

The North Carolinian.

"CHARACTER IS AS IMPORTANT TO STATES AS IT IS TO INDIVIDUALS; AND THE GLORY OF THE STATE IS THE COMMON PROPERTY OF ITS CITIZENS."

HOLMES & BAYNE, Editors and Proprietors.

FAYETTEVILLE, SATURDAY, MARCH 6, 1841.

Volume 3.—Number 106.

TERMS OF THE NORTH CAROLINIAN.

Per Annum, if paid in advance, \$2 50
Do if paid at the end of 6 months, 3 00
Do if paid at the end of the year, 3 50

Rates of Advertising:
Sixty cents per square, for the first, and thirty cents for each subsequent insertion.
A liberal deduction will be made to advertisers by the year.
Court advertisements and Sheriff's sales, will be charged 25 per cent. higher than the usual rates.
All advertisements sent for publication should have the number of insertions intended, marked upon them, otherwise they will be inserted until forbid, and charged accordingly.
No paper discontinued until arrearages are paid, except at the option of the Editor.
No subscription received for less than twelve months.

Letters on business connected with this establishment, must be addressed—HOLMES & BAYNE, Editors of the North-Carolinian, and in all cases post-paid.

Subscribers wishing to make remittances by mail, will remember that they can do so free of postage, as Postmasters are authorized by law to frank letters enclosing remittances, if written by themselves, or the contents known to them.

Prices of Job Work:
HAND BILLS, printed on a medium royal, or super royal sheet, for 30 copies, \$2 50
For 50 copies, 3 00
And for every additional 100 copies, 1 00
HORSE BILLS, on a sheet from 12 to 18 inches square, 30 copies, 3 00
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And for every additional pack, 1 25
Smaller sizes in proportion.
BLANKS, when printed to order, for 1 quire, 2 00
And for every additional quire, under 5, 1 00
Exceeding 5 quires, 75
CIRCULARS, INVITATION TICKETS, and all kinds of BOOK & JOB PRINTING, executed cheap for CASH.

THE FOLLOWING BLANKS!

Kept constantly on hand
AND FOR SALE AT THE
CAROLINIAN OFFICE:
CHECKS, on Bank of the State, and Cape Fear Bank.
PROSECUTION BONDS, Supr. Ct.
MARRIAGE LICENSES
VENUE EXISTO, constables levy
COMMISSIONS to take depositions in equity, and Supr. Court
APPEARANCE BONDS
WRITS, Supr. and Co. Ct.
C.A.S.A. Supr. Ct.
INDICTMENTS for Affay, and Assault and Battery, Co. and Supr. Ct.
CERTIFICATES, Ck. Co. Ct.
JURY TICKETS
ORDERS to overseers of Roads
BASTARDY BONDS
TAX RECEIPTS
WITNESSES AFFIDAVITS
EJECTMENT WITNESSES
PAROL NOTICES
LETTERS of ADMINISTRATION Bonds
Deeds, common,
Sheriff's Deeds,
Constables Ca. Sa. Bonds,
Do Delivery do
Appeal Bonds,
Equity Subpenas,
Superior Court Pl. Fa.
County Court Sci. Fa. to receive judgment.
County Court Subpenas,
Superior Court Warrants,
Bonds for Col'd. Apprentices.

New Tailoring Establishment.

B. D. KEELYN, & Co. respectfully inform the citizens of Fayetteville, and the surrounding country, that they have commenced the Tailoring Business, in the store lately occupied as a Jewelry Shop, by Mr. Beasley, near Liberty Point, where they are prepared to execute all work in their line, in the best and most fashionable manner, and upon reasonable terms.
Feb. 25, 1841. 105-3 mo

IMPORTED



Flatterer

Will make the ensuing season in Fayetteville, under the management of the subscriber. Terms, \$50 the season, to commence 1st of March, and end 1st of July 1841. Breeders who have patronized him two seasons will be allowed a deduction twenty per cent., and of ten per cent. for one season. A deduction of twenty per cent. will also be made to classes of six mares. Mares failing to flatter in the spring, will be permitted to attend him in the fall (if desired) gratis—or in the following spring for half price.

—PEDIGREE.
FLATTERER was got by MULEY, (sire of imp. Levathan &c.) his dam Clare, by Marmon—g. d. Harpelle by Gohanna—g. d. Amazon by Driver—g. d. g. d. Fractious by Mercury—Woodpecker mare—Everlasting by Eclipse—Hyena by Snap—Miss Belsea by Regulus—Bartlett's Childers—Honeywood's Arabian—Mr. Dow's Beryl Turk mare, the dam of the two true Blues, &c. &c.
Extended Pedigree and other particulars in hand-bills.

Mares from a distance will have good pasturage gratis, and be well fed for thirty cents per day. Every care will be taken to avoid, but no liability will be assumed for accidents.
JOHN BLACK,
Fayetteville, Feb'y. 2, 1841. 132 ft.

FAYETTEVILLE FEMALE SEMINARY.

HAVING declined further supervision of the FEMALE SEMINARY, it is but just that I should express to its former patrons and friends my confidence, that in the hands of Mr. Spencer, it will be conducted with ability and faithfulness, on the general plan heretofore pursued. Mr. Spencer, as a teacher, is laborious, accurate and persevering.
R. W. BAILEY.

THE Subscriber will open the Seminary on the 15th of October next, and he begs by giving his entire and exclusive attention to the business, aided in each department by competent, efficient FEMALE TEACHERS—to merit the patronage heretofore bestowed. In regard to the plan he intends to pursue, he has only to say, at present, that he is DETERMINED to give a course of instruction in each department as THOROUGH as possible. The Academic year will be the same as heretofore, commencing on the 15th of October, and closing on the 15th July, and divided into two sessions. Pupils charged from time of entrance to close of session, and no deduction made for absence, except in cases of sickness.

TERMS—In Advance.
Elementary Department, or Second Class, \$3 00 per session
First Class, 16 00 "
French Language, 10 00 "
Drawing and Painting, 10 00 "
Music on the Piano Forte accompanied by the Voice, 25 00 "
Music on Guitar, 25 00 "
Use of Piano, 3 00 "
Incidentals, 5 00 "
August 1, 1840. G. SPENCER. 75-1f

MOUNTAIN BUTTER.

50 Firkins (assorted.) Some very superior, at prices from 5 to 16 cents per pound!
For sale by GEO. McNEILL.
Nov. 24, 1840.

STOVES & STOVE-PIPE

THE Subscriber has on hand, and offers for sale, the largest assortment of STOVES ever here offered in the State, consisting of Box-Stoves, Six, Seven and Nine Plated Stoves, Boiling, Baking and Cooking Stoves, of the most approved patterns, Church Stoves, suitable for Churches, Court and School Houses, Manufactories, &c., assorted, from 18 to 36 inches in length.
Also, Pipe and Fittings, Place Franklin, with an assortment of Stove-Pipe and Elbows, together with a large and very general assortment of JAPANNED and PLAIN TIN ware, at WHOLESALE and RETAIL, all of which will sell on the best terms.
He still continues to manufacture every article in the COPPER, TIN and SHEET IRON ware line, at the shortest notice.
JAMES MARTINE, 92-3m
Fayetteville, Nov. 27, 1840.

LAFAYETTE HOTEL.

THIS ESTABLISHMENT will be open after the 1st of August, under the management and direction of the Subscriber. The House has been thoroughly repaired, and will, in a few days, be well furnished; and every effort will be made to render it worthy of patronage.
EDWARD YARBROUGH, 23-1f
August 3, 1839. (The Augusta Chronicle (weekly,) Raleigh Register and Standard, Wilmington Advertiser, Greensborough Patriot, Salisbury Watchman, and Cheraw Gazette will insert the above three months and forward their accounts to the subscriber. E. Y.

For Sale.

Being desirous of embarking in another business, I now offer the establishment of the WILMINGTON ADVERTISER for sale. I do not know of a more eligible situation for persons desirous of embarking in the printing business, than Wilmington, North Carolina.
Terms accomodating. Application post-paid.
F. C. HILL, 96-1f
Wilmington, N. C.

NOTICE.

THE late firm of Nott & Starr being dissolved by the death of Mr. William Nott of said firm, Notice is hereby given by the Subscriber, as Surviving Partner, to all persons having claims against said firm, to present them for payment; and to all persons indebted to them, whose notes and accounts are due, that immediate payment is required, as the business of the firm must now be closed according to Law.
JOHN D. STARR, Surviving Partner. 103-1f

PRESIDENT HOTEL,

No. 142 Broadway, New York.
THIS Splendid Establishment is now open and ready to receive those who may be pleased to favor it with their patronage. The House is in excellent order, the furniture new and elegant. The ladies' parlors are furnished in a style not surpassed by any in the Union. The cellars are well stocked with the best of wines and liquors. The larder will be constantly supplied with every delicacy the markets can afford.
One of the proprietors has been long, and he trusts, favorably known, as a Hotel Keeper; the other, as a Captain of Steam Boats, to Charleston, New Orleans, Galveston, &c.
T. B. REDMOND, Proprietor.
JAMES PENNOYER, Proprietor.
New York, February 13, 1841. 103-3mo

LIME.

60 Casks Thomaston Lime, for sale, by GEO. McNEILL.
Feb. 12, 1841. 103-1f

TO DEMOCRATIC EDITORS.

Any gentleman of the Democratic Republican party, who is competent and willing to sustain the great principles for which that party is contending, may have an opportunity of possessing himself of the establishment of *The North Carolina Standard*. The office is well found in materials, and has a list of about 2000 subscribers, supposed to be as good, as to pay, as those of any establishment in the State. The job work and advertising are respectable.

To avoid the necessity of any correspondence on the subject, except such as may amount to an acceptance of the terms, they are herewith published.
The materials and List will be sold for \$3000; two-thirds of which must be paid in cash, and a Bond, with approved securities, at 12 months for the remaining third, with interest from date. The purchaser to make up the papers to those who have paid in advance, the number of which is small.
If the purchaser desires to have the accounts due the office, with the establishment, they will be sold at a large discount and on accomodating terms.
Other views and prospects, with the almost absolute necessity of being absent a greater part of the ensuing summer, have induced me to make this offer.
No arrangement will be entered into with any person, who may not be supposed acceptable to our republican friends, whose generous confidence and support I have for nearly five years enjoyed, and which confidence I will never betray, in any shape whatever.
If the sale is not consummated by the middle of April next, I shall continue in the establishment.
T. LORING.
Raleigh, Jan. 26th 1841.

TRUST SALE.

BY Virtue of a Deed of Trust, executed to me by John Colvin, for the purposes therein mentioned, I will on Saturday 20th March next at the residence of said Colvin, expose at public sale, for cash, the following property, viz. One Negro man, One Woman, and Three Children.
JOHN McNEILL, Trustee. 104-4f
Feb. 15, 1841.

FIGS!

50 Boxes Malaga Figs. Bunch Raisins in Boxes, halves and quarter, all the growth 1840.
Also, 100 TIERCES THOMASTON LIME, for sale to-day by
WILLIAM McINTYRE. 103-1f
Feb. 13, 1841.

Notice.

THE Magistrate of Cumberland County notified to attend at the Court House on Thursday of March Court next, at 12 o'clock, M., for the purpose of enabling the County to carry into operation, "An Act, for the establishment and better regulation of Common Schools," passed at the last Session of the Legis. a. u. r.
By order of the Chairman,
JOHN McLAURIN, Jr., Clerk.
Cumberland County, Feb. 15, 1841. 104-2f

J. & J. KYLE

HAVE just received by the last arrivals from the North, a large and splendid assortment of STAPLE & FANCY GOODS.—Among which are—
Cloths, Cassimeres, Sattinets, Kentucky Janes, Flannels, Blankets, French and English Merino's, Chaleys, and Mouslins d'Lains, (some of which are very fine) Irish Linens, Lawns, and Diapers, Calicoes, Swiss and other Muslins, Silks and Satins, Black and Blue Back Bombazines, Anker Boling Cloths, &c., &c., with many other articles; All of which being bought at the lowest package price is offered at REDUCED PRICES, by wholesale or retail. 104-1f

NEW GOODS.

WILLIAM McINTYRE
HAS just received and offers for sale, Superior Black, Lavishable Green & Blue Cloths; Beaver & Pilot Cloths; Double-Mild Dr. b. & Lyon-Skin, Sattinets, Kentucky Janes, Strong Twill'd Keyesmeres, Flannels, Vestings, Blankets, Blanket-Coats; French Merino's & Circassians; Calicoes, Muslins, Mouslin d'Lains; Shawls; Plush; Musk-Rat & Seal-Skin Caps; Wool & Russia Fur Hats; Boots & Shoes; Hoods & Florence Braid Bonnets.

GROCERIES.

Teas, Loaf-Sugar, Wines & Liquors, Cheese; Raisins, half & quarter Boxes, White Figs in Boxes; Window-Glass, Putty & White Lead.
Hardware & Cutlery.
Carpenters' & Blacksmiths' Tools; Collins, & Co's. Axes, and Whettmor's Cards, &c.
Fayetteville, Dec. 12, 1840, 94-18ft

Strayed or Stolen

From the subscriber, a sorrel Horse of ordinary size, blaze face, crest tall, his two hind feet white, the right one swollen by a snag being stuck into it. He is also dim sighted. His gate is a slow rack, a good deal broken. He has the marks of the harness, and is about 9 years old. Any person that will deliver said horse to the subscriber at Long Creek Bridge, will be amply rewarded. Said horse was missing about the 25th inst., and had a small bell on his neck.
S. H. BELL, 106-3f
Feb. 1841.

U. S. Bank Stock, left off in New York, on Saturday, at 23—lower than ever before. In Philadelphia, at 25 1-2 a 26.

HONOR DECLINED.—The friends of Mr. Van Buren, in Philadelphia, have tendered a dinner to him as he passes through the city after the 4th of March. Mr. Van Buren declines the honor of the dinner, but says he will remain in the city long enough to take his friends by the hand.

Political.

SPEECH OF MR. SHEPARD.

House of Representatives, February 4, 1841
—In Committee of the Whole on the state of the Union, on the Treasury Note bill.

Mr. Bernard, of New York, proposed to make a loan of \$10,000,000.
Mr. Stanly, of North Carolina, offered an amendment to lay a duty of 10 per cent., ad valorem, on silks, 20 per cent. on wines, and 20 per cent. on linens.

Mr. Shepard addressed the committee as follows:
Mr. Chairman: I am reluctant to continue this discussion; but honorable gentlemen have advanced doctrines which I consider of a dangerous tendency, and I cannot forbear to express my own opinion. Since the commercial revision of 1837, the income of this Government has not been equal to its expenditure. In the years of plenty, the surplus revenue was divided among the States; and now, in the day of comparative famine, no willingness is manifested to curtail expenses, but a proposition is made to increase the burdens of the people. The member from Maine (Mr. Evans) has asked, "in what branch of the public service can reduction be made?" I shall not set up for a political puritan; but I point to the unnecessary length of our sessions, to the disgraceful amount of contingencies, the enormous increase in the cost of collecting the revenue; and I believe that a faithful examination would unfold more than that requires the knife and the caustic. Economy, however, should not approach stinginess; for this would ultimately prove the grossest extravagance: let worth and talent be well rewarded; and if sinecures be abolished, salaries reduced in proportion to the service rendered, and no expenses incurred for the special benefit of individuals or sections, I judge the hope that, after the revival of trade, the revenue will be amply sufficient for all the wants of Government. Gentlemen have poured forth torrents of eloquence on the subject of corruption; but they err in laying the whole blame on either of the great parties; it is immaterial who is the President, or what faction has the ascendancy; if much money be placed under the control of politicians, there is reason to fear that it will be used to advance the schemes of party, and to promote the interest of cunning leaders. It is wise, therefore, to save our rulers from temptation; it is just to let the people hold their own property, and to take the smallest portion of their earnings that the public service will admit.

I am opposed to the levy of new taxes, until an honest effort be made to economize, and I will not consent that three articles shall be selected at the present time for the partial legislation of Congress. A new President will shortly be in office; those who have assumed all the wisdom and virtue of the land will have the reins of government, and they should bear its responsibilities. At the next session, the whole system of taxation must be revised, and there is no necessity for anticipating the deliberations of our successors; let timely warning be given to all the great interests of the country; let the public mind be drawn to this important subject in all its relations, and I hope that the question will be settled on a basis satisfactory to all, and oppressive to none.

A tax on imports is easy of collection, and borne without murmur by the mass, because its subtle operation is not perceived, though it is not the less powerful in its effect, or less liable to abuse, and should be watched with jealousy. The consumer pays the duty; and if the article be limited in quantity, or of indispensable necessity, this would be the end of the matter, and one man would not have more right to complain than another. But where the consumption depends on the price, the impost has a much wider bearing. If cloth and molasses be cheap, more of these comforts will be used than when dear; a duty of 30 per cent. ad valorem on the former, and of 5 cents on the latter, must diminish importation, or keep out of the country much that would otherwise enter. The foreigner is not the only person who would be injured by this result. His merchandise comes here in exchange for our productions—the trader of the city is a mere agent of the industrious classes; he buys the corn, cotton, the tobacco, the naval stores, the manufactures of domestic labor, and gives them for the products of other climes and other people. All commerce is resolvable into the great principle of exchange; if the country sells nothing, it can buy nothing; if it exports nothing, it can import nothing; and that which comes here in the shape of foreign goods is only another form of our own property, and is as much American industry as the grass of our fields or the cloth of our factories. Any distinction between them is fallacious and unjust.

If a tax, therefore, on foreign merchandise diminish its consumption, domestic produce, which is exchanged for that merchandise, is indirectly affected. If we buy less of the foreigner, he is compelled to buy less of us; if we cease to take that which he can give, the market for the products of our own labor is lessened in like proportion. The exact degree to which the producer is injured by the customs cannot be estimated with certainty; for trade, when driven from one path, will generally find another; but, as the natural course of things is the most profitable, any law which obstructs the free interchange of commodities, and aims at the establishment of an artificial system, must be burdensome

to those classes, on whose industry the exportment is made.

But, sir, let us leave theory, and take a more practical view of the subject. In 1839 the exports of the United States were valued at \$103,533,891—of which \$63,430,845 went to England, and \$16,553,667 to France; in that year cotton was shipped to the amount of \$61,238,982, of which \$46,137,365 went to Great Britain, and \$13,223,142 to France—\$9,832,943 of tobacco was exported; of which \$5,362,331 went to England, and \$901,950 to France—\$2,460,193 of rice was shipped—\$688,800 of naval stores; of which \$501,584 went to England. It thus appears that cotton, tobacco, rice, and naval stores, constitute more than two thirds of the exports of the country, (\$74,220,923,) and that England and France are the great markets to which these productions are carried. Indian corn and timber would swell this sum considerably; they are left out of the calculation, because they are not exclusively the product of six or seven States which raise the great amount above mentioned. The imports of the same year amounted to \$162,092,132; of which \$71,600,351 came from England, and \$33,284,119 from France, consisting principally of the manufactures of wool, cotton, iron, linen, silk, &c. These facts prove that an immense trade exists between the countries, founded on the mutual wants of the people and the variety of their industry—a trade that would keep pace with the increase of population, and the growing demands of civilized life, if not disturbed by political quackery. England requires the raw material, but her climate forbids the culture. America needs the produce of British workmanship, but she cannot struggle with matured skill, vast capital, and low wages. Such ties bind together the nations of the earth. The gifts of Providence are widely distributed, perhaps to show man that his real interest and substantial comfort are promoted by peace and harmony.

If, for any purpose, a tax is laid on iron and woolen, so that the foreign manufacture is driven out of the market, or its consumption diminished, the foreigner will take less of cotton, tobacco, naval stores, or other domestic articles, which were exchanged for his own. The revenue of this country is principally derived from duties on the manufactures of Great Britain: her cotton goods, her woollen cloth, her iron, her glass, and her sugar, have been the great objects of attack—they have sustained the burden of the Federal Government, though this very England consumes nearly two-thirds of our domestic productions. In aiming a blow at the foreigner, you strike one of your own citizens; the tax collected is paid by the consumer, but the effect reaches the producer, and all interested in his prosperity. This producer is the agriculturist of the Southern States—the cotton grower, the tobacco planter, and the getter of naval stores: the raiser of Indian corn is also concerned; for his market is among the planters, devoted to other products; and every citizen of those States, whatever may be his occupation, is benefited by maintaining the value of the staples which give strength and wealth to the Southern community.

If this reasoning be sound, the Federal Government indirectly taxes the industry of a few States. This will bring no complaint from me, whilst the burden is reasonable, and the money is used for wise and constitutional purposes. But taxation should be equal. All receive protection from the Government; and all enjoy its inestimable blessings. A tax is levied on the agriculturist, though his property requires no more vigilance than that of other citizens; and why should the domestic manufacturer escape? Is he a better man, or a braver soldier? Does he contribute more to the wealth of the country? Is he more liberal in his means or policy? And yet he is the favorite of the Government living without taxation, possessing the home market by warring against foreign articles, and, as I will proceed to show, having the advantage of free trade with foreign States.

By the "compromise act" of 1833, silks and linens were admitted free of duty. This was done, contrary to the wishes of the planter, for the benefit of the manufacturer; he did not produce silk and linen goods, and insisted that the whole tax should be laid on iron, cotton, woollens, and other necessities of life, because, in these things, he was a rival to the foreigner. The consequence is, that the trade between France and the United States has greatly increased. In 1830, the silks imported were valued at \$5,774,010; in 1835, they went up to \$16,247,782; in 1839, to \$21,350,669. The whole exportation of cotton to France has also increased; amounting, in 1832, to little more than \$7,500,000, and now to \$13,323,142. Here is a powerful argument in favor of free trade. Restriction is the malaria of commerce: its fetid breath deadens enterprise, and when it passes away, every thing springs into life and activity. What was intended to be a gratuity to the manufacturer has become useful to the cotton planter. France consumes nearly a fourth of the crop; she is steadily improving in skill and means, and may become a rival market to England for the great staple. But if a duty be imposed on linens and silks, this fair prospect may be seriously darkened; wise rulers will hesitate before they take a step of such importance without urgent necessity.

Glance your eye, sir, over the list of duties are imposed on nearly all the articles which come here in exchange for cotton, tobacco, &c., except worsteds, wines, and these two, which are now selected for taxation. This is the only redeeming feature in

the system of injustice; and yet gentlemen seem anxious to complete their work, and make it utterly hideous. If more revenue be absolutely necessary, it is at least decent that Southern agriculture should not bear the whole burden; and I will direct the attention of honorable members to a few objects that have escaped notice.

Shoes and leather are taxed, for the special comfort of tanners and boot-makers of Lynn, in Massachusetts; but raw-hides and skins come in free, to the amount of \$3,159,027; they are imported from Mexico and South America, in exchange for those manufactures which the Government has so bountifully protected from European competition. Dyes to the amount of \$586,450, mahogany \$504,826, barilla \$150,637, also are admitted free of duty; they are used by the manufacturers; they come principally from South America, in exchange for the work of the favorite. Coffee valued at \$9,744,103, is free; it comes from Brazil and Cuba; the former is a great market for the products of Northern labor; and the only productions of the latter which are taxed heavily in this country are sugar, which the creole of Louisiana wishes to furnish at a high price, and spirits, which our rulers fear might enrich the people from a delicious beverage, called "Yankee Rum." Teas, amounting to \$2,424,594, are also free; they come from China, in exchange for specie and cotton manufactures. In 1839, there was exported \$850,538 of fish to Cuba, Hayti, and South America; \$600,455 of oil to the same and the Hansa Towns; \$2,975,301 of cotton goods to South America, principally; \$178,142 of spermacetti candles to the same region; \$361,840 of furniture to Cuba, &c.; \$453,471 of soap and candles to South America; \$134,588 of iron and nails to Cuba, &c.; \$748,862 of manufactures to South America and Cuba, &c. &c.; and \$197,162 of gunpowder to Mexico and South America. Nutmegs, pepper, cocoa, to a considerable amount, come in free from Holland and South America.

Without going farther into the detail, it will be seen that many other articles, besides wine, silk, and linens, are admitted free of duty; but they are essential to the factories, or come in return for the products of manufacturing labor; and this may be a good reason to continue the bounty. More than two-thirds of the imports from England are taxed, and one-third of those from France, whilst the merchandise from other countries is admitted on more favorable terms or entire free; the commerce in which the agricultural States of the South are most deeply interested is shackled and embarrassed, whilst that which is carried on by the industry of other sections is placed on the most liberal footing. And this is done by a Government established for the whole Union! Sir, I will not ask the gentleman from Pennsylvania (Mr. Breckenridge) to tell his constituents that good policy and fair dealing forbid such legislation; it might be considered rude, as they doubtless think it just to tax the whole world for their own benefit. But I was grieved and astounded to hear the honorable member from South Carolina, (Mr. Thompson) he has volunteered to lay a burden on those whom he represents, and he will be splattered with praise for his magnanimity; but, sir, it is a virtue that he has no right to practise, until he is prepared to defray the whole cost.

The excuse for taxing wines, silks, and linens, is, that they are luxuries. The gentleman from Georgia (Mr. Nisbet) talked of the rich man riding in his carriage and flaunting in silk. Such language gave me pain. It may blind the people of Georgia; but it cannot exalt the reputation of the gentleman. A tax on the rich will not benefit the poor: the fine lady will use silk, though its price be increased; but a heavy duty will debar the less wealthy from such apparel. But this cry proceeds from a source that honest men will distrust; it comes from those who established and fastened on the country the restrictive system. Mr. Clay was the author of the act of 1825; and Mr. Webster was the champion of the law of 1828. By the former, a tax of 33 1-3 per cent.; ad valorem, was placed on woollens, 33 1-4 cents per square on cotton bagging, 3 cents per pound on cables and other iron, 5 cents per pound on nails, 30 per cent., ad valorem on scythes, spades, knives, shovels; by the latter, the duty on woollens was increased to 45 per cent., ad valorem, an additional tax of 10 per cent., ad valorem was put on axes, drawing-knives, adzes, 10 cents per gallon on molasses, and, by this or the act of 1832, 10 cents per bushel on salt, and 2 1-2 cents on brown sugar. These things were done to benefit the manufacturer of Lowell, the ironmonger of Pittsburg, the hemp grower in Kentucky, and the sugar planter of Louisiana. The poor were taxed for their blankets, for the ordinary comforts of life, for the utensils which gain their livelihood, and the rights of all were trampled under foot to gratify ambition and cupidity. The bare memory of such acts must fill every sound heart with indignation. The authors will find it difficult to assume the guardianship of the poor; for professions will not save them from suspicion. But, sir, I am willing to lay the greatest burden on luxuries; and, to test the sincerity of gentlemen, I ask them to lower the tax on necessities; let the rich pay well for silks, linens, and wines, and permit coarse woollens, salt, molasses, and iron, to come in without any duty. Will our opponents agree to this proposition? Will they do anything that is really beneficial to the poorer classes? No, sir, no; the cry about luxuries is a mere plea for getting money to squander on electioneering projects. If, however, gentlemen prefer another principle, let an ad valorem duty