

Commissioner Lewis has made the following decision: WASHINGTON, June 13, 1863.

I have the honor to acknowledge the receipt of your letter of the 7th inst., relative to the assessment of income tax. You make two points: 1. That the deduction of income from sources named in Section 91, on which a tax of three per cent has been already paid, is to be made in ascertaining the amount of taxable income, and the rate of tax thereon, and is to be excluded from all further computation.

2. That there is no authority of law for requiring an additional two per cent, upon portions of income derived from the sources above named, where taxable income of person proves to be in excess of \$10,000. I think you have not fully weighed the provisions of the law, or its manifest intent. Section 90 divides into two classes the taxable income of persons residing in the United States—one whose annual gains, profits or income exceeds \$500 and does not exceed \$10,000, the other, whose income exceeds \$10,000 is liable to a duty of five per cent, on the excess over \$500.

Another consideration which, Johnson thinks commends his amendment, is that it would put an end to all Congressional compromises. He says that the various compromises were a consequence of the E. S. government, and that the day of disruption, and that the war submitted by the South because resistance promised war and bloodshed. In the closing paragraph of his letter he says: "Independence gained I want good government, stable government, enduring government. Without it, independence is worth but little, whatever it may cost of blood and treasure."

TREATMENT OF YOUR WIFE.—Do not fret with your wife upon a subject in which there is danger of wounding her feelings. Remember that she treasures every word you utter, though you never think of it again. Do not speak of some virtue in another man's wife, to remind your own of a fault. Do not reproach your wife with personal defects, for if she has any, she will, you inflict a wound difficult to heal. Do not treat your wife with intemperance in company. Do not uphold her in the presence of a third person, nor entertain her with praising the beauty and accomplishments of other women. If you would have a pleasant home and a cheer-ful wife, pass your evenings under your own roof. Do not be stern and silent in your own home, and expect your wife to be cheerful elsewhere. Remember that your wife has as much to do for you, as you have for her. Be kind to her, and she will be kind to you. Be kind to her, and she will be kind to you. Be kind to her, and she will be kind to you.

There is one other consideration which bears heavily against your construction. Congress imposed a duty of one and a half per cent on that portion of income not named in Section 91 among those to be deducted. Hence, was your construction correct, the patriotic citizen with a gross income of \$10,000, one-half of which is derived from the sources named in Section 91, would pay but three per cent on the remainder. And this, too, while Congress at every point manifestly sought to put the holders of Government securities in a better position than any other class of citizens. Your construction must be wrong, or Congress has failed to do what it manifestly, and in the clearest language, intended.

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GENERAL McCLELLAN AT THE SOLDIERS' DEPT.—Gen. McClellan visited the New York State Soldiers' Dept. in Howard street, Tuesday, by invitation. He was cordially welcomed by Quartermaster General Talbot, and the other officers in charge, and was shown through the building. The order and neatness of the rooms, the completeness of the appointments, and above all, the wise provision for the cleanliness and health of the inmates, elicited the General's warm approbation. His unexpected appearance caused the greatest excitement among the returned soldiers—about one hundred in number—all of whom had served under him. They cheered vociferously, insisted upon shaking hands with him, and by every word and act expressed their continued affection for their old and tried commander. They all said they would re-enlist if he could be their chief again. The General withdrew, very much gratified with his visit.—Jour. of Commerce, 23d ult.

GOVERNMENT CANDIDATES.—The Union men of Pennsylvania have a large number of candidates for Governor: John Covode, James Kennedy, Marshall, G. P. Penny, and Governor Curtin will also be supported. General Franklin is a democratic candidate. In Ohio, John S. Dunnington, Gov. Tod and the Whigs are candidates. The Cincinnati Commercial says: "The Union men are the 'winning man.'"

HELMBOLD'S GENUINE PREPARATION.

Highly Concentrated COMPOUND FLUID EXTRACT BUCHU, A Positive and Specific Remedy For diseases of the BLADDER, KIDNEYS, GRAVEL, AND DROPSICAL SWELLINGS.

HELMBOLD'S EXTRACT BUCHU, For Weakness arising from Excesses, Habits of Disipation, EARLY INDISCRETION OR ABUSE.

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BUSINESS CARDS.

B. F. BONHAM, Attorney at Law, Auburn, N. B. Baker county, Oregon. N. B. C. L. Bellinger, Esq., will act as agent for me at Salem, concerning Indian war scrip and other matters.

A. L. & L. W. Importers and Wholesale dealers in Groceries, Dry Goods, Clothing, and Boots and Shoes. Also, solicitors of Oregon produce, for the San Francisco market.

K. NAPP, BURRELL & CO., General Commission Merchants and Dealers in FRUIT, produce, agricultural implements, garden and grass seeds, corner of Front and Taylor streets, Portland, Oregon.

CATON & CURRIE, Attorneys at Law, will practice in the courts of this State. Office in Griswold's brick, over Bell & Brown's store, Salem, Oreg., November 31, 1862.

CHESTER TERRY, Attorney and Counselor at Law, Salem, Oregon, Commissioner of Deeds, and to take testimony, acknowledgments, etc., in Indian, Michigan, California, San Francisco, Washington Territory, Letters of Attorney, and all other instruments of writing, drawn on short notice.

HEID & WALDO, Attorneys and Counselors at Law, Auburn, Baker county, Oregon, Nov. 29th, 1862.

J. C. POWELL, Attorney at Law, Albany, Linn Co., Oregon, Office in the Montell's Building. Will practice in all the courts in Oregon, and promptly attend to all business entrusted to his care.

DR. J. R. C. WARD, Surgeon Dentist, will practice his profession in the various cities and towns of Oregon.

HUMPHREY & ODELL, Attorneys at Law, Dallas, Waco county, Oregon.

D. W. & M. R. COX, Wholesale and Retail Dealers in Foreign and Domestic Drugs, Patent Medicines, Perfumery, Fancy Goods, Hair Brushes, etc., in the city of Salem, Oregon.

J. C. Shelton, Physician and Surgeon, Monmouth, Polk county, Oregon. The Doctor is a graduate of the Curtis or Philo medical college, Cincinnati, Ohio, in a European in his practice, entirely discarding calomel and all mineral poisons, and using only pure vegetable medicines, and only the perfectly innocent at that.

SMITH & DAVIS' COLUMN.

NOT ALCOHOLIC. A Highly Concentrated VEGETABLE EXTRACT. A PURE TONIC. DR. HOOPER'S GERMAN BITTERS.

DR. C. M. JACKSON, Philadelphia, Pa. WILL EFFECTUALLY CURE LIVER COMPLAINT, DYSPEPSIA, JAUNDICE, CHRONIC OR NERVOUS DEBILITY, DISEASES OF THE KIDNEYS, And all Diseases arising from a Disordered Liver or Stomach.

NO ALCOHOLIC GERMAN BITTERS. Induced by the extensive sale and universal popularity of Hooper's German Bitters (purely vegetable) bases of eminent Quakers, and upon the highest grounds of Hygiene, and the safety of the human system, it is recommended to all who are afflicted with the above named ailments.

HOOPER'S GERMAN BITTERS. Are not a new and untried article, but have stood the test of fifteen years, and are highly recommended by their reputation and sale, are not rivalled by any similar preparation.

CLERGYMEN, LAWYERS, PHYSICIANS, AND CITIZENS. Testifying of their own personal knowledge, to the beneficial effects and moral virtues of these Bitters.

PHILADELPHIA, June 23, 1861. There are many preparations sold under the name of Bitters, but up in quart bottles, composed of the cheapest and most common drugs, containing no medicinal qualities, and distinguished by the name of Colman's Bitters.

J. B. EMERY, Saddle and Harness Maker, SALEM, OREGON. Opposite Thatcher & Biekey's Livery Stable.

CONCORD TEAM HARNESS, CONCORD STAGE HARNESS, Pennsylvania Team Harness, SADDLES, BRIDLES, Whips, Halters, and Horse Blankets, OF EVERY DESCRIPTION.

CONCORD AND BOSTON TEAM COLLARS, LADIES' SADDLES AND BRIDLES, OF EXTRA QUALITY. THE BEST OF MATERIAL used, and all work WARRANTED TO GIVE SATISFACTION.

100 VOLUNTEERS WANTED! To Serve Three Years, unless sooner Discharged. \$100 BOUNTY will be paid to volunteers who will serve for two years.

ROBERTER, SMITH & DEAN, Agents for the Pacific Coast, San Francisco. Sold by SMITH & DAVIS, Portland, April 25, 1862.

DR. D. JAYNE'S EXPECTORANT

And Sanative Pills, HAVE BEEN BEFORE THE PUBLIC SO LONG and found such general favor in every region of the civilized globe, that there is no country where they have been sold, and there is no country that it would seem superfluous at this time to direct attention to them through the medium of the press.

THE EXPECTORANT Operates IMMEDIATELY upon the Disease, Sweety and Speedily Expectorating, while the SANATIVE PILLS, by preserving regularity in the bowels, and giving a healthy tone to the other internal organs, aid and assist the performing operation of the former.

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NEW, GOOD AND CHEAP. PORTLAND FOUNDRY. MACHINERY SHOP. HAVING become sole proprietor of this establishment, the undersigned is now prepared to manufacture ALL KINDS OF STEAM ENGINES, of sizes from four to forty horse power, portable or stationary.

JONES, REED & CO., ARE NOW MANUFACTURING, AND KEEP ON HAND, BEDSTEADS, OLEATED AND MOST APPROVED PATTERNS Tea, Breakfast and Dining Tables; WORK STANDS, CENTER TABLES AND SIDE TABLES, Toilet and Light Stands; Pyramid and Glass Stands, DRESSING BUREAUS, Complete Sets for chambers, Painted and Highly Ornamented.

FRENCH BEDSTEADS, SETTEES; LOUNGES, CHILDREN'S CRIBS, Book Cases, WARDROBES, Cupboards, Meat Safes, HOUSE-FURNISHING GOODS, are now made and sold by JONES, REED & CO., Salem, Oregon.

VENETIAN WINDOW BLINDS. Good and Cheap, made of pine, can be made to fit any Windows, or any shape. Bring your measures. WAGONS! WAGONS! We have on hand, and will soon send, a good assortment of Wagon SPOKES and HUBS, carefully selected from good material.

COMMISSION AND PURCHASING AGENT, SAN FRANCISCO. ORDERS for the purchase of Merchandise and articles of every description, are solicited by the undersigned in this city of over ten years, and an experience in the business of nearly the same length of time, are considered sufficient to warrant the confidence of persons in the country who occasionally require purchases here, to make them through the agency of a reliable party, or who may be looking for a permanent office in San Francisco.

ITALIAN MARBLE MANTEL PIECES, for sale cheap, by RICHARDS & McCRAKEN. CASH PAID FOR HIDES AND HARK. Sold by J. H. HAAS, on Jan. 15, 1862.

J. H. HAAS, GOLD AND SILVER WATCHES, JEWELRY, Solid Silver and Plated Ware, FINE CLOCKS, Spectacles, Fine Cutlery, &c. All goods sold by me are WARRANTED to be as represented.

REPAIRING. Particular attention paid to repairing Watches, Clocks, Jewellery, &c. ALL WORK WARRANTED. Salem, Oregon, June, 1862.

HUMISTON, WILSON & CO.

IMPORTERS AND WHOLESALE DEALERS IN Fine Brandy, Wines and Liquors, Five Proof Brandy, Cognac, Brandy, &c., &c., &c. No trade solicited except in FINE LIQUORS.

OUR STOCK CONSISTS IN PART OF FINE OLD BRANDIES, Oat & Dupuy & Co., Jas. Hennessy, United Vineyard Proprietors, Pinot, Castillon & Co., C. Marquet, A. Siegnett, Union of the Proprietors, AND VARIOUS OTHER BRANDS.

Fine old PORT and SHERRY WINES. Fine old Oporto Port. Fine old Burgundy Port, (sweet, heavy) Duff Gordon, Pale and Golden Sherry, Harmony Nephews, Cebler Sherry, (fine and heavy).

CHAMPAGNE AND CASE WINES OF EVERY DESCRIPTION. FINE OLD JAMAICA Rum, ST. JOAQUIN RUM, PURE HOLLAND GIN, FINE OLD WHISKY, Stewart and Harvey's Old Scotch O'Neil's fine old MALT, OLD BOURBON, OF THE FINEST QUALITY, SUPERIOR OLD RYE, Old Peach and Cherry Brandy OF SUPERIOR QUALITY.

Also, a large assortment of CASE GOODS of every description used in the liquor trade. N. B.—We have at all times large quantities of 14-gallon put up in suitable packages for packing to all parts of the country. Orders from Merchants and Dealers respectfully solicited. HUMISTON, WILSON & CO., Portland, August 14th, 1862.

JOHN R. FOSTER, Importer and Dealer in Foreign and Domestic HARDWARE, MECHANICS' TOOLS, AGRICULTURAL IMPLEMENTS, &c., &c., &c. WOOD call the attention of purchasers to the SPINNING STOCK Department, which we have recently received from the West, among which may be found—Tubulars, a great variety; and an assortment of hardware of all kinds, Mechanics' tools of every description, Cut and wrought nails and spikes, Hay and manure forks, Spades, griddles, shovels, rakes, shovels, Spikes, griddles, shovels, rakes, shovels, Spikes, griddles, shovels, rakes, shovels, Spikes, griddles, shovels, rakes, shovels.

Code and General Laws of Oregon, FOR sale at the Secretary of State's Office. Price \$1.00 per copy (with \$1.00 Postage, if sent by mail). Has been constantly out, 40 cents. April 11th, 1863.

NOTICE. County Court Marion county, State of Oregon. TO GABRIEL HENDERSON, John R. Foster, &c. You are hereby notified that suit has been commenced against you and your property attached to satisfy the demand of John R. Foster, amounting to one hundred and seven and 25/100 dollars, and interest thereon at the rate of 6 per cent per month. Now, unless you appear before the county court of Marion county, Oregon, at Salem, in said county, on the first Monday in July, 1863, and answer the complaint in this cause filed, the same will be taken for granted, and the prayer thereof will be granted by the court. GABRIEL HENDERSON, Attorney for Plaintiff. Salem, April 8th, 1863.

BLACK WALNUT. BLACK WALNUT RAILING AND NEWEL, for B. Stairs. States manufacturers for sale by RICHARDS & McCRAKEN, Portland, Sept. 5th, 1862.

DO YOU WANT TO BUY A FARM? FOR sale, a good FARM of 200 acres near Silverton, Marion county, with situation and soil good, improvement thereon. There is on it a large well-wooded HOUSE, a BARN and other outbuildings; several fine orchards of fruit trees, in bearing; a number of mill ponds, living springs of water, and other conveniences which, together, make it really a desirable farm. Part pay down and the balance on reasonable time, with security. Apply to C. P. CRANDALL, Salem, Sept. 8, 1862—284

BASS & ABEL, STEAM FACTORY. NEAR THE STEAMSHIP LANDING, SALEM, KEEP ON HAND AND MANUFACTURE ALL KINDS OF STEAM MACHINERY, SASH, BLINDS, DOORS, CORNICE, Window Frames, &c., &c. AND FURNISH TO ORDER. Every Article of OUTSIDE AND INSIDE Finish SCROLL-WOOL, WOOD-TURNING, &c. All kinds of JOB WORK done with neatness and dispatch.—BASS & ABEL, 45 Front Street, Portland, Sept. 28, 1863.

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