brought about, in the first instance, by the stagnation growing out of the shock given to the banking system, which has heretofore been the instrument of commerce, and enhanced by the abundant crops of almost all articles of agricultural produce. The extreme low prices which now exist, say \$4 50 for flour in the New York market, at this season of the year, can, even if sales are effected, leave but very little surplus in the hands of farmers and planters, either to pay old debts or to purchase supplies; hence, a decreased demand and fall of prices, is apparent in most domestic and imported articles. The diminished trade and reduced profits, become apparent in cities in the small dividends of the banks, and the shrinking value of rents and real estate. In the city of New York this latter result is made fearfully apparent in the relative value of real and personal estate as assessed, for a series of years, as follows:—

ASSESSED VALUE OF REAL AND PERSONAL ESTATE IN THE CITY OF NEW YORK, WITH THE AMOUNT OF TAXES AND POPULATION.

	1830.	1835.	1836.	1839.
Real estate.....	—	\$143,732,425	\$233,742,303	196,940,134
Personal estate.	—	74,991,278	75,758,617	69,942,296
Total.....	\$125,388,518	\$218,723,703	\$309,500,920	\$266,882,430
		1840.	1841.	1842.
Real estate.....		187,121,464	186,350,948	176,489,012
Personal estate .....		65,721,699	64,843,972	61,294,559
Total .....		\$252,843,163	\$251,194,920	\$237,783,571
	1830.	1835.	1836.	1839.
Taxation.....	\$509,178	\$850,000	\$1,085,130	\$1,352,832
Population.....	203,007	256,007	—	312,710
		1840.	1841.	1842.
Taxation.....		\$1,376,280	\$1,394,136	\$1,500,000
Population .....		322,000	335,000	343,900

In six years, from 1830 to 1837, the value of property rose 150 per cent, and has fallen back 60 per cent. Real estate in particular, is now scarcely 20 per cent higher than in 1835, and is now 24 per cent less than in 1836; and the assessments are still high for the actual value of the property, as measured by its productiveness. Low as values have fallen, there is as yet no confidence that the lowest points have been touched; hence, but little disposition to embark in mercantile enterprise. Moreover, the recent tariff law enacted, has by no means tended to promote present activity in trade. Without taking into view, in any degree, its ultimate influence upon the welfare of the country, we have only to look to its effect upon passing events. Its first operation was to cause prices, of those articles on which heavy duties had been laid, to rise rapidly. That is to say, importers, taking into view the present state of affairs throughout the union, saw but little opportunity of being able to continue the imports under the advanced duties; hence, they asked more for the stocks on hand. This operating upon a sluggish business, growing out of very low prices of produce, served only to check operations; while, on the other hand, prices of domestic articles, under the increasing quantities and diminished foreign demand, have been falling. The following are two tables—the first, showing comparative prices of imported articles at New York and Boston; and the other, the rates of domestic produce at similar periods in three leading cities:—

PRICES OF CERTAIN ARTICLES IN NEW YORK AND BOSTON BEFORE AND AFTER THE PASSAGE OF THE TARIFF.

	BOSTON.		NEW YORK.	
	August 20.	October 8.	August 20.	October 8.
Old Sable Iron.....	88 00 a 90 00	— a 95	89 a 90	97 50 a 1 00
Swedish .....	75 a 78	78 a 80	79 a 80	80 a 85
Scotch Pig .....	22 a 25	27 a 30	23 a 24 50	27 a 29 50
Molasses, Cuba.....	14 a 18	18 a 20	17 a 19	19 a 20
“ P. R.....	16 a 19	18 a 23	18 a 20	22 a 23
Wine, Malaga.....	33 a 34	36 a 40	28 a 30	33 a 35
“ white, Lisbon.	40 a 60	40 a 70	—	—
“ Oporto .....	65 a 1 75	1 50 a 2 00	—	—
Catalonia .....	28 a 35	35 a 40	28 a 30	30 a 40
Madeira.....	2 50 a 3 00	3 00 a 3 50	50 a 1 75	80 a 3 00
Brandy, Otdard.....	1 40 a 1 50	2 00 a 2 25	1 30 a 1 70	1 75 a 2 50
“ Rochelle.....	1 00 a	1 50 a 1 60	90 a 95	1 50 a 1 55
Rum, St. Croix.....	80 a 95	95 a 1 05	60 a 65	75 a 85
Gin, Scheidam.....	70 a 80	90 a 95	— a 95	— a 1 12
“ Crown .....	90 a 95	1 00 a 1 12	—	—
Sugar, Havana white.	7 a 8 50	8 50 a 10 00	7 50 a 9 75	8 a 9
“ “ brown .....	5 25 a 6 50	6 a 7 50	4 a 6 75	5 50 a 7 25
“ Brazil, white..	6 a 7	7 50 a 8 00	— a 7 25	7 a 7 25
Cloves .....	26 a 28	29 a 30	26 a 27	28 a —
Salt, Turks Island...	1 87 a 2 00	2 a 2 12	24 a 24 50	28 a 30

PRICES OF LEADING AGRICULTURAL PRODUCTS, AUGUST 10, AND OCTOBER 15, 1842.

	AUGUST 10.			OCTOBER 15.		
	Boston.	N. York.	N. Orleans.	Boston.	N. York.	N. Orleans.
Flour, Southern.....	6 25	6 00	4 75	4 62	4 37	3 50
“ Western.....	6 00	5 75	4 50	4 50	4 25	3 00
“ via New Orleans	5 75	5 75	—	4 50	4 37	—
Wheat.....	—	1 17	90	—	92	50
Oats, Southern.....	28	28	30	25	24	25
Beef, mess.....	9 25	8 00	9 00	8 00	7 50	8 50
“ No. 1.....	7 00	—	5 00	6 00	—	5 00
Pork, clear.....	10 50	9 50	8 00	10 50	8 37	8 00
Lard .....	7	7½	7	8	7½	6
Rice.....	3 00	3 00	4 50	2 50	3 00	4 25
Wool, American....	37	32	12 00	37	30	12 00
Lead, pig.....	3 50	3 50	3 00	3 75	3 50	3 00

The first table shows an aggregate average advance of 12 per cent in the imported articles; and the last an aggregate average decline of 16 per cent: making a difference to the agricultural producer, between what he sells and that which he buys, of 28 per cent. So violent a fluctuation in the short space of a few weeks, could have no other effect than that of paralyzing the markets, and enhancing the indisposition to employ capital in new enterprises.

The imports of foreign goods have greatly diminished in this posture of affairs, and the homeward-bound packet ships have, even at this usually busy season, but very trifling freights. Some of our finest packet ships have returned to port with scarcely 10 per cent of the freights they brought some two or three years since at this season of the year. Several of them, from Liverpool, have come in with scarcely five hundred dollars freight. In the winter of 1839, a year indeed of large imports, three packets out of Liverpool for New York were lost, with the following cargoes and freights:—

	St. Andrew.	Pennsylvania.	Oxford.	Total three Ships.
Value cargo.....	1,200,000	1,300,000	520,000	3,020,000
“ freight.....	12,500	13,500	3,250	29,250

Here was an average of over nine thousand dollars' freights; and this fall the average will be but a very small per cent of that sum.

This immense falling off in import business, has produced a sensible effect upon foreign bills of exchange, which probably have never been lower than now, at this period of the year, which is that just previous to the forwarding of the new crops, and when the export of the precious metals takes place, if at all.

RATES OF STERLING BILLS IN NEW YORK, FROM JULY TO NOVEMBER, FOR A SERIES OF YEARS.

	1836.	1837.	1838.	1839.	1840.	1841.	1842.
July .....	7½ a 7¾	20 a 22	7½ a 8	8½ a 9	7½ a 8	8½ a 8¾	6¼ a 6¾
August ..	7½ a 7¾	19 a 20	7½ a 8	9 a 9½	7½ a 8½	8½ a 9	6½ a 7
September	7½ a 8	20 a 21	9 a 9½	9½ a 10	7½ a 8½	9½ a 9¾	7½ a 8½
October ..	8 a 8½	14 a 15	10 a 10½	9 a 9½	8¾ a 9	9¾ a 10¼	7 a 7½
November	8¼ a 9¼	15 a 16	9¼ a 9½	9 a 9¼	8¾ a 9	10 a 10¼	5 a 6

	1836.	1837.	1838.	1839.
Import goods.....	176,570,154	130,482,803	95,970,288	156,496,956
“ specie.....	13,400,881	10,506,414	17,747,116	5,595,176
Export goods.....	124,338,704	111,443,127	104,973,051	112,251,673
“ specie .....	4,324,336	5,976,249	3,513,565	8,776,743

	1840.	1841.	1842.
Import goods.....	98,258,430	122,957,544	95,000,000
“ specie .....	8,882,813	4,988,633	5,000,000
Export goods .....	123,669,932	111,817,476	104,000,000
“ specie .....	8,416,014	10,034,332	8,000,000

The rates of bills for 1837, were during the suspension of the New York banks, and are, of course, quoted in the depreciated currency of that year. The imports and exports for 1842 are estimates, as the official returns are not yet made. In the fall of 1839, when the United States Bank finally stopped payment, a great flow of specie took place; that institution up to August kept the rates down, by drawing, as it afterwards appeared, on its own credit. During all that time, however, it was a constant shipper of coin; and sent forward, from July to December, over \$3,000,000, on its own account, from Philadelphia and New York, being the proceeds of its post notes sold, and also of its exchange bills. When that fictitious supply ceased the rate rose, until three of the New York banks took a New York state loan of \$1,500,000 five per cent stock on time, and sending it forward drew against it, sufficiently to check the shipment of coin. In the following year, which was one of small import and large export, the movement of specie was about equal the export, being mostly for dividends and bank payments. In 1841, the export was less than during the previous year, and the import larger, making a difference of \$31,000,000 in the balance: accordingly exchange rose at the close of the year, and specie went forward freely, until the bills drawn against the new crops made their appearance; but the drain was so great, that the banks becoming alarmed, repeated their movement of 1839, in relation to supplying the market with bills; happily, however, there was but little occasion for this help. During the present year, a fair amount of exports has been sent forward, but owing to the continued contraction of the banks, causing a derangement of business, the imports have been smaller—hence the balance due the United States, notwithstanding that large sums are due foreign creditors for the interest and principals of loans heretofore had. In addition to an apparent balance due, it has become requisite for the foreign manufacturers to send forward specie in the purchase of cotton. The dilapidation of the southern banks and the fall in exchange have become so great, that the old system of buying on bills of credit, and discounting the sixty-day bills on New York, cannot be pursued; and it is requisite to send forward specie to make the purchase, from France, England, and New York. This has been done already, to the extent of probably \$1,000,000, and will continue in some degree. The plenteousness of money, both in England and on the continent, favors this opera-

tion ; and it will be enhanced by the probability of a renewed activity in the home market of England, growing out of the low prices of food, a powerful element of manufacturing prosperity. This affords a favorable view for cotton-growers ; but the large harvests of England do not offer so much prospect of a vent for our superabundant agricultural produce in that quarter. It has been stated, however, that the harvest of France is deficient, as also that of the Mediterranean coast of the southern countries of Europe. France is, generally speaking, a grain and food importing country, both on her own account and to supply her colony of Algiers, as well as those of the West Indies. In relation to the import of grain into France, we have compiled, from official sources, the following table, showing the quantities of grain imported into France, as well as the sources from whence it is drawn. According to an article in our September number, on the Trade of France, it will be observed, that the years 1832-6-40 were years of the largest import ; we, therefore, take those years with the export for 1840 :-

WHEAT IMPORTED INTO FRANCE FOR A SERIES OF YEARS, WITH THE EXPORT FOR 1840.

Where from.	Import.			Export.
	1832.	1836.	1840.	1840.
Russia, (litres,).....	86,368,277	59,677,359	44,577,475	—
Sweden,.....	521,850	—	—	720
Denmark,.....	6,986,200	1,906,550	8,010,630	—
Prussia,.....	39,459,689	1,576,500	11,634,090	8,120
Mecklinbergh Schwerin,	—	—	6,019,400	—
Hanse Towns,.....	38,996,207	4,426,102	27,531,070	—
Holland,.....	6,731,050	564,684	2,622,683	—
Belgium,.....	5,578,412	29,380	15,251,089	1,081,342
England,.....	52,280,025	1,330,757	6,426,777	12,493,394
Portugal,.....	119,060	215,500	—	344,358
Spain,.....	6,158,401	2,110,300	11,255,297	22,212
Austria,.....	21,063,010	32,023,559	1,357,250	—
Sardinia,.....	55,092,136	25,013,903	53,585,340	33,021,386
Two Sicilies,.....	43,937,335	14,048,975	4,067,949	120
Tuscany,.....	16,364,773	9,411,399	20,596,169	—
Roman States,.....	—	—	8,358,262	—
Switzerland,.....	100,895	75	111,214	970,942
Germany,.....	16,518,249	2,683,486	3,978,033	425
Greece,.....	4,124,360	—	—	—
Turkey,.....	34,230,540	1,793,860	13,976,880	—
Egypt,.....	—	—	6,867,310	—
Algiers,.....	701,780	565,685	400	11,073,115
Barbary States,.....	16,180	1,161,959	—	3
United States,.....	356,200	—	58,400	910
Brazils,.....	—	—	—	103,800
Other countries,.....	100	556	74,000	248,085
<b>Total litres,.....</b>	<b>435,701,729</b>	<b>158,540,589</b>	<b>246,359,158</b>	<b>59,368,932</b>
“ bushels,....	12,448,620	4,529,729	7,038,849	1,553,398
Value—francs,....	87,140,346	31,708,117	49,271,944	11,873,786
“ dollars,....	16,338,814	5,845,271	9,238,389	2,226,334

Flour Import and the Export for 1840.

Algiers,.....	—	—	—	9,587,560
Brazils,.....	—	—	—	562,231
Gaudaloupe,.....	—	—	—	3,421,588
U. States, (kilog.).....	9,904,585	95	6,020,909	—
Martinique,.....	—	—	—	4,031,019
Other countries,.....	4,377,151	670,237	847,032	4,134,822
<b>Total kilog.....</b>	<b>14,382,736</b>	<b>670,332</b>	<b>6,867,941</b>	<b>21,737,220</b>
“ bbls.....	158,210	6,823	60,870	239,109
“ francs,....	5,033,954	234,616	2,403,779	4,347,444
“ dollars,....	943,866	43,986	450,708	815,145

This table gives us the fact, that in three years here quoted, wheat and wheat flour equivalent to an annual average of 8,143,339 bushels of wheat, were imported into France, and nearly all for French consumption. The year 1840 was the year of the largest export from the United States, and was one of short crops in England and France also. Last year the crops were also small, and a succession of defective crops have largely reduced the stocks in the granaries of Europe. This year the harvest of England is sufficient for its own use, while that of France is short, as well as that of Spain. These facts, in connection with the abundance of money in Europe, interest being for the first time for many years, at 3 per cent in Paris, leads to the conclusion that prices will so rise as to afford a market for American flour, more especially to supply the 240,000 barrels necessary for the French colonies. The flour imports of France, it appears, are mostly from the United States.

This state of affairs on the continent, as well as that in England, is likely to lead to a demand for American produce, more especially as the prices are so low as to compete successfully with the agricultural produce of Europe. This produce, both for England and the continent, must be paid for in specie—a fact practically evinced by the present low state of the exchanges with Europe, at this season of the year, when usually they rule highest. The precious metals are now flowing in from Europe in answer to the low state of sterling bills, of which the best descriptions have been sold as low as  $5\frac{1}{2}$  per cent, nominal premium; a rate which will allow of their purchase for the purpose of importing their proceeds in specie. Favorable as are the foreign exchanges at this point, they are still more so at the leading points of the south, being at a nominal discount of  $1\frac{1}{2}$  a 2 per cent at New Orleans, where also sight bills on New York are at a heavy discount, a fact which, as indicated in our last number, has led to the export of specie from this city to that point to an amount ranging from \$1,500,000 to \$2,000,000; the amount afloat, at one time, being so great as to induce the insurance offices to decline further risks for the present. Large sums in specie have arrived at New Orleans direct, for the purchase of cotton; and also at this point, both on speculation and for employment. Such a movement at this season of the year, when usually it goes abroad, is indicative of a larger import, as the produce moves forward to the points of sale in accumulating quantities. The flow of specie may be so large to this side as to cause some uneasiness to the Bank of England, but it is now beyond her power to control it. The demands upon her are not the proceeds of loans that may be checked at pleasure, or the consequence of high prices there, which may be reduced by a restraining policy; but they are the proceeds of produce at low prices, which must be had to keep in motion the manufacturing interests. It is one of the moving causes that is undermining the whole paper system, and will oblige England to keep her currency on a level with that of the rest of the world with which she holds commercial intercourse. In the few years preceding the late revulsion, attempts were made to spread the paper system on the continent of Europe, and some progress was made therein, many new banks having been established in France, Belgium, and some other countries. These were, however, speedily overtaken by disaster, and now that the paper system in the United States has been nearly destroyed, and the manufacturing supremacy of England, (the support of her paper system,) done away with by successful rivalry, there remains but another short crop to put a finish to that pernicious system. The present state of affairs in this country promises a period of solid prosperity, which can in future be but little influenced by convulsions abroad.

COMMERCIAL REGULATIONS.

TARIFF OR RATE OF DUTIES

PAYABLE ON GOODS, WARES, AND MERCHANDISE IMPORTED INTO THE UNITED STATES, FROM AND AFTER THE 30TH DAY OF AUGUST, 1842, ACCORDING TO ACT OF CONGRESS OF THAT DATE.

Compiled for the Merchants' Magazine, by HENRY DOANE, clerk in the Square Yard department of the Customhouse, New York.

Absynthe, extract of.....cts. per gal.	60	Lead shot.....per lb.	4
Acacia.....	free	Gunpowder.....per lb.	8
Acetate of lead, or white lead, dry or ground in oil.....cts. per lb.	4	Anatomical preparations, specially imported.....	free
Acids. Benzoic.....	} per ct. 20	Anchors, and all parts thereof, per lb.	2½
Citric,.....		do. otherwise than in bbls., pr. ct.	20
Muriatic, white & yellow,.....		Angora goats' wool, or camels' hair, per lb.	1
Nitric,.....		Animals specially imported.....	free
Oxalic,.....		Annatto.....per cent	20
Pyroligneous,.....	Anise seed.....per cent	20	
Tartaric,.....	do. cordial, so called,....per gal.	60	
Boracic,.....per cent	do. oil of.....per cent	20	
Sulphuric, or oil of vitriol, per lb.	Antimony, crude.....	free	
All others not otherwise enumerated,.....per cent	do. preparations of.....per cent	20	
Acorns,.....	Antique oil, perfumery,.....per cent	25	
Adhesive felt, for covering ships' bottoms,.....	Antiquities, specially imported,.....	free	
Adhesive plaster, salve,....per cent	Not specially imported, according to the materials of which they are composed.		
Adzes,.....per cent	Anvils,.....per lb.	2½	
African, or Cyenne, or Chili peppers,.....per lb.	All goods, wares, or merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States; and books, and personal and household effects, (not merchandise,) of citizens of the United States, dying abroad,.....	free	
Agates, plain,.....	Apothecaries glass measures, with engraved lines. ( <i>See glass.</i> )		
do bookbinders,.....	do. vials and bottles, not exceeding the capacity of six ounces each,.....per gross	1 75	
Alabaster, ornaments of.....per cent	do. exceeding the capacity of six ounces, and not exceeding 16 oz. each,.....per gross	2 25	
Alcornoque bark,.....	Apparatus.—Philosophical instruments, books, maps, and charts, statues, statuary, busts and casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, engravings, etchings, specimens of sculpture, cabinets of coins, medals, gems and all other collections of antiquities; provided the same be specially imported in good faith for the use (and by the order) of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use and		
Ale, oth'rwise than in bottles, per gal.			
Ale, in bottles (no duty on bottles,) per gal,.....			
[Twelve of the common size porter bottles are estimated as containing 2½ gallons.]			
Ale, in casks,.....per gal.			
Allspice,.....per lb.			
do. oil of.....per cent			
Almonds,.....per lb.			
do. oil of,.....per lb.			
do. paste.....per cent			
Aloes,.....			
Alum,.....per lb.			
Amber,.....per cent			
do. beads,.....per cent			
do. oil of,.....per cent			
Ambergris,.....per cent			
Amethysts,.....per cent			
Ammonia,.....per cent			
do. preparations of, not otherwise enumerated,.....per cent			
Ammunition, viz—			
Canister shot,.....	} per lb. 1		
Cannon balls,.....			
Chain shot,.....			
Grape shot,.....			
Langrage,.....			

by the order of any college, academy, school, or seminary of learning in the United States,.....	free	Bags, Woollen,.....per cent	40
Apparatus, philosophical, not specially imported, according to the materials of which they are composed.		Worsted,.....per cent	30
Apparel, wearing, in actual use, and other personal effects, not merchandise, professional books, instruments, implements, and tools of trade, occupation, or employment of persons arriving in the U. States,.....	free	Carpet,.....per cent	30
Aqua ammonia, or spirits of hartshorn,.....	20	Baizes,.....square yd.	14
Aquafortis,.....	20	Balls—billiard,.....per cent	20
do. mellis,.....	20	Cannon,.....per lb.	1
Arabic, gum,.....	free	Musket, lead,.....per lb.	4
Arrack,.....per gal.	60	Iron,.....per lb.	1
Argentine alabata, or German silver, in sheets or otherwise, unmanufactured,.....	30	Wash,.....per cent	30
do. manufactures of, not otherwise enumerated,.....	30	Balsams, all not in a crude state, per cent	25
Argent vivum,.....	5	do. all kinds of cosmetics, per cent	25
Argol,.....	free	do. of Tolu,.....per cent	25
Arms, fire, except muskets and rifles,.....	30	Balm of Gilead,.....per cent	25
do. side,.....	30	Bamboos—unmanufactured,.....	free
Arrowroot,.....	20	Canes, mounted, per cent	30
Arsenic,.....	20	Bananas, in bulk,.....	free
Articles, the growth, produce, or manufacture of the United States, its territories or fisheries,.....	free	Barilla,.....	free
Articles composed wholly or chiefly, in quantity, of gold, silver, pearl, and precious stones, according to materials.		Bark—Cork tree,.....	free
Articles, all not free, and not subject to any other specified duty,....pr. ct.	20	Peruvian,.....	free
Articles manufactured from gold, silver, brass, iron, steel, lead, copper, pewter, tin, German silver, bell-metal, zinc, and bronze, not otherwise enumerated,....per cent	30	Barley,.....per bushel	20
Articles, all imported for the use of the U. States,.....	free	do. pearl,.....per lb.	2
Artificial feathers, or parts thereof, per cent	25	Band-iron, slit or rolled,.....	2½
do. flowers, do.....per cent	25	Bar-iron, in bars or bolts, when manufactured in whole or in part, by rolling,.....per ton	25 00
Assafetida, gum,.....	free	do. not manufactured in part or whole, by rolling,.....per ton	17 00
Asses skin,.....per cent	25	Barwood,.....	free
do. imitation of,.....per cent	25	Barytes, sulphate of,.....per lb.	½
Avaroot,.....	free	Bastard files,.....per cent	30
Arbusson, carpeting,.....sq. yard	65	Bassoons,.....per cent	30
Augers,.....per cent	30	Baskets, of wood, ozier, palmleaf, willow, straw, or grass,....per cent	25
Awl hafis,.....per cent	30	Bass, rope,.....per lb.	6
Awls,.....per cent	30	Battledors,.....per cent	30
Axes,.....per cent	30	Bay wax, or myrtle wax,....per cent	20
Bacon,.....per lb.	3	Bayonets,.....per cent	30
Baggage, personal, in actual use,....	free	Beads, wax, amber, composition, and all others not enumerated,....pr. ct.	25
Bagging, cotton,.....square yd.	4	Beans, Tonkay, Vanilla, and all others,.....per cent	20
Bags, Grass,.....per cent	25	Beaver. (See fur.)	
Gunny,.....square yd.	5	Bed feathers,.....per cent	25
		do. screws,.....per cent	30
		Bed sides. (See carpeting.)	
		Beef,.....per lb.	2
		Beer, in bottles,.....per gal.	20
		do. otherwise than in bottles, “	15
		Beeswax, bleached or unbleached, per cent	15
		Bellows,.....per cent	35
		do pipes,.....per cent	30
		Bell—cranks,.....per cent	30
		Metal, old, for remanufact'ng, free	
		Parts of old bells,.....	free
		Belts—sword leather,.....per cent	35
		Sword, embroidered with gold or silver thread, done with a needle,.....per cent	20
		Benzoic, acid, or Flor Benzoin, pr. ct.	20
		Benjamin, gum,.....per cent	20

Bed-spreads, or covers made of waste ends and scraps of printed calicos sewed together, not subject to regulations on cotton cloths,.....per cent	30	Bone, Whale, of for'n fisheries, p. ct.	12½
Bergamot, oil of,.....per cent	25	do. manufactures of whalebone not otherwise enumerated, pr. cent	20
Berries—all used for dye,.....free		Bonnets...Leghorn, chip, grass, straw, or made from any vegetable substance.....per cent	35
Juniper,.....per cent	20	Bonnets—silk or satin,.....each	2 00
All others,.....free		do. whalebone, fur, or leather, pr. ct.	35
Bezoar stones,.....per cent	20	do. cotton,.....per cent	40
Bichromate of potash,.....per cent	20	do. hair,.....per cent	35
Binders' boards, paper,.....per lb.	3	Bonnet wire, or canetitle, if covered with silk,.....per lb.	12
Binding—Carpet,.....per cent	30	do. covered with cotton thread or other materials,.....per lb.	8
Cotton,.....per cent	30	Books—Blank, bound,.....per lb.	20
Woollen a component part,.....per cent	40	Unbound,.....per lb.	15
Worsted & silk,.....per cent	30	Printed in the English language, or of which English forms the text, when bound,.....per lb.	30
Linen,.....per cent	25	Unbound, or in sheets,.....per lb.	20
Birds,.....per cent	20	Provided, That whenever the importer shall prove to the satisfaction of the collector when the goods are entered, that any such book has been printed and published abroad more than one year and not republished in this country; or has been printed and published abroad more than five years before such importation: then, and in such case, such books shall be admitted at one half the above rate of duties. Provided that the said terms of one year, or five years, shall in no case commence or be computed at and from the day before the passage of this act.	
Bismuth and oxide bismuth, per cent	20	do. Latin and Greek, or in which either language forms the text, when bound,.....per lb.	15
Black ivory or bone,.....per cent	¾	Unbound,.....per lb.	13
Lamp,.....per cent	20	On books printed in Hebrew, or of which that language forms the text, when bound,.....per lb.	10
Black lead pencils,.....per cent	25	Unbound,.....per lb.	8
Lead pots,.....per cent	20	All printed in foreign languages, Latin, Greek, and Hebrew excepted, when bound or in boards,.....per vol.	5
Lead powder,.....per cent	20	In sheets or pamphlets.....per lb.	15
Lead crucibles,.....per cent	20	Editions of works in the Greek, Latin, Hebrew, or English languages, which have been printed 40 years prior to the date of importation,.....per vol.	5
do. Glass bottles, not exceeding the capacity of 1 qt. each, pr. gro.	3 00	Reports of legislative committees appointed under foreign governments,.....per vol.	5
do. exceeding 1 quart,.....pr. gro.	4 00	Polyglois, Lexicons, and Dictionaries,.....per lb.	5
Blacking, shoe and boot,.....per cent	20	Engravings or plates, with or without letter press, bound or unbound,.....per cent	20
Blacksmiths' hammers,.....per lb.	2½	Maps and charts,.....per cent	20
Bladders,.....per lb.	20		
Blankets, woollen, cost not exceeding 75 cents each at the place whence imported, and dimensions not exceeding 72×52 inches each, nor less than 45×60,.....per cent	15		
do. Goats' hair, or Mohair, per ct.	20		
do. all other woollen,.....per cent	25		
Blue vitriol,.....per lb.	4		
Boards in the rough, not planed nor wrought into any shape for use—per cent	20		
do. wrought into shapes that fit them, respectively, for any specific or permanent use without further manufacture, shall be deemed as manufact'd wood, and pay....pr. ct.	30		
Bobbinet, cotton lace,.....per cent	20		
Bobbin,.....per cent	30		
Bobbin wire. (See wire.)			
Bookings,.....per square yard	14		
Bodkins—ivory,.....per cent	20		
Bone,.....per cent	20		
Metallic,.....per cent	30		
Bohea tea, when imported in American vessels from place of production,.....free			
Boiler plates. (See iron.)			
Bologna sausages,.....per cent	25		
Bolt rope... Tarred,.....per lb.	5		
Untarred,.....per lb.	4½		
Bolting cloth, silk,.....per cent	20		
Bone tips,.....per cent	5		
Bone... Whale, rosettes.....per cent	20		

B'ks, Professional, belonging to persons arriving in the U.States, in actual use,.....	free	headdresses,.....	per cent	25	
Boots and bootees, men's, leather, wholly or partially manuf'd,....	1	25	Braids, Silk, for do.....	per cent	30
Boots—women's, do. do.....	pair	50	Straw, or other vegetable substances for making bonnets,.....	per cent	35
do. children's, do. do.....	pair	15	Brandy, of all proofs,.....	per gallon	1 00
do. silk or satin, laced, for women or men,.....	pair	75	Brass—in sheet or rolled,.....	per cent	30
do. children, do. do.....	pair	25	In pigs or bars,.....	free	
Boot webbing—Cotton,.....	per cent	30	Battery or hamm'd kettles, per lb.	12	
Flax,.....	per cent	25	Screws,.....	per lb.	30
Hemp,.....	per cent	20	Wire,.....	per cent	25
Borax, or Tincal,.....	per cent	25	Old, and fit only to be remanuf'd,	free	
Botany, specimens of, specially imported,.....	free		Other manufactures of, not otherwise enumerated,.....	per cent	30
Bottles—Apothecaries, not exceeding the capacity of 6 oz. each, per gross.	1	75	Braziers' rods, and round or squar'd iron, 3-16ths to 10-16ths of an inch diameter,.....	per lb.	2½
Exceeding 6 oz., and not exc'ding the capacity of 16 oz. each, pr.g.	2	25	Brazil Wood, in stick,.....	free	
Perfumery and fancy vials and bottles, uncut, not exceeding the capacity of 4 oz. each, per gross	2	50	Ground,.....	per cent	30
do. do. exceeding 4 oz., and not exceeding in capacity 16 ounces each,.....	per gross	3 00	Brazilletto Wood, in stick,.....	free	
Black and green, and jars, exc'ding 8 oz., and not exceeding in capacity 1 quart each,.....	per gross	3 00	Ground,.....	per cent	30
Exceeding 1 quart each, per gross	4	00	Brazil Pebbles, prepared for spectacles,.....	per gross	2 00
Cut and engraved. (See glass.)			Bread Baskets, japanned, plated, or silver,.....	per cent	30
Demijohns and Carboys, of the capacity of half a gal. or less,....	each	15	Bricks and paving tiles,.....	per cent	25
Exceeding half a gal., and not exceeding 3 gallons,.....	each	30	Britannia Ware,.....	per cent	30
Exceeding 3 gallons,.....	each	50	Bridle Bits,.....	per cent	30
Bougies, gum-elastic,.....	per cent	30	Bridles,.....	per cent	35
Boxes—Gold or silver, musical, japanned, (dressing,) all wood, or sand, of tin,.....	per cent	30	Brimstone, crude, and flour sulphur, Roll,.....	per cent	25
Tortoise shell, paper snuff-boxes, japanned or not, or paper fancy boxes,.....	per cent	25	Bristles,.....	per lb.	1
Box boards, paper,.....	per lb.	3	Bronze, manufactures of, not otherwise enumerated,.....	per cent	30
Bracelets—Gold or set, or gilt. (See jewelry.)			Liquor, gold or bronze color, pr. ct.	20	
Hair, human, or other,....	per cent	25	Powder,.....	per cent	20
Other, not oth'rwise enum'ted, "	per cent	30	Brooms and brushes of all kinds, "	per cent	30
Braces and bits—carpenters', or parts thereof,.....	per cent	30	Brown Spanish Dye,.....	per lb.	1
do. or suspenders of silk, with buckles or without, cotton, or worsted,.....	per cent	35	Ground in oil,.....	per lb.	1½
Woolen, if made on frame, pr. ct.	40		Brown Smalts,.....	per cent	20
If made by needle,....	per cent	50	Buckles, metallic, of all sorts, pr. ct.	per cent	30
Indiarubber or in part, costing less than \$2 per doz., to be valued as costing \$2,.....	per cent	30	Buffalo cloth, cotton goods manufactured by napping or raising, cutting or shearing, if costing less than 35 cents the square yard, to be estimated at 35 cents, per cent	per cent	30
Leather,.....	per cent	35	Bugles, musical instruments, pr. ct.	per cent	30
Brads—not exceeding 16 ounces to the 1000,.....	per 1000	5	Bugles, beads,.....	per cent	25
Exc'ding 16 oz. to the 1000, pr. lb.	per 1000	5	Building stones,.....	per cent	20
Braids—Curls, chains, and ringlets, made of hair, for ornaments for			Bullets, lead,.....	per lb.	4
			Iron,.....	per lb.	1
			Bulrushes,.....	per cent	20
			Bulbs, or bulbous roots,.....	free	
			Bullion,.....	free	
			Bunting,.....	per cent	30
			Burr stones, unwrought,.....	free	
			Wrought,.....	per cent	20
			Burgundy pitch,.....	per cent	25
			Busts—Lead,.....	per lb.	4
			Marble,.....	per cent	30
			Other, not otherwise specified, "	per cent	20
			Butter,.....	per lb.	5
			Buttons—Metal of all kinds, per cent	per cent	30
			If costing less than \$1 per gross, to be valued at \$1—all others,		

of whatever materials composed,.....per cent	25	Caps—Leather,.....per cent	35
NOTE. Lastings, prunellas, and similar fabrics, and mohair, or worsted cloth, black linen, canvass, figured satin, figured, brocaded, or Terry velvet, when imported in strips, pieces, or patterns, of the size and shape, exclusively of buttons,.....per cent	5	Silk, for ornaments to women's headdresses,.....per cent	30
Button Molds, of whatever materials composed,.....per cent	25	Linen, made by hand,....per cent	40
Butcher Knives,.....per cent	30	Cap-pieces, for stills,.....per cent	30
Butt Hinges, iron,.....per lb.	2½	Capes, lace, sewed,.....per cent	40
Brass,.....per cent	30	Carbines,.....per cent	30
Cabinet wares,.....per cent	30	Carbonate of Soda,.....per cent	20
Cables, tarred,.....per lb.	5	Carbuncles,.....per cent	7
Untarred,.....per lb.	4½	Carboys, not exceeding in capacity ½ gallon,.....each	15
Cables, iron or chain, or parts thereof,.....per lb.	2½	Exceeding ½ gallon and not exceeding 3 gallons,.....each	30
Cajeput Oil,.....per cent	20	Exceeding 3 gallons,.....each	50
Cakes, linseed,.....per cent	20	Cards—Playing,.....pack	25
Calf-skins, raw, salted or pickled in a raw state,.....per cent	5	Visiting, blank, for printing,pr. lb. do. for carding wool and cotton,.....per cent.	12
do. and seal-skins, tanned & dressed,.....per dozen	5 00	Carpeting—Arbusson, Wilton, Treble Ingrain, Saxony, per sq. yd.	65
Calomel, and all preparations of mercury,.....per cent	25	Brussels and Turkey,pr.square yd.	55
Camblets, of goats' hair or mohair,.....per cent	20	Venetian and Ingrain,....per sq. yd.	30
Cameos, real or imitation,....per cent	7½	All other kinds of carpets or carpeting of wool, hemp, flax, or cotton,or parts of either,or other material, not otherwise specified,.....per cent	30
Camels' Hair,.....per lb.	1	Also, bedsides, and other portions of carpets or carpeting,shall pay the rate of duty herein imposed on carpets or carpeting of similar character.	
do. do. pencils,.....per cent	20	do. Oilcloth, stamped, printed, or painted,.....per square yard	35
Camomile Flowers,.....per cent	20	Of straw,.....per cent	30
Camphor, crude,.....per lb.	5	Hearth Rugs, all,.....per cent	40
Refined,.....per lb.	20	Carpet Bags,.....per cent	30
Camwood, in stick,.....free		Carriages of all descriptions,and parts thereof, and furniture, not otherwise specified,.....per cent	30
Canary seed,.....per cent	20	Carui, oil of carraway seed, per cent	20
Candlesticks,pewter,silver,tin,porcelain, marble, stone, alabaster,brass earthen ware,bronze,gilt,gold,iron, japanned, or plated,.....per cent	30	Casement Rods, iron,.....per lb.	2½
do. cut glass,.....per lb.	45	Cases, fish skin,.....per lb.	20
do. bone or ivory,.....per cent	20	Casks, empty,.....per cent	30
Candy,.....per lb.	6	Cassada Root,.....free	
Cane-tile, or bonnet or cap wire,—When covered with silk,....per lb.	12	Cassia,.....per lb.	5
do. do. cotton thread, or other materials,.....per lb.	8	Oil of,.....per cent	20
Candles—Tallow,.....per lb.	4	Castana Nuts,.....per lb.	1
Wax, spermaceti, or spermaceti & wax mixed,.....per lb.	8	Castings—of plaster,.....per cent	20
Canes,walk'g, not in the rough, pr.ct.	30	Of vessels of iron, not otherwise specified,.....per lb.	1½
Cannon, brass,.....per cent	30	All other castings than vessels not otherwise specified,.....per lb.	1
Iron,.....per lb.	1	On glazed or tinned hollow ware, and castings,.....per lb.	2½
Cantharides,.....free		Sad, or smoothing irons, butt hinges, and hatters' and tailors' pressing irons,.....per lb.	2½
Canton Crapes,.....per 16 oz.	2 50	Provided, That all vessels and castings, as above, which shall be partly manufactured after the castings, or havi'g handles,rings,hoops, or other additions, of wro't iron, shall pay the same duty as on the	
Canvass, Russia, for sails,square yd.	7		
Caps and Bases, made by hand,pr.ct.	40		
Chip,.....per cent	35		
Cotton, wove,.....per cent	30		
Fur,.....per cent	35		
Kilmanock wool,.....per cent	30		
Silk,.....per cent	30		

wrought iron, if it shall amount to more than the duty on castings.		Clay—unwrought,.....	free
Castor Beans,.....per cent	20	Ground or prepared,.....per cent	20
Oil,.....per gallon	40	Coral, or Spartateen,.....per cent	20
Castors—Brass, iron, wood, or metallic,.....per cent	30	Cigars,.....per lb.	40
If with glasses, see glass for separate duty on the cruet.		Cinchona, Cinchonine, and Cinnabar,.....per cent	20
Castorum,.....per cent	20	Cinnamon,.....per lb.	25
Cast-iron vessels. ( <i>See castings.</i> )		Oil of,.....per cent	20
Catechu. ( <i>See gum.</i> )		Circingle, webb, woollen,....per cent	40
Caigut,.....per cent	15	Of Indiarubber,.....per cent	30
Catsup, or catchup,.....per cent	30	Citric Acid. ( <i>See acids.</i> )	
Caustic,.....per cent	20	Citron—natural state, or preserved,.....per cent	25
Cayenne Pepper,.....per lb.	10	Oil of,.....per cent	20
Cedar Wood,.....per cent	15	Clasps—set in gold or silver, pr. cent	20
Cement, Roman,.....per cent	20	In other metal,.....per cent	30
Cerise, a cordial,.....per gallon	60	Of hair,.....per cent	25
Chafing Dishes, copper, iron, and tin,.....per cent	30	Cloaks—according to material.	
Chain Cables,.....per lb.	2½	do. Pins, metallic,.....per cent	30
Chains—iron, breeching, log, halter, and trace,.....per lb.	4	Clocks,.....per cent	25
Other smaller iron chains than cables,.....per lb.	4	Cloth—Indiarubber, wool being a compon't part of chief value, pr.ct.	40
Chairs, sitting,.....per lb.	30	Woollen,.....per cent	40
Chalk—white,.....free		Other, according to materials.	
Tailors' and red,.....per cent	20	Bolting,.....per cent	20
Chandeliers—brass or other metal,.....per cent	30	Oil, for floors, patent, stamped, printed or painted,....pr. sq. yard	35
Of cut glass,.....per lb.	45	Oil, for hats, aprons, &c., "	12½
Of glass not cut, according to the materials. ( <i>See glass.</i> )		Clothing, ready made, except wove on frames,.....per cent	50
Charts, loose or in books,....per cent	20	Cloves,.....per lb.	8
Specially imported,.....free		Oil of,.....per lb.	30
Cheese,.....per lb.	9	Coaches, or parts thereof, and coach furniture,.....per cent	30
Chemical preparations, not otherwise enumerated,.....per cent	20	Coach Lace, all kinds of,....per cent	35
Salts, do. do.....per cent	20	Coal,.....per ton	1 75
Chenille Cords, cotton being a component part,.....per cent	30	do. Hods, copper or iron,....per cent	30
Cherry Rum, cordial,.....per gallon	60	Coatings, according to materials.	
Chessmen—ivory or bone,....per cent	20	do. goats' hair or mohair, per cent	20
Wood,.....per cent	30	Cobalt,.....per cent	20
Chili Pepper,.....per lb.	10	Cochineal,.....free	
China Ware,.....per cent	30	Coculus Indicus,.....per cent	20
Chinese Floor Matting, of flags, jute, or grass,.....per cent	25	Cocks, metallic and wood, per cent	30
Chamois Skins, dress'd, not colored, per dozen	1 00	Cocoanuts, in bulk,.....free	
Chisels, socket and others,....per cent	30	Cocoa,.....per lb.	1
Chlorometers. ( <i>See glass.</i> )		Codilla, or tow of flax and hemp, per ton	20 00
Chloride of Lime,.....per lb.	1	Codfish, dry,.....per 112 lbs.	1 00
Chocolate,.....per lb.	4	Coffee,.....free	
Chromate of Potash,.....per cent	20	do. Mills,.....per cent	30
do. Lead,.....per lb.	4	Coair, hemp,.....per ton	25 00
Chromic—yellow,.....per cent	20	Coins—gold and silver,.....free	
Acid,.....per cent	20	Cabinets of, specially imported,....free	
Chronometers, box,.....per cent	20	do. not specially imported, per ct.	20
Chrysolites,.....per cent	7	Coke, or culm of coal,....per bush.	5
Coffee, in American vessels, from place of production,.....free		Cold Cream, as cosmetics, per cent	25
Coair, rope, untarred,.....per lb.	4½	Colocynth,.....per cent	20
		Cologne Water,.....per cent	25
		Colors, Water,.....per cent	20
		Combs—Curry,.....per cent	30
		Hair, all kinds,.....per cent	25
		Commode handles and knobs, glass. ( <i>See glass.</i> )	
		do. of metals,.....per cent	30

Comforters, woollen,.....per cent	30	per square yard,.....per cent	30
Compasses, mariners',.....per cent	30	Raw, or not manufactured, pound	3
Coney Wool or Fur. (See fur.)		All manufactures of, not otherwise specified,.....per cent	30
Confectionery, all kinds except sugarcandy,.....per cent	25	Twist, Yarn, and Thread, unbleach'd and uncolor'd, the true value of which at the place whence imported shall be less than 60 cents per lb., shall be valued at 60 cents per lb., and pay duty,.....per cent	25
Copper—in pigs, bars, ore, plate, or sheets for sheathing vessels; but none is to be so considered except that which is 14 inches wide by 48 long, and weighing from 14 to 34 ounces per square foot,.....	free	The same, bleach'd or color'd, the true value of which at place whence imported shall be less than 75 cents per lb., shall be valued at 75 cents per lb., and pay.....per cent	25
In any shape for the use of the mint, or old, for remanufact'g,	free	Counters—Bone, Ivory, Pearl, and Rice,.....per cent	20
Manufactures of, not otherwise specified,.....per cent	30	Gold, Silver, or other metal, p. c.	30
Bottoms, cut round, and bottoms raised at the edge, and still-bottoms cut round & turned up on the edge, and parts thereof;—and on plates or sheets weigh'g more than 34 ounces to the sq. foot, commonly called braziers' copper,.....per cent	30	Court Plaster,.....per cent	30
Bolts, rods, nails, and spikes, pr.lb.	4	Covers, Oil Silk Hat, made up, p. c.	40
Patent sheathing metal, composed part of copper,.....per lb.	2	Cowage, or Cow Itch,.....per cent	20
Copperas,.....per lb.	2	Cowries, Shells,.....per cent	20
Copal. (See gum.)		Crape, Silk,.....16 oz.	2 50
Cordage—tarred,.....per lb.	5	Crash, Hemp,.....per cent	20
Untarred,.....per lb.	4 1/2	Cranks, Cast Iron,.....pound	1
Cordials,.....per gallon	60	Wrought Iron, for mills, &c. pound	4
Coriander Seed,.....per cent	20	Cravats, ready made, by hand, p. c.	40
Copperas, or green vitriol,.....per lb.	2	Crayons,.....per cent	25
Cork, bark of tree, unmanufactur'd,	free	Crayon Pencils, Lead,.....per cent	25
Corks,.....per cent	30	Cremer Tartar, or Cream of Tartar,	free
Other manufactures of,.....per cent	25	Crêpe Lisse, (See silks.)	
Cornelian,.....per cent	7	Crockery,.....per cent	30
Corn,.....per bush.	10	Crosscut Saws,.....each	1 00
Corrosive Sublimate,.....per cent	25	Crowns, Leghorn Hat,.....per cent	35
Cosmetics,.....per cent	25	Crucibles, Black Lead,.....per cent	20
Cotton Bagging, for cotton bales, per square yard	4	Crystals, Watch,.....gross	2 00
Cotton—bobbinet, bobbt lace, laces, except coach lace, quillings and insertings, usually known as trimming laces,.....per cent	20	Glass, for seals,.....pound	45
do. all manufactures of, or of which cotton shall be a component part, not dyed, color'd, print'd, or stained, not exceeding in value 20 cts. per square yard, shall be valued at 20 cents per square yard, per cent	30	Stone and Orange,.....per cent	20
The same if dyed, color'd, printed, or stained, in whole or in part, not exceeding in value 30 cts. per sq. yard, shall be valued at 30 cents per square yard, (excepting as follows,).....per cent	30	Cubebs,.....per cent	20
do. velvets, cords, moleskins, fustians, buffalo cloths, or goods manufactured by napping or raising, cutting or shearing, not exceeding in value 35 cents per square yard, which shall be valued at 35 cents		Cudbear,.....per cent	20
		Cummin Seed,.....per cent	20
		Curls, Hair, of all kinds,....per cent	25
		Curled Hair, for mattresses, per cent	10
		Currants, Zante,.....pound	3
		Cutting Knives,.....per cent	30
		Cutlery, all kinds, not otherwise specified, or of which any of the metals form a component part,....p. c.	30
		Cyanide of Iodine, Potassium, or Zinc,.....per cent	20
		Daggers,.....per cent	30
		Dates,.....pound	1
		Delphware,.....per cent	30
		Demijohns and Carboys, not exceeding in capacity half gallon each,	15
		Over half gallon, and not exceeding three gallons,.....each	30
		Exceeding three gallons,.....each	50
		Dentrifices,.....per cent	25
		Diamonds, Set, or not,.....per cent	7 1/2
		Glaziers', Set,.....per cent	25

Diaper, Linen,.....per cent	25	Engravings and Plates, bound or un-	
Hemp,.....per cent	20	bound, with or without letter	
Cotton,.....per cent	30	paper,.....per cent	20
Dice—Ivory, Horn, or Bone, per ct.	20	Epaulettes and Wings, gold or silver,	free
Directions for Patent Medicines, ( <i>See</i>		Plated, gilt, mi fin, cotton, per ct.	30
<i>books.</i> )		Wool,.....per cent	40
Dirks,.....per cent	30	Epsom Salts, or sulphate magnesia,	
Distilled Vinegar,.....gallon	8	per cent	20
Dividers, metallic,.....per cent	30	Escutcheons, of metal,.....per cent	30
Dolls, Dressed, Leather,.....} p.c.	30	Essences, all not otherwise enu-	
Paperheads, Wax, Wood, }		merated,.....per cent	25
Dominoes, Bone, Horn, or Ivory,		Ether, Nitric, Sulphuric,.....per cent	20
per cent	20	Extracts, all not otherwise enu-	
Down, all kinds for beds,.....per cent	25	merated,.....per cent	25
Dragon's Blood,.....per cent	20	Eyes and Rods, for stairs,.....per cent	30
Drawing Pencils, camel's hair, p. c.	20	Fans, of every description,.....per cent	25
Drawings, specially imported,.....	free	Fancy Soap, washballs, and shaving	
Other,.....per cent	20	soap,.....per cent	30
Drawer Knobs, metallic,.....per cent	30	Fancy Vials and bottles uncut, not	
Ivory, or Bone,.....per cent	20	exceeding the capacity of four	
Wood,.....per cent	30	ounces each,.....gross	2 50
Glass, ( <i>See glass.</i> )		Over four ounces, and not exceed-	
Drawing Knives,.....per cent	30	ing sixteen ounces,.....gross	3 00
Drawers, Guernsey, wool or cotton,		Fearnought Cloth,.....per cent	40
made on frames,.....per cent	30	Feathers, Ornamental, and parts	
Knit, without needlework, per ct.	30	thereof,.....per cent	25
Silk, made up wholly or in part		for beds,.....per cent	25
by hand,.....per cent	40	Felt, Patent Adhesive, for ships' bot-	
Drillings, Linen, colored or not, p. c.	25	toms,.....	free
Hemp,.....per cent	20	Felts, or Hat Bodies, made in whole	
Drugs, Dyeing, not otherwise enu-		or part of wool,.....each	18
merated,.....	free	Felting, Hatters',.....per cent	40
Other, not otherwise specified, p. c.	20	Fiddles,.....per cent	30
Duck, all sailduck,.....square yard	7	Fifes,.....per cent	30
Dutch Pink,.....pound	1	Fids,.....per cent	30
Dutch Metal, in leaf,.....per cent	25	Figures, ornaments of alabaster and	
Dyeing Articles, berries, nuts, and		spar,.....per cent	30
vegetables, used principally for		Metallic, ornamental do....per cent	30
composing dyes,.....	free	Specially imported as works of	
Dyewoods, in stick,.....	free	art,.....	free
Ground,.....per cent	20	Figs,.....pound	2
Earth, all ochery earths for paints,		Filberts,.....pound	1
dry,.....pound	1	Files,.....per cent	30
Ground in oil,.....pound	1½	Filtering Stones,.....per cent	20
Earthenware,.....per cent	30	Firearms, other than muskets and	
Ebony, Unmanufactured,.....	free	rifles,.....per cent	30
Manufactures of,.....per cent	30	Crackers and Fireworks, per cent	20
Elastic Garters, made of elastic wire,		Firewood,.....per cent	20
covered with leather, with metal		Fish, foreign caught, dry or smoked,	
clasps,.....per cent	35	112 lbs.	1 00
Elephants' Teeth,.....	free	Mackerel and Herring, pickled or	
Embroidery, in gold or silver, fine or		salted,.....barrel	1 50
half fine, when finished; other		Salmon, pickled,.....barrel	2 00
than clothing,.....per cent	20	All other pickled in barrels, barrel	1 00
In gold or silver, on clothing which		Preserved in oil, such as Sardines,	
is finished in whole or in part,		per cent	20
per cent	50	Pickled, other than in barrels or	
Emeralds,.....per cent	7	half barrels,.....per cent	20
Emery,.....	free	Fresh,.....	free
Emetic, Tartar,.....per cent	20	Glue, called Isinglass,....per cent	20
Engravers' Copper, prepared or pol-		Hooks,.....per cent	30
ished,.....per cent	30	Sauce,.....per cent	30
Engraved Lines, for music paper,		Skins, Raw,.....per cent	20
per cent	25	Skin Cases,.....per cent	20

Fisheries of the United States, all the products of,.....	free	Furs of all kinds, on the skin, undressed,.....	per cent	5
Fishing Nets, Seines,.....	7	Dressed on the skin,.....	per cent	25
Lines, Hemp,.....	per cent	Hatters, dressed or undressed, on the skin,.....	per skin	25
"    Flax,.....	per cent	Fur Hats, Caps, Muffs, and Tippets,		
"    Silk,.....	16 oz. 2	per cent		35
Flags, floor matting made of, per ct.	25	Other manufactures of, not specified,.....	per cent	35
Flageolets,.....	per cent	Fur Hat Bodies, Frames, Felts, manufactured, put in form, or trimmed, or otherwise,.....	per cent	25
Flannels, all except Cotton, sq. yd.	14	Fustic, in Stick,.....	free	
Flasks or Bottles that come in Gin cases, (See glass.)		Ground,.....	per cent	20
Powder, Metallic,.....	per cent	Galbanum, Gum,.....	per cent	15
Leather,.....	per cent	Galls, Nut,.....	free	
Horn,.....	per cent	Gamboge, Gum, crude,.....	per cent	15
Flat Irons, without wrought iron handles,.....	2½	Game, prepared for food, in cases or otherwise,.....	per cent	25
Flats for making hats and bonnets, p.c.	35	Bags, Leather,.....	per cent	35
Flax, unmanufactured,.....	ton 20	"    Twine,.....	per cent	20
All manufactures of, not otherwise specified,.....	per cent	Garnets, Glass,.....	per cent	45
Flies, Spanish, Cantharides,.....	free	A precious stone,.....	per cent	7
Flints, ground or not,.....	free	Imitation,.....	per cent	7½
Floor Oilcloths, stamped, printed, or painted,.....	square yard	Garden Seeds,.....	free	
Matting, made of flags, jute, or grass,.....	per cent	Gelatine, for clarifying,.....	per cent	30
Mats, of whatever material composed,.....	per cent	Gems,.....	per cent	7
Flor Benzoin,.....	per cent	Gentian Root,.....	free	
Floss, Silk, or Chenille, if purified from gum, dyed, and prepared for manufacture,.....	per cent	German Silver, or Argentine Alabata, in sheets or otherwise, not manufactured,.....	per cent	30
Cotton, (See cotton.)		Manufactures of,.....	per cent	30
Flour, Wheat,.....	cwt. 70	Gilt Bases and Capitals,.....	per cent	30
"    of other grain,.....	per cent	Gilt Jewelry of all kinds,.....	per cent	25
"    Sulphur,.....	free	Paper,.....	per cent	25
Flower Water, Orange,.....	per cent	"    Other ware, metallic, and of all kinds,.....	per cent	30
Flowers, Artificial, or parts thereof, per cent	25	"    Wood,.....	per cent	30
Flutes of all kinds,.....	per cent	Gimp, Cotton or Silk,.....	per cent	30
Foils, Fencing,.....	per cent	Wire being a component part, p.c.	per cent	30
Forks, metallic or wood,.....	per cent	Gin—First and Second Proof, gallon		60
Other, according to materials.		Third,.....	gallon	65
Forge Hammers,.....	per cent	Fourth,.....	gallon	70
Fossils,.....	2½	Fifth,.....	gallon	75
Frames, or Sticks, for umbrellas or parasols,.....	per cent	Above Fifth Proof,.....	gallon	90
Cruet, Quadrant, Silver Cruet, p.c.	per cent	Ginger Root,.....	per cent	2
Frankincense, Gum, crude, per cent	15	Ground,.....	per cent	4
Fringes, for coach makers or upholsterers, of cotton, or cotton and silk,.....	per cent	Preserved,.....	per cent	25
wool being material of chief value, per cent	40	Essence of,.....	per cent	25
Merino,.....	per cent	Gin Cases,.....	per cent	30
Frizettes, Hair,.....	per cent	With bottles, (See glass.)		
Silk,.....	per cent	Ginseng,.....	free	
Frocks, Guernsey, Woollen, per ct.	30	Girandoles of metal, or glass and metal,.....	per cent	30
Furniture, Coach, of all kinds, p. c.	30	Glass of Antimony,.....	per cent	20
Furniture, Calico or Chintz, (See cottons.)		Giraffe Cloth, Cotton,.....	per cent	30
Oilcloth, made on Canton or cotton flannel,.....	square yard	Glass—Articles of plain, moulded, or pressed glass, weighing eight ounces each or under, except tumblers,.....	per pound	12
Other Furniture, Oilcloth, sq. yd.	10	Do. do. weighing over 8 ounces each,.....	per pound	10
		Tumblers, plain, moulded, or pressed,.....	per pound	10

Glass—All plain, moulded, or press'd glass, when stoppered, or the bottoms ground or puntled, an additional duty of.....pound	4	over 10×14 “ 11×16, sq. foot	4
All articles of moulded or pressed glass, cut, roughed, or polished in part or parts thereof, and all other articles of flint glass, not otherwise specified, shall pay the duty chargeable on articles of cut glass, of the description and class to which they may severally belong.		“ 11×16 “ 12×18, sq. foot	5
Bottles or Jars, black or green, exceeding 8 ounces, and not exceeding in capacity one quart each,.....gross	3 00	“ 12×18,.....sq. foot	6
Do. exceeding the capacity of one quart,.....gross	4 00	Crown Window Glass, not exceeding 8×10,.....sq. foot	3½
Demijohns and Carboys, holding half a gallon or less,.....each	15	over 8×10 not ex. 10×12, sq. foot	5
Do. exceeding half a gallon, and not more than 3 gallons,....each	30	“ 10×12 “ 14×10, sq. foot	6
Do. exceeding 3 gallons,.....each	50	“ 14×10 “ 16×11, sq. foot	7
Perfumery and Fancy Vials and Bottles, uncut, not exceeding the capacity of four ounces each,.....gross	2 50	“ 16×11 “ 18×12, sq. foot	8
Do. do. exceeding 4 ounces each, and not more than 16 ounces in capacity,.....gross	3 00	“ 18×12,.....sq. foot	10
Apothecaries' Vials and Bottles, not exceeding 6 oz. each, gross	1 75	Provided, That all glass imported in sheets or tables, without reference to form, shall pay the highest duty laid on the different descriptions of window glass.	
Do. exceeding 6 oz., and not exceeding 16 oz.,.....gross	2 25	Cut—All vessels, wares, and manufactures of cut glass, when the cutting on the article does not exceed one third the height or length thereof, a duty of...pound	25
Cut—Chandeliers, Candlesticks, Lustres, Lenses, Lamps, Prisms, and parts of same,.....pound	45	Exceeding one third and not over half,.....pound	35
Drops, Icicles, Spangles, and Ornaments, used for mountings, pound	45	When the cutting extends to or exceeds half,.....pound	45
Plate Glass, polished, not silvered, not exceeding 12×8,....sq. foot	5	All articles of glass not specified, so connected with other materials as to render it impracticable to separate it, and determine its weight,.....per cent	25
over 12×8 not ex. 14×10, sq. foot	7	Paintings on Glass,.....per cent	30
“ 14×10 “ 16×11, sq. foot	8	Porcelain Glass or Glass Colored, {	
“ 16×11 “ 18×12, sq. foot	10	Watch Crystals,.....gross	2 00
“ 18×12 “ 22×14, sq. foot	12	Glauber's Salts,.....per cent	20
“ 22×14,.....per cent	30	Glaziers' Diamonds, Set,....per cent	25
If Silvered, an addition of 20 per cent to be added to the above duties.		Globes, ( <i>See glass.</i> )	
If Framed, a duty of.....per cent	30	Gloves—Angora, Worsted, Cotton, Woollen, and Silk, made on frames,.....per cent	30
Note—On all cylinder or broad glass, weighing over 100 pounds per 100 square feet; and on all crown glass weighing over 160 pounds per 100 square feet;—there shall be an additional duty on the excess at the same rate as herein imposed.		Men's Leather,.....dozen	1 25
Cylinder or Broad Window Glass, not exceeding 8×10,....sq. foot	2	Women's Leather, Habit,....dozen	1 00
over 8×10 not ex. 10×12, sq. foot	2½	Children's do. do. do.....dozen	50
“ 10×12 “ 10×14, sq. foot	3½	Women's Extra, and demi length Leather,.....dozen	1 50
		Children's do. do. do.....dozen	75
		Glue,.....pound	5
		Fish, or Isinglass,....per cent	20
		Goats' Hair or Wool, Thibet and Angora,.....pound	1
		Or Mohair unmanufactur'd, pound	1
		All other,.....pound	1
		Or Mohair, manufactures of, p. c.	20
		Goatskins, Raw,.....per cent	20
		Tanned and Dressed,.....dozen	2 50
		Tanned and Not Dressed,....dozen	1 00
		Gold Epaulettes and Wings,.....	free
		Beaters' Brime,.....per cent	20
		Beaters' Skins,.....per cent	20
		Coin and Bullion,.....	free
		Dust,.....	free
		Or Silver Lace, even if mi fin, per cent	15
		Leaf,.....per cent	20
		Paper, in sheets, strips, or other form,.....pound	12½

Gold—Laces, Galloons, Tresses, Tassels, Knots and Stars, gold or silver, fine or half fine, per ct.	15	Harness, or Saddlery,.....per cent	30
Articles embroidered in gold or silver, fine or half fine, when finished, other than clothing, per cent	20	Hammers, Blacksmiths',.....pound	2½
Watches, or parts thereof not specified,.....per cent	7½	All others not specified,.....per cent	30
Golo Shoes, or Clogs, of Wood, per cent	30	Handkerchiefs, Cotton, Linen, or Grass, according to materials—	
Do. do. Leather,.....per cent	35	But if made up or finished by hand,.....per cent	40
Gowns, made up by hand, of whatever material,.....per cent	50	Hangers,.....per cent	30
Grapes,.....per cent	20	Hangings of Paper for walls, or in patterns for fireboards,....per cent	35
Grass Bags,.....per cent	25	Hardware—Articles made of the different metals, not otherwise enumerated, or of which the metals form a component part, not otherwise specified,.....per cent	30
Cables or Cordage, Untarred, lb. Cloth,.....per cent	4½	Hare's Hair, or Fur, ( <i>See fur.</i> )	
Flats and Braids, for bonnets, per cent	25	Hareskins, Undressed,.....per cent	5
Hats or Bonnets,.....per cent	35	Dressed,.....per cent	25
Mats,.....per cent	25	Harlem Oil,.....per cent	20
Grass—Manilla, Sisal, or Coiar, ton	25 00	Harness Furniture,.....per cent	30
Grindstones, .....	free	Common tanned or japanned Saddlery, .....	20
Guava Jelly,.....per cent	25	Other articles of Saddlery, per cent	30
Guernsey Frocks, Wove,....per cent	30	Harps and Harpsichords,....per cent	30
Gunny Bags, } .....	5	Strings, Gut,.....per cent	15
Cloth, } .....	5	Wire, Brass, or Copper,....do.	25
Guaiacum, ( <i>See gum.</i> )		Wire, Silvered or Plated,....do.	30
Guitars,.....per cent	30	Hartshorn, or Ammonia,....per cent	20
Strings, Catgut,.....per cent	15	Hatchets, Handled or not,....per cent	30
Gum Elastic, Crude,.....	free	Hat Bodies, in whole or in part wool,.....each	18
All articles manufactured therefrom,.....per cent	30	Hats or Bonnets, for men, or women, or children, of Leghorn, or any other vegetable substance, per cent	35
Gum Benzoin or Benjamin, Frankincense, Myrrh, Galbanum, Gamboge,.....per cent	15	of Hair, Whalebone, or Leather, per cent	35
Arabic, Assafetida, Shellac, Tragacanth, Senegal, Caoutchouc, Lac Dye,.....	free	of Fur, or Caps,.....per cent	35
Gums and other resinous substances, when not crude, and not otherwise enumerated,.....per cent	25	of Cotton Cloth, made up, per ct.	40
Guns, except Muskets and Rifles, per cent	30	Silk or Satin, for men,.....each	1 00
Gun Locks,.....per cent	30	“ “ for women,....each	2 00
Gunpowder,.....pound	8	of Wool,.....each	18
Gypsum, Plaster of Paris,.....	free	Hat Bodies or Felts, made in whole or in part of wool, each	18
Hackles,.....per cent	30	Hautboys,.....per cent	30
Hair, Angora, Goats' and Camels' hair,.....per pound	1	Head Dresses, or ornaments made of hair,.....per cent	25
Made up for headdresses, such as Bracelets, Chains, Ringlets, Curls, Braids,.....per cent	25	of Silk, ( <i>See silk.</i> )	
Belts, Gloves, Nets,.....per cent	25	Head Matter, ( <i>See oil.</i> )	
Human Hair, cleaned and prepared for use,.....per cent	25	Hearth Rugs, all kinds,.....per cent	40
Do. and other, uncleaned and unmanufactured,.....per cent	10	Hemp Seed,.....per cent	20
Haircloth, or Seating,....per cent	25	“ “ Oil,.....gallon	25
Curled, for mattresses,....per cent	10	“ All manufactures of, not otherwise specified,....per cent	20
Hats,.....per cent	35	“ Raw, or unmanufact'd, ton	40 00
Powder, perfumed or not, per cent	20	Herrings, Pickled or Salted in barrels,.....barrel	1 50
Pencils, for Drawing,....per cent	20	In kegs, or otherwise, ....per cent	20
		Smoked or Dry,.....112 lbs.	1 00
		Hides, Raw or Salted, of all kinds, per cent	5
		Tanned, ( <i>See leather.</i> )	
		Hinges, Butt, Cast Iron,.....pound	2½
		“ Other,.....per cent	30

Hobbyhorses, Wood,.....per cent	30	Iron—Bars or Bolts, not manufact. in whole or in part by rolling, ton	17 00
Other, according to materials.		Blooms, Loops, Slabs, or other form less finished than iron in bars or bolts, and more advanc'd than pig iron, (except castings) shall be rated as iron in bars or bolts, and pay duty accordingly.	
Hods, Coal, metallic,.....per cent	30	Provided also.—That iron imported prior to the third day of March, 1843, in bars or otherwise, for railways or inclined planes, shall be entitled to the benefits of existing laws exempting it from duty, on proof of its having been actually and permanently laid down for use on any railway or inclined plane prior to the third day of March, 1843, and all such iron imported from and after the date aforesaid, shall be subject to and pay the duty on rolled iron.	
Hoes,.....per cent	30	In Pigs,.....ton	9 00
Hones,.....per cent	20	Vessels of Cast Iron, not otherwise specified,.....pound	1½
Honey and Honeywater,....per cent	20	Castings of Iron, all other, do. do. pound	1
Hooks, Fish,.....per cent	30	Glazed or Tinned Hollow Ware and Castings, and Sad Irons or Smoothing Irons,.....pound	2½
Hooks and Eyes, metallic, per cent	30	Hatters' and Tailors' Press'g Irons, pound	2½
Reaping, or Sickles, iron or steel, per cent	30	Cast Iron Butt Hinges,.....pound	2½
Hoop Iron,.....pound	2½	Wire of Iron or Steel, not exceeding No. 14,.....pound	5
“ “ ready for use,....per cent	30	Do. do. over 14, not over 25, lb.	8
Hops,.....per cent	20	Do. do. over 25,.....pound	11
Horn Combs of all kinds,....per cent	25	Do. if silvered or plated, per cent	30
Horn Tips,.....per cent	5	Iron Round or Square, or Braziers' Rods of 3.16ths to 10.16ths of an inch diameter, inclusive, lb.	2½
“ Plates, for lanterns, per cent	20	Iron Nail or Spike Rods, and Nail Plates, slit, rolled, or hammer'd, pound	2½
“ Ox, and other horns, per cent	5	Iron in sheets, (except Taggers' iron,).....pound	2½
Horse Hair, Uncleaned and Unmanufactured,.....per cent	10	Hoop Iron,.....pound	2½
Hosiery—Woollen, or Cotton, or Worsted,.....per cent	30	Iron, Slit, Rolled, or Hammered, for band iron,.....pound	2½
Hose Leather,.....per cent	35	Scroll Iron, or Casement Rods, lb.	2½
Hosiery, Linen Thread,....per cent	25	Cables, or Chains, or parts thereof, manufactured in whole or in part, of whatever diameter; the link being of the form peculiar to chains for cables,.....pound	2½
Household Furniture, of persons who come to reside in the U. States, pay according to the materials of which they are composed.		On all other chains of iron, not otherwise specif'd, the links being twist'd or straight, and when straight of greater length than those used in chains for cables, per cent	30
Human Hair, Uncleaned or Unmanufactured,.....per cent	10	Blacksmiths' Hammers,.....pound	2½
Hydriodate of Potash,.....per cent	20	“ Sledges,.....pound	2½
Hydrometers of Glass, ( <i>See glass</i> .)			
Imitation of Precious Stones, other than Glass,.....per cent	7½		
Do. Glass ( <i>See glass</i> .)			
India Grass,.....ton	25 00		
India Rubber, in bottles, sheets, or otherwise Unmanufactured,....	free		
Suspenders, if costing less than \$2 per doz., to be valued at \$2, per cent	30		
All manufactures of, not otherwise enumerated,.....per cent	30		
Indigo,.....pound	5		
Indian Meal,.....per 112 lbs.	20		
Ink and Ink Powder,.....per cent	25		
Inkstands, Earthen or Metallic, p. c.	30		
“ Leather,.....per cent	35		
“ Glass, ( <i>See glass</i> .)			
Instruments, Philosophical, not specially imported, duty according to materials of which composed.			
Specially imported,.....	free		
Instruments, Musical, all kinds, p. c.	30		
Iodine,.....per cent	20		
Ipecachuana,.....per cent	20		
Iris Root, or Orris Root,.....	free		
Iron Anchors and parts thereof, manufactured in whole or in part, pound	2½		
Anvils, Wrought,.....pound	2½		
“ Cast,.....pound	1		
Axletrees, or parts thereof, pound	4		
Bars or Bolts, made wholly or in part by rolling,.....ton	25 00		

Iron—Spikes, cut or wrought,....lb.	3	Iron—All manufactures of, not other-	
Cut Nails,.....pound	3	wise enumerated, of which iron	
Nails, wrought iron, and Axletrees,		is a component part, a duty of	
or parts thereof,.....pound	4	per cent	30
Mill Irons and Mill Cranks, of		Tinned and Japanned Saddlery of	
wrought iron,.....pound	4	all descriptions,.....per cent	20
Wrought Iron, for ships, locomotives,		Iron Liquor,.....per cent	20
and steam engines, pound	4	Screws, called Wood Screws, lb.	12
Iron Chains, other than chain cables,		Screws of Iron, all other, per cent	30
.....pound	4	Scythes and Sickles,.....per cent	30
Malleable Iron or Castings, pound	4	Shovels and Spades,.....per cent	30
Tubes or Pipes for steam, gas, or		Shot,.....pound	1
water, made of band or rolled		Combs for the Hair,.....per cent	25
iron,.....pound	5	Cap or Bonnet Wire, if covered	
Mill Saws, Crosscut Saws, and		with silk,.....pound	12
Pit Saws,.....each	1 00	Do. do. covered with cotton,....lb.	8
Taggers' Iron,.....per cent	5	Do. do. with thread, or other materials,	
Provided—That all articles partially		.....pound	8
manufactured, not otherwise provided for,		Isinglass, or Mica, for lanterns,....lb.	20
shall pay the same rate of duty as if wholly		Issue Peas, }	
manufactured :		Issue Plaster, }	
Provided also—That articles manufactured		Ivory, as Elephants' Teeth,.....	free
from steel, sheet, rod, hoop, or other		Manufactures of,.....per cent	20
kinds of iron, shall not pay a less duty		Black or Bone Black,.....pound	3
than is chargeable on the material of		Jacks, part of pianoforte,....per cent	30
which it is composed, in whole or in		“ Clothiers’,.....per cent	30
part, paying the highest rate of duty,		Jack Screws,.....per cent	30
either by weight or value, and a duty of		Jack Chains,.....pound	4
15 per cent ad valorem on the cost of		Jalap, .....per cent	20
the article added thereto.		Japanned and Common Tin Saddlery,	
Old or Scrap Iron,.....ton	10 00	of all kinds,.....per cent	20
Note—Nothing to be deemed Old		Wares, other, not specified, per ct.	30
Iron that has not been in actual use,		Jellies,.....per cent	30
and fit only to be remanufactured ;		Jerk Beef,.....pound	2
and all pieces of iron, (except old)		Jet, Real,.....per cent	20
of more than six inches in length,		“ Composition,.....per cent	20
or of sufficient length to be made		Jewelry of Gold, Silver, or Platina,	
into spikes and bolts, shall be rated		and Gold and Silver Leaf, p.e.	20
as Bar, Bolt, Rod, or Hoop Iron, as		Gilt, Plated, or Imitation, per cent	25
the case may be, and pay duty		Joints, India, Rough,.....	free
accordingly.		Made into canes, wholly or partly	
Provided also—That all vessels of		finished, .....per cent	30
cast iron, and all castings of iron,		Jostick or Jos Light,.....per cent	20
not rough as from the mould, but		Juice of Lemons, Limes, or Oranges,	
partially manufactured after the		per cent	20
casting, or with handles, rings, hoops,		Jujube Paste,.....per cent	30
or other additions of wrought iron,		Juniper Berries,.....per cent	20
shall pay the same duty as herein		Junk, Old,.....	free
imposed on other manufactures of		Kaleidoscopes,.....per cent	30
wrought iron not herein enumerated,		Kalydor, a Cosmetic,.....per cent	25
if that shall amount to more than		Kelp, .....per cent	free
the duty on castings.		Kentledge, (See iron).....ton	10 00
All manufactures of iron, steel, or		Kermes, .....per cent	free
other metals, partly finished, shall		Kettles—Brass Battery, or Hammer-	
pay the same rate of duty as if		ed,.....pound	12
entirely finished.		Cast Iron, Glazed or Tinned,....lb.	2½
Knitting, Netting, Sewing, Darning,		Other, of Cast Iron,.....pound	1½
Tambouring, and all other kinds		Tin or Copper,.....per cent	30
of Needles,.....per cent	20	Brass Cast,.....per cent	30
		Keys, of all kinds,.....per cent	30
		Kid Skins, or Morocco, Tanned and	
		Dressed, .....dozen	1 50
		Tanned and Not Dressed, dozen	75
		Dressed and Not Colored, dozen	1 00

Kirschen Wasser or Water, ...gallon	60	Lead Pots, Black or Crucibles, pr. ct.	20
Knitting Needles, .....	20	Ore, .....	per cent 20
Knives, Cutting, for hay or straw, p.c.	30	Leather—Tann'd, Sole, or Bend, p.lb.	6
Drawing, Currying, and others, p.c.	30	Upper, not otherwise specified, "	8
Knobs of Metal, .....	30	Patent, .....	per cent 35
" of Glass, ( <i>See glass</i> .)		Gloves, men's, .....	per dozen 1 25
Knockers, of metal, .....	30	Manufactures of, not otherwise	
Labels—printed. ( <i>See paper</i> .)		specified, .....	per cent 35
For decanters, of metal, ..per cent	30	Leaves of trees, for dyeing, .....	free
Lac-Dye, .....	free	Not used for dyeing, .....	per cent 20
Lacc--Thread and Insertings, pr. ct.	15	Palm, .....	free
Gold, silver, fine or half fine, p.ct.	15	Leeches, .....	free
Silk, .....	per lb. 2 50	Lees of Wine, liquid, .....	per cent 20
Bobbinet, .....	per cent 20	Crystallized as Tartar, .....	free
Cotton Laces, Quillings and Insertings,		Leghorn Hats, Bonnets, and Caps,	
usually known as Trimming Laces, .....	per cent 20	and all parts thereof, such as flats,	
Fabrics for wear, made up by the		braids, plaits, crowns, and brims,	
needle, .....	per cent 40	per cent	35
Veils, Silk, .....	per lb. 2 50	Lemons—in bulk, .....	free
Lacquered Ware, .....	per cent 30	In boxes, or otherwise, ..per cent	20
Ladies' Worked Caps, trimmed or		Lemon—Oil of, .....	per cent 20
not, .....	per cent 40	Juice, .....	per cent 20
Ladles, of all sorts, .....	per cent 30	Peel, .....	per cent 20
Lake, a paint, .....	per cent 20	Essence of, .....	per cent 25
Lampblack, .....	per cent 20	Lents, or Lentils, .....	free
Lamps—of metal, .....	per cent 30	Leopard Skins, raw or dressed, pr.ct.	20
Glass. ( <i>See glass</i> .)		Limes—in bulk, .....	free
Lancets, .....	per cent 30	Otherwise, .....	per cent 20
Lancet Cases, .....	per cent 25	Juice, and Oil of, .....	per cent 20
Lantern Leaves, or horn plates, p.ct.	20	Lime, Acetate of, or Citrate of, pr.ct.	per cent 20
Lapis Calaminaris, or Spelter, pr. ct.	20	Lines, Fishing—Hemp, .....	per cent 20
do. Infernalis and Tutia, ..per cent	20	"Flax, .....	per cent 25
Lard, .....	per lb. 3	Silk, cotton, or worsted, ..per cent	30
Lastings, .....	per cent 20	Linens—bleached, or unbleached, or	
If lastings, prunellas, and similar fab-		colored, and all manufactures of	
rics, not specified, shall be import-		flax, not otherwise specified, pr.ct.	25
ed in strips, pieces, or patterns of		Tape, .....	per cent 25
the size and shape suitable for the		Handkerchiefs, if made up by	
manufacture, exclusively, of but-		hand, .....	per cent 40
tons, shoes, or booties, it shall pay		Linseed, .....	per cent 5
per cent	5	Oil of, cakes, and meal, ..per cent	20
Latches, .....	per cent 30	Lint, cotton, .....	per cent 30
Lamb—Skins—tanned and dressed,		Liqueurs, Cordial, .....	per gallon 60
per dozen	1 50	Liquor, Iron, Purple, Bronze, Red,	
Tann'd and not dressed, per dozen	75	and Seppia, .....	per cent 20
Tann'd and dress'd, not color'd, "	1 00	Liquor Cases, wood, .....	per cent 30
Laudanum, .....	per cent 25	Bottles of. ( <i>See glass</i> .)	
Lavender and do. Flowers, pr. cent	20	Liquorice—Paste, .....	per cent 25
Lead—in pigs and bars, .....	per lb. 3	Root, .....	per cent free
Old and scrap, .....	per lb. 1 1/2	Juice, .....	per cent 20
Pipes, shot, and lead in sheets, or		Litharge, dry or ground in oil, per lb.	4
in any other form not herein		Loadstones, .....	per cent 20
specified, .....	per lb. 4	Loaf-Sugar, or pulverized, .....	per lb. 6
Combs, for the hair, .....	per cent 25	If syrup of sugar-cane be entered	
Acetate, or Chromate of, or Litharge		under the denomination of mo-	
or White Lead, dry or ground in		lasses, or any other appellation	
oil, .....	per lb. 4	than syrup of sugar or of sugar-	
Black Lead Pencils and Crayons,		cane, it is liable to forfeiture.	
per cent	25	Lotions—Cosmetics, .....	per cent 25
Busts, .....	per lb. 4	Medicinal, .....	per cent 20
Type Metal, or Stereotype Plates,		Lozenges, .....	per cent 20
per cent	25	Locks, made of metal or wood, p. ct.	30
Types, new or old, .....	per cent 25	Logwood, .....	free
		Extract of, .....	per cent 25

Lookingglasses, according to size or weight. (See glass.)	
Lookingglass Frames—if gilt, on metal,.....	30
If wood, or gilt on wood, per cent	30
If metal,.....	30
Lump-Sugar,.....	6
Lunar Caustic,.....	20
Lustres—cut glass,.....	45
Other, according to materials of which they are made.	
Lutes, musical instrument,..	30
Licopodium,.....	20
Lye, Soda,.....	20
Macaroni,.....	30
Mace,.....	50
Maccassar Oil, cosmetic,...	25
Machinery, models of, and other inventions,.....	free
Mackerel, pickled,.....	1 50
Madder, and Madder Root,.....	free
Magic Lanterns, and similar articles composed of tin, glass, copper, wood, &c.,.....	30
Magnesia,.....	20
Carbonate of,.....	20
Sulphate of, or Epsom Salts, pr. ct.	20
Mahogany,.....	15
Maize,.....	10
Mallets, of wood,.....	30
Malt,.....	20
Manganese,.....	20
Manilla Grass, or Hemp,....	25 00
Manufactured Tobacco, other than snuff and cigars,.....	10
Manufactures of the United States and territories,.....	free
do. of Iron, partly finished, liable to the same rate of duty as if finished,.....	30
Manufactures of the following articles not otherwise enumerat'd—	
Brass,.....	30
Bell Metal,.....	30
Bronze,.....	30
Cork,.....	25
Copper,.....	30
Cotton,.....	30
Flax,.....	25
Fur,.....	35
Glass,.....	25
Goats' Hair, or Mohair,...	20
Gold,.....	30
German Silver,.....	30
Horse Hair & Human Hair, pr. ct.	25
Hemp,.....	20
Iron,.....	30
Indiarubber,.....	30
Lead,.....	30
Leather,.....	35
Marble,.....	30
Pewter,.....	30
Ozier, Palmleaf, Willow, and Straw,.....	25

Manufactures of—	
Steel,.....	per cent 30
Silver,.....	per cent 30
Silk,.....	per 16 ounces 2 50
Tin,.....	per cent 30
Worsted, or Combed Wool, pr. ct.	30
Wool,.....	per cent 40
Worsted and Silk,.....	per cent 30
Zinc,.....	per cent 30
Stone,.....	per cent 30
Maps and Charts,.....	per cent 20
Marble Busts, not specially imported,.....	per cent 30
Unmanufactured,.....	per cent 25
Marbles, for children's play, per cent	30
do. Stone,.....	per cent 30
Marmalade,.....	per cent 30
Marrowgrease, for soap,.....	per cent 10
Mastic,.....	per cent 15
Matches, for pocket lights,.....	per cent 30
Mathematical Instruments, specially imported,.....	free
Ivory and bone,.....	per cent 20
All other,.....	per cent 30
Mats, Table and other, of whatever materials composed,.....	per cent 25
Matting, Floor, not otherwise specified,.....	per cent 25
Mattresses, Hair—duty to be assessed on material on which the highest duty is paid. See section 20 of tariff.	
Moss, do. do. do.	
Meal, Indian,.....	per 112 lbs. 20
Oatmeal,.....	per cent 20
Meats, preserved, or prepared in cases,.....	per cent 25
Measures, glass, engrav'd. (See glass.)	
Mercury, and preparations therefrom.	
per cent	25
Merino Shawls, made of combed wool,.....	per cent 30
Metal, plated,.....	per cent 30
Metallic Slates, paper or tin, per cent	30
Plus,.....	per cent 30
Merino Cloth, entirely of combed wool,.....	per cent 30
Mica, or Isinglass,.....	per cent 20
Millinery, of all kinds,.....	per cent 40
Millsaws,.....	each 1 00
Millstones—rough,.....	free
Made up,.....	per cent 20
Mills, Coffee,.....	per cent 30
Miniature Cases, ivory,.....	per cent 20
do. Sheets, ivory,....	per cent 20
Mineralogy, specimens of,.....	free
Mitts, cotton, woollen,.....	per cent 30
Modelling, specially imported,.....	free
Not specially imported, according to materials of which they are composed.	
Models of inventions,.....	free
Mohair—Camblets, Blankets, Coatings, and all other manufactures	

of goats' hair or mohair, per ct.	20	Ochre, Brown, Blue, Red, & Yellow	
Twist, or Twist composed of mohair and silk,.....per lb.	2 00	Earths, for paints, to be considered as Ochres.	
Molasses,.....per lb., (mills)	4½	Oilcloth—Floor, printed, painted, or stamped,.....per square yard	35
Morocco Skins tanned and dress'd—		Furniture, made on Canton or cotton flannel,.....per square yard	16
Goats'.....per dozen	2 50	Other furniture oilcloth, pr. sq. yd.	10
Kid,.....per dozen	1 50	Of linen, silk, or other materials, used for hat covers, aprons, coach curtains, or similar purposes,—	
Morphine,.....per cent	20	per square yard	12½
Mortars, Apothecaries', composition, brass, wood, marble, or stone, pr. ct.	30	Medicated,.....per square yard	12½
Moss, Iceland,.....per cent	20	Aprons, Hat Covers, &c., made up by hand,.....per cent	40
For Mattresses,.....per cent	10	Oil—Harlæm,.....per cent	20
Mother of Pearl, and Shells,.....	free	Palm,.....	free
Articles made of pearl, not otherwise enumerated,.....per cent	20	Of Cloves,.....per lb	30
Moulds, Button,.....per cent	25	Linseed, Hempseed, and Rape-seed,.....per gallon	25
Mouse Traps, wood or wire, per cent	30	Animal and Neatsfoot,.....per cent	20
Muffs, fur,.....per cent	35	Maccassar, a cosmetic,.....per cent	25
Mules,.....per cent	20	All other essential oils, not otherwise enumerated,.....per cent	20
Muriates, Gold, Tin, and Strontian, per cent	20	Castor, or Palma Christi, per gal.	40
Muriatic Acid, white or yellow, pr. ct.	20	Olive, in casks,.....per gallon	20
Music Paper, with lines,.....per cent	25	do. in bottles, or betties, pr. ct.	30
Bound in b'ks, in the Eng. lang. lb.	20	All other olive oils, not salad and not otherwise specified, per cent	20
Musical Instruments, of all kinds, per cent	30	Spermaceti, of foreign fisheries,—	
Instrument Strings, Catgut, pr. ct.	15	per gallon	25
Mushroom Sauce,.....per cent	30	Whale, or other fish oil not sperm oil,.....per gallon	15
Musk,.....per cent	20	Sweet, of Almonds,.....per lb.	9
Muskets,.....per stand	1 50	Stones,.....per cent	20
Parts of,.....per cent	30	Old—or Scrap Iron, having been actually in use, and fit only to be remanufactured,.....per ton	10 00
Mustard, ground,.....per cent	25	Brass, Copper, and Pewter,.....	free
Seed,.....per cent	5	Lead,.....per lb.	1½
Myrrh, crude,.....per cent	15	Olives,.....per cent	30
Not crude,.....per cent	25	Opium,.....per lb.	75
Nails, iron, cut,.....per lb.	3	Oranges, not in bulk,.....per cent	20
Wrought, iron,.....per lb.	4	Orange Peel,.....per cent	20
Brass,.....per cent	30	Ores, specimens of Copper,.....	free
Copper,.....per lb.	4	Other, not otherwise specified, p. ct.	20
Zinc,.....per cent	30	Organs,.....per cent	30
Nail Rods, iron, slit, rolled, or hammered,.....per lb.	2½	Ornaments—of Alabaster, or Spar, per cent	30
Plates,.....per lb.	2½	Other, according to materials of which composed.	
Neatsfoot Oil, and all animal oils, per cent	20	Ornamental Feathers, for headresses or parts thereof,.....per cent	25
Needles of all kinds,.....per cent	20	Orpiment,.....per cent	20
Nets, Fishing and Dip, (not seines,) hemp,.....per cent	20	Orrisroot,.....	free
Nickel,.....	free	Ostrich Plumes, real or artificial,—	
Nitre, crude,.....	free	per cent	25
Partially refined,.....per lb.	¼	Otto of Roses, or Oil of Roses, pr. ct.	25
Wholly refined,.....per lb.	2	Oysters,.....per cent	20
Noyeau,.....per gallon	60	Packthread,.....per lb.	6
Nugalls,.....	free	Paint Brushes,.....per cent	30
Nutmegs,.....per lb.	30	Paintings on Glass,.....per cent	30
Nutria Skins. (See skins.)		Other,.....per cent	20
Nuis of all kinds, except for dyeing, per lb.	1	Specially imported,.....	free
Nux Vomica,.....	free		
Oakum and Junk,.....	free		
Oats,.....per bushel	10		
Oatmeal,.....per cent	20		
Ochre, dry,.....per lb.	1		
Ground in oil,.....per lb.	1½		

Paintings of American artists,.....	free	Paste, Almond.....	per cent	25
Paints—Ochrey Earths, used in the composition of painters' colors, dry,.....	1	Paving Tiles,.....	per cent	25
do. ground in oil,.....	1½	Stones,.....	per cent	20
White Lead,.....	4	Pearl, Mother of,.....	free	
Paris White,.....	1	Pearls—precious stones, not set, p.ct.		7
Not otherwise enumerated, per ct.	20	Mock,.....	per cent	7½
Palmleaves,.....	free	Set as jewelry. (See jewelry.)		
Pamphlets. (See books.)		Pearl, Barley or hulled,.....	per lb.	2
Pannel Saws,.....	30	Peas,.....	per cent	20
Paper—Bank Folio, Quarto Post of all kinds, Letter, & Bank Note, per lb.	17	Pencils—black and red lead, per ct.		25
Antiquarian, Demy, Drawi'g, Elephant, and Double Elephant, Foolscap, Imperial, Medium, Pot, Pith, Royal, Super Royal, and Writing,.....	15	Camels' hair,.....	per cent	20
Copperplate, Blotting, Copying, Colored, for labels and needles, Marbled, Fancy Colored, Morocco, Pasteboard, Pressing B'ds, Sand Paper, Tissue Paper, and all gold and silver paper, whether in sheets or strips,.....	12½	Pencil Cases of all kinds,.....	per cent	30
Paper Gilt, or covered with metal other than gold or silver, pr. ct.	25	Penknives,.....	per cent	30
Colored Copperplate, Printing, and Stainers,.....	10	Pens, Metallic,.....	per cent	30
Binders' Boards, Box Boards, Mill Boards, Papermakers' Boards, Sheathing, Wrapping, and Cartridge,.....	3	Pepper, Black,.....	per lb.	5
All paper envelopes, wheth'r plain, ornamental, or colored,.....	30	Cayenne, African, and Chili, pr.lb.		10
All Billetdoux,.....	30	Perfumery,.....	per cent	25
Fancy Note Paper, of whatever form or size, when of less size than letter-paper,.....	30	Uncut Vials and Bottles, not exceeding 4 ounces each,.....	pr. gro.	2 50
Music Paper, with lines, Paper Snuff-Boxes, japanned or not, and other fancy paper boxes,—	per cent	Exceeding 4, and not exceeding 16 ounces,.....	per gross	3 00
Paper Maché, articles made of, pr.ct.	30	Percussion Caps,.....	per cent	30
Paper Hangings, or paper for Screens, or Fireboards, per cent	35	Peruvian Bark,.....	free	
Blank, or Visiting Cards,.....	12	Pestles and Mortars, stone, marble, and composition,.....	per cent	30
Playing Cards,.....	25	Petticoats, ready made, by hand, “		50
Asses Skin, and imitation thereof, per cent	25	Pewter,.....	per cent	20
On all other paper not otherwise enumerated,.....	15	Articles of, or of which it forms a component part, not otherwise enumerated,.....	per cent	30
Engravings or Plates, bound or unbound, in books, with or without letter-press,.....	20	Old and only fit to be remanufactured,.....	free	
Maps and Charts,.....	20	Philosophical Apparatus—specially imported for any society established for scientific and literary purposes,.....	free	
Parasols, Umbrellas, and Sun Shades, silk or cotton,.....	30	Not so imported, to pay duty according to materials of which composed.		
do. Frames or Sticks,.....	30	Phosphorus,.....	per cent	20
Parchment, or Vellum,.....	25	Lights, in glass bottles. (See glass.)		
Pastel, or Woad,.....	1	Pianofortes.....	per cent	30
Paste, Jujube and other,.....	30	Pickles, Capers and Sauces, per cent		30
Paste Work—imitation of jewelry, “	7½	Pimento,.....	per lb.	5
	40*	Pin Cases—metallic,.....	per cent	30
		Bone, Ivory, Pearl,.....	per cent	20
		Cushions, made up by hand, pr.ct.		40
		Pink, Dutch,.....	per cent	20
		Pink Saucers,.....	per cent	30
		Pins—called Pound Pins,.....	per lb.	20
		Solid headed, and all other package Pins, not exceeding 5000 to the pack of 12 papers,.....	pack	40
		Greater or less quantity, same proportion.		
		Pipes—Smoking, Clay,.....	per cent	20
		Stone, do.....	per cent	30
		Wooden, (casks).....	per cent	30
		Pit-Saws,.....	each	1 00
		Pitch, Burgundy,.....	per cent	20
		Plaits, of straw or any vegetable substances for making bonnets, pr. ct.		35
		Planks, rough,.....	per cent	30
		Plantain Bark,.....	ton	25 00

Plaster of Paris—unground,.....	free	Putty,.....	1½
Plaster of Paris—ground,....	20	Pyroligneous Acid,.....	20
Court,.....	30	Quadrants and Sextants,....	30
Busts of, and Ornaments, per cent	20	Quassia, in sticks,.....	free
Platapina,.....	20	Quicksilver,.....	5
Plate, Silver, metal plated in sheets,		Quills, Not Prepared,.....	15
per cent	30	Prepared,.....	25
Plated Carriage and Harness Furni-		Quinine, and Sulphate of,.....	40
ture,.....	30	Rags, of every kind,.....	½
Epaulettes, Moulding, or Wire,		Raisins, Muscatel or Bloom, in boxes	
per cent	30	or jars,.....	3
Plates, Copper, suitable for sheath-		All other,.....	2
ing ships, that is, 14 by 48 in.,		Rape Seed Oil,.....	25
and weighing 14 to 34 ounces		Rattans, Unmanufactured,.....	free
per square foot,.....	free	Raven's Duck,.....	7
Plates of Copper, prepared for the		Raw Silk,.....	50
engraver,.....	30	Razors,.....	30
Platina, not manufactured,.....	free	Razor Cases and Strops, Metal or	
" Crucibles,.....	20	Wood,.....	30
Playing Cards,.....	25	of Leather,.....	35
Plumes, Artificial or Real, per cent	25	of Paper,.....	25
Pocket Books, Leather,.....	35	Red Lead,.....	4
Polishing Stones,.....	free	Sanders,.....	30
Pomatium,.....	25	Liquor, or Seppia,.....	20
Pomegranates, Preserved,....	25	Reeds, Unmanufactured,.....	free
Peel of,.....	20	Manufactured,.....	30
Poppies,.....	20	Reticules, if made up by hand, p. c.	40
Porcelain,.....	30	Rhubarb,.....	free
Pork,.....	2	Ribbons, Silk or Satin,.....	16 oz. 2 50
Porphyry,.....	20	Rice,.....	20
Portable Desks,.....	30	Rifles,.....	2 50
Porter, in bottles, (bottles pay no		Rings, Metallic,.....	30
duty,).....	20	Gold, ( <i>See jewelry.</i> )	
[By a circular from the comptrol-		Rochelle Salts,.....	20
ler, Nov. 23, 1838, twelve com-		Rocoo,.....	20
mon porter bottles are estimated		Rods, Braziers', of 3-16ths to 10-16th	
to contain 2½ gallons porter.]		of an inch diameter, inclusive, lb.	2½
Porter, other than in bottles, gallon	15	Roman Cement,.....	20
Potash, (and Chromate and Bi-Chro-		Vitriol, Sulphate of Copper, per c.	20
mate of,).....	20	Rope, made of hides,.....	20
Pots, Black Lead,.....	20	Roots of all kinds, (not otherwise	
Poultry, Preserv'd and Prepar'd, p.c.	25	specified,).....	free
Pounce,.....	20	Rosewood,.....	15
Potatoes,.....	10	Rosin,.....	15
Powder—Bronze, or Black Lead,		Rottenstone,.....	free
per cent	20	Rouge, Cosmetic,.....	25
Gun,.....	8	Rubies,.....	per cent 7
Hair,.....	20	Rugs, Woollen,.....	per cent 40
Ink,.....	25	Hearth, all sorts,.....	per cent 40
Powder Puffs,.....	30	Rules, Metallic or Wood,....	per cent 30
Precipitate, Red,.....	25	Bone or Ivory,.....	per cent 20
Precious Stones,.....	7	Rum—First and Second Proof, gall.	60
Imitations thereof, and composi-		Third,.....	65
tions of glass, or paste on cam-		Fourth,.....	70
eos, and imitations thereof, p. c.	7½	Fifth,.....	75
Preparations, Chemical, not other-		Above Fifth,.....	90
wise specified,.....	20	Cherry,.....	60
Preserves, Comfits, and Sweetmeats,		Russia Crash,.....	per cent 20
preserved in sugar or brandy, p.c.	25	Duck,.....	square yard 7
Prints or Plates,.....	20	Diaper and Sheetings,....	per cent 20
Prunes,.....	3	Rye,.....	bushel 15
Punk, or Spunk,.....	20	Sabres,.....	per cent 30
Pumice Stone,.....	free	Saddlery, composed of metals, p. c.	30
Purple Tin Liquor,.....	20	Common Tin'd and Japan'd, p. c.	20

Saddles,.....per cent	35	Shellac,.....	free
Saddle Trees,.....per cent	30	Shells, Cocoa,.....per cent	20
Sad Irons,.....pound	2½	Other,.....per cent	20
Saffron,.....per cent	20	Shirts made up by hand,....per cent	50
Sago,.....per cent	20	Wove,.....per cent	30
Sail Duck,.....square yard	7	Shoe Horns,.....per cent	20
Sal Ammoniac,.....per cent	20	“ Thread,.....per cent	25
Salad Oil, in Bottles or Betties, per cent	30	Shoes, Horse,.....per cent	30
Salmon, pickled in barrels,.....bbl.	2 00	Shoes or Pumps, Men's, wholly or partially manufactured,.....pair	30
Dry or Smoked,.....112 lbs.	1 00	Shoes, Boots, or Bootees, Children's, wholly or in part manufact'd, pair	15
Sal Soda,.....per cent	20	Shoes or Slippers, Women's, wholly or partly manufactured of leath- er, prunella, or other material, except silk,.....pair	25
Salt,.....56 lbs.	8	Also—Women's Double Soled Pumps and Welts, wholly or partly manufactured,.....pair	40
Salts—Epsom, Glauber, and Ro- chelle,.....per cent	20	Shoes or Slippers, Silk or Satin, for women or men,.....pair	30
Saltpetre or Nitrate of Potash, Crude, Partially Refined,.....pound	4	Do. do. of India Rubber, not other- wise specified,.....pair	25
Wholly Refined,.....pound	2	Note—Lastings, Prunellas, and similar fabrics, not specified, when imported in strips, pieces, or patterns, of the size and shape suitable for the manufac- ture, exclusively, of buttons, shoes, or bootees,.....per cent	5
Sand Stones,.....per cent	20	Shot Bags and Belts, leather mount- ed,.....per cent	35
Sardines, in oil,.....per cent	20	Shot, Iron, Cast,.....pound	1
Sarsaparilla,.....	free	“ Lead,.....pound	4
Sassafras,.....	free	Shovels, Iron, Steel, and Brass, per cent	30
Satin Wood,.....	15	Shrub, a Cordial,.....gallon	60
Sauces, of all kinds not otherwise enumerated,.....per cent	30	Shumac, or Sumac,.....	free
Saucepans, Metallic,.....per cent	30	Side Arms,.....per cent	30
Sausages, Bologna,.....per cent	25	Sieves—Wood or Wire,....per cent	30
Saws—Mill, Crosscut, and Pit, each	1 00	Hair,.....per cent	30
Scagliola Tables, or slabs inlaid, etc. per cent	30	Silk, Raw, comprehending all silks in the gum, whether in hanks, reeled, or otherwise,.....pound	50
Scalebeams,.....per cent	30	Bolting Cloths,.....per cent	20
Scrap or Old Lead,.....pound	1½	Umbrellas, Parasols, Sun Shades, Caps for women, Turbans, Orna- ments for headdress, Aprons, Collars, Caps, Cuffs, Braids, Curls, Frizettes, Chemisettes, Mantillas, Pelerines, and other articles made up by hand in whole or in part, and not other- wise provided for,.....per cent	30
“ “ Old Iron,.....ton	10 00	Shirts and Drawers, made up wholly or in part,.....per cent	40
Screws, Brass,.....pound	30	Sewing Silk, Silk Twist, or Twist composed of silk and mohair, pound	2 00
Wood, so called, made of iron, lb.	12	Pongees, and Plain White Silks, for printing or coloring...pound	1 50
All other, not otherwise specified, per cent	30	Silk Floss, and other similar silks, purified from the gum, dyed and prepared for manufacture, per cent	25
Sealskins, Tan'd and Dress'd, dozen	5 00		
Sealing Wax,.....per cent	25		
Seines,.....pound	7		
Seppia, or Iron Liquor,.....per cent	20		
Seneca Root,.....	free		
Sewing Silk,.....16 oz.	2 00		
Sheepskins, Tan'd and Dres'd, doz.	2 00		
Do. do. and Not Dressed,....doz.	1 00		
Shell, Tortoise,.....per cent	5		
Shell and Fancy Boxes, not other- wise enumerated,.....per cent	25		
Sextants, according to materials.			
Shades, Sun, Silk,.....per cent	30		
Shaddocks, otherwise than in bulk, per cent	20		
Shaving Soap,.....per cent	30		
Shawls, Silk,.....pound	2 50		
Sheathing Copper, in sheets of 14 by 48 inches, weighing 14 to 34 ounces to the square foot,.....	free		
Sheathing Metal, composed partly of copper,.....pound	2		
Sheet Brass, Rolled,.....per cent	30		
Sheets, Willow, used in making bon- nets,.....per cent	35		
Sheetings, Linen,.....per cent	25		
Russia Hemp,.....per cent	20		

Silk or Satin Shoes and Slippers, for women or men,.....pair	30	Soap, Soft,.....barrel	50
Silk or Satin Lac'd Boots or Bootees, for women or men,.....pair	75	“ Stuffs and Stocks,.....per cent	10
Silk or Satin Shoes or Slippers, for children,.....pair	15	Socks, Linen,.....per cent	25
Silk or Satin Lac'd Boots or Bootees, for children,.....pair	25	Hemp,.....per cent	20
Silk Hats, for men,.....each	1 00	Woolen or Worst'd, or both, made on frames,.....per cent	30
Silk or Satin Hats or Bonnets, for women,.....each	2 00	Cotton.....per cent	30
All other articles of silk, made up by hand in whole or in part, and not otherwise provided for, per cent	30	Soda,.....per cent	20
Wire, covered with silk, for bonnets,.....pound	12	Soda Ash,.....per cent	5
Silk and Worsted combined, manufactures of,.....per cent	30	Preparations of Soda,.....per cent	20
If any silk manufactures shall be mixed with gold and silver or other metal,.....per cent	30	Soles, Felt,.....per cent	40
Silk and Cotton, manufactures of, to be estimated on either material which shall produce the highest duty.		Cork,.....per cent	25
Silver, Bullion,.....	free	Soy, an East India sauce,.....per cent	30
Epaulettes or Wings,.....	free	Spanish Brown, Dry,.....pound	1
Articles made up of, not otherwise enumerated,.....per cent	30	Ground in oil,.....pound	1½
Quick, (Vif Argent).....per cent	5	Spanish Flies,.....	free
Nitrate of,.....per cent	20	Sparteric,.....per cent	35
Wire and Plated,.....per cent	30	Spectacles,.....per cent	30
Plated metal in sheets,.....per cent	30	Spectacle Cases, Metallic, per cent	30
German, unmanufactured, per ct.	30	Leather,.....per cent	35
Leaf,.....per cent	20	Paper,.....per cent	25
Sisal Grass,.....ton	25 00	Shell,.....per cent	20
Skates,.....per cent	30	Spectacle Glasses, not set,.....gross	2 00
Skivers, Tanned or Dressed,.....dozen	2 00	Spelter,.....per cent	20
Skins of all kinds, not otherwise specified, pickled, and in casks, p.c.	20	Spermaceti Oil,.....gallon	25
Calf and Seal Skins, Tanned and Dressed,.....dozen	5 00	Spermaceti Candles, or sperm and wax mixed,.....pound	8
Sheep, do. do.....dozen	2 00	Spikes, Copper,.....pound	4
Goat, or Morocco, do. do.....dozen	2 50	Iron,.....pound	3
Kid Skins, or Morocco, do. do. doz.	1 50	Composition,.....per cent	30
Goat or Sheep Skins, Tanned and Not Dressed,.....dozen	1 00	Spike Rods,.....pound	2½
Kid and Lamb, do. do.....dozen	75	Spirits, Distilled from grain or other materials—First and Second Proof,.....gallon	60
Skins tanned and dressed otherwise than in color, to wit:—Fawn, Kid, and Lamb, usually known as Chamois,.....dozen	1 00	Third Proof,.....gallon	65
Fish, for Saddlers, other than Seal, per cent	20	Fourth Proof,.....gallon	70
Slates,.....per cent	25	Fifth Proof,.....gallon	75
Slate Pencils,.....per cent	20	Above Fifth Proof,.....gallon	90
Smalts,.....per cent	20	Spirits of Turpentine,.....gallon	10
Snuff,.....pound	12	Sponges,.....per cent	20
Snake Root,.....	free	Spoons, Metallic,.....per cent	30
Soap—Castile, Fancy, Marseilles, Naples, Perfumed, Shaving, Washballs, or Windsor, per ct.	30	Horn or Shell,.....per cent	20
Other Hard Soap, not specified, lb.	4	Spunk or Punk, an article like tinder,.....per cent	20
		Sprigs, not exceeding 16 to the thousand,.....thousand	5
		Exceeding 16 to the thousand, lb.	5
		Springs for wigs,.....per cent	30
		Springs of Brass Wire, used for making wigs,.....per cent	30
		Spy Glasses,.....per cent	30
		Squares, Metallic, or Wood, per cent	30
		Square Wire, used for the manufacture of stretchers for umbrellas, and cut in pieces not exceeding the proper size,.....per cent	12½
		Squills or Scillæ,.....per cent	20
		Starch,.....pound	2
		Statues and Specimens of Statuary, specially imported,.....	free
		Do. do. otherwise imported, viz:—Plaster or Alabaster,.....per cent	20
		Brass, Bronze, Marble, Metal, or Wood,.....per cent	30

Staves, Rough,.....per cent	20
Ready for use,.....per cent	30
Steel—Cast, Shear, or German, in bars,.....112 lbs.	1 50
All other, in bars,.....112 lbs.	2 50
Wire, not exceeding No. 14,....lb.	5
“ over 14 and not ex. 25,....lb.	8
“ over No. 25,.....lb.	11
Articles manufactured from steel, or steel being a component part thereof, not otherwise specified,	30
Stereotype Plates,.....per cent	25
Sticks, Walking, in rough,.....	free
Finished into Canes,.....per cent	30
Or Frames for umbrellas and parasols,.....per cent	30
Stiffeners, of Hair, for cravats, per cent	20
Still Bottoms, and parts thereof, (See copper.).....per cent	30
Stock Locks,.....per cent	30
Stone Ware,.....per cent	30
Stones, Burr, Unwrought,.....	free
“ Wrought,.....per cent	20
Grind,.....per cent	free
Oil,.....per cent	20
Rotten,.....per cent	free
Polishing,.....per cent	free
Hones,.....per cent	20
Precious,.....per cent	7
Imitation of Precious,.....per cent	7½
Straining Web, Cotton,.....per cent	30
Straw Baskets,.....per cent	25
Straw Flats, Braids, Plaits, Spartere, or Willow Squares, used for making hats or bonnets,....per cent	35
Manufactures of, not otherwise specified,.....per cent	20
For hats, in its natural state, per cent	20
Straw Carpets, and Carpeting,.....	30
Matting,.....per cent	25
Stretchers for parasols or umbrellas,	30
Strings, for musical instruments, of catgut or whipgut, and all other strings or threads of similar materials,.....per cent	15
Sugar, Raw, or Brown, not advanced beyond its raw state by claying, boiling, clarifying, or other process,.....pound	2½
Or Syrup of Sugar, or of Sugar Cane,.....pound	2½
Brown, Clayed,.....pound	2½
All other, when advanced beyond the raw state by claying, boiling, clarifying, or other process, and not yet refined,.....pound	4
Refined, whether Loaf, Lump, Crushed, or Pulverized; and when, after being refined, they have been tintured, colored, or in any way adulterated,....pound	6
Sugar Candy,.....pound	6

Note.—If syrup of the cane or of loaf sugar is entered as molasses, or any other appellation than syrup of sugar, it is liable to seizure and confiscation. (See regulations of comptroller of treasury.)

Sugar Molds,.....per cent	30
Sulphate of Quinine,.....ounce	40
Magnesia,.....per cent	20
Sulphur, flour of,.....	free
Sulphuric Acid,.....per lb.	1
Ether,.....per cent	20
Sumac,.....	free
Suspenders—Braces of all kinds except Indiarubber,.....per cent	35
Indiarubber, in no case to be valued at less than \$2 per dozen, even if costing less,....per cent	30
Suspender Webbing, of Indiarubber, per cent	30
Swans' Down,.....per cent	25
Swan Skin, undressed,.....per cent	20
Sweetmeats,.....per cent	25
Sword Blades,.....per cent	30
Knots of silver or gold lace, pr. ct. do. of silk or worsted, per cent	15
Swords,.....per cent	30
Syrup of Sugar-Cane, in casks, p. lb.	2½
Tablecloths, according to materials.	
Tables, with marble tops, slabs, or ornaments,.....per cent	30
Tacks, Brads, or Sprigs, not exceeding 16 oz. to the 1000,....pr. 1000	5
Over 16 ounces,.....per lb.	5
Tinned,.....per cent	30
Taggers' iron,.....per cent	5
Tallow,.....per lb.	1
Candles,.....per lb.	4
Tamarinds, preserved in sugar or molasses,.....per cent	25
Tapers, paper, cotton wick, or wax, per cent	30
Tapes—Cotton,.....per cent	30
Leather,.....per cent	35
Linen,.....per cent	25
Tailors', in silver cases,....per cent	30
Tapioca,.....per cent	20
Tarred Cordage,.....per lb.	5
Tartaric Acid,.....per cent	20
Tartar, crude,.....	free
Tartar Emetic,.....per cent	20
Teas, when imported in American vessels from places of production, free	
Teapots, metallic, China, or earthen,.....per cent	30
Teeth, except elephants,....per cent	5
Teazles,.....per cent	20
Telescopes,.....per cent	30
Teutenague,.....	free
Boxes,.....per cent	20
Thermometers,.....per cent	30
Thimbles, metallic,.....per cent	30
Bone or ivory,.....per cent	20

Thread, Cotton, Twist, or Yarn, on spools, or otherwise, unbleached and uncolored, the true value of which, at the place whence imported, shall be less than 60 cents per lb., shall be valued at 60 cents per lb.	25	Turtles,.....per cent	20
Thread, if bleached or colored, costing less than 75 cts., to be valued at 75 cents,.....per cent	25	Twine, untarred,.....per lb.	6
Thread, Flax,.....per cent	25	Twist, cotton. ( <i>See thread.</i> )	
Laces and Insertings,.....per cent	15	Twist, of silk, or composed of silk and mohair,.....per 16 ounces	2 00
Tiles, Paving,.....per cent	25	Types, new or old,.....per cent	25
Timber, rough,.....per cent	20	Type Metal and Stereotype Plates, per cent	25
Tin, in bars, pigs, or blocks, per cent	1	Umbrellas, Parasols, & Sun Shades, silk,.....per cent	30
Foil,.....per cent	2½	Cotton, or other materials, pr. cent	30
In plates or sheets,.....per cent	2½	Furniture of, if metallic, per cent	30
Taggers',.....per cent	2½	do. if bone or ivory,.....per cent	20
All manufactures of, or of which it is a component part, not otherwise specified,.....per cent	30	Valencias, worsted and silk, per cent	30
Tinctures of all kinds, not otherwise enumerated,.....per cent	25	Vanilla Beans,.....per cent	20
Tinned or japanned common Saddlery,.....per cent	20	Varnishes of all kinds,.....per cent	20
Tips of Horns,.....per cent	5	Vases, Porcelain, for ornaments or flower stands,.....per cent	30
Tips and Runners for parasols, metal,.....per cent	30	Vegetables, if principally used in dyeing, or composing dyes,.....	free
Tippets, Fur,.....per cent	35	Veils, silk, lace,.....per lb.	2 50
Tobacco, manufactured, other than snuff and cigars,.....per lb.	10	Cotton Lace,.....per cent	30
Unmanufactured,.....per cent	20	Vellum, or Parchment,.....per cent	25
Toilette Glasses, and vials. ( <i>See glass.</i> )		Velvet—Cotton, Cords, Moleskins, Fustians, Buffalo cloths, goods manufact'd by napping or raising, cutting or shearing, not exceeding in value 35 cents per square yard, to be valued at 35 cents per square yard, and pay duty,.....per cent	30
Tolu, Balsam of,.....per cent	25	Silk,.....per lb.	2 50
Tongues, Reindeer & Neats', smoked,.....per cent	20	Velveteens. ( <i>See velvet.</i> )	
Tongues and Sounds, of foreign fisheries,.....per cent	20	Venison Hams, preserved,....per lb.	3
Tonkay, or Tonqua Beans, per cent	20	Verdigris,.....per cent	20
Tools and implements of trade, of persons arriving in the U. States, in actual use,.....	free	Vermicelli,.....per cent	30
Tooth-Brushes, bone, or ivory, or shell,.....per cent	30	Vermillion,.....per cent	20
Tooth-Powder,.....per cent	20	Vials, all uncut fancy and perfumery, not exceeding 4 ounces each in capacity,.....per gro.	2 50
Tooth-Picks, bone, ivory, shell, and quill,.....per cent	20	Exceeding 4 oz., and not exceeding in capacity 16 oz. each,—per gross	3 00
Metallic,.....per cent	30	Vials and Bottles, apothecaries', not exceeding the capacity of 6 oz. each,.....per gross	1 75
Topaz, real,.....per cent	7	Exceeding 6, not over 16, pr. gro.	2 25
Imitation,.....per cent	7½	Vices,.....per cent	30
Tortoise Shell,.....per cent	5	Vinegar,.....per gallon	8
Tow, Codilla, of Flax or Hemp, ton	20 00	Viols,.....per cent	30
Toys, metal, paper, wood,.....per cent	30	Strings, Catgut,.....per cent	15
Trace Chains, or parts thereof, pr. lb.	4	Visiting Cards,.....per lb.	12
Trees,.....	free	Vitriol—Oil of Sulphuric Acid, p. lb.	1
Trusses, with iron or metallic springs, of Indiarubber,.....per cent	30	Blue, Sulphate of Copper,.....per lb.	4
If leather be the material of chief value,.....per cent	35	Green, and Copperas,.....per lb.	2
Tumblers. ( <i>See glass.</i> )		Wafers,.....per cent	25
Turmeric,.....	free	Waiters—metallic, wood, or japaned,.....pr. cent	30
Turquoises,.....per cent	7	Leather,.....per cent	35
Turpentine,.....per cent	25	Walking Canes, mounted,.....per cent	30
Spirits of,.....gallon	10	Rough,.....	free
		Warming Pans,.....per cent	30
		Watches, and parts thereof, per cent	7½
		Glasses or Crystals,.....per gross	2 00

Water Colors,.....per cent	20
Wax Beads,.....per cent	25
Bees', bleached or not,....per cent	15
Wax, Sealing,.....per cent	25
Shoemakers,.....per cent	15
Tapers,.....per cent	30
Wearing Apparel, actually in use,...	free
All other, except Gloves, Mitts, Socks, Stockings, wove Shirts and Drawers, and all similar manufactures, made on frames; Hats, Bonnets, Shoes & Bootees, imported in a state ready to be used as clothing, by men, wo- men, or children, made up ei- ther by the tailor, manufacturer, or seamstress,.....per cent	50
All articles worn by men, women, or children, other than above specified or excepted, of what- ever materials composed, made up wholly or in part by hand, p.ct.	40
Webbing—Cotton, or Indiarubber, “	30
Worsted or Woolen, made on frame,.....per cent	30
Wedgewood Ware,.....per cent	30
Weld,.....	free
Whalebone, foreign fishery, per cent	12½
Whale Oil, “ “ per gallon	15
Wheat,.....per bushel	25
“ Flour,.....112 pounds	70
Whetstones,.....per cent	20
Whips,.....per cent	35
Whiskey—1st and 2d proof,....gallon	60
3d,.....gallon	65
4th,.....gallon	70
5th,.....gallon	75
Above 5th,.....gallon	90
White Lead, dry or ground in oil, lb.	4
Whiting, or Paris White,....per lb.	1
Wick, Cotton or Wick Yarn, as Cot- ton Yarn.	
Wigs,.....per cent	25
Willow Sheets, for hats,....per cent	35
For making baskets or covering demijohns,.....per cent	20
Window Glass. (See glass.)	
Windsor Shaving Soap, and all other perfumed,.....per cent	30
Wings & Epaulettes, of gold or silv'r, Plated,.....per cent	free
Wines—Madeira, Sherry, San Lucas, & Canary, in casks or bott's, gal.	60
Champagne,.....gallon	40
Port, Burgundy, and Claret, in bottles,.....gallon	35
Port and Burgundy, in casks, gal.	15
Teneriffe, in casks or bottles, gal.	20
Claret, in casks,.....gallon	6
White Wines, not enumerated, of France, Austria, Prussia, Sar- dinia, Portugal and possessions, In casks,.....gallon	7½
In bottles,.....gallon	20

On Red Wines, not enumerated, of France, Austria, Prussia, Sar- dinia, and Portugal and its pos- sessions—	
In casks,.....gallon	6
In bottles,.....gallon	20
On White & Red Wines of Spain, Germany, and the Mediterra- nean, not otherwise enumerat'd, In casks,.....gallon	12½
In bottles,.....gallon	20
Sicily, Madeira, and Marsala, in casks or bottles,.....gallon	25
Other Wines of Sicily, in casks or bottles,.....gallon	15
All other not enumerated, & other than those of France, Austria, Prussia, Sardinia, and Portugal and its possessions—	
In casks,.....gallon	25
In bottles,.....gallon	65
All imitations of wines, brandies, or spirits, shall pay the highest rate of duty applicable to the genuine article.	
Nothing above contained, to inter- fere with subsisting treaties with foreign nations.	
Bottles containing wine, to pay separate duty.	
Wine Lees, Liquid,.....per cent	20
Crystallized, (crude Tartar,).....	free
Winter Bark, or Canella Alba, p. ct.	20
Wire—Brass or Copper,....per cent	25
Iron or Steel, not exceeding No. 14,.....per lb.	5
Over No. 14, not over No. 25, lb.	8
Over No. 25,.....per lb.	11
Silvered or Plated,.....per cent	30
Cap or Bonnet, covered with silk, per lb.	12
“ Cover'd with Cotton Thread, or other material,....per lb.	8
Square, for umbrella stretchers, and in pieces not exceeding the proper length,.....per cent	12½
Woad or Pastel,.....per lb.	1
Wool of all kinds, in sticks, for Dyes, “ “ Ground, per cent	20
Wood—Fire,.....per cent	20
Quassia,.....	free
Rose, Mahogany, Satin, and Ce- dar,.....per cent	15
All manufactures of, not otherwise specified,.....per cent	30
Wool—Angora, Goats', or Camels, Combed or Worsted, manufac- tures of, not otherwise specified, per cent	30
On the Skin, to be estimated as to weight and value the same as other wool, and to pay the same duty.	
On coarse wool, unmanufactured,	

the value whereof at the last port or place whence exported to the United States, shall be seven cents or under per pound, there shall be levied a duty of—		
per cent	5	
Wool—On all other unmanufactured wool a duty of.....per cent	30	
And in addition,.....per lb.	3	
Provided, That when wool of different qualities of the same kind or sort is imported in the same bale, bag, or package, and the aggregate value of the contents of the bale, bag, or package shall be appraised by the appraisers at a rate exceeding seven cents per pound, it shall be charged with a duty in conformity to such appraisal.		
Provided further, That when wool of different qualities, and different kinds or sorts is imported in the same bale, bag, or package, the contents of the bale, bag, or package shall be appraised at the value of the finest or most valuable kind or sort, and a duty charged thereon accordingly.		
Provided, also, That if bales of different qualities are embraced in the same invoice, at the same price, the value of the whole shall be appraised according to the value of the bale of the best.		
If any wool be imported having in it dirt, or any material or impurities other than those naturally belonging to the fleece, and thus be reduced in value to seven cts. per pound, or under, the appraisers shall appraise said wool at such price as in their opinion it would have cost had it not been so mixed with such dirt or impurities, and a duty shall be charged thereon in conformity to such appraisal.		
Woollen, or Woollen and Worsted Drawers, Shirts, Mitts, Gloves, Caps, Bindings, Hosiery, and all such articles, made on frames, not otherwise specified, per cent	30	
Yarn,.....per cent	30	
Woollen and Worsted Yarn, per ct.	30	
Bags,.....per cent	40	
Bindings, made on frames, per ct.	30	
Wool Hats, or Hat Bodies,.....each	18	
Wool.—All manufactures of wool, or of which wool shall be a component part, except Carpetings, Flannels, Bockings, Baizes, Blankets,		
Worsted Stuff Goods, ready-made Clothing, Hosiery, Mitts, Gloves, and goods made on frames, pr. ct.	40	
Worsted Stuffs, made of combed wool, and manufactures of Worsted and Silk, combined,....per cent	30	
Yarn—Twist or Thread, Cotton, unbleached and uncolor'd, the true value of which, at the place whence imported, shall be less than 60 cents per pound, shall be valued at 60 cts. per pound, and pay a duty of.....per cent	25	
Bleached or Colored, the true value of which, at the place whence imported, shall be less than 75 cents per pound, shall be valued at 75 cents per pound, and pay a duty of.....per cent	25	
All other Cotton, Twist, Yarn, and Thread, on Spools or otherwise,.....per cent	30	
Worsted and Wool,.....	30	
Spun, for making Cordage, per lb.	6	
Yellow Ochre, dry,.....per lb.	1	
Ground in Oil,.....per lb.	1½	
Zante Currants,.....per lb.	3	
Zinc—in Sheets,.....per cent	10	
Sulphate of; White Vitriol; p. ct.	20	
Oxide of,.....per cent	20	
All manufactures of, not otherwise specified,.....per cent	30	

*The following provision in the tariff law is annexed, by reason of its importance to the mercantile community. It is the 20th section of the law.*

There shall be levied, collected, and paid on each and every non-enumerated article, which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles, in any of the particulars before mentioned;—and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

## Rate at which Foreign Moneys and Currency are taken at the Customhouse.

	Cents.
Florin or guilder, of Bohemia,.....	48
do. Frankfort,.....	40
do. Nurembergh,.....	40
do. Elberfeldt,.....	38 and 36 1-2
do. Leipsig,.....	40
do. Netherlands,.....	40
do. Augsburg, or Bavaria,.....	40 36-100
do. St. Gall, without consular certificate,.....	40 36-100
Rix dollar or thaler, of Prussia,.....	68 29-100
do. Bremen,.....	78 47-1000
do. Saxony,.....	69
do. Leipsig,.....	69 and 77
do. Denmark,.....	\$1 00
Marc banco, of Hamburg,.....	33 1-3
do. do. current,.....	28
Franc,.....	18 708-1000
Rupee, of Madras,.....	44 60-100
Pagoda,.....	\$1 84
Sicca rupee, of Calcutta,.....	50
Leghorn, Tuscan, and Florence livre,.....	6 1-3 to the doll.
Louis d'or,.....	78 46-100

## Tares allowed by law.

	Per cent
On sugar in casks, except loaf,.....	12
Boxes,.....	15
Bags or Mats,.....	5
Cheese in hampers or baskets,.....	10
Boxes,.....	20
Candles in boxes,.....	8
Chocolate in boxes,.....	10
Cotton in bales,.....	2
Zeroons,.....	6
Glauber Salts in casks,.....	8
Nails in casks,.....	8
Sugar Candy in boxes,.....	10
Soap in boxes,.....	10
Shot in casks,.....	3
Twine in casks,.....	12
Bales,.....	3

On other goods, according to invoice or actual weight. It is optional with the importer, at the time of making his entry, to have invoice tare allowed, the collector consenting thereto.

## COMMERCIAL STATISTICS.

## COMMERCE OF THE UNITED STATES, IN 1841.

Statistical View of the Commerce of the United States, exhibiting the Value of Imports from, and Exports to, each foreign country, during the year ending on the 31st of September, 1841; derived from the report of the Secretary of the Treasury communicating the annual statement of the Commerce and Navigation of the United States, as required by Act of Congress.

COUNTRIES.	VALUE OF IMPORTS.	VALUE OF EXPORTS.		
		Domestic Produce.	Foreign Produce.	Total.
Russia,.....	\$2,817,448	\$146,118	\$879,611	\$1,025,729
Prussia,.....	36,119	149,211	26,765	175,976
Sweden,.....	1,209,881	563,766	38,553	602,319
Swedish West Indies,.....	19,760	165,184	3,707	168,891

COUNTRIES.	VALUE OF	VALUE OF EXPORTS.		Total.
	IMPORTS.	Dom. Prod.	For. Prod.	
Denmark,.....	8,791	110,424	24,364	134,788
Danish West Indies,.....	1,075,530	769,908	82,587	852,495
Holland,.....	1,638,022	2,237,444	277,478	2,514,922
Dutch East Indies,.....	266,425	178,876	224,150	403,026
Dutch West Indies,.....	500,197	298,699	34,194	332,893
Dutch Guiana,.....	35,793	37,900	.....	37,900
Belgium,.....	374,833	1,673,726	150,156	1,823,882
Hanse Towns,.....	2,449,964	4,110,655	450,061	4,560,716
England,.....	45,730,007	44,184,357	3,371,220	47,555,577
Scotland,.....	850,887	1,920,506	15,318	1,935,824
Ireland,.....	81,921	60,872	.....	60,872
Gibraltar,.....	21,079	1,020,931	98,989	1,119,920
Malta,.....	1,461	27,869	21,070	48,939
Cape of Good Hope,.....	17,155	51,324	.....	51,324
British East Indies,.....	1,236,641	532,334	430,867	963,201
British West Indies,.....	855,122	3,191,683	40,311	3,231,994
British Honduras,.....	232,244	141,864	51,382	193,246
British Guiana,.....	18,228	381,332	1,269	382,601
British American Colonies,.....	1,968,187	6,292,290	364,273	6,656,563
Australia,.....	86,706	63,784	112,557	176,341
France,.....	23,933,812	18,410,367	3,356,388	21,766,755
French West Indies,.....	198,216	381,556	40,966	422,522
French Guiana,.....	55,416	43,701	340	44,041
Miquelon, and French fisheries,	.....	2,257	.....	2,257
Hayti,.....	1,809,684	1,093,634	61,923	1,155,557
Spain,.....	1,310,696	386,001	27,819	413,820
Teneriffe and the other Canaries,	144,654	12,290	3,499	15,789
Manilla, and Philippine Islands,	733,906	75,450	187,336	262,786
Cuba,.....	11,567,027	5,107,011	632,071	5,739,082
Other Spanish West Indies,.....	2,560,020	721,845	28,087	749,932
Portugal,.....	286,568	114,443	7,321	121,764
Madeira,.....	229,519	107,905	20,370	128,275
Fayal and the other Azores,.....	16,093	13,137	5,785	18,922
Cape de Verd Islands,.....	42,661	66,926	13,226	80,152
Italy,.....	1,151,236	731,411	180,907	912,318
Sicily,.....	588,057	474,470	11,592	486,062
Sardinia,.....	.....	47,000	.....	47,000
Trieste,.....	418,606	1,258,776	52,980	1,311,756
Turkey,.....	614,872	200,934	179,612	380,546
Morocco,.....	38,114	.....	.....	.....
Texas,.....	395,026	516,255	292,041	808,296
Mexico,.....	3,284,957	886,513	1,150,107	2,036,620
Venezuela,.....	2,012,004	532,419	230,083	762,502
New Grenada,.....	144,117	50,562	59,873	110,435
Central America,.....	186,911	78,616	71,297	149,913
Brazil,.....	6,302,653	2,941,991	575,282	3,517,273
Argentine Republic,.....	1,612,513	509,007	152,939	661,946
Cisplatine Republic,.....	345,234	140,031	16,193	156,224
Chili,.....	1,230,980	846,410	256,578	1,102,988
Peru,.....	524,376	.....	.....	.....
Patagonia,.....	27,269	.....	.....	.....
South America generally,.....	.....	78,961	.....	78,961
China,.....	3,985,388	715,322	485,494	1,200,816
Europe generally,.....	.....	41,938	.....	41,938
Asia generally,.....	167,318	252,209	506,819	759,028
Africa generally,.....	408,955	582,441	54,327	636,768
West Indies generally,.....	.....	255,222	9,013	264,235
South Seas,.....	38,440	394,634	99,931	494,565
Sandwich Islands,.....	47,630	.....	.....	.....
Uncertain places,.....	848	.....	.....	.....
<b>TOTAL,.....</b>	<b>\$127,946,177</b>	<b>\$106,382,722</b>	<b>\$15,469,081</b>	<b>\$121,851,803</b>

Statement of the Commerce of each State and Territory of the United States, commencing on the 1st day of October, 1840, and ending on the 30th day of September, 1841.

STATES AND TERRITORIES.	VALUE OF IMPORTS.			VALUE OF EXPORTS.						
	American Vessels.	Foreign Vessels.	Total.	DOMESTIC PRODUCE.			FOREIGN PRODUCE.			Total of the Domestic and Foreign Produce.
				American Vessels.	Foreign Vessels.	Total.	American Vessels.	Foreign Vessels.	Total.	
Maine,.....	\$574,664	\$126,297	\$700,961	\$1,029,905	\$48,728	\$1,078,633	\$1,649	\$11,283	\$12,932	\$1,091,565
New Hampshire,.....	61,585	12,116	73,701	7,476	2,785	10,261	42	45	87	10,348
Vermont,.....	246,739	.....	246,739	264,005	.....	264,005	13,982	.....	13,982	277,987
Massachusetts,.....	18,835,492	1,482,511	20,318,003	6,469,302	928,390	7,397,692	3,663,945	425,706	4,089,651	11,487,343
Rhode Island,.....	333,929	5,663	339,592	264,799	1,477	266,276	12,189	.....	12,189	278,465
Connecticut,.....	293,221	2,768	295,989	580,210	19,138	599,348	.....	.....	.....	599,348
New York,.....	66,688,750	9,024,676	75,713,426	19,660,881	4,618,727	24,279,608	6,668,917	2,191,308	8,860,225	33,139,833
New Jersey,.....	1,919	396	2,315	19,166	.....	19,166	.....	.....	.....	19,166
Pennsylvania,.....	9,840,354	506,344	10,346,698	3,990,504	414,359	4,404,863	723,782	23,856	747,638	5,152,501
Delaware,.....	1,188	2,088	3,276	38,585	.....	38,585	.....	.....	.....	38,585
Maryland,.....	5,348,866	752,447	6,101,313	3,536,202	1,252,958	4,789,160	111,089	46,917	158,006	4,947,166
District of Columbia,.....	53,863	23,400	77,263	616,044	148,791	764,835	2,819	1,677	4,496	769,331
Virginia,.....	351,917	25,320	377,237	5,155,618	473,292	5,628,910	1,328	48	1,376	5,630,286
North Carolina,.....	214,731	5,629	220,360	348,410	34,646	383,056	.....	.....	.....	383,056
South Carolina,.....	1,217,955	339,476	1,557,431	5,579,971	2,431,421	8,011,392	24,051	7,841	31,892	8,043,284
Georgia,.....	299,977	149,030	449,007	1,802,850	1,893,167	3,696,017	196	300	496	3,696,513
Alabama,.....	410,358	120,461	530,819	6,317,512	4,652,314	10,969,826	2,981	8,464	11,445	10,981,271
Mississippi,.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Louisiana,.....	8,141,088	2,115,262	10,256,350	26,071,660	6,793,958	32,865,618	1,012,054	509,811	1,521,865	34,387,483
Ohio,.....	9,563	1,755	11,318	708,367	84,747	793,114	.....	.....	.....	793,114
Kentucky,.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tennessee,.....	7,523	.....	7,523	.....	.....	.....	.....	.....	.....	.....
Michigan,.....	137,608	192	137,800	88,529	.....	88,529	.....	.....	.....	88,529
Missouri,.....	33,875	.....	33,875	.....	.....	.....	.....	.....	.....	.....
Florida,.....	116,712	28,469	145,181	19,393	14,435	33,828	225	2,576	2,801	36,629
<b>TOTAL.....</b>	<b>113,291,877</b>	<b>14,724,300</b>	<b>127,946,177</b>	<b>82,569,389</b>	<b>23,813,333</b>	<b>106,382,722</b>	<b>12,239,249</b>	<b>3,229,832</b>	<b>15,469,081</b>	<b>121,851,803</b>

## DOMESTIC EXPORTS OF THE UNITED STATES, IN 1841.

Summary Statement of the Value of the Exports of the Growth, Produce, and Manufacture of the United States, during the year commencing on the 1st day of October, 1840, and ending on the 30th day of September, 1841.

THE SEA.	
Fisheries—Dried Fish, or Cod Fisheries,.....	\$602,810
Pickled Fish, or River Fisheries, (Herring, Shad, Salmon, and Mackerel,) .....	148,973
Whale and other Fish Oil, .....	1,260,660
Spermaceti Oil,.....	343,300
Whalebone,.....	259,148
Spermaceti Candles,.....	231,960
	\$2,846,851
THE FOREST.	
Skins and Furs,.....	993,262
Ginseng,.....	437,245
Product of Wood—	
Staves, Shingles, Boards, Hewn Timber,.....	\$2,549,812
Other Lumber,.....	266,175
Masts and Spars,.....	58,991
Oak Bark and other Dye,.....	153,519
All Manufactures of Wood,.....	548,308
Naval Stores, Tar, Pitch, Rosin, and Turpentine, .....	684,514
Ashes, Pot and Pearl,.....	573,026
	4,834,345
	6,264,852
AGRICULTURE.	
Product of Animals—	
Beef, Tallow, Hides, Horned Cattle,.....	904,918
Butter and Cheese, .....	504,815
Pork (Pickled) Bacon, Lard, Live Hogs,.....	2,621,537
Horses and Mules,.....	293,143
Sheep,.....	35,767
	4,360,180
Vegetable Food—	
Wheat, .....	822,881
Flour, .....	7,759,646
Indian Corn,.....	312,954
Indian Meal,.....	682,457
Rye Meal,.....	138,505
Rye, Oats, and other small grain and pulse,.....	159,893
Biscuit, or Shipbread,.....	378,041
Potatoes,.....	64,402
Apples,.....	48,396
Rice,.....	2,010,107
	12,377,282
	16,737,462
Tobacco,.....	12,576,703
Cotton,.....	54,330,341
All other Agricultural Products—	
Flaxseed,.....	50,781
Hops,.....	28,823
Brown Sugar,.....	23,837
	103,441
MANUFACTURES.	
Soap, and Tallow Candles,.....	494,577
Leather, Boots and Shoes,.....	193,583
Household Furniture,.....	310,105
Coaches and other Carriages,.....	60,456
Hats,.....	100,725
Saddlery,.....	22,456
Wax,.....	74,120
Beer, Porter, and Cider,.....	59,133

Spirits from Grain,.....	\$97,150	
Snuff and Tobacco,.....	873,877	
Lead,.....	96,748	
Linseed Oil, and Spirits of Turpentine,.....	52,162	
Cordage, .....	31,582	
Iron—Pig, Bar, and Nails,.....	138,537	
Castings,.....	99,904	
All manufactures of,.....	806,823	
Spirits from Molasses,.....	371,294	
Sugar, Refined, .....	1,348,974	
Chocolate,.....	2,606	
Gunpowder,.....	146,934	
Copper and Brass,.....	72,932	
Medicinal Drugs,.....	136,469	
		\$5,591,147
Cotton Piece Goods—Printed and Colored,.....	\$450,503	
White,.....	2,324,839	
Twist, Yarn, and Thread,.....	43,503	
All manufactures of,.....	303,701	
		3,122,546
Flax and Hemp—Cloth and Thread,.....	2,764	
Bags, and all manufactures of,.....	10,636	
Wearing Apparel,.....	77,907	
Combs and Buttons,.....	47,548	
Brushes, .....	2,590	
Billiard Tables and Apparatus,.....	996	
Umbrellas and Parasols,.....	7,699	
Leather and Morocco Skins, not sold per pound,.....	38,689	
Printing Presses and Type,.....	561	
Fire Engines and Apparatus,.....	22,439	
Musical Instruments,.....	16,119	
Books and Maps,.....	40,620	
Paper and Stationery,.....	83,483	
Paints and Varnish,.....	40,578	
Vinegar, .....	12,957	
Earthen and Stoneware,.....	6,737	
Manufactures of Glass,.....	43,095	
Tin,.....	3,751	
Pewter and Lead,.....	20,546	
Marble and Stone,.....	33,546	
Gold and Silver, and Gold Leaf,.....	2,452	
Gold and Silver Coin,.....	2,746,486	
Artificial Flowers and Jewelry,.....	10,013	
Molasses, .....	7,999	
Trunks,.....	1,916	
Bricks and Lime,.....	14,064	
Domestic Salt,.....	62,765	
		6,481,502
Articles not enumerated—		
Manufactured, .....	626,857	
Other Articles,.....	823,566	
		1,450,423
		\$106,382,722

## TRADE OF GREAT BRITAIN AND HER COLONIES.

In a late debate in the British parliament on the subject of colonial duties, Lord Stanley said—"He had before him a return of the amount of trade between our different colonial possessions and Great Britain; and he called upon the house to look not merely to its value in figures, but to consider how large a proportion of it was carried on directly with this country. In 1837, the total amount of imports into our British North American possessions was £3,844,000, and in 1838, £3,648,000, or, upon the average of two

years, £3,700,000; of which only £700,000 in each of these two years was from foreign countries, the remainder being a trade exclusively in our own hands, and the produce of British manufactures.

“The total amount of the trade of our British colonial possessions with Great Britain, representing the imports of British North America, the West Indies, and Australia, was no less in 1837 than £10,261,000, and in 1838, £10,580,000; of which only about £2,000,000 did not come directly from Great Britain, the produce of British manufacture. Our returns from the same colonies amounted in 1837 to £11,056,000, and in 1838 to £12,054,000; and these returns were considerably increasing. Compared with this, what was any other trade we had with any other country on the face of the globe? In British North America, with a population not exceeding 1,340,000 souls, there had been a consumption of our manufactures at the rate of 39s. 9d. per head; while in the United States—whose trade he would by no means depreciate, but rather increase and extend—with 17,000,000 of people, the consumption of British manufactures did not exceed, on an average, £7,235,000, or at the rate of 8s. 5d. per head. And although our imports from the United States had gone on increasing, our exports had decreased. In 1839 we took of their manufactures \$60,000,000, and they received from us \$65,000,000; in 1840 our import trade into the United States fell, from whatever cause, from \$65,000,000 to \$33,000,000.”

#### WINE TRADE OF OPORTO.

From recent accounts published in the London Times, it appears that the wine trade is in a very low condition, with increasing stocks, and no prospect of riddance. Let the following statement speak for itself:—

The Douro vintage of 1841 was as follows—	<i>Pipes.</i>
First quality.....	58,063
Second quality.....	10,190
Third quality.....	7,165
Inferior quality.....	2,456
	<hr/>
	77,894
The stocks remaining in Oporto, Villa Nova, and the vicinity, from former years were.....	153,287
The old wines in the north of Portugal, besides.....	20,907
In the London Docks,.....	23,000
	<hr/>
TOTAL.....	275,000

Here is the astounding fact that on the 31st of December, 1841, there was in Oporto, in the wine country north of Portugal, and in London, (deducting last year's sale,) a quarter of a million pipes of port wine, for which no probable vent was afforded, the annual production (about 80,000 pipes) being so far beyond the annual export. A quarter of a million of pipes! The pipe contains about twenty-five cubic feet of fluid. The quantity of port wine, therefore, in existence (independently of private cellars,) is about 6,250,000 cubic feet, or enough to float all the navies of Europe! Now, the lowest calculation at which the interest upon capital thus locked up, leakage, and charge for storage can be taken, is ten per cent. Many wine houses at Oporto have stocks of from 1000 to 2000 pipes, upon which they are, therefore, sustaining an annual loss of from £2,000 to £5,000. The price of port wines has come down immensely. Wine that sold some time since for 130 milreis (say £25) the pipe, may now be bought for 60 milreis, (from £13 to £14.) But this avails but little for the reduction of the stocks. The great bulk of the exports go to England; yet last year, the export to England did not exceed 21,000 pipes, and in few years do they exceed 30,000. Compare this with the annual production of 80,000 pipes.

## THE BOOK TRADE.

- 1.—*The American Almanac and Repository of Useful Information for the year 1843.* Boston: David H. Williams. 12mo. pp. 334.

The fourteenth annual issue of this standard work is before us, and as usual, contains a great variety of useful information. For the last twelve years it has been conducted by Mr. Joseph E. Worcester, of Cambridge, and its reputation as a valuable and accurate summary of general knowledge, is attributed chiefly to his exertions. The statement of the publisher will be admitted by all who are acquainted with its character, that "it has merited the large share of public favor which it has received, both as a manual of reference, and a record of facts, carefully collected and arranged, of much immediate interest, and of permanent value as a contribution to statistical science, and the general policy of the country." The present volume is the fourth of which the present editor has had the charge, who seems to have preserved, with fidelity, all its characteristic features. The astronomical department is under the charge of Professor Pierce, who managed the same department in the volume for 1842, and whose name affords sufficient assurance that it will be found as full and as accurate as in former years.

- 2.—*The United States' Almanac ; or Complete Ephemeris, for the year 1843 ; wherein the Sun's rising, setting, &c., are given for six different parallels of Latitude, embracing the whole extent of the Union ; also a collection of such Tables as are of most frequent use among Engineers, for the determination of Latitude, Time, etc. ; a complete census of the United States, from the official report just presented to congress, including the population of every Town, County, Territory, and State, arranged in alphabetical order ; the principal officers of the government, and the various departments, with their compensations ; a view of all the State Debts, and the various purposes for which they were contracted ; and numerous Statistics, relative to Commerce, Manufactures, Agriculture, &c.* By JOHN DOWDES, late of the North Eastern Boundary Survey. Philadelphia: E. H. Butler.

The full titlepage quoted, by no means furnishes a complete index to the great variety and vast amount of information embraced in this volume of more than three hundred pages of closely printed matter. The portions of the work devoted to the engineer and practical astronomer will be found particularly valuable, and from the established reputation of the author, we presume very accurate. Although the plan of this new candidate for public favor is somewhat similar to that of the "American Almanac," so large a portion of the matters introduced, are so entirely different, that it would seem almost indispensable to those who value works of record and reference to possess both. The fact is, that half a dozen volumes of the kind might be published without embracing the one half that would be interesting and useful.

- 3.—*The Laws of the different States and Territories of the United States on Imprisonment for Debt.* By ASA KINNE. New York: J. S. Voorhies. 1842.

We heartily thank Mr. Kinne for placing before us the laws of all the states and territories, as they now exist, touching that relic of barbarism—imprisonment for debt, or poverty. It clearly shows, that in some form or other, the poor debtor is in every state, save one, in the power of the creditor. The Christian minister, who does not raise his voice against an evil so hostile to the spirit of the gospel he preaches, fails, in our opinion, to fulfil the entire objects of his mission to his fellow-man ; and the Christian layman, who avails himself of the privilege guaranteed to him by the unhallowed law, by incarcerating in the walls of the prison, or otherwise depriving him of his heaven-derived birthright—*liberty*—has not learned the spirit of the Christian doctrine aright—and is deficient in the common sympathies of humanity. The pen of the republican patriot, the philanthropist, and the Christian, should be wielded in holy crusade against this glaring infringement of human rights.

- 4.—*Ellen Leslie, or the Reward of Self-Control.* New York: Dayton & Newman.

This is the fifth of a series of "Tales for the Young, or Lessons for the Heart, by Aunt Kitty." The moral influence of the stories is unexceptionable, and the writer seems to understand, and sympathize with, the workings of the young mind.

5.—*The Gift*: 1843. A Christmas and New Year's Present. Philadelphia: Carey & Hart.

The mechanical execution of this work is excellent; and the engravings, all original, generally rise far above mediocrity. We have never seen any thing sweeter or more exquisite than the vignette face on the titlepage. It is a perfect gem. The "lace cap" is a neat specimen of the art; equal, if not superior, to the very best of the English annuals. The "Gift" is in every respect an American work. The contributions are by American authors,—and the illustrations (eight in number) by American artists. There are twenty-three articles, of various but general excellence. Many of these are of a higher order of merit than usually characterize our annuals. There is but one or two pieces, that might, perhaps, have been omitted, or their place supplied with articles of greater value or interest. But where all are so good, it would perhaps be deemed invidious to particularize. It is on the whole equal, if not superior, to any that have preceded it; and we have no hesitation in pronouncing it the Gift of the season.

6.—*The Christian Souvenir*; an Offering for Christmas and the New Year. Edited by ISAAC F. SHEPARD. Boston: David H. Williams.

This souvenir "comes before the public as a stranger, with the warm hope that they who harbor it may thereby receive a spirit of light, of beauty, and of love," and we bid it a hearty welcome, confident that it will find many fervent hearts and cultivated intellects to appreciate its solid worth. The editor has succeeded in a great measure in his endeavor "to improve on all who have gone before him, by combining what shall be attractive, sparkling and chaste, in polite literature, with a high degree of utility and religious value." It contains forty-two original pieces, in prose and verse, mostly from well-known authors, and is illustrated by six engravings, viz:—Mar Johannah, painted by C. Hubbard, engraved by J. G. Kellogg. Illustrated titlepage, designed by H. Billings, and engraved by J. Andrews. The Noonday Rest, and the Sisters of Bethany, by O. Pelton. Perils of the Deep, painted by F. Birch, engraved by Rawdon, Wright, Hatch, & Smellie. Holy Hours, painted by N. Southworth, and engraved by G. F. Storm. The subjects of the illustrations are good, and the literary department as a whole is not surpassed by any of the annuals, English or American. Varied as are the pieces, they possess a high degree of interest, and are chosen with excellent taste and a nice discrimination. The worthy publisher has liberally contributed to the external finish and beauty of the work; and the typography is in the best style of the Boston press.

7.—*The Rose of Sharon*: A Religious Souvenir, for 1843. Edited by MISS SARAH C. EDGERTON. Boston: A. Tompkins.

The present is, we believe, the fourth annual blossoming of this "Rose of Sharon," and in our judgment, it greatly exceeds in merit, as it certainly does in its mechanical appearance, any of its predecessors. The letter-press is beautiful, but we cannot in justice to even our humble ideal of the beautiful and correct in the art, say much in favor of the illustrations. The subjects of the engravings are, however, well chosen, and the literary department atones in a measure for the imperfect execution. "The Dweller Apart" has an interest aside from its intrinsic excellence, as the latest work of the fair writer's pen, now a "dweller" in the world of spirits. "The Unfulfilled Mission of Christianity," by Horace Greeley, breathes the pure spirit of the gospel of peace and good-will to men. "The Actual," by Henry Bacon, is full of truth and beauty, and yearning aspirations after a higher and better life in the living present,—the *actual* of the intellectual and the spiritual man.

8.—*Christ our Law*. By MRS. CAROLINE FRY, author of "The Listener," "Christ our Example," "The Jubilee of the Lord," &c. New York: Robert Carter. 1842.

This treatise is based on the popular doctrine of natural depravity, the vicarious atonement, the infinite evil of sin, and the supreme deity of Christ. It is the declared desire of the author "to simplify and comprehend the great first principles of the law of God in the gospel of Jesus Christ; to unravel the tangled thread in which the awakened spirit finds itself involved in its researches after truth; and to draw out, from the beginning to the end, the curiously wrought, but never broken tissue." She admits, however, the fallibility of human judgments, and maintains that our strongest statements should be attempered with persuasion, and borne out with argument, and submitted to "proof, and held with toleration." The work will find favor with the advocates of "moderate Calvinism."

- 9.—*The Adventures of Captain John Smith, the Founder of the Colony of Virginia.* By the author of "Uncle Philip's Conversations." 10.—*The Adventures of Henry Hudson.* By the same author. New York: D. Appleton & Co.

These two volumes are the first of a series of books to appear at convenient intervals, under the title of "A Library for my Young Countrymen." The design of which is to present books of a higher value than is usually afforded in the tales and stories that flood the country. It is to embrace volumes of biography, history, travels, &c., and as it is designed especially for American youth, the subjects selected will be mainly American; although profitable and interesting lessons are not to be excluded from the series, from whatever quarter they may be derived. As in the volumes of biography before us, the best practical examples will be given to "our young countrymen," to call them up to a pure and lofty energy. The writer considers that all education, to be good, must be based upon Christian principle; that the heart must be cultivated, as well as the understanding; and therefore, whatever is placed in this series, will be found on the side of Christianity. The lives of Hudson and Smith are rich in incidents "stranger than fiction," and far more instructive. The style of "Uncle Philip" is peculiarly adapted to the taste and capacity of the young, without being puerile, or less attractive to the more cultivated intellect of the advanced reader.

- 11.—*The Odd Fellows' Offering: 1843.* Edited by PASCAL DONALDSON. New York: Samuel A. House & Co.

A homely exterior sometimes covers a warm and generous heart, and why may not an odd name, like the apples of gold in pictures of silver, modestly conceal beneath its honest folds much of the good and the true? It certainly does, in our estimate, in the present instance, for if there is "any praise, any virtue," in friendship, love, and truth, and in the "diffusion of the principles of benevolence and charity," then is the institution which bears the unique title given to this serial, worthy of all acceptance. But it is the "Offering" that claims our notice at this time, and not the society whose literature it is designed to represent. The typography of the "Offering" is certainly beautiful, and the literary department respectable; the articles, of varied interest, are deeply imbued with the true moral sentiment; and the engravings are pretty good; they do not, however, come up to even our imperfect ideal of the art. On the whole, however, we commend the work to the "fraternity," and to those who are curious to learn the principles and the history of the Order; the "secrets" of course, excepted, which, we will venture to say, "do not compromise those high and exalted duties we owe to our God, our country, and ourselves."

- 12.—*Hydriatics; or Manual of the Water Cure,* especially as practised by Vincent Pressnitz, in Græfenberg. Compiled and translated from the writings of Charles Munde, Dr. Gertel, Dr. Bernhard Herschel, and other eye-witnesses and practitioners. By FRANCIS GRATER. 12mo. pp. 198. New York: William Radde. 1842.

The Allopathic, and the Homœopathic systems, acknowledge the existence of a healing power in the organism which they endeavor to succour; but the theory of the *water cure* addresses itself to this power exclusively, and with the rejection of every specific means, finds the universal auxiliary for exciting and strengthening the vital power in cold water alone, variously applied and assisted by sudations. The present essay is designed to recommend cold water, if not as a universal nostrum, yet as the most universally useful, and, in a great many cases, at least, exclusive means for the prevention and radical cure of diseases, and invigoration of body and mind. The effects of the method, as related in this volume, as connected with the rise and progress of this institution in Græfenberg, are truly astonishing, and at least, entitle the *water cure* to an unprejudiced consideration.

- 13.—*Rienzi, the Last of the Tribunes.* No. 8 of Harpers' Library of Select Novels. 25 cents per number.

The unfitness of a degenerate and corrupt people for the enjoyment of freedom is strikingly exemplified in the historical events which form the basis of this admirable romance, and it teaches a great political lesson, which cannot be too deeply pondered. Bulwer has thrown around it all the magic of his great genius, to make it the more impressive. Who would recognise the fickle and miserable populace whom Rienzi vainly undertook to redeem from bondage, as the descendants of the stern and virtuous old Romans of the republic? This work is profoundly instructive.

- 14.—*The Complete Poetical Works of Robert Burns*: with Explanatory and Glossarial Notes, and a Life of the author. By JAMES CURRIE, M. D. The first complete American edition. 18mo. pp. 573. New York: D. Appleton & Co. 1842.

In reprinting the poetical works of one so distinguished, and so universally admired as Burns, the publishers deemed it their duty to collate the various editions of his works, and to collect together the various poems which are the admitted productions of the poet, so as to render the present edition more complete than any that has preceded it. This edition, the most beautiful and perfect that has yet been published in this country, was edited by one of the most gifted living authors of Scotland; and to make the dialect and allusions fully acceptable to the American reader, glossarial definitions, and notes illustrative of the manners and customs which are described, are added—not heaped together at the end, to fatigue the patience of the reader, but subjoined to their respective pages, where they may be seen at a glance, in connection with the text.

- 15.—*Uncas and Miantonomoh; an Historical Discourse*. By WILLIAM L. STONE, Author of the "Life of Brant," "Life and Times of Red Jacket," &c. 18mo. pp. 209. New York: Dayton & Newman. 1842.

This discourse was delivered by the author on the fourth of July, 1842, on the occasion of the erection of a monument to the memory of Uncas, "the white man's friend, and first chief of the Mohegans." Like every thing from the pen of Mr. Stone, touching the history, character, habits, and manners of the aborigines of America, it evinces the same careful and untiring research, the same faithful appreciation of Indian character, and the same ardent desire to do ample justice to a race of men rapidly receding before the influence of Anglo-Saxon power,—a race that must ere long live only in the records of the biographer and historian.

- 16.—*The Book of Religions*; comprising the views, creeds, sentiments, or opinions of all the principal religious sects in the world, particularly of all Christian denominations in Europe and America; to which are added church and missionary statistics, together with biographical sketches. By JOHN HAYWARD, author of the *New England Gazetteer*. 12mo. pp. 432. New York: Dayton & Newman.

The design of Mr. Hayward in the preparation of this work, is to exhibit to his readers, with impartiality and perspicuity, as briefly as their nature will permit, the views, creeds, sentiments, or opinions of the various religious sects or denominations in the world; but more especially to give the rise, progress, and peculiarities of the principal schemes or systems of religion which exist in the United States at the present day. To accomplish this design, the editor obtained from those he deemed the most intelligent and candid among the living defenders of each denomination, full and explicit statements of their religious sentiments, such as they believe and teach. The work will serve as a manual for those who are desirous of acquiring, with as little trouble as possible, a correct knowledge of the tenets of religious faiths, presented for the consideration of mankind, and enable them almost at a glance to compare one creed or system with another, and each with the scriptures, and the dictates of reason, or the "light which lighteth every man that cometh into the world," and thus to "judge for themselves what is right."

- 17.—*Ormusd's Triumph; or the Fall of Ahriman*. A Drama. 12 mo. pp. 100. New York: Alexander V. Blake. 1842.

The machinery of this poem is taken principally from the ancient religion of the Persians, the theology of Zoroaster, the leading doctrine of which was a belief in the existence of two beings, Ormusd and Ahriman, the spirit of goodness and the spirit of evil. These spirits are the principal dramatis personæ of the drama. In addition, the principles of truth, liberty, love, temperance, industry, &c. are introduced as the followers of Ormusd; and superstition, intemperance, and despotism, as followers of Ahriman. The subject of the poem, divested of allegory, is the progress and improvement of the human mind; "its object being to give a clearer and more definite idea of the nature of that improvement," says the author, "than is perhaps generally professed; to show of what it rightly consists, its true elements, and the condition to which it may, and probably will elevate our race." The work is in keeping with the spirit of the age, and is indicative of the increase of those who yearn after a more perfect development of the true and the perfect in humanity.

- 18.—*History of the United States, or Republic of America.* By EMMA WILLARD. 8vo. pp. 443. Philadelphia: A. S. Barnes & Co.

It is evidently the design of the author of this history of our country, by clear arrangement, and devices addressed to the eye, to aid the faculties of the student to seize and hold fast the frame-work of an important subject, that future facts may naturally find and keep their own place in the mind, and the whole subject rest there in philosophical order. The plan of this history is chronologically exhibited in the front of the titlepage. Maps are included between the periods of the work, coinciding in time with the branches of the subject, and sketches on the maps picture the events there expressed in words. A comprehensive chronology of the most important events in the history of America, from its discovery to the death of President Harrison, is given in the first part of the volume, and the history is brought down to the possession, by the constitution, of the presidency by Mr. Tyler. Appended to the history is the constitution of the United States, and a vast number of questions to each chapter.

- 19.—*Julia of Baia ; or the Days of Nero. A Story of the Martyrs.* By the author of the "Merchant's Daughter," "Virginia," "Christmas Bells," etc. New York: Saxton & Miles.

This tale is connected with some of those tragical events which have made the reign of Nero a proverb among men, and the author appears to have given a faithful and condensed view of the history and spirit of the time, avoiding those minute details which the pen of one of the most profound historians of antiquity has preserved. Not, however, omitting altogether the disgusting atrocities of the age, he has touched them as lightly as possible, choosing rather to sacrifice somewhat of the interest which might otherwise have been thrown around the narrative, than sully his page with impurity. The author displays no ordinary power in the development of the narrative, which possesses a deep interest, and the style is at once simple, chaste, and graceful.

- 20.—*Principalities and Powers in Heavenly Places.* By CHARLOTTE ELIZABETH, with an introduction by Rev. Edward Beckersteith. 12mo. pp. 298. New York: John S. Taylor & Co. 1842.

The author of this volume delights to penetrate the "dark valley and shadow" that hides from human vision the spirit-land. Reverence, marvellousness, and faith in the unseen shadowings of eternity, with a mixture of enthusiasm and bigotry, make up the strong points in her character, as indicated in the productions of her prolific and untrifling pen. Differing as we do with her in sentiment, still we find in her writings the materials of thought and many sparkling coruscations of a fervid and truly poetical imagination. The volume before us is divided into two parts. The first treats of "evil spirits," in which she maintains their existence and describes their character, their power, and their employment—their daring, cunning, cruelty, activity, knowledge; and closes with the "doom of Satan and his angels." The second part is devoted to an account of the good spirits, "or holy angels," which she describes with great minuteness, without however claiming to have conversed with them, after the manner of Swedenbourg.

- 21.—*Dissertations on the Prophecies relative to the Second Coming of Jesus Christ.* By GEORGE DUFFIELD, pastor of the first Presbyterian Church at Detroit. 12mo. pp. 434. New York: Dayton & Newman. 1842.

The dissertations embraced in this volume are the substance of part of a series of lectures delivered in the winter of 1841-2, to the people of his charge, and are "given to the public in compliance with the desire expressed by many to have them in some referable and permanent form." The writer discards the reasoning and speculations of the statesmen and politicians of the day, who think that they deserv in the march of improvement, the increase of light, and the very posture of nations, the pledges that earth shall be redeemed, and liberty, virtue, science, bless the human race,—and "looks to the more sure word of prophecy as the best and safest guide for our researches into the future."

- 22.—*Gems from the American Poets.* New York: D. Appleton & Co. 1842.

This beautiful little volume contains about one hundred and fifty from among the best poems of our most distinguished poets. The selection is made with admirable taste and judgment, and the volume forms one of the series of "Appleton's Miniature Library," which, altogether, embraces the very gems of English literature.

23.—*Memoir of Mrs. Mary Lundie Duncan*; being recollections of a daughter. By her mother. 12mo. pp. 268. New York: Robert Carter. 1842.

Those who delight to mark the early development of genius, and of Christian purity and piety, will find in this little volume rich and abundant materials of thought, connected with the intellectual and spiritual culture of one whose earthly career was brief, but whose mind advanced with peculiar energy towards the fulfilment of its high mission to the goal of its immortal inheritance in the "spirit-land." The memoir exhibits a rare combination of the excellencies of a woman, whose piety, natural dispositions, intellectual attainments, accomplishments, and personal attractions, would, if held separately, have distinguished their possessor in society, but when united in one individual, like the colors in the heavenly bow, each shed a lustre on the other.

24.—*First Impressions; or Hints to those who would make home happy.* By MRS. ELLIS, author of "Women of England," "Daughters of England," etc. New York: D. Appleton & Co.

Another of the admirable series of "Tales for the People and their Children," which we cannot too strongly commend to their attention. In the machinery of agreeable narrative, every-day practical "hints" and moral truths are conveyed, that if received into honest hearts, will indeed make "home happy."

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A member of the College of Teachers says—"During a visit of a few days to the city of Louisville, among other objects of interest, I have spent a few very agreeable hours in looking over the well-stored shelves of the Mercantile Library. I was prepared to find it a good one, but my expectations were much exceeded. Though but half a year old, it contains the best collection of English books I have ever met with. The valuable donations of the citizens, who have shown a noble liberality in giving of their best and most cherished volumes, and the well-chosen purchases of the president, Mr. Bucklin, render it one of the most choice and excellent collections in the United States, and its 3,000 volumes far exceed in value many of 10,000 or 15,000. As but a part of the subscription has been expended, the library will receive further large augmentations, and be a just subject of pride and pleasure to those who have so liberally promoted its formation. To the young men of the city it is literally invaluable; for a small sum annually they enjoy advantages for study equal to the wealthiest, and have an access to the stores of learning and genius which would have filled the heart of a Franklin with ecstasy. The taste and judgment which have characterized the previous purchases are a guaranty for the future; and it cannot but gratify every friend of human improvement to see books and lectures, here and elsewhere, substituted for the demoralizing excitement of the theatre and the gaming-table."

FRANCIS'S MANIFOLD WRITERS.—The manifold writers of Mr. Lewis Francis, advertised in the Merchants' Magazine Advertiser, is an excellent article. We have used it, and find it to be a great saving of time and expense, and would therefore recommend it to business men as a very useful invention. A letter, duplicate, and even a triplicate, may be made with as much ease as a single letter, without even the necessity of using an inkstand or a pen. The writing is perfectly indelible. Time will not diminish its brightness. It must prove highly valuable to merchants who desire to preserve *fac-simile* copies of their correspondence without the labor or expense of copying.

TO CORRESPONDENTS.—We have received several answers to the problems in accountanship, which appeared in the September number of the Merchants' Magazine. They will be attended to in our next. An "Analysis of Bookkeeping, as a Branch of General Education," by Mr. Thomas Jones, accountant, will also be published in the December number.