of the refined sugar tax were not the l..st confiscations. In the month of June 1802, Mr. Lincoln gave an opinion to the Secretary of the Treasury, that the duty would be collectable (on the removal) for all sugars refined before July and moved after June. This was *the first law opinion* given on the subject. It was dissented from by several able lawyers in Philadelphia and other places. The opinion of Mr. Lincoln was as follows:

"1st. The laws imposing the duties having declared that the duty should be paid on all spirit distilled and on all sugar refined after the days respectively fixed for the commencement of the operation of the laws, the duty does attach on each article respectively, *as soon as the same is manufactured.*

"2d. The law to repeal the internal taxes having declared that the duties should be discontinued after the 30th instant, and that the laws relative thereto should be repealed after the same day, with a proviso that the provisions for the recovery and receipt of the duties, which shall have accrued on that day shall remain in force, it results, that the duties on spirits distilled and sugars refined before the 1st of next month *must be collected and recovered*, in conformity to the provisions heretofore in force for that purpose.

"3d. The provisions, in relation to the removal of spirits and sugars, are only regulations pointing out *the mode of collecting* the duties. According to those provisions, although *the duty attaches to the article as soon as the same is manufactured*, yet it is not demandable, or in otherwords, it cannot be required from the manufacturer, that he should pay or secure the same, until the article is ready for removal."

The republication of this opinion may serve to temper party, and to preserve moderation and decorum, since the circuit court of the United States has decreed, after the able support given to the negative by William Rawle, Jared Ingersoll, and Edward Tilghman esqrs. that the duty is collectable, in conformity with Mr. Attorney General Lincoln's opinion. As that gentleman has been subjected to many unpleasant remarks for this early, original and confirmed opinion, it is hoped that this article will be republished in other Gazettes.

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Mr. Munroe, our Envoy Extraordinary to France, has arrived at Havre, in the ship Richmond, Rudd.

—

The Duke of Bridgewater has died worth 120,000*l.* per annum. The distribution of this immense property is as follows:—Lord Gower gets the whole of the Canal property, house, pictures, and an estate, value 70 000*l.* a year; General Egerton gets 600,000*l.* Stock, also the Earldom and estates, value 28,000*l.* yearly: the Rev'd F. Egerton, 40,000*l.*; Lady Carlisle, 10 000*l.* Lady Louisa Macdonald, 10,000*l*; besides other bequests.

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Died—Isaac Bloom, of the town of Clinton, in Dutchess county, much regretted by all who knew him. Mr. Bloom was a Judge of the court of Common Pleas, of Dutchess, and member of the house representatives of the United States, elected last Fall, and was to have served in that capacity two years from the 4th of March last.

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Letters from Brest, of the 2d March state, that the expedition for the East Indies was to sail in a few day; it is composed of the Marengo of 74 guns, the frigates Atalante, la Belle Poule, la Semillante, la Cote d'Or, and the transport la Marie Francoise. The troops embarked consist of one battalion of the 109th demi brigade of the line, of one of the 18th light infantry, a company of light artillery, and a company of Swedes, some artizans, and the corps of Officers of two battallions of Seapoys, who are to be formed in India. These troops are animated with the best spirit. The Commander in Chief sails on board the Marengo, in which ship is also Rear Admiral Linois, in part of the staff and of the Engineers. The Civil Officers, who are very numerous, are distributed among the other vessels.

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Philadelphia May, 10

Died at Philadelphia May 10th, half after 11 o'clock last night, Gen. Stephens Thomas Mason, one of the Senators representative of the state of Virginia in the Congress of the United States. General Mason had arrived in this city on Tuesday last for medical assistance in a dropsical complaint, but the disease had arrived at too malignant a state to submit to the skill of the faculty, or the power of medicine.

It requires faculties and virtues equal to those which have distinguished his honorable life, to render justice to the character of this man of men. In his loss his country suffers in common with his family, for to both was his public and his private life devoted. In social life, as the faithful husband, the affectionate parent, and the unchangable friend—in public the intrepid asserter of his country's liberties and the principles of the revolution of 1776. Blessed by heaven with a benignant and generous spirit—favoured by education with all the endowments which give genius dignity; whether in the trying hour of political conflict and persecution or in the calm of liberty rescued from destruction, he has alike commanded the respect of his adversaries, and the increasing esteem of his friends.

Few men have passed through trying times with greater dignity and resolution, and none with more kindness even to those whom he opposed. His hostility was not the war of malice but of a generous patriot; his strife though it was vigorous, was noble, and even when he confounded his opponent in the blaze of his eloquence, the vanquished found himself chastised rather than hurt, overcome but not wounded by the vehemence of anger or malignity.

General Mason has left behind him few who combine talent, temper, and private and public virtue in such happy proportions—yet he dies comparatively young in years; the writer of this believes not exceeding his forty third year.

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The funeral of General Mason will take place this evening, at five o'clock precisely—the officers of the federal and stategovernments, & of the militia of this state and the militia legion under arms, are invited by the governor of this commonwealth to attend on the occasion.

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Extract of a letter from Bordeaux, received at Baltimore, dated March 24th, 1803.

"The sword of destruction appears once more on the point of being unsheathed; indeed, in England war is looked upon as a moral cetainty, and the most extraordinary diligence is exercised in putting the naval force in readiness. A fleet of observation has been appointed for the channel. Insurance at Lloyd's, from London to Bordeaux, has got up to five guineas per cent. and 'tis said policies are opened for war. Mr. King writes to the American Minister at Paris, he looks hourly for a re-commencement of hostilities. The French funds have fallen from eight per cent. Our underwriters refuse taking any new risks whatever. Considerable purchases have been made in sugar and coffee. Exchange on London has got up to 24 fr. We hear that the Chief Consul has dispatched special envoys to every court in Europe. Bonaparte has signified to Mr. Livingston his desire of having all the United States claims paid, with full compensation for the delay. Orders are sent out to the different administrations of St. Lucie, Tobago and Guadaloupe to draw no more bills on France, government having alloted two millions per month for the service of the colonies."

[*American.*]

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Pittsburgh, Penn. April 29.

The ship Pittsburgh, captain M'Cutcheon, sailed from this place on Tuesday last. Both these vessels belong to Messrs. Taraicon Brothers, James Berthoud and Co. and were built at their ship-yards adjoining this town. The Pittsburgh is 270 tons burthen, and is the largest vessel yet built on the western waters.

The Pittsburgh is bound for Lisbon, and the Amity for St. Thomas. Their cargoes flour.

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New-York, May 9.

The captain of the sch'r Factor, from Aux Cayes, informs us that when he left that quarter every plantation in the plain had been burnt by the negroes. A few days before the vessel sailed, an attack was made on the French troops shut up in Aux Cayes; but the assailants were severely repulsed. Two hundred men arrived there from Tiberon on the 2d of April, and 500 more on the day following. Aux Cayes was surrounded on all sides by the insurgents.

—

Alexandria, May 5.

Amount of *flour* and *meal* inspected at this port for three months, ending the 30th of April last.

69,022 whole bls.
2,581 half do.
345 meal.

D DOUGLASS,
Flour Inspector.

—

Philadelphia, May 10.

By the politeness of a mercantile friend we, at a late hour last evening, were furnished with Cork papers to the 29th of March, received by the Caroline, they contain no London articles later than the 23d and from a hasty perusal find no Irish articles worhty notice, except the following.

CORK, March 29.

We have received the London papers to the 24th inst. together with the several foreign and domestic Journals. Nothing positive relative to the great question of Peace or War has as yet transpired; but the warlike preparations are prosecuted with unremitting and unparalleled zeal and energy.

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From the Poughkeepsie Barometer.

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THE ELECTION.

We feel much pleasure in congratulating our friends, and the supporters of our government, on the increasing prevalence of correct principles and genuine republicanism, which is strikingly exemplified in the result of the late election.—

Sufficient time has not elapsed to enable us to ascertain the precise majorities in the several counties composing the middle district; yet our information enables us to state with confidence, that the Republican ticket has uniformly prevailed in every county. In Dutchess, the republican majority will be greater than it was last year, and will probably be between 4 and 500; In Columbia, where the federal ticket prevailed last year, the average majority for the republican assembly ticket is 61. As far as we have heard, the result in other districts is no less pleasing. In New-York the republican assembly ticket obtained an average majority of 692; the federal senator had a majority of 75—In Richmond, the successful candidate for assembly is a republican, and the first that has been elected to represent the county since the revolution—Majority 80; federal majority for senator 28. In Rensselaer, the republicans had to combat a powerful manor influence, and to oppose the artful intrigues of a desperate federal junto—But they were vigilant and active, and their exertions have been crowned with victory.

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Albany, May 3.

Of the late elections in this District we are not prepared to give the particulars at present. From verbal accounts, however, which can be relied on, we are able to state unequivocally that the triumph of *sound principles* has been more general and decisive, than at any former election.

In Albany county, the Federal majority for the Senator Ticket, is not so great by eight or nine hundred votes, as it was in 1801; and the majority for their Assembly Ticket has suffered a correspondent diminution.

In Ransselaer county, which has hitherto been the strongest hold of mock federalism, the republican Senator and Assembly Tickets, have obtained majorities.

In Washington, Saratoga and Montgomery, the republican majorities have been as powerful as ever.

In the small counties of Clinton and Essex, we have no doubt of republican majorities; but from these we have received no accounts.

In short, if the other Districts have done as the Eastern, the enemies of *Republicanism*, in this state may *hang their harps on the willows*.

From the *Western District* we have no accounts, excepting a letter from a republican friend in Schoharie county, from which the following is an extract:

"*Friday*, 3 *o'clock*, P. M.

"Our Assembly Ticket, you will recollect, was last year, carried by a majority of only about 15. This year it will succeed by 400! All the returns are not yet come in; but the moment they do, you shall be furnished with them—to shew to the "*Friends of Order*," whether or not Republicanism has received a shock from their *lying pamphlet*, and Schuyler's affidavit.

"The majority for *Hyde* will be very great here."

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From the Bee.

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Hudson, May 3.

When the election of city officers for this corporation, on the 5th ult. terminated in favor of the ticket supported by the federalists, we were told of the 'increased and respectable majority' of federalist in Hudson &c. although the election was not decided by principles of general politics, but on circumstances of a local and temporary nature. "From this result (however, said the Ballance) we have reason to expect a very handsome federal majority at the county election." How this expectation has been realised, the following statement will determine. Last year there was an average federal majority of 150 in the county which we have gained, since that time, with the addition of an average of 88 in favor of our ticket.

The republican candidates for Senators were *Robert Johnson, Joshua H. Brett*, and *James Burt*, against whom there was no effectual opposition. The votes given for members of Assembly are as below.

Samuel Ten Broeck,	1800
James I. Van Alen,	1791
Benjamin Birdsall,	1776
Stephen Miller,	1764
W'm W. Van Ness,	1738
Moncrief Livingston,	1694
Garret Cock,	1685
Anson Pratt,	1663
Average majority for the republican ticket,	88.

—

In New-York the republican ticket was successful, and in Dutchess county, as also in Ulster and Greene, where a member of congress is elected. We have not heard from any other counties.

LOTS FOR SALE.
Or on ground rent between the President's house and the Navy-Yard, the price moderate and payments easy——Apply to
W. M DUNCANSON.

Trinidad:
By their Excellencies his Majesty's Commissioners for executing the office of Governor of the said island and its dependencies &c.

A PROCLAMATION.

Whereas a proclamation for encouraging the importation of provisions, lumber, and all other things into this island in vessels the property of the subjects of the United States of America was issued on the 5th day of October last past, by his excellency brigadier general Thomas Picton, the sole governor and commander in chief of the island of Trinidad, by and with the advice and consent of his majesty's counsel, did expire on the 5th day of this month. And whereas the same emergency that called for such proclamation now exists—

We have thought it expedient, by and with the advice and consent of his majesty's council of this island, to proclaim, publish and declare, that it shall be lawful for vessels the property of the subjects of the United States of America, coming directly from the said states with lumber of all kinds, flour, peas and corn, salted and other provisions, pitch, tar, turpentine, tobacco, cattle, horses, mules, and live stock, being the growth and produce of the said United States, to dispose of their said cargoes, and receive in barter or exchange any articles the produce of this island (except *indigo, cotton, lignum-vitae*, and *dying woods of all descriptions*,) to the exact amount of their respective cargoes, and no more—And the several officers of his majesty's customs are hereby enjoined and required to govern themselves accordingly.—And this proclamation shall be, and continue in full force and virtue for the space of six months from the said fifth day of April last past. Given under our hands and seals, this sixth day of April, one thousand eight hundred and three, and of his majesty's reign the forty-third year.

THOMAS PICTON.
SAMUEL HOOD.
(By command of their Excellencies,)
Joseph M. Woodyear, Sec'ry.
GOD save the king.

NOTICE.

ON the petition of John Barber, an insolvent debtor, confined in jail for debt in the county of Washington, praying for relief under the act of Congress for the relief of insolvent debtors within the district of Columbia, it is ordered that notice thereof be given by advertisement to be inserted in the National Intelligencer and Washington Federalist twice before the 18th day of May instant, requiring the attendance of the creditors of the said Barber at the court-house in the Capitol, in the city of Washington, on that day at 10 o'clock in the forenoon; at which time and place the oath of an insolvent debtor, prescribed by the said act of Congress, will be administered, and a trustee appointed.

By order of William Cranch, Esq. assistant judge of the said district.

URIAH FORREST, Clerk.
May 13 [2]

FOR SALE,
The following Lots in the City of Washington, viz.

LOT No 13 in square 120, No 5 in square 606, No. 1 in square 609. No. 11 in sq 652, No. 6 in square east of square south of square 667, No 10 in square 681, and No 22, 23, 24 and 25 in square 904: Also a part of a tract of land containing 80 acres, about twenty of which are in wood, in a fine healthy situation, lying about three miles from the city aforesaid, in Prince George's county, Maryland. On the premises are a young apple orchard that will annually produce 2000 gallons of cyder, a good peach orchard, and a variety of other fruit; a new and convenient dwelling house, and other necessary out-houses. Terms, one third cash, 1 & 2 years credit for the balance on approved bonds.

If not disposed of before the 10th day of June next, the said property will be offered at public sale to the highest bidder on that day at 12 o'clock, at the tavern of Mr D. Dobbins, near the Navy Yard, on the terms above mentioned: Application to be made to the subscriber, living on the land above described.

NOTLEY MADDOX.
May 13. law1]

FOR SALE
On easy payments at the premises,

A tract of land containing 390 acres, situated in Montgomery county, Maryland, and lying on the great road leading from the Federal city to the mouth of Monococy, near Mr. William Darnes's, and about seven miles above the court-house—On this tract there are two small settlements; there remains upwards of 200 acres still in wood—A particular description of the quality of the land and the improvements thereon is deemed unnecessary, as it is presumed any person inclined to purchase will first view the land, and by applying to Henry Jones on the premises, he will shew the same to any person who may be inclined as aforesaid. If this land is not sold at private sale before the 6th of August next, it will then be offered to public sale; one third part of the purchase money must be paid down, the remaining two thirds will be divided into three equal payments, by giving bond with approved security bearing interest from date. The first payment to be made on the first of December 1805, the second payment on the first Dec. 1807, and the third payment on the 1st Dec. 1809. If punctually paid at the stipulated times no interest will be required; and on the last payment being made a title will be given to the purchaser, possession will be given on the 1st of December next.

BEN. W. JONES, and
HENRY JONES.
May 13. 1w6A.

POSTSCRIPT.

NEW-YORK, May 10.

The ship Franklin, Townsend, of Salem, arrived at Martha's Vineyard from Calcutta on the 3d instant. She left the Cape of Good Hope on the 8th of March, and brings the following important information:

"The Cape of Good-Hope was given up to the Dutch on the 21st February, at which time the troops of the Batavian Republic took possession, to the great joy of the inhabitants. The English government, it appears, had sent out new orders after the former ones to retain it; but the frigate had a long passage, so that the British troops had held possession from the first of January to the 21st Feb. They had mostly embarked for India before the Franklin sailed; notwithstanding which, the British Commanders, at the time they left the Cape, said they expected a new war in Europe, and wished they had retained possession."

TAKE NOTICE.

I WILL sell five hundred and fifty acres of Land whereon I live, in Fairfax county, within five miles of the court house, and within twenty of the City of Washington, Alexandria, Dumfries, and twelve of the Ocaquon mills, it is a healthy situation, the land fertile, and has about two hundred acres of wood to cut, there is a great proportion of white and red oak, popular and hickory timber—There is nearly one hundred acres of prime land for meadow, I will give six months credit for one fourth of the purchase money—twelve months for the other quarter, eighteen for the third, and two years for the last payment, a purchaser will find me on the he premises.

THOS. POLLARD.
Feb. 21st. tf.

Lots for sale.

IN eligible situations, and upon very advantageous terms—A plan of the several squares in which they are contained may be seen and terms thereon by applying to,

ROBERT W. PEACOCK.
Attorney at law and conveyancer,
30 tf

LEBOO

WILL cover the ensuing season, to commence the first day of April, and end on the last day of June, on Mondays and Tuesdays at Queen Anne; Wednesdays and Thursdays at the farm of the subscriber, and Fridays and Saturdays at Bladensburg; at the rate of 16 dollars per Mare, cash, and half a dollar to the groom; the money to the groom to be sent with the mare, and a note for the balance, with the assumption of Messrs. Clagett or Hodges, of Queen Anne, or Messrs. Lowndes or Bruce, of Bladensburg, payable on the first day of December next, will be received.

Leboo is eight years old, a fine bright bay, 15 hands three inches high, a star and two white feet. He has proven himself both a sure and good foal-getter, having covered at four years old 25 mares, all of whom proved with foal; the colts are equal in size and beauty to any in this part of the country, and except in two instances, they were alike as to colour. At four years old Leboo won the colt's purse at Annapolis; on the next day he won the City purse, and on the third day he won a purse in Prince George's county, immediately after having travelled upwards of 30 miles. The next spring, at 5 years old, he won the first day's purse at Canton; the fall after he run against Mr. Tayloe's Leviathan, at Alexandria, one heat, was lame and drawn; a few days after he won the first day's purse at Govan's town. At 6 years old he won the first day's purse at Canton; the fall after he won the purse again at Canton, the jockey club purse at Govan's town, the purses at Frederick town, and the city of Washington; running nine miles, by mistake, at the last mentioned place, beating Mr. Tayloe's Leviathan. At seven years old he received a forfeit of 900 dollars at Havre-de-Grass, proceeded on to German town, won the first heat, afterwards fell lame, and was beat by Gen. Ridgely's Hamlet, whom he had beaten three times before.

Leboo was got by High Flier, his blood and figure equal to that of any other horse, and his pedigree may be seen by applying to the subscriber.

OSBORN SPRIGG.
Prince George's County, March 28.

☞ *The Subscriber will furnish good pasture, at half a dollar per week, but will not be answerable for accidents or escapes.*

JUST COME TO HAND,
AND FOR SALE AT
RAPINE, CONRAD & CO's.
BOOK-STORE,
New-Jersey Avenue, near the Capitol,

A Prospect of exterminating the Small-Pox, being a narrative of facts concerning the progress of the new inoculation in America; together with practical observations on the local appearance, symptoms, and mode of treating the Kine Pox; including some letters to the author, from some distinguished characters—By Benjamin Waterhouse, M. D. professor of the theory and practice of medicine in the University of Cambridge—Price One Dollar.

R. C. & Co. have always on hand a good assortment of MEDICAL BOOKS, which they will sell at very moderate prices.

April 4. M&F6t

NOTICE.

It is mutually agreed by the subscribers, that from and after this date the partnership that has heretofore subsisted between us, be dissolved.

ROBERT MILLER,
JOHN DOUGLAS.
April 13