

Business Cards.

STEPHEN BULLT, Architect, Contractor and Builder, Planning Mill, and very kind of Joiner's Work prepared for the trade and the public. The Factory is on Quebec Street, Guelph.

OLIVER & MACDONALD, Barristers and Attorneys-at-Law, Solicitors, Notaries Public, &c. Office—Corner of Wyndham and Quebec Streets, up stairs, Guelph, Ont. (dw)

GUTHRIE, WATT & CUTTEN, Barristers, Attorneys-at-Law, Solicitors in Chancery, Guelph, Ontario.

WILLIAM J. PATERSON, Official Assignee for the County of Wellington.

Office—Opposite Town Hall, Guelph. (dw)

F. STURDY, House, Sign, & Ornamental Painter

GRAINER AND PAPER-HANGER.

Shop next to the Wellington Hotel, Wyndham Street, Guelph. (dw)

LEMON, PETERSON & McLEAN, Barristers and Attorneys at Law, Solicitors in Chancery, Conveyancers and Notaries Public.

Office—Brownlow's New Buildings, near the Registry Offices.

A. LEMON, H. W. PETERSON, R. McLEAN, County Crown Attys

IRON CASTINGS

Of all kinds, made to order at

GROVES IRON WORKS, Norfolk Street, Guelph.

15th JOHN GROVES, Proprietor

CASH FOR WOOL, HIDES, SHEEP SKINS, CALF SKINS, AND WOOL PICKINGS.

The highest market price paid for the above at No. 4, Gordon Street, Day's old Block, Guelph.

Plasterers' hair constant on hand for sale. MOULTON & BISH, Guelph, Jan 1, 1874. (dw)

RICE'S BILLIARD HALL, In the Queen's Hotel, Guelph, opposite the Market.

The room has just been refitted in splendid style, the tables reduced in size, and everything done to make it a first-class Billiard Hall. Guelph, Nov. 3rd, 1873.

THORP'S HOTEL, GUELPH—Re-modelled and furnished. Good accommodation for commercial travellers. Free omnibus to and from all trains. First-class Liquor in connection. Proprietor—JAS. A. THORP

LIME, BRICKS AND TILES

FOR SALE. The subscribers are prepared to furnish lime in quantities to suit purchasers at the kilns on the York Road, Guelph.

Also, constantly on hand first-class Bricks and Tiles, at their residence, Liverpool-st., Guelph. PEARSON & SON, Guelph, March 31, 1874. (3m)

PLASTER AND SALT. The subscriber has on hand 500 tons of the best Caledonia and Paris Plaster and Land Salt. Also on hand, seed grain of all kinds. The highest price paid for potatoes and turnips. GEO. BALKWILL, Gordon street, near the G. T. R. crossing, Guelph, Feb. 25, 1874. (3m)

PARKER'S HOTEL, DIRECTLY OPPOSITE THE MARKET, GUELPH.

First-class accommodation for travellers. Commodious stabling and an attentive hostler.

The best Liquors and Cigars at the bar. He has just fitted up a room for parties. Oysters served up at all hours, in the favorite styles. Pickled Salmon Lobsters and Sardines.

HOTEL CARD. The Night Man in the Right Place.

Thomas Ward, late of the Crown Hotel, begs to inform the travelling public that he has acquired possession of the Victoria Hotel, next door to the post office, where he hopes by courtesy, attention and good accommodation to merit a fair share of public patronage, both from old and new friends. The best of Liquors, Wines, Cigars, &c., constantly on hand. A good hostler always in attendance. Remember the spot—next door to the post office. THOMAS WARD, Proprietor. Guelph, Dec. 11, 1873.

DR. ROBERT CAMPBELL, Licentiate of Dental Surgery, Established 1851. Office next door to the Y. M. C. A. Rooms, Wyndham Street, Guelph.

Residence—opposite Mr. Boul's Factory, Quebec Street. Teeth extracted without pain. References—Drs. Clarke, Tuck, McSquire, Herod, McGregor, and Cowan, Guelph; Drs. Buchanan and Phillips, Toronto; Drs. Elliot & Meyers, Dentists, Toronto.

W. M. FOSTER, D.D.S., Surgeon Dentist, Guelph.

Office—over E. Harvey & Co's Drug Store, Corner of Wyndham & Macdonnell-st., Guelph.

Mr. Foster's (laughing gas) administered for the extraction of teeth without pain, which is effected in a reliable manner. References kindly permitted to Drs. Herod, McSquire, Keating, Cowan, and McLean, Guelph.

NEW COAL YARD. The undersigned having opened a Coal Yard in Guelph is prepared to furnish all kinds of

Hard and Soft Coal at moderate prices. Orders left at the store of John A. Wood, Upper Wyndham street, will be promptly attended to. GEORGE MURTON, Guelph, March 1st, 1874. (3m)

REMOVAL. J. Kay, Brass Founder, Has removed for a few months in rear of Mr. Smith's Feed Store, Upper Wyndham-street. Guelph, April 8, 1874. (2m)

New Advertisements.

WANTED—A Cook. Apply to Mrs. Lemon. 17-dwt

SEED BARLEY.—Seed Barley for sale at the Guelph Packing House, opposite the Grand Trunk Passenger Station. Guelph, Feb. 28, 1874. (dw)

WANTED IMMEDIATELY.—By a young lady in town, a private Boarding House. Address M.P.F., Guelph P.O. (dw)

CARRIAGE WOODWORKER WANTED.—Apply at once to J. B. ARMSTRONG & CO., Guelph Excelsior Carriage Works, Guelph, April 7, 1874. (dw)

MONEY, MONEY, MONEY. In unlimited supply on good Farm and Town Security. Lowest rates and most moderate charges. HART & SPEIRS, Guelph, April 1, 1874. (dw) Day's Book.

MONEY TO LOAN ON FARM SECURITY. The undersigned have \$25,000 for investment in Mortgages on Farms, in sums to suit borrowers, with interest at 8 percent., for periods from 2 to 15 years. Early applications requested. LEMON, PETERSON & McLEAN, Guelph, March 18, 1874. (dw)

DOMINION SALOON AND RESTAURANT. Opposite the Market, Guelph.

The subscriber begs to notify his friends and the public that he is now proprietor of the above saloon, and hopes by keeping none but first-class liquors and cigars to receive a share of public patronage.

Orders in their season. First-class accommodation for supper parties. M. DEADY, Proprietor. Guelph, April 7, 1874. (dw)

TENDERS WANTED. Sealed Tenders will be received for Carpenters' and Tinmiths' work, for finishing the Spire, &c., of the Congregational Church. Plans and specifications can be seen at Mr. John Crowe's Office, up to Saturday, 18th inst., at 6 o'clock. JAMES GOLDIE, Chairman of Committee. The Committee do not bind themselves to accept the lowest tender.

TOWN HALL. Monday and Tuesday, April 20th and 21st. Matinee on TUESDAY, at 2 p.m. Bordwell's Unrivalled Ireland and Franco-German War PANORAMAS, Comedy Company

AND "Fritz" German Bell Ringers Fun and Fine Arts! Amusement and Instruction! Comedy and Burlesque! Songs and Dances! Wit and Humor!

Admission 25c Reserved seats 50c. To be secured at Day's Bookstore. Matinee prices, Adults 25c. Children 15c. Every child receives a handsome present. Guelph, April 13, 1874. (4)

JOHN MACDONALD & CO. Are showing a splendid assortment of FANCY DRESS GOODS

JOHN MACDONALD & CO. TORONTO. TOWN OF GUELPH. Tenders will be received at the Town Clerk's Office, on or before Thursday, the 16th inst. FOR Excavating and Grading

For the new Railway Siding at per cubic yard, according to plans and specifications. Guelph, April 10th, 1874 (dw) Clerk.

REMOVAL. D. NAISMITH, HAM CURER, Has Removed to Brownlow's Buildings, three doors north of the Post Office, late Arcade of Music. He takes this opportunity of thanking the inhabitants of Guelph for their liberal patronage for the past twenty years, and hopes by strict attention to business to merit their support in the future.

ON Hand a fine assortment of Breakfast Bacon, Hams, Sausages, Land, Mince Collops, etc. etc. Also, a fine lot of small Pork for Roasts. Guelph, March 20, 1874. (dw)

NEW WALLPAPER AT DAY'S BOOKSTORE. Choice New Wall Paper A LARGE FINE STOCK AT DAY'S BOOKSTORE. Those desiring the best value for their money should see Day's stock and prices. They will save money by buying their Wall Paper at Day's Bookstore. DAY SELLS CHEAP.

Guelph Evening Mercury

WEDNESDAY EVENING, APRIL 15, 1874.

TO GAS CONSUMERS. Pay your Accounts on or before Wednesday, the 15th inst., and save the 20 per cent discount.

Payable at the Company's Works, Waterloo street. D. GUTHRIE, President. Guelph, 11th April, 1874. (dw)

Town and County News

REMEMBER G. B. Fraser's auction sale of carpets, &c., at his store to-night.

Mr. Hugh McPhee, McKillop, lost six children within a few weeks. Diphtheria was the cause.

ACCIDENT AT AYR.—A serious accident occurred at the Agricultural Works of Mr. John Watson, Ayr, on Tuesday. A young lad named Adam Crozier, while assisting at the trip hammer, which weighs 200 lbs., got three fingers and a thumb very badly smashed.

PROLIFIC.—The Mount Forest Examiner says that two ewes belonging to Mr. James McLaughan, North Luthers, dropped nine lambs the other day—one giving birth to five and the other to four. Owing to a scarcity of proper nutriment two of each "family" died—the remaining five are doing well.

STILL ANOTHER.—A gentleman passing from the G. W. R. train at Hamilton to the refreshment room, was relieved of his purse containing one hundred and fifty dollars in bills, and bank deposits amounting to nearly four thousand dollars, by some sharpers who crowded him and adroitly drew the valuable article out of his breast pocket. Next!

Mr. A. O. Buchan announces that he will open his millinery and mantle show rooms to-morrow (Thursday). The fashionable west end millinery establishment is becoming a popular resort for the ladies, and we presume that on Thursday the show rooms will be well patronized by those wishing to secure some of the choice and stylish designs for the spring season, with which that establishment is now so well supplied. See advertisement.

BEAVER LACROSSE CLUB.—At a meeting held last night at the Western Hotel for the purpose of reorganizing this Club, the following officers were chosen:—President, A. W. Wright; Vice-President, Andrew Armstrong; Secretary, W. V. Todd; Treasurer, Jas. Howar. An efficient managing committee was also appointed and new members enrolled. The next meeting was named for Tuesday 21st inst., when those who wish to become members will have an opportunity of enrolling their names.

VERY DOGGISH.—When Messrs. Massie, Paterson & Co.'s clerk opened the office this morning a large dog suddenly bolted through the door and into the street. This was a somewhat unusual incident, and an inspection of "the situation" revealed the fact that the animal, in his frantic attempts to get out of the room, had gnawed away part of the door with his teeth, and had clawed or gnawed the gauze-work sign inside the front window, so as to render it completely useless. The damages resulting from this dogged occurrence will be about \$30.

H. & N. W. RAILWAY.—The Hamilton Times says the Hamilton and North Western Company are pushing on their location surveys with great energy. There are now two surveying parties at work between Clarksville junction and Hamilton; and at the rate at which they are progressing the location will very soon be completed. The Company have determined to proceed immediately with the preliminary steps for the extension of their line from Barrie to the Georgian Bay. A surveying party left on Friday for Barrie to commence operations northwards from that point. The line will be located so as to accommodate the important village of Penstonsguish, as well as the villages of more recent growth—Midland, Victoria, Harbor and Waubesaushene.

Guelph Rifle Association. The annual meeting of the members of the above Association was held in Deady's Saloon, Market Square, for the election of officers for the ensuing year. The following gentlemen were appointed:—PRESIDENT.—Capt. Macdonald. VICE-PRESIDENT.—Capt. Swinford. SEC. TREAS.—E. Newton. COMMITTEE OF MANAGEMENT.—Jno. Crowe, R. Peterson, J. Hazen, Dr. Macdonald, Lieut. Hooper and Lieut. McLean.

Mr. James Hazelton was the winner of the medal last year.

The time for holding the annual Conference of the new Connexion Methodist Church has been changed from July 8th to May 20th. This will enable the new Connexion people to complete their part of the union question and enable them to attend the Wesleyan Conference in June.

The Rev. Mr. Dickie, of Berlin, and Mr. D. Macdonald, Registrar of Waterloo, were in Montreal last week with the view of obtaining aid in securing religious instruction to the German youth in and about Berlin.

SOME thirty horses, purchased for the Manitoba Mounted Police, arrived in Toronto from Kingston on Tuesday forenoon.

Lt.-Col. G. K. Chisholm, long a resident of Oakville, died from the effects of an attack of paralysis on Tuesday morning.

A PETITION is in circulation among marine men, to the Minister of Public Works, asking him to have a double set of lock and bridge tenders placed along the Welland Canal.

A PORTION, consisting of 10,000 copies, of a recent issue of the Dundee Advertiser was printed on paper manufactured from reeds grown on the banks of the Tay. The paper is said closely to resemble that made from jute. As far as the experiment has been tried it is said to be satisfactory.

The New Town Hall and Market.

By the Editor of the Mercury:—

Sir,—As the By-law to raise \$25,000 by issue of debentures for the purpose of building a new Town Hall and Market is now before the ratepayers for their approval or rejection, and learning that some of the electors of the West Ward have expressed a disapproval of the course I have taken in the Council in supporting the proposed measure, I propose to give a statement of the proceedings in Council by which this measure was initiated, and my reasons for supporting it.

In the first place, it is a fact admitted by every one that has any knowledge of the matter, that our present Town Hall and Butchers' Market are too small, and when any entertainment of a better class than usual comes to the town, it is quite impossible for all who desire to do so to obtain admission, and as to the small size of the butcher stalls and the scanty accommodation, there can be but one opinion. The necessity for improvement in these respects has long been a matter on which public opinion has not been divided; and further, when any social entertainments have been given, the want of a supper room has been much felt, the Council Chamber having been made to do duty for that purpose.

The site selected for the building is one of the most natural and proper that a Town Council could select, being on the Corporation ground so that no expense need be incurred in the purchase of land; but I am, of course, aware that a variety of conflicting interests, and possibly personal interests, cause the selection of site to be viewed with very different feelings by many persons, and as a Town Hall and Market cannot be built on a site that will meet all these different views, it becomes the duty of Councillors in a matter of general public interest to recollect that though elected in a ward of the town, they are elected to serve the interests of the whole town in accordance with their oath of office; and that in selecting a site for a public building of the character proposed for the use of the inhabitants of the whole town they need not properly locate it on any other site than that property which is held by the Corporation for the express purpose. In taking the course I have as one of the members of the Council, I cannot conceive how that action can be in any way detrimental to the interests of the ward that sends me to the Council as one of its representatives. I have given much thought to do my duty fearlessly and faithfully, and have never spared time or labor in the interests of the town and ward, and in this matter I have not acted from any personal interest, but solely because I believe it to be the best available location for the building. This, however, is a matter that the ratepayers will have an opportunity to decide for themselves by their votes on the By-law. I have always maintained in Council that all improvements of any magnitude should be submitted for the approval of the people before being acted upon by the Council, and have condemned by my vote the conduct of former Councils in expending money without the consent of the ratepayers.

It has been said that this matter has been hurried on; but the minutes of the Council will show that this subject has been under the consideration of the Council since 1st Sept., 1873, and that the site, now proposed, was adopted by the unanimous vote of the Council on Oct. 9th, 1873, and that a report referring to the same matter on Jan. 19, 1874, no amendment was offered respecting the site, so that no difference of opinion seems to have existed until lately. The objectors to this site have not yet proposed any other site, and the building could be located, although more than six months have passed since the Council adopted it. I will freely admit that the nearness to the railroad is an objection, but I am assured that as in cities the railroads do not use the whistle but the bell on the locomotives, and proper representation to the railroad authorities would remedy that difficulty. I append the following extracts from the minutes of the Council to show the action taken on the subject.

In the 7th report of the Market Committee, dated Aug. 31, 1873, there is the following clause, being No. 3.

"Your Committee would have a matter before the Town Council that has long occupied their attention, but in the unsettled state of the indebtedness of the Town to the Municipal Loan Fund it would not have been desirable to have done so before, but now that indebtedness is arranged they think the subject should have the earnest consideration of the Council (they refer to the erection of a new Town Hall) which in the opinion of your Committee might be erected on the site of the present vegetable shed, a building of a plain character to include a large fish Hall with ante-rooms, also fish, vegetable and meat market, engine house and possibly reading room."

Your Committee would ask authority to prepare plans and estimates for such a building. The consideration of whether the contracts be let by this Council or by our successors will be a matter for further report and consideration when the plans and estimates are received."

This report was presented to the Council on the 1st Sept., 1873, and was laid over for further consideration.

On the 9th of Oct. after laying over for five weeks for consideration, the above report of the Market Committee, No. 7, was taken up, and considered by the Council, at which meeting were present—The Mayor, Messrs. Heffernan, Chadwick, Coffey, Elliott, Egg, Crowe, McLagan, Richard Mitchell, Massie, Davidson, Kennedy, Howard, Horsman.

There was no amendment offered to the above clause No. 3.

The report was then adopted by the unanimous vote of the members above named present.

On the 19th Jan., 1874, the Market Committee presented report No. 9, which contains the following clause.

"Your Committee have had under their consideration plans for the new Town Hall and Market. They have in accordance with the authority given by the Council, employed Mr. Victor Stewart, Architect, to prepare said plans. He has submitted various plans for the Town Hall and Market, the last of which nearly approaches to what your Committee consider will meet the requirements of the Town; but as the municipal year is so nearly at a close they have not thought it advisable to make any recommendation, but to leave the final approval of their plans to their successors in office."

The report was presented on the 19th January, 1874.

There were present, the Mayor, Messrs. Heffernan, Howard, Massie, Davidson, Coffey, McLagan, Mitchell, Chadwick, Egg, Kennedy, Crowe, Elliott, Robert Mitchell.

There was no amendment offered, and the report was adopted by the unanimous vote of the above members present.

Now, Mr. Editor, you will see that instead of this matter being hurried on the site for the building, the present one for which the plans were authorized to be drawn, was adopted by the unanimous vote of the Council more than six months ago, and instructions given to the Committee to have plans prepared for a building of that very site, and by the votes of some of the same gentlemen who are now stultifying themselves by taking an opposite course in condemning a site which by their votes they selected in Oct. last.

The question is now in the hands of the people, and it is for them to say whether they will have the handsome structure proposed to be built, erected or not. The Council have done their duty in placing the matter before them for their decision, and there their duty ends. The building if erected will be an ornament to the town, as any person may satisfy himself by viewing the plans. The cost will be the distribution of payments under the By-law, add but a very slight amount to the taxes of each individual ratepayer, being 1-10 mills in the dollar annually, or to a person assessed at \$300 but 33 cents as an annual additional tax for this purpose; and it will be now for the ratepayers to consider whether they are willing to bear this slight burden of taxation to accomplish the building of a structure which is so much needed, and which will also be an ornament to our growing and prosperous town.

Yours respectfully, GEORGE ELLIOTT. Guelph, April 13, 1874.

Market House and Music Hall.

To the Editor of the Mercury:—

DEAR SIR,—I am not one of those who are opposed to the erection of a New Market and Town Hall, but I am opposed to the present proposed site. My reasons are that there is not room for the large number of teams that would of necessity congregate around such a large market as we propose building. After carefully considering the space, when the buildings are up, I believe on a busy day, there would be a complete jam, more especially on the front opposite the Banks and Melodeon Factory, and I will back my assertion by Mr. Harvey's own figures. He says that there will be eighty feet between walls, twelve feet platform in front of Market, and I will not call it one inch less. I measured the length of a span of horses and wagon, thirty-three feet from the wall, or twenty-one feet from the sidewalk. Now place another team opposite on the market side, and you have fourteen feet left for the greatest thoroughfare in town. Now suppose that we have a rattling good market day, and there would be a continual stream of teams going and coming between Allan's Mill and the Guelph Packing House. Add to this the omnibusses, cabs, express vans, baggage waggon, Royal mail, private carriages, all hurrying, and late for the train. Think of all this without one farmer's team upon the scene.

Now let us suppose, and it is not too much to say, that the Market is built there will be some days from fifty to one hundred teams standing ground with farm produce for sale, and last, though not least, the butchers' carts, and all this traffic through a space fourteen feet wide. I am bound to say that it would beat Broadway, or N. Y. Washington Market on their palmiest days. But the fact is, there are only seventy-three feet between the wall and the Bank of Commerce. Now for the other stalls, who would care the occupants of these stalls, facing the railway, thirty-three feet at the north-east corner. Back up your team, and you have not one inch, but the horses' noses are over the railway fence, and a train starting will blow the steam from the escape pipes right in face of the horses.

With these remarks I will close, but with your permission I will speak of the other schemes in to-morrow's daily.

Yours truly, GEORGE HOOD. Guelph, April 14, '74.

POLICE COURT.

(Before the Police Magistrate.)

April 15. Chief Constable Kelly yesterday observed Ruben Green leading a horse along the public sidewalk on Wyndham street, and considering it a breach of law and order, promptly summoned the offender to answer the charge this morning. Mr. Green appeared and explained that when detected he was merely in the act of catching the horse, which had escaped from his stable, and on this showing the case was dismissed.

Base Ball.

A NEW EMBLEM OF CHAMPIONSHIP. A special meeting of the Maple Leaf Base Ball Club was held at the Queen's Hotel last evening, to hear the report of the committee appointed to choose a new emblem of championship for the coming season. Mr. Sleeman reported that a subscription had been in circulation for this object, and thus far the amount promised was \$107, and there was reason to expect that the sum would be considerably increased. The character of the emblem to be chosen will be discussed after preliminary arrangements have been completed, but is thought that a cup will take the place of the ball now in the hands of the champions. An application was read from the Red Stockings, of Boston, to play here on the 1st of July, and the Secretary was instructed to send a reply favourable to the proposition.

Further arrangements were made in regard to the match to be played with the Silver Stars of Seaforth, and the meeting adjourned.

In the case of W. H. Rodden, who was tried before the Toronto Police Magistrate on Tuesday morning for embezzling the sum of \$2,000 from his father-in-law, E. S. Wright, the prisoner was discharged, as in the Magistrate's opinions the evidence showed conspiracy to defraud, and not an embezzlement. It is probable that the former charge will be made forthwith.

DOMINION PARLIAMENT.

Ottawa, April 14th. THE BUDGET.

Hon. Mr. Cartwright made his financial statement. After explaining the position in which the country was placed by the previous Government, he showed that with a fluctuating and uncertain revenue they had piled up a fixed expenditure, and, with a deficit before their eyes, never halted in their onward course until their own recklessness, tainted with corruption, brought them to the ground. He had first to demonstrate that the normal income of the country might be assumed to be fairly equal to the ordinary charges upon it; but the Dominion stands committed to an outlay in various directions that must tax its resources to the utmost; and whilst the Government will use every effort to redeem the pledge left to them as an inheritance by their predecessors, they will and can only guarantee to proceed so fast or so far as their resources will justify. Prudence but not repudiation may be regarded as the brief motto expressive of their policy. At the opening of his speech, the Finance Minister placed in the hands of members a comparative statement of the receipts and expenditure for the seven years that have elapsed since Confederation, taking, of course, the estimates of receipts and expenses for the current year, which expires on the 30th of June, 1874.

Mr. Tilley's total estimate of income for 1873-74, was \$21,740,000; his appropriations for all purposes finally amounted to \$22,586,720, exclusive of \$700,000 taken for special purposes in connection with the acquisition last year of Prince Edward Island. This, consequently, showed a deficit of \$846,727. Up to this year there had been an annual surplus, amounting, in 1870-71, to the large sum of nearly four millions, so that in round figures a surplus of four millions had in a very brief space of time been converted into a deficit of one million. Expenses of \$200,000,000 thus trebling the national debt. Last year one million and a half was added to the fixed expenditure of the country. A careful recapitulation of charges not included by Mr. Tilley in his calculation shows that he should have brought down estimates for not less than \$24,000,000, or \$1,600,000 more than \$20,000,000. The excise will also exceed the estimates; the post-office receipts have increased; but then again, while public works chargeable to income have fallen off to the extent of \$800,000, the expenditure thereon has been \$400,000 more than was originally anticipated. There has, during the eight months of the current year, expired, been some falling off in imports, but it is very satisfactory to note that the exports have increased from \$50,455,000 in 1872 and 1873 to \$62,742,000 in 1873 and 1874.

Mr. Cartwright then proceeded to refer to the estimates for 1874-75 already laid upon the table, and showed, by glancing through the several items, that the only increase in the estimates for 1874 and 1875 over the expenditure of 1873 and 1874, to the amount of \$500,000 is divided exclusively between the loss in working the Prince Edward Island Railway and the increased charge of interest on the addition to the public debt. For the year, of course, the Government of the day are not responsible. Coming to his estimate of the probable income of the ensuing year, he expressed the opinion that the several heads would yield as follows:—Customs, \$18,000,000; Excise, \$5,000,000; Post Office, \$1,000,000; Public Works, \$1,600,000; Stamps, \$200,000; Interest on Investments, \$200,000; Miscellaneous, \$800,000, making a total of \$22,000,000. As the published estimates show, the expenditure will be \$24,000,000. He proposed to raise by taxes an additional sum of \$3,000,000 for 1874-5. The several articles on which the proposed taxation will be levied are expected to realize as follows:—Cigars, \$100,000; tea and coffee, \$450,000; brandy and other spirits, Customs duty, \$200,000; locomotive engine frames, and other machinery, \$100,000; metals and ship-building materials, \$200,000; wines, \$200,000; silks and other commodities, \$400,000; the additional one and two-thirds per cent. in schedule B, \$500,000; miscellaneous items, \$100,000; \$100,000 spirits and tobacco (excise duty), \$750,000—Total \$3,000,000. The article of sugar appears in the new list. It is not expected that any material addition to the revenue will accrue from this source, but the readjustment of the duty will have the effect of throwing the burden more heavily upon the higher class of sugars, and in a corresponding degree upon those mostly consumed by the poor.

Death of S. B. Freeman, Esq., Q. C. It is with the deepest regret we have to announce the death of S. B. Freeman, Esq., Q. C., which took place at an early hour on Tuesday morning, at the age of sixty. For more than twenty years he has filled a distinguished place in the public eye. As a lawyer, a politician, and as one interested in everything affecting his fellow citizens, he won the regard, the respect and the affection of all with whom he came in contact. He made his mark, however, chiefly as a lawyer, and it is no extravagance to say that in the art of examining and cross-examining witnesses, and of pleading cases before a jury, he had few equals and no superior. The transparent rectitude of his character was of great service to him in this respect, and the easy and genial flow of his eloquence completed his mastery over the minds and the hearts of his hearers. He was always a consistent Reformer in politics. For some years he represented South West-wood in the Parliament of Canada, and though not a frequent speaker, was listened to, even by his opponents, with respect. He contested the representation of Hamilton with Sir Allan Macnab unsuccessfully, and we believe also with the Hon. Isaac Buchanan. Of late years, while occupying the position of Clerk of the Peace and County Attorney, he was necessarily withdrawn from politics. But in the familiar intercourse of private life his loss will long be mourned by a large and attached circle of friends. His cheerful and happy disposition, his love for his family, the gentleness of his intercourse with them, his sympathy with suffering, and his readiness to relieve it, cast a charm about