

THE FRIEND OF CHINA

AND HONGKONG GAZETTE.

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FOR ENGLAND, CALCUTTA, MADRAS, CEYLON AND INTERMEDIATE PORTS.
THE Peninsular and Oriental Steam Ship Company's Steam Ship LADY MARY WOOD, will leave this for the above places on Tuesday the 25th of August.

CARGO WILL BE RECEIVED ON BOARD UNTIL NOON, AND SPECIE UNTIL 4 P. M. OF MONDAY THE 24th.

This Route affords an opportunity of visiting SINGAPORE and PENANG, remaining a short time at CEYLON, and thence proceeding to ENGLAND by way of the Cape, and thence to SINGAPORE, in 54 days, Overland Conveyance through SOEDRA in 34 days, from the date of leaving CHINA. Steamers belonging to the H. E. I. Company, are also understood to ply, between COLOMBO and BOMBAY, thus affording Passengers a much more speedy means of reaching the latter place than is otherwise obtainable.

Arrangements are made in the Steamers through-out for the convenience of Native Merchants of India proceeding as Passengers; certain accommodation is also reserved in the Calcutta Steamers for Passengers from China joining the Suez line at SUEZ, to secure which it is requisite that a Notice of at least Two Months be given to the Company's Agent here.

Cargo, Parcels, &c. may be forwarded to ENGLAND by the above Vessel with the same despatch as H. M. Mails; and Specie, Silk, or other Goods to CEYLON, MADRAS, and CALCUTTA, on Terms equally the same as by sailing vessels, the rate of Insurance having been reduced by several Offices in favour of the Company's Steamers.

Until further notice the Rates of Freight will be as follows:

FOR MEASUREMENTS GOODS.
To SOUTHAMPTON, per Ton of 40 Cubic Feet.....\$120 Sp.
And for SPECIE.
To MADRAS and CALCUTTA.....2 per cent.
CEYLON.....12
SINGAPORE and PENANG.....1

No Goods can be received for Overland Transit unless packed in non-susceptible Coverings as Wood, Matting, &c. and the Contents and Value of each Package either marked on the outside, or declared in Writing at the time of Shipment.

Further particulars regarding the Rates of Freight and Passage may be obtained by application at the P. & O. S. N. Co.'s Office, Hongkong.

J. A. OLDING, Agent.
Hongkong, 29th July, 1846.

FOR MANILA.
THE Spanish Schooner FLECHA, hourly expected will have quick despatch for the above port; for freight apply to, RAWLE, DUCS & Co.
Victoria, 6th August 1846.

FOR FREIGHT OR CHARTER.
THE fast Sailing Clipper Boat Barque CUMBERLAND, 508 Tons, G. SINGLAI, Commander, who returns from Macao to this place in a few days.
Apply to, The COMMANDER on Board, Hongkong, 29th July 1846.

FOR SALE.
THE new Brig MAID OF JULPHA, 180 Tons register, she is a very good sailor and carries a large cargo. For particulars apply to, GILMAN & Co.
Victoria, 3rd July 1846

FOR SALE.
THE Schooner SRI SINGAPURA, a new lying in the Harbour, Burden per Register 85 Tons. She is Teak built, has only made the Voyage from Singapore since she was Coppered, and sails remarkably fast. Apply to, SMITH & BRIMELOW, Wootnam's Buildings, Queen's Road.
Victoria, 20th July 1846.

TO LET.
A House in Pottinger Street opposite the R. C. Church and next to Mr Shortt, apply to, BUSH & Co.
Victoria, 6th March 1846.

TO LET.
A House in Gough Street. Apply to, JOHN CARR.

TO LET.
THOSE large and convenient Premises fronting the Harbour, lately occupied as Ordnance Stores; either the whole or half of the premises can be rented, and are well worth the consideration of any one requiring Stores; as they have extensive Godowns and convenient Jetty. Can be viewed by applying on the premises, to, BURD, LANGE & Co.
Victoria, 3rd July 1846.

TO LET.
A Bungalow in Queen's Road, opposite the Albany Godowns, consisting of Six Rooms well ventilated below, with detached Offices and Stables complete. Apply to, TURNER & Co.
Hongkong, March 2nd, 1846.

TO LET.
A HOUSE on Queen's Road, containing twelve rooms, with godowns. Apply to ARCH: MELVILLE
Victoria, 14th April, 1846.

TO LET.
THREE Houses situate in Wellington Street, commanding a fine view of the Bay. Early possession can be given. For further particulars apply to, R. OSWALD,
Victoria, 27th February, 1846.

TO BE LET.
A Single and a double storied Godown. Apply to, GIBB, LIVINGSTON & Co.
Victoria, 5th June 1846.

TO LET.
SPACIOUS Godowns and dwelling house, built of Granite and lately occupied by Messrs Tuos. RIPLEY & Co. The property is situated near the centre of the Town, (Victoria, Hongkong) and has a water frontage. Apply on the Premises, or to, THOMAS RIPLEY & Co.,
Hongkong, 31st July 1846. Shanghai.

TO LET.
THREE convenient Houses, two in Gough Street, the other in Hollywood Road, at a low rent. Apply to, HOWLAND REES,
Pottinger Street.

TO LET.
TWO commodious Houses situated in Stanley Street, containing 3 Rooms each with yard and outhouses; rent moderate. For further particulars apply to D. LAPRAK, 1 Wellington Terrace, D'Agular Street.
Victoria 5th May 1846.

TO LET, three furnished rooms, with stabling &c., in a convenient and healthy part of the Town, rent moderate; for particulars apply to, D. LAPRAK, Wellington Terrace, D'Agular St.
Victoria, 5th June 1846.

TO LET.
THE spacious and convenient two storied House 1 Corner of Wellington and D'Agular Streets, formerly occupied by the Supreme Court; has good dry godowns and convenient mercantile Offices. Rent \$50 per month. For further particulars apply to F. SPRING, Ravensburg Cottage, Stanton Street.

TO LET.
THE godowns, and first floor of the premises on Queen's road, adjoining Messrs Smith and Brimelow. Apply to, GEO. STRACHAN,
Victoria, 1st June 1846.

TO LET.
THE Bungalow on the Hollywood Road, to the east of Union Chapel; contains dining and drawing rooms, three bedrooms, bathroom, with servants offices &c.; also two houses in Gough Street, consisting of four rooms and servants offices. Apply to, GEO. STRACHAN,
Victoria, 1st June 1846.

TO LET.
TWO Houses on the south side of Gough Street. Apply to, GEO. STRACHAN.

TO LET.
TWO spacious and handsome Rooms well suited for Offices, or as a private residence. One or two godowns can be had if wanted.
W. H. FRANKLYN, Commission Agent.

TO LET.
AND may be entered upon after the 5th proximo. A convenient suite of rooms above the premises of SMITH & BRIMELOW, at present occupied by Col. FARQUHARSON, with Stabling, Cook-house &c. &c. Rent moderate. Application to be made to, SMITH & BRIMELOW,
Victoria, 25th July 1846.

TO SELL, OR TO LET.
THAT spacious and commodious two storied House situated at the Corner of Wellington, and Cochrane St. These beautiful premises have just now undergone a thorough repair, newly painted, &c. This house would offer a most comfortable residence even to two families, having quite separate accommodations, spacious Godowns, abundance of excellent water, &c., &c. Apply to, DR A. BATACCI, At the Hon. Cath. College.

NOTICE.
THE interest and responsibility of Mr GEORGE THOMAS BRAYNE and Mr FRANCIS CHARLES DUNSMON, in our Establishment ceased on the 30th ultimo, and Mr ARCHIBALD CAMPBELL, Mr CHARLES JOSEPH BRAINE, and Mr EDWARD PARRERA are this day admitted Partners in our Firm. DENN & Co.
Victoria, Hongkong, 1st July 1846.

NOTICE.
THE undersigned has been appointed Agents at Shanghai for the Imperial Fire Office of London. Apply to, BLENKIN, RAWSON & Co.
Victoria, 22d April 1846.

FOR SALE.
AT the Godowns of Messrs BLENKIN, RAWSON & Co superior Sherry, Madeira, and Port, in wood and bottle; Champagne from the house of Mumm & Co. Rheims. Hongkong, 1st June 1846.

NOTICE.
THE undersigned have received authority from the Directors of the Imperial Fire Insurance Office of London, to issue Policies on the New Buildings at Canton. MACVICAR & Co.
Victoria, 23rd January, 1846.

FOR SALE.
WEBSTER, Gordon, Cussart & Co's superior Madeira, in Hhds, quarter and half quarter casks, and in cases. FLETCHER & Co.
Hongkong, 1st March, 1846.

FOR SALE.
BLANDY'S Madeira, in half pipes, hhd's, and quarter casks. Apply to, GIBB, LIVINGSTON & Co.
Victoria, 10th April 1846.

NOTICE.
MR. ROGER JACOBSON is this day admitted a Partner in our Firm. HOLLIDAY, WISE & Co.
Hongkong, 1st August 1846.

FOR SALE.
THE following Wines ex Canton.
Port, Sherry, Sauterne, Hock, Claret, Sparkling Champagne, Hermitage, Pale Cognac Brandy, in do. of 1 do. Schiedam Geneva, in do. of 1 do. Superior Italian Salad Oil. Apply to, HOLLIDAY, WISE & Co.
Victoria, 15th July 1846.

NOTICE.
MR. CHARLES RYDER is this day admitted a partner in our Firm. BIRDM, GRAY & Co.
Canton, 1st August 1846.

NOTICE is hereby given that the Firm of FISCHER WILLS & Co., of Canton, was dissolved by mutual consent on the 7th March last. The undersigned will continue the Business of the late Firm at Canton, from this date, under the Firm of FISCHER & Co. MAXIMILIAN FISCHER.
Canton, 20th June 1846.

FOR SALE.
AT the Godowns of the undersigned, in One Doz. Cases—Cognac, Do. Vieux, St. Estephe, St. Julien, Chateau Margaux, Champagne.
Just landed from the French ship Adhemar. HEGAN & Co.

NOTICE.
MR. JOSEPH L. ROBERTS is a partner in our firm. AUGUSTINE, HEARD & Co.
Canton, 20th March, 1846.

NOTICE.
MR. AUGUSTUS RAWLINS HUDSON is authorized to sign our firm by procuration. GILMAN & Co.
Hongkong, 29th May 1846.

NOTICE.
MR. ABRAHAM BOWMAN has this day been admitted into our Firm, which will in future be conducted under the style of GILMAN, BOWMAN & Co. GILMAN & Co.
Shanghai, 1st July, 1846.

NOTICE.
THE undersigned have opened a Branch Establishment at Shanghai under the same firm as at Canton. RATHBONES, WORTHINGTON & Co.
Canton, 1st August 1846.

NOTICE.
THE business of the undersigned will in future be carried on under the firm of Wm. PUSTAU & Co. at Hongkong and Canton. Wm. PUSTAU.
China, the 1st of January 1846.

NOTICE.
THE interest and responsibility of Mr NEARNE WALTER EVELYN PARSON in our Firm, ceased on the 20th May last. HENRIEBOHARD ARDASEER & Co.
Canton, 25th July 1846.

NOTICE.
A bill of parties having obtained Her Majesty's 98th Regiment, on account of the 10th Co. 500th Regt of Canton, are requested to send them to Mr. W. F. RAYNE within One month from this date for the purpose of being forwarded for settlement to Captain DENNAR, Mess and Canton President. Hongkong, Victoria, 22nd July 1846.

NOTICE.
THE Undersigned have formed a partnership, for the transaction of a general Agency and Commission business, under the respective Firms of RAWLE, DUCS & Co. at Victoria, and DUCS, RAWLE & Co. at Shanghai. S. B. RAWLE, N. DUCS.
Victoria, Hongkong, 1st October, 1845.

FOR SALE.
SUPERIOR Sherry and Madeira in wood; also a few half pipes and quarter casks Cape and Tenerife Wines Sherry, Madeira, Port, Claret, Cognac, Cherry Brandy, in 1 2 & 3 dozen cases. RAWLE, DUCS & Co.
Victoria, 28th October, 1845.

FOR SALE BY THE UNDERSIGNED.
AN assortment of Anchors and Chain Cables, Europe Manila and Coir Rope, Hemp and Cotton Carvass, and several Spars for lower and topmasts. RAWLE, DUCS & Co.
Victoria, 28th October, 1845.

SUMMER WINES.
FOR sale by the undersigned, Rhensish and French Wines at moderate prices. Graffenberger Destourmel, Hockheimer Lottiguer, Geisselheimer St Julien. Sherry ALSO Port
And a few baskets of fresh Seltzer WATER direct from Germany in the Dutch ship Cadon. RAWLE, DUCS & Co.
Victoria, 16th May, 1846.

AMERICAN FLOUR.
A few barrels of kiln dried Flour for sale by RAWLE, DUCS & Co.

BENGAL RICE—A few hundred bags of very superior quality, just landed and for Sale by RAWLE, DUCS & Co.

SUMMER WINES & BEER.
ON SALE by the undersigned—An excellent light Claret for summer use, cheap; Champagne; Hock; Straw Colored and Golden Sherry, of 1st quality; Port; Allop's and other Ales in wood and bottle, AND, Superior Navy Canvas, Anchors of various sizes, Chain Cables, Europe Rope, and other ship stores. ALSO, An Invoice of Colored Window Glass, suitable for ornamental Doors and Windows. W. H. FRANKLYN.
Victoria, 9th June 1846.

FOR SALE.
A few cases of very superior Pale French Brandy. W. H. FRANKLYN.
Victoria, 10th July 1846.

IN THE SUPREME COURT OF HONGKONG.
MR. N. D'E. PARKER, Solicitor of the High Court of Chancery, and one of the Attorneys of Her Majesty's Courts of Queen's Bench, Common Pleas, and Exchequer in Ireland, has been duly admitted to practise as a Solicitor, Attorney, and Proctor of the Supreme Court of Hongkong. Mr PARKER is likewise a legally constituted Public Notary of the High Court of Prerogative of England. Offices at Messrs BOWMA & Co's, Queen's Road. Hongkong, 29th July 1846.

THE undersigned has removed his Chambers to the House in the Queen's Road, adjoining the stores of Messrs SMITH & BRIMELOW. W. H. GODDARD, Solicitor & Notary.
Victoria, 3rd August 1846.

FOR SALE.
GODA WATER and AERATED LEMONADE of superior quality at Messrs HUNTER & BARTON'S Dispensaries, Pottinger Street, Victoria Hongkong, and 12 Danish Hong, Canton.

HONGKONG DISPENSARY.
GODA WATER, AERATED LEMONADE, AERATED Chalybeate Water, (highly recommended, on account of its tonic properties). AGENT AT CANTON, ACHOOK, Comprodor, No. 3 Imperial Hong Hongkong, 13th March, 1846.

GODA WATER AND AERATED LEMONADE, may be had at the manufactory of, I. A. STONE, Just's Buildings, Queen's Road. Victoria, 7th July 1846.

NOTICE.
THE undersigned begs to inform parties indebted to him, to pay the same as early as possible; claims on those residing in China, not paid, or arrangements made to do so, up to the end of next May, and those in Europe, &c., up to the end of next August, (after giving due notice in the Newspapers of Names and particulars); will be put up for sale by Public Auction, and sold off to the highest bidder. Those who have established on the East Coast of China, or elsewhere, or have left China, since 1839, are requested to send their address, and their accounts will be forwarded to them without delay. JNO: SMITH
Macao, 18th February, 1846.

ARRIVALS. AUGUST, 7, Litherland, Howard, Liverpool. 8, Patna, Penzance; Liverpool. 9, Josephine, South, Liverpool. 9, Coquette, (Am.) Eldridge, Shanghai. 9, Torrington, Nell, Cuming-moon. 9, Sidney, Scholefield, Whampoa. 11, H. C. Sr. Nemesis, Master-Comdg Russel Chusan. 11, Starling, May, Bombay.

SAILED. AUGUST, 9, Donohor, Marwood, Shanghai. 10, Kensington, (Am.) Kilham, Manila. 10, Warlock, Jancey, East Coast. 10, John Dugdale, Killock, Whampoa. 10, Nymph, Horsburgh, East Coast. 11, Torrington, Nell, Wausung. 11, Syph, Macdonald, Calcutta.

REPORTS. Prima Donna, Jones, Hobart Town. Good Success, Cowie, Whampoa. Alfred, Adair, London. Anne Jane, Rowe, London. Augusta Jessie, Harvey, London. Velore, Bell, Shanghai.

VESSELS IN VICTORIA HARBOUR. H. M. St. Vulture, Captain Macdougall. H. M. Sc. Young Hebe, Lieut-Comdg. Bate. H. C. Sr. Nemesis, Master-Comdg. Russell. H. C. Sr. Pluto, Lieut. Airey. (Repairing). H. M. Tr. S. Sapphire, Master-Comdg. Fitzee. H. M. Tr. S. Alligator, Master-Comdg. King. H. M. S. Minden, 2nd Master in charge Osmer, Hospital and Store Ship.

Antilla, Barrett, Headerson, Watson and Co. Anis Jane, Rowe, Turner and Co. Augusta Jessie, Harvey, Fischer, Willis and Co. Alfred, Adair, Compton and Co. Bomanjee Hormusjee, Coates, J. Matheson and Co. Coquette, Nell, Bush and Co. Cumberland, Sinclair, Dent and Co. Denia, Hely, Dent and Co. Donohor, Marwood, Dirom, Gray and Co. Good Success, Cowie, J. Matheson and Co. General Wood, Stokoe, J. Matheson and Co. Island Queen, Preen, Dent and Co. Josephine, Smith, Henderson, Wat-on and Co. Julia Corina, Durham, W. H. Franklin. John Barry, Howard, Dent and Co. Kelpie, Bellamy, W. H. Franklin. Litherland, Howard, Thomas Ripley and Co. Lunet, Younghusland and Co. Maczeppa, Macfarlane, J. Matheson and Co. Muerza G Brown, Dent and Co. Mira, Sproule, Holliday, Wise and Co. Merid of Tophia, Shilstone, Gilman and Co. Pina, Ponsanby, Crooke and Massey. Royal Albert, Scanlan, Maveicar and Co. Rupareil, Petois, Maveicar and Co. Starling, May, Order. Stiney, Scholefield, C. S. Compton and Co. Sri Singapore, Smith and Brimlow. Sarah, Espinasse, J. Matheson and Co. Velore, Bell, Blenkin, Rawson and Co. Vishnu, (Bally) Haberbiar, Bird and Co.

SHIPPING AT WHAMPOA. H. M. B. Volerosio, Commander Clifford. A'denor, (Fr.) Davant, Hegan and Co. Buccaphal, Mc Donald, Maveicar and Co. Bangalore, Aiton, Lindsay and Co. Captain, James, Dent and Co. Chusan, Laird, J. Matheson and Co. Chebar, Harrison, Lindsay and Co. Dartmouth, Stewart, Turner and Co. Devil, Parley, Hanson. Eric Maria Verbee, Reynvann and Co. Drogan, Macdonald, D. & M. Rustomjee and Co. Earl Baccaras, Baker, W. Matheson and Co. F. Mombarrack, Morrison, R. H. Camajee and Co. Flora Marie, Brown, Turner and Co. Fort William, Melvin, J. Matheson and Co. Governor Doherty, Wilson, P. F. Cama and Co. Gustave (Fr.) Expert, J. A. Durran Jr. Helen Star, Wittingham, Bell and Co. John Dugdale, Killock, Boustead and Co. Julia, Jones, Hedge. Joen Corina, D. & M. Rustomjee and Co. Louisa, Kelly, Agor, Dent and Co. Lancast, Malt, Crooke and Massey. Maczeppa, Macfarlane, J. Matheson and Co. Malabar, Adams, Maveicar and Co. Mary Sparks, Bushby, Dirom, Gray and Co. Mermud, Ryle, Order. Nemesis, Deas, Turner and Co. Prima Donna, Jones, J. Matheson and Co. Queen Mab, Rowe, Gibb, Livingston and Co. Ramillies, Maclean, J. Matheson and Co. Sealoby Castle, Leman, J. Matheson and Co. St. Paul (Hamp), Bolshan, W. Matheson and Co. Sulimary, Mon, D & M. Rustomjee and Co. Surge, Purchase, Bell and Co. S'ya Khan, Smart, Gilman and Co. Wm. Prowse, Thompson, Holliday Wise and Co. Wm. Gillies, Clark, Maveicar and Co. Wild Irish Girl, Buckton, Captain.

VESSELS AT MACAO. Amelia (Fr.), J. A. Durran, Jr. Falcon, Bellamy, J. Matheson and Co. Harriet, C. Spoorjee Lungrah. Isabella, Robertson, Kelly, W. P. J. de Paiva. La Haye, Langley, J. Matheson and Co. Lyla, J. A. Durran. Torrington, Nell, Murreau and Co. Veloz (Sp), Bordenove, J. Salado. Vizen, Milne, J. Matheson and Co.

AMERICAN AT WHAMPOA AND MACAO. Chicora, Holme, Nye, Parkin and Co. Floric, Faucon, (Aug. Heard and Co. Honqua, Palmer, Russell and Co. Helen Augustas, Waimore and Co. Ionhe, Graves, Russell and Co. New Latin, Chase, Russell and Co.

no charge will be made upon the Poor. Our remarks were certainly written more with reference to what was the feeling in England when the income tax was imposed there and where books and accounts could be called for, than from an examination of the new ordinance. By paying thirty per cent upon the rent, this interference with private business is avoided, and as rents in Macao are comparatively low the tax is not so oppressive as it would be in Hongkong. With all allowances however it is heavy and can only be justified by the necessity of the case. As Macao still retains a considerable trade in rice, Straits Produce, &c., which cannot fail to be benefited by the repeal of the custom-house duties, we hope Governor Amaral will be soon enabled to reduce the percentage considerably, and at the same time, by omitting all reference to income, remove the principal objections to a measure which though the most judicious means of raising a revenue, will be at all times unpopular with the rate-payers.—Hongkong Register, August 11.

We do not see that we are at 'cross purposes' at all. Our opinion as to the decree was clear from the first—it is an attempt to raise revenue, the burden of which will fall upon Foreigners who may venture to reside in Macao. At the modified rate, the tax will be simply 40 per cent on the house rent—but there is no security for even this limitation. We confess we did not understand what opinion the Register had formed, as it appeared difficult to reconcile such an enormous tax, with the liberality which was held up as a pattern for the Government of Hongkong; but as the remarks referred to, it now appears, and the remarks before the writer, had seen the document, we may suppose that he had no very clear notions upon the subject.

The Register defers to the opinion of a 'Friend,' who states that the houses of the poor will not be assessed. As the property of the Church is also exempt, the burden will therefore fall upon a very small number of the native population.— (Editor F. of C.)

(From the Boletim do Governo.) The Governor of the Province of Macao, Timor, and Solor, in Council determines as follows:— 1. To hold it fit, in virtue of the law of 2nd May, 1843, to determine that Foreigners be permitted to buy or build houses, and possess any ground in Macao, paying to the public Treasury a quit-rent of half-cent for each square cubit Portuguese of all the ground they possess. The authorities to whom the cognisance of this belongs, have thus agreed and enacted.

JOAG MARIA FERREIRA DO AMARAL. The Governor of the Province of Macao, Timor, and Solor, in Council determines as follows:— Considering that the duty of five mace per Ton which the vessels anchored in the Typa have paid is excessive, it is judged proper to enact as follows:— 1. Native and Foreign vessels which heretofore were obliged to pay five mace per ton in the anchorage of Typa, shall from this date pay one mace per ton.

2. This duty so reduced shall be paid only by vessels that remain more than six days in the Typa. 3. This anchorage duty shall be sufficient for one vessel, to be reckoned from the date in which the vessels anchors for the first time in the harbour. 4. Thus, as by the preceding article vessels which have once paid tonnage dues, may enter and depart freely for the space of a year; in the same manner vessels, which within one year enter and leave the harbour oftener than once, shall be obliged to pay duty for that year, when the sum of the days they have remained at anchor shall exceed six. 5. No tonnage dues shall be paid by:— § 1. Vessels whether Native or Foreign, not exceeding one hundred tons. § 2. Ships that have paid in the river of Macao, for the space of a year from the time they anchored in the first port. § 3. Vessels having a cargo entirely of rice. § 4. Vessels that enter having suffered great damage, for the whole time they are employed in repairs. § 5. Steam vessels employed in conveying Passengers between Hongkong, Canton and Macao. The authorities to whom the cognisance of this belongs have so judged and decreed.

JOAG MARIA FERREIRA DO AMARAL. Macao, 30th July, 1846.

NAVAL PATRONAGE. A few weeks since, we congratulated the Navy on the fairness with which Lord Ellenborough distributed his patronage; and the subject is of sufficient importance to the service and the country to warrant frequent attention. It may, therefore, be useful to inform the First Lord, that his recent appointments, though conscientious ones, have created, and not unreasonably, a suspicion that he considered the late scenes of his own glory as the only place where merit had been displayed or services performed. To have done anything in the East, especially to have aided in slaughtering the prostrate and almost nrsting Chinese, is said to be the highest claim to his favour; and the list of selection of ten fives that were officers, whose honours or promotions were gained by their prowess in China—viz. Captains Sir Gordon Bremer, Sir Thomas Herbert, and Watson, and Commanders Horton, McClary, Crouch, and Chads, (being nearly to all the vacancies)—affords some countenance to the idea. A 'good service' pension has been granted to a late-minted young man whose wounds: but here, there is a special bad service' position on their original and officers of long and color, May 9.

Table with columns: Day, Month, Year, Wind, Force, Bar, Temp, etc. METEOROLOGICAL REGISTER FOR THE WEEK ENDING 3RD AUGUST, 1846.

NOTICE. New advertisements, will be received, until 4 O'Clock, on the evenings previous to publication, viz: Tuesdays and Fridays.

LATEST DATES. England May 25, United States May 7, Calcutta June 9, Bombay May 10, Madras May 10, Sydney June 15, Batavia June 23, Singapore July 11, Manila July 7, Shanghai July 17.

THE FRIEND OF CHINA AND HONGKONG GAZETTE. VICTORIA, WEDNESDAY, AUGUST 12th 1846.

NOTICE.—The hours of Divine Service at the Colonial Chapel on Sundays are at present 1 past 5 A.M., and 6 P.M. VINCENT STANTON, Colonial Chaplain.

In consequence of recent instructions received from His Majesty's Government, I am hereby authorised to give notice that for the future, the Peninsular and Oriental Steam Navigation Company's Vessels, will leave this Port at their originally stated time, day-break—instead of 2 P.M., as of late.

[Signed] B. H. CRACKENTHORP, Acting-Postmaster, Post-office, Victoria, 7th August, 1846.

Of late we have been unable to give that attention to editorial duties which we would wish to do;—and thus we the more regret, that there are several subjects which demand some little notice.

We are in hopes of being sufficiently conversant to resume our pen before next publication, when, in a supplement, we will lay before our Readers a series of communications referring to the recent disturbances at Canton, the publication of which has been delayed for two issues by causes which man cannot control.

CANTON. On the 9th all was quiet in the neighbourhood of the Factories. The Volunteer corps was to be mustered, with their arms, on the afternoon of the 10th. The force is to be duly organised in three divisions, and it is to be hoped that it will be fit for any emergency. Orders have been sent to England for 300 Carabines and other arms.

We find we have been to a certain extent writing at cross purposes with our Contemporary the Friend of China. Our remarks last week were written in the belief that the objection to our using the term liberal in speaking of the general policy of the present Governor of Macao, while his remark it appears was made under the impression that we praised the liberality of the recent measure, including the income tax of ten per cent. In both cases there was a mistake. Though the degree was published in the Boletim of the 16th, we had not seen it when we wrote on the 19th, nor did we know more of the measure than that a land or income tax would be imposed.

A Friend, whose opinions are entitled to consideration, writing us from Macao, objects to the terms 'exorbitant and iniquitous' which we used last week respecting the income tax. He says it does not imply any obligation to produce books, or render an account of his income;—that what a banker is let the land pays ten per cent upon the rent for the tax, while the tenant would be required to pay thirty per cent on the rent, as the instructions have been issued to those appointed to make the assessment to act liberally.

Meteorological Register for one year from August 1844, to August 1845, kept on board of a Ship near Chappai, Island East Coast of China.

Large meteorological table with columns: Day, Month, Year, Wind, Force, Bar, Temp, etc. METEOROLOGICAL REGISTER FOR ONE YEAR FROM AUGUST 1844, TO AUGUST 1845.

FOR SALE. THE well known fast sailing Schooner ARIEL, with all her stores, tackle and appurtenances. She has a very full inventory and can be sent to sea at a few hours notice. For terms &c. see apply to W. H. FRANKLYN, Hongkong, or the COMMANDER, on board. N. B.—Any person wanting to purchase will please apply soon; otherwise she will be dispatched on another voyage.

NOTICE. ALL persons having demands on the Estate of the late Surgeon General STEWART of the 5th Royal Irish Regiment, are requested to send in their accounts for adjustment to the undersigned on or before the 20th Inst, after which no claim will be admitted. F. W. DILLON, Major 18th Royal Irish Regiment, President of Committee.

Woonsam Buildings, Victoria, Hongkong, 11th August 1846. N. B.—FOR SALE.—A Black Sillery Horse the property of the late Surgeon STEWART 18th Royal Irish Regiment. Offers for the same will be received by Major DILLON at his Quarters until 1 o'clock P. M. 18th Inst.

FOR SALE. A new Fire proof from CHEST, for treasure or papers, now in the Godowns of LOURENÇO PEREIRA Esq., Macao, where it may be seen. For particulars apply to RAWLE, DUOS & Co., Hongkong, or SENNAN BASEL & Co., Macao, 10th August 1846.

BOOTS & SHOES. THE undersigned has just opened another case of Stunts Boots and Shoes, and is ready to dispose of them as heretofore. F. FUNCK, Victoria, 12th August 1846.

GOLD PENS. A few superior Gold Pens, in Silver cases for sale at DRINKER & HEYL'S, Victoria, 11th August 1846.

PUBLIC AUCTION. WILL be sold, this day, Wednesday 12th Inst. at 11 o'clock a.m., at the Sale Room of the Subscribers: A quantity of Furniture, consisting of Dining, side and centre Tables, Chairs &c., Dinner and Tea sets, and other Crockery, Beer, Wine, Brandy, Dressing Cases, writing Desks &c. DRINKER & HEYL.

PUBLIC AUCTION. AT Mr FRANKLYN'S Rooms, on this day Wednesday the 12th Instant at 11 o'clock a.m. Several bales of colored Long-Cloth, and three chests of Malva Opium.

WANTED IMMEDIATELY. A European as House Steward to the HONGKONG CLUB. He must be well acquainted with the local markets, and accustomed to keep accounts. No person need apply unless he can produce unexceptionable references as to character and Application to be made in the handwriting of the applicant, addressed to the Secretary at the CLUB, Club House, 3rd August 1846.

WANTED IMMEDIATELY. A European as Butler to the HONGKONG CLUB. He must be a person well acquainted with the management of Wines and accustomed to the superintendence of Servants. No person need apply unless he can produce unexceptionable references as to his character. Application to be made in writing addressed to the Secretary at the CLUB, Club House, 3rd August 1846.

BRITISH HOTEL, Keying House.

M. GABRIEL deems it incumbent upon him to return thanks to his numerous friends, for the support which they have accorded to him, since he entered upon his present enlarged establishment.

Mr G. desires to intimate to Gentlemen and families visiting this place, and also to parties who may not be inclined to keep those that he can accommodate them with Board and Lodging in the lower part of his premises, fronting the Sea, at the rate of \$5 dollars per month, and in the upper part with spacious and airy apartments and board at the rate of 60 dollars per month. The Wines, Spirits, and Ales, are of the first description; and in fact, those who may please to honor him with their presence at this Hotel, may rest assured that every thing will be done to ensure their comfort. Victoria, 8th July 1846.

BRITISH HOTEL, Keying House, Queen's Road, Victoria.

MICHAEL GABRIEL has the honour to announce to his friends and the public, that he has taken those spacious and commodious premises known as Keying House where he intends to carry on the business of a Hotel keeper, and he begs to assure those parties who may be pleased to patronize his new establishment, that nothing shall be wanting on his part to insure to them the greatest comfort and attention.

Billiards can be engaged in airy and spacious rooms with a water frontage, at the following rates, viz: Day Games 4 Rupees. Night do 1 do.

THE Undersigned respectfully begs leave to inform Captains of Vessels and the Public in general, that he is prepared to supply Ship and Cabin Stores of all descriptions, and Miscellaneous Articles of the best quality, and on the most reasonable Terms.

A Passage Boat leaves Whampoa for Canton twice daily, and PRIVATE BOATS may be engaged at any hour with good and trustworthy Crews. Goods transhipped or stored, and General Shiping Business executed with promptitude and despatch. THOMAS HUNT, Store Ship Jardine, Whampoa Reach, 10th June 1846.

FOR SALE. A grey Sydney Horse, lately the property of Mr FRANKLYN, Apply to Mr GEORGE DEWAR.

CHARLES BUCKTON, BEGS leave to intimate that he has this day opened a house in the Queen's road, at the blishment at Whampoa, for the purpose of supplying ships &c. with stores of every description, viz: Canvas, Trawl, Cordage, Blocks, Bunting, Duck, Paints, Putty Oil, Turpentine, Tar, Pitch, Varnish, Ship and Cabin bread, Flour, Provisions, Spices, Candles, Manila Cheroots, Tobacco, Gilman's Stores, Guns, Shot, Spars, Oars Handspikes &c. Brandy, Rum, Whisky, Geneva, Port, Sherry, Champagne, Claret &c. Indian and London bottled Pale Ale, Barclay's Porter and various other stores. Supplies to be purchased or exchanged. Hongkong, 1st May 1846.

NOTICE. MR. NINAN CRAWFORD is authorized to sign for me by procurement at Hongkong from this date. CHARLES BUCKTON: 2d April 1846.

DAILY EXPECTED PER "WILLIAM MITCHELL" FROM LONDON. STOCKHOLM TAR and PITCH. Patent Europe Cordage from Huddart & Co Rose Nails. Aas, Housine, Maritime, and Hambro' Line. Deep Sea and Hand Lead Lines Fishing Lines, Worming, Spunayn &c. Black Lead and Paint brushes. Sets of Best table Cutlery, Letter Clips, Stationery &c.

INPERIAL and ELECTORAL. Superior Blue West of England Cloths; and Fancy Angola Kerseymers. Scotch Oatmeal and Dorset Butter, put up to express order.

CHARLES BUCKTON, Queen's Road, and Whampoa Reach. Victoria, 2d July 1846.

FOR SALE. Ex "Cannala" FRESH Seltzer Water and Geneva. CHARLES BUCKTON: Victoria, 2d July 10.

FOR SALE. Breakfast, Dessert, and Tea services, and other China ware; and Glassware of all kind. CHAS. BUCKTON, Victoria, 15th July 1846.

SUPERIOR PENKNIVES, manufactured by JOSEPH RODGERS & SONS, CUTLERS IN HER MAJESTY'S ROYAL FAMILY. No. 6 Norfolk Street, Sheffield.

A Small invoice of the above superior Cutlery just received, and can be strongly recommended for the use of Offices. F. FUNCK, Victoria, 8th July 1846.

JUST RECEIVED ex Douthorp, and for sale by the undersigned. Pale and Dark Brandy in Hls of first rate quality. Allopp's Pale East India Ale, in Bottle 4 doz. Casks, an Invoice of Composition Candles, Tart fruits, Pickles, Sardines &c.; Sheet Lead and white paint.

HOLMES & BIGHAM, Victoria, 29th July 1846.

L. E. CHRISTOPHER, respectfully offers to the Public, at his Store, Queen's Road, an almost endless variety of Linen Drapery, Haberdashery, and General Stores, and at Prices that he is assured will give general satisfaction. Victoria, 8th July, 1846.

NOTICE. SMITH & BRIMELOW, beg respectfully to intimate to the Merchants of Victoria, that they have taken those dry and commodious Godowns in Keying House, where they shall be most happy to receive Goods on Storage upon moderate terms. Victoria, 6th May 1846.

SODA WATER AND ERATED LEMONADE. TO be obtained at the manufactory of the undersigned. SMITH & BRIMELOW, No 1 and 2 Woosnam's Buildings, corner of Pottinger Street.

JUST RECEIVED and for Sale at the Stores of the undersigned a choice lot of Wines consisting of— Chateau Margaux, Marobrunner Hook of 1834. Niersteuber, Johannisberg, Lacrima Christi, Malaga &c. The above Wines can be highly recommended. SMITH & BRIMELOW, Woosnam's Buildings, Queen's Road.

NOTICE. WE the undersigned have formed a Partnership for the transaction of a General Agency, Auction and Commission business at Victoria Hongkong, under the Firm of DRINKER & HEYL. S. DRINKER, W. S. HEYL.

NOTICE. DRINKER & HEYL, offer for sale, at their Stores, superior Port, Sherry, Madeira, and Claret Wines, Peppermint, and Cherry Cordials. Beer and Porter in wood and bottles. Wine Bottles, Choice Butter in Kegs, Neats Tongues, Tobacco, Cigars, Old No. 8 and 4 Manila Cheroots, Putty Oil, and Turpentine in casks, Bright Varnish Razors Duck &c. &c. Victoria, 16th February, 1846.

NOTICE. DRINKER & HEYL have for sale a few sets of Roger's superior Table Cutlery and Penknives. Victoria, 30th June 1846.

FOR SALE. BY the undersigned a few Jars of superior English Putty Oil. C. MARKWICK, Auctioneer, Victoria, 19th November, 1845.

JUST IMPORTED AND FOR SALE. A few cases superior Sillery Champagne. Apply to, Mr C. MARKWICK, Pottinger Street.

EMERY, FRASER & Co, inform the Community of Hongkong, that they have a horse-shoer and Farrier lately arrived, and though their establishment is rather distant from the centre of the town, Gentlemen may rely on having their horses faithfully and expeditiously shod. Opposite the Catholic Burying Ground, June 23rd 1846.

BILLS OF LADING FOR THE OVERLAND ROUTE. FOR sale at this office, full forms of bills of lading for goods or specie shipped by the P. & O. Company's Steam packets. 1st for goods deliverable at London; 2nd for goods deliverable at Southampton; 3rd for goods deliverable at Suez; 4th for goods deliverable at intermediate ports. The form printed after the Company's forms on Bank post.

Office "Friend of China" 25th October, 1845. SHIPPING ARTICLES, according to the recent Act (Victoria 7 & 8) for sale at this office. Office "Friend of China," Victoria, 10th October, 1845.

LINGUIST'S REPORTS and NAVY BILLS for sale at this Office. Office "Friend of China, 28th Dec., 1844.

FOR SALE.—At the office of this paper, Comptrolers cheque books. Ships Articles, with an abstract of the merchant seaman's act endorsed on the back. Charterparties, after forms by Chitty. Powers of Attorney, after forms by Chitty. Bills of Lading. Chinese Tariff of imports, and exports, for counting houses.

RATIONALE OF PUBLIC REWARDS. The Prime Minister has only 1,200l. a year placed at his disposal to reward merit in literature, and science; and this he has to distribute among "six hundred" claimants—as Sir Robert Peel expressed himself not long ago. Valour is rewarded on a far more magnificent scale. Perages—hereditary perages, with 3,000l. or 2,000l. a year for three generations—have just been won by military services. Eminence in the law is still more magnificently rewarded; witness the alarming array of Dowerer Chancellors, with retired allowances each far surpassing in amount the total of the sines annually doled out to the literary pensioners. On what principle is this distinction made? Why is literary the most common of virtues, and legal skill, not the loftiest of intellectual gifts or requirements, rated at so high a price; while those who with Herschel teach the mechanism of the heavens, or with Dalton teach us how matter is organized, or with Wordsworth inform the mind with elevating and refining thoughts, or with Lancaster and Wilderspin carry education into the hovel, are if remunerated at all, pensioned off on the scale of a merchant's clerk!

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It may be the blunder of a life in the science of the microscope...

For national defence, rapid communication by railway enables a small army to do the work of a large one...

THE RAILWAY GAUGES.

The evidence collected by the Gauge Commission is conclusive on two points, - that a uniform gauge is indispensable; and that of the only two gauges respecting which there can be any question in this country, the narrow one is entitled to the preference...

Uniformity of gauge is indispensable. On this point the evidence of Mr Wyndham Harding is the most important. He more than any person has had opportunities of noting the consequences of a break of gauge...

The great and uncontroversial reasons, however, for enforcing uniformity of gauge are - the dilapidation and waste of property arising from the obstructions offered by a break of gauge to the carrying of merchandise, and the impediments it places in the way of an improved system of national defence...

For national defence, rapid communication by railway enables a small army to do the work of a large one. With systems of railways radiating from our great centres of activity and population to all parts of the coast, each having its electric telegraph, a comparatively small military force assembled in central positions, would render the island unassailable...

Of all the devices propounded with a view to obviate the disadvantages of a break of gauge, not one is satisfactory. They leave a sense of insecurity, as they add to the complexity of management. All engineers are agreed on the necessity of making railway carriages solid and strong...

The only plausible reason offered for constructing the railways of Great Britain upon different gauges is, that in the infancy of the system, with our limited experience, it would be unwise to assume that any one particular gauge is that which should be finally adopted...

One uniform gauge, therefore, is required; and of the only two which have any claim to be made the national gauge, the balance of recommendations is in favour of the narrow gauge. It may be at once conceded that in some respects the broad gauge is the more desirable...

So gauge imperative in railway bills; yet, except in the case of the Great Western itself, (a section of its branches and minor lines counting in its patronage, all the new gauges after a trial sub-

A false step was taken by the Legislature when a diversity of gauge was first tolerated. That step must be retracted. Every year allowed to elapse without this being done will add to the difficulty of extending the mileage of railway to be changed, and the value of the property which must be in part sacrificed in the alteration...

PUNISHMENT OF DEATH.

The advocates of the abolition of the punishment of death contend that the mistake described by lawyers as "not proving too much." Their reasoning, carried fully out, would come to the conclusion that there should be no punishments at all. They say murders are perpetrated notwithstanding our barbarous executions; therefore, your punishment is useless, and do away with it.

The Rev. W. J. Fox asks - "What kind of murders can you put down by taking away the life of the criminal? Can you put down murders of passion or of calculation? As for passion, it scorps your forms of law, your judges, and your executioners." "The tears of the wretched who dream of such an achievement as stopping the executioner, are not needed by the punishment of death; but have paid little attention to the power of passion in human nature."

We regret to find so really superior a man as Mr Fox falling into this Jack Sheppard strain; for the eloquence, such as it is, does not excuse the glowing picture of revenge, carnage and charcol for the Cobourg stage.

But if death will not put down murders of passion and calculation, will any other penalty be more successful? And does Mr Fox mean to argue that we should abrogate punishments for murder altogether as useless? He tells us that it is a dream of ignorance to suppose that murders of passion can be stopped by the fear of death, and that law will not control the passions. It is idle, then, to maintain the law for the punishment of rape.

Mr Fox quotes the remark of Bacon, that there is no passion in the mind of man so weak as not to make us master of the fear of death. But there is no passion so weak as not to make men master also smaller fears than the fear of death. The argument goes against the fear of death is equally good against all other fears, and would go to the abolition of all punishments whatever as useless.

There are two arguments against capital punishment, the strength of which we fully acknowledge: the effect of weakening the respect for life by the example of the law's taking it, and the chance of error in an irrevocable punishment.

We feel all the force of these objections, and have only to weigh against them the state of things established by custom, good or bad. If we were beginning the world, we should deem the two arguments instanced as valid against the adoption of capital punishment; but having to do with the minds of millions of men, as Homer has it, such as men are, we have a strong apprehension that the abolition of the punishment of death would lose many a savage hand, or embolden many a calculating assassin now restrained.

ple, the invader from abroad may be equally entitled to plead it, and we may next be told that we have no right to destroy murderers who attempt our subjugation. Lord Nugent seems to carry his principle to this extent -

"The Almighty formed man after his own image - he breathed into his nostrils the breath of life, and he gave him an immortal soul, answerable to no tribunal but that of his Maker alone; and we say that man has no right to dissolve the mysterious union between the fleshy image and the immortal soul, or to become the arbiter of the issues of life and death, or to abet the offence by slaying the offender."

This doctrine must be as applicable to foreign enemies as to those who make war upon society at home.

But what would be Mr Fox's remedy? "I may be asked, am I to let such murderers go loose upon society? It does not at all follow. They may be as dangerous as wild beasts; but it there is a wild beast let loose in the streets, you would not put him to death if you could cage him. (Cheers.) Extract the venom from the serpent, pare the claws of the tiger, and the matter is done."

There is a great fallacy in the illustration. We should not put the wild beast to death, because its death would not deter other wild beasts from roaming about the streets if they should have the luck to escape from their dens. It is passing easy to solve problems such as that in question figuratively; but it is not so easy to solve them in fact.

We have been amongst the oldest, and not the least forward or active advocates of the mitigation of the criminal law, but we have always deemed the care for the safety of society the first duty of humanity; and the kindness to the criminal that breaks down the protection of the innocent seems to us to deserve no better name than that of the glassless cruelty. - Examiner, May 2

FRENCH REGICIDE.

A forest keeper, an ill-conditioned and discontented man, who had some better days and who had been an officer in Greece (though but a game-keeper at Fontainebleau) fired two shots from his double-barrelled gun into the carriage of the royal family of France. He was one of the best shots in the forest. How the eight or ten persons in the char à bancs so completely escaped this fire is a miracle.

It is the worst of centralised systems of administration, that all ill or wrong can be attributed to the head of the state, more especially when that head is active and dictatorial: so that in France, where so large a portion of the population are employed by government, there are perhaps a million of malecontents, who by a little exaggeration of each personal importance may come to consider the King as their personal enemy.

The failure of two such determined men as Fieschi and Leconte might deter the most inveterate from an attempt which fate seems to have decreed shall fail. And at the age of seventy-three Louis Philippe might flatter himself with being exempt from criminal efforts to shorten such an advanced life.

One result of the present crime, or attempt at it, must prove highly flattering to Louis Philippe. On former occasions, congratulations poured from senators and corporations and official bodies. On this occasion, the expressions of condolence have been general, more popular, more spontaneous and more cordial. It is usually considered a melancholy attribute of old age to outlive its friends. But when it enables one not only to outlive foes, but to reconcile numbers of them to feelings at once more respectful and friendly, old age may be considered a peculiar blessing. - Examiner, April 25.