



Business Directory.

REMOVAL.

DR. W. A. LIDDELL HAS removed to the house lately occupied by F. H. Kirkpatrick, Esq., adjoining the residence of the Rev. A. Palmer.

MARRIAGE LICENSES.

THE Office of the Distributor of Marriage Licenses is removed to the Store of Messrs. BUDD & LYND, corner of Wyndham street, immediately below Mr. Sandilands.

REMOVAL.

MR. JARVIS, BARRISTER AND ATTORNEY-AT-LAW, SOLICITOR IN CHANCERY, CONVEYANCER, &c. Office removed to that recently occupied by the late T. R. Brock, Esq., North-east Corner Market Square.

H. GREGORY,

ORNAMENTAL PAINTER & GILDER, DUNDAS.

MISS MARY CAMPBELL, Milliner, Dress and Habit Maker, All orders made up according to the Latest New York Fashions.

ROBERT OSBORNE, Watch Maker and Jeweller, VICTORIA BUILDINGS, KING ST., HAMILTON.

JOHN STREET BUNDRY.

E. & C. GURNEY & A. CARPENTER, Manufacturers of Cooking, Parlor & Plate Stoves.

CAREY'S PATENT THRASHING MACHINES, The most approved of in the Province always on hand.

JNO. P. LARKIN, WHOLESALE DEALER IN STAPLE AND FANCY DRY GOODS, Corner of King and John Streets, HAMILTON.

WASHINGTON Farmers' Mutual Insurance Company, Capital \$1,000,000. EZRA HOPKINS, HAMILTON, Agent for the Counties of Waterloo and Huron.

MR. F. MARON, LAND AGENT, CONVEYANCER, AND NOTARY PUBLIC, GUELPH.

J. LAMOND SMITH, Conveyancer, Notary Public, AND GENERAL AGENT, FERGUSON.

MARRIAGE LICENSES. JOSEPH PARKINSON, Esq., Agent for granting Marriage Licenses, will attend to all applications, come from where they may, when the parties are duly qualified to present them.

THE increasing demand for this valuable Medicine has induced the proprietor to appoint the following agents:—Mr. OLIVER, Galt; Mr. HESPELER, New Hope; Mr. WATSON, Fergus; and Mr. PHILIP, Elora; where they may now be obtained. Price 1s. 3d. per box.

THE Office of the Clerk of the WATERLOO COUNTY COUNCIL open on every Tuesday, Wednesday, Thursday and Friday, between the hours of 10 A. M., and 3 P. M.

NOTARIAL PRESSES, Notary and Office Seals, Professional and Business Cards, Door and Coffin Plates, and every description of Engraving and Printing.

LOUIS W. DESSAUER, Preston, AGENT FOR THE TOWNSHIPS OF Waterloo, Wilmot, and Woolwich. Preston, Nov. 4, 1850.

A. D. FERRIER, CONVEYANCER, NOTARY PUBLIC, AND General Agent. Waterloo County Clerk's Office, Guelph.

THE Subscriber offers for sale, 30 half Chests fresh Teas, Young Hyson, Gunpowder, and Black. 5 Bbls. prime "Porto Rico" Coffee. 2 Hhd. bright Muscavado Sugar. 2 Tierces Pulverized loaf do., a superior article.

1 Tierce New Rice. 6 Boxes Honeydew Tobacco, 5 and 8 G. ELLIOTT. Guelph, June 25, 1850.

HAYWARD'S VEGETABLE ANTIBILIOUS PILLS.

ELECTION OF MAYORS. Toronto.—J. Bowes, Esq. Hamilton.—J. H. Holden, Esq. Kingston.—F. H. Hill, Esq. Niagara.—George Boomer, Esq. Cobourg.—W. Weller, Esq. Brantford.—J. H. Moore, Esq. Dundas.—James Coleman, Esq.

Business Directory.

JOHN HARRISON, Joiner, Builder & Cabinet Maker, GUELPH.

THE COLONIAL LIFE ASSURANCE Co. AGENT FOR GUELPH, WILLIAM HEWAT, Esq., District Treasurer.

MR. J. DAVIS, BARRISTER AND ATTORNEY-AT-LAW, Solicitor in Chancery, and Notary Public. GUELPH.

ÆMILIUS IRVING, Barrister at Law, &c., Notary Public, GALT.

THOMAS GORDON, LAND AND GENERAL AGENT, OWEN SOUND.

ANDREW GEDDES, ESQ., Government Agent for the District of Wellington, CROWN LAND OFFICE, ELORA, On the regular Mail Road from Guelph to Owen's Sound.

ARCHIBALD MACNAB, PROVINCIAL LAND SURVEYOR, SYDENHAM VILLAGE, OWEN'S SOUND.

JAMES GEDDES, Attorney-at-Law, Conveyancer, &c. ELORA, COUNTY OF WATERLOO. February 22, 1849.

THE Undersigned have entered into Partnership in the practice of the LAW, under the name and firm of FERGUSON & HURD, OFFICE—MARKET SQUARE, GUELPH.

W. F. FELL, ENGRAVER AND PRINTER, Opposite the Building Society's Rooms, KING STREET, HAMILTON.

NOTARIAL PRESSES, Notary and Office Seals, Professional and Business Cards, Door and Coffin Plates, and every description of Engraving and Printing.

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Deferred Articles.

CAPE OF GOOD HOPE. Boston, Jan. 18. The barque Ocean Wave, from Cape Town, Cape of Good Hope, Dec. 1, arrived here to-day. She left no American vessels. The Cape Town Mail, of Nov. 30, contains an account of an expedition of Colonel Harding, and some 40 volunteers, who set out to punish a tribe of Bushmen whose depredations had caused severe suffering among the settlers. The Governor had visited the frontier, where he found the Kafirs fast improving in agriculture. The value of money was better understood, and the plough was fast coming into use. Copies of a Kafir newspaper had been published. The Governor had determined to establish a rural police, for protection.

WASHINGTON, Jan. 18. CHEAP POSTAGE BILL PASSED.—The passage of the Cheap Postage Bill gave great satisfaction. The three per cent coinage, ordered by the bill, supplies the want of money so long felt.

Panama Railroad.—A correspondent of the New York Herald, writing from New Grenada, on the 22nd Dec., says the Panama Railroad has been commenced, and is progressing rapidly. There are 600 men at work on the road, and 300 more were about to be put on. The stations are at Manzanilla Island, Gatton, and Mount Arrow Root.

Terrible Catastrophe at New York.—A dreadful accident has occurred at New York. Six dwelling-houses, erected on speculation, which were nearly completed, suddenly fell to the ground, burying the hapless workmen in their ruins. Sixteen persons have been dug out alive, and six dead. It is said that six bodies are still to be accounted for. The Tribune very properly suggests, that the reckless speculators should be tried for manslaughter.

Lake Erie Open!—Buffalo, and nearly all the Ports on Lake Erie, are open for Navigation! The steamer Hendrick Hudson was advertised to leave Buffalo for Erie, Cleveland, Sandusky, and Detroit, on Saturday last.—Globe.

The "Clear Grits" Rejecting Converts.—The clear grits really appear to be a strangely constituted set of politicians. Instead of receiving converts with open arms, and without asking questions, they reject all deserters from the Ministerial ranks, and even overwhelm the victims with ridicule. Take for instance the manner in which the North American causes the Member for Waterloo to walk "the plank."—Spectator.

A dose too much for an Attorney Gen.—The retirement of Mr. Merritt from the Ministry, and the postponement of the meeting of Parliament till May, are inclining the public to the belief that Mr. Baldwin is desirous of leaving the Government, and retiring into private life. The conduct of Mr. Fergusson, the Member for Guelph, strongly fortifies this opinion. His ambition, it seems, would not be satisfied with less than a judgeship in the Court of Queen's Bench, because, being reared in Mr. Baldwin's office, that circumstance necessarily gave him every other requisite qualification for a seat on the bench. But the dose was too much even for an Attorney-General, and he neglected it.—Galt Reporter.

The writ for the election of a member for the County of Kamouraska has been issued. There are three candidates in the field—Messrs. Chapais, Letellier, and Frazier. Mr. Chapais has published an address, in which he declares himself opposed to the Seigneurial Tenure and to all abuses.

Escape.—The Quebec Chronicle says that John Monroe, who was recently tried on a charge of murdering his wife, and acquitted on a plea of delirium tremens, was again apprehended for having threatened to shoot one of his neighbors, who gave evidence against him. He has, however, escaped to the State of Maine.

Supposed Loss of a Steamer.—The Atlantic steamer ship left Liverpool on the 28th ult., for New York, and should have arrived a week ago at the latest. She had 27 passengers besides her crew who are probably all lost. The wreck of a vessel was passed off Halifax, apparently cut in two. The Atlantic may have come into collision with this vessel and sunk. The great excitement prevails in New York on the subject. She belonged to the American line.—North American.

ARRIVAL OF THE STEAMSHIP ASIA. New York, Jan. 18. The Asia arrived late last night. The Atlantic is still out. She has 27 passengers, among them Abbott Lawrence, jun., (son of the Minister to England).

The Liverpool Mercury of the 31st says, that the United States mail steamer Atlantic, Capt West, left the Mersey on Saturday with the usual mail. She was passed during the evening off Bell Buoy, by the Asia.

A wrecked vessel cut in two was passed off Halifax, supposed to have been done by collision with a steamer.

ENGLAND. Intelligence is to the 4th inst. Nothing of importance. A supply of medicine, with able surgeons, had been sent to Jamaica, although the Cholera had subsided there.

The English Mediterranean fleet, after a long absence, had returned to Malta.

FRANCE. The Constitutional charges M. Dupin with having published, in the Debats, an article which accuses the Bonapartists with having plotted the assassination of himself and Gen Changarnier, M. Dupin is President of the Assembly.

The Patrie states that the Ministers have not the least intention of resigning.

GERMANY. By advices from Frankfurt and Cassel to the 27th ultimo, we learn that the Elector returned to Cassel on that day. His household troops attended him. The other troops cheered him. He has promised not to insist on the recognition by his functionaries of the decree of the 25th of January, as a consequence of the difficulties between the Prussian and the Austrian commissioners. The Austrian commissioner at Cassel has published a proclamation threatening to enforce martial law against any person who shall create a disturbance in the streets. All hotels, insurance offices, and public houses must be closed at 9 P. M. Refractory artisans are subjected to corporal punishment.—A permanent court martial is established.

Count Leiningen, the Federal Commissioner at Hesse Cassel, has suspended the permanent Committee of the Hessian Diet.

By advices from Dresden to the 27th ult., it appears that the leanings of the Congress are towards durability.

Communications are taking place between the Prussian and Austrian negotiators.

Accounts from Berlin to the 27th ult., state that Baron Mantouffil and Prince Schwarzenberg, were expected to arrive there on the next day.

Dates from Vienna are to the 23rd ult. A commissioner has been appointed to Holstein. The border battalions are on their march home from Bohemia.

DENMARK AND THE DUCHES. The Free Press of the Nordstables, under date of 26th ult., says that on the previous day a skirmish took place near Worseld. It is availed that the Danes, though their force was very superior, were compelled to retire with considerable loss.

ITALY. Letters from Naples to the 27th ult., state, that the Neapolitan Government at the present moment is in a state of alarm, knowing that a considerable number of foreign emissaries have entered the kingdom. They are supposed to emanate from Messina. Some arrests have taken place on this account; and the activity of the police is as possible greater than ever. The state trials have occupied much attention. The court has presented an excitement heretofore unknown.

TURKEY. Constantinople dates are to the 15th ult. The news from Aleppo is satisfactory.—The rebels have been beaten by the Emir, who is endeavoring to introduce reforms necessary for the peace of that province.

SWEDEN. Dates are to the 17th ult. The project of reform in the representative system, which has for a long time been a subject of interest throughout the country, had that day been rejected, and the question may be considered as definitely settled. According to the terms of the constitution any proposal for a change of fundamental law, requires the sanction of each of the four estates, which comprise the diet, the nobles, the clergy, and the burghers and peasantry. The conduct of the King in the matter has been admired by all parties; it evinced a firm adherence to the terms of the Constitution.

The Stockholm papers announce that Jenny Lind had sent to that city \$20,000, to be distributed among the poor.

PROJECT OF A RAILWAY THROUGH CANADA TO THE PACIFIC.

A work has recently been published in England, proving the practicability, and urging the propriety, of constructing a Railroad from Halifax to the Pacific, which it has often been contended would be the cheapest and most direct route between England and the East Indies and China.

The total cost of the road from Halifax to Pagan's Sound, opposite the Island of Vancouver, a distance of 2,800 miles, is estimated at £14,000,000—an average of £5,000 per mile. The construction of the work would afford employment for five millions of poor people from the mother country, who would eventually become useful settlers along the line of road.

How much better would it be, then, to expend the money now paid for saving people from starvation, in such a manner as to secure their comfort and prosperity in another portion of the Empire? The distance between England and China, by the proposed railroad through Canada, is fifteen hundred miles shorter than the nearest route through the United States!

The following is from the New York Intelligencer's notice of the work to which we have alluded: We have had put into our hands a copy of a work just published in London, entitled, 'Britain redeemed and Canada preserved,' by F. A. Wilson K. L. H., G. S., and Alfred B. Richards, Esq., barrister at law of Lincoln's Inn. It is a handsome octavo of 556 pages, with illustrative plates, and a map of North America down to the 40th degree of north latitude, on which is delineated the project of a railroad, across Nova Scotia and the Canadas, from Halifax to the Pacific, terminating at Pagan's Sound, opposite the Island of Vancouver, the estimated length being 2,800 miles, of which 400 miles, from Halifax to Quebec, is already surveyed and in course of execution. The remaining 2,400 miles is marked out in nearly a straight line from Quebec to the Pacific terminus, as alleged, with no obstacle but the Rocky Mountains, which it is claimed, may be passed by detours through the defiles, or tunneled where it may be necessary. The ability of the work is transcendent, and the plan bold, impressive, and imposing. It will, no doubt, command the earliest attention of British statesmen. The authors speak of one predecessor in this field—Major Carmichael Smyth.

The article in the Intelligencer also embraces extracts from the work, which develop the greatness and grandeur of the scheme. We can make room for only one or two: "We will now proceed to open the intention of the work, already more than suggested by the title—viz. to show the feasibility of a line of railway across the Canadas, joining the Atlantic and Pacific oceans; the necessity of this, to retain the most important of our Colonies, and to keep pace with the vast designs of the United States; the possibility of a perfect incorporation of Canada with Great Britain, under the same laws, government, privileges, and with a fair amount of representation, as an important, integral part of this kingdom; thus to preserve her, as with a less cramped and fatal policy we might still have preserved the faulty and affections of the United States; the numerous benefits to be derived from the employment of convicts; the immense individual advantages to emigrants, the absorption of pauperism, and its alchemical translation to prosperity, and wealth; the relief here, the blessings there; and finally the opening of reciprocal commerce with Northeast China and with Japan by speedy and direct means, and by the unlimited sway of the Chinese seas; thus to extend the broad belt of England in the temperate zone round the world. All this is to be done, for we have the means before us; the time has now arrived; the necessity is urgent." "China is our centre of attraction; it is to America; but we alone have yet the gems of the world in our hands." "Our grandest schemes (at home) are defunct and stillborn railways, from anywhere to nowhere." "No trifling measure will do there." (in Canada.) "Lose her, and you lose the world. By a generous and extended policy you can alone retain her." "Again we say people of England, awake! Preserve the Canadas as the means of salvation."

Look at the map, and see if we are not stupid, obtuse, in not securing the incalculable benefits which the opportunity now offers to Great Britain; and judge if it were not suicidal criminality, should we hesitate any longer to profit by the California mania, and to assume an immediate lead and direction of the South Sea movement, thereby to attract these congregating interests to a British centre? Nature presents us with the means, in the happy position of Vancouver's land, the Canadian lakes open a half way access to this promising point, through the heart of our own possessions, were we only to bridge the intermedial space between Lake superior and our Northwest harbor."

From the Hamilton Gazette, Jan. 23. THE ASSESSMENT LAW.

This Act came into operation on the 1st inst., and we think that by the end of the year, when all have felt its oppressive influences, universal gratitude will be evinced to the originator, the Hon. Francis Hincks, by every class of merchants, manufacturers, and mechanics, as well as by holders of stock or shares in steamboats, schooners, or other water craft. Why should such stockholders be more particularly marked out as liable to taxation than the owners of other stock? We are not aware that there can be any good policy in checking the enterprise of our inhabitants from investing their surplus means in water craft. Experience certainly has not proved that such speculations are more superabundantly profitable than Building Society, Bank, Railroad, Gas, and manu-

merable other stocks.

In "such a country as this Canada is," every encouragement ought to be given to those persons who have sufficient public spirit to sink their funds in companies of a general beneficial character to the community. The reverse will be the result with Mr. Hincks' Bill, as the owners of these water-craft stocks will naturally turn their capital into some other channel, which cannot be subject to the tax-gatherer.

Mr. Hincks ought to be aware, from his own practical knowledge since he has resided here, that capital and enterprise require to be fostered, rather than retarded, by Legislative enactments. The following are clauses in the Act relative to personal property:—

"The amount of all stock or shares in steamers, schooners, or other watercraft employed in the conveyance of freight or passengers, and owned within the municipality.

The average stock of goods on hand of every merchant, trader or dealer, manufacturer, tradesman or mechanic, such average stock to be considered the mean between the highest and lowest amount of goods on hand at any time during the year.

All persons deriving income from any trade, calling, office or profession, exceeding £50 per annum, shall not be assessed for less than £50 of personal property—and the amount of such income for the preceding year shall be held to be his net taxable personal property, unless he has other taxable personal property, of an equal or greater amount."

By the second clause it will be perceived that every Assessor becomes an inquirer respecting the stock and business of traders, manufacturers, and mechanics, and that the Assessment Roll will be transformed into a Register of Private Affairs for the inspection of the prying eyes of the curious.

It will be a difficult matter for the Assessor to arrive at a correct average of stock, when most persons in trade only take stock once in a year, and we have known storekeepers who never adopt the plan; and manufacturers who do not debit their establishments with the cost of the raw material.

Under such circumstances, it will require the utmost judgment and experience in the Assessors to ascertain the stocks of various traders during the past year. The time is fast approaching when the Assessors' duties will commence, as between the 1st February and 1st April they have to learn the names of all the taxable inhabitants in their respective townships, villages, and wards, and all the taxable property within the same; its amount and value. Different Rolls are required for Assessors and Collectors, and must be prepared in strict accordance with the Act.

By the third clause, an humble imitation of Sir Robert Peel's Income Tax is attempted, for if a man has no property, the salary or gains above £50 are to be taxed.

Respecting the assessment of the entire stock of a merchant or trader, it is perhaps a fairer plan than that hitherto adopted of assessing an individual with £10,000 of goods at the same rate as one with only £200 worth.

We shall soon, however see the practical working of the Bill; and if the Assessors require any explanation, no doubt Mr. Baldwin will afford them as lucid opinions as he has recently done upon the School Bill.

ASSERTION vs. PROOF.

We regret that although the subject may be uninteresting to many of our readers, a sense of justice to the parties libelled compels us again to revert to the knowingly false and derogatory charges brought by the Editor of the Advertiser against the "Temperance Committee," in respect to a certain agreement alleged to have been entered into between them and the Reform Committee previous to, and in connection with, our late Municipal Election. Four gentlemen, members of the Temperance Committee, and another who had been present at a meeting specially referred to, have twice put forth documents over their proper signatures, denying in toto the charge brought against them by the Advertiser, of having entered into an agreement with the Reform Committee, that in the event of the latter body putting Messrs. S. Smith and Wm. Stevenson on their ticket, the teetotalers would support all their nominees. To this assertion the five gentlemen referred to reply in the Herald of the 14th inst.—

"We stated publicly that such an agreement was never thought of—never hinted at. To this plain statement we cheerfully and deliberately subscribed our names. And yet Mr. Keeling continues to assert that such an agreement was entered into by the respective Committees. Is this courteous, is it manly, is it what might be expected of a professedly Reform Editor, because he has the advantage arising from press and types, to stigmatize his fellow townsmen as liars, while he can produce no evidence whatever to support such unfounded and insulting invective!"

Yet, notwithstanding this most decided denial of the truth of the statement made by the Advertiser—this most decided assertion that no evidence could be brought to support such statement, the Advertiser in his next issue, with either the most indelible stupidity or the most consummate impudence, takes up and reiterates the old twofold story, and still without an iota of evidence to give the semblance of truth to his statement. Here is the old tale hashed up—anything, everything, that may serve to injure the cause of Temperance. The Reform Committee, aware that to whichever party they favored, and ignorant that it was absolutely contrary to their principles to take part with any political party, sought to effect an arrangement with them.

"This did not appear to be any difficult matter, as one gentleman who was upon the Reform Committee was also upon the Temperance Election Committee; and he gave it as his opinion, that an arrangement might easily be come to.—Well, on the evening of the 24th of December, Mr. Kelly, the gentleman alluded to, came as a messenger, or a delegate, from the Temperance Election Committee to the Reform Committee, bearing certain written resolutions, and, as the Committee understood, a verbal communication, by authority, also. The substance of Mr. Kelly's