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The Kent News.

A Family Newspaper: Devoted to Literature, Agriculture, Politics, General News, and Advertising.

VOL. 24.—No. 6. CHESTERTOWN, SATURDAY, JUNE 6, 1863. WHOLE No. 1202.

The Kent News:

PUBLISHED WEEKLY, AT

CHESTERTOWN, KENT COUNTY, MD.

Office, Masonic Hall, Court House Green.

JAS. H. PLUMMER & WM. B. USILTON,
EDITORS AND PROPRIETORS.

Terms of Subscription:

ONE DOLLAR AND FIFTY CENTS per annum, *payable in advance.* If not paid within six months from the time of subscribing, Two DOLLARS will be *invariably charged.* No subscriptions received for less than six months.

Rates of Advertising:

Advertisements not exceeding ten lines will be published three times for One Dollar, and twenty-five cents for each subsequent insertion. Longer ones in the same proportion.

Advertisements inserted for three months, six months, or one year, at moderate rates.

Job Printing.—Having added to our Office an extensive assortment of New and Beautiful JOB TYPE, we are prepared to execute every description of Job Printing, at short notice, and on very reasonable terms.

J. J. PEARCE,
FASHIONABLE TAILOR,
SHOP IN THE REAR OF THE TOWN HALL.

PHILADELPHIA FASHIONS received every season. CUTTING done at short notice. Thankful for past favors, he respectfully solicits a continuance of public patronage.
Chestertown, jan17y.

Dr. J. T. TWILLEY,
DENTIST,
CHESTERTOWN, MARYLAND,

RESPECTFULLY informs the citizens of Kent Co., that having removed to Chestertown, he can always be found (except on Thursdays,) at his office on the corner of Main and Water Streets, in the dwelling recently occupied by Capt. J. F. Taylor.

☞His charges are moderate and all work done by him guarantied to be as he represents.
jan4-y.

Annual Report
OF THE
Commissioners
OF CHESTERTOWN,

Exhibiting the Receipts and Disbursments of said Commissioners from May 22d, 1862, to the 22nd of May, 1863, according to law.

Assessment for the current year,	$505 05
Dog License received,	86 00
Rent of Stalls in Market House,	28 00
Half the amount of proceeds of Hay Scales,	13 75
Fines,	10 31
Levy for Streets,	100 00
do. for Market House,	50 00
Show License,	5 00
Total,	$798 11

Out of which has been paid as follows:

To John McDaniel for Commissioners' dinner,	$16 00	
Edward Carty, for Pump work,	15 28	
William Webb, bailiff for seven months,	43 75	
Cyrus Rasin, bailiff seven months,	43 75	
David Arthur, Clerk to Commissioners,	35 30	
Asbury Howard, Market Master,	50 00	
John W. Carroll, bailiff for five months,	31 25	
do. Killing five dogs at 25 cents each,	1 25	
Charles H Davis, Bailiff for five months,	31 25	
do. Killing eight dogs,	2 00	
Paid for hauling out dead horse,	1 25	
John W. Carroll, road Supervisor,	96 62	
Hands for work on Streets,	50 56	
Articles for use of engine,	8 80	
Joshua Clark, late Collecelector, for over payment by him to Commissioners, with interest,	145 37	
D. A. Benjamin,	1 75	
Kitty Toomy ringing night bell, one year,	12 00	
Edward Carty, for Pump work,	11 25	
do. for ditto,	4 00	
Charles T. Lusby, holding election two years,	8 00	
Discount on two notes,	3 17	
H. Hynson, fn., for work,	87	
do. do.	1 50	
— Blake, fn., for work,	1 75	
do. do.	1 50	
T. W. Eliason,	73	
Isaac Anderson, fn.,	25	
William Morris for ploughing Streets,	2 50	
I. J Coleman, for brick work,	5 00	
Captain J. F. Taylor, for bricks and freight,	15 00	
Edward Graves, fn, for hauling,	3 27	
Plummer & Usilton, for Printing,	20 00	
Phil Blake, fn., for labor,	6 50	
A. W. Sparks, for Lamps,	15 00	
R. Jones, fn., for sand and hauling,	5 45	
A. M. Russell, as Chief of Police,	25 00	
Geo. W. Hurst, for Carpenter's work,	20 73	
For commissions on collecting $505 05,	30 30	
Henry Robinson, for Paving,	22 00	
		789 95
Balance,		$8 16

There are a few outstanding accounts, which are not credited to this year's appropriation, and will be brought into next year's account. They are not of much amount.

All of which is respectfully submitted.
DAVID ARTHUR, Clerk
To Commissioners of Chestertown.
May 22d, 1863. [m30-4t.]

FARM FOR SALE.

THE undersigned will expose to PUBLIC SALE on
THURSDAY, the 18th of June, 1863,
At Eleven O'clock, A. M.,
at the Hotel Porch of John Pennington, Esq., in Galena, Kent county, Maryland, his

FARM,

on which he resides, adjoining the lands of Mr. Elihu Jefferson, the farm of Mrs. Polk, and the lands of Mr. William Welch, containing

282 ACRES,

MORE OR LESS. It lies about a mile from Harmony, within two of Kennedyville, and is convenient to Churches, Schools and Post Offices.

This Land has been limed once, the soil medium, good and productive. About 80 acres are in clover for wheat next fall. There are five fields, all watered. The Fencing good, a large portion being post and rail and plank.—There is sufficiency of WOOD for fuel.

It is within four miles of Landings on Chester River and Turner's Creek, thus commanding a communication with Baltimore and Philadelphia.

THE DWELLING

is a GOOD TWO-STORY BUILDING and Kitchen. A Granary, with Corn Houses on either side; a Carriage House, Meat House, Spring House, and Stabling for seven horses; all but Stabling in good order. There is a

SMALL ORCHARD

of APPLE and PEACH TREES for family use. A Pump in the yard, and the water excellent for drinking.

THE TERMS OF SALE

Are, one-third cash, and the balance in one and two years, with interest from the first day of January next, when possession will be delivered. The privilege of breaking fallow and of seeding wheat will be given to the purchaser, who will properly secure the balance of the purchase money.

WILLIAM McCAULEY.
Kent county, Md., May 9, 1863—ts.

TRUSTEE'S SALE.

BY VIRTUE of a Deed of Trust from Mr. William Rodgers, the undersigned will expose to PUBLIC SALE, on

THURSDAY, the 18th day of June,

in the year 1863, at 12 o'clock, M., at the Hotel Porch of Mr. John Pennington, in Galena, Kent county, Maryland, the following Property, to wit:

NO. 1.

A DWELLING,

AND STORE HOUSE,

and premises, (two stories in height,) in Galena, on the Street leading to George Town, formerly occupied by Mr. Samuel E. Briscoe, and at present by Mr. James Mason; together with KITCHEN, STABLE and MEAT HOUSE. A Pump of Water in the yard.

THE LOT OF LAND

adjoining, and to be sold, is 268 by 40 feet.—The location is one of the finest in the Town.

NO. 2.

A LOT OF LAND,

adjoining the property of C. C. Fortiner, fronting on the Street to George Town 50 feet, and extending back to Franklin Dyer's land twenty four and a quarter perches,

Containing 74 Square Perches,

More or Less, without Buildings.

NO. 3.

A LOT OF LAND,

in Kent Forest on the road from Massey's X Roads to Galena, which was sold by Ebenezer Welch to John Groome, fn., and

Containing Eight Acres,

More or Less. There is a LOG HOUSE on the premises, and about five acres of the Land is inclosed by Fencing.

THE TERMS OF SALE,

Are, for the Dwelling and Store and adjoining Lot, one-fourth cash, and the balance in three equal instalments in six, twelve, and eighteen months from the day of sale, with interest from the first day of January next.—For Lots No. 2 and 3 above, one-third cash, and the balance in two equal instalments, in six and twelve months from the day of sale, with interest from the day of sale.

The Creditors of William Rodgers are requested to file their claims with the Trustee within sixty days from the day of sale.

GEORGE VICKERS,
Trustee.
Chestertown, May 16, 1863.—ts.

NEW MILLINERY STORE!
LADIES
Look to your Interest!
MRS. SARAH PEARCE,

HAS just returned from the city with a well selected STOCK OF MILLINERY GOODS, which will be sold at reasonable prices, cheaper perhaps than can be bought elsewhere in Chestertown, and from long experience in that business in the city, feels competent to give general satisfaction. Call and examine for yourselves. ☞Store on High street, next to the residence of Mr. John T. Dodd.

BLEACHING, Altering and Pressing done at short notice in the best manner. [ap4-3m.]

SLATE.
TO BUILDERS and the PUBLIC.

WE are agents for the sale of the Peach Bottom, York county, SLATE, of all kinds: Best Blue Guaged, 2nd Quality and small, and can furnish Slate at short notice, either put them on or sell them by the square. They cost less than Shingles.

J. A DAVIS & CO.,
my16-6m. Port Deposit, Cecil county, Md.

PLOWS, PLOWS, PLOWS!

THE undersigned has on hand PLOWS of various patterns, which he offers to the public on reasonable terms.
feb28. ROBERT C. MORRIS.

STELLA SHAWLS,
on hand and for sale,
at various prices according to style and quality, by WICKES & BRO.

CASSIMERE SUMMER SUITS.—Splendid light and dark coloured Cassimere Suits, made up for summer wear, varying from $7 to $20; a suit, to which your attention is asked by
May 23. L. MASTBAUM.

For the Kent News.

THE SECESSIONISTS' LAMENT.

DEDICATED TO JEFFERSON DAVIS.

Another summer's nearly here,
Jefferson, oh! Jefferson,
And the war is not ended yet,
But the Federals we have met,
And they have whipped us too, I bet,
Jefferson, oh! Jefferson.

You said two years or more ago,
Jefferson, oh! Jefferson,
That you would be in Washington,
And from it make the Yankees run,
While to yourself have all the fun,
Jefferson, oh! Jefferson.

Of intervention, too, you spoke,
Jefferson, oh! Jefferson,
That France and England at the start
Would send their ships to take our part,
But somehow they seem rather tart,
Jefferson, oh! Jefferson.

You sung the song "My Maryland,"
Jefferson, oh! Jefferson.
When Lee's army crossed the line,
In Baltimore you said you'd dine,
And you thought it wondrous fine,
Jefferson, oh! Jefferson.

In the West you tried but failed,
Jefferson, oh! Jefferson,
The game of Bragg you could not win,
And you thought it such a sin,
Because Kentucky was not in,
Jefferson, oh! Jefferson!

You said secession was the thing,
Jefferson, oh! Jefferson,
And then you looked so very bold,
When to every one you told,
That we must go it hot or cold,
Jefferson, oh! Jefferson.

I think that you have told some fibs,
Jefferson, oh! Jefferson,
For your words have proved untrue;
They say you're in an awful stew,
As each day brings us nothing new,
Jefferson, oh! Jefferson.

I never knew the times so hard,
Jefferson, oh! Jefferson,
The gold once jingled in my purse,
But now its grown a great deal worse,
And money never will prove my curse,
Jefferson, oh! Jefferson.

You had much better end this war,
Jefferson, oh! Jefferson,
Let some one to their Congress go
And tell them that your team is slow,
And that will end our every woe,
Jefferson, oh! Jefferson.

May 23d, 1863. JOEL K. REINER.

Sketch of Major Gen. Ulysses S. Grant.

This officer, who commands the Federal forces in Mississippi, is a native of Ohio, and 41 years of age. He graduated at West Point in 1843, and during the Mexican war served as a Second Lieutenant in the battles of Palo Alto, Resaca de la Palma, Monterey, and in all the engagements from Vera Cruz to the city of Mexico, during which he was twice promoted for his bravery In 1854 he resigned his commission, but on the breaking out of the present war he tendered his services to the Governor of Illinois, and was appointed Colonel of a regiment from that State. He participated in several engagements in Missouri. For his success at Fort Donelson he was created a Major General of volunteers. In the battle of Shiloh and Corinth he greatly distinguished himself, and was subsequently placed in command of the 13th Army corps. On first taking command he was regarded as a curiosity by the soldiers on account of his plainness of dress in comparison with the young and new fledged colonels and less advanced officers, and particularly a shocking bad stovepipe hat, which he wore for a long time before donning a military tie. He is a strict disciplinarian, and a man of the most unassuming manners.

Rebel View of Affairs at Vicksburg.

The rebel papers are filled with desponding and gloomy articles upon the position of affairs at and near Vicksburg. They evidently anticipate the worst in that quarter. The Richmond Whig is very severe upon the Rebel Government for placing Gen. Pemberton in command at that important point. It says: "The public were never able to account for the sudden promotion by which Col. Pemberton, Confederate States army, ex-lieutenant United States army, became, without trial or experience, and without the possession of unusual abilities that were ever heard of, a lieutenant general commanding the Department of the Mississippi. His management of affairs in that quarter, and especially the failure to keep the enemy out of the capital of Mississippi, has not elucidated the mystery. When the pinch came another general of tried and known ability was sent there? And if it was intended to relieve him when the crisis came, why was the relief withheld until it could not avail? The telegraph tells us that the plundering and destruction at Jackson amounted to from five to ten million of dollars Was it worth so much to anybody that Gen. Pemberton should have been promoted over so many officers of experience and ability? The Government may feel very easy on the subject, but the ignorant public must be permitted to have its doubts."

ONE evidence of the prosperity of the country, in spite of the war is, that the amount of the pork, bacon and lard exported this year is sixty-four and a half millions of pounds greater than the exports of the year before. The total amount of the above articles exported was two hundred and sixty-two millions of pounds.

PRIZE FIGHT BETWEEN TOM HYER AND COBURN.—The New York Herald states that a match for a prize fight has been agreed upon between Tom Hyer and Joseph Coburn, for $10,000 a side to come off within six months. Also, that part of $1,000 forfeit money is deposited and the balance will be put up on Monday.

THE INCOME TAX.

Important Decisions by the Commissioner of Internal Revenue.

The Commissioner of Internal Revenue has recently made the following highly important decision, covering the whole ground of the income tax:

The income tax must be assessed and paid in the district in which the assessed person resides. The place where a person votes, or is entitled to vote, is deemed his residence. When not a voter, the place where the tax on personal property is paid is held to be the place of residence.

In cases of limited partnerships, formed with the condition that no dividend or division of profits shall be made until the expiration of the partnership, each member of such firm will be required to return his share of profits arising from such business for the year 1862, as, had they so desired, a division of the profits could have been made.

Gains or profits realized from the sale of property during the year 1862, which property was purchased before the excise law went into effect, should be returned as income for the year 1862.

Executors or administrators of estates of persons who died in the year 1862 should make return of the income thereof.

A merchant's return of income should cover the business of the year 1862, excluding the previous year's. Uncollected accounts must be estimated.

Physicians and lawyers should include the actual receipts for services rendered in 1862, together with an estimate of the unrealized or contingent income due to that year.

Dividends, and interests payable in 1862, should be returned as income for that year, no matter when declared.

Premiums paid for life insurance are not allowed as a deduction in the statement of income.

Pensions received from the U. States Government must be returned with other income subject to taxation.

Old debts, formerly considered hopelessly lost, but paid within the time covered by the return of income, should be included in this statement. Debts considered lost on the 31st December, 1862, and due to the business of the year 1862, may be deducted from the profits of business. If subsequently paid, they must be included in the return for the year in which they are paid.

No deduction can be allowed from the taxable income of a merchant for compensation paid for the services of a minor son.

A farmer, when making returns of the total amount of his "farm produce," shall be allowed to deduct therefrom the subsistence of horses, mules, oxen and cattle used exclusively in carrying on said farm. The term "farm produce" is construed to include all productions of a farm, of whatever nature or kind soever. The account of stock sold by a farmer since December 1st, 1862, should not be included in the present assessment, but the profit realized thereby must be accounted for in his next year's returns. Where he has included in his return the produce raised by him and fed in whole or part to stock subsequently sold, he must account for the gain realized by feeding and selling said stock. Where he has not included the produce so fed, he must return, as profits, the difference between the value of said stock on the 31st December, 1861, and the amount realized for them. Fertilizers purchased by farmers to maintain their land in its present productive condition will be considered as "repairs" in estimating income.

Interest should be considered as income only when paid, unless it is collectable and remain unpaid by the consent or agreement of the creditor.

Losses incurred in the prosecution of business are a fair offset to gains derived from business, but not from those portions of income derived from fixed investments, such as bonds, mortgages, rents, &c.

Property used in business, and furnishing profits, when destroyed by fire, may be restored at the expense of those profits, to the condition when destroyed. If insured, the difference between the insurance received and the amount expended in the restoration will be allowed.

The increased value given to a new building by permanent improvements will be charged to capital, not income.

When a person boards, or rents a room or rooms, the rent thereof, in lieu of the rent of a house, is deducted from the amount of income subject to taxation.

Losses sustained in business since Dec. 31, 1862, will not enter into the income assessment for 1862.

Interest on borrowed capital used in business may be deducted from income.

If a planter returns all his farm products, he will be allowed to deduct the actual expense of subsisting and clothing his slaves.

Legatees are not required to return their legacies as income. The income tax is assessed upon the actual income of individuals.

Firms, as such, will not make returns.

The profits of a manufacturer from his business are not exempt from the income tax in consequence of his having paid the excise tax imposed by law upon articles manufactured by him.

As bridge, express, telegraph, steam and ferry-boat companies or corporations are not authorized by law to withhold and pay to the government any tax upon interest paid or dividends declared by them, all income of individuals derived from these sources is liable to income tax.

All persons neglecting or refusing to make return of income, except in cases of sickness, are brought within the penalties prescribed by the eleventh section of the act of July 1, 1862, viz: an addition of 50 per cent. to the amount ascertained by the assistant assessor, upon such information as he can obtain, and the penalty of $100, to be recovered for the United States with costs of suit.

Tax payers are not required to give the assessors of internal revenue a detailed statement of their investments. They are simply required to make up the "totals" and return them.

THE DRAFT.

A Washington paper says: A draft for 300,000 men will shortly be ordered by the President for the purpose of filling up the old regiments. It is not the present intention to form any new regiments. There is no time to drill and prepare regiments for this campaign. Recruits sent into old regiments will be more fit for field service in thirty days than they would be in six months put into new regiments under green officers. It will be far better for the conscripts that they be assigned to the old regiments and placed among the veterans who have experience in the routine and duties of the camp, and who understand how to avoid many things that injure the health and cause sickness. The old bronzed warriors know how to cook, wash, sleep, camp, and march to the best advantage, and can teach this valuable information to their new comrades.

GEN. LLOYD TILGHMAN.—A native of the Eastern Shore of Maryland, he entered West Point in 1831, and in July 1836 was appointed a Second Lieutenant in the 1st Dragoons. He held the position, however, only two months, when he resigned from the service, and turned his attention to civil engineering. His superior skill, gained at the expense of the United States, brought his abilities into requisition, and he became a division Engineer on the Baltimore and Susquehanna Railroad. He left this road to engage in the survey of the Norforlk and Wilmington Canal, and was subsequently employed on the Eastern Shore of Maryland Railroad. In 1838 and 1840 we find him connected with the Baltimore and Ohio Railroad. During the Mexican war he occupied several prominent positions. First as aid to Twiggs in the battles of Palo Alto and Resacca de la Palma; then as Superintendent of the defences of Matamoras, and subsequently as Captain of a volunteer battery in the regiment commanded by his friend and neighbor, Col. Hughes. The commencement of the Rebellion found him a traitor to his country, and sebsequent events have proved how ill advised was the course then pursued. First a surrender, now death, have been his rewards.

GENERAL SIGEL.—The Washington correspondent of the Chicago Tribune says that one difficulty in getting a place in the army for Gen. Sigel arises from the fact that he has hitherto asked too much. Gen. Hooker at first offered him command of the Eleventh Corps, composed mostly of Germans, but as he did not accept it was given to Gen. Howard. This left Sigel without a command higher than a division of nine regiments, which was still open to him, but he refused to accept, and tendered his commission to the President, which the latter refused to accept, but gave him thirty days' leave of absence to think over the matter, which was renewed once or twice. After the battle of Chancellorsville the President telegraphed to New York for Sigel, who obeyed the summons and instantly repaired to the White House, where he agreed to draw his sword and take whatever command might be assigned him. He confessed that he had listened to injudicious advice last winter, and that he felt in some degree responsible for the illbehavior of the Eleventh Corps. The correspondent, who admits that he gives an outsider's best attainable account of the matter, says that Gen. Sigel will soon be in command of the German regiments.

DEPORTATION OF BLACKS.—It is stated that only one contract has been made and carried out by the government for the transportation of free persons of color beyond the limits of the United States, and this was at the rate of $50 each for 500 of them in families, to the Island of Avash, in St. Domingo. Various applications have been made for such supplies, to be employed as laborers in the West India Islands, but the government declines to make any more such contracts for the present under the authority vested in the President.

ANOTHER CAVALRY REGIMENT.—It is stated that Governor Johnson, of Tennessee, has obtained authority from the War Department, which has been officially approved by Governor Seymour, to recruit a regiment of cavalry in the State of New York for service in East Tennessee.

Washington despatches state that a special council of war was held at Washington on Tuesday. General Hooker is said to be of the opinion that the Rebels are concentrating their forces for a desperate aggressive movement.

Several captures of vessels, with valuable cargoes, have been lately made near Charleston, among them a large Rebel steamer heavily loaded with cotton.

TWO IN A BED.

The following laughable occurrence, which bears the recommendation of being no fiction, was related to us some time ago, and as we have never seen it in print, we 'tell the tale' to our readers 'as it was told to us.'

Ned and Charley were room-mates, but they occupied different beds. Ned's 'sleeping apparatus' was so situated that he could get into it on either side—that is to say, there were two 'fore sides' to his bed, and no 'back side'—which Ned found very convenient on certain occasions.

One night Ned and Charley had been 'out, and on returning, which they did next morning, both were considerably 'elevated.' However, they walked up to their room with an air which seemed to say, 'not so very drunk after all,' and sought long and patiently for matches and a lamp. After knocking the pitcher off the wash-stand and smashing the looking-glass, they finally gave up their search and went to bed.

Went to bed—yes, that's the word, but owing to the darkness and the confusion of their senses, they made a slight mistake. In short, Ned's bed had the honor of receiving the two friends—Charley getting in one side, and his companion rolling in on the other.

"I say, Ned," cried Charley, touching some body's calf, "there's a fellow in my bed!"

"Wonderful coincidence!" exclaimed Ned, feeling a strange elbow in the region of his ribs, "there's somebody in my bed too!"

"Is there, though?" cried Charley, "let's kick 'em out!"

"Agreed," said Ned.

And accordingly the two friends began to kick. In about a minute and a half, Ned was sprawling on the floor, Charley was left in possession of the bed. For a moment after the fall, all was silent.

"I say, Ned," cried Charley.

"What?" asked Ned, surlily.

"I've kicked *my fellow* out."

"You are a devilish sight luckier than I am, then," said Ned, "for mine has kicked me into the middle of the next two weeks!"

LOVE,

A complaint of the heart, growing out of an inordinate longing for something difficult to obtain. It attacks persons of both sexes, generally between the ages of fourteen and thirty; some have been known to have it at the age of sixty.

Symptoms.—Absence of mind; giving things their wrongs names; calling tears nectar, and sighs zephyrs; gazing on the moon and stars; loss of appetite; neglect of business; a loathing for all things—save one; bloodshot eyes; and a constant desire to sigh.

Effects.—A strong headache, pulse high; stupidly eloquent eyes; sleeplessness, and all that sort of thing. At times, imagination bright; bowers of roses, and winged cupids; and then, again, ocean of despair, rocks, tortures and hair-triggered pistols.

Cure.—Get married. If that don't cure you, your case of hopeless.

CLEAN GROUNDS.

The great secret of successful farming is to *never allow anything to grow that is not sown.* It is idle to expect good crops, while from one-half to two-thirds of the nutritive properties contained in the soil, and at least that portion of its power of vegetation, is consumed by plants not cultivated, or, in other words, by weeds.

Our meadows have light crops of grass, but is there not an ample one of moss, johnsworth, crowfoot, or daisy? We get fifteen bushels an acre of wheat, but has not vegetative power enough been expended on the charlock, steinkrout, or thistle, to have made the fifteen bushels thirty?

Look at our potato or cornfields, in which the planted crops are maintaining a doubtful struggle for existence with a vigorous growth of vile interlopers, too numerous to be named. Is it not a truth that we allow one-half the actual value of our lands to be thus filched from us, and lose one-half our labor? It is not true that we do not cultivate our lands as well as we ought, to get the greatest return for the capital employed in agriculture? Better to till fifty acres as it should be, keeping the soil rich, clean, and constantly improving, than to perpetuate the exhausting, improvident, unprofitable methods now so common on two hundred acres.

BE NOT ASHAMED OF LABOR.—No one should live without labor: labor is a great blessing. Never complain that you are obliged to work, but go to it with alacrity and cheerfulness. It makes men healthy, procures them food, clothing, and all the necessary comforts of life, and places a strong barrier against the temptation to be dishonest.

A COUPLE of "limbs of the law," who were conducting a suit before a Justice in Rochester, got incensed at one another and finally came to blows. The Court sat by and looked coolly on until the fracas was over. Then the combatants apologized for disturbing his honor, but the Justice, wiping his specs coolly declared he hadn't been disturbed in the least—he rather liked it.

THE philosopher Frazer says, "Though the man without money is poor, the man with nothing but money is poorer."