

THE
MERCHANTS' MAGAZINE.

Established July, 1839.

EDITED BY

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AND WILLIAM B. DANA.

VOLUME XLIV.

APRIL, 1861.

NUMBER IV.

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THE
MERCHANTS' MAGAZINE

AND

COMMERCIAL REVIEW.

APRIL, 1861.

Art. I.—SUGGESTIONS AS TO QUARANTINE.

- I. ITS NECESSITY—ORIGIN—HISTORY—MODERN APPLICATION—REFORMS. II. OUR OWN SYSTEM—INCONGRUITIES. III. INTERNATIONAL CODE OF THE AMERICAN SANITARY CONVENTION. IV. DUTY OF LEGISLATION.

TRADE and commerce have their difficulties as well as their successes. The winds and waves are their constant enemies. While freighted with treasures, our ships sometimes bring pestilence, and the rich returns of enterprise are accompanied by infection and death. The diseases of tropical climates lurk among the bales and boxes taken on board, to break forth mortally at the moment, perhaps, when the destined port is in sight. Nor is this all. Death follows the unhappy victims of infection into the crowded harbors in which the anchor drops; spreads from the few to the many; from the sickly crew on board, to the dense population on shore. In a few hours, perhaps, the marine hospitals are filled with the dying; the city catches the pestilence; the bills of mortality lengthen; alarm pervades the public mind; the counting houses are closed; hearses are the only vehicles in requisition; whole districts are fenced off from the general use; and dismay and sorrow spread a funeral pall over the once busy scene.

Is it any wonder that, against such ravages, humanity or self-protection, or both, should seek some such safeguard as that of the quarantine? Is it strange that, from the earliest days of regular commercial intercourse by sea and land, strenuous efforts have been made to avoid the communication of contagious disorders, incidental to the climates from whence have come the richest of national products, or that restrictions of the severest character, at first those of undisciplined fear, or pitiless ignorance, should have been adopted in the early maritime States?

For four hundred years an unenlightened legislation has dictated the codes by which the evil was sought to be averted, and it is only now, within a few years past, that the subject has been successfully grappled

by the hand of science, and in the light of a careful inquiry. We have unquestionably arrived at the solution of its difficulties, as far as practicable by human wisdom, and the two-fold effort to prevent the approach of pestilence, and to disarm it upon its arrival, has not been made in vain. We feel assured, from an actual experience, that we can check its ravages, disarm it of its terrors, and diminish the number of its victims.

A retrospective view of the subject may prove interesting to those of our readers, whose lives and property have been, or may hereafter be, lost or saved by a badly or a well regulated quarantine.

It may be defined, says a competent authority, as an "interruption of intercourse with a country in which a contagious disease prevails, or is supposed to prevail, and in the employment of precautionary measures respecting men, animals, goods, and letters otherwise communicating with it." The particular designation was given it, because these precautions were usually adopted for a period of forty days, modified in modern times to shorter periods according to circumstances, varying with the character and crises of the disease to be guarded against. The system owes its origin to the Milanese and Lombardians, who, in the latter part of the fourteenth century, began to be intimidated by the frequent ravages of the plague, which desolated a great part of Europe, was introduced from the Levant, and was the attendant and evil genius of the lucrative commerce which enriched the Italians. The regulations adopted for its prevention were of a very severe character, the principal object of them being to guard against any intercourse with the infected. Those suffering from the disease, were usually carried into the open air and left there, to die or recover as they might. Capital punishment and confiscation of property were, in 1374, the penalties for the violation of the laws, and in 1383 the sick were not permitted even to enter the country. The authorities differ somewhat as to the original date of the institution of quarantine itself, but nearly all agree as to the establishment of a sanitary council or magistracy in 1475, by the Venetians, (*Sopra la Sanita*.) to whom the prevention of infection was specially entrusted by the State. This consisted of three nobles, but their powers were not, however, found to be sufficiently large to prevent the introduction of the disease. They were accordingly enlarged to the extent of authorizing the council to imprison, and even put to death, without appeal from their decision, those who violated their regulations. Lazarettos were established on two islands, and there a rigid inspection took place of the crews which entered the port, and the letters of health from the places of departure were scrutinized. Venice, therefore, deserves the credit of the first practical treatment of the subject, if it has not of the origin of the institution itself. These quarantine arrangements were soon generally adopted by other countries, and have been continued down to our own times. Those who are curious to examine into the early history of the theory and prevention of contagion, may consult the writings of Dr. William Brownrigg, a learned Englishman, who, about the year 1771, when the plague reappeared in Europe, published his views on the communication of pestilential contagion, and of eradicating it in infected places. In this he treated the subject in a masterly manner, and he is good authority even now. It is not an uninteresting fact, that he was a friend of Dr. Franklin, and with him and Sir John Pringle, made the celebrated experiments on Derwent

Lake, of calming the roughness of water by coating it with oil. Dr. Richard Mead is another English authority, who, during the alarm of plague at Marseilles, in 1719, at the request of the Secretary of State, gave his opinion to the government, as to the best method of preventing the spread of the disease to England, and his views were engrafted upon the quarantine system of that time. To yet another, John Howard, whose name is dear to philanthropists, we are indebted for important information on the subject of contagion and quarantine. In the year 1785, from motives of well known benevolence, he set out to visit all the lazarettos in Europe, not even taking a servant with him, lest it might expose him to the danger which he incurred himself. Passing through the south of France, Italy, Malta, Zante, Smyrna, and Constantinople, he incurred frequent risks of contagion, and at Smyrna, on his return, voluntarily submitted, for the purpose of observation, to the restrictions of its quarantine laws. The results of this remarkable journey were embodied in a book published in 1789. It was his misfortune finally to perish a martyr to his zeal. In a subsequent visit to Russia, while passing through Cherson, which was afflicted by a pestilential disease, he caught a fever from a young lady on whom he was invited to call during her illness, which caused his own death.

There are many curious historical facts connected with the history of quarantine, and some old German and Italian authorities, in relation to it, are quoted by Beckmann in his *History of Inventions*. They are not, however, of much value to us for our present purpose. One thing, however, is noticeable, that the first systematic attempts at quarantine regulations were owing to commercial rather than medical influences. They have from age to age spread themselves over the civilized world, and are now probably on the eve of assuming a universal international character.

New York is of course deeply interested in this subject. Such are the preponderating influences of its locality, its capital, its population, and its command of the vast trade of the interior, that it is now, and probably ever will be, the first and greatest city in the Western world. It is a model already in its public institutions, and must for these, as well as other reasons, continue to be the greatest Western mart for the sale and exchange of European and tropical products. There are sagacious merchants yet alive who did business here when the population of the city was but 70,000. It is the opinion of some of these that at the close of this century it will be several millions. The sanitary condition of such a city, and such a port, assumes, therefore, a magnitude scarcely to be appreciated, and the movements of our sanitary conventions are admissions of the sense of the responsibility upon us already. To our medical friends we owe the highest obligations for what they have thus far done to enlighten the public mind, and to give proper direction to the public authorities in relation to these subjects. When they speak, we should listen with respect and confidence. We are disposed to give them precedence in the column of sanitarians, and conceive it our duty to follow closely in their support, to give them the influence of capital and the suggestions of commercial experience. At the same time we expect them to remove, as fast as practicable, the formal restrictions which that experience has taught us are unnecessary and obsolete. We are fortunately aided in these views by the recent action of the French and English authorities, and by recent assemblages of eminent men of our own country, who have

taken up, and pronounced with almost entire unanimity, upon all the sanitary questions raised, either in our halls of legislation or Chambers of Commerce.

Whatever differences of opinion prevailed formerly among our eminent medical men, whatever deference was due to such writers as Rush and Hosack, the present advances in therapeutics enable practitioners of the present day to modify even the most celebrated opinions. European writers we must also remember had reference to the visits of the plague, and this was in their mind in all their disquisitions on the subject of quarantine. Yellow fever, or bilious remitting fever, black vomit, or Bulam fever, is classed among the remittents, accompanied by a yellowness of the skin, with vomiting of a black or dark brown fluid, these being invariable attendants of the disease. In from 24 to 48 hours the symptoms run on until the powers of life sink to the lowest ebb, with weakness and intense pain in the head, eyes red and fiery, the mouth parched and dry, the pulse at first frequent, and then imperceptible or intermittent, full, and hard, the skin hot and dry, the discharges from the kidneys high colored and tinged with bile. Bleeding frequently from all the passages, hickup and vomiting, mark the sad changes and close the scene. The mortality occasioned by its visits is enormous, equaling, if not surpassing, that in cases of cholera. It is wholly unknown in England, while in the United States and the West Indies it is a frequent and frightful visitor. It seems to be as appalling as the plague itself. But is it infectious, and does it only communicate itself by contact of person, or through local miasma, or animal and vegetable substances, or in assuming the form of articles of merchandise? And is it like the plague in any respect, which has been, and is yet, at the bottom of the inquiry in Europe and Asia, as well of the medical precautions which have originated there? We must not forget this distinction when we come to the one consideration of infection. It may be that we have been led away from the right precautions in the one case, from this assimilation of the two diseases.

When we quote Segur Dupeyron, on the subject of quarantine, one of our latest and most estimable authorities, we must remember that it is of the plague he speaks. This is a violent and malignant contagious fever, marked by eruptive pustules of a white, livid, or black color, together with buboes or carbuncles. The fever is of a typhoid character, swellings show themselves in the groin and armpits; persons attacked with it stagger and fall, and death by exhaustion often occurs in a period of twelve hours. It is peculiar to Asia and Africa, and its haunts are especially in Malta and Smyrna. Bearing these facts in mind, we at once see that yellow fever, be what it may else, is not the plague, and the regulations which would be proper in relation to the one, may not necessarily be imperative in the other. On the other hand, though there be a great difference in their character and treatment, there is a general principle common to both, that cleanliness, air, and wholesome diet are remedial or rather preventives, and auxiliaries in both cases.

The question, whether either one or the other can be communicated by personal contact, is not yet absolutely determined. Opinions vary, yet all agree that atmospheric causes, such as foul air, damp exhalations, filth, unremoved dejections, and soiled clothing, in connection with personal contact, may reproduce the disease in others. Even animals are believed to be able to communicate the plague, and they are placed under

quarantine in the ports of the Mediterranean. Inanimate objects are supposed in many cases to be capable of communicating it, and, therefore, have been taken into consideration in all quarantine regulations, and divided into two classes, susceptible and non-susceptible. The former include wool, silk, and leather, cotton, linen, paper, and various other vegetable substances; the latter are such as wood, metals, and fruit. By reference to the English quarantine laws, we find the enumeration more extended.* The distinction itself is by some deemed fanciful. At Malta it is maintained, that the parties employed to cleanse or deplete susceptible goods, have never been known to catch the infection themselves. But with regard to yellow fever at our own quarantine station, it is asserted that the same class of operatives have sickened and died after merely washing the clothes of the sick. Dupeyron himself admits that the clothes and bedding of plague patients have transmitted the disease to others.

In France particularly, through the writings and exertions of eminent medical men, the quarantine system has been greatly relaxed. In 1847, 1849, and 1850, various restrictions were removed, and finally, the proposition of Dupeyron for a general convention of the governments interested, to agree upon a uniform system of quarantine regulations, was in 1850 adopted. At Paris in that year delegates from France, England, Austria, Spain, the Two Sicilies, the Roman States, Greece, Portugal, Russia, Tuscany, and Turkey united in framing an international code on the subject, which is now observed in all the Mediterranean ports. The local system in England has also been the subject of much discussion, and the measures proposed by the general Board of Health have had an important reference to the destruction of the sources of infection, the *fomites* so called, and the application of the remedies of good air, water, ventilation, and food, as being more positive than the old restrictions, or recourse to any pestilential traditions.

Since the great movements abroad, we have witnessed corresponding ones at home. Sanitary conventions of a national character, already alluded to, have been held for several successive years past, at which the nature of quarantine regulations has been particularly subjected to inquiry and discussion, and we are no longer in the dark with regard to what are either the duties of legislation or the interests of commerce. The American view admits the necessity of a code to prevent the introduction of yellow fever, cholera, typhus fever, and small pox, the former being peculiar to our locality, from its proximity to the West Indies and South American ports, and being more frequently and fatally dangerous to our commerce than the others, certainly always a source of greater alarm. The other diseases named, are not necessarily the result of importation; the yellow fever is doubtless always so.

At a meeting of one of these conventions, held in Boston in June of last year, this international code for the regulation of quarantines, was introduced, and its authors proposed that it should be tested by at least a trial of five years, if it was possible to bring that about. The want of space will not permit us to do justice to this able document, but its principal points may be briefly stated, for the benefit of those who may not meet with the original itself. They presented considerations—1st. Of

* The list of suspected articles is a very large one, though arranged on the same principle.

the defects relating to the sick and sanitary protection, such as exist in the hospitals, their location, construction, and fitness; the facilities for the reception, distribution, and care of patients; the construction and management of docks and warehouses for quarantine purposes, with reference to sanitary protection. 2d. The deficiencies relating to commercial transactions, and public convenience, such as the needless delays of cargoes, the damage done them at quarantine, the inconvenience and expense of lighterage, the loss of time, and the use of vessels.

These two divisions are so comprehensive and well considered, as to suggest nearly all the details of a perfect system. They imply the most thorough arrangements for the care of the sick, with the least danger to the public; the most ample facilities for warehousing goods, and cleaning of vessels and infected cargoes, and docks and wharves at which the sick, and the freight itself, may be landed conveniently in all weathers, and along side; and external police regulations, by which proper medical treatment may be maintained, and commercial interests protected. The report was accompanied by the recommendation of specific measures to carry out these principles. The construction of ample and safe warehouses, quarantine docks, and marine railways, and these isolated from populous places, are warmly recommended, so that passengers, crew, ship, and cargo, may be taken care of with the least inconvenience, and at the least expense.

The same enlightened convention prepared a code, somewhat like the English, for the regulation of quarantine, as respects the departure and arrival of vessels, comprised in sixty-four sections, which apply to every possible contingency, and which recommend themselves to universal use. Our want of space compels us to forego the consideration of the details of this part of the code. They are to be found in the printed debates of the convention, published by Rand & Avery, Boston, 1860, and in a separate pamphlet, for convenience of examination.

From this brief analysis of our subject, it is apparent it is one of the very first importance, particularly to the city of New York. At this moment, we regret to say, our quarantine system is incomplete. The destruction of the old station at Staten Island, the general feeling prevailing there that it is neither just nor expedient to intrude upon its rapidly increasing population any further risks of infectious diseases, any more than it would be to do so at the Battery; the temporary experiment of the floating hospital, the difficulty of obtaining a new site, and the consequent inconvenience existing in the present arrangements, make the whole question one of difficulty. The Legislature is the only power which can place the system on a proper footing, and it is to be hoped it will avail itself of the assistance of science and experience, and fully consult the necessities of our trade and commerce.

Let us briefly consider what are the legal provisions for the regulation of our present quarantine system. The existing statutes are a condensation and an enlargement of all the previous laws, including those of the Colonial times, for protection against foreign infectious diseases, by no means harmonious in their operations, or even their design. They are founded on the principle that pestilential and contagious diseases are brought to this city from foreign and sometimes domestic ports—more particularly in certain parts of the year, and therefore it is provided that be-

tween the first days of April and November, vessels coming from places where such diseases existed, or having on board any such diseases, shall be subject to quarantine, and its usual regulations. These are carried out under the control of two distinct bodies—a binary compound of authorities, and yet with separate powers, independent, yet correlative, viz:—the Board of Health and the Commissioners of Health; an arrangement which permits, and has, accordingly, sometimes led to a conflict of jurisdiction, by no means advantageous to the public welfare. As a means of official patronage, and a multiplication of officers and salaries, the system probably meets the particular views of those by whom it has been patched up, and for whose benefit it is retained in its present shape. The Board of Health consists of the Mayor and Common Council, where ten members compose a quorum, and the Mayor presides. The other is a kind of concurrent board, which is composed of the President of the Board of Aldermen, the President of the Board of Assistants, a Health Officer, a Resident Physician, a Health Commissioner, and a City Inspector, and the members are styled the Commissioners of Health. It would seem as if they were a board advisory to the other, in all matters regarding public health. The Health Officer has the immediate duty of inspection, being required to visit the vessels coming in port during the period named, between the hours of sunrise and sunset, to inquire into the health of those on board, to examine them, if necessary, under oath, and to report in writing, either to the Mayor or Commissioners of Health. He has power to remove dangerous vessels to any place outside of the quarantine buoys, and inside of Sandy Hook. He has charge also of the depuratory, or cleansing processes; may, if he thinks best, order the destruction of bedding or clothing, and prohibit persons from leaving the quarantine grounds for fifteen days from the time of the occurrence of the latest case of disease. With the approval of the Mayor, or the Commissioners of Health, he may permit the cargo, or any portion thereof, to be conveyed to the city; he may prescribe vaccination, confine arrested fugitives from the grounds for ten days, and pass over indigent emigrant patients, when recovered, to the care of the Commissioners of Emigration. Not only these, but he may be required to execute other duties, as may be assigned him by the Board of Health, and the Commissioners of Health, both, or either of them.

Vessels subject to detention may be kept under surveillance for thirty days, or twenty days after the discharge of their cargoes, or as much longer as the Health Officer, and the Mayor and Commissioners of Health, may determine, unless the same Health Officer, with their assent, shall grant permission to proceed.

The Mayor, when acting with the Commissioners of Health, as he is authorized to do, is to advise (himself) the Mayor, and the Board of Health, in all matters regarding the public health; a duty which implies a duality of persons, as well as power. The statutes also provide a Resident Physician, who is to visit the sick, and report to *either* board; and the Health Officer is also to assist him, under the direction of the Board of Health.

The Mayor, besides the two-fold authority committed him, exercises a third. He has power alone to issue his proclamation, declaring what ports are infected, and within the purview of the statute, and also the

duration of the necessary quarantine. But the Board of Health alone, has the power to regulate the internal intercourse between the city of New York and an infected place, by land or water, and dispose summarily of those who violate its regulations. There are some other features in the system, which are commendable enough. Vessels may be removed, cargoes in whole or in part disposed of; goods that have improperly found their way into the city, may be returned to the vessels from which they came, or to the quarantine store-houses; cargoes may be re-exported, in whole or in part; may be transported up the North or East River, not approaching within two hundred yards of the wharves; and sick persons, charged with offences against the United States or State, may be held in confinement until their restoration to health.

With the exceptions referred to, the regulations, in these and other particulars, are ample for the security of the public, but it is evident that the power of enforcing them is divided among too many officials; that unity of purpose is scarcely to be expected; that concert of action necessarily is often impossible, and there may be, at the most critical moments, a fatal conflict of jurisdictions.

It is, beyond all question, that legislation cannot be expected to provide for the contingencies which arise out of peculiar cases, or unexpected circumstances. Thus, we should not expect it to control the varying practice of the hospitals, nor give its authority to any particular medical specific; but it may, most certainly, provide for a responsible, simple, and efficient execution of the restrictive measures necessary to prevent the entrance and spread of infectious diseases. It is not supposed that the statute shall discuss the nature of cholera, or venture upon deducing at what time of the year it may come in without challenge; nor ignore ship-fever during the winter, its favorite season; nor small-pox, which has no limit in its career, or time of advent; but we certainly may demand that the administration of the quarantine laws shall be placed in the hands of a single board of competent persons, with a direct responsibility, either to the city or the State. A selection of distinguished medical men, of equal number, by the Governor and the Senate, sufficient to protect the interests of the State, should certainly be made. A board thus constituted, would be efficient and responsible; could act with readiness and energy, and would be free from the corrupt influences which prevail so frequently in our municipal affairs. It is to be hoped that the trust would be confided to the highest order of capacities.

At present, as we are situated, there are apparently conflicting interests, views, and results. A humane institution becomes the scene of political squabbles, and the interests of commerce are endangered by the demands of hungry office seekers. No matter what party is in the ascendant, the quarantine is one of the placers for which there is the sharpest "prospecting."

With regard to the location of our marine hospital, and what should be the character of a new lazaretto, it may be well to make a few suggestions. It has, in times past, been located on various islands in our harbor, and the last one, in itself, and in point of convenience, seems to have been the best. What is now due to the wishes and interests of the rapidly increasing population of Staten Island, may be left to be considered by those to whom the question properly belongs. Our quarantine station, in itself, has never yet been one of the first class, and, in

point of convenience, will not compare with those of Marseilles, Leghorn, or Genoa, though far superior to any in Great Britain. It is the opinion, as it was the recommendation, of the National Sanitary Convention, to which we have alluded, that wet docks, marine railways, and ample warehouses, should be provided, as indispensable to the cleansing of ships and cargoes, as the hospitals are for the sick themselves. There can scarcely be a doubt of this. A vessel quarantined at anchor, presents numerous difficulties in the performance of the duty of inspection, depuration, and discharge, punctually, in good as well as bad weather; and remedially, in its requiring such services and labor on board, as may increase, or at least retain, the infection already there. An infected vessel, in dock, and properly secured, can easily, and without disadvantage to the owners, be subjected to the process of cleansing and repairs.

To prevent injury in the treatment of such parts of the cargo, classed as susceptible of infection, spacious warehouses, well ventilated and secured, are indispensable. In the English system, there is scarcely anything like a true lazaretto. A floating hulk is the best substitute it has to offer, and yet its quarantine code, assuming its present form from the enactments of George IV., (6) and subsequent orders in Council, is one of the most carefully theorized of any, except that referred to, within our knowledge. Down to the method of depurating infected goods—to the very manner of opening, handling, and airing suspected bales and boxes, it is complete. In a recent work of Beadell, on the Maritime Code of England, the fullest and most interesting details are given; and this, too, although the worst inroads of infection, such as the plague and yellow fever, are foreign to its shore, and seem not even probable ever to occur. It is worthy of note that the quarantine stations in Great Britain are not necessarily immediate to every port which they are designed to protect. There are not more than a dozen of them for all its ports of entry. White Booth, between Hull and Grimsby, is the station for Hull, and twenty-two other places. For London, Rochester, and Feversham, is Standgate Creek, an inconsiderable affair. For Liverpool, and seven other places, including the Isle of Man, is Bamboropool, or Milford Haven. For the western coast of Scotland, comprehending Glasgow, Greenock, and nine other ports, the station is at Holy Loch, in the Frith of Clyde. Thus showing, perhaps, that general considerations have an influence above those of the personal interests of owners, or the direct advantage of the ports themselves. At a day not far distant, perhaps, some unobjectionable locality may be found, where, on a large and liberal scale, the improvements effected by the progress of science may be turned to our own account. We think we may lay down one principle, in regard to the one contagious disorder which we principally regard with apprehension, which should not be lost sight of, in whatever we do hereafter:—Yellow fever must not be permitted to nestle in any confined spot. It is doubtful whether even more than one case should be treated in the immediate vicinity of another. In a pure air, by itself, and unsustained by accumulating materials for propagation or growth, it is believed yellow fever is not communicable. This appears to be the latest opinion of leading physicians, and should it not be strictly correct, there can be no doubt that its force must be diminished in proportion to the diminution of its causes. And though the application of steam, as proposed

by Dr. Harris, while in direction of the floating hospital in our harbor, in 1859, to the cleansing of all suspected and infected articles, seems to have resulted in the destruction of their *fomites*, and the preservation of more than average health on board of the vessels where it was used, yet there can be no doubt its auxiliary influences would not be less valuable, if exerted in a purer atmosphere on shore.

The conclusion to which we ourselves have arrived, after consultation with leading commercial men—after a careful examination of the subject itself, and without the least bias in favor of any theory, or any proposition bearing upon it, is, that the restrictions which are placed upon commerce, in the fear of contagion, should be as light as public security will permit. The only real invasion we in New York have to fear, of this description, is the yellow fever, but its visits are unfrequent, and its terrors are diminishing under the scrutiny of modern science, and the test of experience. But it must not be left to be met by presumptions, nor can it be excluded by mere political cordons; nor should the care of the public health be the reward of partisanship, or be held up as the prize of individual turbulence, or truculency. Whatever power legislation may give to any Board of Health, should be lodged in the hands of purely scientific and philanthropic men. There should be a magnanimous disregard, on the part of our law makers, of all political considerations in the framing of the statutes which regulate the administration of our sanitary code. They should be without secret clauses, paragraphs for individual advantage, loopholes for expenditure, or chances for adherents. Life and death, the business of the port, the facilities of commerce, and the protection of the people, should be present in the minds of every committee, and every representative, undertaking to grapple with pestilence. Our present system is conflicting and contradictory, and never will work harmoniously under various and opposite jurisdictions.

The Board of Health, one of the quarantine departments, is but rarely called together, and for the understood reason, that the authorities by which it is called, have been actually afraid that its services would be uselessly prolonged.

A system we should have without these objections, and we are now fully prepared to adopt one with less machinery, and less inducement for abuse. It is hoped there are single minded and patriotic men at the seat of government, in number enough, to give us one which shall meet every exigency, with economy, skill, promptness, and simplicity. Contagion is not an article in which there should be invested any political capital. Let the hireling get his reward "at the barn door of the treasury," but let him keep his hands off the sick and the dying; let him ply his trade in some other form, than that of piracy on board the luckless merchantmen who come into port with the flag of death in their shrouds.

COMMERCIAL CHRONICLE AND REVIEW.

POLITICAL FUTURE—EVENTS DEPRESS ENTERPRISE—EXTERNAL COMMERCE—EXPORTS PAID IN SPECIE—COTTON AND BREADSTUFFS—GOLD IN LONDON—PARALYSIS OF COMMERCE—BANK OF ENGLAND—LESSENER MARKET FOR MANUFACTURES—NEW YORK BALANCES—INTERIOR EXCHANGE—COLLECTIONS—STAY LAWS—TARIFF—UNUSUAL EFFECT—COTTON SPUN—NON-EMPLOYMENT OF HANDS—NO USE FOR MONEY—RATES OF MONEY—BANK DISCOUNTS—SPECIE MOVEMENT—LOAN OPERATIONS—SPECIE IN THE CITY—ASSAY OFFICE—COINAGE OF NEW ORLEANS MINT—UNITED STATES MINT—FOREIGN COINS—AUSTRIAN FLORINS—FOREIGN EXCHANGE—COTTON BILLS—GOODS IN WAREHOUSE—TOTAL SUPPLY—IMPORTS AND EXPORTS.

THE general condition of commercial and financial affairs still turns upon the uncertain political future. The fears of civil war, that at one time were entertained in certain quarters, have subsided, if not altogether disappeared, under the influence of passing events; but there are yet no guides by which commercial enterprise can with safety be shaped, and commerce languishes, while money accumulates. The course of the external commerce, as exhibited in the tables customarily annexed, is unusually large in exports of produce, and of unwonted returns in specie, with a continued low range of exchange. The country, a large gold producing one, exports apparently more of its cotton and breadstuffs, than suffices to pay for all the goods it purchases and interest on debts due abroad, leaving a surplus in favor of the country, which is received in specie. This fact marks the paralysis of business, and its effect is to make the market more stringent in London, the great money center of the world, where the rate of interest has been advanced by the bank to 8 per cent. It is there claimed, that while the specie so poured out, is given in exchange for cotton, that being wrought up into goods, is of a better exportable value than the specie itself, and therefore the departure of the specie is not a matter of so much regret; but the departure of the specie is the sign of the loss of a large market for goods, that were formerly sent in the place of specie, and to an extent which brought gold back. Since January 1st, New York has received over \$11,000,000 in specie, and exported to Europe \$3,000,000 less, being a balance of \$14,000,000 against the English goods export market. This change has been wrought, however, as well by the large increased export of produce that comes from the South and West, as by the diminished import of goods, and indicates the current of exchange towards the interior from New York, since the exported produce coming from the interior, is not paid by purchase of goods, as well imported as domestic, to the same extent as usual. The collections of outstanding claims on the West and South, are made with reasonable promptness, and these tend to effect sales of produce, causing money to accumulate at the great reservoirs, without any present prospect of a renewed demand for it in any branch of commercial or manufacturing enterprise.

The action of some of the Southwestern States, in relation to stop and stay laws, has not had much influence upon collections, since honorable merchants settle without regard to them. The following is the tenor of one enacted recently in Missouri:—

Dispatches from Jefferson City state that the governor approved and signed the "Relief Bill," which passed the Legislature some days before. We here insert the bill as matter of record:—

AN ACT TO AMEND AN ACT TO ESTABLISH JUSTICES' COURTS, AND REGULATE PROCEEDINGS THEREIN, APPROVED DECEMBER 6TH, 1855.

SECTION 1. All executions issued upon any judgment rendered by a court of record, shall be returnable to the second term of said court, after the date of said execution.

SEC. 2. All executions now issued from any court of record in this State, shall be returnable to the second term after the date of said writ, as now provided by law.

SEC. 3 All executions issued by Justices of the Peace upon judgments rendered by them, shall be returnable in twelve months from the date of such writ.

SEC. 4. No property shall be sold by virtue of any execution, until within fifteen days of the return day thereof; *provided*, that if the property be personal, the defendant shall give bond for the delivery thereof on the day of sale, at such place as the officer may direct.

SEC. 5. All executions now issued by Justices of the Peace, shall be returnable twelve months from the date of such execution.

SEC. 6. All laws inconsistent with the provisions of this act, are hereby suspended until the 1st day of January, 1862.

SEC. 7. This act shall take effect, and be in force from and after its passage, and shall continue in force until the 1st day of January, 1862.

The tariff, which has become a law, and which is given in extenso in the present number, is of a character, under ordinary circumstances, in quiet times, to have stimulated a very active importation of goods, to come in before its operation April 1st; but also to have caused a demand for capital, to employ in those new manufacturing enterprises that may be called into activity, through the apparent advantages which the new bill holds out. The political aspect of affairs is such, however, as to prevent any action in this direction. The quantity of cotton taken from the ports by the Northern spinners, in the month ending March 15th, was only 41,000 bales, against 80,000 in the same period of 1859, affording an indication of the diminished action of the factories in that branch of manufactures. The non-employment of great numbers of hands in business and industry, has doubtless considerable effect upon the course of trade, since the consumption of goods is no doubt necessarily curtailed. The slow movement of goods, and the difficulty in some branches of collection, have borne heavily upon those who depended upon these resources to meet the spring payments, and the demand for money, as the spring advanced, became more urgent for this purpose, as well as for investment in government stocks which have been issued, and of which a large supply was looked for. The rates of money, comparatively, were as follows:—

	On call.		Indorsed—		Single names.	Other good.	Not well known.
	Stocks.	Other.	60 days.	4 a 6 mos.			
Apr. 15th.....	5 a 5½	6 a 6½	5½ a 6	6 a 6½	6½ a 7½	9 a 10	11 a 13
May 1st.....	5 a 5½	6 a 6½	5 a 6	6 a 6½	6½ a 7½	9 a 10	11 a 12
May 15th.....	5 a 6	6 a 6½	5 a 6	6 a 7	6½ a 7½	9 a 10	10 a 12
June 1st.....	4½ a 5	6 a 6½	5 a 6	6 a 7	6½ a 7½	8 a 9	9 a 10
June 15th.....	4½ a 5	5 a 6	4½ a 5	5 a 5½	5½ a 6	6 a 7½	8 a 9
Jan. 1st, 1861.	5½ a 6½	8 a 10	10 a 12	13 a 15	18 a ..	.. a ..	.. a ..
Jan. 15th.....	5 a 6	6 a 7	7 a 8	8 a 9	8 a 10	12 a 16	18 a 24
Feb. 1st.....	5 a 6	6 a 7	7 a 8	8 a 9	8 a 10	12 a 15	18 a 24
Feb. 15th.....	5 a 6	.. a 7	7½ a 8	8 a 9	8 a 10	12 a 15	18 a 24
Mar. 1st.....	5½ a 6½	6½ a 7	7½ a 8	8 a 9	9 a 11	12 a 15	18 a 24
Mar. 15th.....	5 a 6	6 a 7	5½ a 6	6½ a 7	7 a 8	12 a 15	18 a 36

The supply of good business short paper, has, in consequence of the small amount of business done, not been large, and the banks have had difficulty in getting as much of that class as their business demands. On the other hand,

the supply of longer paper was more abundant, with, at the same time, more disposition to take that which is first class. The stock movement produced a little more demand for money upon call. The line of bank discounts presented the reverse action from what is usual at this season, and is several millions below that of the corresponding period last year; while their specie is some twelve millions higher, under the continual import from abroad and the receipts from California. That movement has been as follows:—

GOLD RECEIVED FROM CALIFORNIA AND EUROPE AND EXPORTED FROM NEW YORK WEEKLY, WITH THE AMOUNT OF SPECIE IN SUB-TREASURY, AND THE TOTAL IN THE CITY.

	1860.		1861.		Specie in sub-treasury.	Total in the city.
	Received.	Exported.	Received.	Exported.		
Jan. 5.....		\$85,080	1,482,857 1,838,100*		\$3,645,437	\$28,485,000
12.....	\$1,788,666	88,482	1,446,219 1,400,000*		2,584,455	29,045,300
19.....		259,400	1,693,052		2,166,242	31,764,700
26.....	1,760,582	81,800	1,246,029	22,855	5,751,298	34,720,200
Feb. 2.....	94,596	427,457	1,511,693 1,200,006*	289,669	4,328,000	35,382,000
9.....	1,476,621	92,350	800,000	115,698	3,644,921	38,300,500
16.....		592,997	1,616,111	117,101	3,356,000	40,475,000
23.....	1,393,179	202,000		187,253	3,336,700	41,381,000
Mar. 2.....	382,503	667,282	855,755	176,161	9,166,030	43,646,000
9.....	1,198,711	115,473	256,000*		7,524,637	41,417,000
16.....	152,000	429,260	3,040,000* 815,524	123,316	6,720,805	42,940,000
Total.....	8,346,862	3,041,581	18,703,346	1,032,113	...	.....

The largest export of specie has been of doubloons sent back to Havana, whence they came in the fall to strengthen the sugar market. The loan operation of the government caused a considerable transfer of specie from the banks to the government vaults, whence it returned in the regular course of disbursements. The large arrivals from abroad caused great activity at the Assay-office, the operations of which were as follows:—

NEW YORK ASSAY-OFFICE—DEPOSITS.

	Foreign.		Silver.		United States.		Payments in		
	Gold Coin.	Bullion.	Coin.	Bullion.	Gold Coin.	Silver Bullion.	Bars.	Coin.	
January...	\$4,500,000	\$1,000,000	\$59,000	\$40,000	\$2,539,000	\$20,000	\$57,000	\$2,000	\$3,213,000
February..	2,140,000	1,200,000	61,000	34,000	1,563,000	.....	51,000	15,000	5,034,000
Total, 1861	\$6,640,000	\$2,200,000	\$120,000	\$74,000	\$4,102,000	\$20,000	\$108,000	\$17,000	\$13,247,000
Total, 1860	19,000	46,000	17,700	38,000	3,429,000	1,800	27,500	1,579,000	2,000,000
Total, 1859	10,000	23,000	81,080	9,000	1,034,000	4,800	10,120	1,137,000	262,000

The operations of the Assay-office were reflected in the increased activity at the United States Mint, Philadelphia, where the coinage in two months has reached the large amount of \$15,720,138, against \$2,768,328 in the same period last year, and \$810,288 in the same two months of 1859, as follows:—

UNITED STATES MINT, PHILADELPHIA.

	Deposits.		Coinage.			Total.
	Gold.	Silver.	Gold.	Silver.	Cents.	
January.....	\$8,209,669	\$156,413	\$8,052,321	\$91,100	\$5,000	\$8,148,421
February....	5,244,816	153,361	7,438,016	121,700	12,000	7,571,717
Total, 1861...	\$13,454,485	\$309,774	\$15,490,337	\$212,800	\$17,000	\$15,720,138
Total, 1860...	2,058,578	86,573	2,656,723	62,600	48,000	2,768,328
Total, 1859...	228,195	129,285	207,808	183,000	62,000	810,288

The state of affairs at the South has caused no suspension in the operations at the New Orleans Mint, where the coinage for February was \$295,000.

* From Europe.

The increase of United States coins is very rapid, it appears, under the double action of arrivals from abroad, and also from California. The law in relation to foreign coins not having been changed, it becomes necessary to recoin those that arrive, an operation which offsets the value of exchange based upon their re-export. The new silver coins of Austria have been recognized as follows:—

AN ACT DECLARING THE VALUE OF THE NEW SILVER FLORIN OF AUSTRIA.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the new silver florin of Austria shall, in all computations at the Custom-house, be estimated at forty-six cents and nineteen-hundredths of a cent. Approved March 2, 1861.

The course of the foreign exchange has been as follows, comparatively:—

		RATES OF BILLS IN NEW YORK.											
		London.		Paris.		Amsterdam.		Frankfort.		Hamburg.		Berlin.	
Dec. 1..	1 a 5	5.47½	a 5.40	39½	a 40½	40	a 40½	34½	a 35½	69½	a 76½		
15..	1 a 4	5.60	a 5.50	39	a 39½	39	a 39½	34½	a 34½	72½	a 73½		
Jan. 1..	2½ a 5	5.40	a 5.45	38¾	a 39½	39½	a 39½	34½	a 35	68½	a 69½		
15..	5½ a 6½	5.30	a 5.33½	40	a 40½	40½	a 40½	35½	a 35½	70½	a 70½		
Feb. 1..	5 a 6	5.37½	a 5.35	40	a 40½	40½	a 40½	35½	a 36	70½	a 70½		
15..	2 a 5½	5.42½	a 5.35	39½	a 40½	40½	a 40½	35½	a 35½	70½	a 70½		
Mar. 1..	3½ a 6	5.40	a 5.35	39½	a 40½	40½	a 40½	35½	a 35½	70½	a 71		
15..	6 a 6½	5.37	a 5.30	40	a 40½	40½	a 40½	36	a 36½	70½	a 71½		

The rate for sterling rose to 7 per cent, in face of the large imports of specie to New York, and no longer admits of the continued import of specie, after the quantity that has already come to hand. This, however, is the season of the largest export of cotton, and from this time to the close of the cotton year the supply of bills from that source will continue to decline, but on the other hand there are those who look for a diminished importation of goods under the new tariff arrangements. This is the more likely, since, notwithstanding the small importations with which the year commenced, an unusually large proportion of them went into warehouse, and these goods have still to find a market at the higher rate of taxation. The following is an official statement of the amount in warehouse, March 1st:—

Total value of goods in bond, February 1, 1861.....	\$24,092,379
Entered warehouse from foreign ports in February.....	3,751,678
Received in bond from other domestic ports.....	50,933
Total.....	\$27,894,990
Withdrawn for consumption.....	\$5,781,728
Reshipped to foreign ports.....	526,395
Transported to other domestic ports.....	148,306
	<hr/>
	6,456,429
Leaving stock in warehouse, March 1, 1861.....	\$21,438,561
“ “ “ 1860.....	9,755,890
“ “ “ 1859.....	5,502,008
“ “ “ 1858.....	18,869,507
“ “ “ 1857.....	13,692,055
“ “ “ 1856.....	9,513,151

There was, therefore, \$12,000,000 more in value in bond, March 1st, than for the same date in the previous year, and \$16,000,000 more than in March, 1859. This accumulation throws the supply of goods farther into the spring season, and discourages fresh importations, in face of the more unpromising legal and political circumstances.

The business of the port continues to present the remarkable effects of political disquiet. The general result is a large increase in exports, without a corre-

sponding increase in goods; and the proceeds of the produce sold abroad come in a larger proportion than usual in the shape of specie. For the month of February, the imports show the following aggregates for many years:—

Years.	Imports.	Years.	Imports.	Years.	Imports.
1847...	\$7,409,637	1852....	\$9,249,577	1857....	\$25,524,492
1848....	9,757,900	1853....	17,481,920	1858....	9,209,043
1849....	8,564,226	1854....	11,095,580	1859....	18,883,370
1850....	8,829,821	1855....	12,081,482	1860....	19,356,379
1851 ...	12,054,403	1856....	16,086,283	1861....	16,341,707

The aggregate for the present year is composed largely of specie, and goods entered for warehouse. The quantity entered for consumption is less than half that of last year, but the withdrawals have been larger:—

FOREIGN IMPORTS AT NEW YORK IN FEBRUARY.

	1858.	1859.	1860.	1861.
Entered for consumption.....	\$5,840,256	\$15,231,466	\$14,467,040	7,003,399
Entered for warehousing.....	1,330,623	1,264,502	1,526,772	3,751,678
Free goods.....	1,798,105	2,260,222	3,172,392	3,312,563
Specie and bullion.....	240,059	92,200	190,175	2,274,067
Total entered at the port.....	\$9,209,043	\$18,848,370	\$19,356,379	\$16,341,707
Withdrawn from warehouse...	4,733,706	2,167,998	2,338,649	5,781,728

We have here a decline of \$7,400,000 in the entries for consumption. The total receipts of foreign goods at New York since January 1st, show similar proportions, as in the following table. The short supply of imports seems to have induced larger withdrawals from warehouse during the month of February. These were to meet the Southern demand that sprang up to forestall the operations of the Southern Confederacy tariff, and also occasioned by the new Federal tariff, which goes into operation April 1st:—

FOREIGN IMPORTS AT NEW YORK FOR TWO MONTHS, FROM JANUARY 1ST.

	1858.	1859.	1860.	1861.
Entered for consumption...	\$10,010,273	\$30,788,173	\$30,938,214	\$15,132,236
Entered for warehousing...	3,240,071	2,466,209	4,271,133	12,312,358
Free goods.....	3,514,787	4,878,442	5,435,080	6,138,228
Specie and bullion.....	549,631	163,508	418,225	9,537,296
Total entered at the port...	\$17,314,762	\$38,296,332	\$41,112,652	43,169,118
Withdrawn from warehouse.	9,238,297	4,256,268	5,302,673	8,225,001

We add hereto, as a matter of some interest, a comparative table of the imports at the port, for the first eight months of the fiscal year. The total of the first six months showed a relative increase, including specie, of over \$4,500,000:—

FOREIGN IMPORTS AT NEW YORK FOR EIGHT MONTHS ENDING FEBRUARY 28.

	1858.	1859.	1860.	1861.
Six months.....	109,688,702	91,082,422	116,050,642	120,542,384
January.....	8,105,719	19,447,962	21,758,273	26,827,411
February.....	9,209,043	18,848,370	19,356,379	16,341,707

Total for eight months..... 127,003,464 129,378,765 157,113,294 163,711,502

The revenue derived from duties has been less than last year, but is larger than for the same period of the two previous years:—

CASH DUTIES RECEIVED AT NEW YORK.

	1858.	1859.	1860.	1861.
Six months ending January 1...	\$16,345,553	\$15,387,618	\$19,322,030	\$17,637,802
In January.....	1,641,474	3,478,471	3,899,443	2,059,202
February.....	2,063,784	3,328,688	3,378,043	2,528,736

Total eight months..... \$20,050,813 \$22,194,788 \$26,599,239 \$22,225,741

Of imports, dry goods show the most remarkable decline; the quantities entered for consumption being little more than one-third of those of last year, and

hardly more than in 1858, when the effects of the panic were upon the market. Nevertheless, the amounts taken from warehouse, are large, raising the quantity put upon the market to an amount larger than in 1858:—

IMPORTS OF FOREIGN DRY GOODS AT NEW YORK FOR THE MONTH OF FEBRUARY.

	ENTERED FOR CONSUMPTION.			
	1858.	1859.	1860.	1861.
Manufactures of wool	\$1,043,010	\$2,559,022	\$3,719,387	\$1,229,084
Manufactures of cotton.....	1,128,149	2,570,029	2,680,636	675,524
Manufactures of silk.....	1,636,263	3,358,547	5,004,487	2,193,700
Manufactures of flax.....	358,950	956,645	1,004,431	250,865
Miscellaneous dry goods.....	352,942	739,209	695,839	430,900
Total.....	\$4,519,319	10,183,452	13,104,780	4,780,073
WITHDRAWN FROM WAREHOUSE.				
Manufactures of wool.....	\$497,543	\$174,617	\$284,256	\$1,179,947
Manufactures of cotton.....	865,250	357,320	465,690	1,280,431
Manufactures of silk.....	722,697	156,965	219,243	1,086,387
Manufactures of flax.....	393,729	177,328	123,332	432,069
Miscellaneous dry goods.....	227,937	70,560	85,225	207,061
Total.....	\$2,707,156	\$936,810	\$1,177,746	\$4,165,885
Add entered for consumption...	4,519,319	10,183,452	13,104,780	4,780,073
Total thrown on market....	\$7,226,475	11,120,262	14,282,526	8,945,968

ENTERED FOR WAREHOUSING.				
	1858.	1859.	1860.	1861.
Manufactures of wool	\$215,031	\$106,179	\$245,118	\$524,024
Manufactures of cotton.....	492,804	87,387	253,830	488,912
Manufactures of silk.....	127,822	52,481	152,970	641,380
Manufactures of flax.....	126,395	40,856	57,285	224,331
Miscellaneous dry goods.....	76,831	45,900	66,700	124,216
Total.....	\$1,038,883	\$332,753	\$775,903	\$2,002,863
Add entered for consumption ...	5,519,319	10,183,452	13,104,780	4,078,073

Total entered at the port... \$5,558,202 \$10,516,205 \$13,880,683 \$6,782,936

The entries for warehouse have for the month been less than the withdrawals. Compared with the receipts for the corresponding period of last year, the imports since January 1st show a still greater decline. The total of dry goods landed at the port for two months is over \$3,000,000 less than for the same period of 1859:—

IMPORTS OF FOREIGN DRY GOODS AT THE PORT OF NEW YORK FOR TWO MONTHS FROM JANUARY 1ST.

	ENTERED FOR CONSUMPTION.			
	1858.	1859.	1860.	1861.
Manufactures of wool.....	\$1,379,163	\$4,849,879	\$6,161,636	\$3,047,996
Manufactures of cotton.....	1,511,770	5,631,069	5,087,414	1,409,272
Manufactures of silk.....	2,169,348	6,429,629	9,559,135	3,688,336
Manufactures of flax.....	543,338	1,992,100	1,739,687	634,542
Miscellaneous dry goods.....	513,623	1,308,505	1,176,179	822,893
Total.....	\$6,116,242	\$20,211,182	\$23,724,051	\$9,603,039
WITHDRAWN FROM WAREHOUSE.				
Manufactures of wool.....	\$911,556	\$370,740	\$536,481	\$1,472,849
Manufactures of cotton.....	1,459,372	761,630	1,040,717	1,588,735
Manufactures of silk.....	1,339,066	283,082	550,690	1,374,494
Manufactures of flax.....	719,193	352,901	269,947	597,917
Miscellaneous dry goods.....	389,618	127,172	161,809	293,412
Total.....	\$4,819,315	\$1,895,525	\$2,559,673	\$5,227,407
Add entered for consumption ..	6,116,242	20,211,182	23,724,051	9,603,039
Total thrown upon market.	\$10,935,557	\$22,106,707	\$26,283,624	\$14,930,446

ENTERED FOR WAREHOUSING.

	1858.	1859.	1860.	1861.
Manufactures of wool.....	\$430,897	\$228,505	\$655,475	\$2,294,647
Manufactures of cotton.....	916,576	340,062	622,780	2,431,306
Manufactures of silk.....	553,266	156,695	402,845	2,324,916
Manufactures of flax.....	241,536	99,657	124,777	731,811
Miscellaneous dry goods.....	165,829	56,711	120,760	354,074
Total.....	\$2,308,104	\$881,630	\$1,926,637	\$8,136,754
Add entered for consumption...	6,116,242	20,211,182	23,724,051	9,603,723
Total entered at the port....	\$8,424,346	\$21,092,812	\$25,650,688	\$17,739,039

The exports for the month exceed in domestic produce those of any former year. The total, including specie, is less than for the same month of 1858 :—

EXPORTS FROM NEW YORK TO FOREIGN PORTS FOR THE MONTH OF FEBRUARY.

	1858.	1859.	1860.	1861.
Domestic produce.....	\$3,709,870	\$3,283,592	\$5,699,387	\$10,236,820
Foreign merchandise (free).....	136,862	188,210	344,994	137,950
Foreign merchandise (dutiable)..	326,845	263,831	631,489	424,537
Specie and bullion.....	3,746,920	2,371,427	977,009	1,102,926
Total exports.....	\$7,920,497	\$6,107,060	\$7,652,879	\$11,907,233
Total, exclusive of specie..	4,173,577	3,735,633	6,675,870	10,804,307

The total exports, exclusive of specie, from New York to foreign ports for the first two months of the year, have been \$9,249,818 more than last year. The increase has been large in domestic produce. The specie exports for January and February have been in both months greatly less than for the corresponding months of the many previous years :—

EXPORTS FROM NEW YORK TO FOREIGN PORTS FOR TWO MONTHS, FROM JANUARY 1.

	1858.	1859.	1860.	1861.
Domestic produce.....	\$7,918,176	\$7,045,774	\$10,998,529	\$20,514,745
Foreign merchandise (free).....	327,987	307,699	668,997	537,890
Foreign merchandise (dutiable)..	617,153	496,168	1,030,806	895,515
Specie and bullion.....	8,492,531	4,677,115	1,830,571	1,161,820
Total exports.....	\$17,355,847	\$12,526,756	\$14,528,903	\$23,109,970
Total, exclusive of specie...	8,863,316	7,849,641	12,698,332	21,948,150

Compared with the previous fiscal year, the total exports of produce and merchandise from New York to foreign ports during eight months, show an increase of \$32,803,194, and a still larger increase over 1859 :—

EXPORTS, EXCLUSIVE OF SPECIE, FROM NEW YORK TO FOREIGN PORTS FOR EIGHT MONTHS.

ENDING WITH FEBRUARY.

	1858.	1859.	1860.	1861.
Six months.....	\$34,702,441	\$27,994,834	\$36,371,053	\$59,924,434
January.....	4,689,739	4,114,008	6,022,462	11,143,843
February.....	4,173,577	3,735,633	6,675,870	10,804,307
Total.....	\$43,565,757	\$35,844,475	\$49,069,390	\$81,872,584

SWEDEN—ITS DUTIES.

A new customs law comes into operation on the 1st of April, abolishing the difference between bonding and warehousing in Swedish ports, and raising the warehousing duty *ad valorem* to one per cent on the tariff rate.

PROCEEDINGS OF THE CHAMBER OF COMMERCE, MARCH 7, 1861.

The Chamber of Commerce held its regular monthly meeting at 1 P. M., the President, PELATIAH PERIT, Esq., in the Chair.

The following gentlemen were elected members :—

Robert Belloni.	Algernon S. Jarvis.	Henry F. Spaulding.
Justus R. Bulkley.	Samuel McLean.	Francis Tryon.
William B. Clerke.	William Macnaughtan.	Thomas Woodward.
Isaac B. Gager.	Joseph P. Pirsson.	

Mr. THEODORE DEHON was elected a member of the Committee of Arbitration, in the place of ROBERT MINTON, whose term had expired.

Mr. OPDYKE, on behalf of the Committee of Quarantine, asked for authority for the committee to prepare a remonstrance against such of the provisions of a bill relating to quarantine, now pending before the Legislature, as relate to regulations to be imposed upon vessels entering or leaving port.

Mr. OPDYKE, from the Committee of the Chamber appointed to go to Washington to remonstrate against the passage of the Morrill Tariff Bill, reported that they had conferred with the Congressional Committee upon that subject, and that many of the provisions of the bill, particularly those relating to the warehouse system, had been modified, and the bill thereby materially improved. He thought, however, that the bill, even in its present shape, would not be satisfactory to the commercial public, and demands further modification.

MR. LINDSAY'S PROPOSITIONS IN REFERENCE TO THE COASTING TRADE, &C.—
Capt. Ezra Nye, in behalf of the committee appointed to confer on the propriety of opening the coasting trade of the United States to British ships, in exchange for a similar privilege to American ships, in British waters, presented the following report :—

Report of the Special Committee on the Coasting and Lake Trade, and Registration of Ships—Report of the Majority, February 7th, 1861.

Your committee, in their investigation of the subjects referred to them, find the following clause in the Constitution of the United States :—“ No preference shall be given, by any regulation of commerce or revenue, to the ports of one State over those of another,” which the intervening coasts of foreign nations does not invalidate. This limits their inquiries to the policy of opening the coasting trade, the trade of the lakes, and the registration of foreign ships.

It does not appear to your committee, that any act of reciprocity offered by Great Britain would compensate us for sharing with her our great and rapidly increasing coasting trade, augmenting annually about 100,000 tons. They believe that our interests demand we should cherish this trade, and establish our own system, irrespective of those of other nations. With our fishing and whaling, it furnishes our principal schools for training native seamen, the number of whom is unfortunately steadily decreasing.

The vast extent of our coast, the facilities for transportation on our railways, daily increasing the rapidly developing resources of our great interior, render it difficult to overestimate the importance of retaining the control of our coasting trade.

In opening the lake trade, we should have much to lose and little to gain. Mr. Lindsay truly says, “ the shipowner is a mere carrier, and does not create trade ; the trade must be created for him.”

Now we have the lion's share of the trade on the lakes, sufficient tonnage to carry it on, with abundant material for its increase, when required. Lake Michigan is exclusively an American lake ; the trade at the present time is equal to, if not greater, than all the Canadian shore of the other lakes. And when we look at the number of miles of railroads, bringing to the shores of this lake the product of millions of acres of the richest land, a small portion only under cultivation, who can calculate the future value of the trade of this lake ? Turning to Lake Superior, we find her large and increasing trade almost entirely confined to the American shore, while the Canadian remains a wilderness, little known, except to the hunter, fisherman, and excursionist. Some idea of the

importance of the trade of this lake may be formed from the fact that 200,000 tons of iron ore were shipped during the past year, not to enumerate pig iron, copper, or the large amount of return freight.

On the subject of granting registers to British or foreign ships, your committee believe the result would be the introduction of inferior British American and iron ships. The latter being particularly undesirable, from the difficulty of ascertaining the quality of the material, of which appearances are no guaranty. A writer in the *London Shipping Gazette*, styles the iron screw steamships now extensively employed in navigating the waters of northern Europe, "sea-going coffins." No less than six or seven of them were lost (five foundered) in a gale, October 3d and 4th, the loss of life amounting to about two hundred persons. Iron shipbuilding has been successfully commenced in Boston, Williamsburg, Philadelphia, and Wilmington, Del. Messrs. Harland, Hollingsworth & Co., of the latter place, builders of steamship *Champion*, write:—"Iron ship-building is steadily increasing; we have built seventy-three iron hulls, large and small. A first class iron hull costs no more than a first class wooden hull, copied. We now use American iron altogether, it being the best article manufactured." As our forests recede before the settlement of our country, and the price of timber necessarily increases, this branch of business, if not interfered with, promises to become of great importance, in furnishing us with cheap and reliable iron ships, and aiding, materially, in developing our unlimited resources of coal and iron. We are all well aware that the policy of England, up to a very recent date, has been one of protection to agriculture, manufactures, and commerce, until not only her interests, but her necessities, demand a change. It is apparent, however, that her former policy laid the foundation for her commercial greatness, and naval superiority. Her navigation laws were in force about two hundred years, and were only repealed some twelve years since, when iron ship-building was in its infancy, and our clipper ships were required for the Australian trade. This demand has ceased, and they are now prepared to supply the world with iron ships. The legislation of England, in her maturity, is as little adapted to our country, as the food of the full grown man to the infant. We not unfrequently hear of the commercial policy of Great Britain as liberal, in comparison with our own. Can that policy be termed liberal, which, according to Mr. Lindsay's own showing, levies an annual tax of one million of dollars on our shipping, without a single corresponding charge?

We have not space to go into detail, but will contrast the policy of the British Government with our own in respect to lights. It levies light dues on all our vessels, amounting to over \$250,000 per annum, whether we use the lights or not. For instance, dues are charged on all American vessels from the United States to the ports of Great Britain, for the use of Cape Race light, New Foundland, which our sailing ships on that route never use. Our lights, which are placed on all required points, are numerous, and cost us, annually, about \$1,150,000. They are, and ever have been, free to Great Britain and all the world. On the Florida and Gulf coast, in an extent of three hundred and sixty miles, we have eight lights, which are nearly as much used by the tonnage of Great Britain as our own. On the eastern or Bahama side, in an extent of four hundred and twenty miles, she furnishes but three lights, and those important passages through which our steamers to and from Aspinwall carry their numerous passengers and vast amount of treasure, remain unlighted, causing frequent detention and occasional stranding, recently, that of the *North Star*. The pilot laws of the United States apply equally to American and British vessels. The payment is strictly for personal services, and no part is applied to the improvement of harbors or roadsteads, and it is as little compulsory in requiring the employment of pilots as is consistent with sustaining an efficient system of pilotage. The removal of the onerous charges which Mr. LINDSAY offers as a concession appears to your committee a simple act of justice. The coasting trade of Great Britain, diminished rather than increased by her railways, has not been and does not promise to be of any advantage to us. We are not disposed to undervalue the colonial trade already open, or the further privilege proposed by Mr. LINDSAY, of carrying from one colonial port to another, but we do not consider them as equivalent to the concessions asked of us.

To conclude, your committee believe that a review of the events of the last autumn will prove that we have no "rough edges" to "rub off," and in following the wise policy of our great commercial rival of "protection," while necessary to our own interest, we cannot be accused of creating "causes of friction."

EZRA NYE,
OLIVER SLATE, Jr.,
FREDERICK W. JONES, } Committee.
WILLIAM T. COLEMAN, }

REPORT OF THE MINORITY, FEBRUARY 7, 1861—Believing, as I do, that free trade is the true principle of commerce, I am obliged to withhold my assent from the report of the majority of the committee on coasting trade, &c., and beg leave to present the following minority report.

Looking to the interests of the country at large, and not to that of shipowners alone, I think that foreign vessels ought to be allowed to participate in our lake trade and in our coasting trade, far and near, as freely as they do in our foreign trade.

It is the opinion of some, I am aware, that if that should be permitted, our own vessels would be interfered with so much as to make the business unprofitable to them. But I cannot see it in that light, and would point to our trade with the West Indies and South America. On those routes foreign vessels have now every advantage that we have, and yet the whole of that carrying trade may be said to be in our hands. I think it would be the same in our coasting trade. It appears to me, that whoever will do the work best and cheapest ought to have it, and I have no fears for the result. I think, however, to enable us to compete successfully, that our citizens ought to have the privilege of building or purchasing ships or steamers wherever they may find it their interest to do so; and that those vessels should be entitled to registry in the United States the same as vessels built in this country.

With respect to English light dues, I think it very probable if our government should propose to that of Great Britain to throw open the coasting and lake trade on condition that the English light dues should be abolished, that the proposition would be at once acceded to, and that the gain would be greatly in our favor. All of which is respectfully submitted.

WILLIAM NELSON.

Captain NYE thought that the opening of the lake trade would be injurious to the country. He thought, too, that the importance of retaining control of the coasting trade was obvious to every person who considered the subject.

Mr. Low believed that the trade of the lakes should be confined to their own country. In reference to the registration of ships, he considered that they were capable of building vessels of as good or better materials than those built in England. They were then commencing to build ships of iron of a superior quality, which would successfully compete with those of British workmanship.

Mr. ROYAL PHELPS was in favor of reciprocating the privileges extended to American shipping; but hoped that the question would not be pressed at that meeting, as the report had been delivered to the members only a few days ago, and therefore members of the Chamber had not had sufficient time to consider the questions upon which they were called upon to come to conclusions.

Mr. OPDYKE thought it would be well to open the coasting trade to England on condition of receiving in return those privileges for American shipping which Mr. LINDSAY had alluded to. About \$1,000,000 was collected in Great Britain from American ships, and measures which would be calculated to remove those dues would be advantageous to the country.

Captain NYE replied that if such dues were abandoned by England, there would be no concession, as America did not collect similar dues from British ships. American ships in England were taxed to improve harbors too small to admit them. The further consideration of the subject was laid over until the next meeting.

MESSERS. CHARLES SQUIRE, Jr., ABRAM S. HEWITT, CHARLES W. COPELAND, and WM. L. KING were nominated as members at the monthly meeting in April next.

Art. II.—MARINE STATISTICS.

MARINE insurances were made at least as early as the thirteenth century, but the same principle was only applied to life insurance about a hundred years ago; still the operations of the former, as far as regards the exact value of the premium to be charged, are yet in a state of great uncertainty, while the calculations of the latter are made with scientific precision. The laws of mortality upon which they are based are as well understood as those which govern the movements of the stars, but marine disasters have never been subjected to orderly investigation, and are hardly admitted to be under the dominion of law at all. The result of the business of a well regulated life company can be predicted with astonishing accuracy, but in marine insurance, as yet, all is mere conjecture.

When we consider the two questions in the abstract, it would seem as easy to pronounce what is a fair wager, upon the loss of a ship at the end of a certain time, or upon any particular voyage, as upon the death of a human being in a given period. But in practice there is just this difference, that in solving the one problem, we can base our calculations on tables of mortality, extending for over hundreds of years, and in answering the other, we have no tables at all to consult. It is easy to see, therefore, why greater accuracy can be attained in the one case than in the other.

Considering the importance of marine insurance to the commercial world, and how desirable a thing it would be to be able to decide, in every case that presented itself, the true premium to be charged; and to place all its calculations on such a basis, that the failure of a company need never occur except through mismanagement; considering these things, it is worth while to inquire why, in the long period that this contract has been in familiar practice among merchants, no tables of wreck and disaster have ever been collected; and also whether it is possible to collect and arrange such facts relating to this subject, as would serve as a basis for the same exact calculations in this branch of insurance, as are now made in the other?

The circumstances under which the two systems originated may perhaps answer the first question, and a consideration of the analogy of the one to the other, may assist us in answering the second.

Marine insurance had its origin in times of great ignorance, when the regularity of the operations of nature was almost unknown, and when the idea that all events, however variable they seem, are governed by fixed laws, could scarcely be conceived. As far back as we have any history of modern commerce, traces of it can be found. Some writers assert that it was known to the Romans, others say that we are indebted to the Jews for its origin, at the time of their expulsion from France in the year 1182; and that they then invented the contract as a means of protecting their property from the dangers of the sea, on their migration to Italy. Whether this be a romance or not, it is at least certain that the practice was familiar to the Lombards in the thirteenth century, who then monopolized European commerce, and has been very general among the mercantile community ever since.

Starting thus, in the infancy of commerce, and being merely a combination for the mutual division of losses arising from the hazards of the

sea, it is fair to suppose that the premiums were based upon mere conjecture, and were regulated from time to time by individual experience. It is an admitted fact that men engaged in commercial pursuits, are apt, with a few rare exceptions, to take particular rather than general views, of the subjects presented to their consideration; and are also apt rather to cling to old customs, than to strike out new ideas of their own. It will be easily conceived, therefore, that under these circumstances, each man must have followed as nearly as possible in the footsteps of his predecessor, basing his judgment on the knowledge and experience that were within his individual reach, and never dreaming of better methods for attaining the same object. On the other hand, life insurance was the result of the speculations of philosophers, and has been under scientific guidance from the commencement. The origin of the theory of probabilities upon which it is founded is a little curious, and is thus related by Mr. Samuel Brown in a paper published in the April number of the *London Assurance Magazine* in the year 1856:—

“Poisson remarks, that a problem relative to games of chance, proposed to an austere Jansenist by a man of the world, was the origin of a branch of science, now one of the most important in its effects on society. It was in 1654 that the Chevalier de Méré applied to Pascal for a solution of two problems, for which he was unable to find answers. The one was, to ascertain in how many throws one might bet with advantage that two sixes would be thrown with two dice; the other, to find a rule for dividing the stakes between two players (who were desirous of breaking off an unfinished game) in exact proportion to their relative fortune at the time, and to their chances of winning the remaining stakes. Pascal considered all the possible combinations that could be formed by the simultaneous throw of two dice, and of all the possible changes which might occur in a game of cards, interrupted at any point, and what number of them were in favor of the event for which his solution was required. He then computed the number of cases in which two sixes could be thrown with two dice, and the actual changes which in the actual state of the game of cards, would secure to each player, separately, the whole or any part of the stakes, and thus arrived by proportion at the required result. Simple as this method seemed, it was the first attempt to employ mathematics in such subjects—at least, the first that, being closely followed up, led directly to the great discoveries that ensued. Fermat, a magistrate in the Parliament of Toulouse, and a mathematician of great repute in his day, was a friend of Pascal, one with whom he corresponded daily on the subject of his studies, and to whom he freely communicated his doubts and his discoveries. He forwarded to him the solution he had arrived at. The original correspondence is now lost; but it appears clear that in his solution he had merely replied to the questions put to him, and however ingenious and minute the investigation, it did not lead to ready solutions of other questions of the same kind. It was Fermat who generalized the solution, and found a rule not merely for ascertaining the value of each player's expectation in the particular case referred to, but at any moment of interrupting the game, and between any number of players. This was the next step, and far the most important one, in the science of probabilities. Without it, the attempt of Pascal might have remained like some previous problems and speculations of Galileo and Cardan, in obscurity, till a much later

period." These investigations were followed by others of a similar nature, but it was not until fifty years afterwards, in 1693, that Dr. Halley applied them to the law of mortality. His materials were the records of the births and burials in the city of Breslau, in Silesia, for a period of five years, from 1687 to 1691. And although he had no means of ascertaining the number of persons living, with which to compare them, and could merely obtain the number of deaths and the ages at which they took place, still he drew up from these data the first life table, the form of which has been followed ever since. His discovery did not attract much attention at the time, and it was not until seventy years afterwards, in 1762, that the first company for making insurance upon lives was formed. This society started under the auspices of two mathematicians, Simpson and Dodd, who were assisted by Dr. Price.

It is no wonder, then, that the calculations of life insurance are exact; being founded on figures that cannot lie, while those of marine insurance are vague and uncertain, depending, as they do, upon individual experience and general usage. The one started in a philosophic age and found all its materials ready made to hand; the other was in familiar practice among merchants at a period when knowledge was very limited, and the idea that all things are subject to some fixed law entirely unknown. Four hundred years before Pascal's discovery, sea insurances were made. It is not singular, then, that in the commencement, no one should have dreamed of calculating the chances of his ventures by mathematical analysis, or thought it possible to apply the theory of probabilities to settling before hand the amount of his earnings. But in the present day, with all the evidence of the utility of this calculus before us, and with all the proofs of the certainty of its results, especially as applied to the operations of life companies, it is a little strange that no one has thought of applying it to marine insurance. When we consider how its application would increase the security of the merchant by placing the solvency of companies on a surer basis; how it would diminish the anxiety of the underwriter by introducing an element of certainty into his calculations; and how it would place the burden of high premiums where it rightfully belongs, that is, on those whose insurances are unprofitable; when we consider these things, it is at least worth while to inquire whether it is possible to introduce the calculus of probabilities into the operations of marine insurance.

In order to answer this question, it will be necessary to see what tables are used by the life companies, what kind of facts they are based upon, and what calculations are deduced from them. It will be necessary also to make a similar examination of the basis and results of casualty insurance, for this perhaps resembles marine more than the other. We will then be able to judge whether similar tables of ship mortality and ship accident could not be made from data already in existence, or which might easily be obtained. The tables used by life companies are simply records of the number of deaths which take place year by year in a given number of persons, until all have died. Taking the celebrated Carlisle table as an illustration, out of 10,000 lives, we find in the first year there are 1,539 deaths, leaving 8,461; and out of these in the second year 682 die, and so on until the one hundred and fourth year, when only one is left. This and similar records form the basis of their operations. The data upon which they are founded have been collected from time to time,

as the following list will show, and are merely records of births and deaths, and enumerations of population:—

1. A record of the Births and Burials of the city of Breslau, in Silesia, from 1687 to 1691.
2. The Mortality bills of London from 1728 to 1737.
3. Lists of the Tontine Schemes in France, and the Necrologies of Religious Houses.
4. The register of the Assignable Annuities in Holland, for 125 years before 1748.
5. The Mortality of Northampton for forty-six years prior to 1780.
6. The Mortality of Chester for ten years, from 1772 to 1781.
7. Seven Enumerations of the entire Population of Sweden, from 1755 to 1776.
8. The recorded deaths in Stockholm for nine years, 1755 to 1763.
9. The Mortality of Norwich for thirty years prior to 1769.
10. The Mortality of Holycross, Salop, for thirty years prior to 1780.
11. The Mortality of Warrington for nine years, 1781.
12. The Mortality of Vienna, Berlin, and Brandenburg for long periods before 1766.
13. Several Enumerations of the Canton de Vaud, Switzerland.
14. The Mortality of Carlisle for eight years prior to 1787.
15. The Mortality experienced by the Equitable Society, 1834.
16. The Mortality experienced by the Amicable Society for about seventy years prior to 1831.
17. The Recorded Mortality of Government Annuitants, &c., (Finlaison, 1829.)
18. The Recorded Experience of seventeen life offices, embracing assured lives to the number of 83,905.
19. The English Life Table, (No. 1.) deduced from the numbers of the living at different ages of the census of 1841, and the deaths at corresponding ages in the same year, (Dr. Farr.)
20. The English Life Table (No. 2.) based on the census of 1841, but the observations on deaths extending for a period of over seven years; viz., from 1838 to 1844.
21. The Experience of the Economic Life Office based on 9,335 lives, 1857.

From these simple data calculations are made which do not surprise us, because they are familiar, but which are in themselves as wonderful as any of the achievements of modern science. Not only can the actuary tell to a cent, what is the present value of a sum payable to the survivor, on the death of one, two, or three persons; or of a sum varying in amount according to the order of their deaths; or, in a word, of a sum depending upon any contingency of mortality; not only can he do these things with unvarying exactness, but he can also tell by examining the books of a company, and knowing what tables of mortality they use, what their chances of profit or loss may be, and he can even predict what percentage of the one or the other will accrue, supposing the nature and amount of their business to remain the same.

Insurances against casualty are based upon similar principles, but have not been in sufficiently long or general practice, to have attained the

same exactness, but are doubtless capable of being, and in the future will be, placed on an equally certain footing.

Marine insurance, however, the most important of all, both in the magnitude of the sums at stake, and in the indispensable protection it affords to commerce, is, as we have seen, mainly without method or order of any kind. Its premiums are regulated by custom and conjecture, and its results are always a matter of uncertainty. It is a contract very similar to life insurance, inasmuch as it is a wager made on a future unknown event; but it differs from the life contract in this respect, that the one provides against a simple event, death; and the other against a compound event, total loss, partial loss, and general average, (this latter being neither a total loss nor a partial loss, but an expense incurred to prevent the one or the other.) Either one of these three things may occur to any risk that is taken, and the first and third, or the second and third, may both occur to the same risk. This consideration will of course complicate the calculations to be deduced from the tables, but would be of very little importance in collecting them, for the facts can almost as easily be arranged in three columns as in one. Total losses may be compared with deaths, and partial losses with casualties to individuals, but general averages present an original feature. These, however, are the three things insured against, and records of their proportion to the whole number of insurances would be all that is required for complete wreck tables. The causes of these various accidents are of no more account in the calculation, than the causes of human mortality; their number and ratio are all that is wanted. How long it would be before these observations would become of practical value in determining average, is an unsettled question. Some theorists pretend that storms are caused by the magnetic action of the sun, and that this action goes through a cycle of augmentation and diminution, in about eleven years. But since losses occur as frequently through the acts of man as from the violence of the elements, this theory, even if sound, would not settle the matter. The required period of observation is indeed very uncertain, and can only be learned from experience. But when we reflect that Dr. Halley made the first life table from only five years' data, and consider the mass of facts that have been since accumulated, and the impetus which his imperfect effort gave to the science, we may be encouraged to make a similar attempt in regard to marine statistics, satisfied that if we do not accomplish much at first, our efforts, at least, will be the means of inducing others to follow in our footsteps.

It must not be supposed, that if these tables were now made and in use, that they would do away with the necessity for wisdom and experience in the managers of marine companies; and reduce to a mere mechanical calculation, a business now requiring ability and intelligence of no ordinary kind. On the contrary, a life company employs a physician to select its risks, and on his knowledge and scientific skill as much depends as upon the actuary. With all the mathematical aid that could possibly be brought to bear upon the subject, much would still depend upon the judgement of the underwriter. No matter how certain the average percentage of loss, it is only within it that safety and profit can be found. The same knowledge of ships and their cargoes, of rocks and shoals, of winds and storms, of laws, customs, and usages of trade, that are now needed without the tables, would still be required with them.

In a word, their introduction would leave the business where it now stands, as far as regards the qualifications needed for conducting it with success. But it would introduce an element of certainty into those calculations that now depend on vague conjecture, and would substitute the methodically arranged experience of many men, for the uncertain recollections of one individual.

These remarks are merely offered as suggestions, in the hope that others more competent and experienced may be induced to consider them. There may be difficulties in the way which would render it impossible to put them in practice; but these are not so great as is commonly supposed, and underwriters have hitherto taken an exaggerated view of their importance. The death of a man is an event which must happen: true! but is not the death of a ship equally certain? They are but boards, and must perish at some time or other, if not by accident, at least by natural decay. And judging from experience, it may be said to be equally certain that partial losses and general averages must be made occasionally by every vessel that floats. Why a man dies need not be considered in insuring, and consequently how a ship is lost or injured is equally unimportant. Mortality tables do not pretend to discriminate in the class of persons exposed to death, or in the causes which produce it. They embrace all sorts of lives, and the deaths are occasioned by every variety of accident and disease. It would be as useless to select one kind of disaster, (say stranding for instance,) as a basis for a wreck table, as it would to tabulate the proportion of death, by any particular disease. And as for the seaworthiness of the ship, or the liability of the cargo to damage, these are as much a matter of discrimination for the underwriter, as the general health of the applicant is to the physician of a life company. None of these things are of any importance, the simple facts of death and disaster are all that is required in either case. These have been already obtained in the one case, and could certainly be easily collected in the other.

The annual publications of Lloyds', the Bureau Veritas, and the American Lloyds', would furnish us with the number of the vessels exposed to risk, and the daily papers in the various commercial cities would give us the number of total and partial losses, and general averages. These might be tabulated year by year, and would form a table, from which the probability of loss at the end of any given period could be deduced. From these materials supplementary tables might be made of the proportion of loss on different voyages. It would be impossible and needless to classify every kind of voyage, and two or three general classes would probably be sufficient. It is only in those trades in which the principal business of the world is carried on, that a sufficient number of observations could be made in a reasonable period of time to form an average of any value, and consequently, these are the only ones to which attention need especially be directed. If these suggestions are correct as regards vessels, the same principles might, with equal propriety, be applied to cargoes. The materials for these observations are collected in every Custom-house, but are not perhaps so easy of access as the others. Much information, however, on this subject, can be attained in the commercial papers, and it only needs patient labor and research to put it all in a convenient and practically useful form.

ANNUAL STATEMENTS OF MARINE INSURANCE COMPANIES OF NEW YORK,

In Tabular Form for 1860.

NAME OF COMPANY.	PREMIUMS RECEIVED DURING THE YEAR.	PREMIUMS EARNED DURING THE YEAR.	LOSSES FOR THE YEAR.	EXPENSES, ETC.	RETURN PREMIUM.	NET PROFITS.	FISCAL YEAR ENDS.
							1860.
Atlantic.....	\$4,602,725 77	\$4,541,133 59	\$2,419,443 72	\$609,212 55	Included in Ex.	\$1,512,479 32	December 31.
Great Western.....	2,171,291 80	2,418,110 84	1,527,192 49	269,363 20	\$328,173 88	787,273 70*	" 31.
Sun.....	1,316,113 39	1,221,692 65	767,655 85	81,753 70	89,095 87	283,157 73	October 4.
Mercantile.....	789,877 54	824,314 25	567,664 06	70,606 52	44,457 84	141,586 43	December 31.
Pacific.....	815,579 32	816,304 69	413,110 58	99,023 18	56,489 52	247,681 41	" 31.
New York.....	806,202 54	799,053 50	585,466 74	47,188 56†	52,187 52	114,260 68	June 30.
Columbian.....	969,820 64	779,998 99	625,866 78	112,592 39	127,901 51	Loss, 86, 271 69	October 31.
Commercial.....	630,480 01	632,405 83	392,783 66	46,563 42†	53,242 08	139,816 67	June 30.
Union.....	549,915 10	557,193 60	197,306 53	124,193 63	87,383 40	178,369 99	December 31.
Orient.....	550,133 40	574,531 11	301,559 14	87,736 22	44,355 54	140,830 21	February 28.
Neptune.....	392,775 25	267,560 14	134,932 49	71,345 59	13,206 96	48,075 10	December 31.
Washington.....	192,305 61	142,170 03	64,081 93	46,053 23	5,328 93	26,700 89	" 31.
	\$13,786,720 67	\$13,604,471 82	\$8,297,093 97	\$1,665,547 24	\$901,792 10	\$3,533,900 44	

* Including reserve of last year.

† Expenses partially included in Losses.

ASSETS.

	REAL ESTATE.	STOCKS, BONDS, &c.	LOANS ON STOCKS &c.	CASH.	DIVIDENDS AND CLAIMS.	PREMIUMS, NOTES, BILLS REC. &c.	TOTAL ASSETS.
Atlantic.....	\$200,000 00	\$2,666,378 42	\$1,190,152 05	\$106,154 67	\$105,190 12	\$2,378,416 84	\$6,646,292 10
Great Western.....		1,119,447 61	406,350 00	169,777 13	83,804 41	1,620,261 19	3,354,640 89
Sun.....	549,500 00*	231,018 29†	140,490 00	123,274 76	25,362 50	772,066 52	1,761,222 07
Mercantile.....		339,504 10	71,573 31	75,577 22	77,038 21	512,368 55	1,140,973 17
Pacific.....		231,150 00	197,623 01	78,577 22	53,858 07	449,542 42†	1,060,750 72
New York.....		250,500 00	201,733 80	26,259 19	62,594 43	427,967 45	1,036,416 34
Columbian.....	67,311 42	363,300 00		67,681 83	82,333 77	709,869 67	1,223,684 77
Commercial.....		433,756 17†		70,154 00	99,828 00	476,586 23	1,025,355 00
Union.....	73,000 00	453,875 00	395,874 20	93,741 10	179,331 61	454,325 95	1,659,843 06
Orient.....		421,329 00	600,000 00†	29,110 45	25,361 83	260,644 83	1,336,945 11
Neptune.....		83,000 00	43,650 00	77,738 39	62,630 66	257,035 50	488,099 55
Washington.....		60,500 00	30,000 00	62,510 26	26,239 14	96,019 09	275,313 49
	\$891,811 42	\$6,768,988 59	\$3,205,923 06	\$978,545 86	\$753,173 20	\$3,415,603 74	\$21,014,045 77

* Including Bonds and Mortgages.

† Including Loans on Stocks, &c.

‡ Including Subscription Notes.

Marine Losses, for the Year 1860.

MARINE LOSSES FOR JANUARY, 1861.

*** The first column refers to the dates of the New York papers wherein full information of the disasters can be obtained.

DATE.	STEAMERS.	MASTERS.	TONS.	WHERE BUILT.	YEAR.	HAIL FROM.	WHERE FROM.	WHERE TO.	DISASTERS.	VESSEL AND FREIGHT	CARGO.	TOTAL.
22	Corn Anderson,.....		.....	Ohio River,	....	St. Louis,	New Orleans,	St. Louis,	Total loss, sunk 40 m. above Vicksburg,	\$20,000	\$58,000	\$78,000
28	Columbia,.....	Berry,	1347	New York,	1857	New York,	Charleston,	New York,	Ashore in Maffitt channel, Jan. 26, off,	15,000	5,000	20,000
9	Frontier City,.....		.....	Pittsburg,	....	Wheeling,	Mississippi R.	Arkansas,	Tot. loss near Napoleon, Ark., Jan. 4,	6,000	10,000	16,000
26	Melrose,.....		.....	Pittsburg,.....	....	Nashville,	Cincinnati,	Nashville,	Total loss, sunk near Uniontown, Ky.	15,000	40,000	55,000
5	Primeria, A. Stampler,	Thompson,	450	New York,	1860	Rio Janeiro,	New York,	Rio Janeiro,	Ashore at St. Croix, ar. at St. Thomas,	10,000	.....	10,000
22	Wm. Jenkins,.....	Hallett,	1000	Baltimore,	1835	Boston,	Baltimore,	Savannah,	Burned at Savannah, Jan. 19,	100,000	30,000	130,000
6 Steamers,.....Totals,										\$166,000	\$143,000	\$309,000
SHIPS.												
13	Bostonian,.....	Brookman,	1090	Boston,	1854	Boston,	New York,	London,	Total loss off Guernsey, Jan. 2,	\$72,000	\$79,000	\$151,000
23	Brandywine,.....	Purinton	729	Brunswick,	1847	Brunswick,	Liverpool,	Mobile,	Total loss at Carne, Wexford. Irl.	15,000	5,000	20,000
9	Birmingham, (Br.)	Johns,	1051	Quebec,	1851	Plymouth,	Mobile,	Liverpool,	Total loss by fire, at Mobile Bay, Jan. 5,	56,000	40,000	96,000
8	Clifton,.....	Mc Diarmid,	579	Medford,	1838	New York,	Apalachicola,	Boston,	Ash. Tortugas, Dec. 24, ar. Key West, 23	6,000	10,000	16,000
3	Cincinnati,.....	Doane,	1144	Rockland,	1855	Boston,	New York,	London,	Put back to N. Y. leaky, disc. to repair,	10,000	5,000	15,000
12	Champion,.....	Mc Ritchie,	1024	Medford,	1852	Boston,	Cardiff,	Rio Janeiro,	In distress, at ———, Spain,	5,000	2,000	7,000
23	Charlotte A. Stampler	Hayden,	999	Richmond, Me.	1854	New York,	Leghorn,	New York,	Put into St. Thomas, l'ky, lost 's 1s Jan. 8,	20,000	50,000	70,000
30	Carolina,.....	Harding,	364	Dartmouth,	1843	New Bedford,	Honolulu,	Whaling,	Put back to Honolulu, leaky,	8,000	.....	8,000
8	Daniel Elliott,.....	Robinson,	508	Brunswick, Me.	.....	Brunswick,	Port Townsend	Valparaiso,	Damaged in hurricane at Valparaiso,	4,000	.....	4,000
21	Erie,.....	Preble,	456	Bath,	1851	Bath,	Androssan,	New York,	At St. Thomas, dismasted, Dec. 12,	5,000	.....	5,000
18	Guttenburg, (Bre.)	Bothiel,	621	Lubec,	1840	Hamburg,	New York,	Hamburg,	Lost on Goodwin Sands, Jan. 1,	8,000	40,000	48,000
16	Golden Star,.....	Staples,	1156	Kennebank,	1856	Boston,	Mobile,	Liverpool,	Total loss at Bannow Bay, I. Dec. 29,	76,000	160,000	236,000
19	Globus, (Bre.).....	Blanche,	747	Motgen,	1858	Bremen,	Bremen,	New York,	Total loss by fire, at sea, Jan. 12,	40,000	80,000	120,000
22	Genoa, (Br.).....	Gilchrist,	.....	.....	.....	.....	Rio Janeiro,	.....	Put in Savannah, for repairs, Jan. 16,	5,000	.....	5,000
21	Grampian, (Br.).....	L. Johnson,	723	Dalhousie,	1842	Greenock,	Savannah,	.....	Aband. at sea, Lat. 40° Lon. 30° Dec. 17,	30,000	15,000	45,000
26	Garibaldi, (Br.).....	B. ....	.....	.....	.....	.....	Glasgow,	Pensacola,	Total loss on Santa Rosa Isl. Jan. 17,	30,000	4,000	34,000
81	Granite,.....	Cruse,	1037	Belfast, Me.	1855	Belfast,	Callao,	Hampton Rds.,	Aband. near Cape Henlopen, Jan. 28,	70,000	60,000	130,000
23	Hartley,.....	Malins,	439	Kennebank,	1845	Boston,	New Orleans,	Boston,	Ashore on Sandy Key, burnt up,	15,000	50,000	65,000
30	Ionian,.....	Wade,	749	Thomaston,	1849	Thomaston,	New Orleans,	Havre,	Ashore at Cape Latrave, ar. at Havre,	5,000	.....	5,000
18	Jabez Snow,.....	Snow,	1070	Newbury Port,	1853	Boston,	London,	Calcutta,	In Corinzo Bay leaky, Nov. 2,	5,000	8,000	13,000
5	John Marshall,.....	Macarty,	321	Georgetown,	1833	San Francisco,	Oregon,	San Francisco,	Lost in the Straits of Fuca,	5,000	.....	5,000

DATE.	SHIPS.	MASTERS.	TONS.	WHERE BUILT.	YEAR.	HAIL FROM.	WHERE FROM.	WHERE TO.	DISASTERS.	VESSEL AND FREIGHT	CARGO.	TOTAL.
22	Maid of the Sea,.....	Stanwood,	661	Bath, Me.,	1859	Boston,	London,	Kurrachee,	Put in Falmouth, leaky, Dec. 29.	\$ 4,000	1,000	\$5,000
9	Morning Light,.....	Johnston,	910	Philadelphia,	1853	Philadelphia,	Bakers Island,	Hampton Rds.,	Put in Apia, Navigators Isl., in dist.	16,000	25,000	41,000
30	Mary Washington,.....	C.W. Chapman,	933	Portsm'th, N.H.	1857	Wiscassett,	Charleston,	Key West,	Total loss on Elbow Reef, Jan. 11,	85,000	.....	38,000
9	Ocean Monarch, (Br.)	J. Areher,	1849	Quebec,	1854	Liverpool,	Montreal,	Liverpool,	Abandoned, Lat. 50° Lon. 11°, Dec. 14.	2,000	82,000	167,000
21	Ocean Belle,.....	Browne,	1096	Waldoboro,	1854	Waldoboro',	New Orleans,	Liverpool,	Ash. nr. Marquesas Key, off. at Key W'st	7,000	15,000	39,000
2	Ohio,.....	M. B. Hutchins,	738	New York,	1841	New York,	New Orleans,	Liverpool,	Jett. Cargo l'st, rudd'r, L. 43° L. 48° D'e. 12	3,200	10,000	17,000
3	Parthenon,.....	Mc Lean,	536	Medford,	1836	Boston,	Matanzas,	Norfolk,	Ash. at French Reef, off. ar. at Balt.	7,500	2,000	5,000
2	Plymouth Rock,.....	E. Hammond	973	Boston,	1849	New York,	New York,	London,	Ash. at Margate, off. at London leaky.	73,000	15,000	58,000
16	Queen of the Seas,.....	Pearce,	1355	Boston,	1852	Boston,	Liverpool,	Shanghai,	Found'd in Straits of Formosa, Sept. 21.	58,000	40,000	98,000
8	Rosa, (Br.),.....	Potras,	916	Quebec,	1858	Glasgow,	Montreal,	Liverpool,	Abandoned, Lat. 49° Lon. 43°, Dec. 13.	65,000	110,000	175,000
20	R. Jacobs,.....	Robinson,	1126	Thomaston,	1855	Thomaston,	New York,	Liverpool,	Aband. at Sea, Lat. 43° Lon. 45°, Dec 11,	12,000	.....	12,000
3	Siam,.....	Rice,	727	Portsm'th, N.H.	1847	New London,	Boston,	Honolulu,	Dam. by fire, at Honolulu, Nov. 21,	26,000	6,000	82,000
21	Saratoga,.....	N. Giraud,	1200	Bath,	1849	New York,	Mobile,	Liverpool,	Ash. nr. Crook Haven Bay, ar. at L'pool.	50,000	.....	50,000
26	Silver Star,.....	Wade,	1195	Medford,	1856	Boston,	Jarvis Island,	United States,	Total loss at Jarvis Isle, Nov. 10.	10,000	12,000	22,000
31	Virginia Dare,.....	Cole,	826	Baltimore,	1860	Richmond,	Richmond,	Liverpool,	Put in Bermuda, l'ky, cargo shifted &c.	7,000	2,000	9,000
23	Waban,.....	Hartridge,	706	Kennebunk,	1849	Boston,	Cardiff,	Rangoon,	Put in Mauritius, in distress, Nov. 4.	5,000	2,500	7,500
23	Wm. D. Sewell,.....	Treat,	672	Bath, Me.,	1848	Bath,	St. George, N.B.	Bristol, E.	Jett. Cargo, l'ky, l'st s's, &c. ar. Bristol.	.....	.....	.....
38 Ships.....Totals,										\$975,500	\$390,000	\$1,906,000

BARKS.												
15	Albers,.....	Door,	360	Topsham, L. I.	1844	Boston,	Hong Kong,	Manilla,	Leaky at Manilla, disc. cargo to repair,	\$4,000	.....	\$4,000
5	Anna,.....	Tuthill,	397	Port Jefferson,	1854	New York,	Cronstadt,	Boston,	Col. on G. B'nks with ship, -, ar. P'twn	3,500	.....	3,500
2	Anne Hall, (Br.).....	Tallon,	280	Prince Ed. Isl'd	1858	Belfast,	Androssan,	New York,	Jett. cargo, leaky, lost bulwarks &c.,	5,000	\$3,500	8,500
22	Ben Hallett,.....	Hallett,	349	Chester, Del.	1858	Philadelphia,	New Orleans,	Philadelphia,	Put in Key West, leaky, discharged,	7,000	5,600	12,000
7	Chas. E. Lex,.....	Almeida,	197	Philadelphia,	1852	Philadelphia,	St. Domingo,	Philadelphia,	Tot. loss at Long Cay, W. I. Jan. 6,	9,000	6,000	15,000
30	Crimea, (Br.).....	Baker,	386	Nova Scotia,	1855	Liverpool,	New York,	Liverpool,	In Gale, Lat. 39° Lon. 79°, put back, N.Y.	4,000	5,000	9,000
16	Elizabeth Chas. (Br.)	.....	.....	.....	.....	.....	Alexandria Va.	Falmouth, E.	At Hampton Roads, in dist. Jan. 14,	4,000	.....	4,000
17	Eclipse, (Br.).....	Elliott,	243	Aberdeen,	1858	Aberdeen,	Auckland,	London,	Col. Stm. Saxonia, put in Cowes, Dec. 30	1,000	.....	1,000
15	Fingalton, (Br.).....	Perham,	.....	.....	.....	Hartlepool,	Quebec,	Liverpool,	Aband. Lat. 47° Lon. 8°, Dec. 10.	8,000	6,000	14,000
29	Fortune,.....	Cotter,	436	Wiscassett, Me.	1855	New York,	Girgenti,	New York,	Total loss near Mayaguana, Jan. 6.	9,500	5,000	14,500
15	Greenland,.....	Merriman,	549	Brunswick,	1854	Brunswick,	Baltimore,	Londonderry,	At Kinsale, dism. & leaky, Dec. 29,	6,500	8,000	9,500
3	Hercules, (Br.).....	Hoskins,	393	Sunderland,	1857	Sunderland,	Quebec,	London,	Abandoned, Lat. 48° Lon. 46°, Dec. 13,	15,000	8,000	23,000
12	J. W. Page,.....	Calver,	198	Medford,	1841	New York,	Wilm'gton, N.C.	Bremen,	Put in Portland, E. in dist. Dec. 24,	6,500	2,500	9,000
4	John Denham,.....	H. Gray,	376	Sippican, Mass.	1857	New York,	Rio Janeiro,	New Orleans,	Put in Barbadoes leaky, Dec. 12, con.	12,000	3,000	15,000
19	Jane Brown, (Br.).....	Broose,	282	Greenock,	1834	.....	Richmond,	Liverpool,	At Bermuda in distress, Dec. 20,	5,000	6,000	11,000
9	Laura Russ,.....	Russ,	283	Belfast, Me.	1856	New York,	Boston,	Mobile,	At Key W'st, been Ash. on Alligator R'f.	3,500	4,000	7,500
29	Lizzie Boggs,.....	Dizer,	449	Warren, Me.	1854	Warren,	New Orleans,	Bordeaux,	Dism. at Gironde, ar. at Bordeaux,	6,000	.....	6,000
1	Mary Adelia,.....	Kellar,	324	Thomaston,	1844	Thomaston,	Bristol, E.	New Orleans,	Lost sails, boats, &c., started cargo,	3,500	.....	3,500
10	Miss Nightingale, (Br.)	Jones,	376	Sunderland,	1855	Sunderland,	New York,	Cork,	Put in Boston, in dist. Jan. 9, leaky.	12,500	.....	12,500
29	Marmion,.....	Adams,	353	Thomaston, (V.)	1848	New York,	New York,	London,	Abandoned, Lat. 42° Lon. 45°, Dec. 31,	9,000	27,000	36,000
22	Pautucket,.....	Leighton,	295	Newcastle, Me.	1846	New York,	New York,	London,	At St. Thomas, in distress, Dec. 21,	7,500	8,000	10,500

January, 1861.

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DATE.	BARKS.	MASTERS.	TONS.	WHERE BUILT.	YEAR.	HAIL FROM.	WHERE FROM.	WHERE TO.	DISASTERS.	VESSEL AND FREIGHT	CARGO.	TOTAL.
3	Paulina,.....	John Steen,	.....	.....	.....	New Bedford,	New Bedford,	Whaling,	Total loss on reef, at Lahaina, Nov. 14,	\$24,000	\$5,000	\$29,000
26	Pioneer,.....	F. Childs,	743	Black Rock,	1859	Richmond, Va.	Richmond,	Liverpool,	Struck in Dunmanus Bay, a. Queenst'n.	2,500	3,000	5,500
6	Rambler, (Br.),.....	McKenzie,	296	Jersey,	1841	Bristol,	Pictou, N. S.	Providence,	At St. Thomas in dist. Jan. 5, (coal)	6,000	2,500	8,500
31	Uncle Sam,.....	Cole,	336	Cumberl'd, Me.	1855	Charleston,	Charleston,	Bordeaux,	Collision, —, sunk 60 m. E. Abaco, Ja. 3.	18,000	56,000	74,000
16	Vickery,.....	Hoag,	241	Calais,	1852	San Francisco,	Victoria,	Pt. Townsend,	Total loss in Straits of Fuca,	10,000	15,000	25,000
30	Vancouver, (Br.),.....	Whitaker,	456	Quebec,	1858	Liverpool,	England,	Maranham,	Total loss on St. Anna Island, Dec.	18,000	6,000	24,000
15	Warren E. Fisher,.....	Dalay,	365	Eastport,	1853	Philadelphia,	New York,	Philadelphia,	Total loss at Hereford Inlet, Jan. 11,	12,000	.....	12,000
2	Wm. B. Scranton,.....	Cathcart,	422	Pt. Elizab'h, N.J.	1855	New York,	Port Ludlow,	San Francisco,	Ar. at San Francisco, dam. Jett. cargo,	1,500	1,000	2,500
29 Barks,..... Total,										\$244,000	\$175,500	\$419,500
BRIGS.												
14	Albatross,.....	Small,	183	Searsport,	1847	Searsport,	Portland,	New York,	Aband. Lat. 32° Lon. 72°, Feb. 18,	\$2,500	.....	\$2,500
18	A. Blanchard,.....	Blanchard,	255	Ellsworth, Me.,	1851	Boston,	Bonaire,	Boston,	Ashore at Nepeaguit Beach, L. I.,	8,000	\$2,000	10,000
24	Alice Franklin, (Br.),.....	Clements,	314	Yarmouth, N.S.	1857	Yarmouth,	Androssan,	New York,	Put i. Bermuda, s'ls split, Dec. 22, a. N. Y.	2,500	.....	2,500
21	Aire, (Br.),.....	Slingsby,	187	Selby,	1831	Goole,	London,	Malta,	Abandoned 20 m. S of Eddystone,	4,000	18,000	22,000
8	Conquest,.....	Jansen,	139	Matth'ws Co. Va.	1853	New York,	Jacmel,	New York,	Total loss at Moriches, L. I., Jan. 5,	10,000	6,000	16,000
18	Fortunio, (Spain),.....	.....	.....	.....	.....	Newfoundland,	Newfoundland,	Malaga,	Abandoned Lat 43° Lon. 38°, Dec. 17,	3,500	7,000	10,500
15	Hannah,.....	McEwen,	266	Baltimore,	1857	Baltimore,	Pt. au Prince,	New York,	At Fortune Island, leaky, Jan. 3,	3,600	4,000	7,600
30	Hy. C. Brooks,.....	J. S. Merritt,	198	Columbia, Me.,	1854	New York,	St. Jago,	New York,	Ashore at Ocracoke, N. C., Jan. 28,	6,000	9,000	15,000
19	Mary Weir, (Br.),.....	Cooper,	210	.....	.....	London,	New York,	London,	Abandoned, Lat. 37° Lon. 53°, Dec. 13,	6,000	12,000	18,000
30	New Era,.....	Walker,	272	Eastport,	1854	Providence,	Cardenas,	Cork,	At Wilmington, N. C., in distress,	2,500	.....	2,500
18	Quickstep, (Br.),.....	Henty,	153	Guernsey,	1851	London,	Trinidad, Cuba	London,	Abandoned, Lat. 38° Lon. 39°, Dec. 20,	6,000	26,000	32,000
26	Tornado,.....	Tibbetts,	180	Boothbay,	1851	Westport,	New York,	New Orleans,	At St. Thomas in distress, Jan. 10,	3,000	5,000	8,000
12 Brigs,..... Totals,										\$57,600	\$89,000	\$146,600
SCHOONERS.												
6	Adda,.....	Potter,	273	Milwaukie,	1855	Milwaukie,	New York,	Aspinwall,	Endrd, Lat. 36° Lon. 70°, Dec. 4, (coal),	\$7,000	\$3,500	\$10,500
15	Argus,.....	Tueker,	141	Harrington,	1856	Harrington,	.....	.....	Aband. Lat. 37° Lon. 65°, Nov. 6,	5,000	.....	5,000
4	B. E. Bean,.....	Merrill,	217	Rockland,	1839	Rockland,	Richmond,	Rio Janeiro,	Aband. Lat. — Lon. — Nov. 27,	7,500	15,000	22,500
11	Coermine,.....	Willetts,	180	Plymouth, N.C.	1857	Plymouth,	Savannah,	New Bedford,	Put in Norfolk in dist. collision, Jan. 9	1,000	.....	1,000
4	D. L. Clinch,.....	Bunker,	172	Baltimore,	1852	San Francisco,	N. Pacific C'st.,	San Francisco,	Total loss on Rocks at San Juan, B. C.,	6,000	3,500	9,500
6	D. G. Sawyer,.....	Samson,	188	Jonesport,	1854	Machias,	Machias,	Curacoa,	At St. Thomas, leaky, Jett. cargo &c.,	2,500	1,000	3,500
3	Eleanor,.....	F. Hosmer,	148	Linconville,	1856	New York,	Rio Janeiro,	Constantinople	Ashore in Gibraltar Bay, off,	1,000	2,500	3,500
10	Fellow Craft, (Br.),.....	L e,	130	Digby, N. S.	1857	Digby,	Anguilla,	New York,	Put in Norfolk in dist. Jan. 6,	1,500	1,000	2,500
3	Gen. Eaton,.....	.....	.....	.....	.....	Baltimore,	Port Deposit,	Alexandria,	Sunk by ice near Havre de Grace,	1,200	500	1,700
1	G. R. Dixon,.....	Ward,	210	Wash'gton, N.C.	1855	Wilmington,	Wilmington, N.C.	.....	Put back to W. lost sails, deck load &c.	1,500	1,000	2,500
5	Hampton,.....	Edens,	125	Cambridge,	1852	Fredericksburg,	Rio Janeiro,	Pensacola,	Put in Savannah in dist. Dec. 31,	3,500	4,000	7,500
16	Henrietta,.....	Jones,	212	Friendship, Me	1856	St. George,	Seal Harbor,	New York,	Ashore on Cape Poge, off	500	.....	500
1	Hamecon, (Fr.),.....	Robbin,	110	Granville,	1847	Granville,	Granville, N.S.	New York,	Ash. on Long Beach, N. J., total loss.	4,500	.....	6,300

MARINE LOSSES.—JANUARY 1861. (CONTINUED).

DATE.	SCHOONERS.	MASTERS.	TONS.	WHERE BUILT.	YEAR.	HAIL FROM.	WHERE FROM.	WHERE TO.	DISASTERS.	VESSEL AND FREIGHT	CARGO.	TOTALS.
22	Howard Putnam,....	Morrill,	121	Yarmouth, N. S.	1855	Yarmouth,	Anguilla,	New York,	At St Thomas, leaky, Jan. 2,	\$1,800	\$1,000	\$2,800
2	Independence,.....	Smith,	100	Orrington Me.,	1857	Yarmouth,	Bangor,	New Bedford,	Total loss at Hyannis, Dec.	2,500	800	2,800
2	J. W. Roche,.....	Rogers,	241	Bellville, N. J.,	1854	Norfolk, Va.,	Savannah,	New Bedford,	Put in Charleston for rep. Dec. 25,	3,500	1,500	5,000
26	Julia Grace,.....	Chase,	118	Maine,	1853	Orland, Me.,	Orland,	New York,	Ash. on Hazards Beach, Newport,	2,500	3,000	5,500
15	J. H. Hammon, (Br.)	Whitney,	275	Detroit,	1854	.....	Bedeque, P.E.I.	Liverpool,	Tot. loss, Ship Harbor, N. S., Dec. 30,	5,000	4,000	9,000
11	Lamartine,.....	Peeling,	135	Camden, Me.,	1847	Gardner, Me.,	Boston,	Jacksonville,	Ashore at Scituate, condemned,	1,500	.....	1,500
16	Lucy Ames,.....	Holbrook,	128	Rockland,	1852	Rockland,	Rockland,	New York,	Ashore at Tarpaulin Cove, off,	500	.....	500
9	Matchless,.....	Hinckley,	249	New London,	1854	New London,	Rio Grande,	New York,	Tot. loss on Cape St. Roque, Nov. 24,	10,000	6,000	16,000
20	Maude, (Br.).....	Searle,	298	Shields,	1854	Halifax, N. S.,	Quebec,	Gloucester, (E)	Abandoned. Lat. 51° Lon. 23°, Jan. 9,	7,500	6,000	13,500
30	Moxa,.....	Matthewson	113	Essex Me.,	1850	Provincetown,	Boston,	Aux Cayes,	Total loss on Swan Isle, Dec. 9,	3,500	4,000	7,500
25	Orianna,.....	A. Thacher,	220	Baltimore,	1849	Middletown,	Matanzas,	Cork,	Ash. Blackwood Bay, Cay Rf. Nassau,	5,000	3,000	8,000
10	Surveyor,.....	Falson	.....	.....	.....	Pittston, Me.,	Bath,	Boston,	Aband. Lat. 40° Lon. 70°, Dec. 14,	1,000	500	1,500
25 Schooners..... Totals,										\$87,000	\$63,100	\$150,000

ANALYSIS OF MARINE DISASTERS FOR JANUARY, 1861.

The following is a reliable analysis of the Marine Losses of the month of January, 1861; showing the whole number of—1. Total losses.—2. Disasters from Collisions.—3. Abandoned.—4. Stranded.—5. From Fire.—6. Put Back, &c.

JANUARY 1861.	WHOLE NO. OF DISASTERS, REPORTED.	TOTAL LOSSES.	COLLISION.	ABANDONED.	STRANDED.	FIRES.	PUT BACK.	PUT IN OTHER PORTS IN DISTRESS.	DAMAGED ON VOYAGE.
6 STEAMERS,.....	6	4	..	..	2	1	..	1	..
83 SHIPS,.....	83	17	..	6	10	3	2	7	6
29 BARKS,.....	29	7	3	3	3	..	1	9	6
12 BRIGS,.....	12	6	..	6	3	4	1
25 SCHOONERS,.....	25	12	1	5	11	..	1	7	..
Totals,.....	110	46	4	20	34	4	4	28	13

January, 1861.

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MARINE LOSSES FOR FEBRUARY, 1861.

** The first column refers to the dates of the New York papers wherein full information of the disasters can be obtained.

DATE.	STEAMERS.	MASTERS.	TONS.	WHERE BUILT.	YEAR.	WHERE OWNED.	WHERE FROM.	WHERE TO.	DISASTERS.	VESSEL AND FREIGHT.	CARGO.	TOTAL.
19	Ashland,.....						Tensas River,	New Orleans,	Burned with cargo cotton, Feb. 18.	\$18,000	\$50,000	\$68,000
10	Charmer,.....						Vicksburg,	New Orleans,	Burn. wat. edge 10 m. bel. Donaldsonville	115,000	190,000	305,000
21	Fort Wayne,.....			Pittsburg,					Sunk at Island No. 16, Miss. R., Feb. 20	15,000	85,000	50,000
6	Jas. P. Hale,.....					Corpus Christi,	Corpus Christi,	Brazos,	Ashore at Mustang Isl., Texas, Jan. 16,	3,000	.....	3,000
27	Key Stone State,...	Marshman,	1600	Philadelphia,	1853	Philadelphia,	Savannah,	Philadelphia,	Ag. n'r Fig Isl., Feb. 16—off & ar. at Phil.	1,200	.....	1,200
5 Steamers,.....Totals,										\$152,200	\$275,000	\$427,200
SHIPS.												
2	Arabia,.....	Harding,	1273	Brunswick,	1852	New York,	Liverpool,	Melbourne,	Tot. loss by fire, at Melbourne, Nov. 12.	\$55,000	\$20,000	\$75,000
20	Circe (Br.),.....	Smith,	671	.....	.....	New York,	Liverpool,	New York,	Put back to New York, Feb. 19th,	5,000	2,000	7,000
9	Conqueror,.....	Bontelle,	1081	Brunswick,	1850	New York,	New Orleans,	Liverpool,	At Liver. with 10 ft. wat. in hold, Jan. 17,	7,500	10,000	17,500
23	Coquimbo,.....	Knipe,	671	Boston,	1841	Boston,	Hong Kong,	San Francisco,	Put in Kanagawa, leaky, Dec. 29.	10,000	20,000	30,000
9	David Brown,.....	Berry,	1715	New York,	1853	New York,	San Francisco,	Liverpool,	Abandoned, Lat. 23° Long. 44°, Jan. 5,	90,000	80,000	170,000
23	Forest King,.....	Belles,	991	Bath, Me.,	1847	New Ross,	New Orleans,	Liverpool,	Missing since Nov. 3.	50,000	210,000	260,000
9	Glenlyon (Br.),...	Oliver,	908	Sackville, N. B.	1841	New Ross,	Savannah,	Liverpool,	Abandoned at sea, Lat. 44° Lon. 36, Jan. 6	18,000	161,000	179,000
13	Grace Gordon,...	C. Babson,	781	Newburyport,	1855	Boston,	Baltimore,	Liverpool,	Abandoned, Lat. 44° Lon. 47°, Dec. 18,	50,000	60,000	110,000
16	Gellert (Ham.),...	Torry,	524	Bath, Me.,	1846	Hamburg,	New York,	Hamburg,	Put back to New York, Feb. 15,	5,000	8,000	8,000
23	Harvest,.....	D. T. Loring	646	Kennebunk,	1857	Kennebunk,	Liverpool,	New Orleans,	Put into Havre, leaky, Feb. 1,	4,500	2,000	6,500
11	John Trucks,.....	Libsey,	776	Philadelphia,	1856	Philadelphia,	Liverpool,	Philadelphia,	Cut by ice in Del., & sunk at wharf, Phil.	20,000	60,000	80,000
23	John Haven,.....	E. Sattler,	1638	Portsmouth,	1849	Portsmouth,	Manilla,	New York,	Put into Mauritius, part. dismast. Dec. 10	6,000	5,000	11,000
7	Lella,.....	Allen,	613	Baltimore,	1838	Baltimore,	Rotterdam,	Baltimore,	Put into St. Thomas, Jan. 17, cond. & sold	12,000	15,000	27,000
16	Michael Angelo,	Carleton,	782	Newcastle,	1848	Boston,	New Orleans,	Havre,	Ashore on Gt. Bahamas, tot. wr'k, Jan. 25	35,000	60,000	95,000
2	Norseman (Sw.),...	Ulrich,	.....	.....	.....	.....	Batavia,	Hong Kong,	Put into Singapore in distress, Dec. 2,	6,500	.....	6,500
6	Narragansett,.....	Brandt,	620	Warren, R. I.,	1849	New York,	New York,	Antwerp,	At Portsmouth, E., par. dismast., Jan. 16	5,000	.....	5,000
9	Orion,.....	Libby,	1297	East Boston,	1856	Boston,	Liverpool,	Calcutta,	Ashore in Hoogley riv., Dec. 8—off, Dec. 22	5,000	2,000	7,000
24	Patterson,.....	H. Hills,	858	Kennebunk,	1858	Kennebunk,	Baltimore,	Liverpool,	Returned to Baltimore, leaky, Feb. 23,	8,500	.....	8,500
6	Riverdale (Br.),...	Holmes,	770	Quebec,	1847	Hull,	N. Brunswick,	England,	Abandoned, Lat. 44° Lon. 27°, Jan. 10,	16,000	7,500	23,500
24	Sciota,.....	Mtnot,	864	Brunswick,	1849	Brunswick,	New Orleans,	Liverpool,	At Queenstown, part. dismasted, Feb. 10,	6,000	.....	6,000
19	Silesia (Br.),.....	Williams,	781	.....	.....	.....	New York,	Liverpool,	Put into Studwell Roads in dis, Feb. 2,	5,000	.....	5,000
21 Ships,.....Totals,										\$420,000	\$717,500	\$1,187,500

DATE.	BARKS.	MASTERS.	TONS.	WHERE BUILT.	YEAR.	WHERE OWNED.	WHERE FROM.	WHERE TO.	DISASTERS.	VESSEL AND FREIGHT.	CARGO.	TOTAL.
18	A. J. Fulton (Br.)	Lovett,	605	Yarmouth,	1859	Yarmouth,	Boston,	St. Johns, N.B.	Tot. l's on Plummer's Isl. Me.(fire), Jan.	\$30,000	.....	\$30,000
19	Anfion (Aus.)	.....	357	Florence,	1848	Venice,	New York,	Cork,	Abandoned at sea, Jan. 18,	7,000	22,000	29,000
17	Black Monster	Pike,	293	Philadelphia,	1843	.....	Baltimore,	Rio Janeiro,	Abandoned, Lat. 31° Lon. 72°, Jan. 1,	30,000	26,000	56,000
19	Chas. Brownwell	Berwell,	384	.....	1846	Marysport,	Baltimore,	Liverpool,	Abandoned, Lat. 36° Lon. 74°, Jan. 12,	17,000	25,000	42,000
18	E. Fallator (Br.)	.....	.....	.....	.....	Hartlepool,	.....	.....	Abandoned, Lat. 45° Lon. 30°, Jan. 14,	10,000	.....	10,000
10	Globe	Hoyt,	336	Richmond,	1845	Richmond,	Fleetwood,	Savannah,	At Whitehaven, E., in distress, Feb. 1,	8,000	.....	8,000
26	Hector	Emerson,	207	Warren, K. I.,	1842	Boston,	Bordeaux,	Rio Grande,	Struck Bar, cond. and sold at Rio Grande,	8,000	.....	8,000
14	Indian Queen	Gray,	410	Bath, Me.,	1849	Bath,	Galveston,	New York,	Ashore on French reef, off & at Key West	500	.....	500
9	Iddo Kimball	Ulmer,	474	Rockland,	1857	Rockland,	New Orleans,	Bordeaux,	Anch'd in 5 fathom Hole, Bermuda, in dis.	6,000	.....	6,000
15	John Winthrop	Eldridge,	346	Elsworth,	1850	Boston,	New Orleans,	Boston,	Ashore on Middle Ground Off, Feb. 13,	1,000	.....	1,000
4	Lunan (Br.)	Leslie,	267	Arbroath,	1854	Arbroath,	New York,	Plymouth,	Abandoned, Lat. 40° Lon. 20°, Jan. 12,	8,000	12,000	20,000
14	La Grange	Amidon,	320	Gardiner,	1854	Gardiner,	.....	.....	Spoken Jan. 21, Lat. 17° Lon. 60° dismast.	6,000	5,000	11,000
19	Maury	Paul,	594	New York,	1855	New York,	Amoy,	New York,	Ashore near New Inlet, L.I., off & at N.Y.	5,000	3,000	8,000
12	Mary Carson (Br.)	Jones,	692	.....	.....	.....	Charleston,	Liverpool,	Tot. loss by fire, Lat. 43° Lon. 41°, Jan. 16,	26,000	100,000	126,000
18	Manhattan	Gray,	359	Varase,	1846	New York,	Boston,	Savannah,	Put back to Bost., lost sails, leaky, Feb. 12,	3,500	5,000	8,500
22	Nimrod	Lane,	449	Waldoboro',	1849	Boston,	Kingston, Jan.	Liverpool,	Aband'd at sea, Lat. 25° Lon. 84°, Feb. 2,	9,000	30,000	39,000
23	Storm King	Millett,	373	Cumberland,	1855	Salem,	Mozambique,	Salem,	Put in St. Helena in distress, Dec. 27,	7,500	10,000	17,500
22	Sarah A. Bell (Br.)	Doane,	160	.....	1856	Yarmouth,	Boston,	Liverpool,	Total loss on Wexford coast, Irel., Feb. 6,	9,000	6,000	15,000
13	W. H. Jenkins (Br.)	Churchill,	525	Yarm'th, N. S.,	1857	Yarmouth,	Androssan,	Portland,	On Bangs Island Point, total loss,	16,000	26,000	12,000
19 Barks.....Totals,										\$202,500	\$270,000	\$472,500

BRIGS.												
DATE.	BARKS.	MASTERS.	TONS.	WHERE BUILT.	YEAR.	WHERE OWNED.	WHERE FROM.	WHERE TO.	DISASTERS.	VESSEL AND FREIGHT.	CARGO.	TOTAL.
26	Ann Elizabeth	Seeley,	250	Norfolk,	1850	New York,	Demerara,	New York,	Total loss on Swan Island, Jan. 1,	\$6,000	.....	\$6,000
1	Abby and Elizabeth	Phinney,	196	Sippican,	1854	New Bedford,	Messina,	New York,	Put b'ck to Mess. Will disch. & rep. Dec. 1,	2,000	.....	2,000
15	Corbiere (Br.)	Jean,	226	Jersey, Eng.,	1848	Jersey, Eng.,	New York,	Queenstown,	Aband. at sea, Lat. 50° Lon. 28°, Jan. 23,	6,500	18,000	24,500
6	Carolina	Padelford,	165	Camden, N. J.,	1840	Philadelphia,	Cardenas,	New York,	Abandoned, Lat. 83° Lon. 79°, Jan. 21,	4,500	17,000	21,500
4	Coquette	Young,	206	Abaco, Baham.	1848	Baltimore,	Baltimore,	New York,	Tot. loss at Vavorilla by going ash., Jan. 2,	4,000	.....	4,000
2	C. H. Sampson	Francis,	156	Bath, Me.,	1851	Philadelphia,	New York,	Havana,	Pick up & tow to N. Y. by Pb. E. Nye, Ja. 31	2,500	1,000	3,500
1	Europa (Br.)	Francis,	224	Abington,	1884	Aberdeen,	Wilmington,	London,	At Plymouth in distress, Jan. 16,	1,500	.....	1,500
1	Edinburgh	Teague,	179	Bangor,	1849	Bangor,	Turks Island,	Ireland,	Abandoned at sea.	6,000	3,500	9,500
2	John R. Dow	Colby,	198	Brunswick, Me.	1846	Providence,	St. Marys, Ga.,	Providence,	Ash. on Frying Pan Sh. Put i. Wilm. Ja. 31	1,500	500	2,000
13	James Madison	Traverse,	155	Dorchester,	1856	Baltimore,	Attakapas,	Baltimore,	Total loss on Stone Breakers, Feb. 10,	7,500	18,000	25,500
1	Julia (Br.)	.....	198	Whitby, N. S.,	1853	Whitby,	Liverpool,	San Francisco,	At Acapulco in distress, Jan. 10,	3,000	.....	3,000
15	M. A. Herrera	G. Treat,	444	Frankfort,	1858	Frankfort,	Buenos Ayres,	Boston,	Ash. on Hedge Fence Vineyard, off Feb. 12	4,000	6,000	10,000
15	Mersey (Br.)	.....	.....	.....	.....	Halifax,	Halifax,	Liverpool,	Abandoned, Lat. 40° Lon. 53°, Dec. 31,	4,500	3,000	7,500
10	Poinsett	Hill,	269	Kennebek,	1854	Boston,	Galveston,	Boston,	Ashore at Edgartown, Feb. 9; off.	1,800	2,000	3,800
7	Roamer	Thompson.	163	Searsport,	1846	Castine,	Marysport,	Providence,	Ashore on Nyatt Point; off. Feb. 6,	500	500	1,000
26	S. G. Bass	Winchester,	194	Eastport,	1845	Baltimore,	Navassa,	Baltimore,	Abandoned 49 mls. S. E. St. Jago, Feb. 10,	5,500	4,000	9,500
16	Velicpede (Br.)	McDonald,	150	Halifax,	1855	Quebec,	Cuba,	Baltimore,	Ashore on Nantucket, total loss.	5,000	8,000	13,000
5	W. H. Townsend (B.)	F. Crosby,	811	Yarmouth,	1858	Yarmouth,	Malaga,	New York.	On fire at Pier 12, E. R., N. York, Feb. 4,	1,000	1,000
15 Brigs.....Totals,										\$67,900	\$81,500	\$148,900

February, 1861.

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DATE.	SCHOONERS.	MASTERS.	TONS.	WHERE BUILT.	YEAR.	WHERE OWNED.	WHERE FROM.	WHERE TO.	DISASTERS.	VESSEL AND FREIGHT	CARGO.	TOTAL.
22	Chas. T. Strong....	Liscum,	248	Patchogue,	1852	New York,	Baltimore,	New York,	Col. and sunk near Wolf Trap, Feb. 17,	\$6,000	\$2,400	\$8,400
12	Dorcas Ireland....	Baker,	225	Gt. Egg Harbor,	1858	Gt. Egg Harbor,	Mobile,	Providence,	Total loss on Normans Land, Feb. 8,	10,000	18,000	28,000
7	Everglade.....	.....	158	Bluehill,	1853	Newburyport,	Turks Island,	Boston,	Total loss on Hog Island, Feb. 1,	6,000	4,000	10,000
12	Empire.....	Howell,	.....	.....	.....	.....	Norfolk,	New York,	Total loss on Sand Shoals, Feb. 7,	7,000	10,000	17,000
26	Ellen Baker.....	.....	.....	.....	.....	.....	Wilmington,	New York,	Ashore on Cold Spring bar, Feb. 26,	1,000	1,500	2,500
9	Empress.....	Torrey,	111	Prospect, Me.,	1856	Rockland,	Elizabethport,	Boston,	Put into Holmes Hole, leaky, Feb. 2,	1,200	5,000	6,200
18	Grace Caroline....	Barrell,	145	Haddon, Ct.,	1847	New Haven,	Patuxent,	New Haven,	Tot. loss ashore on Smiths Island, Feb. 7,	8,500	.....	8,500
1	Geo. L. Green....	Rich. Green,	281	Wilmington,	1853	Newfleet,	Cienfuegos,	New York,	Put into Wilmingt. in leaky cond. Feb. 17	4,500	6,000	10,500
24	Gen. Knox.....	Small,	.....	.....	.....	.....	Seal Harbor,	New York,	Ashore on Race Point, Feb. 23—off,	5,000	3,000	8,000
14	Hugh W. Fry.....	Marshall,	182	Dorchester,	1854	Baltimore,	Attakapas,	Baltimore,	Put into Key West, leaky, Jan. 27,	3,700	2,000	5,700
16	Hamlet.....	Wade,	147	Bristol,	1848	Saugus,	Jacksonville,	Havana,	Total loss on Abaco, Jan. 11,	4,200	.....	4,200
24	Helena.....	.....	.....	.....	.....	.....	New Orleans,	Mobile,	Sprung a leak, & sunk in the Pass, Feb. 11	600	1,800	2,300
9	Hero (Br.).....	Kendrick,	.....	.....	.....	.....	Cienfuegos,	Halifax,	At Charleston for repairs, leaky, Feb. 5,	2,700	.....	2,700
16	Harriet Newell....	Kealeh,	78	Egg Harbor,	1840	Newark,	Norfolk,	Providence,	Total loss on Long Branch, N. J., Feb. 7,	2,500	3,000	5,500
7	Isabel.....	Milburn,	87	Baltimore,	1855	Baltimore,	San Andreas,	Baltimore,	Abandoned, Lat. 38° Lon. 78°, Jan. 1,	8,000	1,800	4,800
7	John Forsyth.....	Holmer,	249	Newburgh,	1852	Newburgh,	Wilmington,	New York,	Put back to Wilmington, leaky, Feb. 3,	4,000	3,000	7,000
14	Kossuth.....	Lee,	181	Dorchester,	1849	New York,	New York,	Portsmouth,	Ashore on Cape Cod, Feb. 9; off,	1,200	1,000	2,200
11	Lynchburg.....	W. Harris,	235	Baltimore,	1853	Richmond,	Richmond,	Rio Janeiro,	Par. dismast., at Baltimore, repair, Feb. 1,	3,000	2,700	5,700
13	Maria Morton....	Simple,	121	Greensport,	1855	New York,	Galveston,	Pensacola,	Total loss on Santa Rosa Island, Jan. 31,	5,000	.....	5,000
11	Maria Pike.....	Crawford,	347	Elizabethport,	1853	New York,	New Orleans,	Boston,	Ash. on the Tortugas, Feb. 4, off at K. W. St.	4,500	6,000	10,500
4	Narragausus....	Hinks,	195	Cherryfield,	1845	Cherryfield,	St. Pierre,	Boston,	Tot. loss at St. Marys n'r Guysboro, Fe. 13	4,000	1,500	5,500
9	North State....	C. L. Horton,	430	Suffolk,	1852	New York,	Savannah,	Providence,	Ashore on Point Judith, bilged, Feb. 4,	15,000	25,000	40,000
13	R. R. Freeman....	B. Smith,	139	.....	1852	Wellfleet,	Tangier,	Boston,	Fndrd. in Quick Hole Viney'd S'd, Fe. 17	5,000	2,000	7,000
12	Rachel Jane....	Kewen,	140	Port Jefferson,	1850	Brookhaven,	Petersburg,	New Bedford,	In gale Feb. 7, Put into N. Y. for reprs.	1,500	.....	1,500
1	Rebecca.....	Silver,	64	Scituate,	1836	Wellfleet,	Boston,	Fishing,	Tot. loss at Normans Woe Rocks, Jan. 26	1,500	.....	1,500
19	Telegraph.....	.....	79	Essex,	1852	Gloucester,	Banks,	Gloucester,	Coll. w. Sch. M. C. Rowe, To. ls. on N. W. R.	3,000	2,500	5,500
8	Petrel.....	Nelson,	129	Norfolk,	1850	Baltimore,	New York,	St. Kitts,	Dam. by gale on voy. Cond. & sold, Ja. 14	4,500	2,500	7,000
27 Schooners..... Totals,										\$113,000	\$104,700	\$217,700

RECAPITULATION OF MARINE LOSSES FOR FEBRUARY, 1861.

	VESSEL AND FREIGHT.	CARGOES.	TOTALS.
5 STEAMERS.....	\$152,200	\$275,000	\$427,200
21 SHIPS.....	420,000	717,500	1,137,500
19 BARKS.....	202,500	270,000	472,500
13 BRIGS.....	67,300	81,500	148,800
27 SCHOONERS.....	118,000	104,700	212,700
80	\$955,000	\$1,448,700	\$2,403,700

THE TARIFF ACT OF THE UNITED STATES.

Approved February 28, 1861.

AN ACT to provide for the payment of outstanding Treasury notes, to authorize a loan, to regulate and fix the duties on imports and for other purposes :

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that the President of the United States be, and hereby is, authorized at any time within twelve months from the passage of this act, to borrow, on the credit of the United States, a sum not exceeding ten millions of dollars, or so much thereof as, in his opinion, the exigencies of the public service may require, to be applied to the payment of appropriations made by law, and the balance of Treasury notes now outstanding, and no other purposes, in addition to the money received, or which may be received, into the Treasury from other sources ; *Provided*, that no stipulation or contract shall be made to prevent the United States from reimbursing any sum borrowed under the authority of this act at any time after the expiration of ten years from the first day of July next, by the United States giving three months' notice, to be published in some newspaper published at the seat of Government, of their readiness to do so ; and no contract shall be made to prevent the redemption of the same at any time after the expiration of twenty years from the said first day of July next without notice.

Sec. 2. *And be it further enacted*, That stock shall be issued for the amount so borrowed, bearing interest not exceeding six per centum per annum ; and the Secretary of the Treasury be, and is hereby authorized, with the consent of the President, to cause certificates of stock to be prepared, which shall be signed by the Register and sealed with the seal of the Treasury Department, for the amount so borrowed, in favor of the parties lending the same, or their assigns, which certificates may be transferred on the books of the Treasury, under such regulations as may be established by the Secretary of the Treasury ; *Provided*, that no certificate shall be issued for a less sum than one thousand dollars ; and *Provided*, also, that whenever required, the Secretary of the Treasury may cause coupons of semi-annual interest payable thereon to be attached to certificates issued under this act ; and any certificate with such coupons of interest attached, may be assigned and transferred by delivery of the same, instead of being transferred on the books of the Treasury.

Sec. 3. *And be it further enacted*, That before awarding any of said loan, the Secretary of the Treasury shall, as the exigencies of the public service require, cause to be inserted in two of the public newspapers of the city of Washington, and in one or more public newspapers in other cities of the United States, public notice that sealed proposals for so much of said loan as is required, will be received until a certain day, to be specified in such notice, not less than thirty days from its first insertion in a Washington newspaper; and such notice shall state the amount of the loan, at what periods the money shall be paid, if by instalments, and at what places. Such sealed proposals shall be opened on the day appointed in the notice, in the presence of such persons as may choose to attend, and the proposals decided on by the Secretary of the Treasury, who shall accept the most favorable offered by responsible bidders for said stock. And the said Secretary shall report to Congress, at the commencement of the next session, the amount of money borrowed under this act, and of whom and on what terms it shall have been obtained, with an abstract or brief statement of all the proposals submitted for the same, distinguishing between those accepted and those rejected, with a detailed statement of the expense of making such loans; *Provided*, that no stock shall be disposed of at less than its par value: *And provided, further*, That no part of the loan hereby authorized shall be applied to the service of the present fiscal year.

Sec. 4. *And be it further enacted*, That in case the proposals made for said loan, or for so much thereof as the exigencies of the public service shall require, shall not be satisfactory, the President of the United States shall be, and hereby is, authorized to decline to accept such offer if for less than the par value of the bonds constituting the said stock, and in lieu thereof, and to the extent and amount of the loan authorized to be made by this act, to issue Treasury notes for sums not less than fifty dollars, bearing interest at the rate of six per centum per annum, payable semi-annually on the first days of January and July in each year, at proper places of payment, to be prescribed by the Secretary, with the approval of the President; and, under the like circumstances and conditions, the President of the United States is hereby authorized to substitute Treasury notes of equal amount for the whole or any part of any of the loans for which he is now by law authorized to contract and issue bonds. And the Treasury notes so issued under the authority herein given shall be received in payment for all debts due to the United States when offered, and in like manner shall be given in payment for any sum due from the United States when payment in that mode is requested by the person to whom payment is to be made, or for their par value in coin. And the faith of the United States is hereby pledged for the due payment of the interest and the redemption of the principal of the stock or Treasury notes which may be issued under the authority of this act; and the sum of twenty thousand dollars is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to pay the expenses of preparing the certificates of stock or Treasury notes herein authorized, to be done in the usual mode and under the restrictions as to employment and payment of officers contained in the laws authorizing former loans and issues of Treasury notes; and it shall be at the option of holders of the Treasury notes hereby authorized by this act to exchange the same for the stock herein authorized, at par, or for bonds, in lieu of which

said Treasury notes were issued: *Provided*, That no certificate shall be exchanged for Treasury notes or bonds in sums less than five hundred dollars: *And provided further*, That the authority to issue the said Treasury notes, or give the same in payment for debts due from the United States, shall be limited to the thirtieth day of June, eighteen hundred and sixty-two; and that the same may be redeemable at the pleasure of the United States, at any time within two years after the passage of this act; and that said notes shall cease to bear interest after they shall have been called in by the Secretary of the Treasury under the provisions of this act.

Sec. 5. *And be it further enacted*, That from and after the first day of April, Anno Domini eighteen hundred and sixty-one, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandize, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:—

First, On raw sugar, commonly called muscovado, or brown sugar, not advanced beyond the raw state by claying or other process; and on syrup of sugar, or of sugar cane, and concentrated molasses, or concentrated melado, and on white and clayed sugars, when advanced beyond the raw state by claying or other process, and not refined, three-fourths of one cent per pound.

On refined sugars, whether loaf, lump, crushed, or pulverized, two cents per pound.

On sugars, after being refined, when they are tintured, colored, or in any way adulterated, and on sugar candy, four cents per pound.

Provided, That all syrups of sugar, or of sugar cane, concentrated molasses or melado, entered under the name of molasses, or any other name than syrup of sugar, or of sugar cane, concentrated molasses or, concentrated melado, shall be liable to forfeiture to the United States; on molasses, two cents per gallon; on confectionary of all kinds, not otherwise provided for, thirty per centum ad valorem.

Sec. 6. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties. that is to say:—

First, On brandy, for first proof, one dollar per gallon.

On other spirits manufactured or distilled from grain, for first proof, forty cents per gallon.

On spirits from other materials, for first proof, forty cents per gallon.

On cordials and liquors of all kinds, fifty cents per gallon.

On arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages not otherwise provided for, fifty cents per gallon.

On bay rum, twenty-five cents per gallon.

Provided, That the duty upon brandy spirits, and all other spirituous beverages herein enumerated, shall be collected upon the basis of first proof, and so in proportion for any greater strength than the strength of first proof; on wines of all kinds, forty per centum ad valorem: *Provided*, That all imitations of brandy or spirits, or of any of the said wines, and all wines imported by any names whatever, shall be subject to the duty provided for the genuine article which it is intended to represent.

Provided, further, That brandies, or other spirituous liquors may be imported in bottles, when the package shall contain not less than one dozen, and all bottles shall pay a separate duty, according to the rate established by this act, whether containing wines, brandies, or other spirituous liquors, subject to duty as hereinbefore mentioned.

On ale, porter and beer in bottles, twenty-five cents per gallon, otherwise than in bottles, fifteen cents per gallon.

On all spirituous liquors not enumerated, thirty-three and one-third per centum ad valorem.

Second, On segars of all kinds, valued at five dollars or under per thousand, twenty cents per pound; over five dollars and not over ten, forty cents per pound, and over ten dollars, sixty cents per pound; and, in addition thereto, ten per centum ad valorem.

On snuff, ten cents per pound.

On unmanufactured tobacco in leaf, twenty-five per centum ad valorem.

On all other manufactured or unmanufactured tobacco, thirty per centum ad valorem.

Sec. 7. *And be it further enacted,* That from and after the day and year aforesaid there shall be levied, collected and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:—

First, On bar iron, rolled or hammered, comprising flats, not less than one inch or more than seven inches wide, nor less than one-quarter of an inch or more than two inches thick; rounds, not less than one-half an inch or more than four inches in diameter; and squares, not less than one half an inch, or more than four inches square, fifteen dollars per ton.

Provided, That all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig iron, except castings, shall be rated as iron in bars, and pay a duty accordingly.

And provided, further, That none of the above iron shall pay a less rate of duty than twenty per centum ad valorem.

On all iron imported in bars for railroads or inclined planes, made to patterns, and fitted to be laid down upon such roads or planes without further manufacture, and not exceeding six inches high, twelve dollars per ton.

On boiler plate iron, twenty dollars per ton; on iron wire, drawn and finished, not more than one-fourth of one inch in diameter, nor less than number sixteen wire gage, seventy-five cents per one hundred pounds, and fifteen per centum ad valorem.

Over number sixteen and not over number twenty-five wire gage, one dollar and fifty cents per one hundred pounds, and in addition fifteen per centum ad valorem.

Over or finer than number twenty-five wire gage two dollars per one hundred pounds, and in addition fifteen per centum ad valorem.

On all other descriptions of rolled or hammered iron, not otherwise provided for, twenty dollars per ton.

Second, On iron in pigs, six dollars per ton; on vessels of cast iron, not otherwise provided for, and on sad irons, tailors and hatters' irons, stoves and stove plates, one cent per pound.

On cast iron steam, gas and water pipe, fifty cents per one hundred pounds.

On cast iron butts and hinges, two cents per pound.

On hollow ware, glazed or tinned, two cents and a half per pound.

On all other castings of iron, not otherwise provided for, twenty-five per centum ad valorem.

Third. On old scrap iron, six dollars per ton.

Provided, That nothing shall be deemed old iron that has not been in actual use, and fit only to be remanufactured.

Fourth. On band and hoop iron, slit rods, not otherwise provided for, twenty dollars per ton.

On cut nails and spikes one cent per pound.

On iron cables or chains, or parts thereof, and anvils, one dollar and twenty-five cents per one hundred pounds.

On anchors, or parts thereof, one dollar and fifty cents per one hundred pounds.

On wrought board nails, spikes, rivets and bolts, two cents per pound.

On bed screws and wrought hinges, one cent and a half per pound.

On chains, trace chains, halter chains and fence chains, made of wire or rods one-half of one inch in diameter or over, one cent and a half per pound; under one-half of one inch in diameter, and not under one-fourth of one inch in diameter, two cents per pound; under one-fourth of one inch in diameter, and not under number nine wire gage, two cents and a half per pound; under number nine wire gage, twenty-five per centum ad valorem.

On blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for, two cents per pound.

On horse-shoe nails, three cents and a half per pound.

On steam, gas and water tubes and flues of wrought iron, two cents per pound.

On wrought iron railroad chairs, and on wrought iron nuts and washers, ready punched, twenty-five dollars per ton.

On cut tacks, brads and sprigs, not exceeding sixteen ounces to the thousand, two cents per thousand, exceeding sixteen ounces to the thousand, two cents per pound.

Fifth. On smooth or polished sheet iron, by whatever name designated, two cents per pound; on other sheet iron, common or black, not thinner than number twenty wire gage, twenty dollars per ton; thinner than number twenty, and not thinner than number twenty-five wire gage, twenty-five dollars per ton; thinner than number twenty-five wire gage, thirty dollars per ton.

On tin plates galvanized, galvanized iron, or iron coated with zinc, two cents per pound.

On mill irons and mill cranks of wrought iron, and wrought iron for ships, locomotives, locomotive tire, or parts thereof, and steam engines, or parts thereof, weighing each twenty-five pounds or more, one cent and a half per pound.

On screws, commonly called wood screws, two inches or over in length, five cents per pound; less than two inches in length, eight cents per pound.

On screws washed or plated, and all other screws of iron or any other metal, thirty per centum ad valorem.

On all manufactures of iron not otherwise provided for, thirty per centum ad valorem.

Sixth. On all steel in igots, bars, sheets, or wire, not less than one-fourth of one inch in diameter, valued at seven cents per pound, or less, one and a half cent per pound; valued at above seven cents per pound, and not above eleven cents per pound, two cents per pound.

Steel in any form, not otherwise provided for, shall pay a duty of twenty per centum ad valorem.

On steel wire less than one-fourth of an inch in diameter, and not less than number sixteen wire gage, two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; less or finer than number sixteen wire gage, two dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem.

On cross-cut saws, eight cents per lineal foot.

On mill-pit and drag saws, not over nine inches wide, twelve and a half cents per lineal foot; over nine inches wide, twenty cents per lineal foot.

On skates costing twenty cents, or less, per pair, six cents per pair; on those costing over twenty cents per pair, thirty per centum ad valorem.

On all manufactures of steel, or of which steel shall be a component part, not otherwise provided for, thirty per centum ad valorem.

Provided, That all articles partially manufactured, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

Seventh. On bituminous coal, one dollar per ton of twenty-eight bushels, eighty pounds to the bushel; on all other coal, fifty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

On coke and culm of coal, twenty-five per centum ad valorem.

Sec. 8. *And be it further enacted,* That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:—

First. On lead, in pigs and bars, one cent per pound.

On old scrap lead, fit only to be remanufactured, one cent per pound.

On lead in sheets, pipes, or shot, one cent and a half per pound.

On pewter, when old and fit only to be remanufactured, one cent per pound.

Second. On copper, in pigs, bars, or ingots, two cents per pound.

On copper, when old and fit only to be remanufactured, one cent and a half per pound.

On sheathing copper, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot, two cents per pound.

On copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for, twenty-five per centum ad valorem.

On zinc, spelter, or teutenegue, manufactured, in blocks, or pigs, one dollar per hundred pounds.

On zinc, spelter, or teutenegue, in sheets, one cent and a half per pound.

Sec. 9. *And be it further enacted,* That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:—

First. On white lead and oxide of zinc, dry or ground in oil, red lead, and litharge, one cent and a half per pound.

On sugar of lead or acetate of lead, chromate and bichromate of potash, three cents per pound.

On hydriodate, and prussiate of potash, and chromic acid, and salts of iodine, and resublimed iodine, fifteen per centum ad valorem.

On whiting, twenty-five cents per one hundred pounds.

On Paris white, pipe clay, and ochres or ochrey earths, not otherwise provided for, when dry, thirty-five cents per one hundred pounds; when ground in oil, one dollar and thirty-five cents per one hundred pounds.

On umber, fifty cents per one hundred pounds.

On putty, one cent per pound.

On linseed, flaxseed, hempseed, and rapeseed oil, twenty cents per gallon.

On kerosine oil, and all other coal oils, ten cents per gallon.

On alum, alum substitute, sulphate of alumina, and aluminous cake, fifty cents per one hundred pounds.

On copperas, green vitrol, or sulphate of iron, twenty-five cents per one hundred pounds.

On bleaching powders, fifteen cents per one hundred pounds.

On refined camphor, six cents per pound.

On refined borax, three cents per pound.

On tallow, one cent per pound.

On tallow candles, two cents per pound.

On spermaceti or wax candles and tapers, and on candles and tapers of spermaceti and wax combined, eight cents per pound.

On stearine candles, and all other candles and tapers, four cents per pound.

On spirits of turpentine, ten cents per gallon.

On opium, one dollar per pound.

On morphine, and its salts, one dollar per ounce.

On liquorice paste or juice, three cents per pound.

Sec. 10. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say :

First. On salt, four cents per bushel of fifty-six pounds, provided that salt imported in bags, or not in bulk, shall pay a duty of six cents per bushel of fifty-six pounds.

On bristles, four cents per pound.

On honey ten cents per gallon.

On vinegar, six cents per gallon.

On mackerel, two dollars per barrel.

On herrings, pickled or salted, one dollar per barrel.

On pickled salmon, three dollars per barrel.

On all other fish pickled in barrels, one dollar and fifty cents per barrel.

On all other foreign caught fish imported otherwise than in barrels or half barrels, or whether fresh, smoked, or dried, salted or pickled, not otherwise provided for, fifty cents per one hundred pounds.

Second. On beef and pork, one cent per pound; on hams and bacon, two cents per pound.

On cheese, four cents per pound.

On wheat, twenty cents per bushel.

On butter, four cents per pound; on lard, two cents per pound.

On rye and barley, fifteen cents per bushel.

On Indian corn or maize, ten cents per bushel.

On oats, ten cents per bushel.

On potatoes, ten cents per bushel.

On cleaned rice, one cent per pound; on uncleaned rice or paddy, fifty cents per one hundred pounds.

On sago and sago flour, fifty cents per one hundred pounds.

On flaxseed or linseed, sixteen cents per bushel of fifty-two pounds.

On hemp and rapeseed, ten cents per bushel of fifty-two pounds.

On raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for, five per centum ad valorem.

Sec 11. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

First. On cassia, four cents per pound; on cassia buds, eight cents per pound.

On cloves, four cents per pound.

On pepper, two cents per pound; on Cayenne pepper, three cents per pound; on ground Cayenne pepper, four cents per pound.

On pimento, two cents per pound.

On cinnamon, ten cents per pound.

On mace and nutmegs, fifteen cents per pound.

On prunes, two cents per pound.

On plums, one cent per pound.

On dates, one-half of one cent per pound.

On currants, two cents per pound.

On figs, three cents per pound.

On sultana, muscatel, and bloom raisins, either in boxes or jars, two cents per pound; on all other raisins, one cent per pound.

On almonds, two cents per pound; on shelled almonds, four cents per pound.

On all nuts not otherwise provided for, except those used for dyeing, one cent per pound.

Sec. 12. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

First. On all wool unmanufactured, and all hair of the alpaca, goat, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States, shall be less than eighteen cents per pound, five per centum ad valorem; exceeding eighteen cents per pound, and not exceeding twenty-four cents per pound, there shall be levied, collected, and paid a duty of three cents per pound; exceeding twenty-four cents per pound, there shall be levied, collected, and paid a duty of nine cents per pound.

Provided, That any wool of the sheep, or hair of the alpaca, the goat, and other like animals, which shall be imported in any other than the ordinary condition, as now and heretofore practiced, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any foreign substance to eighteen cents per pound, or less, shall be subject to pay a duty of nine cents per pound, anything in this act to the contrary notwithstanding.

Provided, also, That when wool of different qualities is imported in

the same bale, bag, or package, and the aggregate value of the contents of the bale, bag, or package shall be appraised by the appraisers at a rate exceeding twenty-four cents per pound, it shall be charged with a duty of nine cents per pound.

Provided, further, That if bales of different qualities are embraced in the same invoice, at the same price, whereby the average price shall be lessened more than ten per centum, the value of the whole shall be appraised according to the value of the bale of the best quality, and no bale or bales shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value.

Provided, also, That sheep skins, raw or unmanufactured, imported with the wool on, washed or unwashed, shall be subject to a duty of fifteen per centum ad valorem.

Sec. 13. *And be it further enacted,* That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say :

First. On Wilton, Saxony, and Aubusson Axminster patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, valued at one dollar and twenty-five cents or under per square yard, forty cents per square yard; valued at over one dollar and twenty-five cents per square yard, fifty cents per square yard.

Provided, That no carpet or rugs of the above description shall pay a duty of less than twenty-five per centum ad valorem.

On Brussels and tapestry Brussels carpets and carpeting printed on the warp or otherwise, thirty cents per square yard.

On all treble-ingrain and worsted-chain Venetian carpets and carpeting, twenty-five cents per square yard.

On hemp or jute carpeting, four cents per square yard.

On druggets, bockings, and felt carpets and carpeting, printed, colored, or otherwise, twenty cents per square yard.

On all other kinds of carpets and carpeting of wool, flax, or cotton, or parts of either, or other material not otherwise specified, a duty of thirty per centum ad valorem.

Provided, That mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpeting shall pay the rate of duty herein imposed on carpets or carpeting of similar character; on all other mats, screens, hassocks, and rugs, a duty of thirty per centum ad valorem.

Second. On woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not otherwise provided for, a duty of twelve cents per pound, and in addition thereto twenty-five per centum ad valorem.

On endless belts for paper, and blanketing for printing machines, twenty-five per centum ad valorem.

On all flannels valued at thirty cents or less per square yard, twenty-five per centum ad valorem; valued above thirty cents per square yard, and on all flannels colored, or printed, or plaided, and flannels composed in part of cotton or silk, thirty per centum ad valorem.

On hats of wool, twenty per centum ad valorem.

On woollen and worsted yarn, valued at fifty cents and not over one dollar per pound, twelve cents per pound, and in addition thereto fifteen per centum ad valorem.

On woollen and worsted yarn, valued at over one dollar per pound, twelve cents per pound, and in addition thereto twenty-five per centum ad valorem.

On woollen and worsted yarns, or yarns for carpets, valued under fifty cents per pound, and not exceeding in fineness number fourteen, twenty-five per centum ad valorem; exceeding number fourteen, thirty per centum ad valorem.

On clothing ready made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, twelve cents per pound, and in addition thereto twenty-five per centum ad valorem.

On blankets of all kinds, made wholly or in part of wool, valued at not exceeding twenty-eight cents per pound, there shall be charged a duty of six cents per pound, and in addition thereto ten per centum ad valorem; on all valued above twenty-eight cents per pound, but not exceeding forty cents per pound, there shall be charged a duty of six cents per pound, and in addition thereto twenty-five per centum ad valorem; on all valued above forty cents per pound there shall be charged a duty of twelve cents per pound, and in addition thereto twenty per centum ad valorem.

** On woollen shawls, or shawls of which wool shall be the chief component material, a duty of sixteen cents per pound, and in addition thereto twenty per centum ad valorem.*

Third. On all delaines, Cashmere delaines, muslin delaines, barege delaines, composed wholly or in part of wool, gray or uncolored, and on all other gray or uncolored goods of similar description, twenty-five per centum ad valorem.

On bunting, and on all stained, colored, or printed, and on all other manufactures of wool, or of which wool shall be a component material, not otherwise provided for, thirty per centum ad valorem.

Fourth. On oilcloth, for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, twenty per centum ad valorem; valued at over fifty cents per square yard, and on all other oilcloths, thirty per centum ad valorem.

Sec. 14. *And be it further enacted,* That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

First. On all manufactures of cotton not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, one cent per square yard.

On finer or lighter goods of like description, not exceeding one hundred and forty threads to the square inch, counting the warp and filling, two cents per square yard.

On goods of like description, exceeding one hundred and forty threads, and not exceeding two hundred threads to the square inch, counting the warp and filling, three cents per square yard.

On like goods exceeding two hundred threads to the square inch, counting the warp and filling, four cents per square yard.

On all goods embraced in the foregoing schedules, if bleached, there

** This clause and others in italics are stricken out by Supplementary Bill.*

shall be levied, collected, and paid an additional duty of one half of one cent per square yard; and if printed, painted, colored, or stained, there shall be levied, collected, and paid a duty of ten per centum in addition to the rates of duty provided in the foregoing schedules.

Provided, That upon all plain woven cotton goods not included in the foregoing schedules, and upon cotton goods of every description, the value of which shall exceed sixteen cents per square yard, there shall be levied, collected, and paid a duty of twenty-five per centum ad valorem.

And provided, further, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Second. On spool and other thread of cotton, thirty per centum ad valorem.

Third. On shirts and drawers, wove or made on frames composed wholly of cotton and cotton velvet, twenty-five per centum ad valorem.

And on all manufactures composed wholly of cotton, bleached, unbleached, printed, painted, or dyed, not otherwise provided for, thirty per centum ad valorem.

Fourth. On all brown or bleached linens, ducks, canvass pad-dings, cot-bottoms, burlaps, drills, coatings, brown Hollands, blay linens, damasks, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp, shall be the component material of chief value, being the value of thirty cents and under per square yard, twenty-five per centum ad valorem; valued above thirty cents per square yard, thirty per centum ad valorem.

On flax or linen threads, twine and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, and not otherwise provided for, thirty per centum ad valorem.

Sec. 15. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

First. On unmanufactured hemp, thirty-five dollars per ton.

On Manilla and other hems of India, fifteen dollars per ton.

On jute, Sisal grass, sun hemp, coir, and other vegetable substances, not enumerated, used for cordage, ten dollars per ton.

On jute butts, five dollars per ton.

On codilla, or tow of hemp, ten dollars per ton.

On tarred cables or cordage, two cents and a half per pound.

On untarred Manilla cordage, two cents per pound; on all other untarred cordage, three cents per pound.

On yarns, four cents per pound.

On coir yarn, one cent per pound.

On seines, six cents per pound.

On cotton bagging, or any other manufacture not otherwise provided for, suitable for the uses to which cotton bagging is applied, whether composed in whole or in part of hemp, jute, or flax, or any other material, valued at less than ten cents per square yard, one cent and a half per pound; over ten cents per square yard, two cents per pound.

On sail duck, twenty-five per centum ad valorem.

On Russia and other sheetings, brown and white, twenty-five per centum ad valorem.

And on all other manufactures of hemp, or of which hemp shall be a component part, not otherwise provided for, twenty per centum ad valorem.

On unmanufactured flax, fifteen dollars per ton.

On tow of flax, five dollars per ton.

On grass cloth, twenty-five per centum ad valorem.

On jute goods, fifteen per centum ad valorem; on all other manufactures of jute or Sisal grass, not otherwise provided for, twenty per centum ad valorem.

Sec. 16. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First. On silk, in the gum, not more advanced in manufacture than singles, tram, and thrown or organzine, fifteen per centum ad valorem.

On all silks valued at not over one dollar per square yard, twenty per centum ad valorem.

On all silks valued at over one dollar per square yard, thirty per centum ad valorem.

On all silk velvets, or velvets of which silk is the component material of chief value, valued at three dollars per square yard, or under, twenty-five per centum ad valorem; valued at over three dollars per square yard, thirty per centum ad valorem.

On floss silks, twenty per centum ad valorem.

On silk ribbons, galloons, braids, fringes, laces, tassels, buttons, button cloths, trimmings, and on silk twist, twist composed of mohair and silk, sewing silk in the gum or purified, and all other manufactures of silk, or of which silk shall be the component material of chief value, not otherwise provided for, thirty per centum ad valorem.

Sec. 17. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

First. On rough plate, cylinder, or broad window glass, not exceeding ten by fifteen inches, one cent per square foot; above that, and not exceeding sixteen by twenty-four inches, one cent and a half per square foot; above that, and not exceeding twenty-four by thirty inches, two cents per square foot; all above that, and not exceeding in weight one pound per square foot, three cents per square foot.

Provided, That all glass imported in sheets or tables, without reference to size or form, shall pay the highest duty herein imposed.

And provided, further, That all rough plate cylinder, or broad glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates as herein imposed.

On crown, plate, or polished, and on all other window glass not exceeding ten by fifteen inches, one cent and-a-half per square foot; above that, and not exceeding sixteen by twenty-four inches, two cents and-a-half per square foot; above that, and not exceeding twenty-four by thirty inches, four cents per square foot; all above that, five cents per square foot.

Provided, That all crown, plate, or polished, and all other window glass weighing over one hundred and fifty pounds per one hundred square feet, shall pay an additional duty on such excess of four cents per pound.

On all plain and mould and press glassware, not cut, engraved, or painted, twenty-five per centum ad valorem.

On all articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, thirty per centum ad valorem.

On porcelain and Bohemian glass, glass crystals for watches, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats, preserves or other articles, thirty per centum ad valorem.

Second. On China and porcelain ware of all descriptions, thirty per centum ad valorem.

On all brown earthen and common stone ware, twenty per centum ad valorem.

On all other earthen, stone, or crockery ware, printed, white, glazed edge, painted, dipped, or cream colored, composed of earthy or mineral substances, twenty-five per centum ad valorem.

Sec. 18. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say :

On all books, periodicals, and pamphlets, and all printed matter and illustrated books, and papers, and on watches, and parts of watches, and watch materials, and unfinished parts of watches, fifteen per centum ad valorem.

Sec. 19. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected and paid a duty of ten per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say :—

Acids, nitric, yellow and white, oxalic, and all other acids of every description used for medicinal purposes or in the fine arts ; not otherwise provided for ; aloes ; amber ; ammonia, sal ammonia, muriate and carbonate of ammonia : anise seed ; arrow root ; asafœtida ;

Bamboos ; barks of all kinds, not otherwise provided for ; beeswax ; black lead, or plumbago ; borate of lime ; brass, in pigs or bars, or when old and fit only to be remanufactured ; Brazil paste ; bronze liquors ; building stones ;

Cantharides ; castor beans or seeds ; chronometers, box or ship's, and parts thereof ; cocculus indicus ; compositions of glass or paste, not set, intended for use by jewelers ; corn meal ;

Diamonds, glaziers', set or not set ; Dutch and bronze metal, in leaf ;

Engravings or plates, bound or unbound ; ergot ;

Flocks, waste, or shoddy ; fruit, green, ripe or dried, not otherwise provided for ; furs, dressed or undressed, when on the skin ; furs, hatters, dressed or undressed, when not on the skin ;

Gamboge ; ginger, ground, preserved, or pickled ; glass plates or disks, unwrought, for optical instruments ; goldbeaters' skin ; green turtle ; grindstones, wrought or finished ; gum copal ; gum substitute, or burnt starch ;

Hair of all kinds, cleaned, but unmanufactured, not otherwise provided for ; hops ; horns ; horn tips, bones, bone tips and teeth manufactured ;

Iodine crude ; ipecacuanha ; iron liquor ;

Jalap ; juniper berries ;

Lemon and lime juice ; lime ;

Manganese ; manna ; marrow and all other grease, and soap stocks and soap stuffs ; mineral kermes ; moss, Iceland ; music, printed with lines, bound or unbound ;

Oatmeal; oils, palm, seal, and cocoanut; olive oil, in casks, other than salad oil; oranges, lemons, and limes; orange and lemon peel;

Paintings and statuary, not otherwise provided for; paving stones; pearl or hulled barley; Peruvian bark; plaster of Paris, when ground; Prussian blue;

Quicksilver;

Rhubarb; rye flour;

Saffron and saffron cake; saltpetre, or nitrate of soda, or potash, when refined or partially refined; salts of tin; sarsaparilla; sepia; shaddock; sheathing paper; sponges; spunk; squills;

Tapioca; taggers' iron; teazels; terne tin, in plates or sheets; tin foil; tin, in plates or sheets;

Vanilla beans; vegetables not otherwise provided for; verdigris;

Yams.

Sec. 20. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of twenty per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:—

Antimony, tartrate of; acids, citric, and tartaric;

Blank books, bound or unbound; blue or Roman vitriol, or sulphate of copper; boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber used in building wharves; brick, fire brick, and roofing and paving tile, not otherwise provided for; brimstone, in rolls; bronze powder; Burgundy pitch; burr stones, manufactured or bound up into mill stones;

Calomel; castor oil; castorum; chicory root; chocolate; chromate of lead; corks; cotton laces, cotton insertings, cotton trimming laces, and cotton braids; cowhage down; cubebs;

Dried pulp;

Ether;

Feather beds, feathers for beds, and downs of all kinds; feldspar; fig blue; firewood; fish glue, or isinglass; fish skins; flour of sulphur; Frankfort black; fulminates, or fulminating powders;

Glue; gold and silver leaf; grapes; gunpowder;

Hair, curled, moss, seaweed, and all other vegetable substances used for beds or mattresses; hat bodies, made of wool, or of which wool is the component material of chief value; hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value;

Lampblack; leather, tanned, bend, or sole; leather, upper, of all kinds, except tanned calf-skin, which shall pay twenty-five per centum ad valorem.

Magnesia, malt, mats, of cocoa nut; matting, China, and other floor matting, and mats made of flags, jute, or grass; mercurial preparations, not otherwise provided for; medicinal roots and leaves and all other drugs and medicines in a crude state, not otherwise provided for; metals, unmanufactured, not otherwise provided for; mineral and bituminous substances in a crude state, not otherwise provided for; musical instruments of all kinds, and strings for musical instruments of whip, gut, or catgut, and all other strings of the same material; mustard, ground or manufactured;

Needles of all kinds for sewing, darning, and knitting;

Oils, neatsfoot and other animal oils, spermaceti, whale, and other fish

oil, the produce of foreign fisheries; oils volatile, essential or expressed, not otherwise provided for; osier or willow, prepared for basket maker's use;

Paints, dry or ground in oil, not otherwise provided for; pitch; plaster of Paris, calcined;

Quills;

Ratans and reeds, manufactured or partially manufactured; red precipitate; Roman cement; rosin;

Sal soda, hyposulphate of soda, and all carbonates of soda, by whatever name designated, not otherwise provided for; salts, Epsom, Glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for; shoes or boots, and other articles, composed wholly of India-rubber, not otherwise provided for; skins, tanned and dressed, of all kinds; spices of all kinds, not otherwise provided for; spirits of turpentine; starch; stereotype plates; still bottoms; strychnine; sulphate of barytes, crude or refined; sulphate of magnesia; sulphate of quinine;

Tar; thread laces and insertings; type metal; types, new;

Varnish of all kinds; Vandyke brown; Venetian red; vermilion;

Whalebone, the produce of foreign fisheries; white vitriol or sulphate of zinc; wood unmanufactured, not otherwise provided for; woollen listings.

Sec. 21. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on copper ore and diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set, a duty of five per centum ad valorem; on the same when set in gold, silver, or other metal, or on imitations thereof, and all other jewelry, twenty-five per centum ad valorem; on hair cloth and hair seatings, and all other manufactures of hair, not otherwise provided for, twenty-five per centum ad valorem.

Sec. 22. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of thirty per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

Alabaster and spar ornaments;

Anchovies, sardines, and all other fish preserved in oil;

Argentine, alabatta, or German silver, manufactured or unmanufactured;

Articles embroidered with gold, silver, or other metal:

Articles worn by men, women or children, of whatever material composed, made up, or made wholly or in part by hand, not otherwise provided for;

Asses' skins;

Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes;

Baskets, and all other articles composed of grass, osier; palm leaf, straw, whalebone, or willow, not otherwise provided for;

Beads of amber, composition, or wax, and all beads;

Benzoates; Bologna sausages;

Bracelets, braids, chains, curls or ringlets, composed of hair, or of which hair is a component material;

Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for;

Brooms and brushes of all kinds;

Buttons and button moulds of all kinds;

Canes and sticks for walking, finished or unfinished;

- Capers, pickles, and sauces of all kinds not otherwise provided for ;
- Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material ;
- Caps, gloves, leggings, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women, or children, and not otherwise provided for ;
- Carbonate of magnesia ;
- Card cases, pocket-books ; shell boxes, souvenirs, and all similar articles of whatever material composed ;
- Carriages and parts of carriages ;
- Clocks and parts of clocks ;
- Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer ;
- Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass, brass plated, or covered, common tinned, burnished or japanned, not otherwise provided for ;
- Combs of all kinds ;
- Compositions of glass or paste, when set ;
- Composition tops for tables, or other articles of furniture ;
- Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for ;
- Coral, cut or manufactured ; cotton cords, gimps, and galloons ; cotton laces, colored ; court plaster ; crayons of all kinds ; cutlery of all kinds ;
- Dolls and toys of all kinds ;
- Encaustic tiles ;
- Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal ;
- Fans and fire screens of every description, of whatever material composed ;
- Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed ;
- Flats, braids, plaits, sparterre, and willow squares, used for making hats and bonnets ;
- Firecrackers ;
- Frames and sticks for umbrellas, parasols, and sun-shades, finished or unfinished ;
- Furniture, cabinet and household ;
- Hair pencils ;
- Hat bodies of cotton ;
- Hats and bonnets for men, women, and children, composed of straw, chip, grass, palm leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for ;
- Human hair, cleansed or prepared for use ;
- Ink and ink powder ;
- Japanned, patent, or enameled leather, or skins of all kinds ;
- Japanned ware of all kinds, not otherwise provided for ;
- Jet, and manufactures of jet, and imitations thereof ;
- Lead pencils ;
- Maccaroni, vermicelli, gelatine, jellies, and all similar preparations ;
- Manufactures of silk, or of which silk shall be a component material, not otherwise provided for ;

- Manufactures of the bark of the cork tree, except corks;
- Manufactures of bone, shell, horn, ivory, or vegetable ivory;
- Manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of these metals or any other metal, shall be the component material of chief value;
- Manufactures, not otherwise provided for, composed of mixed materials, in part of cotton, silk, wool, worsted or flax;
- Manufactures of cotton, linen, silk, wool or worsted, if embroidered or tambured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for;
- Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood and satinwood;
- Marble in the rough or blocks, manufactures of marble, marble paving tiles and all marble sawed, squared, dressed or polished;
- Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for;
- Manufactures of paper, or of which paper is a component material, not otherwise provided for;
- Manufactures, articles, and wares, of papier mache;
- Manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for;
- Manufactures of wood, or of which wood is the chief component part, not otherwise provided for;
- Medicinal preparations, not otherwise provided for;
- Metallic pens; mineral waters;
- Muskets, rifles, and other fire-arms;
- Oilcloth of every description, of whatever material composed, not otherwise provided for;
- Olive salad oil; olives;
- Paper boxes and all other fancy boxes;
- Paper envelopes;
- Paper hangings, and paper for screens or fire-boards; paper, antiquarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper not otherwise provided for;
- Parasols and sunshades; parchment;
- Plated and gilt ware of all kinds; playing cards;
- Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise;
- Red chalk pencils;
- Salmon, preserved;
- Scagliola tops, for tables or other articles of furniture;
- Sealing wax; side arms of every description;
- Silver plated metal, in sheets or other form;
- Slates, roofing slates, slate pencils, slate chimney pieces, mantles, slabs for tables, and all other manufactures of slate;
- Soap, castile, perfumed, Windsor, and all other kinds;
- Twines and pack-thread, of whatever material composed, not otherwise provided for;
- Umbrellas; unwrought clay, three dollars per ton;
- Vellum; velvet, when printed or painted; waters, water colors;
- Webbing composed of wool, cotton, flax, or any other materials.

Sec. 23. *And be it further enacted*, That from and after the day and year aforesaid the importation of the articles hereinafter mentioned and embraced in this section shall be exempt from duty, that is to say :

Acids, acetic, acetous, benzoic, boracic, muriatic, sulphuric, and pyro-ligneous, and all acids of every description used for chemical and manufacturing purposes, not otherwise provided for; alcornoque;

All books, maps, charts, mathematical nautical instruments, philosophical apparatus, and all other articles whatever imported for the use of the United States; all philosophical apparatus, instruments, books, maps, and charts, statues, statuary, busts and casts of marble, bronze, alabaster or plaster of Paris; paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, regalia, gems, and all collections of antiquities: *Provided*, The same be specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States;

Ambergris; annatto, roncou or Orleans; animal carbon, (bone black); Animals, living, of all kinds; antimony, crude or regulus of;

Argol, or crude tartar; arsenic; articles in a crude state used in dyeing or tanning, not otherwise provided for; asphaltum; bananas;

Bark, Peruvian, or bark quilla; barilla, and soda ash;

Bells, old, and bell metal;

Berries, nuts, flowers, plants, and vegetables used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture;

Birds, singing or other, and land and water fowls;

Bismuth; bitter apples; bolting cloths; bones, burnt, and bone-dust;

Books, maps, and charts imported by authority of the Joint Library Committee of Congress for the use of the library of Congress; *Provided*, That if, in any case, a contract shall have been made with any bookseller, importer, or other person aforesaid, shall have paid the duty or included the duty in said contract, in such case the duty shall be remitted;

Borax, crude, or tincal; boucho leaves;

Brazil wood, braziletto, and all other dyewoods, in sticks;

Breccia, in blocks or slabs;

Brimstone, crude, in bulk; brime;

Bullion, gold and silver;

Burrstones, wrought or unwrought, but unmanufactured, and not bound up into millstones;

Cabinets of coins, medals, and all other collections of antiquities;

Cadmium; calamine; camphor, crude;

Chalk, French chalk, and red chalk; cochineal; cobalt;

Cocoa, cocoa shells, cocoa leaves, and cocoa nuts;

Coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges;

Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner;

Coins, gold, silver and copper;

Copper, when imported for the United States mint;

Cotton; cork-tree bark, unmanufactured;
 Cream of tartar; cudbear, vegetable, and orchil;
 Divi-divi; dragon's blood;
 Emery, in lump or pulverized; extract of indigo; extract of madder;
 Extracts and decoctions of logwood and other dyewoods, not otherwise provided for;

Felt, adhesive, for sheathing vessels;

Flints; flint, ground;

Fish, fresh caught, for daily consumption;

Fullers' earth;

Ginger root; gum, Arabic, Barbary, East India, Jedda, Senegal, Traganth, Benjamin or Benzoin, myrrh, and all other gums and resins in a crude state, not otherwise provided for;

Gutta percha, unmanufactured;

Gridstones, rough or unfinished;

Garden seeds, and all other seeds for agricultural, horticultural, medicinal, and manufacturing purposes, not otherwise provided for;

Glass, when old, not in pieces which can be cut for use, and fit only to be remanufactured;

Goods, wares, and merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: *Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with;

Guano;

Household effects, old, and in use of persons or families from foreign countries, if used abroad by them and not intended for any other person or persons, or for sale;

Hair of all kinds, uncleaned and unmanufactured, and all long horse-hair, used for weaving, cleaned or uncleaned, drawn or undrawn;

India rubber, in bottles, slabs, or sheets, unmanufactured; India rubber, milk of;

Indigo; ice; iridium; iris, orris root;

Ivory, unmanufactured, ivory nuts, or vegetable ivory;

Junk, old, and oakum;

Kelp;

Lac dye; lac spirits; lac sulphur;

Lastings, mohair cloth, silk, twist, or other manufactures of cloth, cut in strips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters, and buttons, exclusively, not combined with India rubber;

Leeches; liquorice root;

Madder, ground or prepared, and madder root;

Manuscripts; marine coral, unmanufactured;

Medals, of gold, silver, or copper;

Machinery, suitable for the manufacture of flax and linen goods only, and imported for that purpose solely, but not including that which may be used for any other manufactures;

Maps and charts; mineral blue;

Models of inventions, and other improvements in the arts: *Provided*, That no article or articles shall be deemed a model or improvement which can be fitted for use;

Munjeet, or India madder ;
 Natron ; nickel ; nutgalls ; nux vomica ;
 Oil, spermaceti, whale and other fish, of American fisheries, and all other articles the produce of such fisheries ;
 Orpiment, or sulphuret of arsenic ;
 Paintings and statuary, the production of American artists residing abroad : *Provided*, The same be imported in good faith, as objects of taste and not of merchandise ;
 Palm leaf, unmanufactured ; pearl, mother of ;
 Personal and household effects, not merchandise, of citizens of the United States dying abroad ;
 Pineapples ; plantains ;
 Plaster of Paris, or sulphate of lime unground ;
 Platina, unmanufactured ; platina vases or retorts ;
 Polishing stones ; pumice and pumice stones ;
 Quassia-wood ;
 Rags, of whatever material except wool ;
 Ratans and reeds, unmanufactured ;
 Rottenstone ;
 Safflower ; saltpetre, or nitrate of soda, or potash, when crude ;
 Sandal wood ; seedlac ;
 Sheathing metal, or yellow metal, not wholly of copper, nor wholly or in part of iron, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square yard ;
 Shellac ; shingle-bolts and stave bolts ;
 Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons and silk waste ;
 Smalts ; specimens of natural history, mineralogy, and botany ;
 Staves for pipes, hogsheds, or other casks ;
 Stoneware, not ornamented, above the capacity of ten gallons ;
 Substances expressly used for manure ; sumac ;
 Terra japonica, catechu, or cutch ;
 Tin, in pigs, bars or blocks ;
 Tortoise and other shells, unmanufactured ;
 Trees, shrubs, bulbs, plants and roots not otherwise provided for ;
 Turmeric ; types, old, and fit only to be remanufactured ;
 Wearing apparel in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments and tools of trade, occupation or employment of persons arriving in the United States ; *Provided*, That this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale ;
 Weld ; woad or pastel ;
 Woods, namely : cedar, lignum vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satin wood and all cabinet woods, unmanufactured ;
 Wool, unmanufactured, and all hair of the goat, alpaca, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported, to the United States shall be eighteen cents, or under, per pound.

Sec. 24. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importa-

tion of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and on all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.

Sec. 25. *And be it further enacted, That all goods, wares, and merchandise which may be in the public stores, on the day and year aforesaid, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.*

Sec. 26. *And be it further enacted, That whenever the word "ton" is used in this act, in reference to weight, it shall be deemed and taken to be twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois.*

Sec. 27. *And be it further enacted, That railroad iron, partially or wholly worn, may be imported into the United States without payment of duty, under bond to be withdrawn and exported after the said railroad iron shall have been repaired or remanufactured; and the Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity, character, and weight of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.*

Sec. 28. *And be it further enacted, That in all cases where the duty upon any imports of goods, wares, or merchandise shall be subject to be levied upon the true market value of such imports in the principal markets of the country from whence the importation shall have been made, or at the port of exportation, the duty shall be estimated and collected upon the value on the day of actual shipment whenever a bill of lading shall be presented showing the day of shipment, and which shall be certified by a certificate of the United States consul, commercial agent, or other legally authorized deputy.*

Sec. 29. *And be it further enacted, That the annual statistical accounts of the commerce of the United States with foreign countries, required by existing laws, shall hereafter be made up and completed by the Register of the Treasury, under the direction of the Secretary of the Treasury, so as to comprehend and include, in tabular form, the quantity by weight or measure, as well as the amount of value, of the several articles of foreign commerce, whether dutiable or otherwise; and also a similar and separate statement of the commerce of the United States with the British Provinces, under the late, so-called, reciprocity treaty with Great Britain.*

Sec. 30. *And be it further enacted, That from and after the day and year aforesaid there shall be allowed a drawback on foreign hemp manufactured into cordage in the United States, and exported therefrom, equal in amount to the duty paid on the foreign hemp from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States, by the collectors paying such drawbacks respectively.*

Sec. 31. *And be it further enacted, That all acts and parts of acts*

repugnant to the provisions of this act be and the same are hereby repealed: *Provided*, That the existing laws shall extend to and be in force for the collection of the duties imposed by this act for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect, in the existing laws contained, had been inserted in and re-enacted by this act.

Sec. 32. *And be it further enacted*, That when merchandise of the same material or description, but of different values, are invoiced at an average price, and not otherwise provided for, the duty shall be assessed upon the whole invoice, at the rate the highest valued goods in such invoice are subject to under this act. The words value and valued, used in this act, shall be construed and understood as meaning the true market value of the goods, wares, and merchandise in the principal markets of the country from whence exported at the date of exportation.

Sec. 33. *And be it further enacted*, That all goods, wares, and merchandise actually on shipboard, and bound to the United States, within fifteen days after the passage of this act, and all goods, wares, and merchandise in deposit in warehouse or public store on the first day of April, eighteen hundred and sixty-one, shall be subject to pay such duties as provided by law before and at the time of the passage of this act; and all goods in warehouse at the time this act takes effect, on which the duties are lessened by its provisions, may be withdrawn on payment of the duties herein provided. Approved, March 2, 1861.

DEPARTMENT OF STATE, }
WASHINGTON, March 7, 1861. }

{ L. S. } I do hereby certify that the foregoing is a true and accurate copy of the original on file in this Department.

W. HUNTER, Chief Clerk.

PUBLIC RESOLUTION 9.

A resolution to correct certain errors in the act entitled "An act to provide for the payment of outstanding Treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved the second of March, eighteen hundred and sixty-one.

Resolved, by the Senate and the House of Representatives of the United States of America, in Congress assembled, That the act entitled "An act to provide for the payment of outstanding Treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved the second of March, eighteen hundred and sixty-one, shall be so far altered and corrected as to strike from said act the following words, that is to say, from the list of articles exempt from duty, "wool, unmanufactured, and all hair of the goat, alpaca, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States shall be eighteen cents, or under, per pound," from section twenty-four* as follows:

Sec. 25. *And be it further enacted*, That all goods, wares and merchandise which may be in the public stores on the day and year aforesaid, shall be subject to no other duty upon entry thereof than if the same were imported respectively after that day. And from section thirteen, as follows:—"On woollen shawls, or shawls of which wool shall be the chief component material, a duty of sixteen cents per pound, and in addition thereto twenty per centum ad valorem." Approved 2d March, 1861.

DEPARTMENT OF STATE, WASHINGTON, March, 9, 1861.

I do hereby certify that the foregoing is a true and accurate copy of the original on file in this Department.

W. HUNTER, Chief Clerk.

* This is an error: the section quoted is section twenty-five of the engrossed Bill.

ALPHABETICAL ARRANGEMENT
OF THE
TARIFFS OF THE UNITED STATES,
FOR THE YEARS 1842, 1846, 1857 AND 1861.

Compiled by the Editors of the Merchants' Magazine, New York.

A.		1842.	1846.	1857.	1861.
		per ct.	per ct.	per ct.	
Absynth.....	gal. 60 cts.	100	30		gal. 50 cts.
“ oil of, or wormwood....		30	24		per cent. 20
Accordions.....	per cent. 30	20	15		“ 20
Acetate of lead, or white lead...	lb. 4 cts.	20	15		100 lbs. \$1.50
“ of potasse.....	per cent. 20	20	15		per cent. 10
“ of quicksilver.....	“ 20	20	15		“ 20
Acetic acid.....	“ 20	20	4		“ 10
Acid, benzoic.....	“ 20	20	4		“ 10
“ boracic.....	“ 5	20	4		“ 10
“ citric, white or yellow....	“ 20	20	4		“ 10
“ muriatic.....	“ 20	20	4		free.
“ nitric, or nitric fort.....	“ 20	20	15		per cent. 10
“ oxalic.....	“ 20	20	4		“ 10
“ pyroligneous.....	“ 20	20	4		“ 10
“ tartaric, in crystals or powder	“ 20	20	4		“ 10
“ sulphuric, or oil of vitriol..	lb. 1 ct.	10	4		free.
Acids, all kinds of, used for chemical and manufacturing purposes.....	per cent. 20	20	15		free.
Acids, medicinal purposes, or in the fine arts, not otherwise provided for.....	“ 20	20	4		per cent. 10
Acorns.....	“ 20	20	15		“ 10
Adhesive felt, for ship's bottoms.	free, . free, . free,				“ 10
“ plaster, salve.....	per cent. 30	30	24		“ 20
Adzes.....	“ 30	30	24		“ 30
Agates.....	“ 7	10	4		“ 5
Agates, bookbinders'.....	“ 20	20	15		“ 20
Alabaster or spar ornaments....	“ 30	40	30		“ 30
Alba, canella.....	“ 20	20	15		“ 20
Albata, in sheets or otherwise...	“ 30	30	24		“ 30

	1842.	1846. per ct.	1857. per ct.	1861.
Alconorquo.....		free, 5	4	free.
Ale, in bottles,.....	gal. 20 cts.	30	24	per gal. 25 cts.
“ otherwise than in bottles. . .	“ 15 cts.	30	24	“ 15 cts.
Alkanet root.....	per cent. 20	20	15	per cent. 20
Alkermes.	“ 20	20	15	“ 20
All books, maps, charts, mathe- matical, nautical instruments, philosophical apparatus; stat- ues, statuary, busts and casts of marble, bronze, alabaster or plaster of Paris; paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, regalia, gems, and all collections of antiquities; spec- ially imported, in good faith, for the use of any society for phi- losophical, literary, or religious purposes, or the fine arts, or for any college, academy, school, or seminary of learning in the United States.....		free, . . free, . . free,		free
Almonds.	lb. 3 cts.	40	30	lb. 2 cts.
“ shelled	“ 3 cts.	40	30	“ 4 cts.
“ paste and oil of.	“ 9 cts.	30	24	per cent. 30
Aloes.		free, 20	4	“ 10
Alspice, oil of.	per cent. 30	30	24	per cent. 30
Alum.	lb. 1½ cts.	20	15	lb. ½ ct.
Amber	per cent. 20	20	4	per cent. 10
“ beads.	“ 25	30	24	“ 30
“ oil of.	“ 20	30	24	“ 30
Ambergris	“ 20	20	4	free.
Amethyst.	“ 7	10	4	per cent. 5
Ammonia	“ 20	10	8	“ 10
“ sal.	“ 20	10	8	“ 10
“ salts.	“ 20	10	8	“ 10
“ carb.	“ 20	10	8	“ 10
Ammoniac, crude.	“ 20	10	8	“ 20
“ refined	“ 20	20	15	“ 30
“ bole	“ 20	20	15	“ 30
Ammunition, except gunpowder and musket balls.	“ 30	30	24	“ 30
Ammunition, gunpowder.	lb. 8 cts.	20	15	“ 20
“ musket balls.	“ 4 cts.	20	15	lb. 1½ c.
Anchovies, in oil.	per cent. 20	40	30	per cent. 30
“ in salt.	“ 20	20	15	lb. ½ ct.
Angelica root.	“ 20	20	15	per cent. 20
Angora gloves and mitts.	“ 25	30	24	“ 30
Animals for breed.		free, . . free, . . free,		free.

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Animal oil, not otherwise enumerated	per cent. 20	20	15	per cent. 20
Animal carbon	free	20	free	free.
Anise seed	per cent. 20	20	4	per cent. 10
Annatto	"	20	10	4
" extract	"	20	20	15
Antimony, crude	free	20	8	free.
Antique oil	per cent. 20	30	24	per cent. 30
Antiquities	free	20	free	free.
Any goods, wares, or merchandise of the growth, produce, or manufacture of the United States, or of its fisheries, upon which no drawback, bounty, or allowance have been paid	free	free	free	free.
Apparel, wearing and other personal baggage in actual use...	free	free	free	free.
Aqua ammonia, or hartshorn...	per cent.	30	24	per cent. 30
Aqua fortis	"	20	20	15
" mellis, or honey water...	"	20	30	24
Archelia, archil, or orchelia...	"	20	20	15
" if a vegetable dye...	"	20	5	free
Argentine	"	30	30	24
Argol	free	5	free	free.
Armenian, bole	per cent. 20	20	15	per cent. 20
" stone	"	20	20	15
Arms, fire	"	30	30	24
" side	"	30	30	24
Arrack	gal. 60 cts.	100	30	per gal. 50 cts.
Arrow root	per cent. 20	20	15	per cent. 10
Arsenic, all	"	20	15	4
Articles of the growth, produce or manufacture of the U. States. or its territories, brought back in the same condition as when exported, and on which no drawback was allowed	free	free	free	free.
Articles, all, composed wholly or chiefly in quantity of gold, silver, pearl, and precious stones, not otherwise specified	per cent. 20	30	24	per cent. 30
Articles not in a crude state, used in dyeing or tanning, not otherwise provided for	"	20	20	4
Articles, all, not free, and not subject to any other rate of duty, raw	"	20	20	15
Do. do. manufactured ..	"	20	20	15
Articles manufactured from copper, or of which copper is the				

	1842'	1846.	1857.	1861.
		per ct.	per ct.	
material of chief value, not otherwise specified.....	per cent. 30	30	24	per cent. 30
Articles worn by men, women or children, of whatever materials composed, made up in whole or in part by hand, not otherwise provided for.....	"	30	30	24
Artificial feathers.....	"	25	30	24
Asphaltum.....	"	20	20	4
Assafetida.....	free,	20	4	per cent. 10
Asses' skin, or parchment.....	per cent. 25	30	24	" 30
" imimitation of, or parchment.....	"	25	30	24
Augurs.....	"	30	30	24
Auripigmentum, or orpiment....	"	10	10	8
Ava root.....	free,	20	15	per cent. 20
Awl hafts.....	per cent. 30	30	24	" 30
Awls.....	"	30	30	24
Axes.....	"	30	30	24
Axlestrees, iron.....	"	30	30	24
Ayr-stones.....	"	20	15	per cent. 20

B.

Bacon.....	lb. 3 cts.	20	15	lb. 2 cts.
Baggage, personal, in actual use.	free, . free, . free,			free.
Bags, bead, made in part by hand.	per cent. 25	30	24	per cent. 30
" grass.....	"	25	30	24
" gunny.....	sq. yd. 5 cts.	20	15	
" woollen.....	per cent. 40	30	24	per cent. 30
" worsted.....	"	40	25	19
" flax and hemp.....	"	25	20	15
" carpet, woollen.....	"	30	30	24
" silk.....	"	30	25	19
Baizes.....	sq. yd. 14 cts.	25	19	lb. 12 cts. and p. ct. 25
Balls, billiard.....	per cent. 20	30	24	per cent. 30
" wash.....	"	30	30	24
Balm of Gilead.....	"	25	30	24
Balsam, copaiva.....	"	25	30	24
" of Tolu.....	"	25	30	24
" medicinal.....	"	25	30	24
" all kinds of cosmetic....	"	25	30	24
Bamboos, unmanufactured.....	free,	10	free,	" 10
Barege, wool, colored.....	per cent. 30	30	24	" 30
" wool, gray.....	"	30	24	" 25
" worsted, or silk and cotton	"	30	25	19

	1842.	1846. per ct.	1857. per ct.	1861.
Barilla	free,	10	4	free.
Bark of cork trees, unmanufactured	free,	15	4	per cent. 10
“ Peruvian	free,	15	free,	per cent. 10, or free.
“ all not specially mentioned . .	free,	20	8	per cent. 10
Barley	bush. 20 cts.	20	15	bush. 15 cts.
“ pearl or hulled	lb. 2 cts.	20	15	per cent. 10
Barytes, sulphate of	“ $\frac{1}{2}$ ct.	20	15	“ 20
Bar wood (a dye wood)	free,	5	free,	free.
Baskets, wood	per cent. 30	30	24	per cent. 30
“ osier	“ 25	30	24	“ 30
“ palm leaf	“ 25	30	24	“ 30
“ straw	“ 25	30	24	“ 30
“ grass or whalebone	“ 25	30	24	“ 30
Bass (inner bark)	“ 20	20	15	“ 10
Bastard files	“ 30	30	24	“ 30
Bast ropes	lb. $4\frac{1}{2}$	25	19	lb. $2\frac{1}{2}$ cts.
Battledores	per cent. 25	30	24	per cent. 30
Bay water, or Bay rum	“ 25	30	24	gal. 25 cts.
“ wax, or myrtle wax	“ 15	20	15	per cent. 10
Bdellium, if crude	“ 15	20	8	“ 10
“ refined	“ 25	20	15	“ 20
Beam knives	“ 30	30	24	“ 30
“ scales	“ 30	30	24	“ 30
Beans, tonkay	“ 20	20	15	“ 10
“ vanilla	“ 20	20	15	“ 10
“ all other not specially mentioned	“ 20	20	15	“ 10
Bed feathers	“ 25	25	19	“ 20
“ ticking, linen	“ 25	20	15	} 30 c. or less sqyd. pc. 25 over 30 c. “ “ 30
“ “ cotton	“ 30	25	24		per cent. 30
“ caps	“ 30	30	24	“ 30
“ screws	“ 30	30	24	“ 30
“ sides, as carpeting	“ 30	30	24	“ 30
“ spreads, or covers, of the scraps of printed calicoes, sewed	“ 30	25	24	“ 30
Beef	lb. 2 cts.	20	15	lb. 1 ct.
Beer, in bottles	gal. 20 cts.	30	24	gal. 25 cts.
“ otherwise than in bottles . .	gal. 15 cts.	30	24	gal. 15 cts.
Bees' wax	per cent. 15	20	15	per cent. 10
Bell cranks	“ 30	30	24	“ 30
“ levers	“ 30	30	24	“ 30
“ pulls	“ 30	30	24	“ 30
“ metal, manufactured	“ 30	30	24	“ 30
Bellows	“ 35	30	24	“ 30
Bellows' pipes	“ 30	30	24	“ 30
Bells, of bell metal, fit only to be re-manufactured	free,	5	free,	free.
Bells, gold	per cent. 30	30	24	per cent. 30
“ silver	“ 30	30	24	“ 30

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Belts, sword leather.....	per cent. 35	30	24	per cent. 30
“ endless for pipes.....	“ 40	30	24	“ 25
Benzoates.....	“ 30	30	24	“ 30
Berries, used for dyeing, all ex- clusively, in a crude state....	free,....	5	free,	free.
Berries, not otherwise provided for,	per cent. 20	20	15	per cent. 20
Bezoar stones.....	“ 20	20	15	“ 20
Bichromate of potash.....	“ 20	20	15	lb. 3 cts.
Bick irons.....	“ 30	30	24	per cent. 30
Binding, carpet, if worsted.....	“ 30	25	19	“ 30
“ cotton.....	“ 30	25	24	“ 30
“ woollen.....	“ 30	30	24	“ 30
“ worsted.....	“ 30	25	19	“ 30
“ silk.....	“ 30	25	19	“ 30
“ leather.....	“ 30	30	24	“ 30
“ linen.....	“ 30	20	15	“ 30
“ quality.....	“ 39	25	19	“ 30
Bird's eye stuff, linen.....	“ 25	20	15	{ 30 cts. or less p.ct. 25 over 30 cts. p.ct. 30
“ worsted stuff.....	“ 30	25	19	per cent. 31
Birds.....	“ 20	20	free,	free.
Bismuth.....	“ 20	20	free,	free.
“ oxide of.....	“ 20	20	15	per cent. 20
Bitter apple.....	“ 20	20	free,	free.
Bits, carpenters'.....	“ 30	30	24	per cent. 30
Bitumen.....	“ 15	20	15	“ 20
Blacking.....	“ 20	20	15	“ 20
Black, lamp.....	“ 20	20	15	“ 20
“ lead pots.....	“ 20	30	24	“ 10
“ lead powder.....	“ 20	20	15	“ 10
Blacksmith's hammers.....	“	30	24	lb. 2 cts.
“ sledges.....	“	30	24	“ 2 cts.
Bladders.....	“ 20	20	15	per cent. 20
Blankets, all.....	{ 75 c. pc. 15 } ov. 75 c. “ 25	20	15	{ Value p. lb. Duty p. lb. & p. ct. 28 cts. .. 6 cts. .. 10 28 to 40 c., 6 cts. .. 25 over 40 c., 12 cts. .. 20
Blankets of mohair or goats' hair,	per cent. 20	20	15	per cent. 25
Bleaching powders.....	lb. 1 ct.	10	4	100 lbs. 15 cts.
Blooms, iron in.....	ton \$17	30	24	ton \$15
Boards, planed.....	per cent. 30	20	15	per cent. 20
“ rough.....	“ 20	20	15	“ 20
Bobbin.....	“ 30	25	24	“ 30
“ wire, covered with cotton	lb. 8 cts.	30	24	lb. 2 cts. and p. ct. 15
Bocking.....	sq. yd. 14 cts.	25	19	sq. yd. 20 cts.
Bodkins, all.....	per cent. 20	30	24	per cent. 30
Boiler plates.....	“ 30	30	24	ton \$20
Bologna sausages.....	“ 25	30	24	per cent. 30
Bolting cloths.....	“ 20	25	free,	free.
Bolts, composition.....	“ 30	30	24	per cent. 30

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Bolt rope, as cordage.....	lb. 4½ cts.	25	19	lb. 3 cts.
Bone, black.....	per cent. 20	20	free,	free,
“ alphabets.....	“ 20	30	24	per cent. 30
“ chessmen.....	“ 20	30	24	“ 30
“ whale, rosettes.....	“ 20	30	24	“ 30
“ tip and bones.....	p. ct. 5 & 20	5	4	“ 10
“ whale, other manufact'res of	per cent. 20	30	24	“ 30
“ “ not of the American				
“ fisheries.....	“ 12½	20	15	“ 20
“ manufactures of.....	“ 20	30	24	“ 30
Bonnets, Leghorn.....	“ 35	30	24	“ 20
“ all.....	“ 35	30	24	“ 20
Bonnet wire, covered with silk...	lb. 12 cts.	25	19	lb. 2 cts. and p. ct. 15
“ “ “ “ cotton	“ 8 “	30	24	“ 2 “ “ 15
Book binders' agates, ferruled,...	per cent. 20	20	15	per cent. 20
Books, blank.....	lb. 20 cts.	20	15	“ 20
“ periodicals and other works				
in the course of printing and re-				
publication in the U. S.....	lb. 20 & 30 c.	20	15	“ 15
Books, printed magazines, pamph-				
lets, periodicals and illustrated				
newspapers, bound or unbound,				
not otherwise provided for....	per cent. 8	10	8	“ 15
Books of engravings, bound or un-				
bound.....	“ 20	10	8	“ 15
Books and instruments, profes-				
sional, of persons arriving in				
the U. States.....	free, .free, .free,			free,
Books, specially imported for the				
use of schools, &c.....	free, .free, .free,			free,
Boots.....	pair \$1.25	30	24	per cent. 30
“ laced, silk or satin for chil-				
dren.....	“ 25 c.	30	24	“ 30
“ and bootees, of leather....	“ \$1.25	30	24	“ 30
“ rubber.....	per cent. 30	30	24	“ 20
Bootees, for women or men, silk..	pair 75 c.	30	24	“ 30
Boot webb, linen.....	“ 25	20	15	“ 30
Borate of lime.....	“ 25	20	12	“ 10
Borax, or tincal.....	“ 25	25	4	free.
“ refined.....	“ 25	25	4	lb. 3 cts.
Botany, specimens in.....	free, .free, .free,			free.
Bottles, apothecaries,..... gross	\$1.75 e \$2.25	30	24	per cent. 30
Bottles, black glass.....	“ 30	30	24	“ 30
Bottles, perfumery and fancy,....	gross \$2.50	30	24	“ 30
Bottles, containing wine or other				
articles.....	gross \$3.00	40	30	“ 30
Boucho leaves.....	free, .20	4		free,
Bougies.....	per cent. 30	30	24	per cent. 30
Box boards, paper.....	lb. 3 cts.	30	24	“ 30
Boxes, gold or silver.....	per cent. 30	30	24	“ 30

	1842.	1846.	1857.	1861.
	per cent.	per ct.	per ct.	per cent.
Boxes, musical.....	per cent. 30	20	15	per cent. 30
“ japanned dressing.....	“	25	30	“ 30
“ cedar, granadilla, ebony, rose, and satin.....	“	30	40	“ 30
“ all other wood.....	“	30	30	“ 30
“ sand, of tin.....	“	30	30	“ 30
“ shell, not otherwise enu- merated.....	“	25	30	“ 30
“ if paper only, not japanned	“	25	30	“ 30
“ snuff, paper.....	“	25	30	“ 30
“ fancy, not otherwise spe- cified.....	“	25	30	“ 30
Brace bits.....	“	30	30	“ 30
Bracelets, gold or set.....	“	20	30	“ 30
“ gilt.....	“	25	30	“ 30
“ hair.....	“	25	30	“ 30
Braces, carpenters', without bits.	“	30	30	“ 30
Braces and bits, carpenters'....	“	30	30	“ 30
Braces or suspenders, all.....	“	35	30	“ 30
Brackets.....	“	30	30	“ 30
Brads.....	lb. 5 cts.	30	24	“ 30
Braids, cotton.....	per cent. 30	25	24	“ 30
“ in ornaments for head dresses.....	“	30	30	“ 30
“ hair, not made up for head dresses.....	“	30	30	“ 30
“ hair, made up for head dresses.....	per cent. 25	30	24	“ 30
“ straw, for making bonnets or hats.....	“	30	30	“ 30
Brandy.....	gal. \$1.00	100	30	1st proof, gal. \$1.00
Brass, manufactures of, not other- wise enumerated.....	per cent. 30	30	24	per cent. 30
“ in plates or sheets.....	“	30	30	“ 10
“ in bars.....	free,	5	free,	“ 10
“ in pigs.....	free,	5	free,	“ 10
“ old, only fit to be remanu- factured.....	free,	5	free,	“ 10
“ wire.....	per cent. 25	30	24	“ 30
“ rolled.....	“	30	30	“ 30
“ battery.....	lb. 12½ cts.	30	24	“ 30
“ studs.....	per cent. 30	30	24	“ 30
“ screws.....	lb. 30 cts.	30	24	“ 30
Braziers' rods, of 3-16 to 10-16 of an inch diameter.....	lb. 2½ cts.	30	24	“ 25
Brazil paste, or pasta de Brazil..	per cent. 7½	15	12	“ 10
“ pebble.....	gross \$2.00	10	8	“ 10
“ pebbles prepared for spec- tacles.....	“ \$2.00	30	24	“ 30
Breccia.....	per cent. 20	20	15	free.

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Bricks.....	per cent. 25	20	15	per cent. 20
Bridles.....	" 35	30	24	" 30
Brimstone, crude.....	" 20	15	4	free.
" rolled.....	" 25	20	15	per cent. 20
Bristles.....	lb. 1 c.	5	4	lb. 4 cts.
Bristol stones.....	per cent. 20	20	15	per cent. 10
" boards.....	lb. 12½ cts.	30	24	" 30
" " perforated.....	lb. 12½ cts.	30	24	" 30
Britannia ware.....	per cent. 30	30	24	" 30
Brodequins, woolen.....	" 50	30	24	" 30
" leather.....	" 40	30	24	" 30
Bronze casts.....	" 30	30	24	" 30
" all manufactures of.....	" 30	30	24	" 30
" metal in leaf.....	" 30	20	15	" 30
" powder.....	" 20	20	15	" 15
" pale, yellow, white and red.....	" 30	20	15	" 30
" liquid, gold or bronze color	" 20	20	15	" 10
Brooms, all kinds.....	" 30	30	24	" 30
Brown, rolls, linen.....	" 25	20	15	{ 30 c. or less, p. ct. 25 over 30 cts., " 30
" smalts.....	" 20	20	15	free.
Brucine.....	" 20	20	15	" 20
Brushes of all kinds.....	" 30	30	24	" 30
Buckram.....	" 25	20	15	" 25
Bugles, glass, if cut.....	" 25	40	30	" 30
" glass, if not cut.....	" 25	30	24	" 25
Building stones.....	" 10	10	8	" 10
Bulbs, or bulbous roots.....	free, . . free, . . free,			free.
Bullets.....	lb. 4 cts.	20	15	lb. 1½ cts.
Bullrushes.....	per cent. 20	20	15	per cent. 10
Bullior.....	free, . . free, . . free,			free.
Bunting.....	per cent. 30	25	19	per cent. 30
Burgundy pitch.....	" 20	25	19	" 20
Burlaps.....	" 25	20	15	{ 30 c. or less, p. ct. 25 over 30 cts. p. ct. 30
Bur stones, unbound.....	free,	10	free,	free.
" bound up.....	per cent. 20	10	free,	per cent. 20
Busts, lead.....	lb. 4 cts.	30	24	lb. 1½ cts.
Butchers' knives.....	per cent. 30	30	24	per cent. 30
Butter.....	" 5 cts.	20	15	lb. 4 cts.
Butt hinges, cast iron.....	lb. 2½ cts.	30	24	" 2 cts.
Button moulds, of whatever ma- terial.....	per cent. 25	25	19	per cent. 30
Buttons, metal, all kinds of.....	" 30	25	19	" 30
" all other.....	" 25	25	19	" 30
" with links.....	" 25	25	19	" 30

C.

	1842.	1846. per ct.	1857. per ct.	1861.
Cabinet wares.....	per cent. 30	30	24	per cent. 30
Cables, tarred	lb. 5 cts.	25	19	lb. 2½ cts.
“ manilla, untarred.....	lb. 4½ cts.	25	19	“ 2 cts.
“ iron or chain, or parts of.	“ 2½ cts.	30	24	“ 1½ cts.
Caddie balls.....	per cent. 30	30	24	per cent. 30
Cadmium	“ 20	20	15	“ 20
Cajeput, oil of	“ 20	30	24	“ 20
Calamine.....	“ 20	20	15	“ 20
Calcined magnesia.....	“ 20	30	24	“ 30
Calimnaris lapis.....	“ 20	20	15	“ 20
Calomel, and all other mercurial preparations	“ 25	25	19	“ 20
Calx.....	“ 20	20	15	“ 20
Camblets, of mohair or goats....	“ 20	25	19	“ 20
Camels' hair.....	“ 10	10	8	“ 10
“ pencils, in quill	“ 20	30	24	“ 20
“ “ other.....	“ 20	30	24	“ 20
Cameos.....	“ 7	10	4	“ 5
“ set	“ 7	30	24	“ 25
Camomile flowers	“ 20	20	15	“ 20
Camphor, refined.....	“ 20	40	30	“ 20
“ crude.....	lb. 5 cts.	25	8	free.
Canary seed.....	per cent. 20	free	free	per cent. 10
Cancerum oculi, or crab's eye....	“ 20	20	15	“ 20
Candles, Tallow.....	lb. 4 cts.	20	15	lb. 2 cts.
“ wax or sperm.....	“ 8 cts.	20	15	“ 8 cts.
“ other.....	“ 4 cts.	20	15	“ 4 cts.
Candlesticks, alabaster.....	various,	40	30	per cent. 30
“ glass cut.....	lb. 45 cts.	40	30	“ 30
“ spa.....	various,	40	30	“ 30
“ all other.....	“	30	24	“ 30
Candy, sugar.....	lb. 6 cts.	30	24	lb. 4 cts.
Canella, alba	per cent. 20	20	15	per cent. 20
Canes, walking, finished or not..	“ 30	30	24	“ 30
Cannetille, a wire ribbon.....	lb. 12 cts.	30	24	lb. 2 cts. and p. ct. 15
Cannon, brass or iron.....	per cent. 30	30	24	per cent. 30
Cantharides.....	free,	20	8	free.
Canton crapes	lb. 2½ cts.	25	29	{ over \$100 p. cent. 30 \$100 or less p. ct. 25
Canvas, for floor cloth or wearing apparel, linen.....	{ p. cent. 25	{ 20	{ 15	{ 30 cts. or less p. ct. 25 over 30 cts. “ 30
Caoutchouc gums.....	free,	20	8	free.
Capers.....	per cent. 30	30	24	per cent. 30
Cap wire, covered with silk.....	lb. 12 cts.	25	19	lb. 2 cts. and p. ct. 15
“ “ cotton thread	“ 8 cts.	30	24	“ 2 cts. “ “ 15
Caps of chip, lace, leather, cotton, silk, linen, &c.....	p. ct. 30 e 50	30	24	per cent. 30

	1842.	1846. per ct.	1857. per ct.	1861.	
Caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made in frames, and worn by men, women, or children, and not otherwise provided for.....	per cent.	30	30	24	per cent. 30
Cap pieces for stills.....	"	30	30	24	" 30
Caps, lace, sewed or not.....	p.ct. 20 e	40	30	24	" 30
Capsules.....	per cent.	20	30	24	" 30
Carbines or carabines.....	"	30	30	24	" 30
Carbonate of magnesia.....	"	20	30	24	" 30
" sal, or brinal of soda..	"	20	20	8	" 20
" of ammonia.....	"	20	10	8	" 10
" of iron.....	"	20	20	15	" 20
Carboys.....	each 30 cts.	30	30	24	" 30
Carbuncles.....	per cent.	10	10	4	" 10
Cardamon seed.....	"	20	free	free	" 20
Card cases, of whatever material composed.....	"	30	30	24	" 30
Cards, playing, visiting, &c.....	pack 25 cts.	30	30	24	" 20
Carmine, water color.....	per cent.	20	30	24	" 20
" a liquid dye.....	"	20	15	15	" 20
Caroline plaids, cotton and wool.	"	30	30	24	" 30
Carpets, Aubusson, Wilton, Saxony, Axminster, Tournay or tapestry velvet, Brussels Jacquard, and medallion.....	sq. yd. 65 cts.	30	24	24	} yd. 1.25 or l'ss-s.y. 40c. (over \$1.25 yd. " 50c.
Carpets, Brussels and Brussels tapestry.....	yd. 55 cts.	30	24	24	sq. yd. 30 cts.
Carpets, treble ingrain, Venetian.	sq. yd. 30 cts.	30	24	24	" 25 cts.
" hemp or jute.....	per cent.	30	20	15	" 4 cts.
" druggets, bockings and felt.....	"	30	30	24	" 20 cts.
" all other.....	"	30	30	24	per cent. 30
" matting.....	"	25	25	19	" 30
" binding.....	"	30	25	19	" 30
Carriages of all descriptions, and parts thereof.....	"	30	30	24	per cent. 30
Carriage springs.....	"	30	30	24	" 30
Carvers.....	"	30	30	24	" 30
Cascarilla.....	"	20	20	8	" 10
Casement rods, iron for.....	lb. 2 cts.	30	30	24	" 30
Cases, fish skin.....	per cent.	20	20	15	" 30
Cashmere, borders of wool,....	"	40	30	24	" 30
" of Thibet.....	"	20	25	19	" 30
" cloth.....	"	40	30	24	" 30
" gown patterns, wool being a component material...	"	40	30	24	" 30
Cashmere gowns, made.....	"	40	30	24	lb. 12 cts. & per ct. 25
" shawls, Thibet.....	"	40	30	24	" 12 " " 25

	1842.	1846.	1857.	1861.
	per ct.	per ct.	per ct.	
Cashmere shawls, wool being a component part.....	per cent. 40	30	24	lb. 12 cts. & per ct. 25
Casks, empty.....	" 30	30	24	per cent. 30
Cassada, or meal of.....	" 20	20	15	" 20
Cassia, Chinese, Calcutta and Sumatra.....	lb. 5 cts.	40	4	lb. 4 cts.
Cassia, buds.....	per cent. 20	20	15	lb. 8 cts.
" fistula.....	" 20	20	15	" 8 cts.
Cassimere, woolen.....	" 40	30	24	lb. 12 cts. & per ct. 25
" cotton, wool being a component part, chief value...	" 40	30	24	" 12 " " 25
Castanas, or castinai.....	lb. 1 ct.	30	24	lb. 1 ct.
Castings of plaster or iron, even if with wrought iron rings, hoops, handles, &c.....	lb. 1 ct.	30	24	per cent. 25
Castor beans.....	per cent. 20	20	15	" 10
" oil.....	gal. 40 cts.	20	15	" 20
Castors, brass, iron or wood.....	per cent. 30	30	24	" 30
" or cruets, silver.....	" 30	30	24	" 30
" " plated.....	" 30	30	24	" 30
" " wood.....	" 30	30	24	" 30
Castor glasses, not in the frames or cruets, cut.....	gross \$2.50	40	30	" 30
Castor glasses, not in the frames or cruets, not cut.....	" \$4.00	30	24	" 25
Castorine lize, woolen cloth.....	per cent. 40	30	24	lb. 12 cts. and p. ct. 25
Castorum.....	" 20	20	15	per cent. 20
Cast shoe bills.....	" 30	30	24	" 30
Cast iron vessels, not otherwise specified.....	lb. 1½ cts.	30	24	" 25
Catches, brass, copper or iron.....	per cent. 30	30	24	" 30
Catechu.....	" 10	10	free	" 10
Catgut.....	" 20	20	15	" 20
Catsup.....	" 30	30	24	" 20
Caulking mallets.....	" 30	30	24	" 30
Caustic.....	" 20	30	24	" 20
Celtz water.....	" 30	30	24	" 20
Cement, Roman.....	" 20	20	15	" 20
Cerise, eau de, kirschwasser, or cherry water.....	gal. 60 cts.	100	30	per gal. 50 cts.
Ceruse, dry or in oil.....	per cent. 20	20	15	per cent. 20
Chafing dishes.....	" 30	30	24	" 30
Chains, all.....	lb. 4 cts.	30	24	over ½ in. diam. lb. 1½ c. ¾ e ½ " " " 2 c. No. 9 e ¼ " " " 2½ c. und. No. 9 " p. ct. 25
Chairs, sitting.....	per cent. 30	30	24	per cent. 30
Chalk, red.....	" 20	20	4	free.
" red, pencils.....	" 25	20	24	per cent. 30
" French.....	" 20	20	4	free.

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Chalk, white	free,	5	4	free.
Chambray gauze, cotton, as cotton, per cent. 30	25	24		sq. yd. 4 cts.
" if wool is a component				
part	" 40	30	24	lb. 12 cts. and p. ct. 25
of silk only	lb. \$2.50	25	19	per cent. 30
Chandeliers, brass	per cent. 30	30	24	" 30
" glass, cut	lb. 45 cts.	40	30	" 30
Chapapote	per cent. 20	20	4	" 10
Charts	free,	10	free,	free.
" books	per cent. 20	10	8	per cent. 15
Checks, cotton	" 40	25	24	(See Cotton.)
" princess, wool	" 40	30	24	lb. 12 cts. and p. ct. 25
" " worsted	" 40	25	19	" 12 " " 25
" linen	" 25	20	15	per cent. 30
Cheese	lb. 9 cts.	30	24	lb. 4 cts.
Chemical preparations, not other-				
wise enumerated	per cent. 20	20	15	per cent. 20
Chenille, cords or trimming of,				
cotton	" 30	30	24	" 30
Cheroots (India segars)	lb. 40 cts.	40	30	(See Segars.)
Cherry rum, a cordial	gal. 60 cts.	100	30	gal. 50 cts.
Chessmen, bone, ivory, rice or				
wood	per cent. 30	30	24	per cent. 30
Chest handles	" 30	30	24	" 30
Chicory root	free,	free,	free,	free.
" " ground	per cent. 20	20	15	" 20
Children's shoes and slippers	pair 15 cts.	30	24	" 30
Chili peppers	lb. 10 cts.	30	4	" 10
China ware	per cent. 30	30	24	" 30
" roof	" 20	20	15	" 10
Chinchilla skins, undressed	" 10	10	8	" 5
" " dressed	" 20	20	15	" 20
Chip hats or bonnets	" 35	30	24	" 30
Chisels, all	" 30	30	24	" 30
Chloride of lime	lb. 1 ct.	10	4	" 10
Chlorometers, glass	per cent. 20	30	24	" 30
Chocolate	lb. 4 cts.	20	15	" 20
Choppa romals and bandanna				
handkerchiefs, silk	lb. \$2.50	25	19	" 30
Chowdagary, cottons	" 30	25	24	(See Cotton.)
Chromate of potash	" 20	20	15	lb. 3 cts.
" lead	lbs. 4 cts.	20	15	" 20
Chromic, yellow	per cent. 20	30	24	per cent. 20
" acid	" 20	20	15	" 15
Chronometers and parts	" 20	10	8	" 10
Chrysolites	" 20	20	15	" 10
Ciar, or coiar, rope	lb. 4½ cts.	25	19	lb. 3 cts.
Cieutar	per cent. 20	20	15	per cent. 10
Cigars	lb. 40 cts.	40	30	(See Segars.)
" paper	" 40 cts.	40	30	" "

	1842.	1846. per ct.	1857. per ct.	1861.
Cinchona, Peruvian	per cent. 10	15	free.	free.
Cinchonine	" 20	20	15	per cent. 10
Cinnabar	" 20	25	19	" 20
Cinnamon	lb. 25 cts.	30	4	" 20
Circassians, worsted	per cent. 30	25	19	" 30
Ciringle webb, woolen	" 40	30	24	" 30
Citrate of lime	" 20	20	15	" 20
Citron, in its natural state	free,	20	8	" 20
" preserved	per cent. 25	40	30	" 10
Civet, oil of	" 30	30	24	" 20
Clasps, all	" 30	30	24	" 30
Clay, ground or prepared	" 20	20	15	" 30
" unwrought	free,	5	4	ton \$3
Clayed sugar, white	lb. 2½ cts.	30	24	lb. ¾ ct.
Cloaks, of wool	per cent. 50	30	24	lb. 12 cts. and p. ct. 25
Cloak pins	" 30	30	24	per cent. 30
Clocks	" 25	30	24	" 30
Cloth, India rubber	" 30	30	24	" 30
" woolen	" 40	30	24	lb. 12 cts. and p. ct. 25
" oil, 50 cts. or less	yd. 35 cts.	30	24	per cent. 25
" " over 50 cts.	" 35 cts.	30	24	" 30
" hemp	per cent. 20	20	15	" 20
Clothing, ready made	per cent. 50	30	24	" 30
" of wool	" 50	30	24	lb. 12 cts. and p. ct. 25
Cloves	lb. 8 cts.	40	4	lb. 4 cts.
Coaches, or parts thereof	per cent. 30	30	24	per cent. 30
Coach furniture of all descriptions	" 30	30	24	" 30
Coal, bituminous	ton \$1.75	30	24	ton \$1.00
" other	" \$1.75	30	24	ton 50 cts.
Coal-hods	per cent. 30	30	24	per cent. 30
Coatings, mohair or goats' hair ..	" 20	25	19	" 30
Cobalt	" 20	20	15	free.
Cochineal	free,	10	4	free.
Coculus indicus	per cent. 20	20	15	per cent. 10
Cocks	" 30	30	24	" 30
Cocoa	lb. 1 c.	10	4	free,
" shells	per cent. 20	10	4	free.
Cocoa-nuts, West Indies	free,	20	4	free.
Codilla, or tow of hemp	ton \$20	15	12	ton \$10
" " flax	" \$20	15	12	" \$5
Codfish, dry	cwt. \$1.00	20	15	100 lbs. 50 cts.
Coffee, when imported in American vessels from the place of its growth	free, ..free, .. free,			free.
Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands	free, ..free, .. free,			free.
Coffee, all other	per cent. 20	20	15	per cent. 20
Coffee-mills	" 30	30	24	" 30

	1842.	1846. per ct.	1857. per ct.	1861.
Coins, cabinets of.....	free, ..	free, ..	free,	free.
Coir	ton \$25	25	19	ton \$10
Coke	bush. 5 cts.	30	24	per cent. 25
Colcother, dry, (oxide of iron)...	"	20	20	15
Cold cream.....	"	25	30	24
Colocynth.....	"	20	20	.. free,
Cologne water.....	"	20	30	24
Colombo root.....	"	20	20	15
Coloquintida	"	20	100	24
Coloring for brandy.....	"	30	30	24
Colors, water.....	"	25	30	24
Cols, sanglier, cravat stiffeners..	"	30	30	24
Colts' foot.....	"	20	20	15
Combs	"	25	30	24
Comforters, made of wool.....	"	40	30	24
Comfits, preserved in sugar, bran- dy, or molasses.....	"	25	40	30
Commode handles.....	"	25	30	24
" knobs.....	"	25	30	24
Compasses.....	"	30	30	24
Composition of glass or paste, set,	"	20	30	24
" " " not set,	"	10	10	8
Concans, India.....	"	20	25	19
Coney wool	"	10	10	8
Confectionary, all, not otherwise provided for.....	"	25	30	24
Contrainema root.....	"	20	20	15
Copperas.....	lb. 2 cts.	20	15	lb. ¼ ct.
Copper bottoms.....	per cent. 30	20	15	per cent. 25
Copper, braziers' and sheets, not otherwise provided for.....	"	30	20	15
Copper, for the use of the mint..	free ..	free, ..	free,	free.
" in pigs, bars.....	free, ..	5	.. free,	lb. 2 cts.
" old, fit only to be re-manu- factured.....	free, ..	5	.. free,	lb. 1½ cts.
" manufactures of, not oth- erwise specified.....	per cent. 39	30	24	per cent. 30
" ore.....	free, ..	free, ..	free,	" 5
" rods, bolts, spikes, & nails,	lb. 4 cts.	20	15	per cent. 25
Copper, sheathing for ships, when 14 inches wide and 48 inches long, and weighing from 14 to 34 ozs. per square foot.....	free, ..	free, ..	free,	lb. 2 cts.
Copper, sulphate of.....	lb. 4 cts.	20	15	per cent. 20
Coral.....	per cent. 20	20	15	" 30
" cut or manufactured.....	"	20	30	24
Cordage, tarred.....	lb. 5 cts.	25	19	lb. 2½ cts.
" untarred.....	" 4½ cts.	25	19	" 3 cts.
" manilla.....	" 4½ cts.	25	19	" 2 cts.
Cordials, all kinds.....	gal. 60 cts.	100	30	gal. 50 cts.

	1842.	1846. per ct.	1857. per ct.	1861.
Coriander seed.....	per cent. 20	free	free	per cent. 10
Cork, manufactures of.....	" 25	30	24	" 30
Corks.....	" 30	30	24	" 20
Cork-tree, bark of, unmanufactur'd,	free	15	4	free.
Cornelian stone.....	per cent. 7	10	4	per cent. 5
" rings.....	" 7	20	15	" 25
Corn fans.....	" 30	30	24	" 20
Corn, Indian, or maize.....	bush. 10 cts.	20	15	bush. 10 cts.
" meal.....	" 20	15	15	per cent. 10
Corrosive sublimate, (mercurial)...	per cent. 25	25	19	" 20
Corsets.....	" 50	30	24	" 30
Cosmetics.....	" 25	30	24	" 30
Cotton.....	lb. 3 cts.	free	free	free.
Cotton, unbleach'd, 100 thr'ds sq. in.				
or less, and over 5 oz. p. yd.	per cent. 30	25	24	sq. yard 1 ct.
100@140 thr'ds, not 5 oz.	" 30	25	24	" 2 cts.
140@200 thr'ds, "	" 30	25	24	" 3 cts.
over 200 thr'ds, "	" 30	24	24	" 4 cts.
" bleached, 100 thr'ds sq. in.				
or less, and over 5 oz....	" 30	25	24	" 1½ cts.
100@140 thr'ds, not 5 oz.	" 30	25	24	" 2½ cts.
140@200 thr'ds, "	" 30	25	24	" 3½ cts.
over 200 thr'ds, "	" 30	25	24	" 4½ cts.
" colored, 100 thr'ds sq. inch				
or less, and over 5 oz....	" 30	25	24	sq. yd. 1½ cts. & p. ct. 10
100@140 thr'ds, not 5 oz.	" 30	25	24	" 2½ " & " 10
140@200 thr'ds, "	" 30	25	24	" 3½ " & " 10
over 200 thr'ds, "	" 30	25	24	" 4½ " & " 10
" other plain woven, costing				
over 16 cts. sq. yard....	" 30	25	24	per cent. 25
Cotton, all manufactures of, not				
otherwise enumerated.....	" 30	25	19	" 25
Cotton bagging, 10 cts. lb. or less.	sq. yd. 4 cts.	20	15	lb. 1½ cts.
" " over 10 cts. lb....	" 4 cts.	20	15	" 2 cts.
" braces, or suspenders....	per cent. 30	30	24	per cent. 30
" caps, gloves, leggins, mitts,				
socks, stockings, wove shirts,				
and drawers.....	" 30	20	15	" 30
Cotton cord, gimps, and galloons.	" 30	30	24	" 30
" embroidery, or floss.....	" 25	25	24	" 20
" hosiery, unbleached.....	" 30	20	15	" 30
" lace, including bobbinet..	" 20	25	19	" 30
" laces, insertings, trimmings				
and braids.....	" 30	25	24	" 20
" spool and other thread..	" 30	25	24	" 30
" thread, twist, and yarn, all				
unbleach'd and uncolor'd	" 25	25	24	" 30
" thread, twist, and yarn, all				
bleached or colored....	" 25	25	24	" 30

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Cotton twist, yarn, and thread, all other on spools or otherwise...	per cent. 30...	25...	24	per cent. 30
Counters.....	" 20...	30...	24	" 30
Counting-house boxes.....	" 30...	30...	24	" 30
Court plaster.....	" 30...	30...	24	" 30
Cowage, or Cowitch.....	" 20...	20...	15	" 20
Cowries, (shells).....	" 20...	5....	4	" 10
Crab-claws.....	" 20...	20...	15	" 20
Cranks, mill, of wrought iron...	lb. 4 cts.	30...	24	" 30
Crapes, silk.....	lb. \$2.50....	25....	19	(See Silk.)
Crash, 30 cts. or less.....	per cent. 25....	20....	15	per cent. 25
" over 30 cts.....	" 25....	20....	15	" 30
Cravats.....	" 50....	30....	24	" 30
Cravat stiffeners.....	" 50....	30....	24	" 30
Crayons.....	" 25....	30....	24	" 30
Crayon pencils.....	" 25....	30....	24	" 30
Cream of tartar.....	free,	20....	4	free.
Creas, cotton, as cottons.....	per cent. 30....	25....	24	per cent. 30
" linen.....	" 25....	20....	15	" 25
Crockery.....	" 30....	30....	24	" 25
Crocus powder.....	" 20....	20....	15	" 20
Crowns, Leghorn hat.....	" 35....	30....	24	" 30
Crucibles, all.....	" 30....	30....	24	" 20
Crystals, glass.....	gross \$2.00....	30....	24	" 30
Cubebs.....	" 20....	20....	15	" 20
Cudbear.....	" 10....	10....	4	free.
Cummin seed.....	" 20 ..free, ..free,			per cent. 10
Cupboard turns.....	" 30....	30....	24	" 30
Curls, hair,.....	" 25....	30....	24	" 30
Curriers' knives.....	" 30....	30....	24	" 30
Currants.....	lb. 3 cts.	40....	8	lb. 2 cts.
Curtain rings.....	per cent. 30....	30....	24	per cent. 30
Custas, as manufactures of cottons	" 30....	25....	24	" 30
Cutch.....	" 10....	10 .. free,		free.
Cutlasses.....	" 30....	30....	24	per cent. 30
Cutlery, all kinds.....	" 30....	30....	24	" 30
Cyanine of iodine.....	" 20....	30 ..	24	" 30
" potassium.....	" 20....	30....	24	" 30
" zinc.....	" 20....	30....	24	" 30

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Daggers and dirks.....	per cent. 30....	30....	24	per cent. 30
Dates.....	lb. 1 c.	40....	8	lb. $\frac{1}{2}$ c.
Decanters, cut.....	40....	30	per cent. 30
" plain.....	....	30....	24	" 30
Delaines, gray.....	per cent. 40....	30....	24	" 25
" colored.....	" 40....	30....	24	" 30
Delph.....	" 30....	30....	24	" 30

	1842.	1846. per ct.	1857. per ct.	1861.
Delphine	per cent. 20	20	15	per cent. 20
Demijohns.....	each 30 cts.	30	24	" 30
Denmark satin, or satteens, entire- ly stuff	per cent. 20	25	19	" 30
Dentifrice.....	" 20	30	24	" 20
Devonshire kerseys.....	" 40	30	24	lb. 12 cts. and p. c. 25
Diamonds.....	" 7½	10	4	per cent. 5
" set.....	" 7½	30	24	" 25
" glaziers'	" 25	15	12	" 10
Diaper, linen.....	" 25	20	15	30 cts. or less p.ct. 25
"	" 25	20	15	over 30 cts. p.ct. 30
Diapers, cotton.....	" 30	25	24	" 25
Dice, ivory or bone.....	" 20	30	24	" 30
Dimities and dimity muslin.....	" 30	25	24	(See Cotton.)
Distilled vinegar, medicinal.....	gal. 8 cts.	30	24	per cent. 30
Diuretic, sal.	per cent. 20	20	15	" 30
Divi divi	" 20	20	free,	free.
Dolls, of every description.....	" 30	30	24	per cent. 30
Domets, a flannel .....	.....25	19		(See Flannel.)
Dominoes, bone or ivory, if any metal.....	" 20	30	24	per cent. 30
Dowlas.....	" 25	25	15	" 30
Doyleys, cotton.....	" 30	25	24	" 30
" woolen.....	" 40	25	24	lb. 12 cts. and p. c. 25
" linen.....	" 25	20	15	per cent. 30
Down, all kinds.....	" 25	25	19	" 20
Dragons' blood.....	" 10	15	free,	free.
Drawer knobs of any material...	" 30	30	24	per cent. 30
" " entirely of cut glass	lb. 25 cts.	40	30	" 30
" " " plain do..	per cent. 20	30	24	" 30
Drawers, Guernsey, wool or worsted	" 30	30	24	lb. 12 cts. and p. c. 25
Drawers, knit, without needle- work	" 30	30	24	" 12 " " 25
Drawers, silk, wove.....	" 40	30	24	per cent. 30
" cotton, wove.....	" 30	20	24	" 25
Drawing knives.....	" 30	30	24	" 30
" pencils.....	" 25	30	24	" 30
Drawings	" 20	20	15	" 10
Dried pulp.....	" 20	20	15	" 20
Drillings, linen.....	" 25	20	15	" 30
" if cotton be a component material, subject to the regula- tions respecting cotton cloths..	" 30	25		(See Cotton.)
Drugs, dyeing, not otherwise enu- merated.....	" 20	20		per cent. 20
" dyeing or tanning, in a crude state.....	free,	20	free,	free.
" medicinal, not otherwise enumerated, in a crude state...	per cent. 20	20	15	per cent. 20

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Duck, Holland, English, Russia, half-duck, and all other sail ducks.....	sq. yd. 7 cts.....20....	15	30 c.or less, sq. yd. p. c. 25	
Do. do. do.....	sq. yd. 7 cts.....20....	15	over 30 c. " " 30	
Dutch metal, in leaf.....	per cent. 25.....20....	15	per cent. 10	
Durants, worsted stuff.....	" 30.....25....	19	" 30	
Dust pans.....	" 30.....30....	24	" 20	
Dyeing articles, crude.....	" 20.....20 .. free,		" free.	
Dyeing drugs, and materials for composing dyes, crude, not otherwise enumerated.....	" 20.....20 .. free,		free.	

E.

Earth, in oil.....	lb. 1½ cts.....30....	24	100 lbs. \$1.35
" brown, red, blue, yellow, dry, as ochre.....	lb. 1 ct.....30....	15	100 lbs. 35 cts.
Earthenware.....	per cent. 30.....30....	24	per cent. 30
Ebony, manufact' res of, or of which it is the material of chief value	" 30....40....	30	" 30
Elastic garters.....	" 30....30....	24	" 30
Elephants' teeth.....	" 5....5 .. free,		free.
Elecampane.....	" 20.....20....	15	per cent. 20
Embroideries, all in gold or silver, fine, or half fine, or other metal	" 20....30....	24	" 30
Embroidery, if done by hand....	" 30....30....	24	" 30
Emeralds.....	" 7½.. 10....	4	" 5
Emery.....	free,....20....	8	free.
" cloth, cotton.....	per cent. 30.....25....	24	per cent. 30
Emetic, tartar, medicinal.....	" 20....30....	24	" 20
Enamelled white.....	" 30....30....	24	" 20
Engravers' copper, prepared or polished.....	" 30....30....	24	" 20
Engravers' scrapers & burnishers	" 30....30....	24	" 20
Engravings, books of, bound or not	" 20....10....	8	" 10
Epaulettes, all.....	p. ct. 25@30....30....	24	" 30
Epsom salts.....	per cent. 20....20....	15	" 20
Equalizing files.....	" 30....30....	24	" 30
Ergot.....	" 20....20....	15	" 20
Escutcheons, silver.....	" 30....30....	24	" 20
" brass, iron, steel, gilt or plated.....	" 30 ..30....	24	" 30
Escutcheon pins.....	" 30....30....	24	" 30
Essence, all.....	" 25....30....	24	" 30
Estopillas, linen.....	" 25....20....	15	" 30
Etchings or engravings.....	free,....10....	8	" 10
Ether.....	per cent. 20....20....	15	" 20
" sulphuric.....	" 20....20....	15	" 20
Etoile, or stars for ornaments....	" 30....30....	24	" 30

	1842.	1846.	1857.	1861.
	per ct.	per ct.	per ct.	
Extract of belladonna.....	per cent. 25	30	24	per cent. 20
“ Campeachy wood.....	“ 20	20	4	free.
“ cicutæ.....	“ 25	30	24	“ 20
“ colocynth.....	“ 25	30	24	“ 20
“ elaterium.....	“ 25	30	24	“ 20
“ gentian.....	“ 25	30	24	“ 20
“ hyosciamus.....	“ 35	30	24	“ 20
“ indigo.....	“ 20	20	4	free,
“ logwood.....	“ 20	20	4	free,
“ madder.....	“ 20	20	4	free.
“ nux vomica.....	“ 25	30	24	per cent. 20
“ opium.....	“ 25	30	24	“ 20
“ rhatania.....	“ 25	30	24	“ 20
“ rhubarb.....	“ 25	30	24	“ 20
“ stramonium.....	“ 25	30	24	“ 20
Extracts and decoctions of dye woods, not otherwise provided for.....	“ 20	20	4	“ 20
Extracts, all other.....	“ 20	30	24	“ 30
Eyes and rods for stairs.....	“ 30	30	24	“ 30
“ bulls', a bean.....	“ 20	20	15	“ 10

F.

False collars.....	per cent. 30	30	24	per cent. 30
Fancy, or perfumed soaps.....	“ 30	30	24	“ 30
Fancy vials and bottles, uncut... gross	\$2.50	30	24	“ 30
Fans, all.....	per cent. 25	30	24	“ 30
Fastenings, shutter or other, of copper, iron, steel, brass, gilt, plated or japanned.....	“ 30	30	24	“ 30
Fearnought cloth.....	“ 40	30	24	lb. 12 cts. and p. ct. 25
Feathers, ornamental.....	“ 25	30	24	“ 30
“ for beds.....	“ 25	25	19	“ 20
“ vultures', for dusters..	“ 25	20	15	“ 20
Feldspar.....	“ 20	20	15	“ 10
Felting, hatters'.....	“ 25	30	24	“ 20
Felts, or hat bodies made in whole or in part of wool.....	each 18 cts.	20	15	“ 20
Fennel, essence of.....	per cent. 25	30	24	“ 30
Ferrets, cotton.....	“ 30	25	24	“ 30
Ferri, rubigo.....	“ 20	20	15	“ 20
Fiddles.....	“ 30	20	15	“ 20
Fids.....	“ 20	20	15	“ 20
Fifes, bone, ivory, or wood.....	“ 30	20	15	“ 20
Fig blue.....	“ 20	20	15	“ 20
Figs.....	lb. 2 cts.	40	8	lb. 3 cts.
Figures, alabaster.....	per cent. 30	40	30	per cent. 30
“ other.....	“ 30	30	24	“ 30

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Filberts.....	lb. 1 ct.	30	24	lb. 1 ct.
File cuts.....	per cent.	30	24	per cent. 30
Files.....	"	30	24	" 30
Filtering stones.....	"	20	24	" 20
" unmanufactured..	"	20	15	" 10
Fire crackers.....	"	20	24	" 30
" irons or screens.....	"	30	24	" 30
Fish, pickled, other than in barrels or half barrels, not specified..	"	20	15	lb. ½ ct.
Fish, in oil.....	"	20	30	per cent. 30
" mackerel.....		20	15	lbl. \$2.00
" " pickled.....	bb. \$1.50	20	15	" \$1.00
" salmon, pickled.....		20	15	" \$3.00
" other " in bbls.....	" \$1.00	20	15	" \$1.50
" glue, called isinglass.....	per cent.	20	15	per cent. 20
" hooks.....	"	30	24	" 30
" sauce.....	"	30	24	" 20
" skins, raw.....	"	30	15	" 20
" skin cases.....	"	20	15	" 30
Fisheries of the U. States and their territories, all products of.....	free, ..free, ..free,			free.
Fishing nets.....	lb. 7 cts.	30	24	lb. 6 cts.
Fishing lines, silk.....	lb. 6 cts.	25	19	per cent. 30
Flags, floor matting, made of....	per cent.	25	19	" 30
" carpets and carpeting, and floor cloths, made of....	"	25	19	" 30
Flageolets, wood, bone or ivory..	"	30	15	" 30
Flannels, all.....	"	40	19	30 c. or less, p. ct. 25
" ".....	"	40	19	over 30 cts., " 30
Flap hinges.....	"	30	24	per cent. 30
Flasks, or bottles, that come in gin cases.....	gross \$2.50	30	24	" 30
Flasks, powder, brass, copper, ja- panned or horn.....	per cent.	30	24	" 30
Flat irons.....	lb. 2½ cts.	30	24	lb. 1 ct.
Flats, for making hats or bonnets,	per cent.	30	24	per cent. 30
Flax, unmanufactured.....	ton \$20	15	free,	ton \$15
" all manufactures of, or of which flax is a component part, not otherwise specified.....	per cent.	25	15	per cent. 30
Flax seed.....	"	5	15	bush. 16 cts.
Fleams.....	"	30	24	per cent. 30
Fleshers.....	"	30	24	" 30
Flies, Spanish, or cantharides....	free, ..	20	8	" 10
Flints.....	free, ..	5	4	free.
Flint stone.....	free, ..	15	4	free.
Flints, ground.....	free, ..	20	4	free.
Float files.....	per cent.	30	24	per cent. 30
Floor cloth, all stamped, printed, or painted.....	sq.yd. 35 cts.	30	24	" 30

	1842.	1846.	1857.	1861.
	per cent.	per ct.	per ct.	per cent.
Floor cloth, dish or table, mats of	per cent. 25	30	24	per cent. 20
“ “ lined with woollen or wool.....	“	40	30	30
Flor benzoin	“	30	30	20
Florentine buttons, covered with bombazette over a metal form..	“	30	25	19
Floss cotton (<i>see Cotton Thread</i>).	“	30	25	24
Floss silk, and other similar silks purified from the gum.....	“	25	25	19
Flour of wheat	112 lbs. 70 c.	20	15	20
“ other grain.....	per cent. 20	20	15	20
Flour, sulphur.....	free,	20	15	20
Flower water, orange.....	per cent. 20	30	24	20
Flowers, artificial.....	“	25	30	24
Flowers, all, not otherwise pro- vided for.....	“	20	20	15
Flutes of wood, ivory, or bone...	“	30	20	15
Foils, fencing	“	30	30	24
Foil, copper.....	“	30	30	24
“ silver.....	“	20	20	15
“ tin.....	“	2½	15	12
Fol digitalis.....	“	25	20	15
Forbidden Fruit.....	“	20	20	8
Forge hammers.....	lb. 2½ cts.	30	24	lb. 2 cts.
Forks, all.....	per cent. 30	30	24	per cent. 30
Fossils	free, . free, . free,			free.
Fox glove	per cent. 20	20	15	per cent. 20
Frames, or sticks for umbrellas or parasols.....	“	20	30	24
“ plated cruet.....	“	30	30	24
“ quadrant	“	30	30	24
“ silver cruet	“	30	30	24
Frankincense, a gum.....	“	25	20	8
Fringes, cotton or wool.....	“	30	25	24
“ merino.....	“	30	25	19
Frizettes, hair or silk.....	“	25	30	24
Frocks, Guernsey.....	“	30	30	24
“ “	“	30	30	24
Frosts, glass.....	“	30	20	15
Fruits, preserved in brandy or sugar.....	“	25	40	30
“ preserved in their own juice.....	“	20	20	15
“ pickled.....	“	20	30	24
“ green, ripe, or dried.....	free,	40, 30 & 20	8	10
Frying pans.....	per cent. 30	30	24	30
Fullers' boards.....	“	12½	30	24
“ earth.....	free,	10	8	free.
Fulminates, or fulminating pow- ders	per cent. 20	20	15	per cent. 20

	1842.	1846. per ct.	1857. per ct.	1861.	
Furniture, coach and harness....	per cent. 30	30	24	per cent. 30	
" brass, copper, iron or steel, not coach or harness....	"	30	30	24	" 30
Furniture, calico or chintz.....	"	30	25	24	" 30
" household, not other- wise specified	"	30	30	24	" 30
Fur, dressed, all on the skin....	"	20	20	15	" 10
" hats or caps of.....	"	35	30	24	" 30
" hat bodies or felts.....	"	25	30	24	" 30
" muffs or tippets, or other manufactures not specified....	"	35	30	24	" 30
Furs, hatters, dressed or undress- ed, not on the skin.....	"	25	10	8	" 10
Furs, undressed, all kinds of, on the skin	"	5	10	8	" 10

G.

Galanga.....	per cent. 20	20	15	per cent. 20	
Gallengal, or gallengal root....	"	20	20	15	" 20
Galloons, gold and silver, fine or half fine.....	"	30	30	24	" 30
Galls, nut.....	lb. 1 ct.	5	4		
Gambia (Terra Japonica).....	per cent. 10	10	free,	free,	
Gamboge, crude or refined.....	"	25	20	15	" 10
Game bags, leather or twine....	"	30	30	24	" 30
Garance, or madder, manufac- tures of.....	"	30	20	free,	" 20
Garden seeds, not otherwise speci- fied		free,	free,	free,	free.
Garnets.....	"	7	10	4	" 5
" hardware	"	30	30	24	" 30
Garters, India rubber, with clasps and of wire.....	per cent. 30	30	24	per cent. 30	
Gauze, cotton.....	"	30	25	24	over 16 cts. p. ct. 25
Gelatine.....	"	30	30	24	per cent. 30
Gems.....	"	7	10	4	" 5
" set.....	"	30	30	24	" 25
Gentian root.....	"	20	20	15	free.
German silver, manufactured or not	"	30	30	24	" 30
Gig hames, springs or handles...	"	30	30	24	" 30
Gilt fancy wares, jewelry, wire,&c.	"	25	30	24	" 30
Gimlets.....	"	30	30	24	" 30
Gimps, cotton.....	"	30	30	24	" 30
" silk.....	lb. \$2.50	25	19		" 30
" thread, linen.....	per cent. 30	20	15		" 30
" wire being a component part, of chief value....	"	30	30	24	" 30

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Gin..... gal.60@90 c.	100	30	30	1st proof, gal. 40 cts.
Gin cases, with bottles in them, the cases pay.....	per cent. 30	30	24	per cent. 30
and the bottles.....	" 30	30	24	" 30
Ginger, green, ripe, dried, pre- served, or pickled.....	lb. 2 cts. 40 & 30	15	15	" 10
Ginghams, as cottons.....	per cent. 30	25	24	(See Cotton.)
Ginseng.....	" 20	20	15	per cent. 20
Girandoles.....	" 30	30	24	" 30
Glass, all articles not specified..	" 30	30	24	" 30
" crown, plate, polished or other window,				
not over 10 X 15..	....30	.... 24	.... 24	sq. foot 1½ cts.
" 16 X 24..	....30	.... 24	.... 24	" 2½ cts.
" 24 X 30..	....30	.... 24	.... 24	" 4 cts.
over 1½ lb. per sq. ft. on exc.	....30	.... 24	.... 24	" 4 cts.
" apothecaries' vials, 16 oz..	gross \$2.25	....30	.... 24	per cent. 30
" bottles, black.....	various,	....30	.... 24	" 30
" broken.....	....20	.. free,	.... 24	free.
" old, unbroken.....	....20	.. free,	.... 24	free.
" buttons, cut, entirely of....	lb. 35 cts.	....25	.... 19	" 30
" colored.....	per cent. 30	....30	.... 24	" 30
" cut, engraved, colored, &c.	....40	.... 30	.... 30	" 30
" disks, optical .....	....30	.... 24	.... 24	" 10
" green, pocket bottles.....	various,	....30	.... 24	" 30
" looking, plates, silvered ..	"30	.... 24	.... 24	" 30
" manufactures of, all vessels or wares, of cut glass..	lb. 25 cts.	....40	.... 30	" 30
" manufactures of, all others not specially mentioned.	per cent. 25	....30	.... 24	" 30
" of antimony.....	" 30	....30	.... 15	" 20
" paintings on.....	" 30	....30	.... 24	" 30
" pressed, plain or mould, not cut, colored or engraved.....	....30	.... 24	.... 24	" 25
Glass, rough plate, cylinder,				
not over 10 X 15.....	....20	.... 15	.... 15	sq. foot 1 ct.
" 16 X 24.....	....20	.... 15	.... 15	" 1½ cts.
" 24 X 30.....	....20	.... 15	.... 15	" 2 cts.
" 24 X 30, and not over 1 lb. per sq. ft..	....20	.... 15	.... 15	" 3 cts.
over 1 lb. per sq. ft. pays an additional duty on the excess on the same rates.				
Glasses, hour.....	per cent. 25	....30	.... 24	per cent. 30
Glauber salts.....	" 30	....20	.... 15	" 20
Glaziers' diamonds.....	" 25	....15	.... 12	" 10
Globes.....	" 30	....30	.... 24	" 20
Gloves..... doz. \$1.50	....30	.... 24	.... 24	" 20
" hair.....	per cent. 25	....25	.... 19	" 30
Glue, all.....	lb. 5 cts.	....20	.... 15	" 20

	1842.	1846. per ct.	1857. per ct.	1861.
Goats' hair.....	lb. 1 c.....	20	free,	lb. 18 c. or less, p. c. 5
" ".....	lb. 1 c.....	20	free,	18@24 cts. lb. 3 cts.
" ".....	lb. 1 c.....	20	free,	over 24 cts. lb. 9 cts.
" skins, raw.....	per cent. 5.....	5	4	per cent. 5
" " tanned.....	doz. \$1.00.....	20	15	" 20
Gold, all articles composed of....	per cent. 30.....	30	24	" 30
Gold and silver leaf.....	" 20.....	15	12	" 20
" beaters' brine.....	" 20.....	20	15	" 20
" " moulds.....	" 10.....	10	8	" 20
" " skins.....	" 10.....	10	8	" 10
" dust.....	free, ..	free, ..	free,	free.
" embroideries.....	" 30.....	30	24	" 30
" muriate of.....	" 25.....	30	24	" 20
" oxide of.....	" 25.....	30	24	" 20
" paper, in sheets, strips, or other forms.....	" 30.....	30	24	" 20
" shell for painting.....	" 20.....	30	24	" 20
" size.....	" 20.....	20	15	" 20
" studs.....	" 20.....	30	24	" 30
Gold shoes or clogs.....	" 30.....	30	24	" 30
Gouges.....	" 30.....	30	24	" 30
Gown patterns, wool being a com- ponent part.....	" 40.....	30	24	lb. 12 cts. and p. ct. 25
Grains, towed.....	" 35.....	20	15	per cent. 30
Grain tin.....	" 20.....	20	15	" 10
Granulated tin.....	" 20.....	20	15	" 10
Grapes, not dried.....	" 20.....	30	8	" 20
Grass and cotton cloth, as cottons	" 25.....	25	24	(See Cotton.)
" bags.....	sq. yd. 5 cts.....	30	24	yd. 10 c. or less lb. 1½ cts.
" ".....	" 5 cts.....	30	24	yd. over 10 cts. lb. 2 cts.
" flats, braids, or plaits.....	per cent. 35.....	30	24	per cent. 20
" hats or bonnets.....	" 35.....	30	24	" 30
" henguin.....	" 25.....	25	19	" 20
" Sisal, mats, of flags and rope.....	ton \$25.....	25	19	" 20
Grasshopper springs.....	per cent. 30.....	30	24	" 30
Grease.....	" 10.....	10	8	" 10
Green turtle.....	" 20.....	20	15	" 10
Gridiron.....	" 30.....	30	24	" 30
Grindstones.....	free,....	5	4	" 10
" unfinished.....	free,....	5	4	free.
Guava jelly, or paste.....	" 30.....	30	24	" 20
Guernsey frocks.....	" 30.....	30	24	" 25@30
Gunny bags.....	sq. yd. 5 cts.....	20	15	lb. 1½@2 cts.
Guano.....	free, ..	free, ..	free,	free.
" imitation of.....	free,....	20	free,	free.
Guimauve, or camomile.....	per cent. 20.....	20	15	per cent. 20
Guinea grains.....	" 20.....	20	free,	" 10
Guitars.....	" 30.....	20	15	" 20
Guitar strings, gut.....	" 30.....	20	15	" 20

	1842.	1846. per ct.	1857. per ct.	1861.
Gum Benzoin, or Benjamin.....	per cent. 15	30	8	free.
“ copal.....	“ 15	10	8	per cent. 10
“ elastic articles.....	“ 20	30	24	“ 30
“ Senegal, Arabic and Traga- canth, Barbary, East India and Jedda, and all other resinous substances not specified, in a crude state.....	“ 15	10	8	free.
Gum purdu, as opium.....	“ 15	20	15	per cent. 10
“ substitute, burnt flour and starch.....	“ 15	10	8	“ 10
Gums, medicinal, in a crude state,	“ 15	20	15	“ 10
Gun locks.....	“ 30	30	24	“ 30
Gunny cloth.....	sq. yd. 5 cts.	20	15	lb. 1½ @ 2 cts.
Gunpowder.....	lb. 8 cts.	20	15	per cent. 20
Guns (except muskets and rifles),	“ 30	30	24	“ 30
Gun wadding of paper.....	“ 25	30	24	“ 30
Guts, sheeps', salted.....	“ 20	20	15	“ 20
Gutta percha, unmanufactured ..	“ 20	20	4	free.
Gypsum, or plaster of Paris....	free, .free, .free,			free.
“ “ “ ground,	free, .free, .free,			“ 10

H.

Hackels, all.....	per cent. 30	30	24	per cent. 30
Hair, Angora goats', raw, 18 cts. or less.....	lb. 1 ct.	20	free,	“ 5
“ do. over 18 cts.,	“ 1 ct.	20	15	lb. 3 cts.
“ all other manufactures of goats' or mohair.....	per cent. 25	25	19	per cent. 30
“ belts and brooms.....	“ 30	30	24	“ 25
“ bracelets, chains, ringlets, and curls.....	“ 25	30	24	“ 30
“ braids, for the head.....	“ 25	30	24	“ 30
“ cloth.....	“ 25	25	19	“ 25
“ curled, for beds.....	“ 20	20	15	“ 20
“ for head dresses.....	“ 25	30	24	“ 30
“ gloves.....	“ 25	25	19	“ 20
“ nets.....	“ 25	30	24	“ 30
“ pencils.....	“ 20	30	24	“ 30
“ pins.....	“ 30	30	24	“ 30
“ prepared and cleaned for use	“ 20	30	24	“ 30
“ powder, not perfumed.....	“ 20	20	15	“ 20
“ powder, perfumed, all others not specified.....	“ 20	30	24	“ 20
“ seating.....	“ 25	25	19	“ 25
“ unmanufactured.....	“ 10	10	8	“ 10
“ “ uncleaned..	“ 10	10	8	free.
Hames, wood.....	“ 35	30	24	“ 30

	1842.	1846.	1857.	1861.
	per ct.	per ct.	per ct.	
Hammers, not blacksmiths'	per cent. 30	30	24	per cent. 30
Hams, bacon	lb. 3 cts.	20	15	lb. 2 cts.
Handkerchiefs, linen	" 25	20	15	(See Linen) " 25@30
" silk	lb. \$2.50	25	19	(See Silks) " 20@30
" cotton	per cent. 30	25	24	(See Cotton.)
Handles for chests	per cent. 30	30	24	per cent. 30
Hangers	" 30	30	24	" 30
Hangings, paper	" 35	20	15	" 30
Hares' hair, or fur	" 25	10	8	per cent. 10
Hare skins, undressed	" 5	10	8	" 10
" dressed	" 20	20	15	" 20
Harlaem oil	" 20	30	24	" 20
Harness	" 35	30	24	" 30
" furniture	" 30	30	various,	" 30
Harp strings, gut	" 15	20	15	" 20
" wire	" 15	30	24	" 20
Harps and harpsichords	" 30	20	15	" 20
Hartshorn	" 20	30	24	" 20
Hatchets	" 30	30	24	" 30
Hat felts, or bodies, of wool, not put in form or trimmed	each 18 cts.	20	15	" 20
Hat bodies, cotton	per cent. 30	30	24	" 30
Hats, Leghorn	" 35	30	24	" 30
" of chip, straw, or grass	" 35	30	24	" 30
" of wool	each 18 cts.	20	15	" 30
" all other	per cent. 30	30	24	" 30
Hatters' irons	" 30	30	24	" 30
Hautboys	" 30	20	15	" 20
Haversacks, of leather	" 35	30	24	" 30
Hayknives	" 30	30	24	" 30
Head-dresses, ornaments for	" 30	30	24	" 20
Head pieces for stills	" 30	30	24	" 30
Hearth rugs, all	" 40	30	24	" 30
Hellebore root	" 20	20	15	" 20
Hemlock	" 20	5	4	" 20
Hemp, all manufactures of, not otherwise specified	" 20	20	15	{ yd. 30 c. or less p.c. 25 over 30 cts. yd. " 30
Hemp—a component part	" 20	20	15	per cent. 20
" Manilla	ton \$25	25	19	ton \$15
" seed	per cent. 20	10	8	bush. 10 cts.
" unmanufactured	ton \$40	30	24	ton \$35
Henebane	ton \$20	20	15	per cent. 20
Herrings	bbl. \$1.50	20	15	bbl. \$1.00
Hessians	per cent. 25	20	15	per cent. 30
Hides, raw and salted	" 5	5	4	" 5
" tanned	" 20	20	15	" 20
Hobby horses	" 30	30	24	" 30
Hods	" 30	30	24	" 30
Hoes	" 30	30	24	" 30
Hollands, brown	" 25	20	15	(See Linen.) 25@30

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Hollow ware, tinned	per cent. 30	30	24	lb. 2½ cts.
Hones	"	20	20	per cent. 20
Honey and honey water	"	20	30	gal. 10 cts.
Hooks, all	"	30	30	per cent. 30
Hooks and eyes	"	30	30	" 30
Hops	"	20	20	" 10
Horn combs	"	25	30	" 30
" plates for lanterns	"	20	5	" 20
" tips	"	5	5	" 10
Horns	"	5	5	" 10
Household furniture	"	30	30	" 30
" " of cedar, gra-				
nadilla, ebony, mahogany, rose,				
and satin wood	"	30	40	" 30
Hungary water	"	25	30	" 20
Hyacinth roots		free	free	free.
Hydriodate of potash	"	20	20	" 15
Hydrometers, of glass	"	25	30	" 30

I.

Ice		free	20	free	free.
Imitation of precious stones	per cent. 7	10	8		per cent. 25
Implements of trade of persons arriving in the United States		free	free	free	free.
India grass	ton \$25	25	19		ton \$15
" rubber, unmanufactured		free	10	4	free.
" " boots and shoes	per cent. 30	30	24		per cent. 20
" " other manufactures of India rubber	"	30	30	24	" 20
" " milk of	"	30	20	4	free.
" " suspenders	"	30	30	24	" 20
" " webbing	"	30	30	24	" 30
Indian meal	112 lbs. 20 c.	20	15		" 10
" corn	bush. 10 cts.	20	15		bush. 10 cts.
Indigo	lb. 5 cts.	10	4		free,
Indispensables, or bags, leather	per cent. 35	30	24		per cent. 30
" " merino stuff	"	30	25	19	" 30
" " silk	"	30	25	19	" 30
" " bead	"	30	30	24	" 30
Ink	"	25	30	24	" 30
Ink powder	"	25	30	24	" 30
Ink stands, glass cut	various	40	30		" 30
" all other	"	30	24		" 25
Instruments, philosophical	"	30	24		" 20
" " specially imported		free	free	free	free.
Instruments, musical	per cent. 30	20	15		per cent. 20
Inventions, model of		free	free	free	free.

	1842.	1846. per ct.	1857. per ct.	1861.
Iodine.....	per cent. 20....	20....	15	per cent. 10
“ salts of.....	“ 20....	20....	15	“ 15
Ipecac, or ipecacuanha.....	“ 20....	20....	15	“ 10
Iris root.....	“ 20....	20....	15	free.
Iridium.....	“ 20....	20....	15	free.
Iron, anchors.....	lb. 3 cts.....	30....	24	lb. 1½ cts.
“ anvils.....	lb. 2½ cts.....	30....	24	“ 1¼ cts.
“ axles, and malleable iron in castings.....	lb. 4 cts.....	30....	24	lb. 2 cts.
“ band, hoop and slit rods, all other.....	lb. 2½ cts.....	30....	24	ton \$30
“ bars, flat—1@7 in. wide, and ¼@2 in. thick (not less than 20 per cent.).....	ton \$25....	30....	24	“ \$15
“ bars, round, ¼@4 in. diam. do.	“ \$25....	30....	24	“ \$15
“ “ square, ½@4 in. sq're do.	“ \$25....	30....	24	“ \$15
“ bed screws and wrought hinges.....	per cent. 30....	30....	24	lb. 1½ cts.
“ blacksmith hamm. & sledges	lb. 2½ cts.....	30....	24	“ 2 cts.
“ boiler plates.....	“ 2½ cts.....	30....	24	ton \$20
“ cables, chains and parts....	“ 4 cts.....	30....	24	lb. 1¼ cts.
“ cast iron vessels, sads, tailor's & hatters', stoves, and stove plates.....	“ 1½ cts.....	30....	24	lb. 1 c.
“ cast iron pipe, steam, gas and water.....	“ 1½ cts.....	30....	24	lb. ½ c.
“ cast iron butts and hinges..	“ 2½ cts.....	30....	24	lb. 2 cts.
“ castings, all other.....	lb. 1 c.....	30....	24	per cent. 25
“ chains, trace, halter and fence of rod over ½ in.....	lb. 4 cts.....	30....	24	lb. 1½ cts.
“ do. do. ¼@½ in.....	“ 4 cts.....	30....	24	“ 2 cts.
“ do. do. No. 9@¼ in.....	“ 4 cts.....	30....	24	“ 2½ cts.
“ do. do. less than No. 9..	“ 4 cts.....	30....	24	per cent. 25
“ cut tacks, brads, and sprigs, not over 16 oz. per M. ...	M. 5 cts.....	30....	24	M. 2 cts.
“ do. do. over 16 oz. per M.	M. 5 cts.....	30....	24	lb. 2 cts.
“ galvanized or zinc-coated... per cent. 30....	30....	24	“ 2 cts.	
“ hollow ware, glazed or tinned	lb. 2½ cts.....	30....	24	“ 2½ cts.
“ liquor..... per cent. 30	30	24	per cent. 10	
“ nails and spikes, cut.....	lb. 4 cts.....	30....	24	lb. 1 ct.
“ nails, spikes, rivets and bolts, wrought.....	lb. 3@4 cts.....	30....	24	lb. 2 cts.
“ nails, horseshoe.....	lb. 4 cts.....	30....	24	“ 3½ cts.
“ other, rolled and hammered	ton \$25....	30....	24	ton \$20
“ pig and old scraps (not less than 20 per cent.).....	ton \$9....	30....	24	ton \$6
“ railroad, not over 6 in. high (not less than 20 p. c.)....	ton \$25....	30....	24	ton \$12
“ sheet, smooth or polished... lb. 2½ cts.....	30....	24	lb. 2 cts.	

	1842.	1846. per ct.	1857. per ct.	1861.
Iron, sheet, all other not thinner than No. 20 wire	lb. 2½ cts.	30	24	ton \$20
" sheet, No. 20@25	lb. 2½ cts.	30	24	" \$25
" " thinner than No. 25	lb. 2½ cts.	30	24	" \$30
" slabs, blooms, loops, and more wrought than pig, and less than bars	ton \$17	30	24	ton \$15
" taggers' irons	per cent. 30	30	24	per cent. 10
" wood screws, 2 in. or less	lb. 12 cts.	30	24	lb. 8 cts.
" " " over 2 in.	" 12 cts.	30	24	" 5 cts.
" " " wash'd or plat.	per cent. 30	30	24	per cent. 30
" wrought for mill, mill cranks, ships, locomotives, steam engines, or parts, not less than 25 lbs.	lb. 4 cts.	30	24	lb. 1½ cts.
" wrought railroad chains, nuts, and punched washers, . . . . .	. . . . .	30	24	ton \$25
" wrought tubes, steam, gas, and water	lb. 5 cts.	30	24	lb. 2 cts.
" all other manufactures	per cent. 30	30	24	per cent. 30
Isinglass	" 20	20	15	" 20
Issue peas	" 20	30	24	" 20
" plaster	" 20	30	24	" 20
Ivory	free	5	free,	free.
" black	lb. ¾ ct.	20	free,	" 10
" manufactures of	per cent. 20	30	24	" 30
" nuts	free,	5	4	free.
" vegetable, manufactures of.	" 20	30	24	" 30

J.

Jack chains and screws	per cent. 30	30	24	per cent. 30
Jacks for piano fortes	" 30	20	24	" 30
" clothier's	" 30	30	24	" 30
Jalap	" 20	20	15	" 10
Japanned wares, of all kinds	" 30	30	24	" 30
Jellies, and all similar preparations	" 30	30	24	" 30
Jerk beef	lb. 2 cts.	20	15	lb. 1 ct.
Jet, real or composition	per cent. 20	30	24	per cent. 30
Jewelry	" 20	30	24	" 25
" false, so called	" 25	30	24	" 25
Joints, India	" 30	30	24	" 30
Jostic, or jos light	" 30	20	15	" 20
Juice of oranges	" 20	20	15	" 20
Juniper berries	" 20	20	15	" 10
" plants	" 20	free,	free,	free.
Junk, old	free,	free,	free,	free,
Jute	ton \$25	25	19	ton \$10
" carpeting	per cent. 30	30	15	sq. yd. 4 cts.

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Jute bagging, 10 c. p. yd. or less..	per cent. 30	20	15	lb. 1½ cts.
“ “ over 10 c. p. yd....	“ 30	20	15	“ ½ ct.
“ butts.....	“ 25	20	15	ton \$5

K.

Kaleidoscopes.....	per cent. 30	30	24	per cent. 30
Kalydor.....	“ 30	30	24	“ 30
Kelp.....	free,	10	8	free.
Kentledge.....	lb. 1 ct.	30	24	“ 20
Kermes.....	free,	5	4	“ 10
“ (mineral).....	per cent. 20	15	12	“ 10
Kersey ratteen.....	“ 40	30	24	lb. 12 cts. and p. ct. 25
Kerseys.....	“ 40	30	24	lb. 12 cts. and p. ct. 25
Kerseymere.....	“ 40	30	24	lb. 12 cts. and p. ct. 25
Kerstes.....	“ 20	20	15	per cent. 20
Kettles, brass, in nests.....	lb. 12 cts.	30	24	“ 30
“ cast iron or copper.....	lb. 1½ cts.	30	24	“ 30
Keyes, watch, of gold or silver... per cent.	20	30	24	“ 30
“ all other, of iron, brass, copper, gold, or silver.....	“ 30	30	24	“ 30
Kilmarnock caps.....	“ 40	30	24	“ 30
Kirschenwasser.....	gal. 60 cts.	100	30	gal. 50 cts.
Knitting needles.....	per cent. 20	20	15	per cent. 20
Knives, all, of iron, steel, copper, brass, pewter, lead, or tin....	“ 30	30	24	“ 30
Knobs, brass, gilt, plated, or washed, iron, steel, copper, or brass.....	“ 30	30	24	“ 30
Knobs, cut glass.....	“ 30	40	30	“ 30
“ glass, not cut.....	“ 30	30	24	“ 25
“ “ with brass, iron, steel, or composition shanks...	“ 30	30	24	“ 25
Knockers.....	“ 30	30	24	“ 30
Kreosote.....	“ 30	30	24	“ 20

L.

Labels, decanter or other, gilt or plated.....	per cent. 30	30	24	per cent. 30
Labels, decanter or other, gold or silver.....	“ 30	30	24	“ 30
Labels, printed.....	“ 30	20	24	“ 20
Lac dye.....	free,	5	4	free.
Lac marine.....	“ 20	20	15	“ 20
“ spirits.....	free,	20	4	free.

	1842.	1846.	1857.	1861.	
		per ct.	per ct.		
Lac sulphur	free,	20	4	free.	
Lace, all kinds of, made into wear- ing apparel.....	per cent.	30	30	24	per cent. 30
Lace, bobbinet.....	"	20	25	24	" 30
" bobbinet veils, cotton.....	"	30	30	24	" 30
" coach, worsted or silk.....	"	35	25	19	" 30
" shawls, if sewed.....	"	30	30	24	" 30
" caps, pelerines, chemisettes, handkerchiefs, collars and capes, veils, cotton.....	"	40	30	24	" 30
Laced boots or bootees.....	"	30	30	24	" 30
Laces, all thread.....	"	15	20	15	" 30
" gold and silver.....	"	15	30	24	" 30
Lacets, or lacings, silk or cotton..	"	30	25	19	" 30
Lacquered ware.....	"	30	30	24	" 30
Ladle heads.....	"	30	30	24	" 30
Ladles, iron, tin, Britannia, brass, copper or gilt.....	"	30	30	24	" 30
Lake, (water colors).....	"	20	30	24	" 30
" drop, do,.....	"	20	30	24	" 30
" paints.....	"	20	30	24	" 30
Lampblack.....	"	20	20	15	" 20
Lamp hooks or pulleys, brass, cop- per, iron, or wood.....	"	30	30	24	" 30
Lamps, brass, copper, tin, or plain glass.....	"	30	30	24	" 30
Lamps, cut glass.....	lb. 45 cts.	40	30		" 30
" with glass chimneys.....	per cent.	20	30	24	" 30
Lancet cases.....	"	35	30	24	" 30
Lancets.....	"	30	30	24	" 30
Lantern leaves, or horn plates... ..	"	20	5	4	" 20
Lanterns, japanned, tin, gilt, plat- ed, brass, pewter, or copper... ..	"	30	30	24	" 30
Lapis calaminaris.....	"	20	20	15	" 20
" infernalis.....	"	20	20	15	" 20
" tutia.....	"	20	20	15	" 20
Lard.....	lb. 3 cts.	20	15		lb. 2 cts.
Larding pins.....	per cent.	30	30	24	per cent. 30
Lasting, in strips, for buttons, shoes, or bootees.....	"	5	5	4	free.
Latches, iron, brass, steel, gilt, plated, washed, or copper....	"	30	30	24	" 30
Lath.....	"	20	20	15	" 20
Lattin, brass.....	"	30	30	24	" 30
Laudanum.....	"	25	30	24	" 30
Lavender, dry, flower of.....	"	25	20	15	" 30
" flower.....	"	25	20	15	" 30
" water.....	"	25	30	24	" 30
Lawn, cotton.....	"	30	25	24	(See Cotton.)
" linen.....	"	25	20	15	30 cts. or less p.ct. 25

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Lawn, linen.....	per cent. 25	20	15	over 30 cts. p.ct. 30
“ or long lawn, linen.....	“ 25	20	15	p.ct. 25@30
Lead, all manufactures of, not otherwise specified.....	“ 30	30	24	per cent. 30
“ black.....	“ 20	20	15	“ 10
“ busts.....	“ 30	30	24	“ 30
“ combs.....	lb. 4 cts.	30	24	“ 30
“ in any other form not specified.....	“ 4 cts.	30	24	“ 30
“ in bars.....	“ 3 cts.	20	15	lb. 1 ct.
“ in pigs.....	“ 3 cts.	20	15	“ 1 ct.
“ in sheets.....	“ 4 cts.	20	15	lb. 1½ cts.
“ nitrate of.....	per cent. 20	20	15	per cent. 20
“ old.....	lb. 1 ct.	20	15	lb. 1 ct.
“ ore.....	lb. 4 cts.	20	15	“ 1½ cts.
“ pencils.....	per cent. 20	30	24	per cent. 30
“ pipes.....	lb. 4 cts.	20	15	lb. 1½ cts.
“ pots, black.....	per cent. 20	30	24	per cent. 10
“ powder of black.....	“ 20	20	15	“ 10
“ scrap.....	lb. 1 ct.	20	15	lb. 1 ct.
“ shot.....	lb. 4 cts.	20	15	lb. 1½ cts.
“ sugar of.....	“ 4 cts.	20	15	“ 3 cts.
“ toys.....	“ 4 cts.	30	24	“ 30 cts.
“ white.....	“ 4 cts.	20	15	“ 1½ cts.
Leaders, leather.....	per cent. 35	30	24	per cent. 30
“ worsted.....	“ 40	25	19	“ 30
Leather & all manufactures where leather is chief value.....	“ 35	30	24	“ 30
“ bracelets, elastic.....	“ 35	30	24	“ 30
“ garters, elastic.....	“ 35	30	24	“ 30
“ calf, tanned.....	lb. 8 cts.	30	24	“ 25
“ patent.....	“ 8 cts.	20	19	“ 30
“ sole.....	“ 6 cts.	20	15	“ 20
“ upper.....	“ 8 cts.	20	15	“ 20
Leaves for dyeing, in a crude state.....	free,	20	free,	free.
“ boucho.....	per cent. 20	20	4	free.
“ medicinal, in a crude state.....	“ 20	20	15	free.
“ other, not otherwise provided for.....	“ 20	20	15	“ 10
Leeches.....	free,	20	free,	free.
Lees, wine, liquid.....	“ 20	20	15	“ 40
Leghorn, and all hats or bonnets of straw, chip, or grass.....	“ 35	30	24	“ 30
Leghorn flats, braids, crowns, or plaits.....	“ 35	30	24	“ 30
Lemons, in bulk or in boxes, barrels or casks.....	“ 20	20	8	“ 10
“ juice.....	“ 20	10	8	“ 10
“ peel.....	“ 20	20	15	“ 10
Leno, linen.....	“ 25	20	15	“ 25@30

	1842.	1846.	1857.	1861.
	per ct.	per ct.	per ct.	
Leno, muslin.....	per cent. 25	25	24	per cent. 25@30
Leopard skins, raw.....	" 5	5	4	per cent. 5
" " dressed.....	doz. \$1.00	20	15	" 20
" spot cloth.....	per cent. 40	30	24	(See Woolens.)
Lime.....	" 20	10	8	per cent. 10
" acetate of.....	" 20	20	15	" 20
" juice.....	" 20	10	8	" 10
Limes.....	" 20	20	8	" 10
Linen bags.....	" 25	20	15	lb. 1½ cts.
" canvas, black.....	" 25	5	4	" 30
" mitts.....	" 25	30	24	" 30
" tape.....	" 25	20	15	" 30
Linens, bleached or unbleached..	" 25	20	15	30 c. or less, p. ct. 25
" do. do.....	" 25	20	15	over 30 cts., " 30
" all manufactures of, not otherwise specified....	" 25	20	15	per cent. 30
Lines, fishing.....	lb. 6 cts.	30	24	" 20
" worsted.....	per cent. 30	25	19	" 30
Links, coat.....	" 25	25	19	" 30
Linseed.....	" 5	10	free,	bush. 16 cts.
Linseed cakes or meal.....	" 20	20	15	per cent. 20
Linsey woolsey.....	" 40	30	24	lb. 12 cts. and p. ct. 25
Lint.....	" 20	20	15	per cent. 30
Liqueurs or cordials, all.....	gal. 60 cts.	100	30	gal. 50 cts.
Liquor, iron.....	per cent. 20	20	15	per cent. 10
" purple.....	" 20	20	15	" 20
" red.....	" 20	20	15	" 20
" tin.....	" 20	20	15	" 20
" cases.....	" 30	30	24	" 30
Liquorice paste or juice.....	" 25	20	15	lb. 3 cts.
" root.....	" 25	20	15	free.
Litharge.....	lb. 4 cts.	20	15	lb. 1½ cts.
Lithographic stones.....	per cent. 20	20	15	per cent. 20
Lithontriptons.....	" 30	30	24	" 30
Litmus.....	" 20	20	4	" 10
Loadstones.....	" 30	30	24	" 20
Lotions, all cosmetic.....	" 25	30	24	" 30
Lozenges, all medicinal.....	" 20	30	24	" 20
Locks, all.....	" 30	30	24	" 30
Long cloths, linen.....	" 25	20	15	" 25@30
Looking-glasses, plates or frames,	" 30	30	24	" 30
".....	" 30	30	24	" 20
Lunar caustic.....	" 30	30	24	" 20
Lustres, glass, cut.....	lb. 45 cts.	40	30	" 30
" brass and glass.....	" 30	30	24	" 30
Lutes.....	" 30	20	15	" 20
Lye, soda.....	" 20	20	15	" 20

M.

	1842.	1846. per ct.	1857. per ct.	1861.
Maccaroni.....	per cent. 30....	30....	24	per cent. 30
Mace.....	lb. 50 cts....	40....	4	lb. 15 cts.
Machinery, models of, and other inventions.....		free, ..free, .. free,		free.
Machinery for the manufacture of flax and linen goods.....	per cent. 30....	30....	8	free.
Madder.....		free,....	5 .. free,	free.
Madder root.....		free,....	5 .. free,	free.
Madras handkerchiefs, cotton....	"	30....	25.... 24	per cent. 30
Magic lanterns.....	"	30....	30.... 24	" 30
Magnesia.....	"	20....	30.... 24	" 20
" carbonate of.....	"	20....	30.... 24	" 30
" sulphate of.....	"	20....	20.... 15	" 20
Mahogany, unmanufactured.....	"	15....	20.... 8	free.
" manufactured.....	"	30....	30.... 24	" 30
Mallets, wood.....	"	30....	30.... 24	" 30
Malt.....	"	20....	20.... 15	" 20
Manganese.....	"	20....	20.... 15	" 10
Mangoes.....	"	20....	20.... 15	" 10
Mangroves, or shells of.....	"	20....	20.... 15	" 10
Manilla grass.....	ton \$25....	25....	19	ton \$15
Manna.....	per cent. 20....	20....	15	per cent. 10
Mantillas, silk.....	"	30....	30.... 24	" 30
Mantles.....	"	30....	30.... 24	" 30
Manufactured tobacco.....	lb. 10 cts....	40....	30	" 20
Maps.....		free,....	10 .. free,	free.
Marble busts, as statuary.....		free,....	30 .. free,	per cent. 10
" manufactures of.....	per cent. 30....	30....	24	" 30
" table tops.....	"	30....	30.... 24	" 30
" unmanufactured.....	"	25....	20.... 15	" 30
Marbles, toy, baked or stones....	"	30....	30.... 24	" 30
Marine coral.....	"	20....	20.... 15	free.
Marmalade, a sweetmeat.....	"	30....	40.... 30	" 30
Marrow.....	"	10....	10.... 8	" 10
Marsh mallows.....	"	20....	20.... 15	" 20
Mastic, crude.....	"	15....	20.... 8	" 10
" refined.....	"	20....	20.... 8	" 20
Mathematical instruments for col- leges and schools.....		free, ..free, .. free,		free.
Mathematical instruments.....	"	30....	30.... 24	" 20
Matches for pocket lights.....	"	20....	30.... 24	" 30
Mats, cocoa nut.....	"	25....	20.... 15	" 20
" if wool be a component part	"	30....	30.... 24	" 30
" oil or floor cloth, dish or table.....	"	30....	30.... 24	" 30
" sheepskins.....	"	30....	30.... 24	" 50

	1842.	1846.	1857.	1861.	
	per cent.	per ct.	per ct.	per cent.	
Mats, table, tow, straw or flag...	25	25	19	per cent. 20	
“ “ wood	“	25	30	24	“ 30
Matting, cocoa nut.....	“	25	20	15	“ 20
“ all floor of flags, jute or grass.....	“	25	25	19	“ 20
Mattresses, hair or moss, linen tick.....	“	20	20	15	“ 30
Meal.....	“	20	20	15	“ 10
Meats, prepared.....	“	30	40	30	“ 30
Medals and other antiquities....	free, . . free, . . free,				free.
Medicinal preparations, not other- wise specified.....	“	20	30	24	“ 30
Medicinal drugs, roots, and leaves, in a crude state, not otherwise specified.....	“	20	20	15	“ 20
Metal, plated.....	“	30	30	24	“ 30
Metallic pens.....	“	25	30	24	“ 30
“ slates, paper or tin.....	“	30	25	19	“ 30
Metals, unmanufactured, not oth- erwise provided for.....	“	30	30	15	“ 20
Melting or glue pots, if earthen..	“	30	30	24	“ 20
Mercury or quicksilver.....	“	5	20	15	“ 10
“ all preparations of.....	“	25	25	19	“ 20
Merino cloth, entirely of combed wool.....	“	40	25	19	lb. 12 cts. and p. c. 25
“ cloth, wool.....	“	40	30	24	“ 12 “ “ 25
“ fringe, worsted.....	per cent.	30	25	19	per cent. 30
“ shawls, of wool.....	“	40	30	24	lb. 12 cts. and p. c. 25
“ “ body worsted or combed wool.....	“	40	30	24	“ 12 “ “ 25
“ shawls, border woollen fringe, sewed on.....	“	40	30	24	“ 12 “ “ 25
“ trimmings, worsted.....	“	30	25	19	per cent. 30
Manilla hemp.....	ton	\$25	25	19	ton \$15
Mica.....	per cent.	20	20	15	per cent. 20
Milk of roses.....	“	25	30	24	“ 30
Millinery of all kinds.....	“	40	30	24	“ 30
Millepedes.....	“	25	20	15	“ 20
Mill saws.....	each	\$1	30	24	wide 9 in. or l'ss ft. 12½c.
“	each	\$1	30	24	over 9 in. wide ft. 20 c.
Mills, coffee.....	per cent.	30	30	24	per cent. 30
Miniature cases, ivory.....	“	30	30	24	“ 30
“ sheets, ivory.....	“	30	30	24	“ 30
Miniatures.....	free, . . free, . . free,				free.
Mineral and bituminous substan- ces, in a crude state, not other- wise provided for.....	“	30	20	15	“ 20
Mineral blue.....	“	20	15	8	free.
“ salt, crude.....	“	20	20	15	“ 10
“ water.....	“	30	30	24	“ 30

	1842.	1846.	1857.	1861.
	per cent.	per ct.	per ct.	
Mock pearls.....	per cent. 20	10	8	per cent. 5
Modelling, specially imported....	free	free	free	free.
Modelling, not specially imported,	" 30	30	24	" 30
Models of invention, not for use..	free	free	free	free.
Molasses.....	lb. 4½ cts.	30	24	gal. 2 cts.
" concentrated.....	" 4½ cts.	30	24	lb. ¾ c.
Moon knives.....	per cent. 30	30	24	per cent. 30
Mops.....	" 30	30	24	" 30
Morebad-swans, cotton.....	" 30	25	24	" 30
Morooco skins.....	doz. \$2.50	20	15	" 20
Morphine, acetate, sulphate, or crystals of.....	per cent. 25	30	24	oz. \$1.00
Mortars, brass, marble, or compo- sition.....	" 30	30	24	per cent. 30
Moss, Iceland.....	" 20	20	15	" 10
" for beds.....	" 10	20	15	" 20
Mosaics, real, not set.....	" 7	10	4	" 5
" " set.....	" 30	30	24	" 25
Mother of pearl buttons, with met- al eyes or shanks,	" 30	25	19	" 30
" manufactured....	" 30	30	24	" 30
" shells.....	free	5	4	free.
" studs.....	" 30	30	24	" 30
Moulds, button.....	" 25	25	19	" 30
Mouse traps, wood or wire.....	" 30	30	24	" 30
Muffs, of fur.....	" 35	30	24	" 30
Munjeet, (Indian Madder).....	free	5	free	free.
Muriate of barytes, tin, or strontian	" 20	20	15	" 20
" gold.....	" 20	20	24	" 20
Music, in sheets or bound.....	" 20	10	4	" 10
Musical instruments.....	" 30	20	15	" 20
" instrument strings of gut,	" 15	20	15	" 20
" " " part of metal.....	" 15	20	24	" 30
Mushrooms.....	" 30	40	30	" 10
Mushroom sauce.....	" 30	30	24	" 20
Musk.....	" 25	30	24	" 30
Musket barrels.....	" 30	30	24	" 30
" bayonets.....	" 30	30	24	" 30
" bullets.....	lb. 4 cts.	20	15	" 30
" rods or stocks.....	per cent. 30	30	24	" 30
Muskets.....	stand \$1.50	30	24	" 30
Mustard, manufactured.....	per cent. 25	20	15	" 20
Mustard seed.....	" 5	free	free	
Myrrh, gum, crude.....	" 15	20	15	free.
" refined.....	" 25	20	15	" 20
Myrobalan, a nut for dyes.....	free	20	free	free.

N.

	1842.	1846. per ct.	1857. per ct.	1861.
Nails, cut.....	lb. 3 cts.....	30	24	lb. 1 ct.
“ wrought iron.....	“ 4 cts.....	30	24	“ 2 cts.
“ rods.....	lb. 2½ cts.....	30	24	ton \$20
Nankeens, (as cottons).....	per cent. 30.....	25	24	(See Cotton.)
Nankeen shoes or slippers.....	“ 30.....	30	24	per cent. 30
Napkins, cotton.....	“ 30.....	25	24	“ 30
Napt, a manufacture of wool.....	“ 40.....	30	24	lb. 12 cts. and p. c. 25
Narcotine.....	“ 20.....	20	24	per cent. 30
Natron.....	“ 10.....	10	8	free.
Needles, all kinds.....	“ 20.....	20	15	“ 20
“ crotchet.....	“ 25.....	30	24	“ 20
Nests, birds.....	“ 20.....	20	15	“ 10
Nets, fishing.....	lb. 7 cts.....	30	24	lb. 6 cts.
Nickel.....	free.....	5	4	free.
Nippers.....	per cent. 30.....	30	24	per cent. 30
Nitrate of barytes.....	“ 20.....	20	15	“ 20
“ iron.....	“ 20.....	20	15	“ 20
“ lead.....	“ 20.....	20	15	lb. 3 cts.
“ silver or lunar caustic.....	“ 20.....	30	24	per cent. 30
“ strontium.....	“ 20.....	20	15	“ 20
“ tin.....	“ 20.....	20	15	“ 20
Nitre mur, tin.....	“ 20.....	20	15	“ 10
Nitrous acid.....	“ 20.....	20	15	“ 10
Norfolk latches.....	“ 30.....	30	24	“ 30
Noyeau.....	gal. 60 cts. .	100	30	gal. 50 cts.
Nut-galls.....	free.....	5	4	free.
Nutmegs.....	lb. 30 cts.....	40	4	“ 15
Nutria skins, undressed.....	per cent. 5.....	10	8	“ 5
Nuts for dyeing, crude.....	free.....	5	free,	free.
“ all not specially mentioned.....	lb. 1 ct.....	30	24	lb. 1 ct.
Nux vomica.....	free.....	10	8	free.

O.

Oakum and junk.....	free, . free, . free,			free.
Oatmeal.....	per cent. 20.....	20	15	per cent. 10
Oats.....	bush. 10 cts.....	20	15	bush. 10 cts.
Ochre, dry.....	lb. 1 c.....	30	15	100 lbs. 35 cts.
“ in oil.....	“ 1½ c.....	30	24	“ \$1.35
Ochres, all, or ochery earths, when dry.....	lb. 1 ct.....	30	24	“ 35 cts.
Ochres, all, or ochery earths, in oil	“ 5 cts.....	30	24	“ \$1.35
Odors or perfumes.....	per cent. 25.....	30	24	per cent. 30
Oil, all, used in painting.....	gal. 25 cts.....	20	15	gal. 20 cts.
“ animali.....	per cent. 20.....	20	15	per cent. 20
“ cakes.....	“ 20.....	20	15	“ 20

	1842.	1846. per ct.	1857. per ct.	1861.
Oil, castor.....	gal. 40 cts.	20	15	per cent. 20
“ cloth.....	yd. 35 cts.	30	24	} 50 c. or less, p. ct. 20 over 50 cts. p. ct. 30
“ fish, and all production of American fisheries.....	free, . . free, . . free,				free.
“ Harlæm.....	per cent. 20	30	24	per cent. 20
“ hemp seed.....	gal. 25 cts.	20	15	gal. 20 cts.
“ kerosene and other coal.....	per cent. 20	20	24	“ 10 cts.
“ linseed.....	gal. 25 cts.	20	15	“ 20 cts.
“ olive, in casks.....	“ 25 cts.	20	15	per cent. 10
“ rape seed.....	“ 25 cts.	20	15	gal. 20 cts.
“ spermaceti, of foreign fishing	“ 25 cts.	20	15	per cent. 20
“ whale and other foreign fishing	“ 15 cts.	20	15	“ 20
Oil of cocoa nuts.....	per cent. 20	10	4	“ 10
“ neats' foot.....	“ 20	20	15	“ 20
“ palm.....	free, . . 10	4		“ 10
“ palm bean.....	free, . . 10	4		“ 10
Oils, volatile, essential or expressed	“ 20	30	24	“ 20
“ ricini, or palma Christi ...	“ 20	20	15	“ 20
Old silver, fit only to be remanu- factured.....	free, . . free, . . free,			free.
Olives, in oil.....	“ 20	30	24	“ 30
Onions.....	“ 20	20	15	“ 10
Opium.....	lb. 75 cts.	20	15	lb. \$1.00
“ extract of.....	per cent. 25	30	24	oz. \$1.00
Orange bitters.....	“ 20	30	24	per cent. 20
“ crystals.....	“ 20	20	15	“ 20
“ flowers.....	“ 20	20	15	“ 20
“ flower water.....	“ 20	30	24	“ 20
“ issue peas.....	“ 20	30	24	“ 30
“ peel.....	“ 20	20	15	“ 10
Oranges.....	“ 20	20	8	“ 10
Ore, specimens of.....	free, . . 20	15		“ 10
Organs.....	“ 30	20	15	“ 20
Ornaments, gilt wood, gold paper, or for ladies' head dresses, silk	“ 30	30	24	“ 30
Ornaments, not for head dresses, of metal.....	“ 30	30	24	“ 30
Orpiment.....	“ 15	10	8	free.
Orris root.....	“ 20	20	15	free.
Osiers for baskets.....	“ 20	10	8	per cent. 20
Osnaburghs.....	“ 25	20	15	“ 25@30
Ostrich plumes and feathers.....	“ 25	30	24	“ 30
Oxymuriate of lime.....	“ 20	20	15	“ 20
“ or chlorate of potasse, or potash.....	“ 20	20	15	“ 20
Oysters.....	“ 20	20	15	“ 10

P.

	1842.	1846. per ct.	1857. per ct.	1861.
Pack thread.....	lb. 6 cts.	30	24	per cent. 30
Padding, wool.....	per cent. 40	30	24	lb. 12 cts. & per ct. 25
Paddy.....	"	20	20	15 lb. $\frac{1}{2}$ ct.
Pad screws.....	"	30	30	24 per cent. 30
Paintings on canvas.....	"	30	20	free, " 10
" glass.....	"	30	30	24 " 30
" porcelain.....	"	30	20	15 " 30
Paints, carmine.....	free,	30	24	" 30
" dry or ground in oil, not otherwise provided for..	"	20	20	15 " 20
" Spanish brown, dry.....	lb. 1 c.	20	15	100 lbs. 35 cts.
" " " in oil....	lb. $1\frac{1}{2}$ cts.	30	24	" \$1.35
" terra umbra.....	per cent. 20	20	15	per cent. 30
" water colors.....	"	20	30	24 " 30
" white lead.....	lb. 4 cts.	20	15	lb. $1\frac{1}{2}$ cts.
Painters' colors.....	per cent. 20	20	15	per cent. 30
Palm leaf hats or baskets.....	"	25	30	24 " 30
" leaves, unmanufactured....	free,	10	free,	free.
Pannel saws.....	"	30	30	24 " 30
Pit saws.....	each \$1.00	30	24	9 in. wide or 1'ss ft. $12\frac{1}{2}$ c.
" 	" \$1.00	30	24	over 9 in. wide, 20 cts.
Panilla grass.....	ton \$25	25	19	ton \$15
Paper, for screens or fireboards..	lb. 35 cts.	20	15	per cent. 30
" hangings.....	per cent. 35	20	15	" 30
" all other, and all manufac- tures of.....	"	30	30	24 " 30
" sheathing.....	"	30	30	24 " 10
" wadding.....	lb. 3 cts.	30	24	" 30
Parasols, silk.....	per cent. 30	30	24	" 30
Parasol sticks or frames.....	"	30	30	24 " 30
Parchment.....	"	25	30	24 " 30
Paris white, dry.....	lb. 1 ct.	20	15	100 lbs. 35 cts.
" " ground.....	" 1 ct.	20	15	" \$1.35
Parts of stills, of copper.....	per cent. 30	30	24	per cent. 30
Pasteboard.....	lb. $12\frac{1}{2}$ cts.	30	24	" 30
Paste almond.....	per cent. 25	30	24	" 30
" giggers.....	"	25	30	24 " 30
" imitation of precious stones	"	$7\frac{1}{2}$	10	8 " 10
" perfumed.....	"	25	30	24 " 30
" work that is set.....	"	$7\frac{1}{2}$	30	24 " 30
Pastel, or woad.....	lb. 1 ct.	10	4	free.
Patent mordant.....	per cent. 20	20	15	" 20
" yellow.....	"	20	20	15 " 10
Paving stones.....	"	25	20	15 " 10
" tiles.....	"	25	20	15 " 20
" " marble.....	"	25	20	15 " 30
Pearl, mother of.....	free,	5	4	free.

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Pearls, all	per cent. 7	10	4	per cent. 5
“ composition	“ 25	30	24	“ 10
“ mock	“ 7	10	8	“ 5
“ set	“ 25	30	24	“ 25
Peanuts	lb. 1 ct. 20	15		lb. 1 ct.
Peas	per cent. 20	20	15	per cent. 10
Pellitory root	“ 20	20	15	“ 10
Pelts, salted	“ 5	5	4	“ 5
Pencils, black lead, camels' hair, or red chalk	“ 25	30	24	“ 30
“ slate	“ 25	20	15	“ 30
Pencil cases, gold, silver, gilt, or plated	“ 25	30	24	“ 30
Penknives	“ 30	30	24	“ 30
Pens, metallic	“ 25	30	24	“ 30
“ quill	“ 25	20	15	“ 20
Pepper, black or white	lb. 5 cts. 20	15		lb. 2 cts.
“ Cayenne, Chili, or African, “ red pod	“ 10 cts. 30	4		{ ground “ 4 cts. unground “ 3 cts. “ 20 cts.
Percussion caps	per cent. 30	30	15	per cent. 20
Perfumed soap for shaving	“ 30	30	24	“ 30
Perfumery vials and bottles	various, 30	24		“ 30
Perfumes	“ 25	30	24	“ 30
Perry	gal. 60 cts. 100	30		gal. 40 cts.
Personal and household effects, not merchandise of citizens of the U. S., dying abroad	free, . . free, . . free,			free.
Peruvian bark	free, . . . 15	free,		per cent. 10, or free.
Petershams, woollen cloth	per cent. 40	30	24	lb. 12 cts. and p. ct. 25
Petticoats, ready made, cotton	“ 50	30	24	per cent. 30
Pewter, manufactures of, not enu- merated	“ 30	30	24	“ 30
Pewter, old, fit only to be re-man- ufactured	free, . . . 5	4		lb. 1 ct.
Phosphate of lime	“ 20	20	15	per cent. 20
“ of soda	“ 20	20	15	“ 20
Phosphorus	“ 20	20	15	“ 20
Phosphorus lights, in glass bot- tles, with paper cases	“ 20	30	24	“ 30
Phosphuret of lime	“ 20	20	15	“ 20
Piano-fortes	“ 30	20	15	“ 20
Piano-forte ferrules	“ 30	20	24	“ 20
Pickles	“ 30	30	24	“ 30
Picrotoxine, an extract	“ 30	30	24	“ 30
Pimento	lb. 5 cts. 40	30		lb. 2 cts.
Pincers	per cent. 30	30	24	per cent. 30
Pincushions, cotton	“ 30	25	24	“ 30
“ silk	“ 30	25	19	“ 30
“ wool	“ 25	30	24	“ 30

	1842.	1846. per ct.	1857. per ct.	1861.
Pine apples		free,	20 8	free.
Pin or needle cases, all.	per cent. 30	30	30 24	per cent. 30
Pink saucers		" 30	30 24	" 30
Pins	lb. 20 cts.	30	30 24	" 30
Pins, silver, iron, or pound.		" 20 cts.	30 24	" 30
Piperine, extract.	per cent. 30	30	30 24	" 30
Pipes, clay, smoking.		" 30	30 24	100 lbs. 35 cts.
" watch, carre, or cannon.		" 30	30 24	ton \$3.00
" wood.		" 30	30 24	per cent. 30
Pistols		" 30	30 24	" 30
Pitch		" 25	20 15	" 20
" Burgundy.		" 20	25 19	" 20
Plaids, cotton.		" 30	25 24	(See Cotton.)
Plains		" 40	30 24	per cent. 30
Plaster busts, casts, statues.		free,	30 free,	free.
" court, on silk or on cambric		" 30	30 24	" 30
" of Paris, unground.		free, . . free, . . free,		free.
" " ground.		" 20	20 15	" 10
" " calcined.		" 20	20 15	" 20
" ornaments.		" 30	30 24	" 30
Plane irons.		" 30	30 24	" 30
Planes		" 30	30 24	" 30
Planks, wrought or rough.		" 30	20 15	" 20
Plants.		free, . . free, . . free,		free.
Plata pina.		free, . . free, . . free,		free.
Plated wares of all kinds.		" 30	30 24	" 30
Plate, silver.		" 30	30 24	" 30
Platillas, linen.		" 35	20 15	(See Linen.)
Platina, unmanufactured.		free, . . free, . . free,		free.
" manufactures of.		" 20	30 24	per cent. 30
" retorts.		" 20	30 24	free.
Playing cards.	pack 25 cts.	30	30 24	" 30
Pliers.	per cent. 30	30	30 24	" 30
Ploughs		" 30	30 24	" 30
" plane.	lb. 1 ct.	30	30 24	" 25
Plumbago.	per cent. 20	20	20 15	" 10
Plumes, ornamental.		" 25	30 24	" 30
Plums.		" 25	30 8	lb. 1 ct.
Push, cotton.		" 30	25 24	per cent. 20
" hair.		" 20	25 19	" 30
" hatters', of silk and cotton, cotton chief value.		" 30	25 19	" 20
" mohair, or goats' hair.		" 20	25 19	" 30
" or shag, worsted.		" 30	25 19	" 30
" wool.		" 30	30 24	lb. 12 cts. and p. ct. 25
Pocket books, leather.		" 35	30 24	" 30
" " paper.		" 20	30 24	" 30
" bottles, green glass.		"	30 24	" 30
Poil de chevre, wool and cotton.		" 40	30 24	lb. 12 cts. and p. ct. 25
Points, merino.		" 40	30 24	per cent. 30

	1842.	1846. per ct.	1857. per ct.	1861.
Pole caps.....	per cent. 30	30	24	per cent. 30
“ carriage hooks.....	“ 30	30	24	“ 30
“ ferrules.....	“ 30	30	24	“ 30
Polishing stones.....	free	10	8	free
Polished or scraped brass.....	“ 30	30	24	“ 30
Polypodium.....	“ 20	20	15	“ 20
Pomatum.....	“ 30	30	24	“ 30
Pomegranates.....	“ 20	20	8	“ 10
Pomegranate peel.....	“ 30	20	15	“ 20
Poplins, stuff.....	“ 20	25	19	“ 30
Poppy heads.....	“ 20	20	15	“ 20
“ oil.....	“ 25	30	24	“ 20
“ seed.....	“ 25	free	free	free
Porcelain.....	“ 30	30	24	“ 30
“ glass.....	“ 30	30	24	“ 30
“ slates.....	“ 30	25	19	“ 30
Pork.....	lb. 2 cts.	20	15	lb. 1 ct.
Porphyry.....	per cent. 30	30	24	per cent. 30
Portable desks.....	“ 30	30	24	“ 30
Porter, in bottles.....	gal. 20 cts.	30	24	gal. 25 cts.
“ otherwise.....	“ 15 cts.	30	24	“ 15 cts.
Potasse, prussiate of.....	per cent. 20	20	15	per cent. 15
Potassium.....	per cent. 20	20	15	“ 10
Potash, preparations of.....	“ 20	20	15	“ 10
Potatoes.....	bush. 10 cts.	30	24	bush. 10 cts.
Pots, black lead.....	per cent. 30	30	24	per cent. 30
“ blue.....	“ 30	30	24	“ 30
“ cast iron.....	lb. 1 ct.	30	24	lb. 1 ct.
“ melting, earthen.....	per cent. 30	30	24	per cent. 20
Poultry, or game, prepared.....	“ 25	40	30	“ 30
Pounce.....	“ 20	20	15	“ 20
Pound ribbon.....	“ 25	25	19	“ 30
Powder, black lead.....	“ 25	20	15	“ 10
“ blue.....	“ 25	20	15	“ 10
“ of brass.....	“ 25	20	15	“ 20
“ puffs.....	“ 20	30	24	“ 30
“ subtil, for the skin.....	“ 20	30	24	“ 30
Powders and all pastes.....	“ 25	30	24	“ 30
Precious stones, glass, imitation of, set.....	“ 25	30	24	“ 25
“ “ of all kinds, not set.....	“ 7	10	4	“ 5
“ “ other imitations of set.....	“ 7	10	8	“ 25
“ “ set.....	“ 25	30	24	“ 25
Prepared clay.....	“ 30	20	15	“ 30
“ vegetables, meats, poul- try and game.....	“ 25	40	30	“ 30
Preserves in molasses and all others.....	“ 25	40	30	“ 30
Pressing boards.....	“ 30	30	24	“ 30

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Princess stuff, woolen.....	per cent. 40	30	24	lb. 12 cts. and p. ct. 25
Prints or engravings.....	" 20	10	8	per cent. 10
Prisms, cut glass.....	lb. 45 cts.	40	30	" 30
Professional books of persons arriving in the U. S.....	free	free	free	free.
Protractors, ivory mounted.....	per cent. 30	30	24	" 30
Prunella.....	" 30	25	19	" 30
" for shoes, bootees, and buttons.....	" 5	5	4	" 10
Prunes.....	lb. 3 cts.	40	8	lb. 2 cts.
Prussian blue.....	per cent. 20	20	4	per cent. 10
Pucheri.....	" 20	20	15	" 20
Pullies, iron, brass, copper or wood	" 30	30	24	" 30
Pumice.....	free	10	8	free.
Pumpkins.....	free	20	15	" 10
Pumps, stomach.....	per cent. 30	30	24	" 30
Punches, shoe.....	" 20	30	24	" 30
Punjums, Madras, cottons.....	" 30	25	24	" 30
Purple, brown.....	" 25	20	15	" 20
" tin liquor.....	" 25	20	15	" 20
Putty.....	lb. 1½ cts.	20	15	lb. 1 c.

Q.

Quadrants and sextants.....	per cent. 30	30	24	per cent. 30
Quadrant frames.....	" 30	30	24	" 30
Quality binding, worsted.....	" 30	25	19	" 30
Quassia wood.....	" 20	20	15	free.
Quilla bark.....	free	15	12	free.
Quill baskets.....	" 25	20	15	" 30
Quills.....	" 15	20	15	" 20
Quiltings, or bed quilts, cotton..	" 30	25	24	" 30
Quicksilver.....	" 5	20	15	" 10
Quinine.....	" 20	20	15	" 30
" sulphate of.....	oz. 40 cts.	20	15	" 20

R.

Radix, or angelica root.....	per cent. 20	20	15	per cent. 20
Rag stones.....	" 20	20	15	" 20
Rags, of any kind, except wool..	lb. ¼ ct.	5	free	free.
Raisins, boxes or jars.....	lb. 3 cts.	40	8	lb. 2 cts.
" other.....	" 2 cts.	40	8	" 1 ct.
Rakes, iron, steel or wood.....	per cent. 30	30	24	per cent. 30
Rancon.....	free	10	4	" 10
Rape of grapes.....	" 20	20	15	" 20
" seed.....	" 20	10	8	bush. 10 cts.

	1842.	1846.	1857.	1861.
	per ct.	per ct.	per ct.	
Rappers, brass or iron	per cent. 30	30	24	per cent. 30
Rasps.	" 30	30	24	" 30
Rass, cornu cervi.	" 20	20	15	" 20
Ratfa	gal. 60 cts.	100	30	per gal. 50 cts.
Rattans, unmanufactured.	free,	10	free,	free,
" manufactured	per cent. 20	20	15	per cent. 20
Rattles, wood, ivory, coral, or with bells.	" 30	30	24	" 30
Ravens duck, hemp or flax.	sq. yd. 7 cts.	20	15	30 cts. or less p. ct. 25
" " "	" 7 cts.	20	15	over 30 cts. p. ct. 30
Razors.	per cent. 30	30	24	per cent. 30
Razor cases.	" 30	30	24	" 30
" strops, wood.	" 30	30	24	" 30
Ready-made clothing, wool.	" 50	30	24	lb. 12 cts. & per ct. 25
" " other.	" 50	30	24	per cent. 30
Reaping-hooks, iron or steel.	" 30	30	24	" 30
Red chromate of potash.	" 25	20	15	lb. 3 cts.
" lead, ground in oil.	lb. 4 cts.	20	15	" 1½ cts.
" precipitate.	per cent. 25	20	15	per cent. 20
" Venetian, dry	" 25	20	15	100 lbs. 35 cts.
" " ground in oil.	" 25	20	15	" \$1.35
" wood and red sanders' wood.	free,	5	free,	" 10
" wool, or fur for hatters.	free,	10	8	" 10
Reeds, unmanufactured.	free,	10	free,	free.
" manufactured	" 20	30	24	" 20
" weavers'	" 30	30	24	" 20
Reeves' colors.	" 30	30	24	" 20
Regulus of antimony.	" 20	20	8	" 10
Reindeer skins, dressed	various.	20	15	" 20
" " undressed	"	5	4	" 5
" " tanned	"	20	15	" 20
" tongues.	"	20	15	" 20
Reps, natural silk and cotton.	per cent. 30	25	19	" 30
" silk	lb. \$2.50	25	19	" 30
Resin.	per cent. 15	20	8	" 20
" of jalap.	" 15	20	8	" 30
" nux vomica.	" 15	20	8	free.
Rest pins.	" 30	30	24	" 30
Rhodium.	" 20	20	15	" 10
Rhubarb.	" 20	20	15	" 10
Ribbon wire, or canetille, if cov- ered with cotton thread	lb. 8 cts.	30	24	lb. 2 cts. and p. ct. 15
Ribbon wire, covered with silk	" 12 cts.	30	24	" 2 cts. " " 15
Rice	per cent. 20	20	15	lb. 1 ct.
Rifles	each \$2.50	30	24	per cent. 30
Rigotine, a kind of woollen cloth,	per cent. 40	30	24	lb. 12 cts. & per ct. 25
Rings, all metal.	" 30	30	24	per cent. 30
Rivets, brass, iron, and steel.	" 30	30	24	" 30
Rochelle salts.	" 20	20	15	" 20
Rock moss.	" 20	20	15	" 20

	1842.	1846.	1857.	1861.
	per ct.	per ct.	per ct.	
Rods and eyes, for stairs.....	per cent. 30	30	24	per cent. 20
Rods, wood, composition, case- ment, slit or rolled steel.....	" 30	30	24	" 20
Roller buckles, as saddlery.....	" 20			
Rolls, brown or white linen.....	" 25	20	15	{ 30 c. or less, per ct. 25 over 30 c. " 30
Romals, cotton goods.....	" 30	25	24	(See Cottons.)
Roman cement.....	" 20	20	15	per cent. 20
" vitriol.....	" 20	20	15	" 20
Rope, ciar or coiar.....	lb. 4½ cts.	25	19	lb. 2 cts.
" made of grass or bark.....	" 4½ cts.	25	19	" 2 cts.
" made of hides cut in strips, per cent. 20	20	20	15	per cent. 20
" or cordage of cocoa nut shells.....	lb. 4½ cts.	25	19	lb. 3 cts.
Roots, all not otherwise enumer- ated.....	free,	free,	free,	free.
" arrow.....	per cent. 20	20	15	per cent. 10
" madder.....	free,	5	free,	free.
" medicinal, other, crude..	" 20	20	15	" 20
Rose leaves.....	" 25	20	15	" 20
" water.....	" 25	30	24	" 20
Rosin.....	" 15	20	8	" 20
Rosolio, cordial.....	gal. 60 cts.	100	30	gal. 50 cts.
Rotten stone.....	free,	10	8	free.
Rouens, linen.....	per cent. 25	20	15	(See Linen.)
Rouge.....	" 20	30	24	per cent. 30
Rubies.....	" 7	10	4	" 5
" set.....	" 25	30	24	" 25
Rubrum, bark acer.....	" 20	20	15	" 20
Rugs, for bed coverings, cotton..	" 30	25	24	" 30
" all other.....	" 40	30	24	" 30
Rules, all.....	" 20	30	24	" 30
Rum.....	gal. 60@90 c.	100	30	gal. 40 cts.
" bay, or bay water.....	per cent. 25	30	24	" 25 cts.
" cherry.....	gal. 60 cts.	100	30	gal. 50 cts.
Russia crash, hemp.....	per cent. 20	20	15	
" duck, diaper, linen, sheet- ings, and other of flax..	" 20	20	15	30 c. or less, p. ct. 25
" do. do.....	" 20	20	15	over 30 cts., " 30
Rust of iron.....	" 20	20	15	" 20
Rye.....	bush. 15 cts.	20	15	bush. 15 cts.
" flour.....	per cent. 20	20	15	" 20

S.

Sabres.....	per cent. 30	30	24	per cent. 30
Saccharum saturni, S. of L.....	" 20	20	15	" 20
Sacking, linen.....	" 20	20	15	" 30
Saddle hooks.....	" 30	30	24	" 30

	1842.	1846.	1857.	1861.	
		per ct.	per ct.		
Saddle trees.....	per cent. 30	30	24	per cent. 30	
Saddlery, all not otherwise speci- fied.....	"	30	30	24	" 30
" silver plated, brass, or steel.....	"	30	30	24	" 30
" tinned, japanned, or common.....	"	20	20	15	" 30
Saddles.....	"	30	30	24	" 30
Safflower.....	free,	5	free,	free,	
Saffron.....	free,	20	15	" 10	
" cake.....	"	20	20	15	" 10
Sago.....	"	20	20	15	lb. ½ ct.
Sail duck.....	sq. yd. 7 cts.	20	15	per cent. 25	
Salacine, med. prep.....	per cent. 30	30	24	" 30	
Sal ammoniac.....	"	20	10	8	" 10
" diuretic.....	"	20	20	15	" 20
" succinic.....	"	20	20	15	" 20
Salempores, cottons.....	"	30	25	24	(See Cotton.)
Salep.....	"	20	20	15	per cent. 20
Salmon, preserved.....	bbl. \$2.00	30	24	" 30	
" pickled.....	per cent. 20	40	30	bbl. \$3.00	
Salt, bulk.....	bush. 8 cts.	20	15	bush. 4 cts.	
" otherwise.....	" 8 cts.	20	15	" 6 cts.	
Salted skivers, roans or pelts....	per cent. 5	5	4	per cent. 5	
Saltpetre, partially refined.....	lb. ¼ ct.	10	8	" 10	
" refined.....	" 2 cts.	10	8	" 10	
" or nitrate of potash, crude.....	free,	5	4	free.	
Salts, chemical, all.....	per cent. 20	20	15	" 20	
Sandarach, refined.....	"	25	20	15	" 20
Sand stones.....	"	20	20	15	" 20
Sannas, cotton.....	"	20	25	24	(See Cotton.)
Sarcocolla, crude.....	"	20	20	8	per cent. 10
Sardines, in salt.....	"	20	20	15	lb. ½ ct.
" and all fish in oil.....	"	20	20	30	per cent. 30
Sarsaparilla.....	free,	20	15	" 10	
Sarsnets, cotton.....	"	30	25	24	(See Cotton.)
" silk.....	lb. \$2.50	25	19	per cent. 30	
Sashes, silk.....	" \$2.50	30	24	" 30	
Sash fasteners.....	per cent. 30	30	24	" 30	
Sassafras.....	"	20	20	15	" 20
Satin, Denmark, worsted.....	"	20	25	19	lb. 12 cts. and p. ct. 25
" gauze.....	"	20	25	19	" 30
" silk.....	lb. \$2.50	25	19	" 30	
Saucepans, metal.....	per cent. 30	30	24	" 30	
Sauces, all kinds.....	"	20	30	24	" 30
Sausages, (if not Bologna).....	"	25	40	30	" 20
Sawns, cottons.....	"	30	25	24	(See Cotton.)
Saws, cross cut.....	"	30	30	24	foot 8 cts.

	1842.	1846. per ct.	1857. per ct.	1861.
Saws, mill-pit and drag	per cent. 30	30	24	wide 9 in. or l'ss ft. 12½c.
“ “ “ “	“	30	24	over 9 in. wide ft. 20 c.
Saw sets	“	30	24	per cent. 30
Scagliola tables or slabs	“	30	30	“ 30
Scale beams	“	30	24	“ 30
Scales	“	30	24	“ 30
Scammoniate, med. gum	“	20	15	“ 20
Scantling	“	20	15	“ 20
“ and sawed timber, or un- wrought	“	20	15	“ 20
Scarfs, silk or cotton	“	30	24	“ 30
“ wool	“	40	24	lb. 12 cts. and p. c. 25
Scilla, or squills	“	20	15	per cent. 30
Scissors	“	30	24	“ 30
Scoop nets	lb. 7 cts.	30	24	lb. 6 cts.
Scotch braces	per cent. 30	30	24	per cent. 30
Scrapers	“	30	24	“ 30
Sea weed, and all other vegetable substances used for beds or mattresses	“	20	15	“ 20
Seed lac	“	10	4	free.
Seeds, garden	free, . . free, . . free,			free.
“ all others not specified	free, . . free, . . free,			per cent. 10
Seines	lb. 7 cts.	30	24	lb. 6 cts.
Segars	lb. 40 cts.	40	30	\$5 or less M. lb. 20 cts.
“	“ 40 cts.	40	30	\$5@10 M. lb. 40 cts.
“	“ 40 cts.	40	30	over \$10 M. 60c. & p. c. 10
“ paper	“ 15 cts.	40	30	per cent. 30
Seltzer water	per cent. 20	30	24	“ 20
Seneca, or radix root	“	20	15	free.
Senna	“	20	15	“ 10
Sepia	“	20	15	“ 10
Serge, woolen	“	40	24	lb. 12 cts. and p. c. 25
Sextants	“	30	24	per cent. 30
Shades, lace, sewed	lb. \$2.50	30	24	“ 30
Shaddocks	free, . . 20	8		“ 10
Shaving soap	per cent. 30	30	24	“ 30
Shawls, wool	“	40	24	lb. 12 cts. and p. c. 25
“ other shawls	“	30	24	per cent. 30
Shears	“	30	24	“ 30
Sheathing metal, patent, composed in part of copper	free, . . free, . . free,			“ 2 cts.
Sheathing paper	lb. 15 cts.	20	15	per cent. 10
Sheets, willow	“	30	24	“ 30
Sheetings, linen, hemp or Russia, brown or white	“	20	15	“ 25
Shellac	free, . . 5	4		free.
Shell, baskets	“	25	24	“ 30
“ boxes, not otherwise enu- merated	“	25	24	“ 30

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Shell, gold, for painting.....	per cent. 20	30	24	per cent. 20
“ silver, for painting.....	“ 20	30	24	“ 20
“ turtle or tortoise	“ 5	5	4	free.
Shells, all other.....	“ 20	5	4	free.
Shingle and stave bolts.....	free,	free,	free,	free.
Shingles.....	“ 20	20	24	“ 30
Shirtings, cotton bleached.....	“ 30	25	24	(See Cotton.)
“ unbleached.....	“ 30	25	19	“
“ linen	“ 25	20	15	per cent. 25
Shirts, silk.....	lb. \$2.50	30	24	“ 30
“ woollen or worsted.....	per cent. 40	25	19	lb. 12 cts. and p. ct. 25
“ all other similar manufac- tures made on frame.....	“ 30	30	24	per cent. 30
Shoe binding, silk.....	“ 30	25	19	“ 30
“ “ woollen.....	“ 30	30	24	“ 30
“ thread.....	“ 30	20	15	“ 30
Shoes or slippers for children....	pair 15 cts.	30	24	“ 30
“ “ for grown per- sons, of silk...	“ 30 cts.	30	24	“ 30
“ “ of leather, for men.....	“ 30 cts.	30	24	“ 30
“ “ of prunella, stuff, or other materials, except silk, for women.....	“ 30 cts.	30	24	“ 30
Shoes, <i>i. e.</i> double-soled pumps and welts, women's leather.....	“ 25 cts.	30	24	“ 30
Shot bags and belts	per cent. 25	30	24	“ 30
Shovels.....	“ 30	30	24	“ 30
Shrubs	free,	free,	free,	free.
Shute, imperial.....	“ 20	20	15	“ 20
Shuttlecocks and battledores....	“ 30	30	24	“ 30
Sickles, iron, steel.....	“ 30	30	24	“ 30
Side arms.....	“ 30	30	24	“ 30
Sieves, lawn, cypress, wire or hair	“ 30	30	24	“ 30
Silk and cotton vesting	per cent. 30	25	19	“ 30
“ and worsted valencias, toile- nets or crape de Lyons..	lb. \$2.50	25	19	“ 30
“ and worsted shawls, hemmed	per cent. 30	30	24	“ 30
“ “ manufactures of	“ 30	25	19	“ 30
“ aprons, collars, cuffs, chemi- settes, turbans, mantillas, and pellerines.....	lb. \$2.50	30	24	“ 30
“ bobbin or braids.....	per cent. 30	25	19	“ 30
“ caps, if entirely of silk....	lb. \$2.50	30	24	“ 30
“ cords	“ \$2.50	25	19	“ 30
“ curls.....	“ \$2.50	30	24	“ 30
“ floss and other similar, puri- fied from the gum.....	per cent. 25	25	19	“ 20
“ frizettes.....	“ 30	30	24	“ 30
“ garters, with wire and clasps	“ 30	30	24	“ 30

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Silk, gloves.....	lb. \$2.50....	30....	24	per cent. 30
“ handkerchiefs, not sewed...	“ \$2.50....	25....	19	“ 30
“ hat bands.....	“ \$2.50....	25....	19	“ 30
“ hats or bonnets for women..	each \$1....	30....	24	“ 30
“ hose	per cent. 40....	30....	24	“ 30
“ “ sewed.....	“ 40....	30....	24	“ 30
“ lace.....	lb. \$2.50....	25....	19	“ 30
“ manufactures with gold or silver, or other metal....	per cent. 30....	30....	24	“ 30
“ mitts	lb. \$2.50....	30....	24	“ 30
“ “ sewed	“ \$2.50....	30....	24	“ 30
“ not more advanced in man- ufacture than singles, or tram	lb. 50 cts....	15....	12	“ 15
“ ornaments, oil cloth, suspend- ers, stocks, stockings, twist.....	per cent. 30....	30....	24	“ 30
“ pongees, white.....	lb. \$2.50....	25....	19	“ 30
“ raw.....	“ 50 cts....	15....	24	free.
“ sewing, all.....	“ \$2....	30....	24	“ 30
“ “ raw.....	“ 50 cts....	15....	free,	“ 30
“ tassels	“ \$2.50....	25....	19	“ 30
“ watch chains or ribbons....	“ \$2.50....	25....	19	“ 30
“ webbing	per cent. 30....	25....	19	“ 30
“ velvets, \$3. per yard or less,	lb. \$2.50....	25....	19	“ 25
“ “ over \$3. per yard ..	“ \$2.50....	25....	19	“ 30
“ all other articles	“ 30....	30....	24	“ 30
Silks, at \$1. per yard or less	lb. \$2.50....	25....	19	“ 20
“ over \$1. per yard	“ \$2.50....	25....	19	“ 30
Silver, all manufactures of, not otherwise specified....	“ 30....	30....	24	“ 30
“ bullion and coin.....	free,..	free,..	free,	free.
“ German, in sheets	“ 30....	30....	24	“ 30
“ “ manufactures of,	“ 30....	30....	24	“ 30
“ plated metal, in sheets or other form	“ 30....	30....	24	“ 30
Silvered wire.....	“ 30....	30....	24	“ 30
Syrup of sugar cane.....	lb. 2½ cts....	30....	24	lb. ¾ ct.
Sisal grass.....	ton \$25....	25....	19	ton \$10
Sithes	per cent. 30....	30....	24	per cent. 30
Skates.....	“ 30....	30....	24	20 c. or less, pair 6 c.
“	“ 30....	30....	24	over 20 cts. p. ct. 30
Skeletons.....	“ 30....	20....	15	per cent. 30
Skins, calf and seal, tanned and dressed	doz. \$5.00....	20....	15	“ 20
“ fish, for saddlers, &c.....	“ 20....	20....	15	“ 20
“ glazed, as patent leather..	“ 35....	20....	19	“ 30
“ goat and sheep, tanned and not dressed.....	doz. \$1.00....	20....	15	“ 20

	1842.	1846. per ct.	1857. per ct.	1861.
Skins, goat or morocco, tanned and dressed.....	doz. \$2.50	20	15	per cent. 20
“ kid and lamb, tanned and not dressed.....	“ 75 cts.	20	15	“ 20
“ kid, tanned and dressed..	“ \$1.00	20	15	“ 20
“ of all kinds in the hair, dried, raw, or unmanufactured,	per cent. 5	5	4	“ 5
“ pickled, in casks.....	“ 20	5	4	“ 5
“ sheep, tanned or dressed..	doz. \$1.00	20	15	“ 20
“ “ with wool.....	“ \$1.00	20	15	“ 15
“ tanned and dressed, other- wise than in colors, viz.: fawn, kid, & lamb, known as chamois,	“ \$1.00	20	15	“ 20
Skins, white, for druggists.....	per cent. 20	20	15	“ 20
“ with wool upon them....	“ 20	20	15	“ 15
Skivers, pickled.....	“ 20	5	4	“ 5
“ tanned.....	doz. \$2.00	20	15	“ 20
Slates of all kinds.....	per cent. 25	25	19	“ 30
Sledges.....	lb. 2½ cts.	30	24	lb. 2 cts.
Slick stones.....	per cent. 20	20	15	per cent. 20
Smalts.....	“ 20	20	15	free.
Snails.....	“ 20	20	15	“ 20
Snake-root.....	“ 20	20	15	free.
Snaps, a clasp or ketch.....	“ 30	30	24	“ 30
Snuff.....	lb. 12 cts.	40	30	lb. 10 cts.
Snuffers.....	per cent. 30	30	24	per cent. 30
Snuffer trays.....	“ 30	30	24	“ 30
Soap, all.....	lb. 4 cts.	30	24	“ 30
“ stocks and stuffs.....	per cent. 10	10	8	“ 10
Soda, ash.....	“ 5	10	4	free.
“ preparations or manufac- tures of.....	“ 20	20	15	“ 20
Soie blanche, Chenille.....	“ 20	25	19	“ 30
Solanine, med. prep.....	“ 20	20	24	“ 30
Soles, felt or cork.....	“ 30	30	24	“ 30
Sooty romals, cotton.....	“ 30	25	24	“ 30
Souvenirs.....	“ 30	30	24	“ 30
Soy.....	“ 30	30	24	“ 20
Spars.....	“ 30	20	15	“ 20
Spartaria.....	“ 30	30	24	“ 30
Spa, or Spaware.....	“ 35	40	30	“ 30
Spartateen, or coral.....	“ 20	20	15	“ 30
Spatulas.....	“ 30	30	24	“ 30
Specimens, anatomical prepara- tions.....	“ 30	30	24	“ 30
Spectacle cases, all.....	“ 30	30	24	“ 30
“ glasses, not set.....	gross \$2	30	24	“ 30
“ “ pebble, not set,	“ \$2	30	24	“ 30
Spectacles, all.....	per cent. 30	30	24	“ 30
Spelter, in pigs, bars, or plates..	“ 20	10	4	lb. 1 ct.

	1842.	1846. per ct.	1857. per ct.	1861.
Spelter, in sheets.....	per cent. 20	15	12	lb. 1½ cts.
“ manufactures of.....	“ 20	30	24	per cent. 30
Spermaceti oil, of foreign fisheries, gal.	25 cts.	20	15	“ 20
Spider net, considered as cotton cloth.....	per cent. 30	28	24	“ 30
Spirits, brandy.....	gal. 60 cts.	100	30	1st proof, gal. \$1.00
“ grain.....	“ 60 cts.	100	30	“ “ 40 cts.
“ other materials.....	“ 60 cts.	100	30	“ “ 40 cts.
“ yellow.....	“ 60 cts.	20	15	per cent. 30
Spokes.....	per cent. 30	30	24	“ 30
Spokeshaves.....	“ 30	30	24	“ 30
Sponges.....	“ 20	20	8	“ 10
Spoons, all.....	“ 30	30	24	“ 30
Spunk.....	“ 20	20	15	“ 10
Spurs, all.....	“ 30	30	24	“ 30
Springs, for wigs.....	“ 30	30	24	“ 30
Spy-glasses.....	“ 30	30	24	“ 30
Squares, all.....	“ 30	30	24	“ 30
Starch.....	lb. 2 cts.	20	15	“ 20
Stars of gold, fine and half fine..	per cent. 30	30	24	“ 30
St. Ignatius' beans.....	“ 20	20	15	“ 20
Statues and specimens of statuary	free, . . free, . . free,			“ 10
Staves, all.....	“ 20	20	15	free and p. ct. 20
Stavesacre.....	“ 20	20	15	per cent. 20
Steel in ingots, bars, sheets or wire over ¼ in. diam., valued 7 cts. or less.....	cwt. \$2.50	20	15	lb. 1½ cts.
Do. do. valued 7@11 cts..	“ \$2.50	20	15	“ 2 cts.
Steel, any form not provided for..	“ \$2.50	20	15	per cent. 20
“ wire, No. 16@¼ in. in diam.	per cent. 30	20	15	lb. 2 cts. and p. ct. 15
“ “ less than No. 16.....	“ 30	20	15	“ 2½ “ “ 15
“ all manufactures of.....	“ 30	30	24	per cent. 30
Stereotype plates.....	“ 25	20	15	“ 20
Stiffeners for cravats.....	“ 30	30	24	“ 30
Still worms.....	“ 30	30	24	“ 30
“ bottoms.....	“ 30	30	24	“ 20
Stockinets.....	“ 40	30	24	“ 30
Stomach pumps.....	“ 30	30	24	“ 30
Stone, Armenian.....	“ 20	20	15	“ 20
“ ware.....	“ 30	30	24	“ 20
“ “ whether gilt, painted, printed or glazed.....	“ 20	30	24	“ 25
Stones, Bristol.....	“ 20	20	15	“ 20
“ caustic.....	“ 20	20	15	“ 20
“ mill, fit for use.....	“ 20	20	15	“ 20
“ not merchantable, ballast	“ 20	20	15	“ 20
“ oil.....	“ 20	20	15	“ 20
Storax, balsam.....	“ 30	30	24	“ 30
Straw baskets.....	“ 35	30	24	“ 30
“ carpets and carpeting.....	“ 25	25	24	“ 30

	1842.	1846. per ct.	1857. per ct.	1861.	
Straw, for hats, in natural state..	per cent. 30	20	15	per cent. 20	
Stretchers for umbrellas and para- sols.....	"	30	30	24	" 30
Strings, bow, if gut.....	"	15	20	15	" 20
" hatters', if gut.....	"	15	20	15	" 20
" of musical instruments, if gut.....	"	15	20	15	" 20
Strontian.....	"	20	20	15	" 20
Strychnine.....	"	20	30	24	" 20
Studs, all.....	"	30	30	24	" 30
Stuff, princettas.....	"	30	25	19	" 30
" goods, all kinds of worsted.	"	30	25	19	" 30
Succory, ground.....	"	20	20	15	" 20
Sugar, raw.....	lb. 2½ cts.	30	24		lb. ¾ ct.
" refined, loaf, lump, crushed, pulverized.....	" 6 cts.	30	24		lb. 2 cts.
" refined, tinctured or colored	" 6 cts.	30	24		" 4 cts.
" syrup, concentrated molas- ses and melado.....	" 2½ cts.	30	24		lb. ¾ c.
" white or clayed.....	" 2½ cts.	30	24		" ¾ c.
" of lead.....	" 4 cts.	20	15		per cent. 20
" moulds, hooped or not.....	per cent. 30	30	24		" 30
Sulphate of ammonia.....	"	30	20	15	" 10
" of quinine, of rhubarb, of zinc, of magnesia, or of iron....	oz. 40 cts.	20	15		lb. ½ ct.
Sulph. mur. tin.....	per cent. 20	20	15		per cent. 10
Sulphur, flor.....	free,	20	15		" 20
Sulphuric ether.....	"	20	20	15	" 20
Sumac.....	free,	5	4		free.
Surgeons' instruments, all.....	"	30	30	24	" 30
Surplice pins.....	"	30	30	24	" 30
Suspender ends.....	"	35	30	24	" 30
Suspenders, all.....	"	35	30	24	" 30
Swans, down of.....	"	25	25	19	" 20
Swansdown, woollen.....	"	40	30	24	lb. 12 cts. and p. ct. 25
Sweetmeats or comfits, all.....	"	25	40	30	per cent. 30
Sword knots, gold and silver, fine and half fine....	"	30	30	24	" 30
" lace.....	"	30	30	24	" 30
" silk or worsted....	"	30	25	19	" 30

T.

Table tops, scagliola.....	per cent. 30	40	30	per cent. 30	
Tailors' chalk.....	"	20	20	15	free.
Talc, mineral.....	"	20	20	free,	" 10
Tallow.....	lb. 1 ct.	10	8		lb. 1 ct.
" candles.....	lb. 4 cts.	20	15		lb. 2 cts.

	1842.	1846. per ct.	1857. per ct.	1861.
Tamarinds	per cent. 25	20	8	per cent. 10
“ preserved	“ 25	40	30	“ 30
Tamboreens	“ 25	20	15	“ 20
Tannin, medicinal	“ 30	30	24	“ 30
Tapers, paper, with cotton wick	“ 35	30	24	“ 30
“ stearine	“ 30	20	15	lb. 4 cts.
“ spermacetil or wax	“ 30	20	15	“ 8 cts.
Tapioca	“ 25	20	15	per cent. 10
Tar, Barbadoes, crude	“ 15	20	15	“ 20
“ coal	“ 15	20	15	“ 20
Tares	“ 25	20	15	“ 20
Tarpaulings	“ 20	20	15	“ 30
Tartrate of antimony, or tart. emetic	“ 20	20	15	“ 20
Tasters, cheese	“ 30	30	24	“ 30
Teas, all kinds, from beyond Cape of Good Hope	free	free	free	free.
Teas, other	“ 20	20	15	lb. 4 cts. and per ct. 10
Teazles	“ 20	20	15	per cent. 10
Teeth, all other	free	5	4	“ 10
Telescopes	“ 20	30	24	“ 30
Terraglis, a kind of coral	“ 20	20	15	“ 30
Terra-japonica	“ 15	10	free	free.
“ de sienna, in oil	“ 25	30	24	“ 30
Terra umbra and sienna, dry	“ 20	20	15	“ 10
Teutenague, in sheets	free	15	12	lb. 1½ cts.
“ boxes	free	30	24	per cent. 30
“ unmanufactured	free	5	4	lb. 1 ct.
Theriacque	“ 20	20	15	per cent. 20
Thibet, cashmere of	“ 20	25	19	“ 30
“ shawls, real or goats' hair, “ “ of wool	“ 40	30	24	“ 30
“ “ body cotton	“ 30	30	24	lb. 12 cts. and p. ct. 25 per cent. 30
Thimbles, all	“ 30	30	24	“ 30
Thor, marine	“ 20	20	15	“ 20
Thread, escutcheons	“ 30	30	24	“ 30
“ pack	lb. 6 cts.	30	24	“ 30
Thridace	per cent. 20	20	15	“ 20
Ticklenbergs	“ 25	20	15	“ 30
Ticks, cotton	“ 30	25	24	“ 30
Tiles, marble	“ 30	30	24	“ 30
“ paving and roofing	“ 25	20	15	“ 30
“ encaustic	“ 25	20	15	“ 20
Timber, hewn or sawed	“ 20	20	15	“ 20
Time pieces	“ 25	30	24	“ 30
Tin, all manufactures of	“ 30	30	24	“ 30
“ banca	lb. 1 ct.	5	free	free.
“ block	“ 1 ct.	5	free	free.
“ boxes	per cent. 30	30	24	“ 30
“ crystals of	“ 30	20	15	“ 30

	1842.	1846.	1857.	1861.
	per ct.	per ct.	per ct.	
Tin, foil	lb. 2½ cts....	15....	12	per cent. 10
“ granulated	“ 2½ cts....	20....	15	“ 20
“ grain	per cent. 20....	20....	15	“ 20
“ in bars	lb. 1 ct....	5... free,		free.
“ in pigs	“ 1 ct....	5... free,		free.
“ in plates	lb. 2½ cts....	15....	8	“ 10
“ “ galvanized	“ 2½ cts....	15....	8	“ 10
“ in sheets	“ 2½ cts....	15....	8	“ 10
“ liquor	per cent. 20....	20....	15	“ 20
“ muriate of	“ 20....	20....	15	“ 10
“ oxide of	“ 20....	20....	15	“ 20
“ tagger	lb. 2½ cts....	15....	8	“ 10
Tinctures, bark, and other medic-				
inal	per cent. 30....	30....	24	“ 30
“ odoriferous	“ 25....	30....	24	“ 30
Tippets, if classed as millinery...	“ 30....	30....	24	“ 30
Tips and runners for parasols and				
umbrellas, metal	“ 30....	30....	24	“ 30
Tobacco, manufactured	lb. 10 cts....	40....	30	“ 30
“ leaves, or unmanufac-				
tured	per cent. 20....	30....	24	“ 25
Toilenets	“ 30....	30....	24	“ 30
Toilet glasses	“ 30....	30....	24	“ 30
Tolu, balsam of	“ 20....	30....	24	“ 30
Tongues, neats, smoked	“ 20....	20....	15	“ 30
“ reindeer	“ 20....	20....	15	“ 30
“ sounds	“ 20....	20....	15	“ 30
Tonqua beans	“ 20....	20....	15	“ 20
Tools and implements of trade in				
use by persons arriving in the				
United States	free,..	free,..	free,	free.
Tooth brushes or powders	“ 30....	30....	24	“ 30
“ picks, all	“ 30....	30....	24	“ 30
Topaz, real	“ 7....	10....	4	“ 5
Touch stones	“ 20....	20....	15	“ 20
Tow, flax	“ 20....	20....	15	ton \$5
“ hemp	“ 20....	20....	15	“ \$10
Toys, of every description	“ 30....	30....	24	per cent. 30
Trays and waiters, all	“ 30....	30....	24	“ 30
Treacle, molasses	lb. 4½ mills....	30....	24	gal. 2 cts.
Tresses, lace	lb. \$2.50....	30....	24	per cent. 30
Trees	free,..	free,..	free,	free.
Truffles	per cent. 30....	40....	30	“ 30
Trusses	“ 30....	30....	24	“ 30
Tubes, cast	“ 30....	30....	24	lb. ½ ct.
“ wrought	“ 30....	30....	24	“ 2 cts.
Tug buckles, as saddlery	“ 30....	30....	24	per cent. 30
Turmeric	free,....	5....	4	free.
Turpentine, spirits of	gal. 10 cts....	20....	15	gal. 10 cts. or p. ct. 20
Turquoises	per cent. 7....	10....	4	per cent. 5

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Turtle, green.....	per cent. 20....	20....	15	per cent. 10
Tweezers, all.....	" 30....	30....	24	" 30
Twine.....	lb. 6 cts....	30....	24	" 30
Types, metal.....	per cent. 25....	20....	15	" 20
" new.....	" 25....	20....	15	" 20
" old.....	" 25....	20....	15	free.

U.

Umber.....	.....	20....	15	lb. $\frac{1}{2}$ ct.
Umbrellas.....	per cent. 30....	30....	24	per cent. 30
Umbrella furniture.....	" 30....	30....	24	" 30

V.

Valencias, wool.....	per cent. 40....	30....	24	lb. 12 cts. and p. ct. 25
" worsted.....	" 30....	25....	19	per cent. 30
Valonia nut.....	free,....	5....	free,	free.
Vanilla, beans.....	" 20....	20....	15	" 10
" plants of.....	free,..	free,..	free,	free.
Varnishes, of all kinds.....	" 20....	20....	15	" 20
Vases, porcelain.....	" 30....	30....	24	" 30
Vegetables, prepared.....	" 20....	40....	30	" 30
" used in dyeing, crude,	free,....	5....	free,	free.
" not otherwise provid-				
ed for.....	" 20....	20....	15	" 10
Veils, lace, cotton or silk.....	" 50....	30....	24	" 30
Vellum.....	" 25....	30....	24	" 30
Velvet binding, cotton.....	" 30....	25....	24	" 30
" " silk.....	lb. \$2.50....	25....	19	" 30
" cotton.....	" 30....	20....	24	" 30
" silk.....	lb. \$2.50....	25....	19	yd. \$3. or less per ct. 25
" ".....	" \$2.50....	25....	19	" over \$3. " 30
" terry, or figured, in strips				
for buttons.....	per cent. 20....	5....	4	per cent. 20
Velveteens, cotton.....	" 30....	25....	24	" 30
Veneering rods.....	" 30....	30....	24	" 30
Venetian red, in oil.....	" 30....	30....	24	" 20
Venison hams.....	lb. 3 cts....	20....	15	lb. 2 cts.
Veratrine, med. prep.....	per cent. 20....	20....	24	per cent. 30
Verdigris.....	" 20....	20....	15	" 10
Verditure.....	" 20....	20....	15	" 20
Vermicelli.....	" 30....	30....	24	" 30
Vermillion.....	" 20....	20....	15	" 20
Vessels, cast iron, not otherwise				
specified.....	lb. 1 $\frac{1}{2}$ cts....	30....	24	lb. 1 ct.
" copper.....	per cent. 30....	30....	24	per cent. 30
Vestings, cotton.....	" 30....	25....	24	" 30
Vests.....	per cent. 50....	30....	24	per cent. 30
Vinegar.....	gal. 8 cts....	30....	24	gal. 6 cts.

	1842.	1846. per ct.	1857. per ct.	1861.
Violins	per cent. 30	20	15	per cent. 20
Violin strings, gut or wire.....	"	15	20	" 20
Vitriol, blue.....	lb. 4 cts.	20	15	" 20
" green.....	" 2 cts.	20	15	lb. ½ ct.
" oil of.....	" 1 ct.	10	4	per cent. 10
" white.....	per cent. 20	20	15	per cent. 20

W.

Wadding paper.....	per cent. 30	30	24	per cent. 30
Wafers	"	25	30	" 30
Wagon boxes	lb. 1 ct.	30	24	lb. 2 cts.
Waiters, all	per cent. 30	30	24	per cent. 30
Walking sticks or canes.....	"	30	30	" 30
Ware, chemical, earthen pottery.	"	30	30	" 20
" painted.....	"	30	30	" 25
Wash balls.....	"	30	30	" 30
Washes.....	"	25	30	" 30
Waste, or shoddy	"	10	5	" 10
Watch crystals, when not set ...	gross \$2.00	30	24	" 30
Watches.....	per cent. 7½	10	8	" 15
Watch materials and parts of watches	"	7½	10	" 15
Watch pipe keys.....	"	30	30	" 30
Water wheels of iron.....	"	30	30	" 30
" colors	"	20	30	" 30
Wax beads	"	30	30	" 30
" bees', bleached or unbleach'd	"	15	20	" 10
" sealing.....	"	25	30	" 30
" shoemakers'	"	15	20	" 20
Wearing apparel, new, wool....	"	50	30	lb. 12 cts. and p. c. 25
" " " other....	"	50	30	per cent. 30
Webbing, India rubber.....	"	30	30	" 30
Wedgewood ware.....	"	30	30	" 30
Weld	free,	5	4	free.
Wet blue.....	"	20	20	" 20
Whalebone, of foreign fishing...	"	12½	20	" 20
" of American fishing.	free,	free,	free,	free.
Wheat	bush. 25 cts.	20	15	bush. 20 cts.
" flour	112 lbs. 70 c.	20	15	per cent. 10
Whetstones	per cent. 20	20	15	" 20
Whips.....	"	25	30	" 30
Whisky, all.....	gal. 60 cts.	100	30	gal. 40 cts.
Whiting	lb. 1 ct.	20	15	lb. ¼ ct.
Wick cottons or wick yarns, as cotton yarn.....	per cent. 30	25	24	per cent. 30
Wigs.....	"	25	30	" 30
Willows	"	25	20	" 20
Wines, all.....	gal. 6@60 c.	40	30	" 40

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Wire, bonnet or cap, covered with				
silk	lb. 12 cts.	25	19	lb. 2 cts. and p. ct. 15
" brass	per cent. 25	30	24	per cent. 30
" all other	lb. 8 cts.	30	24	lb. 2 cts. and p. ct. 15
Wood, bar	free	5	free	free.
" Brazil	free	5	free	free.
" Braziletto	free	5	free	free.
" camwood	free	5	free	free.
" carmaguey	free	5	free	free.
" chess men	per cent. 30	30	24	per cent. 30
" dye, all in sticks	free	5	free	free.
" ebony and granadilla	"	20	20	8
" fire	"	20	30	24
" fustic	free	5	free	free.
" goncallo, aloes	"	30	30	24
" jacks	"	30	30	24
" lignum vitæ	"	30	30	8
" log	free	5	free	free.
" Nicaragua	free	5	free	free.
" Pernambuco	free	5	free	free.
" quassia, crude	per cent. 20	20	15	free.
" queen's	free	5	free	free.
" red	free	5	free	free.
" sanders	free	5	free	free.
" rose, satin, cedar, mahogany, and all cabinet	per cent. 20	20	8	free.
" Rio de la Haché	free	5	free	free.
" sandals, in sticks, dust or powder	free	5	free	free.
" Santa Martha, and other dye-woods	free	3	free	free.
" unmanufactured, of any kind not enumerated	per cent. 20	30	24	per cent. 20
" all manufactures of, not otherwise specified	"	30	30	24
Wool, all manufactures of	"	40	30	24
" and hair of alpaca, goat, other like animals unmanufactured—value, less than 18 cts.	{ 7c. or less, } free, . . . free,	{ per cent. 5 }		" 5
Do. do. at 18 cts.	lb. 3c. & p.c.	30	free, . . free,	" 10
Do. do. 18@24 cts.	"	"	30	24
Do. do. over 24 cts.	"	"	30	24
Wool, belts for paper	per cent. 25	30	24	" 25
" blankets for printers	"	25	30	24
" bunting and all colored	"	40	30	24
" carpets, value \$1.25 per yard or less	yd. 65 cts.	30	24	yd. 40 cts.
" carpets, val. over \$1.25 yd.	"	65 cts.	30	24
" " Brussels and tapestry	"	55 cts.	30	24

	1842.	1846.	1857.	1861.
		per ct.	per ct.	
Wool, carpets, treble ingrain and Venetian.....	yd. 30 cts....	30....	24	yd. 30 cts.
“ clothing, ready made, all kinds	per cent. 50....	30....	24	lb. 12 cts. and p. ct. 25
“ cloths, shawls, and all manufactures	“ 40....	30....	24	“ 12 “ “ 25
“ delaines, cashmeres, barege, gray.....	“ 40....	30....	24	per cent. 25
“ druggets, bockings, felts, and carpetings.....	yd. 14 cts....	30....	24	yd. 20 cts.
“ embroideries, webbing ...	per cent. 40....	30....	24	per cent. 30
“ hats	each 18 cts....	20....	15	“ 20
“ hat bodies, listing....	“ 18 cts....	20....	15	“ 20
“ on the skin.....	lb.3c.&p.c.30....	20....	15	“ 15
“ waste or shoddy.....	free,....	5....	4	“ 10
“ all other unmanufactured..	lb.3c.&p.c.30....	30....	24	“ 10
Woolen bags.....	per cent. 40....	30....	24	“ 30
“ cassimere	“ 40....	30....	24	lb. 12 cts. and p. c. 25
“ stockings, bindings, mitts, gloves, floor cloth or hosiery...	....	30....	24	“ 30
Woolen and worsted yarn,				
Finer than No. 14.....	“ 30....	30....	19	“ 30
Value 50 cts. or less, and not finer than No. 14.....	“ 30....	30....	19	“ 25
Value 50 cts. and not over \$1	“ 30....	30....	19	lb. 12 cts. and p. ct. 15
“ over \$1.....	“ 30....	30....	19	“ 12 “ “ 25
Worms for stills.....	“ 30....	30....	24	per cent. 30
Wormwood, oil of.....	“ 30....	30....	24	“ 30
Worsted stuff, all piece goods ...	“ 30....	25....	19	“ 30
“ and silk shawls	“ 30....	30....	24	“ 30
“ “ “ hemmed	“ 30....	30....	24	“ 30
“ “ manufactures of.....	“ 30....	25....	19	“ 30
“ all manufactures of	“ 30....	25....	19	“ 30

Y.

Yams.....	....	20....	15	per cent. 10
Yarns, coir.....	....	20....	15	lb. 1 ct.
“ hemp .....	....	20....	15	lb. 4 cts.

Z.

Zinc, nails	per cent. 30....	30....	24	per cent. 30
“ in pigs, or unwrought....	“ 20....	5....	4	lb. 1 ct.
“ in sheets.....	“ 10....	15....	12	“ 1½ cts.
“ oxide of.....	“ 20....	20....	15	“ 1½ cts.
“ manufactures of	“ 30....	30....	24	per cent. 30

The following circular has been issued from the Treasury Department, explanatory of some of the provisions of the tariff act. The 5th section of the act of 1857, alluded to in the circular, is the clause making the decision of the collector binding in cases of dispute concerning duties, &c., unless written notice is given within ten days that the decision is unsatisfactory. The section will be found on page 544 :—

TREASURY DEPARTMENT, March 20, 1861.

SIR :—As numerous inquiries have been made respecting various provisions of the Tariff Act of March 2, 1861, it is deemed proper to state for your information and government, as well as the information of others concerned, the views in part entertained by this Department on the subject.

All questions of liability to duty or exemption therefrom, of merchandise imported under the provisions of the new tariff, and questions as to the rates of duty thereon, will be determined in accordance with the provisions of the 5th section of the Tariff Act of 1857, which section will, in the opinion of this Department, still remain in force on and after the 1st proximo, unrepealed and unmodified.

The clause in the Tariff Act of 1861 repealing such of existing laws as are repugnant to its provisions, is not considered to change or modify the warehousing or appraisal laws and regulations now in force, except in one particular, which is, that in cases where a bill of lading is presented showing the day of actual shipment certified to by a consular officer of the United States, such date, in lieu of the "period of exportation" prescribed by existing laws, shall be the date at which the foreign market value of the merchandise shall be estimated and ascertained by the appraisers, in order to the assessment of *ad valorem* duties.

In the case of merchandise actually on shipboard and bound to the United States, on or before the 17th inst., and of merchandise on board of vessels in port on the 1st of April next, where the vessels have been regularly entered at the Custom-house, the owners or importers of such merchandise will be permitted to enter for consumption or warehousing at the rates of duty now existing, or if the rates of duty on the merchandise are lessened by the tariff of 1861, they may at their option, enter at the lesser rates. The same privilege will be extended to all merchandise in public store, unclaimed on the 1st proximo, when entered for consumption or warehousing in pursuance of law; and all merchandise in warehouse-under bond on the 1st proximo, will be entitled to entry for withdrawal at rates of duty now existing, or if the rates of duty on the merchandise are lessened by the tariff of 1861, the entry thereof may, at the option of the importer or owner, be made at the lesser rates.

In allowances on account of tare, draft, &c., on goods subject to specific duty under the new tariff, officers of the customs will be governed by the provisions of the 58th and 59th sections of the General Collection Act of March 2, 1799, which are again brought into operation. I am, very respectfully,

S. P. CHASE, Secretary of the Treasury.

AUGUSTUS SCHELL, Esq., Collector, &c., New York.

There are a number of discrepancies discoverable in the provisions of the tariff, to the most obvious of which we call attention. Thus Peruvian bark is by section 19 chargeable with a duty of 10 per cent; by section 23 it is made free. Staves by section 20 are charged with 20 per cent duty, and are made free by section 23. By section 9 spirits of turpentine are taxed 10 cents per gallon, and by section 20 they pay 20 per cent. Wool, unmanufactured, is charged 5 per cent when valued less than 18 cents at the place of exportation, and exceeding 18 cents, it pays 3 cents per pound. It would seem, therefore, that if any were valued exactly at 18 cents, it would come under the general provision of 10 per cent.

JOURNAL OF BANKING, CURRENCY, AND FINANCE.

SPECIE MOVEMENT IN FRANCE.

The import and export into and from France, during the past three years, has been, according to the official reports, as follows:—

	Gold.			Silver.		
	1858.	1859.	1860.	1858.	1859.	1860.
	Francs.	Francs.	Francs.	Francs.	Francs.	Francs.
Import.	553,556,400	726,759,300	469,824,600	160,619,380	200,540,420	131,307,700
Export.	66,620,100	188,080,200	159,456,600	175,741,720	382,187,940	288,222,760
Ex. imp.	486,936,300	538,679,100	309,368,600	.....	.....	.....
Ex exp.	.....	.....	.....	15,122,340	181,447,520	156,915,060

From these figures, it appears that the excess of gold imported into France, in three years has been 1,326,984,000 francs, or the large sum of \$248,809,500. The excess of silver exported in the same period has been 353,684,920, or \$66,315,922. It is a singular fact, that notwithstanding this large and continuous drain of silver, and which was said to have produced an inconvenient scarcity of franc pieces a year or two since, the specie held by the Bank of France is mostly silver. Thus, in November last, when an exchange of \$10,000,000 worth of silver, for \$10,000,000 worth of gold took place with the Bank of England, the Bank of France held \$65,000,000 silver, and \$20,000,000 of gold.

BRITISH LEATHER BANKRUPTS.

The proceedings before the Commissioners of Bankruptcy in London, present some curious details. There were eleven London houses and seven Liverpool houses under examination, and the aggregate transactions were given for four years as follows:—

	Leather and hides bought and sold.	Amount of bills running.
London houses.....	£774,504	£5,895,189
Liverpool houses.....	238,335	1,375,897
Total	£1,012,839	£7,271,086

The amount of bills was thus shown to be more than seven times the amount of actual business transacted, and the fact occasioned merriment in the court. This load of bills had been carried through four years without apparently exciting the surprise of the bankers through whose hands they passed. The whole fabric had been reared upon, and revolved round, the house of **STREATFIELD & Co.**, which dealt with the others on the basis of paying their cash for leather, and taking the paper for goods sold to them; thus in effect, centering the finances of all in the hands of **LAWRENCE** the financier for **STREATFIELD & Co.**, in the same manner that the finances of the great manufacturing bubble in this country, was a few years since concentrated in the hands of another **Mr. LAWRENCE**, of the Bay State Mills.

INSOLVENCY CASES IN SAN FRANCISCO.

The Insolvent List of San Francisco for the year 1860 shows a total of debts amounting to \$1,019,416, and of assets \$76,787. The following table shows the statistics of the two courts which have jurisdiction of such cases, of the cases commenced during the year :—

	4th Dist. Court.	12th Dist. Court.	Total.
Number of suits.....	57	31	68
Debts.....	\$556,604	\$462,812	\$1,019,416
Assets	22,750	54,037	76,787
Deficit	533,854	408,775	942,629
Number of insolvents discharged.....	17	21	38
Suits discontinued.. ..	1	1	2
Undecided.....	19	9	28

The number of suits brought (with their debts and assets) in 1860, as compared with each of the last five years, has been as follows :—

Years.	No. suits.	Debts.	Assets.	Deficit.
1855.....	197	\$8,377,827	\$1,519,175	\$6,858,652
1856.....	146	3,401,042	657,908	2,743,134
1857.....	125	2,375,899	812,417	1,563,482
1858.....	96	1,940,662	658,782	1,281,880
1859.....	60	706,219	208,044	498,175
1860.....	68	1,019,416	76,787	942,629
Total 6 years.....	692	\$17,821,065	\$3,933,113	\$13,887,952

The display looks very serious. There was a regular decrease from 1855, when the great failures began, down to 1859, and then the increase began again. The *Alta California* says :—

The amount of assets is proportionably smaller for 1860 than at any previous time, but in fact the assets are almost invariably nominal, consisting of bad debts that never can be collected, and property estimated at cost, but worthless in the market. It is rarely that a man declares himself insolvent so long as he has property which he can turn into money. Our insolvent law is very liberal to debtors, and no doubt that contributes, with the very speculative temper of our population, the facility for getting credit, and the unsteady course of our trade, to make our insolvent lists so large.

BANKS OF CANADA, JANUARY, 1861.

Banks.	Circulation.	Specie.	Loans.
Bank of Montreal.....	\$2,874,254	\$1,252,263	\$9,010,215
Quebec Bank.....	652,876	157,107	1,832,130
Bank of Upper Canada.....	2,118,137	567,896	6,333,333
Commercial Bank.....	2,093,403	542,817	7,058,224
City Bank	467,688	188,268	1,089,095
Gore Bank.....	746,805	129,921	1,228,173
Bank of British North America ...	1,161,483	636,330	5,329,486
Banque du Peuple	265,884	139,572	1,703,605
Niagara District Bank.....	201,681	30,909	481,790
Molson's Bank.....	391,703	141,329	1,656,007
Bank of Toronto.....	626,450	187,980	1,425,029
Ontario Bank.....	496,422	188,658	1,220,597
Eastern Township Bank.....	198,846	29,730	313,747
Bank of Brantford	15,058	4,783	50,527
Banque Nationale.....	211,777	135,466	545,162
Bank of Western Canada.....	10,230	5,529	72,528
Free Banks	297,968	5,561	65,486
Total.....	\$12,329,568	\$4,354,128	\$40,204,094

PIKE'S PEAK GOLD.

A correspondent at Pike's Peak gives the following in relation to the yield of gold in that region :—

Those who ought to know, estimate it at six millions, although, by the general mismanagement of the quartz mills, this falls far below the anticipations of last spring. Messrs. CLARK, GRUBER & Co., of Leavenworth, purchased \$42,756 worth of gold during the month of December, the purchases of their house for the year 1860 being \$116,895, which, added to their coinage in Denver—\$140,000—makes the total operations of this firm in one year \$256,000. The receipts of the Central Overland California and Pike's Peak Express Company, of Messrs. JONES & CARTWRIGHT, and other banks of the city, added to the above amount, will make the receipts of Leavenworth alone equal to half a million. St. Joseph and Omaha have probably received as much each, and Atchison, Kansas City, and Nebraska City are credited with no insignificant sums; yet the bulk of the gold has gone past the Missouri River, in the hands of returning miners, and when a general footing up is had with the United States Mint and its branches, it will no doubt show a credit to Pike's Peak of between five and six millions.

A considerable portion of the coinage of Messrs. CLARK, GRUBER & Co. has been re-coined at the United States Mint in Philadelphia, and branches at New York and New Orleans. The returns are noticeable, not only for the favorable exhibition of the accuracy and fairness of the pioneer mint, but also on account of certain discrepancies in the operations of the different establishments, which appear somewhat extraordinary, in departments where the greatest accuracy and similarity should exist. One hundred dollars of this coin, sent to New Orleans Branch, weighed, before melting, 5.91 ounces; after melting, 5.91; its fineness was assayed at .817; and value, after deducting fifty cents for cost of coinage, returned at \$99 28. A like amount of the same lot of coin sent to Philadelphia, weighed, before melting, 5.92 ounces; after melting, 5.92; fineness assayed at .815; value of gold, after deducting eighty cents for coinage, returned at \$99 05; value of silver, \$1 28; making the total value \$100 33. An amount of eight hundred dollars, sent to the New York Assay-office, weighed, before melting, 47.07 ounces; after melting, 47.06; fineness assayed at .821; value of gold, \$798 68; of silver, \$10 09; charges for coinage, \$6 39; leaving a net value of \$802 38. In comparing these returns, it will be seen that a coin of CLARK, GRUBER & Co.'s mint exceeds a United States coin of the same denomination in value one-third of one per cent. It will also be seen that the New York and Philadelphia mints return a credit for silver at about the rate of one dollar and twenty-eight cents on the hundred dollars, while the New Orleans Branch returns none. The charges of the latter for coinage are thirty cents less than the two former, yet by making no return for silver they gain ninety-nine cents. The New York Assay-office invariably makes the coin assay a greater fineness than the others by several thousandths.

 RATE OF STATE TAXATION.

The rates of taxation at the West are as follows :—

Michigan, *two mills* per dollar of valuation.

Ohio, in 1851, *three-and one fifth mills*.

Indiana, *two and two-and-a-quarter mills*, and a poll tax of seventy-five cents.

Illinois, *four-and-seven-tenths mills*, since 1855.

Missouri, 1857, *two mills* and a poll tax of thirty-seven cents.

Iowa, *three mills*.

Wisconsin, *one mill and three-fourths*.

STATISTICS OF TRADE AND COMMERCE.

COMMERCE OF FRANCE.

During the last three years some important changes have been made in the commercial policy of France. Among the most important were those effected by the commercial treaty of England, attended and followed by various modifications in the duties on such goods as more or less affected the general commercial interests of France. The articles on which the duties on which were most affected by the Imperial decrees were coffee, sugar, cocoa, indigo, cotton, wool, coal, &c. These duties underwent large reductions, the wisdom of which was more or less contested, and it is hardly yet time to form a sound judgment upon them. When a similar policy was adopted in England in 1842, it was some years before its beneficent influence was fully admitted. It is also to be considered that the success of a general policy is not to be judged by the actual effect upon a particular article. In many cases a diminution of tax does not result in an improved revenue from the duties on that article. The effect of a general reduction is to cause certain articles to be greater in demand, but necessarily all. Thus, in England, the duty on tobacco was left very high, but reduction in the cost of bread enabled consumers to use more tobacco. The official returns of French commerce for the past three years show that the revenue has not improved under the reduction, since the customs for 1860 gave 131,385,000*f.* against 189,493,180*f.* in 1859, and 182,614,705*f.* in 1858. The returns also give the quantities imported under the heads of "general commerce" and "special commerce;" the latter meaning the exports of French goods and imports for French consumption, the former including all goods crossing France to and from the interior of Europe:—

IMPORTS INTO FRANCE.

	General commerce.			Special commerce.		
	1860.	1859.	1858.	1860.	1859.	1858.
Oxen & bulls. head	30,952	24,612	23,187	30,240	24,591	23,141
Cows	55,846	53,518	42,742	55,798	53,502	42,741
Calves and heifers	37,632	33,879	33,856	37,626	33,879	33,856
Sheep	477,440	455,358	339,302	477,269	455,358	339,143
Wines hecto.*	194,275	142,931	121,467	173,668	127,547	113,170
Alcohols	119,822	87,171	48,062	92,413	45,962	38,998
Cocoa quintals*	63,642	50,451	57,909	47,027	40,913	38,310
Coffee	616,787	495,930	333,186	343,443	303,182	282,008
Grain	1,819,881	2,658,000	4,214,107	761,097	1,879,700	2,380,688
Flour	28,946	11,347		10,883	17,239	
Hemp, peeled, &c.	69,387	69,388	54,559	62,492	54,782	70,742
Cochineal	3,329	4,023	3,608	3,276	2,451	2,367
Cotton	1,392,859	916,564	998,915	1,256,988	816,176	795,530
Flax & hemp yarn	23,627	11,224	7,616	16,157	7,035	4,670
Oleaginous seeds.	1,098,406	1,058,127	815,017	976,664	843,220	756,748
Tallow, lard, &c. .	45,647	23,832	60,985	23,576	14,292	45,725
Hops	11,871	11,930	. . . . .	11,133	10,967	. . . . .
Coal—Belgium . . .	30,323,992	28,658,939	27,194,470	30,031,660	28,265,150	26,802,065
England	13,279,884	14,609,535	12,293,395	11,605,859	11,666,914	11,339,230
Zollverein	7,921,049	6,674,212	7,409,419	7,334,718	6,350,835	7,251,243
Other places	166,543	156,137	53,215	242,028	174,755	52,799
Total	51,691,468	50,098,823	47,650,499	49,214,265	46,457,654	45,445,337

	General commerce.			Special commerce.		
	1860.	1859.	1858.	1860.	1859.	1858.
Coke.....	532,083	4,587,901	.....	5,315,983	4,535,728	.....
Oils.....	447,957	350,357	389,085	331,634	272,578	303,740
Indigo.....	13,525	10,677	11,864	15,248	9,541	7,562
Wool—Zollverein.	29,462	30,556	18,764	29,646	30,440	17,280
Belgium.....	19,684	8,226	9,017	20,525	7,955	8,745
England.....	135,696	89,051	134,399	121,953	89,226	112,294
Spain.....	58,375	40,534	27,696	57,215	37,980	33,773
Turkey.....	48,808	43,579	28,011	50,515	37,367	39,624
Barbary States.	32,754	6,960	16,837	39,532	8,126	21,484
Rio de la Plata.	57,362	59,001	45,114	56,593	44,318	35,206
Algeria.....	64,119	72,778	35,135	64,129	72,778	35,108
Other places ..	75,615	72,610	64,384	92,179	71,709	56,673
Total.....	521,885	423,295	379,357	532,287	400,409	360,187
Flax, peeled, &c..	207,607	159,243	251,639	191,126	159,613	206,876
Machines . .francs	6,561,274	6,549,214	.....	3,239,920	3,645,376	.....
Pig iron, quintals:						
England.....	600,664	633,369	706,555	202,724	266,047	412,577
Belgium.....	160,876	153,543	207,788	55,017	140,166	190,910
Other places ..	74,376	59,049	58,598	20,117	23,997	31,235
Total.....	835,916	844,961	972,941	277,858	430,220	634,744
Bar iron.....	267,071	270,902	335,153	4,243	14,187	123,180
Steel.....	17,631	23,713	17,238	3,213	7,711	5,552
Copper.....	133,080	127,151	112,412	132,344	122,708	111,848
Tin.....	23,032	32,369	24,159	28,186	32,770	25,347
Lead.....	343,178	381,661	315,588	151,448	221,438	202,744
Zinc.....	305,220	230,739	240,708	304,923	237,999	240,152
Pepper.....	37,645	41,965	29,472	22,528	23,665	22,447
Salt.....	116,307	168,622	112,784	56,855	39,934	38,769
Do., refined ..	4,310	358	819	192	588	1,220
Sulphur.....	455,448	525,289	370,464	453,606	515,390	365,006
Colonial sugar...	1,186,053	1,126,731	1,091,366	1,513,785	932,397	1,164,736
Foreign sugar ...	598,454	756,485	470,092	470,712	596,464	395,211
Flax & hemp tiss's	20,901	13,888	10,875	14,322	10,043	8,739
Meat, fresh & salt	36,150	68,862	14,403	27,199	45,976	13,359
Arachis(earth nut)	332,464	344,602	.....	331,998	343,207	.....
Wood for cabinet making.....	113,523	96,317	56,608	102,446	113,631	57,314
Silk.....	52,784	46,276	52,554	38,089	32,510	39,090
Nitrates.....	120,229	173,317	152,193	149,754	114,188	120,334

EXPORTS FROM FRANCE.

	General commerce.			Special commerce.		
	1860.	1859.	1858.	1860.	1859.	1858.
Oxen & bulls head	19,057	16,379	13,259	13,942	16,358	13,232
Cows.....	15,256	13,674	14,624	15,232	13,663	24,229
Calves and heifers	8,549	6,573	6,890	8,549	6,573	6,890
Sheep.....	63,770	62,477	53,696	63,642	62,473	53,507
Wines, ord'ry, hec.	1,961,298	2,491,205	1,587,657	1,941,632	2,478,865	1,580,299
Of which to Eng'd	108,799	48,233	not stated	107,072	47,876	not stated
Do., superior ...	74,173	68,438	40,802	70,423	66,968	39,401
Brandies frm wine	149,511	268,717	137,482	148,375	268,230	137,145
Other alcohols....	56,374	49,502	74,373	32,319	36,928	70,325
Grain... quintals	3,575,595	5,336,028	.....	3,254,989	4,674,893	.....
Flour.....	1,699,669	2,241,724	7,210,497	1,253,885	1,974,196	5,156,272
Woolen yarn.....	9,039	5,287	5,576	1,456	27	46
Do. with drawback	....	....	....	6,094	3,346	4,430

	General commerce.			Special commerce.		
	1860.	1859.	1858.	1860.	1859.	1858.
Cotton yarn.....	8,204	5,211	8,532	1,359	356	491
Do.with drawback	.....	.....	.....	1,971	2,106	2,649
Madder.....	124,754	142,316	133,215	80,977	120,343	121,941
Flax & hemp, peel	34,237	31,165	32,191	27,390	20,047	23,370
Books, engravings, & lithographs..	22,371	20,384	20,473	21,578	19,688	19,813
Machines ..francs	21,280,364	17,997,855	16,077,702	7,798,672	6,514,825	5,790,494
Millinery	5,335,646	6,064,984	7,822,940	5,161,361	5,914,448	7,491,015
Of which to Eng'd	876,519	997,087	not stated	861,476	979,970	not stated
Porcelain quintals	58,350	57,470	46,682	57,872	57,062	48,560
Soap.....	75,505	87,717	85,872	2,392	2,393	1,824
Do.with drawback	.....	.....	.....	73,089	84,793	84,015
Salt	995,189	1,181,498	1,301,457	927,172	1,111,767	1,240,210
Silk.....	22,278	22,695	15,669	6,680	7,779	5,541
Refined sugar ...	503,963	534,485	566,788	1,337	973	49
Do.with drawback	.....	.....	.....	487,884	527,459	559,651
Silk tissues	45,715	46,978	37,194	34,651	35,194	27,812
Glass and crystals	338,335	324,674	296,053	80,312	80,372	90,018
Do.with drawback	.....	.....	.....	249,617	241,128	202,620
Wood for cabinet making.....	24,162	.....	.....	23,326	.....	.....
Cochineal	1,638	.....	.....	778	.....	.....
Cotton.....	232,246	.....	.....	90,451	.....	.....
Tin	1,454	.....	.....	655	.....	.....
Indigo.....	3,300	.....	.....	1,559	.....	.....
Wool.....	73,967	.....	.....	54,810	.....	.....
Nitrates.....	9,813	.....	.....	3,820	.....	.....
Prepared skins & gloves.....	85,357	85,778	76,193	70,561	71,951	64,401
Do.with drawback	.....	.....	.....	4,808	5,511	5,162
Cotton tissues ...	162,109	138,775	132,347	39,340	13,637	9,338
Do.with drawback	.....	.....	.....	64,348	72,548	81,945
Flax & hemp tiss's	29,123	24,449	24,211	22,636	18,611	20,358
Woolen tissues...	114,033	88,592	75,984	30,518	14,302	9,527
Do with drawback	.....	.....	.....	54,225	51,599	46,791
Oilcake.....	329,152	192,202	176,952	339,152	189,807	173,362

NEW STEAM LINE TO EUROPE.

PROCEEDINGS OF A MEETING HELD AT THE HALL OF THE BANK OF CHARLESTON, 22D FEBRUARY, 1861.

The meeting was organized by calling G. M. Coffin, Esq., to the Chair. Mr. Coffin explained the object of the meeting to be the adoption of such measures as will secure the establishment of a direct line of steamships between Charleston and Liverpool.

Proposals of a very favorable nature had been made to some of our prominent citizens, who, upon consultation, referred them to a committee of persons of experience, to examine carefully. This committee was now ready to report.

Mr. Mure, on behalf of the committee, then read their report, as follows:—

The committee appointed to consider the proposals submitted by Mr. Barry, on behalf of persons in England, with a view to the establishment of a line of steamships between Liverpool and Charleston, beg respectfully to report:—

1st. That, in common with the whole community, they recognize the necessity of a steamship line to Europe as a means of preserving the commercial importance of Charleston.

2d. That, upon a careful investigation into all the details of expenditure, and a moderate estimate of the probable earnings of boats well adapted to this trade, they are firmly persuaded that such a line of steamers, judiciously managed, would pay handsome profits to the stockholders.

3d. That the proposals submitted by Mr. Barry, are, in brief, as follows:—

1st. The parties whom he represents, Mr. A. M. Weir, a very respectable gentleman of London, already largely interested in steamships, and Messrs Laird & Co., whose reputation as builders is unrivaled, will agree to raise in Great Britain one half of the capital requisite for this enterprise, if the remainder can be raised here. The proposed capital is £150,000, or nearly \$750,000.

2d. A joint stock company is to be formed in England, under the Limited Liability Act, in which the Charleston shareholders will be on the same footing with all others.

2d. The company, once formed, is to build three iron screw propellers, and to place them in a regular line between Liverpool and Charleston.

4th. The steamers are to be built by Messrs. Laird & Co, with special view to the peculiar necessities of our port and its commerce.

In the preliminary specifications, it is stated that steamers of 1,800 tons measurement, capacity 4,000 bales of cotton, (taking the bale at 440 lbs.,) and with engines of 250 horse power, will cost £47,000 each. The horse power is nominally under the Admiralty rule, the effective capacity of the engines so rated is about 600 horse power.

These proposals seem to the committee to be made in good faith; they certainly emanate from parties entitled to the utmost confidence.

The means of information possessed by those with whom the measure originated, is such, that their willingness to take half the risk should convince us of the intrinsic merits of the enterprise.

The proposals are extremely advantageous to us, inasmuch as if we avail ourselves of them, we secure all the advantages of the line to the commerce of the port, while we bear but half the cost.

It is also but too certain, that if, with our profound conviction of the importance of steam communication with Europe, at a moment when that importance assumes the proportions of a vital necessity, we decline to seize such an occasion of establishing a line, not only will foreigners undervalue the honesty of our declarations, but we shall lose so much consideration in our own eyes, and those of our neighbors, that similar projects will hereafter seek other communities, and we shall be left in the repose of an inglorious inactivity, forgotten and contemned. On the other hand, a prompt and vigorous prosecution of this enterprise to a successful termination, will not only accomplish the immediate end in view, but will invigorate the commercial energies of our people, and establish a prestige in their favor, which will be of no little consequence in the future now opening upon the South.

Your committee would therefore propose that a committee of twelve be appointed by this meeting, to make a subscription list, and solicit subscriptions to the enterprise, upon such conditions as will agree with the proposals submitted by Mr. Barry.

M. BERRY, Chairman.
ROBERT MURE.
FRED. RICHARDS.
GEO. S. CAMERON.
W. L. TRENHOLM.

On motion, it was resolved that the Chairman of the meeting should be *ex-officio* Chairman of the Committee.

The following gentlemen compose the committee, under the above resolution :—
 Geo. M. Coffin, Esq., Chairman; Theodore D. Wagner, William McBurney,
 William C. Bee, William C. Courtney, William M. Sage, Robert Mure, Francis
 J. Porcher, Frederick Richards, Henry Gourdin, William Leppy, J. Clough
 Farrar.

PROSPECTUS OF THE LIVERPOOL AND CHARLESTON STEAMSHIP COMPANY (LIMITED)
 OF LIVERPOOL, INCORPORATED UNDER THE JOINT STOCK COMPANIES' ACT—
 CAPITAL £150,000, IN 15,000 SHARES OF £10 EACH, WITH POWER TO IN-
 CREASE.

This company is proposed to be formed for the purpose of establishing a direct
 line of steamers between Liverpool and Charleston, with power to call at an
 Irish port for passengers.

It is designed to build three iron screw propellers, specially adapted to this
 particular trade, and affording the highest degree of comfort and convenience to
 the traveling public.

Negotiations have been commenced with Messrs. John Laird, Sons & Co.,
 for the construction of such steamers, each of which it is contemplated will be
 of about 1,800 tons, builder's measurement, with a pair of engines of 250 horse
 power, (collective,) costing about £47,000. It will be expressly stipulated that
 these vessels shall be of sufficient light draught of water, with capacity to carry
 about 4,000 bales of cotton, and with suitable accommodations for first and
 second class passengers. A careful estimate has been made of the probable ex-
 penses and earnings of the proposed line, based upon accurate and reliable data
 obtained in Great Britain, from which it appears that there is every reasonable
 prospect of the stock being a highly remunerative investment.

This estimate has been examined by persons possessing a practicable know-
 ledge of the commerce of Charleston, and has obtained their unqualified ap-
 probation.

Parties of high respectability in Great Britain, have undertaken to raise
 half the proposed capital, provided the rest can be obtained here. Payment
 for the stock will be required in five equal instalments, at intervals of not less
 than two months. First payment to the builders will be made when the con-
 tract is signed.

The articles of association will be drawn up in such a manner as to secure to
 the stockholders in this country equal privileges with all others, and will be sub-
 ject to the approval of such persons in England as they may designate. The
 company will be registered under the Limited Liability Act, which protects the
 shareholder from any liability beyond the amount invested.

BOMBAY CHAMBER OF COMMERCE REPORT FOR THE YEAR 1859-60.

This report is necessarily confined to local objects, such as railway communi-
 cation as it affects Bombay, and electric telegraphs, which appear to be greatly
 appreciated by the Indian public. No less than 170,566 private messages had
 been dispatched in 1859-60, against 101,164 in the previous year, showing an
 increase of no less than 68 per cent, and the receipts from them being 4,23,991
 rs, against 2,83,103 rs, an increase of very nearly 50 per cent. India is now
 supplied with a network of wire extending nearly 11,000 miles.

The most interesting portion of the report, and that which occupies the principal
 attention of the Bombay Chamber, is the cotton cultivation. It would ap-
 pear that the East India Company's experiments for the purpose of introducing
 the cultivation of American cotton, are now brought to a close. They com-

menced in 1788, and have hitherto resulted, notwithstanding an expenditure of £350,000, in signal failure.

The main causes of failure may be summed up as follows :—Indifference on the part of the managers and employees, or ignorance and bigoted opposition on the part of the native cultivators. Dilatoriness in forwarding the foreign seed, by which the proper seed-time was allowed to pass over, and the seed became useless.

Wholesale destruction of promising plantations by the inroads of cattle, in most cases doubtless with the connivance of their owners, who, in dry seasons, were not unwilling to fatten their cattle at government expense. And lastly, to the continual change of collectors who took an active interest in the cultivation, for those who took no interest whatever in the matter.

The successful experiments in Dharwar, fully bear out all these allegations. Nothing could have been more unpromising, at times, than the prospects of the cotton cultivation in that district, and but for the energy of Mr. Shaw, collector of Dharwar, the experiments would have been abandoned. In 1843, only 220 acres were in cultivation; in 1846, no less than 30,000 were under American cotton; but in 1848, the amount had descended to only 3,600 acres. Since then, the average has steadily increased, as will be seen by the following table :—

Years.	American. Kuppas.	Native. Kuppas.	Total.
1851	31,688	223,314	254,982
1852	42,647	221,676	264,323
1853	28,010	251,113	279,123
1854	41,405	252,006	293,411
1855	63,298	210,260	273,558
1856	50,802	191,196	241,998
1857	82,350	196,929	279,277
1858	100,813	252,843	353,653
1859	105,406	214,993	320,399
1860	156,326	230,667	386,993

The committee seem to be of opinion that if every one had shown the same energy as Mr. Shaw, a similar success would have been the result.

It is a hopeful sign for the cultivation of cotton, that it is being taken up by those engaged as engineers on the railways now under construction, and many persons of great consideration, in many parts of India, have applied for and received American or Egyptian seed.

It seems that the Egyptian seed has turned out all that could be wished, but a remarkable circumstance has been observed regarding the American seed, viz :—that although perfectly good in March, when it reached Bombay, it has been found in June to be worthless, not more than 1 per cent of the seed having come up. It is probable, therefore, (says the report,) that the vitality of the American seed may be limited to the period necessary for its reproduction in the United States, where the sowing is completed in April. It is by no means improbable that this simple circumstance may be one of the chief causes of the almost general failure of the American cultivation. Now, only to have made this discovery after a lapse of 78 years, does not speak highly for those who have superintended the cultivation. Why not plant American seed as Americans do, in March and April?

It appears that one great obstacle to the cultivation has been removed by the adoption of Dr. Forbes' newly invented cottage and power-churkas. Let us hope that every means will be exerted to produce as much cotton as possible in India; for, with the prospects before us in America, no means should be left untried to open new sources of supply.

OBITUARY OF PROMINENT MERCHANTS.

OBITUARY OF PROMINENT MERCHANTS.

At West Farms, near New York City, on the evening of Friday, March 1st, 1861, WILLIAM W. FOX, in the 78th year of his age, after a brief illness. Mr. WILLIAM W. FOX was one of our old merchants, and President of the New York Gas Co. He was a member of the Society of Friends.

Died suddenly, in Quincy, Mass., on Wednesday, February 27th, SOLOMON WILLARD, Esq., aged 77 years. He was one of the earliest projectors of Bunker Hill Monument, and contributed largely towards its erection. The original models of the monument are still in his office. In 1826, with the advice and aid of the late Hon. Thomas H. Perkins, and others, he designed and surveyed, with his own hands, the Quincy Granite Railway, the first ever built in the United States. Indeed, he was the architect of many public buildings, including the Town House of Quincy. His scientific tastes were of a respectable order, as his library will show; particularly in the science of geology. But his real usefulness and good works, are particularly exemplified in the neighborhood where he so quietly and unobtrusively passed the evening of his life.

At Charleston, S. C., suddenly, Sunday, February 24th, in the 54th year of his age, WM. C. GATEWOOD, Esq., a merchant of that city, and an active director of the Southwestern Railroad Bank. He was one of the first originators of the New York and Havana packet lines, and was instrumental in the establishment of the first cotton press built in Charleston. There was scarcely any enterprise of a public character that he did not willingly aid by both his counsels and his means.

Mr. MACGREGOR LAIRD.—We regret to announce the death, on Sunday last, of Mr. Macgregor Laird, well known in connection with African exploration. At an early age, Mr. Laird relinquished his interest in an extensive engineering establishment in Liverpool, and was associated with Richard Lander in conducting the first steam expedition up the river Niger, with a view to open up the commerce of the interior. After undergoing great hardships, he returned to England in 1832, with the few of his companions who had survived the effects of the climate. He next turned his attention to transatlantic steam navigation, and by his abilities and enterprise materially contributed to the accomplishment of that great object. Subsequently, he for a short time devoted his energies in furtherance of the great works in progress at Birkenhead. During the last twelve years of his life, Mr. Laird devoted his attention exclusively to those objects in which his heart had lain from early youth—the development of the trade and civilization of Africa, having for many years advocated this as the only means of finally extinguishing the slave trade.—*Liverpool Times.*

NAUTICAL INTELLIGENCE.

NEW BEACONS IN THE GULF OF RIGA.

Official information has been received at this office that the following beacons have been erected in the Gulf of Riga:—Two new mast beacons have been placed to show the direction of the channel into Riga. These beacons are surmounted by a triangle with the apex upwards and a small barrel placed horizontally above. They stand respectively 85 and 87 feet high and 478 yards apart, in a direction N. W. by W. $\frac{1}{2}$ W. The N. W. beacon is higher and its base larger than that of the S. E. beacon. They can be seen from a distance of 10 miles. Also, that the lower light at Riga has been turned 30° to the westward, so as to be seen from N. $\frac{1}{2}$ W. to N. W. $\frac{1}{2}$ W. And that the following beacons will be placed prior to the opening of the navigation in 1861:—On the south side of the banks of Kuno S. W. $\frac{3}{4}$ S. $6\frac{1}{2}$ miles of the church of St. Nicholas, a red broom turned downwards. At $3\frac{1}{2}$ miles to the southward of the extremity of the Sorkholm Reef, a red broom turned downwards. On the coast of Livonia on a nine-foot shoal, which lies S. W. by W. 2 miles in advance of the cape Taker-ort, a black broom turned downwards. On an eleven-foot shoal, W. by N. $\frac{1}{2}$ N. 4 miles of the village of Kabiukula, a double broom red above and white below. On a seventeen-foot bank, which lies N. W. by N. $3\frac{1}{2}$ miles of the farm of Ainensch, a white broom placed upright. On the extremity of the reef which extends off the entrance of the river Att Silas, about $6\frac{1}{2}$ miles from the beach, in a depth of 26 feet, a double broom white above and red below. (The bearings are magnetic. Variation at Riga $8^{\circ} 15'$ west in 1861.) By order,

THORNTON A. JENKINS, Secretary.

WASHINGTON, February 20, 1861.

ELECTRIC TELEGRAPH FROM DUNWICH TO AMSTERDAM.

The following "notice" has been received at this office from the Trinity House, London:—"Permission having been granted by this corporation that buoys marked with the word 'telegraph' may be laid down in the line of direction of the submarine cable between Suffolk and Zandvoort, near Amsterdam, on the coast of Holland, notice is hereby given, that the buoys are now laid, and that it is desirable that no vessel should anchor within a quarter of a mile to the northward or southward of the line of the said buoys, lest by so doing they damage the electric cable or lose their own anchors. The line of the buoys is, from the Coast Guard Buildings at Mismere, near Dunwich, E. S. E., by compass." By order,

THORNTON A. JENKINS, Secretary.

WASHINGTON, December 20, 1860.

NOTICE TO MARINERS.

Captain BENDIXEN, of Danish ship Benjamin Howard, at San Francisco from Manilla, reports December 26, latitude $25^{\circ} 53' N.$, longitude $130^{\circ} 50' E.$ at 10 P. M., saw Borodino Island; at 12 o'clock same island bore E. S. E., distant 5 miles; observed another island in the N. E., distant about 9 miles, which is not laid down in any chart I have got; both of them are very low islands, and not advisable to be run for in a dark night, having a long, low beach extending a great way out. By order of the Lighthouse Board,

R. SEMMES, Engineer, Secretary

WASHINGTON, February 16, 1861.

VOL. XLIV.—NO. IV.

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COMMERCIAL REGULATIONS.

THE COMMERCE OF BRAZIL.

The following official notice has been issued by the Brazilian Government :—

CONSULATE GENERAL OF BRAZIL, }
NEW YORK, March, 1861. }

By order of the Imperial Government the following article of the Custom-house regulations of Brazil, is published for the knowledge of those it may concern.

LUIZ H. F. D'AGUIAR, Consul General.

CHAPTER SIXTH.—OF MANIFESTS.

ARTICLE 399. Every captain or master of a merchant vessel, national or foreign, who, on any account whatever, seeks any port of the empire duly qualified, as a port of entry, or habilitated for importation, must have a manifest in duplicate, which must contain—

1. The name, class, and tonnage of the vessel, and nation she belongs to.
2. The name of her commander or master.
3. The port she sailed from, port she is bound to, and ports of call.
4. The marks, countermarks, and numbers of each package, and their denomination.
5. Declaration of quality, quantity, weight, or measure of merchandise contained in each package, as near as possible, as also of merchandise in bulk.
6. Express designation of number of packages under same cover, or tied together; and quality of merchandise contained in each of said packages, and its quantity, weight, or measure, besides all declarations required in Nos. 4 and 5 of this article.
7. The names of the consignees of said packages or merchandise, or if consigned to order—
8. Express mention—First, of merchandise intended for warehousing or transit, with declaration required in Nos. 4, 5, and 6; second, of packages containing explosive or inflammable articles and the like, with all circumstances required in Nos. 4, 5, and 6.

SECTION. 1. These declarations must be written in full, except the numbers and marks on packages, and written on whole sheets of paper and not pieced to one another, and must be numbered and signed by the respective consular agent, or by the person legalizing the manifest.

ART. 400. The manifests shall be dated and signed by the captain or master of the respective vessel, and legalized by the Brazilian consul or consular agent residing at the port of her departure, and where there is none, by the chief of the respective Custom-house or revenue department, and failing both, by the local authority. In the latter case their signatures must be certified by the respective consul at the port of entry, should any doubt arise about their veracity.

ART. 401. Fishing vessels, or vessels coming from ports less frequented where there is no Custom-house or revenue department, or authority to certify and legalize the manifests, shall be obliged to deliver, on being visited on their arrival, a list of all articles comprising their cargoes, with declarations required in article 399, and to show the bills of lading, documents, and cargo book, or any other documents proving the truth of the list, besides the roll, list, and other papers required by articles 409 and 410.

ART. 402. Any vessels having called at, or received or discharged cargo in one or more ports, shall have as many manifests in duplicate as are the ports at which she may have received cargo, which shall contain the declarations, formalities, and requisites required in foregoing articles; and shall produce as many certificates, legalized in same manner as the manifests, of not having received cargo, or landed any package, merchandise, or object; and in case of some hav-

ing been landed, of quantity or number of packages or merchandise landed, with all declarations required by article 399, said certificates to be from as many ports as she may have called at.

If the port of call or discharge belongs to the empire, the manifests and certificates shall be made out by the competent Custom-house or revenue department.

ART. 403. To one of the copies of the manifest must be attached the clearance of exportation, re exportation, or transit, or a certified copy thereof, according to the custom and law of the respective port, and in case of there being none such, a copy of the bill of lading of the shipment for the package or merchandise relating thereto.

ART. 404. The consuls, authorities, or persons who, according to article 400, legalize the manifests, shall number and sign all its pages or sheets, and after passing a line in all its blanks, shall certify on the last written page of each copy of the manifest that same is in order, without erasures, corrections, enterlines, or any other thing giving cause to any doubt, or shall safeguard said informalities by mentioning their nature, quality, and tenor; and shall deliver said manifests to the commander of the vessel, one copy open and the other under cover, and sealed with consular seal, addressed to the collector of customs at the port the vessel is bound to.

The documents required by anterior articles must be also numbered and signed by the consul.

ART. 405. The dispositions of foregoing articles apply to—first, vessels sailing in ballast, the quality and quantity of which must be described in the manifest or certificate; second, vessels calling at any ports of the empire, or entering there in *franqua*; third, vessels carrying passengers or immigrants, even having no cargo on board.

SEC. 1. Shall be considered ballast, for all fiscal ends, any quantity of heavy material the vessel may carry or receive, indispensable for sailing with safety.

SEC. 2. May be considered as part of ballast—First, unwrought iron, in bars, plates, or pig iron, or in coarse castings or broken pieces; second, copper, unwrought, cast, melted, or in cakes, bars, plates, or sheets; third, brass made up into artillery or in broken pieces; fourth, unhewn, hewn, or coarsely hewn stone of any quality; fifth, flint stones, pebbles, sand, clay, ashes, bones or horns; sixth, unwrought lumber, in stumps, planks, thick boards, or for wood; seventh, coals; eighth, salt; ninth, bricks, tiles, and other building materials; tenth, water casks, filled or empty, saving disposition of section first of article 33 of decree No. 708, of 14th of October, 1850, as regards vessels referred to in same decree.

SEC. 3. The chief of the competent revenue department at the port of entry of a vessel in ballast shall, when deemed convenient for the fiscalization, verify if the quantity of ballast on board is strictly necessary for the safety of the vessel; and in case of finding same to be too much, shall subject the vessel to the fiscal rules for vessels carrying cargo.

ART. 406. The consul or consular agents of the empire shall not legalize any manifest not in accordance with foregoing articles, and shall oblige the captains to correct the same, or make out new ones.

ART. 407. The aforesaid consuls or consular agents, before certifying the manifests, shall acquaint the captains or masters of vessels with the duties imposed on them by the present regulations, and specially with their duty of—

1. Expressly mentioning the packages or merchandise destined for transit, and those containing explosive or inflammable articles or goods.

2. Of making the declarations required in article 410, on the occasion of being visited or boarded.

3. Of delivering the lists and papers mentioned in articles 403, 409, and 410.

They shall also instruct said captains or masters that the aforesaid documents, as also the manifests, must be presented:—

1. To the visiting officer at the port of their destination.

2. To the local authorities of any port or place they may be forced to put in by distress or compulsion.

3. To the commanders of the revenue boats charged with the fiscal police of the coast and territorial seas of the empire.

They shall also certify in each copy of the manifest of having fully complied with this order, and that the captain or master of the vessel is fully aware of all these requirements; said consuls being liable to a fine of from fifty to five hundred mil-reis for each time they do not comply with said obligations, which fine shall be imposed by the Secretary of the Treasury, the chief of the respective department making known such non-compliances as soon as the manifests are sent to him.

ART. 408. No protests by the captain or master shall be admitted in the manifests of not being answerable for faults, additions, or differences, nor any doubtful declarations about quality, quantity, number, size, or weight of packages or merchandise he may have received or have on board.

ART. 409. The captain or master of a vessel must deliver to the naval officer, or to the visiting officer, on being boarded by him, the manifests, together with his charter-party, register, and all documents, bills of lading, and all other papers relating to his cargo that may be required of him, to be sent to the collector of customs or to the Administrator of the Board of Income.

Such papers are to be kept in deposit in the competent department, till they may be wanted for some other legitimate cause, and demanded by the respective captain or master.

ART. 410. On the same occasion of being visited, the captain or master of the vessel shall make or deliver in writing—

1. A list of any merchandise or objects he may have on board, not mentioned in his manifest, in consequence of having been received under sail, or for some other cause, specifying its quality, quantity, measure, or weight, marks, counter marks, and numbers, as also all the circumstances required in article 399.

2. A declaration of the merchandise or packages which, being mentioned in the manifest, he may have sold or discharged at any port he may have put in or called at, or that he may have thrown overboard for stress of weather, or that for any other cause may be wanting to make up the quantity manifested.

3. A list of passengers, and of the packages comprising their baggage, to be accompanied by a written declaration, signed by every one of them, of the contents of the packages belonging to each.

4. A list in duplicate of the remaining stores, provisions, and eatables which may be on board the vessel or kept as extras.

SEC. 1. A document mentioning everything shall be drawn up and signed by the visiting officer or officers, and by the captain or master to whom shall be given a receipt for the documents received.

SEC. 2. No undetermined declarations shall be admitted in said documents tending to justify irregularities or false declarations in the manifests, nor tending to attenuate the same.

ART. 411. Packages composing passengers' baggage shall be numbered and have tickets with owners' names written on. Immigrants may be exempt of such formality.

ART. 412. In the act of being visited on entering, the captain or master of a vessel, her passengers and crew, shall deliver to the *Guard-a-Mor*, or acting officer, who shall ask for same—First, the samples and small packages containing merchandise lying in the cabin, berths, and other places; second, the mails and letters for the post office, said officer giving a receipt for everything he receives, or mentioning the same in the document drawn for such delivery, or in the roll or sheet of discharge.

ART. 413. During same or following day, but within the unprorogued or fixed time of twenty four working hours, the captain or master shall appear before the collector, and there ratify declarations made at the time of the visit of entry; a document being drawn mentioning date of the entry, and all circumstances required by sections 1 and 2 of article 410.

ART. 414. Notwithstanding the dispositions of foregoing articles, it shall still be permitted to the captain or master of a vessel, when ratifying his declarations, as mentioned in above article, to make other declarations regarding increase

or diminution of his cargo, same to be in due time duly considered by the collector or administrator, and admitted or not, according to their nature and circumstances of the case.

ART. 415. The list of stores and provisions, when not delivered at the time of the visit of entry shall be delivered within forty-eight hours thereof, and in same shall be specified all stores and provisions in the vessel, or intended for the maintenance of her officers, crews, and passengers, specifying its quality, quantity, number, weight, or measure, marks, counter-marks, denominations, and number of unbroken packages. — only. In said lists shall not be comprised any objects not belonging to the service and sailing of the vessel, or to the maintenance of her crew and passengers; and any objects which, contrary to this disposition, are included in same shall be subject to double the consumption duties, or the duties having been paid, to a fine of fifty per cent of their value (article 471) according to judgment of the collector.

ART. 416. The want of manifest duly legalized according to present regulations, shall subject the vessel—at the option of the respective collector or administrator—to a fine of 500 reis to 2000 for each ton measurement of the respective vessel, or one per cent on the duties the merchandise of her cargo may be subject to:

Are only excepted :—

SEC. 1. Vessels putting in in consequence of compulsion, referred to in chapter 2d of this section.

SEC. 2. Vessels which, putting in for same causes, and being condemned as unseaworthy, may sell at public auction part or the whole of their cargoes, in consequence of damages recognized by the competent department.

SEC. 3. Vessels putting in to refresh or recruit, and dispose merely of a part of their cargoes sufficient to defray expenses of the port.

SEC. 4. Fishing vessels, or coming from ports little frequented, where exist no Custom-house, revenue department, or any other manner of legalizing the manifests, according to article 401.

SEC. 5. All circumstances mentioned in foregoing section must be proved before the Custom-house at the port of entry.

SEC. 6. The landing of any package shall not be permitted, however, without previous exhibition by the captain or master of the vessel :—1st. A list, same as required in article 401, and all documents, cargo-book, and papers proving its exactness, if demanded. 2d. Payment of fine imposed, or bond for its amount.

ART. 417. The non delivery of one of the copies of the manifest, or the tearing of the seal, or opening of the copy under cover, shall be punishable with a fine of from \$25 to \$50, imposed on the captain or master of the respective vessel.

ART. 418. Falsifying the manifest, or changing any sheets, making erasures or amendments to same after its delivery by the consular agent to the captain or master, shall subject the latter to a fine of from \$50 to \$300, besides any other penalties to be imposed on him as forger, according to penal code or criminal code.

ART. 419. The non-mention in the manifest, or in declarations permitted by articles 204 and 410, of explosive or inflammable merchandise, or similar mentioned in table No. 6, being on board, will give cause to the imposition of a fine of from \$20 to \$100 for each package, or 10 to 50 per cent of its value, according to judgment of the respective collector or administrator, which shall be paid by the captain or master of the vessel carrying them on board.

ART. 420. Absence of any of the formalities and declarations required for the regularity of the manifests, shall give occasion to the imposition of a fine of from \$50 to \$300 on the consul, consular agent, or Brazilian authority to whom its authenticity may belong.

SEC. 1. Said consuls, consular agents, or Brazilian authorities, shall incur on same penalties, if in the manifest or certificates are found any faults they ought to correct, or safeguard them, according to article 404, in case it is clearly seen said faults were not done after closed, enveloped, and sealed.

SEC. 2. If the want of formalities or faults are found in manifests not legal-

ized by Brazilian consuls, consular agents, or authorities, in consequence of being made in ports or places where said consuls or agents do not exist, the fine of foregoing sections shall be imposed on the captain or master of the vessel.

SEC. 3. If any formality, not essential, shall be wanting in the manifest, the collector of customs, or Administrator of the Revenue Board, having in consideration the cargo of the vessel, or any other circumstances in favor of the captain, may exempt him of the fines of anterior article.

SEC. 4. Are essential formalities of the manifest:—

1. Date and signature.
2. Legalization by the consuls, consular agents, local authorities, or persons mentioned in article 400, in manner ordered by article 401 and following.
3. Mention of packages or merchandise on board, with description of all signals or marks distinguishing them, and its quantity and quality, as per article 399, Nos. 4, 5, and 6.
4. Absence of corrections or alterations, erasures, interlinings, or any other faults, causing any doubt about declarations contained in same.

ART. 421. The collector of customs, or Administrator of the Revenue Board, each by himself, or by any of the officers under his orders; the Guarda Mor by himself, or by any of his aids, or by any officer under his orders, may proceed to any necessary searches, to prevent any embezzlement of the duties belonging to the public revenue, either at the time of the visit of entry, or at any other time, even within the term of twenty-four hours mentioned in article 414, whether during the discharging, after same is concluded, or when the vessel is still receiving cargo.

SEC. 1. If in such way, or at, or after the visit of discharge, it is found the vessel had on board more merchandise than mentioned in the manifest, declarations of her captain or master, made according to article 410, and list of extra stores and provisions, the excess shall be seized, and a fine imposed on the respective captain, or master, equivalent to two-thirds of the value of said merchandise, according to valuation of same in the tariff, or same, not fixing value, according to valuation given by experts, acting as per rules of chapter 3 of section 8.

This disposition applies to cases found out by means of search, when the merchandise is found packed in such a manner as to deceive, or found in hiding places of the vessel, or out of the hatches, or in any hidden place, or suspected of facilitating smuggling, or in the act of smuggling being effected. In case, however, of any excess being found by means of search, not intentionally done, or done without fraud being intended, the captain shall only pay the fine mentioned in following article, which is to be for the benefit of the officers making the search—dispositions of articles 120 and 758 being observed in all cases.

SEC. 2. Are excepted the packages. 1st. Of samples of little value. 2d. Merchandise, the duties on which shall not exceed \$10, and in this case, shall, or shall not, be imposed any fine, as the collector may deem of justice.

ART. 422. In case of excess of packages of merchandise not mentioned in the manifest being found out after the discharge into the Custom-house in the usual manner, a fine of from \$5 to \$100 shall be imposed for each package. If the excess is found in merchandise in bulk, and not subject to breakage, such as iron, heavy hardware, lumber, and others alike, the fine shall be of from 10 to 50 per cent on the value of the merchandise not manifested or found in excess. From the amount of any other fines of the present article, two thirds shall belong to the officer finding out the excess, on examining the manifest, or on the consumption entry, when it can be done so, and the remainder one-third shall belong to the public revenue.

ART. 423. In case the difference on the number of packages is for less than mentioned in the manifest, and the captain or master is unable to prove, to the satisfaction of the collector of customs, or Administrator of the Revenue Board, that the package or packages were not shipped, he shall pay, for benefit of the officer finding same, on examining the manifest, double the duties on the merchandise the packages not discharged ought to contain, said value being arbitrated according to declarations on the manifest, and as if the merchandise be-

longed to the superior quality, or by any other identical packages in same manifest, when declarations regarding package not discharged are not complete.

ART. 424. In articles imported in bulk, which are by their quality subject to excess or decrease, the fine shall be imposed only when the difference found amounts to more than 10 per cent. If the difference is for less, whatever it may amount to, no fine shall be imposed, provided duties have been paid on whole quantity manifested.

ART. 425. In soluble articles, such as ice, salt, and the like, the collector of customs may, at the petition of the master or captain, made in the act of entering at the Custom-house, allow an abatement up to 75 per cent on ice, and 25 per cent on salt, and others of equal nature, same to be ascertained by having the measurement of the cargo examined by experts of his confidence.

ART. 426. In case of a deficiency, or no presentation of a list of passengers and their baggage, the captain or master shall incur a fine of from \$50 to \$200.

SEC. only. He shall incur the same fine in not delivering a list of his stores, within the specified time, beside the same being at once subject to pay consumption duties, in consequence of such omission.

ART. 427. The captain, or master, shall incur in a fine of from \$1 to \$2 for each difference of mark, the same to be for the benefit of the officer finding the same, on examination of the manifest.

ART. 428. Men-of-war, and transports, whether national or foreign, must, on coming in, manifest at the Custom-house any cargo on board, or that they have none on board, or baggage of passengers, the same as merchant vessels; and on failing to deliver the same to the said fiscal department, shall be subject to the same exams and fiscalization as merchant vessels, in everything regarding cargo on board; and any act on their part contrary to this disposition, shall be reported to the supreme authority, that he may act as deemed more convenient.

ART. 429. The vessel shall be considered as mortgaged to the payment of any fines imposed by the Custom-house on her captain or master, in consequence of these regulations, and she shall not be cleared to leave port, until same are paid, or their amount is deposited.

SEC. only. This disposition is applicable to any package or merchandise on which fines are imposed, which cannot be entered and delivered before payment of fines is effected.

ART. 430. Are subject to dispositions of article 421. Any vehicles of transport, or animals of cargo, carrying merchandise of any quality from foreign countries across the territorial frontiers of the empire, the competent manifests are to be delivered at the fiscal port, or nearest station, and are to be made out according to article 33, and following of regulation No. 2,846, of 29th September, 1859, or according to any other special regulations or instructions to be framed in future, under penalties specified in said regulations and special instructions relative to the territorial frontier.

ART. 431. The penal part of this chapter, relating to captains or masters of vessels, shall be executed only after publication of the duties of said commanders, and requisites for the manifests are made at the foreign ports or places they sailed from; it being the duty of the respective consul, consular agents, or Brazilian authorities, to acquaint said captains of their duties; and having done so, he shall certify in the manifest, in the manner and under penalties of article 407.

SEC. only. Whilst, however, said publication does not take place, the dispositions and regulations at present in force regarding this subject, shall be considered as binding.

ART. 432. The manifests and certificates to vessels sailing from ports of the empire, whatever their destination may be, shall be made out in manner prescribed in article 399 and following, and shall be legalized by the collector or administrator of the competent fiscal department.

SEC. 1. Said manifests shall be made out in duplicate, and from the respective clearances, permits and bills of lading, which shall be adjoined to said manifests, after being numbered and signed, and its number being mentioned in the manifest. One of the copies shall be closed and sealed with the department seal, and delivered to the respective captain or master; the other shall be filed.

SEC. 2. In same manifests shall be mentioned, in separate, place, the foreign merchandise :— 1st. That are re-exported, transhipped, or in transit. 2d. That have already paid consumption duties.

ART. 433. The dispositions in foregoing articles apply to coasting vessels coming from, or going to any port or place whatever, which shall be obliged to manifest their cargoes according to rules of present chapter.

SEC. 1. The captains or masters of said vessels shall be answerable for any infringement of present regulations, want of a manifest, or irregularity of same, and differences for excess or diminution of cargo, and shall incur a fine of from \$20 to \$100 for want or irregularity of manifest, at the arbitrage of the respective collector or administrator.

SEC. 2. On being verified, any difference in excess of quantity manifested, a fine shall be imposed of from \$5 to \$100 for each package or merchandise.

SEC. 3. Any difference for less than quantity manifested shall give occasion to the imposing of a fine equivalent to amount of export duties.

SEC. 4. As regards irregularities committed by the authorities charged with legalizing the manifests, shall be observed the same as disposed regarding the consular agents, the fine being imposed at the capital by the Secretary of the Treasury, and in the provinces by the assistant treasurers.

ART. 434. The penal dispositions of foregoing article do not comprehend penalties for smuggling, nor any others incurred in for having received at sea, or in territorial seas of the empire, any foreign merchandise, contrary to dispositions of this regulation.

ART. 435. The manifests of coasting vessels coming from ports without Custom-house, Revenue Board, or Receiver of Taxes, shall be legalized by any authority of the place she sailed from, whenever the competent revenue department shall be situated at a distance of two leagues from aforesaid port.

ART. 436. Commanders of vessels are not answerable for contents of any package they carry.

SEC. only. Are excepted :—

1. Casks, the liquids of which have been substituted by any other different of that mentioned in the manifest, or by sweet or sea water, or by any other valueless object.

2. Packages showing signs of having been broken up or opened.

3. Packages of less weight or dimensions than manifested, or mentioned in bills of lading.

ANGELO MONIZ DA SILVA FERRAZ, Secretary of the Treasury.

RIO DE JANEIRO, September 19, 1860.

TABLE NO. SIX—HAZARDOUS AND CORROSIVE ARTICLES.

Sulphuric and nitric acids, or any other corrosives.
 Spirits or essence of turpentine.
 Alcohol and rum.
 Gun cotton or prosciline.
 Flambeaux made of mat weed, and others alike.
 Burning balls, and other war materials of alike description.
 Rosin, crude turpentine, tar, coal, ashes.
 Brimstone in tubes, and sublimate of brimstone.
 Percussion caps of every description.
 Tow and oakum, flaming flax, gunpowder.
 Rockets and fireworks of every description.
 Tinder of every description.
 Phosphor in cakes or tubes, in wooden or ware matches, or used in any other manner.
 Pitch of every quality.
 Saltpeter, nitre, or nitrate of potash.
 Caustic soap, for soap making.

WILLIAM B. DANA, PROPRIETOR.

I. SMITH HOMANS AND WILLIAM B. DANA, EDITORS.

NEW-YORK, *March 26* 1861

Mr. John Howe

St Louis mo.

To The Merchants' Magazine and Commercial Review, Dr.

No. 61 WILLIAM STREET, NEW-YORK,

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WILLIAM B. DANA,

Office Merchants' Magazine and Commercial Review,

CHAMBER OF COMMERCE AND UNDERWRITERS' BUILDING.

RAILROAD, CANAL, AND STEAMBOAT STATISTICS.

RAILROADS OF CHICAGO.

The *Chicago Tribune* gives a statement of the resources for 1860 of the railroads centering in that city. The following table, compared with those of previous years, demonstrates the gratifying fact, that the lowest depth of depression has been reached. The earnings of nearly all our roads show a very handsome increase over those of the previous year. The tide has turned, and with good crops the increase will be as rapid and satisfactory as the decline was steady and discouraging :—

	1856.	1857.	1858.	1859.	1860.
Chic. & Mil....	\$650,000 00	\$522,731 92	\$204,186 15	\$183,100 41	\$170,995 19
C. & N. West...	137,303 67	429,305 39	390,319 68	393,838 01	667,751 66
G. & Chi. U....	2,456,044 80	2,117,904 97	1,547,561 23	1,364,009 66	1,462,751 80
Chi. B. & Quinc.	1,627,029 61	1,899,386 49	1,600,709 64	1,266,982 96	1,716,179 09
Chic. & R. Is'ld.	1,751,704 60	1,681,101 57	981,780 00	984,110 77	1,172,582 03
C., A. & St. L..	1,000,000 00	998,309 48	867,288 52	900,000 00	938,641 20
Ill. Central....	2,469,533 67	2,293,964 57	1,976,573 52	2,107,381 95	2,664,848 37
P., Ft. W. & Ch.	1,478,428 76	1,652,727 95	1,567,780 18	1,965,121 18	2,335,085 23
Mich. S. & N. I.	3,114,756 06	2,186,124 97	2,039,346 97	1,738,149 30	2,131,293 89
Mich. Central...	3,128,154 10	2,656,471 56	2,016,183 85	1,756,420 80	2,029,070 62
Total....	\$17,812,957 27	16,428,228 66	13,191,736 74	12,659,115 01	15,289,199 08

The table shows the very encouraging fact that the earnings of these ten trunk roads exceed those of last year by \$2,630,084 07.

RAILWAYS OF MASSACHUSETTS FOR 1860.

The Boston *Railway Times* gives the tables of the annual operations of the railways of Massachusetts, as reported officially to the Legislature. The figures are hereto annexed. The aggregates, as compared with last year, show as follows :—

	Capital.	Paid in.	Cost.	Income.	Debt.	Surplus.
1859....	59,495,200	48,309,507	63,318,848	10,101,331	17,536,381	3,427,082
1860....	62,976,400	49,134,915	62,718,998	10,583,232	17,732,003	3,929,962
Increase.	3,481,200	825,408	.....	481,901	195,622	502,880
Decrease .....	.....	.....	599,850	.....	.....	.....

The debt and capital paid in have both increased during the year; but the income shows an increase of more than 4½ per cent, while the expenses have undergone a diminution. The number of passengers carried in the year increased 406,105; the freight shows also an increase of 295,646 tons. Both these figures are a gratifying evidence of the recovery of business in the New England States. The business of the several roads was as follows :—

OPERATIONS OF THE RAILWAYS OF MASSACHUSETTS FOR 1860.

Names of railways.	Length of main lines.	Cost.	Capital stock paid in.	Funded debt.	Floating debt.	Total debt.	Dividends paid.	Surplus.	Receipts.				Expenses.			
									pas'ng'rs.	freight.	mails.	&c.	Total.	Of roadbed.	mach'ry.	Miscella-neous.	Total.
Boston and Worcester	44.6	4,738,441	4,500,000	.....	47,584	47,584	860,000	599,982	559,020	451,543	14,892	1,025,455	75,704	96,596	373,832	546,182
Western Railway	156.0	11,029,079	5,150,000	6,269,520	.....	6,269,520	412,000	400,644	690,991	1,101,118	34,900	1,827,009	273,696	192,976	526,423	993,095
New York and Boston (1) ..	8.6	.....	279,818	197,513	111,691	309,204	.....	.....	11,752	3,539	600	15,891	1,132	11,699	4,952	17,783
Agricultural Branch (2) ..	15.0	360,017	202,088	97,500	507	98,007	3,600	.....	.....	.....	.....	15,661	.....	.....	.....	.....
Providence and Worcester ..	43.4	1,697,036	1,560,200	200,000	.....	200,000	128,000	.....	150,419	239,689	10,454	390,562	54,895	42,422	98,497	195,814
Worcester and Nashua ...	45.7	1,328,897	1,141,000	150,000	976	150,976	68,499	45,057	98,867	125,840	4,625	229,332	13,340	24,243	89,145	126,728
Fitchburg and Worcester..	14.0	333,884	217,325	54,100	5,429	59,529	11,370	9,177	16,821	22,603	1,074	40,498	6,830	6,903	15,400	29,134
Amherst & Belchertown(3)	19.5	85,000	.....	.....	.....	5,000	5,100	2,301	10,687	16,244	1,834	28,765	4,384	1,646	16,772	22,802
Connecticut River	50.0	1,801,943	1,591,100	320,000	.....	320,000	127,288	75,938	136,837	147,173	11,505	295,015	81,292	26,143	86,202	143,637
Pittsfield and North Adams	18.6	443,667	450,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hampshire & Hampden (4)	25.0	577,583	292,951	303,014	78,577	381,591	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stockbridge & Pittsfield (5)	21.9	448,700	448,700	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Stockbridge (6)	2.7	89,600	89,600	.....	.....	.....	1,782	620	.....	.....	.....	1,854	.....	.....	.....	.....
Boston and Providence	47.0	3,160,000	3,160,000	162,720	.....	162,720	252,800	147,398	338,547	306,515	15,345	660,407	68,535	50,500	206,871	325,706
Taunton Branch	11.1	250,000	250,000	.....	.....	.....	20,000	52,842	81,650	73,162	1,200	156,012	8,006	12,099	108,090	128,195
New Bedford and Taunton ..	20.1	549,072	500,000	.....	18,640	18,600	25,000	38,102	85,568	48,599	2,398	186,565	12,483	14,115	79,340	105,888
Stoughton Branch (7)	4.0	99,652	85,400	.....	.....	.....	6,832	9,200	20,337	13,584	69	38,990	.....	.....	.....	.....
Easton Branch (8)	3.8	55,894	49,325	.....	2,800	2,800	3,000	465	8,960	2,960	69	6,989	716	.....	.....	.....
Middleboro' and Taunton ..	8.5	153,942	148,467	.....	7,900	7,800	.....	1,708	11,420	15,962	712	28,094	2,178	1,186	21,693	25,057
Prov., Warren & Bristol (9)	13.6	448,166	437,917	8,500	.....	8,500	.....	.....	21,736	6,377	1,422	29,535	6,660	745	12,009	19,405
Fairhaven Branch	15.1	400,055	232,157	.....	275,282	275,282	.....	.....	20,015	16,930	2,499	47,444	4,395	6,508	.....	.....
Old Colony and Fall River ..	79.5	3,484,164	3,015,100	107,000	76,500	183,500	108,906	701,697	401,511	236,472	14,423	642,406	77,669	61,648	186,904	326,221
Dorchester & Milton Br.(10)	3.2	136,789	73,340	36,900	11,855	48,255	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Shore Railway	11.5	501,592	259,685	150,000	2,391	152,391	.....	52,941	52,563	5,907	900	59,870	5,355	2,700	84,604	42,659
Cape Cod Railway	46.0	1,031,625	681,689	168,400	11,558	179,958	.....	.....	86,438	30,699	5,500	122,637	15,901	22,713	39,320	77,024
Fitchburg Railway	50.9	3,540,000	3,540,000	.....	.....	.....	212,400	204,644	239,973	382,992	9,900	632,865	88,213	64,904	207,449	860,566
Vermont & Massachusetts.	69.0	3,268,415	2,214,225	1,003,925	.....	1,003,925	.....	.....	68,776	132,358	10,765	211,899	28,511	32,404	75,174	136,089
Lexington & W. Cambridge	6.6	251,257	241,200	.....	.....	.....	3,600	.....	12,656	5,419	466	18,537	3,107	1,551	8,833	13,491
Marlboro' & Peltonville(11)	3.9	27,500	27,500	.....	.....	.....	3,800	51	.....	.....	.....	3,571	.....	.....	.....	.....
Boston and Lowell	26.7	2,428,592	1,830,000	440,000	3,863	443,863	137,250	358,132	216,469	342,305	6,720	565,494	83,972	52,983	233,942	370,897
Nashua and Lowell	14.5	654,603	600,000	.....	.....	.....	48,000	107,772	97,895	150,769	3,019	251,683	37,905	23,804	117,877	179,586
Lowell and Lawrence (12) ..	12.3	368,158	200,000	75,000	19,916	94,916	12,000	9,810	.....	.....	.....	.....	.....	.....	.....	.....
Salem and Lowell (18)	16.9	449,580	243,305	226,900	340	227,240	2,483	2,979	.....	.....	.....	.....	.....	.....	.....	.....
Stony Brook Railway (14) ..	13.2	267,383	267,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Boston and Maine	74.3	4,271,416	4,076,974	.....	92,720	92,720	332,856	588,732	570,166	373,646	9,723	958,535	132,381	75,154	307,675	518,210
Eastern Railway	44.1	4,450,417	2,853,400	1,955,500	.....	1,955,500	.....	240,407	534,194	147,776	9,624	691,594	58,143	60,587	233,420	832,150
Essex Railway	19.9	747,008	299,107	280,261	197,423	477,689	.....	.....	22,254	39,452	792	62,498	10,714	8,778	30,508	50,000
Newburyport Railway	27.0	596,208	220,240	221,600	209,529	431,129	.....	.....	10,419	6,158	.....	16,577	2,223	2,538	9,269	14,025
Cheshire Railway	53.6	3,073,855	2,085,925	859,900	27,240	887,140	.....	226,216	108,776	196,320	7,500	307,596	25,626	35,773	143,149	204,548
Norwich and Worcester...	59.4	2,613,694	2,122,500	630,600	25,986	656,586	.....	.....	121,814	222,516	6,600	350,980	48,882	42,341	108,182	199,355
Total	1,320.7	60,107,824	45,483,568	13,928,858	1,280,112	15,152,125	2,361,799	3,871,923	4,860,816	4,882,695	192,885	9,936,391	1,193,339	980,629	3,309,422	5,483,890

	P. ct. of expense to income.	P. ct. of divi- dend.	No. of miles run.	Passengers carried in the cars.	No. of passengers carried one mile.	Tons carried in the cars.	No. of tons of merch'dise hauled one mile.
Boston and Worcester.....	53.3	8.0	525,954	1,601,013	24,979,294	352,999	12,619,150
Western Railway.....	54.3	8.0	1,114,091	617,882	25,532,612	505,547	43,311,064
New York and Boston.....	...	0.0	24,428	137,348	717,952	.....	.....
Agricultural Branch.....	...	6.0	.....	.....	.....	.....	.....
Providence and Worcester.....	50.0	8.0	221,592	723,182	6,241,890	173,309	5,515,405
Worcester and Nashua.....	55.0	6.0	180,853	170,513	3,189,870	110,315	2,460,020
Fitchburg and Worcester.....	72.0	6.0	87,494	54,635	647,126	38,153	481,857
Amherst and Belchertown.....	79.9	6.0	18,660	17,191	248,910	10,823	152,408
Connecticut River.....	48.1	8.0	195,026	320,801	4,115,557	117,460	2,738,817
Pittsfield and North Adams.....	44.5	6.0	33,160	57,676	718,172	27,288	429,945
Hampshire and Hampden.....	48.3	0.0	48,248	33,484	409,255	18,567	360,878
Stockbridge and Pittsfield.....	...	7.0	.....	.....	.....	.....	.....
West Stockbridge.....	...	4.5	.....	.....	.....	.....	.....
Boston and Providence.....	49.3	8.0	374,245	1,099,394	14,048,828	274,634	8,472,495
Taunton Branch.....	82.1	8.0	50,082	122,880	1,304,578	51,644	549,515
New Bedford and Taunton.....	77.8	5.0	49,241	118,217	1,595,522	45,746	468,521
Stoughton Branch.....	...	8.0	5,032	81,296	243,044	30,108	74,943
Easton Branch.....	...	6.0	4,695	21,114	54,456	10,378	41,512
Middleboro' and Taunton.....	89.2	0.0	26,716	20,664	179,554	12,907	81,738
Providence, Warren, and Bristol.....	66.0	0.0	25,859	100,033	1,091,062	4,212	55,771
Fairhaven Branch.....	...	0.0	37,814	54,676	688,419	15,365	221,200
Old Colony and Fall River.....	50.8	6.0	413,017	1,122,279	16,430,160	207,765	7,075,048
Dorchester and Milton Branch.....	...	0.0	.....	.....	.....	.....	.....
South Shore Railway.....	71.9	0.0	23,529	138,368	800,448	2,462	24,262
Cape Cod Railway.....	62.8	0.0	77,522	99,802	2,276,122	44,478	533,398
Fitchburg Railway.....	57.0	6.0	337,451	754,830	11,398,460	395,003	9,337,045
Vermont and Massachusetts.....	64.2	0.0	101,326	91,827	1,950,167	78,154	1,785,089
Lexington and West Cambridge.....	71.8	3.0	16,398	124,926	540,774	27,628	61,182
Marlboro' and Feltonville.....	...	12.0	.....	.....	.....	.....	.....
Boston and Lowell.....	65.6	7.5	388,977	705,433	8,752,643	449,285	7,945,955
Nashua and Lowell.....	71.8	8.0	174,511	316,983	3,932,347	201,852	3,424,994
Lowell and Lawrence.....	...	6.0	.....	.....	.....	.....	.....
Salem and Lowell.....	...	1.0	.....	.....	.....	.....	.....
Stony Brook.....	...	6.5	.....	.....	.....	.....	.....
Boston and Maine.....	54.1	8.0	620,863	1,893,185	23,753,129	293,749	8,209,637
Eastern Railway.....	50.9	0.0	487,286	1,460,653	22,880,313	128,566	3,212,054
Essex Railway.....	80.0	0.0	55,946	84,792	778,402	46,872	256,863
Newburyport Railway.....	84.6	0.0	.....	.....	.....	.....	.....
Cheshire Railway.....	66.5	0.0	265,941	72,021	2,923,941	111,208	5,749,527
Norwich and Worcester.....	56.8	0.0	292,010	174,550	3,480,410	125,952	5,892,936
Total and averages.....	55.2	5.15	6,170,962	12,380,598	190,998,587	3,912,379	132,252,724

- (1) Equipment furnished and road operated by Goss and Munson.
- (2) Operated and kept in repair by the Boston and Worcester Railway Company.
- (3) Sold at auction by act of 1858 to the bondholders, and operated by the Amherst, Belchertown, and Palmer Railway Company.
- (4) Lensed to the New Haven and Northampton Railway Company, and operated by the New York and New Haven Railroad Company.
- (5) Lensed by the Housatonic Railway Company at 7 per cent.
- (6) Lensed by the Berkshire and Hudson and Boston Roads.
- (7) Operated by the Boston and Providence Railway Company.
- (8) Operated by the Boston and Providence Railway Company.
- (9) Engines and cars furnished by the Boston and Providence Railway Company.
- (10) Operated and kept in repair by the Old Colony and Fall River Railway Company.
- (11) Operated by the Fitchburg Railway Company.
- (12) Operated by the Boston and Lowell Railway Company.
- (13) Operated by the Boston and Lowell Railway Company.
- (14) Operated by the Nashua and Lowell Railway Company.

A NEW SYSTEM OF RAILWAY.

The Parisian correspondent of the *Morning Star* says:—"An experiment of a new system of railway was made at Compiègne some few days ago, and met with the greatest success among the agricultural speculators assembled to witness it. The inventor is said to be a poor wheelwright, whose ambition has not extended beyond that of facilitating field labor. This railway consists of a series of rails, fitting one in the other, like a succession of ladders laid flat upon the ground. Over these the carts roll quietly along, let them be ever so heavily laden. One great advantage of the system is, the facility with which the rails are laid down and taken up. In one hour a hundred metres may be planted. The tedious carting of crops through wet and muddy fields is hereby avoided. The experimental rail was 75 centimetres in width. The carts filled with produce, whether pushed or drawn by one single person, were of one cubic metre, and moved with the greatest ease."

POPULATION OF THE UNITED STATES.

The following table presents the official aggregates of all the census returns since the formation of the government. The rate of increase in the last decade has been, to a considerable extent, increased by the large immigration that has taken place:—

	1790.	1800.	1810.	1820.	1830.	1840.	1850.	1860.	Free population,		Slave population,		Apportmentment of representation.		Fractions over.
									1860.	1860.	Old.	New.			
Alabama				127,901	309,527	590,756	771,628	935,917	520,444	435,478	7	6	17,440		
Arkansas				14,273	80,868	97,574	209,697	440,775	531,710	109,065	2	3	15,006		
California							92,597	584,770	384,770		2	3	2,627		
Connecticut	283,141	251,002	262,042	275,202	297,675	309,978	370,792	460,670	460,670		4	4	78,527		
Delaware	59,098	64,273	72,674	72,749	76,748	78,085	91,532	112,353	110,543		1	1			
Florida					34,830	54,477	87,445	145,694	81,885	1,805	1	1			
Georgia	82,548	162,101	252,433	340,987	516,823	691,392	906,185	1,082,797	615,336	467,461	8	7	4,145		
Illinois					12,929	52,211	157,445	476,188	1,087,404	1,687,404	11	11	81,435		
Indiana					4,875	24,520	147,118	343,031	685,866	958,416	9	13	41,435		
Iowa							48,112	192,214	1,370,802	1,370,802	11	11	96,992		
Kentucky	73,077	220,955	406,511	564,317	687,917	779,228	952,405	1,159,600	984,707	225,002	10	8	45,097		
Louisiana					76,556	153,407	215,789	352,411	517,762	814,245	4	4	50,199		
Maine	96,540	151,719	228,705	298,335	399,455	501,793	583,169	619,958	619,958		6	5	32,032		
Maryland	819,728	841,548	880,546	907,350	447,040	470,010	583,034	731,565	646,123	85,382	6	6	110,484		
Massachusetts	878,717	423,245	472,040	523,247	610,408	737,699	994,514	1,231,494	1,231,494		11	10	65,965		
Michigan					8,896	81,689	212,267	397,654	754,291	754,291	4	6	117,826		
Minnesota								6,077	172,793	172,794	2	1	45,412		
Mississippi					40,352	75,448	136,621	375,651	616,526	887,158	4	5	58,409		
Missouri					9,850	20,843	66,586	140,455	383,702	682,404	7	9	4,533		
New Hampshire	141,899	183,762	214,360	244,161	269,328	284,574	317,076	326,072	326,072		3	3	71,310		
New Jersey	184,139	211,949	255,555	277,575	320,823	373,306	499,555	676,084	676,084		5	5	89,179		
New York	840,120	566,756	959,049	1,374,812	1,918,608	2,422,921	3,097,394	3,851,563	3,851,563		33	30	80,133		
North Carolina	393,751	478,103	555,500	638,829	731,957	753,419	869,039	1,008,342	679,965	328,877	8	7	112,704		
Ohio					45,365	280,760	581,434	957,903	1,519,467	1,980,349	2,317,917	21	19		
Oregon								13,294	52,566	52,566			1		
Pennsylvania	484,378	602,361	810,091	1,049,458	1,348,283	1,724,033	2,311,776	2,924,501	2,924,501		25	23	122,119		
Rhode Island	69,110	69,122	77,031	83,059	97,199	108,880	147,545	174,621	174,621		2	1	47,240		
South Carolina	249,073	345,591	415,115	502,741	581,145	594,308	668,507	715,371	308,126	407,185	6	4	42,973		
Tennessee	85,791	105,602	261,727	422,813	681,904	829,210	1,002,717	1,146,640	859,528	287,112	10	8	12,746		
Texas								600,955	415,999	181,906				17,448	
Vermont	85,416	154,465	217,713	235,764	220,632	291,948	314,120	315,827	315,827		3	3	61,965		
Virginia	748,308	880,200	974,622	1,063,379	1,211,405	1,239,797	1,421,661	1,593,199	1,097,379	495,826	13	11	121,058		
Wisconsin								80,445	305,391	768,485				4,199	
District of Columbia		14,093	24,028	33,039	39,884	43,712	51,687	75,824	72,093	3,234					
Kansas								143,642	143,642				1		
Nebraska								28,898	28,893						
New Mexico								61,547	82,060	82,460					
Utah								11,350	50,000	50,000					
Washington									11,624	11,624					
Dakota									4,839	4,839					
Total	8,929,827	5,805,987	7,239,814	9,688,191	12,860,702	17,063,353	23,191,876	31,676,217	27,673,321	4,002,996	237	234			

JOURNAL OF MINING, MANUFACTURES, AND ART.

FACTORIES OF LOWELL.--1836 vs. 1861.

Since 1836, the Massachusetts (and Prescott) Cotton Mills, and the Lowell Machine Shop Companies, have been organized, and the capital of the eleven other companies increased. We take from the *Lowell Courier* the following table, showing the progress of the manufacturing interests of Lowell at the two periods referred to:—

	1836.	1861.
Number of mills.....	29	54
Capital.....	\$7,650,000	\$13,900,000
Spindles.....	129,828	403,696
Looms.....	4,321	12,120
Females employed.....	5,414	8,405
Males employed.....	1,667	3,977
Total.....	7,081	12,382
Yards cotton cloth per week.....	839,800	2,481,000
Yards woolen ".....	7,800	82,000
Carpet ".....	2,500	25,000
Cotton used per week.....	263,000	823,000
Wool ".....	11,538	75,000
Yards dyed and printed.....	230,000	526,000
Tons anthracite coal per annum.....	9,453	30,400
Bushels charcoal per annum.....	.....	26,350
Cords wood per annum.....	4,690	.....
Gallons oil per annum.....	54,824	75,682
Pounds starch per annum.....	.....	1,631,000
Bbbs flour per annum.....	.....	1,485

The Lowell Bleachery also dye at the present time 15,000,000 yards per annum, and bleach 8,000,000 yards in the same time.

COST OF MAKING IRON ON LAKE SUPERIOR.

At the Pioneer Works the iron is made on contract by B. Case, Esq., who furnishes everything except the coal, and delivers the pig (on board the cars, we think,) at seven dollars a ton, making the entire cost to the company sixteen dollars a ton, exclusive of the use of capital. The cost of transportation to this port is one dollar per ton, and hence to the Chicago market, the past season, it has been two dollars a ton, making a sum total of cost nineteen dollars a ton delivered at Chicago, where it has been disposed of at twenty-three dollars a ton, giving a net profit to the company of four dollars a ton. The single furnace now in blast produces fifteen to eighteen tons per day, which gives a return to the company on the capital invested of 60 to 70 dollars per day.

Mr. Gay, says the *Marquette Lake Superior Journal*, has furnished us the following schedule of the cost per ton of making iron at his two furnaces, located, the one at Collinsville, three miles from Marquette, and the other at Forestville, two miles above, on the same stream, both being operated by water-power:—

Cost of ore per ton.....	\$1 87½
Cost of freight on railroad per ton.....	1 62½
Cost of hauling ore to stacks, and iron back to railroad.....	1 50
Cost for flux.....	0 25
Cost for labor.....	2 00
Cost for coal.....	7 50
Cost for railroad charges, hauling pig to dock, per ton.....	0 25
Cost for dockage.....	0 25
Cost on board.....	\$15 25

Mr. Gay has sold his iron the past season, delivered on the dock at this place at twenty dollars per ton, which leaves a balance of \$4 75 per ton in excess of the cost of manufacture. The capital invested in the Collinsville Furnace is \$13,500, the interest of which, at seven per cent, would amount to about thirty-three cents a ton, leaving to the manufacturer a net profit of \$4 42 per ton. The cost of the upper furnace was something less, about \$12,000. Each furnace will turn out, with an ordinary run of luck, at least 3,000 tons per annum, and of course the product of the two would be 6,000 tons per annum, and might be considerably more.

THE BOOK TRADE.

1.—*Elsie Venner*. By O. W. HOLMES. Boston: Ticknor & Fields. New York: D. Appleton & Co.

Dr. Holmes has given us another very clever book, the most complete as a story, we think, of all his works. His *Autocrat* was thoroughly racy and original; every sentence was capital in itself, and many of them ought to have been left by themselves; the slender story upon which they were threaded, was too small a string for such big beads. The Professor was an improvement upon the *Autocrat* in this respect, but still there was a preponderance of sauce over pudding. In *Elsie Venner*, the proportionate relations of style and substance are more carefully adjusted, and therefore we have, not, perhaps, the author's cleverest writing, but his most successful effort at book-building.

There is decidedly more of a plot to this than to his other books; the story is told in the most charming manner, and the moral is, "judge not, that ye be not judged." The inevitable schoolmistress, Dr. Holmes's pet delineation, appears in the person of Helen Darley, a character so full of gentleness, and truth, and Christian grace, that we hope to find her again in every book he ever writes. The hero we have not fallen in love with yet. The Yankee portraits are delectable, Mr. Silas Peckham being an "institoot" *per se*. Old Sophy, the black nurse, is a failure; she is strictly a Kilkenny negro, and Dr. Holmes himself commits a little Hibernicism in making her say for children, "childer," pure Celtic, instead of "chillen," the invariable darkie pronunciation. This, however, is the smallest of small maculæ, and were it the only one, would be insufficient to mar the effulgence of the production.

But while we admire excessively the sparkling style, the bits of tender pathos, and the immensely varied knowledge which has been displayed for our enjoyment, we must enter a protest against the "grave scientific doctrine" upon which the story is based. The simple fact of the existence of birth-marks has been widened into a great curse, exceeding the curse of Cain. That such of our readers, as have no time to examine the book for themselves, may gain a faint idea of it, we give the merest outline of the heroine's history and characteristics.

Her parents live upon the southern side of a steep mountain, almost under a bare, rocky projection, called the Rattlesnake Ledge, because it is infested by these reptiles. One day in July, Mrs. Venner is bitten by a rattlesnake, and

when Elsie comes into the world, two months after, she bears around her neck a hideous birth-mark of the creature. The mother lingers for a few weeks and then dies, and the snaky baby lives. She has little, piercing black eyes, inhuman in their coldness and their glitter, and with them she can fascinate whom she chooses, and bring them to her side. Of all her baby toys, she likes her rattle the best. When she begins to creep, she wiggles along in a wavy line; as soon as she has cut her teeth, her wet-nurse dies suddenly; when she learns to talk, it is with a shockingly suggestive lisp. Some one tries to impart to her the elements of religious instruction, by an account of Eve's temptation; she likes the serpent, and says Eve is a good woman, which appears to deter the instructor from further efforts. She becomes daily more uncontrollable, and hates every one but her father and old Sophy. Her governesses are all afraid of her, and cannot be induced to remain in the house; one of them has a strange violent illness, whose origin no one knows. She has a cousin Dick, whom she loathes; one day she bites his wrist, and the doctor burns out the wound as he would the bite of a mad dog. Elsie chooses strange dresses for herself, of dull colors, and striped or barred patterns; she wears sharp glittering diamonds to fasten her collars, and for bracelets, enameled scales, and golden asps with emerald eyes. She twists up her hair in such a way as to make it look like a coil of serpents. She writes in a long slender hand on wavy, ribbed paper, and dances wild, bending, swaying dances, to the sound of castanets. She likes pictures of the Laocoon and the Brazen Serpent. Often at night she wanders off to the ledge, and sleeps among the rattlesnakes;—the white ash is supposed to be obnoxious to them, and she faints at the sight of it. She never laughs nor cries; her hands are clammy to touch, and when she is angry, she narrows her eyes, and lowers her brow, till her head looks flattened.

At eighteen she falls in love, as much as a snake can, with her school teacher—Dick says the teacher is not a gentleman, and Elsie tries to poison him, by way of retaliation. The young master does not return her love, although she asks him to; whereupon she falls into a low fever, exists without sustenance for a long time, like a gorged snake, has a final gleam of humanity, and dies. Dr. Holmes says, in his preface, that he does not pledge his own belief in this "doctrine," to the extent that is implied, but we doubt whether any author can so throw off the responsibility of what he writes. The schoolboy excuses his blots to his teacher by the asseveration that "'twant him; 'twas his pen!" but we are not prepared to accept similar apologies from men like Dr. Holmes. He does not believe the possibility of his own story—he knows he does not; and there is another thing he knows, too, which he must not forget. That is, that we, who read what he writes, are not all of us as clear-headed, and calm, and wise as he may be. All of us are imaginative at times; many of us are nervous; some of us have not the vigorous mental faculties which he might charitably ascribe to us; a few of us, perhaps, are embarrassed with a burden of folly, which we would gladly shift upon other shoulders.

We have heard of people's laying their sins at their father's door, or even at the threshold of remoter ancestry, and there may be cause for it; but to deposit them calmly upon the backs of their great-aunt's silk-worms, or their grandfather's pet lizard, or upon the ophidia of their grandmother's native land, is rank injustice to reptiles, and slightly at variance with the popular impression of man's accountability.

We know a very talented, but very wretched hypochondriac, who goes moaning through life, and who does his best to make others as miserable as himself. The gentlest remonstrance about his melancholy, elicits the fierce phrenological gnasher, "Sir! at the age of twelve, I feel down stairs and jammed in hope!"

We know another forlorn creature, at the opposite end of the scale, totally unenlightened, but not wicked. Things have generally gone wrong with her; when they have not, she has gone wrong with them. She sits with her feet on the stove, and a stubby pipe in one corner of her mouth, and tells you, in the most hopeless drawl, with regard to every senseless error of her life, "I 'spect 'twaas to be, or else 'twaan't to be; if it hadn't have been to be, 'twouldn't have been; but 'twaas to be, and so 'twaas."

And thus, if we could be made to believe Dr. Holmes's "grave scientific doctrine," we might as well hold our hands at once, in mute despair, and sit down under the crushing conviction that our wills and destinies are tied up in a stout tangle of ante-natal influences, and that our business in the ocean of time, is, to drift—fatalism does not belong exclusively to Islamism—it is a weed that will grow in any soil—but in the "doctrine" before us we have not only the soil, but the seeds and the plants. We live in an age of violent progress, when beliefs and nations grow up in a night, and it is not impossible that by the time Dr. Holmes has finished his next book, pre-adventism will have become a creed, and the ante-natalists a united confederacy.

It seems to us that some of our best writers are carrying their zeal for originality to an unpleasant degree;—we feel obliged to them for taking so much pains to entertain us, but they overdo it; instead of interesting us more intensely, they repel us. Hawthorne *will* take freaks, and soar away into aerial heights, like an idle, summer-day kite, that has nothing better to do than to make graceful plunges among the clouds. Emerson is subject to paroxysms, when he is forced to dive into the bowels of the earth; you must borrow a miner's bucket to follow him, and when you arrive at his level, if the lamp in your cap can bring any forms out of the shapeless darkness around, you are uncommonly lucky. We excuse Emerson, "for 'tis his nature to;" we forgive Hawthorne, "for God has made him so;" but why Dr. Holmes should put on these little coquetries we cannot see. It is very disappointing in him, when all we want of him is to stand firmly on the broad earth, and tell us what he sees, and knows, and feels. With a mind so full as his, and a heart so open, and a tongue so silvery and enchanting, he can bewitch us all, without seeking for sub- or super-natural stimulants. We like him always, but best when he keeps close to nature, and if he were here, we would say to him, half in our own words, and half in his, "unless the two can be combined, don't be original, 'but be simply true!'"

2.—*Schonberg's Western Atlas*; embracing Railways and Stations, Counties, Townships, Cities, Villages, and Post-offices, and the last Census; also descriptions, geographical, statistical, and historical; in five parts. Royal octavo. New York: Schonberg & Co., publishers.

Invaluable as a reference for the merchant and tourist. The arrangement is at once comprehensive, and comprises a minute analysis of the organization of the States of Ohio, Indiana, Illinois, Michigan, and Wisconsin. The utility of the *Western Atlas* will be obvious to our business community, to whom we commend it.

¶ The following is the section of the law of 1857 referred to in Mr. CHASE'S letter:—

SEC. 5. And be it further enacted, That on the entry of any goods, wares, and merchandise imported on and after the first day of July aforesaid, the decision of the collector of the customs at the port of importation and entry, as to their liability to duty, or exemption therefrom, shall be final and conclusive against the owner, importer, consignee, or agent, unless he or they shall, within ten days after such entry, give notice to the collector, in writing, of his dissatisfaction with such decision, setting forth therein distinctly and specifically his ground of objection thereto, and shall, within thirty days after the date of such decision, appeal therefrom to the Secretary of the Treasury, whose decision on such appeal shall be final and conclusive; and the said goods, wares, and merchandise shall be liable to duty, or exempted therefrom, accordingly, any act of Congress to the contrary notwithstanding, unless suit shall be brought within thirty days after such decision for any duties that may have been paid, or may hereafter be paid, on said goods, or within thirty days after the duties shall have been paid in cases where such goods shall be in bond.