The South-Western.

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TERMS

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ADVERTISEMENTS inserted at the rate of $1 50 PER square for the first insertion and 75 CENTS for each subsequent one. Eight lines or less, constitute a square. The following are our rates to yearly advertisers:

One column,	$300 00	Third of column,	$120 00
Half column,	175 00	Fourth of column,	100 00

Cards, (occupying space of eight lines or less,) $25 00
Obituary notices, marriages, public meetings, cards of thanks, etc., to be paid for as advertisements.

JOHN P. HIGGINS. | ROB'T MAYER. | HENRY MAYER

JOHN P. HIGGINS & CO.,
COTTON FACTORS
AND
COMMISSION MERCHANTS,
No. 34 Factors' Row, Perdido Street,
feb'5 1y NEW ORLEANS.

SPEED, SUMMERS & CO.,
No. 46 Carondelet Street,
NEW ORLEANS,
COTTON and TOBACCO FACTORS,
General Commission Merchants
AND
COMMERCIAL AGENTS. [ja'10 1y

THOS. M. SCOTT. | J. T. SIBLEY. | S. D. OLIVER, JR. | S. S. HEARD.

THOS. M. SCOTT & CO.,
COTTON FACTORS,
AND
General Commission Merchants,
17 CARONDELET STREET,
New Orleans. oct0 1y

LEE CRANDALL & CO.,
COTTON FACTORS
AND
GENERAL COMMISSION MERCHANTS,
No. 198 GRAVIER STREET,
New Orleans. [o2 1y

S. A. MOORE, Of Baton Rouge, La., Late of Galveston. | J. R. RAINEY, Of New Orleans, Late of Shreveport.

SAMUEL A. MOORE & CO.,
MERCHANDISE BROKERS,
No. 56 CAMP STREET,
New Orleans. [o3 1y

TANSIL, HORNBEAK & CO.,
COTTON FACTORS,
Commission and Forwarding Merchants,
No. 157 Common Street,
(Opposite St. Charles Hotel,) NEW ORLEANS.
Advances made on Consignments, and special attention to orders. [s26 6m*

J. C. PAYNE. | W. B. DASKSON.
S. W. HUNTINGTON. | H. M. PAYNE.

PAYNE, HUNTINGTON & CO.,
Cotton Factors and Commission Merchants,
HAVE resumed business at their old office, No. 52 Union Street, New Orleans. [nov6 6m

F. J. HERRON
COTTON FACTOR
AND
COMMISSION MERCHANT,
14 Carondelet street, (between Canal and Common)
NEW ORLEANS.
LIBERAL advances made on consignments. References—First National Bank of New Orleans; Pike, Lapeyre & Brothers, Bankers, New Orleans. au4 6m

J. W. BURBRIDGE. | T. O. MILLER. | T. BITT. LYON.

J. W. BURBRIDGE & CO.,
COTTON FACTORS
AND
COMMISSION MERCHANTS,
No. 190 Gravier Street, New Orleans.

R. H. LINDSAY, representing the above house, will advance plantation supplies and bagging and rope, and will make liberal CASH advances on cotton or other produce consigned to them.
Office in Tally's Block, Spring Street, Shreveport, Louisiana. [ad 1y

R. M. HORRELL. | J. W. GAYLE. | J. E. ISENHOUR.

HORRELL, GAYLE & CO.,
COTTON FACTORS
AND
GENERAL COMMISSION MERCHANTS,
No. 107 Poydras Street,
NEW ORLEANS. [au10 6m*

L. A. STEVENSON. | A. H. MAY.

STEVENSON & MAY,
COTTON FACTORS,
New Orleans.

C. E. JONAS. | J. P. EGGLESTON. | RICHARD GAINES.

JONAS & EGGLESTON,
COTTON FACTORS
AND
COMMISSION MERCHANTS,
143 GRAVIER STREET,
NEW ORLEANS. [no22 1f

HENRY WARE, of Texas. | WM. H. WARE, of Texas.

H. WARE & SON
COTTON AND WOOL FACTORS, and Commission Merchants, No. 54 Carondelet street, New Orleans.
Messrs. Stacey & Pollard, Shreveport, and Smith & Scott, Marshall, are our agents, and will advance Baling, Iron Ties and Twine, allowing and charge, to our customers; and will, also, make liberal advances of Cash and Merchandise on Consignments of Cotton and Wool to us.
H. WARE & SON.
January 10, 1866.

S. WHITED. | D. C. MARTIN. | P. S. GIBBS. | LEE CRANDALL.

S. WHITED & CO.,
COTTON FACTORS
AND
GENERAL COMMISSION MERCHANTS,
No. 27 Canal street, New Orleans.
FOR the sale of Southern and Western Products, and the purchase of Goods of every description for Merchants and Planters. Liberal Cash Advances made on Consignments. Prompt attention paid to all business entrusted to us. [nov15-1y

L. P. SPYKER, Morehouse Parish. | JOHN M. SANDIDGE, Bossier Parish.

SPYKER & SANDIDGE,
Cotton Factors and Commission Merchants,
No. 46 CARONDELET STREET, NEW ORLEANS.
Papers in north Louisiana copy for one year. Send bill, with one paper containing advertisement, to the house in New Orleans. [ja1o-1y

WHEELER & SHEPHERD,
COTTON FACTORS
AND
General Commission Merchants,
No. 7 Carondelet street, New Orleans.
WILL make liberal Cash Advances on Cotton consigned to their friends in Liverpool. [je13 1y

A. F. DUNBAR,
COTTON FACTOR and Commission Merchant, No. 6 Common street, New Orleans. Special attention to receiving and forwarding Merchandise.
New Orleans, August 29, 1866-1y

JERSEY SMITH, Shreveport. | JOHN W. CARR, Madison Parish.

SMITH & CARR,
BROKERS & COMMISSION MERCHANTS,
No. 99 CAMP STREET, NEW ORLEANS.
Attend to filling orders for their old friends gratis.
New Orleans, February 14, 1866-1f

BATTLE, NOBLE & CO.,
FACTORS and General Commission Merchants, New Orleans. Have resumed business at their former house, No. 40 Perdido street. aug23 1866-1y

BEN. F. LONGSTREET, Alabama. | W. M. OWEN, late of Roberts & Owen, N. O. | EDWARD OWEN, New Orleans.

LONGSTREET, OWEN & Co.,
COTTON FACTORS and General Commission Merchants, agent for Pike's celebrated "Magnolia" Gin, No. 57 Union street, New Orleans.
New Orleans, January 24, 1866-1y

JNO. P. MANICO, with A. D. Donovan. | THOS. B. DOBLEY, New Orleans.

CHAUNCEY FORD, of Shreveport, with

JNO. P. MANICO & Co.,
COTTON FACTOR, Commission and Forwarding Merchant, No. 128 Gravier street, (front office, up-stairs) New Orleans. je21 1y

MEYER, DEUTSCH & WEIS,
Cotton Factors and
GENERAL COMMISSION MERCHANTS,
128 GRAVIER Street, cor. Baronne,
NEW ORLEANS LA.

N. O. DONOHUE,
Commission and Forwarding Merchant,
AND
STEAMBOAT AGENT,
No. 2 Tchoupitoulas street, (between Canal and Common sts.), NEW ORLEANS. [au29 6m

H. P. BUCKLEY,
WATCHMAKER and dealer in WATCHES, JEWELRY AND SILVERWARE,
No. 8 Camp Street, New Orleans, La.
Having been always engaged in the mechanical part of the business, all watches sent for repairs will have the strictest personal attention; and having every facility for making any portion of a watch, he will be enabled to work on very reasonable terms.
Jewelry made to order and repaired. Diamonds reset in the latest style. Canes mounted in gold and silver. jan10-1y

E. A. TYLER,
115 Canal street, New Orleans,
DEALER IN
FINE WATCHES, DIAMONDS, JEWELRY
Silver Ware and Fancy Goods.
Watches Repaired. Jewelry and Silver Ware Manufactured to Order. [nov22 1y

C. H. ZIMMERMAN,
94 and 96 Canal Street, New Orleans.
DIAMONDS, WATCHES AND JEWELRY,
AT WHOLESALE. [o25 1y

MEYER, WEIS & CO.,
Importers and Wholesale Dealers
IN
DRY GOODS,
No. 85 CANAL STREET,
nov2 6m NEW ORLEANS.

MULLER & PIAGET,
No. 35..... Chartres Street .....No. 35,
NEW ORLEANS,
IMPORTERS of Straw Millinery and Foreign Dry Goods. Stock constantly renewed by weekly accessions of the latest novelties in Straw Bonnets and Hats, Ribbons, Artificial Flowers, and seasonable tissues. TERMS LIBERAL. [ap11 1y

D. BLUM & FRANK,
WHOLESALE
DRY GOODS AND CLOTHING,
43 Chartres street, New Orleans. [n29 1y

J. A. LUM,
Dealer in
CARRIAGES AND HARNESS,
No. 74 St. Charles street, New Orleans. [n29 1y

J. C. MORRIS,
Successor to Beebe & Co.,
DEALER IN WOODEN WARE, Paper, Cordage, Brushes, Brooms, Wicking, Twine, Matches, Sieves, Agricultural Implements, etc.
21 and 23 Old Levee street,
NEW ORLEANS, LA.
New Orleans, August 30, 1866-1y

MITCHELL, CRAIG & CO.,
SUCCESSORS TO
C. FLINT & JONES,
FURNITURE WARE-ROOMS,
38 and 40 ROYAL STREET,
NEW ORLEANS.
ROBERT MITCHELL, of Mitchell & Romonelsburg, Cin. Ohio. | JOHN R. CRAIG, JAMES G. CRAIG. no23 6m

GRIFFIN & PORCH,
WHOLESALE GROCERS,
AND
COMMISSION MERCHANTS,
Nos. 37 and 39 Tchoupitoulas Street,
NEW ORLEANS. [ja6 6m 1y

GEO. W. BYRNE. | ALFRED DAMARIN.

GEO. W. BYRNE & CO.,
WHOLESALE GROCERS and Commission Merchants and dealers in Western Produce, No. 10 Poydras street, New Orleans. Thirty years residence in the city, and sixteen years experience in our line, enables us to offer superior advantages to those who purchase from us, or consign to us. Give us a trial. [nov9 1y

J. V. LINDSAY,
WITH
BARNETT & SHEPARD,
WHOLESALE GROCERS,
COMMISSION MERCHANTS,
AND DEALERS IN
STAPLE and FANCY GROCERIES,
Wines, Liquors, Segars, etc.,
15 MAGAZINE STREET, (opposite St. James Hotel,)
NEW ORLEANS.
AGENTS for the celebrated London Jocker Club Gin.
" " Triton & McFarland's Fire and Burglar Proof Safes.
Advances made on consignments. [o2 1y

THOS. B. DOBLEY,
No. 158 Gravier street, New Orleans.
DEALER in Stationary and Portable Steam Engines, Circular Saw Mills, Corn Mills. All descriptions of Plantation Machinery and Agricultural Implements, Shafting, Belting, etc., etc. je21

R. BLEAKLEY & CO.,
Wholesale Grocers, Cotton Factors,
AND
COMMISSION MERCHANTS,
Nos. 56, 58, 60, 62 and 64 Poydras Street,
CORNER POYDRAS AND TCHOUPITOULAS STREETS,
NEW ORLEANS.
ALL Cotton consigned to us will receive the personal attention of Mr. J. F. GIRAULT, (formerly with the house of Messrs. Wright & Allen), who is specially charged with that department of our business. [fe7 1y

RUSS'S RUSS'S RUSS'S
RUSS'S RUSS'S RUSS'S RUSS'S
RUSS'S RUSS'S RUSS'S RUSS'S

St. Domingo Bitters
St. Domingo Bitters
St. Domingo Bitters

One of the most valuable combinations of a useful medicine and an agreeable beverage that has ever been offered to the public. Millions of bottles were sold throughout the North during the last four years and wherever introduced it has proven a welcome addition to the invalid's table, the family circle, and the bachelor's sideboard.

LADIES who have lost strength and appetite, and suffer from nausea, vomiting and vertigo;
GENTLEMEN who "don't feel very well" just before breakfast or dinner, whose stomachs are out of order and systems are generally deranged;
MOTHERS weaning children, and suffering from general debility;
CHILDREN of sickly nature, and sour, dyspeptic constitutions;
TRAVELERS who have occasion to change their water; and
ALL who live in malarious districts, and are subjected to miasmatic influences, will find one of the most valuable Tonics and invigorators than can be taken, in

RUSS'S St. Domingo Bitters.

TRY THEM BUT ONCE!

RUSS'S St. Domingo Punch.
RUSS'S Arrack Punch.
MADE FROM BATAVIA RICE.
RUSS'S Messina Punch.
RUSS'S Mint Julip.
RUSS'S Gin Cocktail.
RUSS'S Brandy Cocktail.
RUSS'S Bourbon Whisky Cocktail.

The most delightful concoctions that ever tempted a man's taste—cheaper than any STEADY DRINKS in the world.

BLACKBERRY BRANDY,
RASPBERRY SYRUP,
GINGER CORDIAL,
LEMON SYRUP,
Also on hand and manufactured to order.

RUSS & CO.,
No. 33 Dey Steeet, New York.
Sold, wholesale, by J. H. CARTER, Agent, New Orleans.
ELSTNER, KINSWORTHY & CO., Shreveport, La.
ap25 6m]

W. E. HAMILTON. | W. B. HAMILTON. | E. J. HAMILTON. | E. F. CONNELL.

HAMILTON & CO.,
WHOLESALE AND RETAIL DEALERS IN
STAPLE AND FANCY DRY GOODS,
CLOTHING,
GENTS' FURNISHING GOODS,
Boots, Shoes, Hats, Caps,
HARDWARE, CROCKERY, GLASSWARE, &c.,
7.....TEXAS STREET.....7
SHREVEPORT, LOUISIANA.

THE following is a synopsis of the goods we have in store, and are now offering for sale:
DOMESTICS,
Brown and Bleached,
Cotton Yarns, Osnaburgs,
Denims, Stripes, &c.
PRINTS,
All kinds of American Prints,
French and English Prints.
DRESS GOODS,
French and English, of all kinds.
LINEN GOODS,
Linen Damasks,
Towels, crash,
Handkerchiefs, Diapers,
Shirt Fronts,
WHITE GOODS,
Jaconets, Cambrics,
Nansooks, Checks,
Stripes, Lawns, &c.
EMBROIDERIES,
Of every description,
Hamburg Trimmings, &c.
IMPORTED HOSIERY and GLOVES,
Containing every article in the Trade.
DOMESTIC HOSIERY,
And Underwear of every description.
CLOTHING,
And MEN'S FURNISHING GOODS, of all kinds,
SILK HANDKERCHIEFS,
Pongees, Bandannas, Twills, Corahs, &c.
FLANNELS,
All grades, widths and colors, imported and domestic.
WOOLENS,
Summer Cassimeres and Cloths, French and English.
YANKEE NOTIONS,
Including Buttons, Braids, Spool Cotton, Bindings, &c.
HARDWARE, of every description.
CROCKERY and GLASSWARE,
WOOD and WILLOW-WARE.
CUTLERY,
Table and Pocket, from best manufacturers.
SMOKING and CHEWING TOBACCO. [nlv21 tf

LADIES'
BAZAAR OF FASHION.

J. H. McDERMOTT,

HAVING just returned from New York with the largest, best selected and most varied stock of
Fancy Dry Goods,
Millinery,
Ladies' Furnishing Goods,
Trimmings, &c.,
ever brought to this market, would respectfully call the attention of his customers and the public generally to the following imperfect enumeration of stock. In
The Ladies' Department
will be found—
DRESS SILKS,
GRENADINES,
SILK TISSUES,
FRENCH ORGANDIES,
PRINTED MUSLINS,
CRAPE MORETTS,
Plain and figured SWISS,
PERCALES,
BRILLIANTINES,
LAWNS,
BAREGES, &c., &c.
—Also—
BASQUINES, SCARFS, MANTILLAS, LACE SHAWLS, &c., of the latest styles, in great variety.
Embroideries.
Jackonet and Swiss EDGING and INSERTING, Bands, Ladies' Embroidered UNDERSHIRTS, COLLARS, Infants' WAISTS, SKIRTS and UNDERCLOTHING, Real Lace COLLARS and JETTS.
Millinery.
BONNETS, HATS, for Infants, Misses and Ladies.
Ladies' UNDERGARMENTS, of every description, ready made.
Ladies and Children's SHOES, all styles and qualities.
In short, a complete assortment of Ladies' Goods.
From a Paper of Pins to a Wedding Outfit.
This portion of the stock was selected, with great care, by Mrs. WELLS, who, by business experience in this market of twelve years, perfectly understands the requirements of Ladies in this section, and who feels confident she can please the most fastidious, both in goods and prices.
J. H. McDERMOTT is determined to establish an exclusive
LADIES' STORE,
that will prove creditable to himself and beneficial to his customers. In view of which, he has purchased the most tremendous stock of goods ever brought to this market, in the Ladies' line, and being determined to secure the Ladies' trade, he pledges himself to sell
Cheaper than the Cheapest,
which he can do and make a living profit, which is all he desires. Ladies who favor him with their custom may rest assured that they will get goods at legitimate prices, whether judges or not, for he has established a
One Price System,
which cannot fail to give satisfaction, as it is based upon "small profits and quick returns." Mrs. Wells superintends the Millinery and Dress making Departments, where she will be pleased to see and wait upon her old friends and customers. Both of these branches are under the management of first class artistes, who are thoroughly "posted" on the latest fashions.
To the Gentlemen, McDermott would say that he has a fine stock of
SPRING and SUMMER CLOTHING,
BOOTS, SHOES,
HATS, and
FURNISHING GOODS, &c.,
which he will sell cheaper than any one else in town, as he is going out of gents' goods entirely, in order to devote his exclusive attention to the establishment of a first class Ladies' store. [mhy5 tf

DRUGS, MEDICINES AND CHEMICALS,
Direct from the Manufacturers and Importers,
and sold at the lowest market price.

THOS. H. MORRIS,
Wholesale and Retail Druggist,
SHREVEPORT, LA.,

Has now completed his stock, and to which monthly additions will be made in order to keep constantly on hand a large and complete assortment of Drugs, Medicines and Chemicals, Paints, Oils, Varnishes and Dye Stuffs, Kerosine Oil and Lamps, Glass and Glassware, Perfumery, Soaps, Hair Preparations, Combs and Brushes, with an endless variety of articles for the toilet.
PURE WINES AND LIQUORS for Medical use.
SURGICAL AND DENTAL INSTRUMENTS.
PHYSICIANS POCKET CASES AND SADDLE BAGS,
TRUSSES AND SUPPORTERS,
SHOULDER BRACES, &c.,
BOOKS AND STATIONERY.
Blank Books, School Books, Miscellaneous and Medical Works, Letter, Cap and Note Paper, Envelopes, &c., with all the other articles appertaining to the Stationery business.
In addition to my general stock, I have selected with care a lot of
DOUBLE and SINGLE BARREL SHOT GUNS,
IMPROVED BREACH LOADING RIFLES,
PISTOLS, SHOT, CAPS, POWDER, WADDING,
FLASKS AND POUCHES,
Also a choice lot of Pocket Cutlery, Fish Hooks, &c.
Country Merchants and the public generally are invited to call and examine my stock and prices, for I am confident that I can fill all bills in my line of business, lower than any other house in this section of country. feb14 tf

SCALES! SCALES!! SCALES!!!
FAIRBANKS'
SOUTHERN SCALE WAREHOUSE,
No. 9 TCHOUPITOULAS STREET,
New Orleans.
RAILROAD, Hay, Coal, Warehouse, Cotton, Platform, Counter and Druggists' SCALES. Over one hundred modifications of these standard Scales, adapted to every required operation of weighing.
Orders promptly attended to.
mh28 6m] FAIRBANKS & CO.

FOR SALE—OLD TYPE METAL, in quantities to suit purchasers. Apply at this office.

CAPITAL, $500,000.
STOCK COMPANY.
SOUTH-WESTERN MUTUAL INSURANCE
COMPANY OF SHREVEPORT, LA.
INSURES AGAINST
Fire, the Perils of the Sea and Inland Navigation.
B. M. JOHNSON.....President.
RICHARD WALSH.....Vice President.
DIRECTORS:
Geo. Williamson, B. H. Kinsworthy,
D. J. Elder, R. D. Sale,
B. Witherspoon, T. H. Morris,
A. J. Stacey, W. E. Hamilton,
James E. Phelps.
o8 tf] J. J. KLINE, Secretary.
Gazette copy.

FOLSOM & REILLY,
DRAPERS
AND
MERCHANT TAILORS,
MARKET STREET between Texas & Milam,
Shreveport, Louisiana.
WE are are now in receipt of the largest stock of
CLOTHS, CASSIMERES, &c.,
ever before brought to this city, and are fully prepared to make up all descriptions of
Gentlemen's and Boys' Clothing
in the most durable and fashionable manner. We employ only the most experienced workmen, and customers will be guaranteed a good job. We have, also, on hand every description of
Gents' Furnishing Goods,
of the latest styles. Also a fine and extensive assortment of
Boots, Shoes, &c.
Our prices will be as moderate as the times will admit. The public generally are invited to call and see for themselves. [o5 tf FOLSOM & REILLY.

ELSTNER, KINSWORTHY & CO.,
WHOLESALE AND RETAIL
DEALERS IN GENERAL MERCHANDISE.
RECEIVING, FORWARDING
AND
COMMISSION MERCHANTS,
CORNER LEVEE AND MILAM STREETS,
Shreveport, Louisiana;
CORNER HOUSTON AVENUE & FRANKLIN STREET,
Marshall, Texas.
BEG to inform the public that they are now erecting a large and commodious COTTON SHED on the bayou, at the head of Market street, Shreveport, at a desirable steamboat landing, from which Cotton can be shipped without drayage. It is situated away from the crowded portion of the city, and is thereby less subject to fire. They have, also, a large and suitable WHARF-BOAT, now on the way from New Orleans, which they design using as a Warehouse, from which Cotton can be shipped and Freight delivered without drayage. They have, also, a large BRICK WAREHOUSE for the accommodation of those who prefer storing in it.
They are also erecting a Warehouse at the Railroad Depot at Marshall, Texas, for the purpose of receiving and forwarding freight over the railroad.
They will keep constantly on hand, at their store in the town of Marshall, a general assortment of Merchandise, which they will sell at the lowest market prices; and will make liberal Cash Advances on Cotton, Wool and Hides to be shipped to the house of J. C. ELSTNER, Commission Merchant, No. 14 Carondelet street, New Orleans. o5 tf

J. R. HYAMS. | W. R. KENNEDY.

HYAMS & KENNEDY,
DEALERS IN
DRUGS AND CHEMICALS,
BOOKS,
STATIONERY,
Cutlery, Fancy Articles, &c.,
25.....TEXAS STREET.....25,
Shreveport, Louisiana,
HAVE just received and opened an entirely new supply, to which weekly additions will be made, in order to keep constantly on hand a full and complete stock of articles in their line, embracing
Drugs,
Chemicals,
Patent Medicines,
Paints,
Oils, Glass and Glassware, Cutlery, Perfumery, Soaps, Hair Preparations, Combs and Brushes, with and endless variety of
FANCY ARTICLES.
Our stocks have been purchased on the most advantageous terms, and we can assure customers that they will find our prices such as will give entire satisfaction.
We have a large and magnificent assortment of
Books and Stationery,
surpassing anything of the kind outside of New Orleans, and embracing the works of most standard authors, together with the latest publications of the day.
Stationery in all its varieties, and on the most reasonable terms.
We shall not enumerate the various articles embraced in our stock, but solicit a call from wholesale and retail buyers, feeling assured that they will be pleased, on an examination.
We have secured the services of Mr. J. H. SPEDDIE, Pharmaceutist, late of E. J. Hart & Co.'s, who will attend to the Prescription Department.
o3 1y] H. & K.

J. W. RUSSELL, Formerly of Sherman, Texas. | J. R. RUSSELL, of Bonham, Texas. | WM. M. HARRISON, Formerly of Clarksville, Texas.

J. W. & J. R. RUSSELL & CO.,
RECEIVING, FORWARDING AND
Commission Merchants,
AND WHOLESALE DEALERS IN
Groceries and Agricultural Implements,
ON THE LEVEE, JEFFERSON, TEXAS.
SPECIAL attention given to the sale of Cotton, Wool, Hides and other Produce. Agencies for the sale of Threshers, Mowers, Reapers, Plows, Stoves, Mills and all kinds of Machinery solicited.
Refer, by permission, to
Messrs. Slark, Stauffer & Co., New Orleans.
" McStea, Value & Co., "
" Page, Peel & Moran, "
" E. Marqueze & Co., "
" Harrison, Chotoe & Valler, St. Louis.
" T. M. Bagby, Houston, Texas.
" Kennedy & Wilbanks, Memphis,
" S. M. Swenson, Esq., New York. [je27 6m*

Important to Cotton Dealers.

WASHINGTON, October 24.—The following regulations for the transportation of cotton in bond have just been issued by the commissioner of internal revenue: SCRIBE.

TREASURY DEPARTMENT,
Office of Internal Revenue,
WASHINGTON, Oct. 22, 1866.

It having been represented that much hardship and inconvenience is entailed upon the smaller planters and farmers in the interior counties of the cotton producing districts, in consequence of the enforcement of recent regulations concerning the removal of cotton in bond, and that bonds for securing payment of the tax upon delivery of the cotton at the point of destination to be taken by the collector of the receiving district, instead of the collector of the district whence the cotton is shipped, as provided by regulations, series 2, No. 5, issued from this office, under date of July 31, 1866, the following additional regulations upon the subject have been adopted for securing the payment of the tax, and as affording the measure of relief sought for by parties desirous of bringing cotton to seaports or other places for shipment from other districts, will be allowed to do so upon executing and delivering to the collector of the district, where such seaport or place is situated, a bond with two or more sufficient sureties approved by the collector receiving it, conditioned for the payment of the tax upon all cotton for which permits may be granted by the assessor of the district in which such cotton may be grown.

This bond must be executed in a penal sum equal to double the amount of the tax on the quantity of cotton intended to be removed and *in transitu* at any one time during its continuance, and assessors will be careful not to grant further permits upon any bond when the tax upon the quantity already permitted amounts to one-half the sum named therein, until certificates of payment of the tax on the whole or a portion of the cotton transported under former permits are received from the receiving collector, when the additional permits may be granted.

But in no case must the tax on the quantity under the permit and unaccounted for exceed one-half of the penal sum of the bond. Thus, if the bond is given in a sum securing the tax upon five hundred bales of four hundred pounds each, when the limit is reached no other permit should be granted except upon the receipt of the certificate of delivery and payment as hereinafter provided.

Immediately upon the execution of this bond, the collector to whom it is delivered will transmit it, retaining a copy thereof in his office, to the assessor of the district whence it is intended to remove the cotton, who will thereupon be authorized to grant permits for the removal of the cotton upon application being made by the principal or his agent.

Upon receiving this application the assessor will grant permits in triplicate, one of which he will deliver to the applicant, one will be delivered to the collector of the receiving district, and one transmitted to the commissioner of internal revenue.

The assessor must in all cases carefully insert in the permit the marks upon the bales and the numbers upon the metallic tags, which he will either affix himself in the proper manner, or, in case this is impracticable from any cause, he will deliver them to the owner or his agent, by whom they will be inserted in the bale, as a measure of protection against possible seizure or detention, as well as for a means of identification of the cotton upon delivery with that named in the permit.

If in such case the cotton removed in this manner has not been weighed before removal by a duly appointed weigher, the amount of tax named in the permit will be based upon the weight as certified by the owner or proprietor of the gin house, and in such cases as it may vary from the actual amount to be paid upon delivery by the parties removing the cotton.

In order to arrive at the true amount of tax to be paid on the cotton removed under these conditions, it must be weighed upon its arrival in the receiving district by the officer appointed for that purpose, to whom a fee of twenty-five cents per bale will be paid for this service, and upon whose certificate of the weight the tax shall be collected.

Upon receipt of this certificate of weight, and payment of the tax, the collector will issue his certificate in duplicate. One copy of this certificate will be delivered to the party paying the tax, who will present the same to the assessor, or an assistant assessor, of the district in which it was issued, for his endorsement; and no certificate for the receipt of tax upon any cotton removed under bond, in pursuance of the foregoing regulations, shall be received by the assessor holding the bond, unless bearing the endorsement of the assessor of the receiving district, and is accompanied by the certificate of the weigher.

The parties to the bond, in order to obtain cancellation thereof, upon receiving from the collector to whom payment of tax is made, his certificate thereof, and obtaining the endorsement of the assessor as required, must transmit the same, with the certificate of the weigher, to the assessor granting the permit, who will thereupon credit the party with the evidence so furnished on the bond held by him, and when the evidence shall be produced of payment of the tax on all cotton for the removal of which permits have been granted, the assessor will cancel said bond and transmit the same, with all the evidence upon which such cancellation was based, for the approval of the commissioner of internal revenue.

Where the evidence of the tax required for the cancellation of the bond is not furnished within ninety days from the expiration of the time for which the bond was given to continue, the assessor will transmit the same to this office, with all the papers connected therewith, for such action as shall be deemed necessary, unless an extension of the time for furnishing the required evidence shall be granted upon application made to and approved by the commissioner of internal revenue.

All assessors receiving the order given under the foregoing regulations will keep an accurate record thereof, and also of all permits granted by them under the same, and will transmit to this office monthly a schedule of all bonds received and cancelled by them, in company with their monthly statements of the bonded account of their district, in form 94.

The collectors of receiving districts taking bonds under the foregoing regulations must transmit to the assessor of the district a schedule of all such bonds, giving date, names of principals, and the disposition made thereof, showing the district to which they were transmitted, and must also enter upon form 93, each month, the amount of the tax received upon cotton removed under permits granted thereon, in the same manner as other collections upon bonded goods, so that the amount as collected can be entered and receipted for in the next succeeding monthly list.

These regulations are to be considered additional to, and as not superseding those contained in series 2, No. 5, or the additional regulations published under date of Sept. 25, 1866.

(Signed) E. A. ROLLINS, Commissioner.
Approved: H. McCULLOCH, Sec'y Treasury.

Additional "Cotton Regulations."

[From the New Orleans Crescent.]

Editor of the Crescent—An editorial with the above caption, published in the Crescent, the 26th inst., you conclude by expressing a hope "that the collectors will place upon these additional regulations such a construction as may facilitate the business of the country and not shackle it with new trammels."

As a proper construction of the same is of great importance, and as mine differs materially from yours, I have thought best to communicate it to you, for the benefit of your commercial readers.

Under the previous regulations, cotton could not be removed from one collection district to another without prepayment of the tax, except upon the execution of a transportation bond by the shipper, for each particular lot of cotton. In each case, it was required that the cotton should be weighed, assessed, and marked; that the shipper should execute the necessary bond, to be approved by the collector of that district; that the collector should certify the execution of such bond to the assessor, who should thereupon grant permits for its removal from such district.—Where it was convenient to ship from places at which an assessor or weigher was located, there was less inconvenience, but in a great majority of cases, it subjected the planter to innumerable and vexatious delays and expenses, before he could get his cotton to market.

It is believed the new regulations will obviate these objections in a great measure. Under them the factor at New Orleans may execute a general continuing bond to the collector of his district, conditioned for the payment of the taxes upon all cotton that may be consigned to him from a particular collection district. As the region of country from which cotton is shipped to New Orleans, embraces but few collection districts, and the business of any one factor does not often extend to all of them, this provision can be easily complied with.

The bonds having been filed with the collector at New Orleans, he will immediately furnish copies thereof to the assessors of the respective districts for which they are executed; and any person may thereupon ship cotton from such districts without payment of the tax thereon, to any factor who has given such bond, by applying to the assessor of the district for the proper permit.

Such permit must be granted upon application, and may be upon *the planter's own certificate of weight*, and if it is inconvenient to affix the tags, they may be delivered to the planter and he may forward them with the cotton. It will be seen that this does away with the system of weighing and marking in the country, and as a consequence, with the delays and expenses thereof under the former regulations. The planter has only to apply to the assessor for the permits, and he may *at his own convenience of time and place*, ship his cotton to his factor, from his own landing, by the first boat, if he pleases.

Upon its arrival at New Orleans, instead of being delivered to and stored by the collector, as heretofore, when bonded, it is received at once by the factor, who has it weighed and assessed, and pays the tax thereon as formerly. Upon payment of the tax the collector will issue to the factor his certificate thereof *in duplicate, one copy* of which the factor will present to the assessor of his district for the additional certificate required, and then transmit the same to the assessor from whose district the cotton was shipped. The *other copy* he will retain for his protection, in case of the loss of that transmitted to the assessor.

The assessors of the several districts will keep an account with each factor, who has given bond for his district, charging him with each shipment, and crediting him with each certificate of payment; so that if a factor has given a bond for one thousand bales, an indefinite number may be consigned to him, provided he promptly transmits his certificates of payment to the assessor, and keeps *his balance, with him, within the limit of his bond.*

It will be seen, therefore, that by the execution of a single bond, for, say one thousand bales, the factor may receive ten or even fifty thousand bales under it during the season, by payment of the tax upon its assessment at New Orleans, and promptly forwarding his duplicate certificate of payment.

Properly constructed, I believe these additional regulations remove nearly all the embarrassments attending the removal of cotton to this port, and will greatly facilitate the business of the country, and strengthen those regulations between the planter and his factor, which the regulations before had a tendency to disrupt.

While the method of shipping cotton in bond, heretofore established, may still be resorted to, if preferred, Commissioner Rollins and secretary McCulloch have shown their desire to facilitate the business of the country, by most liberally constructing the law in providing this additional method of shipping cotton in bond, and are entitled to the thanks of all concerned for the relief thus afforded the planting community.

W. P. BENTON,
Collector of Internal Revenue, 1st District.

Result on Congress.

PENNSYLVANIA.

1864.	1866.
1. *Samuel J. Randall*	*Samuel J. Randall.*
2. Charles O'Neill	Charles O'Neill.
3. Leonard Myers	Leonard Myers.
4. William D. Kelley	William D. Kelley.
5. M. Russell Thayer	Caleb N. Taylor.
6. *B. Markley Boyer*	*B. Markley Boyer.*
7. John M. Bromall	John M. Bromall.
8. *Sydenham E. Ancona*	*J. Lawrence Getz.*
9. Thaddeus Stevens	Thaddeus Stevens.
10. *Myer Strouse*	Henry L. Cake.
11. *Phillip Johnson*	*Daniel M. Van Auken.*
12. *Charles Denison*	*Charles Denison.*
13. Ulysses Mercur	Ulysses Mercur.
14. George F. Miller	George F. Miller.
15. *Adam J. Glossbrenner*	*Adam J. Glossbrenner.*
16. William H. Koontz	William H. Koontz.
17. Abraham A. Barker	Daniel J. Morrell.
18. Stephen F. Wilson	Stephen F. Wilson.
19. Glenne W. Schofield	Glenne W. Schofield.
20. Charles W. Culver	Darwin A. Finney.
21. *John L. Dawson*	John Covode.
22. James K. Moorhead	James K. Moorhead.
23. Thomas Williams	Thomas Williams.
24. George N. Lawrence	George N. Lawrence.
Repub. 16; Dem. 8.	Repub. 18; Dem. 6.

OHIO.

1. Benjamin Eggleston	Benjamin Eggleston.
2. Rutherford B. Hayes	Rutherford B. Hayes.
3. Robert C. Schenck	Robert C. Schenck.
4. William Lawrence	William Lawrence.
5. *F. C. LeBlonde*	*William Mungen.*
6. Reader W. Clark	Reader W. Clark.
7. Samuel Shellabarger	Samuel Shellabarger.
8. James R. Hubbell	Charles S. Hamilton.
9. Ralph P. Buckland	Ralph P. Buckland.
10. James M. Ashley	James M. Ashley.
11. Hezekiah S. Bundy	John T. Wilson.
12. *William E. Finch*	*Peter Van Trump.*
13. Columbus Delano	Columbus Delano.
14. Martin Welker	Martin Welker.
15. Tobias E. Plants	Tobias A. Plants.
16. John A. Bingham	John A. Bingham.
17. Ephraim R. Eckley	Ephraim R. Eckley.
18. Rufus P. Spalding	Rufus P. Spalding.
19. James A. Garfield	James A. Garfield.
Repub. 16; Dem. 2.	Repub. 17; Dem. 0.

INDIANA.

1. *William E. Niblack*	*William E. Niblack.*
2. *Michael C. Kerr*	*Michael C. Kerr.*
3. Ralph Hill	Merton C. Hunter.
4. John H. Farquhar	*William S. Holman.*
5. George W. Julian	George W. Julian.
6. Ebenezer Dumont	John Coburn.
7. *Daniel C. Voorhees*	Solomon Claypool.
8. Goodlove S. Orth	Goodlove S. Orth.
9. Schuyler Colfax	Schuyler Colfax.
10. Joseph H. Defrees	William Williams.
11. Thomas W. Stillwell	John P. C. Shanks.
Repub. 8; Dem. 3.	Repub. 8; Dem. 3.

IOWA.

1. James T. Wilson	James T. Wilson.
2. Hiram Price	Hiram Price.
3. William B. Allison	William B. Allison.
4. Josiah B. Grindell	William Loughridge.
5. John A. Kasson	Granville M. Dodge.
6. Ashbel W. Hubbard	Ashbel W. Hubbard.
Repub. 6; Dem. 0.	Repub. 6; Dem. 0.

RECAPITULATION.

	Republicans.		Democrats.	
	1864.	1866.