

We are now sending out our accounts to all subscribers in arrears. We want them to settle forthwith, without any more delay. Subscription accounts being over due will positively be put in suit if not paid within a month. We wish all such to remember that this is a final notice, so the sooner they cash up the better.

NOTICE.

Frederick Garrod is no longer authorized to act as Agent for THE MERCURY, or to collect any accounts whatsoever due to this Office.

EDITORIAL NEWS.

It is not probable that Blake will accept the nomination for South Bruce for the Commons. His constituents in West Durham will not part with him.

The nomination of candidates for the representation of South Grenville in the Local Legislature, takes place on the 19th, and the polling on the 26th inst. Mr. C. F. Fraser is the Reform candidate.

The report about the existence of a secret treaty for the separation of Canada from Great Britain, was officially declared in the House of Commons yesterday to be without foundation.

It is said a crisis is impending in the Intercolonial Railway affairs, which cannot long be put off. Hints are given of strange developments during the next session of Parliament.

We understand Mr. W. H. Howland has been compelled, in consequence of business, to decline the nomination as candidate for the House of Commons, tendered by the Reform Convention of Welland, held on the 8th inst.

A telegram from Calcutta announces that several cases of cholera have occurred among the forces of General Bouchier, who are now on their return from a victorious campaign against the Looshias, on the north-eastern frontier of India.

A MEETING of the Dominion Privy Council took place on Tuesday. It is conceded on all hands that the retention of the Hon. Joseph Howe in the Cabinet after the independence or annexation speech makes the whole Cabinet responsible for the sentiments uttered by him. It has been reported for some time that Sir John A. Macdonald would force Howe to write a letter to the press exonerating the Cabinet from all complicity or knowledge of the matter.

The Town Finances.

Sir, -The Herald of Friday, the 8th inst., contains a long editorial under the heading of "50,000," and it is full of errors from beginning to end, and is calculated to create distrust and fear in the minds of the ratepayers, and is intended to injure not only the Town by frightening intending settlers and manufacturers from selecting Guelph as their location, but charges the former Council with deception in preparing the finance statement, I beg through your paper to correct its misstatements.

First, he asks why the deputation appointed to wait on the Government were requested to ask permission to issue \$50,000, when the School Board only required \$30,000, and then asks if that body is to be made the "scape goat" to enable the Council to use the balance in paying their debts? To the first I need only say, that no matter how much we may ask permission to issue, the Council will only issue debentures for school purposes sufficient to meet the requirements of that body. Does the Editor of the Herald know for certain that just \$30,000, neither more nor less, is the sum to be expended on the erection of the new school? And is he so ignorant as not to know that the By-Law when submitted to the ratepayers for their vote must set forth distinctly the manner in which every dollar is to be expended? Does he imagine that the ratepayers of Guelph are to be misled by his insinuations that the Council can issue \$50,000 of debentures, and dispose of them, without first submitting a By-Law to that effect for their consideration and vote? Before he attempts to predict the future acts of the Council, he should seek the advice of better prophets than the Wyndham street luminary or insouffler in boots. In the fifth paragraph of this editorial, he charges the Council with "cooking" the finance reports of last year, and hints that his estimate of the deficiency in a former statement was correct, viz.: that it was nearer \$20,000 than \$13,000, and then goes on to say that of his estimate of the debentures due on the 1st of January of \$30,000, only \$2974 have been paid, and yet it has been found necessary to discount \$14,885; and if his figures were correct we would have an exhibit of a deficiency at once of \$17,220. His first charge of cooking the accounts, is a vile slander, and if it suited his purpose to conceal the real state of the finances of the Town when he was rejected by the people, and retired from the position of Finance Chairman, leaving a deficiency of \$6000, the charge cannot be sustained against the Finance Committee for 1871, of cooking the accounts, since they submitted a true statement of the same, and of the liabilities, showing a deficiency of \$12,000, which included his legacy of \$6000, and the cost of the Exhibition Buildings, \$2865. The debentures due on the 1st January, 1872, have been redeemed when presented, and the Treasurer has funds on hand to redeem the balance when payment is demanded. May I ask him, how or where he got his information that there was \$14,885 under discount? This same trio used every means last year to embarrass the Council by misrepresentations and threats, and here again we have them at the same dirty, disreputable work. This time, however, with the naked lie on its face, for the total paper under discount is only \$10,000. When the Editor of the Herald next assails the members of the Council, let him know and speak the whole truth and nothing but the truth.

He next gives a statement showing how he makes the deficiency of \$14,885, and which he says there should be added \$300 for interest on Exhibition Grounds, and \$100 due Registrar, in all \$15,284, or as he makes it \$15,570. Now, to show how unreliable his statement is, and how far he has departed from what is correct, and how easy it is to make up a sum to suit his ideas, if figures are taken haphazard regardless of every principle but

that of serving his own ends, the first item of \$300 is included in the cost of the Exhibition building, he includes \$440 for a debenture due and assessed for in 1869, three half yearly payments for gas, three half yearly payments to the Fire Brigade and \$563.55 advanced to the School Board over the appropriation, and \$217 to the Market House Committee, part of which is expended in supplies still on hand. This much I think will be sufficient to show how incorrect and worthless his statements are.

This immaculate Editor (to use his own phrase) goes on to say that fortunately the amount placed in the hands of the Collector was largely in excess of what the ordinary 14 cents in the \$ would have produced (about \$2000), and was made up by the arrears on non-resident lands having become available. May I ask if he has taken the trouble to look at the Auditor's report, where the amount set down as collected from non-resident lands is only \$476.97? Or does he insinuate that their statement was also cooked? Why not frankly admit that the increase of taxes was due to the greatly enhanced value of real estate? But this would not answer his purpose, he must not admit that the town has prospered during the past year. His purpose is to give vent to his spleen against the Council for 1871 because the people refused to elect him as one of that body, and no matter how much the Town may be injured by such reports, his private ends must be served. Fortunately his sheet has but a limited circulation, and only reaches a very few.

An allusion is next made to an editorial in the Mercury on Jan. 17, and an attempt made to ridicule the idea of calling the amount to be provided yearly for the redemption of debentures a "fixed debt." After being two years a member of the Finance Committee, does he mean to say that that liability was not recognized as a "fixed one," and that while current expenditure for each year was under the control of the Council, the debenture debt remained a fixture. When you gave the total debt as \$13,000, including the \$5,000 for debentures due on the 1st Jan., 1872, you correctly gave the actual debt as \$8,000 which had been added to the liabilities of the Town. Truly he has discovered a mare's nest in this.

This lengthy editorial, which has taken the three worthies about as many weeks to prepare, winds up by a partial admission of the prosperity of the Town, and our ability to pay all our indebtedness, and with the warning that neither by means of a "scape goat," nor a "cat's paw" will he allow this Council, whom he first charges with "cooking" accounts, and then with "underhand attempts," to mortgage his property to pay our debts. It will be time enough to cry out when he is hurt. Although I have trespassed already too much on your liberality, permit me to look briefly into the position of the town. We commenced the year 1871 with a deficiency of \$6,000, we closed it with an additional \$8,000, and what have we for it? Has the Council appropriated any portion of that money for their own use, or has any part of it been squandered away foolishly? Or was the Council for 1871 chargeable with neglect of their engagements to the ratepayers? Not one of the three can be laid to their charge, but feeling the responsibility of the situation in which they were placed from the position of the Town, the majority of them did their best to keep it in advance of the progress and prosperity which characterized the country around us. And they had the satisfaction of seeing their efforts crowned with the greatest success, independent of the carping of a few harpies and fogies, who can see nothing good in any thing that they themselves have not a finger in. For every farthing of the indebtedness the Town has value received, but it is simply malicious on the part of those who are unprogressive themselves, to malign and misrepresent the actions of others who desire to assist in the prosperity of the Town, and especially so, to make up false statements to intimidate strangers from settling in our midst.

I am, sir, yours truly Guelph, March 12, 72. JAS. MASSE.

THE LATE EXCISE SEIZURES. -The Hamilton Standard is informed that the Government have given their decision in the several cases of seizures made upon a number of breweries in Hamilton and Dundas, where heavy penalties have been imposed by a violation of the Excise Law. Although no fraud was intended or admitted, and the evidence of all the witnesses who were examined before the Court composed of the Finance Minister, the Minister of Inland Revenue and Excise Commission clearly showed that the aggrieved parties did not intend to defraud, which was acknowledged by the Court, yet in consequence of the irregularities in keeping the books were clearly proven, the Government in view of these facts took a lenient view of the several cases as set before them, and consequently instead of enforcing the full penalty, giving the defendants the doubt, reduced the penalty to an average of one-fifth of the full amount.

James Stephens, ex-Fonian head centre, is not prospering in his wine business in New York, his employees having sued him for wages.

BIRTHS. GILLESPIE - In Minto, on the 27th ult. the wife of Mr. Angus Gillespie, of a daughter. DIED. BENNETT - On the 28th ult. of diphtheria, Hannah, aged 9 years and 7 months; and on the 1st inst. Jane aged 7 years and 2 months, daughters of Mr. John Bennett, 2nd con., Erin. BORN - In Puslinch, on the 4th inst. of scarlet fever, Ellen, second daughter of Mr. John Bond, aged 6 years and 3 months. CALLOWAY - McARISCH - At Harrison, on the 6th inst. by the Rev. Geo. McLellan, Mr. George Calloway, of Maryboro, to Miss Elizabeth McArinch, of Peel. McCRAE - In Minto, on the 10th inst. Margaret, daughter of Mr. Duncan McCrae, in the 22nd year of her age.

CANADA LIFE ASSURANCE COMPANY ESTABLISHED 1847. Cash Income over \$1,000 per day. Investments over \$1,250,000. Aflording with the uncalled capital of \$75,000 a Security of Over \$2,000,000. For the exclusive protection of Assurers. Claims paid for Deaths since commencement \$800,000. Annual Income over 400,000. Sums Assured nearly \$10,000,000. The strong financial position of this Company and its MODERATE RATES. Reader if one whose advantages are not surpassed by any other, and explain the fact that it stands at the head of all the Life Companies in Canada. Detailed Reports and Tables of Rates may be obtained at any of the Company's offices or agencies. A. C. RAMSAY, Manager.

WE beg to call attention to Mr. Horsman's advertisement about Ploughs. The Plough referred to is having a large demand, so great has it become that three car loads have been forwarded to Mr. Horsman to supply the farmers in this neighborhood this Spring. All pronounce them the best general purpose Plough made; as a guarantee of this we need only say that they are manufactured at the celebrated Agricultural Works of F. W. Glen, Oshawa. The price it will be observed will be kept at \$13, the old figure, until the 1st of April, when it will be raised to \$15 in consequence of the advance in Iron and Steel. We should therefore recommend our farmer friends to lose no time in procuring one at Mr. John Horsman's, Hardware Merchant of this town.

1872

NEW MAGAZINES FOR MARCH AT ANDERSON'S BOW BELLS WEDDING BELLS LONDON JOURNAL LEISURE HOUR SUNDAY AT HOME CHATTERBOX Chambers' Journal AND ENGLISH MAGAZINES

Subscribe and have them promptly attended to at

ANDERSON'S Cheap Book, Stationery, and News Depot Opposite the Market, GUELPH PLASTER, PLASTER! Just Received 600 Tons Fresh Ground Plaster! Paris and Caledonia. Also a large quantity of Land Salt and seed Grain.

For sale at the Montreal Warehouse, below the Railway Crossing. G. BALKWILL Guelph, Feb. 20th, 1872

BOW BELLS FOR MARCH AT DAVIS BOOKSTORE.

NEW BOILER AND REPAIR SHOP The undersigned have opened a Boiler and Repair Shop, near the Great Western Station, IN GUELPH. Having had twenty-five years experience at the business, they feel confident they can satisfy any one who will favor them with their orders, either on new or old work. Steam Boilers, Oil Tanks, Stills, Sheet Iron Shutters, Iron Doors, Smoke Stacks, and Sheet Iron Work of every description furnished on the shortest notice. Particular attention paid to repair jobs of all kinds. All orders left at Ellis' North American Hotel will be attended to. THOMAS & DUDGEON, Guelph, Feb. 21, 1872

IMPORTANT TO BREEDERS. The Celebrated Thorough-bred Draught Horse, Sir William Wallace, for Sale. The subscriber is turning his attention to other business, and consequently offers for sale the celebrated Thorough-bred draught horse, Sir William Wallace, on long credit. Sir William Wallace is six years old, a sure foot gaiter, and has travelled this section of the country for the past two years. His stock have taken five out of six prizes at Agricultural Shows. Terms made known on application to the proprietor. WILLIAM GERRIE, Lot 18, Concession 13, Nichol

NEW SPRING ARRIVALS - AT THE - FASHIONABLE WEST END DRY GOODS STORE.

A. O. BUCHAM INVITES public attention to the contents of Ten Cases and Bales of New Spring Goods JUST OPENED. Notwithstanding the great outcry about advancing prices, &c. A. O. B. is prepared to furnish his customers with all they require in

SILK, LINEN, COTTON, OR WOOLLEN GOODS At Precisely Last Season's Prices.

Intending-purchasers will save MONEY, as well as TIME AND TROUBLE, by going direct to the ALMA BLOCK. Our stock is always full of the Newest and Best Goods produced in the Canadian, British and Foreign Markets, and

WE WON'T BE UNDERSOLD. Come and See A. O. BUCHAM, Fashionable West End Dry Goods Store, Alma Block, Guelph, March 11th, 1872.

GUELPH TEA DEPOT E. O'DONNELL & CO. ARE SELLING AT COST

TEAS AND GENERAL GROCERIES FOR 18 DAYS

E. O'Donnell & Co's Spring Cheap Sale of Teas and General Groceries, Wines and Liquors, will commence on Wednesday, the 13th of March, 1872

Every article in the Store will be sold at First Cost, thus giving this Cheap Sale entirely for the benefit of the Public who have given them such wonderful support for the past Four Years.

Our well-known Dollar Tea we have been selling for 90 cents by the caddie, will be sold in any quantity to suit purchasers for 80 cents. The Finest Black Tea ever imported into this country for 60 cents per lb. A very good Green Tea for 40 cents. We will give 10 lbs. of Sugar for \$1 that you can only get 9 lbs. of the same quality in Guelph. We give 24 bars of Walker's Soap for 15 cents, which you will have to give 20 cents for the same elsewhere. A Japan Tea we have been retailing for

Every article in the Grocery Line will be found at E. O'Donnell & Co's at First Cost for the next 18 days. When E. O'Donnell & Co. advertise a Cheap Sale they always have a big rush for why, because they have the Goods, and they sell them cheap. All goods booked will be at our regular price.

E. O'DONNELL & CO. Guelph, March 13, 1872

THE STOCK OF PRESERVES, JELLIES, -AND- CANNED FRUITS,

Generally unsold in every household at this season the year.

JOHN A. WOOD, is prepared to supply the deficiency, having in stock the largest and best assortment ever shown in Guelph.

CANNED GOODS JAMS Green Gage Apricot Strawberry Raspberry Red Currant Black Currant Damson Gooseberry Orange Marmalade Lemon do JELLIES Red Currant Black Calves Foot Lemon and Orange

AT JOHN A. WOOD'S Fire, Marine and Life INSURANCE Provincial, Lancashire and Phoenix. Canada Landed Credit Comp'y Lower rates than any other Co. in Guelph.

THE Lancashire Insurance Company Capital £2,000,000 Sterling Head office for Ontario Northwest Corner of King and Church Streets, Toronto. General Agents, S. O. DUNGAN, CLARK & Co. Manager, W. J. CAMPBELL Agent at Guelph. JOHN MCCREA Nov 27th, 1871

ICE CREEPERS For Heels of Shoes! JUST THE THING FOR SLIPPERY SIDEWALKS.

Price Very Low

JOHN M. BOND & CO'S GUELPH. Guelph, Feb. 19, 1872.

JOHN HUNTER'S, Branch of Mme. Demorest's, N.Y.

EMPORIUM OF FASHION Madame Demorest's celebrated full sized PATTERNS For Ladies, Misses and Children's GARMENTS OF ALL KINDS

THE GARDNER SEWING MACHINE First Prize at Central Fair, and everywhere else. Acknowledged by all to be the best and most reliable.

CHIGNONS, BRAIDS, SWITCHES, General Fancy Goods, Small Wares. JEWELLERY and TOYS.

JO HUNTER, Guelph, Feb. 20, 1872

NOTICE IS HEREBY GIVEN that on and after SATURDAY, the 24th of FEBRUARY, G. B. FRASER'S Stock will be offered in lots to suit purchasers, at less than the Goods can now be manufactured.

Whoever wants Bargains should go to FRASER'S GREAT SALE. All in want of DRY GOODS and GROCERIES will save money by buying at FRASER'S. FORTY THOUSAND DOLLARS WORTH OF GOODS TO BE SOLD OFF WITHOUT RESERVE!!! It will pay Merchants, Farmers, Hotel Keepers, and all in want of House Furnishings, to travel 50 miles to make a selection from Fraser's Extensive Stock.

The Goods will be Marked in Plain Figures, and No Second Price. A number of extra handsome being engaged for the expected rush, customers will receive every attention. The store will be opened at 8 a.m., and closed at 6 p.m. All day extended to come early, and partake of the Great Bargains at G. B. FRASER'S, Guelph. TERMS OF SALE - United 50c cash; over 500 three months credit; over 1000 five per cent discount for cash. G. B. FRASER, Proprietor.

R. CRAWFORD, MANUFACTURING WATCHMAKER & JEWELLER. Next the Post Office. Having resolved to go into the manufacture of WATCHES AND JEWELLERY Exclusively, I will sell for CASH the present stock of Watches, Clocks, Jewellery, &c.

BARGAINS WILL BE GIVEN Until the whole stock is sold off.

The Jobbing Business will be carried on to a fuller extent than ever. Observe the address - NEXT THE POST OFFICE. GUELPH, ONT. Guelph, Feb. 12, 1872

NEW MILLINERY SHOW ROOMS - MISS ELLIS. Begs to inform the public that she has just received a fresh lot of MILLINERY GOODS In all the latest styles, and respectfully solicits an early call. One door east of the Royal Hotel. Guelph, Oct. 5, 1871.