COMMERCIAL MATTERS.

Sales at the Stock Exchange—May 25.

U.S. 6s, 1881, Reg		American Gold.		Erie.	
42,000	109	15,000	136⅛	600	73⅞
U.S. 6s, 5-20, Rgd		2,500	136⅛	200	830. 72⅞
110,000	103⅞	1,000 2d c.	135⅞	20	73
U.S. 6s, 5-20 Cp.		Bank of State of		800 2d call.	73⅞
16,000	103⅞	New-York.		200	830. 71
105,000	103⅞	6	112	Erie preferred.	
10,000	103⅞	First Nat. Bank.		150	83
U.S. 6s, 5-20, Cp.		25	208	Hudson River.	
new iss.		Canton Co.		200	99⅛
20,000	103⅞	200	36⅛	100 2d call	99⅛
10,000	103⅞	400 2d c.	36⅛	6	98
U.S. 5s, 10-40, c.		Del. & Hud. Can.		Reading.	
20,000	94⅞	25	134⅛	300	85. 94
Fl. War Loan.		23	134	200	93⅞
500	95	Cumb. Coal pref.		200	830. 93⅞
Tenn. St. 6s, '90		200	42	200	830. 93⅞
1,000	64	500	42⅛	500	93⅞
Louisiana 6s.		200	42⅛	Mich. Central.	
6,000	60	300	b10. 42⅛	100	810. 108
Mo. State 6s.		500	42	100	108
5,000	65	Mariposa M. Co.		Illinois Central.	
O. & Miss. cer.		400	12	100	116⅞
10,000	25⅞	Atlan. Mail S. S.		200	116⅛
80,000	26	500	150	100 2d call	116⅛
Erie 1st Mtge.		300	830. 150	Chicago & N. W.	
10,000	100	25	145	100	26⅞
Mich. Cent. 8s,		Quicksi. Min. Co.		100	26⅛
new loan		100	54	Chic. & NW prf.	
3,000	112	100, 2d c.	54⅛	100	830 56⅛
P. Ft W. & Chi. 1s		American Coal.		100	b10 56⅛
4,000	100	100	62⅛	Chi. & R. I.	
1,000	101	N. Y. Central.		100	94⅞
Galena & Chic.,		200	810. 91	200	95
1st M., Ex.		250	91⅛	200 2d call.	95⅛
1,000	99	300 2d call.	91	50	830. 95
Pit. F. W. & C. 3d		Mich. So. & N. In.		50	95⅞
4,000	82	100	60⅛	Chic. & Alton.	
Cary Improve't.		300	60	100	88⅛
200	830. 17⅛	400	60⅛	Pitt., F. W. & Ch.	
100	810. 18	200 2d call.	60⅛	100	94
100	810. 17⅛	Cleve. & Pitts.		100	93⅞
800	18	600	63⅞		

SECOND BOARD.

U.S. 6s, 5-20, reg.		N. Y. Central.		Chic. & N. West.	
5,000	103⅞	25	92	300	26⅞
U.S. 6s, 1881, cp.		100	91⅞	Chi. & N. W. pref.	
2,000	108⅞	Erie.		200	56⅞
Canton Co.		100	830. 72⅞	Chic. & R. I.	
100	36⅞	100	860. 71⅞	100	95⅞
100	37	100	74	100	58⅞
Cum. Coal pref.		Reading.		Pitts. F. W. & Ch.	
100	41⅞	200	830. 93⅞	100	94
Cleve. & Pitts.		500	94⅞	Atlantic M. S. S.	
200	63⅞	Mich. So. & N. I.		100	155
		200	60⅞		

THURSDAY, May 25—P. M.

Gold is higher, opening at 135 and selling at 138⅞. The closing rate was 137⅞, and the extremes of the day, 135@138⅞.

Government stocks continue firm and a larger business than usual is reported. No sales were made at the Board of 7.30s, but privately the inquiry is good. Certificates of indebtedness were firmly held and only offered in small lots. Railway mortgages and bank shares are dealt in sparingly. For First National 208 is paid. The miscellaneous shares are steady; Canton sold at 36⅞, and Cumberland at 42⅞. Cary Improvement sold at 18. Railway shares are excessively dull, and commission houses are doing next to nothing—not enough to pay office expenses. Leading stocks are in good borrowing demand, but the market shows no signs of advancing from this cause. The stock market has little support outside of the usual circle of professional speculators. The sellers of 10,000 shares of Erie at 49⅞, seller 60 days, have notified the stock for delivery. The party buying it has already sold it at 76, making a profit of over $200,000. At Second Board and in the street the market was dull and heavy, with few transactions of moment. The market closed steady. Atlantic Mail was stronger, and sold at 155. The closing prices were: Erie, 73⅞; Reading, 94⅞; Michigan Central, 108⅞; Michigan Southern, 60⅞; Rock Island, 95⅞; Fort Wayne, 94⅞.

Money is abundant among stock houses at 5@6 per cent, and in some cases 7 is reported. In commercial paper no change.

Trade is firm at the current quotations: Bankers' Sterling, 60 days, 110; Bankers' Sterling, 3 days, 110⅞@110⅞; Merchants', 109@109⅞; France, long date, 5.12⅞; France, short date, 5.10.

Freights are firm, with a fair business. The engagements to Liverpool, per steamer, are 300 tcs. Beef at 2s. 3d., and 200 boxes Bacon at 20s.; to London, 100 bbls. Pork at 2s., and per steamer, 100 boxes Bacon at 20s.; to Glasgow, 200 tcs. Beef at 5s.; to Hamburg, per steamer, 18 tuns of Butter at 30s. A brig was chartered to the Bristol Channel with Grain on private terms.

The business of the Sub-Treasury was: Receipts, $3,067,325 54—for Customs, $332,000; Payments, $1,370,370 21—on account of Loan, $101,000; Balance, $46,427,710 38.

The reopening of trade with the South is changing the course of trade, and goods are not coming to the sea-board so freely. For the present month the traffic of most of the leading roads shows an increase. Great exertions are made for business and rates are not sustained. *The Chicago Tribune* goes so far as to express the opinion that the receipts of leading roads are "cooked" before publication in New-York, a statement which we think does injustice to the roads.

The steamer Ariel arrived from Aspinwall this morning. The following is her specie list:

Order	$18,235 32
H. Cohn & Co.	20,300 00
L. Brandies & Co.	6,000 00
Duncan, Sherman & Co.	39,151 70
Duncan, Sherman & Co.	31,170 35
Wells, Fargo & Co.	11,500 00
Weil & Co.	18,636 14
Lees & Waller	124,000 00
Eugene Kelly & Co.	95,000 00
Total	$367,993 71

At Boston there continues a full supply of currency for the first-class borrower on call, at 6 per cent, with a still limited demand for discounts, and best names are current at 7 per cent, with a higher range for names less favorably known. The call for business purposes is light.

The Chicago Tribune of Monday says: The weather, during the past few days, has been unusually warm, and the reports from nearly all parts of the Northwest are favorable for the growing crops. The Winter wheat looks well, and the crops will probably be earlier than usual. The crop of Spring wheat will probably be large, and, as it was sown early, its quality will no doubt be good. The corn planting will soon be over, and the farmers will then have time to bring their surplus produce to market, when our receipts will begin to improve. At present, hands are very scarce in the country, but before harvest we expect that a large portion of the Western army will be discharged from service, which will greatly relieve agriculturists.

The week commences with a very moderate demand for money, except by mere speculators, and business at the leading discount houses is dull. The supply of currency at the banks is fair, and good commercial paper is readily passed at 10 per cent per annum. On the street there is rather more doing, and rates are firmer, in consequence of the banks refusing to discount to speculators and whiskey operators. The usual range is 1@2 per cent per month, but higher rates were paid for advances on high wines.

The Produce markets continue unsettled and irregular in consequence of the active speculative movement which is going on. Flour was steady to-day; Wheat advanced 2@3c.; Corn declined ½@1c.; Oats were active and closed easier; Highwines declined 5@6c. per gallon, and provisions of all kinds were dull and heavy. Freights were dull and 1c. per bushel lower on grain to Buffalo. At present there is a very large fleet of vessels in port, but in consequence of the disparity in prices between here and New-York, there is very little produce going forward, and many of the owners are discharging their hands and laying their vessels up till an improvement takes place. At present rates, vessels cannot make the round trip and pay expenses.

Townsend, Montant & Co. held an auction of Woolens, &c. Carlisle's 200 yds. White Spool Cotton, 12-100, brought 35c. per doz.; White Linen Tape, 1,000 yds. in the reel, $2 37; 27-inch Black Italians varied from 22 to 38c.; and 32-inch do. sold at 57c. The [illegible] Shawls were disposed at an average of 40c.; 6-4 Cheviot Coatings, $3 45; 6-4 Silk Mixtures, a little damp, $3 75, &c. The attendance was only moderate. Wilmerding, Hogue & Co. had a sale comprising linens, embroideries, &c., and dress goods, shawls, &c. The linens sold quite rapidly, and at very fair prices. The 7-8 were quoted at 53@59c.; 4-4 do., 42@47c. Some Irish linens were sold for cash at prices varying from 63 to 66c.; the 4-4 towelling do. brought 38@55c. The Russian crash yielded 12c.; the German do., 7½c.; 8x10 damask cloths, $1 02, and 9x11 at $1 05. The 8x4 bleached spot sold at $1 26; 17x34 bleached huck towels, 16c.; 9-4 bleached sheeting, $1 02; 11-4 at $1 32; 12x4, $1 27, and 11-4 Barnsley do. at $1 15. This sale was attended with much animation. At Haggerty & Co.'s there was held one of their usual Thursday sales of ribbons, which passed with considerable *eclat*, the prices being firm. Kouhe & Corliss also had a sale of Woolens and Furnishing Goods, which was characterized by some briskness.

Fisk & Hatch report their subscriptions to the 7 3-10 Loan for two days to be $258,650. First National Bank, $300,000.

The subscriptions to the third series 7 3-10 at the Ninth National Bank yesterday amounted to $255,000.

FOURTH NATIONAL BANK OF THE CITY OF NEW-YORK.
No. 27 AND 29 PINE-ST.
DEPOSITORY AND FINANCIAL AGENT OF THE UNITED STATES.
Have for sale, ready for delivery,
UNITED STATES 7 3-10 TREASURY NOTES,
Convertible, at maturity, into 5-20 GOLD-BEARING BONDS.
Also,
UNITED STATES 10-40 BONDS,
UNITED STATES 5-20 BONDS,
UNITED STATES 1-YEAR CERTIFICATES.
We also collect Government Vouchers and Drafts, and attend to other business with the Government.
P. C. CALHOUN, President.
R. SEAMAN, Cashier.

HENRY CLEWS & CO.,
Successors to
LIVERMORE, CLEWS & CO.
BANKERS,
No. 32 Wall-st., N. Y.,
GOVERNMENT AGENTS FOR THE SALE OF THE U. S. 7 3.10 LOAN.
Full Commission allowed Bankers, Brokers, Insurance Companies, and all parties purchasing for others or resale.
All denominations on hand, ready for immediate delivery.
ALL KINDS OF U. S. SECURITIES BOUGHT AND SOLD.
Accounts of Banks, Bankers, and individuals, received—4 per cent allowed on deposits and daily balances which may be drawn for without notice.

Markets—CAREFULLY REPORTED FOR THE N. Y. TRIBUNE.
THURSDAY, May 25, 1865.

ASHES—The market for both Pots and Pearls is firmer, and a moderate business was done at $7 25 for the former, and $7 75@8 for the latter.

COTTON—The market is very dull and heavy, prices are decidedly lower, and at the close nominal at 50@52c., sales of about 200 bales.

COFFEE—Rio is in better demand and firm; sales of 3,500 bags ex Helen at 17½c., gold, in bond.

FLOUR AND MEAL—The market for Western and State Flour continues quite active, and the low grades, under a brisk speculative and provincial demand, are fully 20@25c. per bbl better; the medium grades are 10@15c. higher. Family brands are also firmer, but not active; the sales are 14,600 bbls. at $5 30@$6 25, for Superfine State, $6 80@$7 10 for Extra State, $7 15@$7 25 for Fancy State, $7@$7 25 for the low brands of Western Extra, $7 20@$7 30 for Philpin, Ohio, $7 35@$9 for Trade and Family do., and $8 75@$11 75 for St. Louis Extras. Canadian Flour is fairly active, and prices of the low grades are 25c. better; sales of 500 bbls. at $7 a $7 15 for common to fair Extra, and $7 20@$9 for Trade and Family brands. Southern Flour is in less active demand, but prices are a shade firmer; sales of 300 bbls. at $7 50@$8 40 for common to fair Extra Baltimore and Country, and $8 50@$12 25 for Trade and Family do. Rye Flour is fairly active and again better; sales of 200 bbls. at $5 40@$6. Corn Meal is more active, but prices are lower; sales of 750 bbls. at $4 45@$4 50 for Jersey, and $5 50 for Brandywine.

GRAIN—The Wheat market is better but is unsettled; the absence of any assortment of Spring checks business; this is wanted at $1 42@$1 45; Winter is held with much confidence at the close; the sales are 21,000 bush. Amber Western at $1 60@$1 73. Barley is dull and prices are entirely nominal. Barley Malt is heavy and lower; a sale of 12,000 bush. Canada West is reported at about $1 60 per bush. Oats are fairly active, prices are better and close firm; the sales are 6,500 bush., including Canadian at 47@49c., and Western at 55@56c. Rye is quiet but firm; we quote Western at 80@81c. Corn is firm and in good demand for the home trade; the supply is quite light; the sales are 28,000 bush. including Unsound at 75@77c.; Western Mixed at 78@80c.; do. White at 80c.; do. Yellow at 84@86c.; and Round Yellow at $1.

HOPS are in fair demand for home consumption; prices are well sustained. Choice qualities are scarce and wanted, while other grades are more plenty and not in demand; we quote at 15@25c. for Inferior and Common to Prime; 30@35c. for Fair to Choice, and 40@45 for Fancy lots, all Old and New Crop.

HAY—A good demand prevails for shipping, and the market is firmer; sales of 150 bales at $1; Lose is more plenty, and is heavy; the prospect for the growing crop was never more flattering than it is at present.

HIDES—A moderate inquiry prevails from the trade, but prices have a downward tendency.

MOLASSES is in fair demand and firm; sales of 100 bbls. Porto Rico at 65c.

OATS are generally quiet, but in prices we have no special change to note.

PROVISIONS—There still prevails a good demand for Pork; prices have advanced, and at the close are firm at about the extremes; for future delivery we hear of sales of 4,500 bbls. New Mess, seller June, at $21 50@$22 37½, the inside rate for 1,000 bbls. early in the day; 250 bbls. do., buyer do., at $22 25; 1,000 bbls. do., buyer July, at $22 50, and 1,000 bbls. Prime Mess, seller June, at $17 50. The sales cash and regular are 6,900 bbls. at $20@$21 for Old Mess; $22 50@$23 for New do.; $17@$17 50 for Western Prime Mess, and $20 for City do. Beef is still very dull and prices have a downward tendency, though without quotable change; sales of 300 bbls., at $11@$15 50 for Plain Mess, and $13@$16 50 for Extra do. We notice some improvement in the demand for Tierce Beef, but prices, at the close, are nominal; sales of 50 tcs. India Beef at $46. Beef Hams are in small supply and are wanted at full prices; we hear of no sales. Cut Meats are in moderate request at former prices; we note sales of 150 tcs. bagged Hams at 21@21½c. Bacon is very quiet, and in the absence of sales prices are nominal. Lard is in moderate demand, and without change in prices; sales of 1,124 pkgs., at 15½@17½c. for No. 1; 17½@17½c. for fair to prime Steam; 18@18½c. for Kettle Rendered, and 18½@18½c. for fancy lots.

BUTTER—The market rules very dull, and prices have a strong downward tendency. We quote:

N. Y. State, Welsh tubs, strictly fine, ℔ lb	30@33
N. Y. State, Welsh tubs, fair to good	25@30
N. Y. State, Welsh tubs, white and poor mixed	22@25
N. Y. State ¾ firkin tubs, new, strictly fine	32@34
N. Y. State, ½ firkin tubs, new, common to good	25@30
Penn., common to medium, new	20@25
Western Reserve, good to fine, yellow, new	25@30
Western Reserve, common to medium, new	24@26
Southern Ohio, new	25@28
Mich., Ill., Ind. & Wis., good to fine yellow, new	26@28
Mich., Ill., Ind. & Wis., common to medium, new	20@25

CHEESE is quiet, but there is no essential change in prices. We quote:

State factory, good to choice ℔ lb	16@18
State, fair to good	10@14
State dairies, choice	15@18
English dairy (Conn.)	21@23
English dairy (Ohio)	20@22
Vermont dairy	18@20

PETROLEUM—Receipts to-day, 2,165 bbls., including 1,379 per Erie, and 784 per Camden; the market is firm at 35c. for Crude; 49@50c. for Refined in bond, and 69@70c. for do. free; sales of 1,000 bbls. Crude, buyer's option, June, at 36c.

RICE—We hear of no sales, prices are the same.

SUGAR—Raw Sugars have advanced ¼c. ℔ lb., but there is less doing; sales of 964 hhds. Cuba at 10¼@12c. Refined are in more active demand and are firmer; we quote at 14½@16c. for Hards. Refined Sugars have advanced ½c., most of the refiners having sold all they had on hand for immediate delivery. Stuart's Steam Refined Sugar—Loaf, 16½c. ℔ lb.; best Crushed, Granulated and Ground, 16½c.; White—A, 17½c.; Yellow—C, 16½c., cash.

SEEDS—The market for both Clover and Timothy Seed is very dull, and in the absence of sales prices are entirely nominal. Rough Flax Seed is only in limited demand, but prices are without change; we quote at $2 15@$2 25 ℔ bush. of 56 lb.

STEARIN—We notice sales of 40,000 lb. common to prime Western at 16@17½c., which is an advance.

TALLOW—The market continues quite active, and under a material advance in exchange prices are better; sales at 115,000 lb. at 10¼@10½c. for Western, and 10¼@11c. for City.

WHISKY—The market opened very unsettled, but under a better inquiry closed firmer at the outside price; sales of 250 bbls. Western at $1 94@$1 95 ℔ gallon.

Receipts of Produce.

MAY 25.—15,000 bbls. Flour, 376 bbls. Whisky, 760 bbls. Corn Meal, 26,300 bush. Wheat, 8,700 bush. Corn, 31,100 bush. Oats, 4,562 Bush. Barley, 346 pkgs. Ashes, 5,070 pkgs. Provisions, 200 pkgs. Lard, 1,600 pkgs. Butter, 1,720 pkgs. Oil Cake.

Mr. Charles Hilton has become Chief-Engineer of the New-York Central Railroad, in place of Mr. George E. Gray. Mr. Charles H. Fisher is appointed Assistant

LAW INTELLIGENCE.

The New Fire Department Law Declared Unconstitutional.

SUPREME COURT—GENERAL TERM—MAY 25.—Before Ingraham, P. J., Clerke and Barnard, J. J.

THE NEW FIRE DEPARTMENT CONTROVERSY.

The People, &c., ex rel. Charles C. Pinckney, et al.

The Court this morning rendered its decision in this case, deciding against the validity of the act creating the new Fire Department. The reasons given in the opinion of Chief-Justice Ingraham are substantially those taken by Attorney-General Cochrane in his argument, viz: That the New Department is merely local and confined to the City of New-York, and in substitution of the former one, and hence the appointment of the new Commissioners is unconstitutional. Judgment in this case was therefore reversed and a judgment directed for the People and against the New Commissioners. The following is the opinion of the Court in the case:

INGRAHAM, P. J.—This proceeding is brought to test the validity of the Act of the Legislature passed at the last session to create a Metropolitan Fire District and to establish a Fire Department. The first section provides for uniting the cities of Brooklyn and New-York in a Metropolitan Fire District. The 2d section provides for a report to the Legislature by the Commissioners, and they are to state what further legislation may be necessary for the better protection of New-York and Brooklyn against fires, and requires the Chief Engineer of the Fire Department in Brooklyn to report annually to the Commissioners on the same subject; and the 23d section provides means by which either city may receive assistance from the other in case of fires which required a greater force than the city possessed to extinguish it, the expense of which, in either case, was to be paid by the city receiving aid. All the rest of the Act embraced and relates exclusively to the City of New-York. It confers no power to exercise any authority in Brooklyn; it gives no control over the firemen, engines or engine houses of Brooklyn, and in no manner interferes with the Fire Department of that city, but serves to an independent of the Commissioners as it was before the Act was passed, while on the other hand it places the entire department in the city of New-York, with all its engines, engine houses and apparatus, and the power of appointing the whole body of firemen and officers connected with the department, under the control of the Commissioners; it gives to the Commissioners power to dispose of and sell any portion of the real estate and apparatus at their pleasure, and to pay the proceeds into the treasury; and lastly, it imposes on the City of New-York the obligation of raising by tax a sum of money sufficient to pay all the expenses of the department in all its branches of expenditure; the Controller of the city of New-York is to pay such money to the State Treasurer for the Commissioners, to be disbursed by them at their pleasure and until the tax is raised. The Controller is to borrow the sums necessary therefor. No one can hesitate for a moment in determining this law, in the consolation that it is a law for the management of the Fire Department of the City of New-York exclusively, were it not for the provision in the first section, which establishes a Metropolitan District of the cities of New-York and Brooklyn. In all other respects it leaves Brooklyn unaffected by its provisions; it confers no authority over the department of Brooklyn, it imposes no liability, it gives no control, and that city is charged by it with no expense.

It seems to me, therefore, that the law cannot be considered as being any other than a local law, intended solely to effect and control the Fire Department of the City of New-York, and coming within the cases referred to by Judge Denio in the People agt. Draper, 15 N. Y. Rep., 532, where he says: "If the provisions of the statute had been limited territorially to the City of New-York, it would be in conflict with the section of the Constitution so often referred to." Under that statute, however, the control of the Police and the expenses of the establishment were chargeable upon the other counties as well as upon the City of New-York, and for those reasons it was considered as embracing a larger district than the City and County of New-York, and that it was thereby taken out of the provisions of the Constitution before referred to.

The other ground upon which the law is sought to be upheld is that these officials were unknown at the adoption of the Constitution, and therefore are officers created by law after the Constitution was framed, and may be appointed in such manner as the Legislature may direct. In the examination I have been able to give to this statute, I have been unable to discover any power or authority vested in the Commissioners in regard to the Fire Department of New-York, which has not been for a long period of years, executed by one or more departments of the City Government, and I do not think the separation of the duties of an office into two or more offices, or the aggregation of the duties of several offices into one and conferring these duties on the same person, can relieve the case from the prohibition of the Constitution. This was so held in regard to the division of an office in Warner agt. the People, 2 Denio, 272, where it was said by Bronson, J., "If the office may be divided and the duties assigned to two officers, both must be chosen by the electors of the county. No other rule will give full effect to the constitution." And the Chancellor in the same case said: "When the Legislature takes from the constitutional officer the substance of the office and transfers it to another, who is to be appointed in a different manner, it is an infringement upon the constitutional mode of appointment." And as to the union of such duties in one person where they had been performed by several, Denio C. J. says: "It is not enough to take the case out of the provisions of this section, that the names of officers existing when the Constitution was adopted are afterward changed by an act of the Legislature or that their functions are colorably modified. The Constitution regards substance and not the mere forms" and after stating that their duties which the law conferred on the Police Commissioners had been performed previously by various officers which he held were city officers, he adds, "If the case stopped here, we should be compelled to hold that the Commissioners were not entitled to execute the official functions which the previous laws committed to the Mayor, Recorder and City Judge."

It is proper to add that in regard to the firemen to be employed by the Commissioners the law prescribes no change as to the mode of their employment. The old members of the department are retained under the control of the Commissioners, subject to be dismissed by the Commissioners at their pleasure, and there is in the law no specific direction for any payment to the men to be employed in the new department nor anything to show any change in this respect to be necessary.

These considerations naturally lead to the conclusion that the act is local and solely applicable to the City of New-York; that the duties by this law conferred upon the Commissioners were heretofore performed by the public authorities of the City of New-York under one or more of the different departments of the City Government, and that no other authority is conferred by this act upon the officers of the City Government.

The judgment should be reversed and judgment ordered for the plaintiff.

UNITED STATES CIRCUIT COURT—Before Judge SHIPMAN.

Below is the opinion of Judge Shipman in the case of the United States agt. 129 Packages of tea, a brief notice of which we published yesterday:

OPINION.

SHIPMAN, J.—In the Spring of 1861, 156 packages of tea were shipped from China to the port of New-York, consigned to and owned by Edmund Davenport & Co. This firm was located in Richmond, Va., where its members resided, and were large dealers in groceries, including teas. Samuel C. Paxson's Son & Co. were merchants in and resided at the City of New-York, and had for a long time been correspondents of Davenport & Co., had taken charge of the goods consigned to the latter at New-York and, when proper, forwarded the same to them at Richmond, Va. The latter also acted generously as the agents of the former in New-York—purchased goods for them, and received consignments for them from different parts of the world. Prior to the 13th of August, 1861, Paxson's Son & Co. had purchased for Davenport & Co. a large quantity of flour, which had been shipped abroad, and had made advances on the same for which the latter firm were indebted to them in the sum of $10,138 20.

On the 13th of July, 1861, Congress passed an act entitled "An Act further to provide for the collection of Duties on Imports, and for other purposes," the 5th section of which provides "that whenever the President, in pursuance of the provisions of the 2d section of the act entitled 'An Act to provide for the calling forth of the Militia to execute the laws of the Union, suppress insurrections and repel invasions, and to repeal the acts now in force for that purpose,' approved Feb. 28, 1795, shall have called forth the Militia to suppress combinations against the laws of the United States, and to cause the laws to be duly executed, the insurgents shall have failed to disperse by the time directed by the President, and when said insurgents cleave to act under the authority of any State or States, and such claim is not disclaimed or repudiated by the persons exercising the functions of government in such State or States or in parts thereof wherein such combinations exist, nor such insurrection be suppressed by such State or States, then, in such case, it shall be lawful for the President, by proclamation to declare the inhabitants of such state or any section or part thereof where such insurrection exists, as in a state of insurrection against the laws of the United States, and thereupon all commercial intercourse by and between the same and the citizens thereof, and the citizens of the rest of the United States shall cease and be unlawful so long as such condition of hostility shall continue, and all goods, chattels, wares and merchandise coming from said State or section, into the parts of the United States, and all proceeding to such State or section by land or water, shall, together with the vessel or vehicle conveying the same, or conveying persons to or from such state or section, be forfeited to the United States."

There are provisions in this section, but they have no material bearing upon the case now under consideration.

The contingency contemplated by this Act having arisen, the President, in pursuance thereof, on the 16th day of August, 1861, issued a proclamation declaring certain States and portions, including that part of Virginia in which Richmond is situated, in a state of insurrection, declaring unlawful, and prohibiting commercial intercourse between the inhabitants thereof and other parts of the United States, and forfeiting to the United States, all goods, chattels, wares and merchandise, coming from or proceeding to said hostile States or section, from other parts of the United States, without the special license and permission of the President.

On the 13th of August, 1861, three days before the issuing of this proclamation, Edmund Davenport & Co., at Richmond, executed an assignment of the tea in question to Samuel Paxson's Son & Co. of New-York, directing the latter to hold the same to cover advances made by them for the Richmond firm, and for which there was then due to Paxson's Son & Co. the sum of $10,138 20. This assignment was ordered in a letter directed to S. C. Paxson's Son & Co., New-York with a United States three-cent postage stamp on the envelope, and was no doubt immediately dispatched on its way to New-York; it, however, never reached the parties to whom it was directed, but in some way came into the hands of one of the Assistant Postmasters-General of the United States, and was by him transmitted to the Custom-House authorities at New-York.

Subsequently, on the 17th of October, 1861, the tea arrived at New-York by the British ship Dora. The discharging of the ship was proceeded with under a general order, under the supervision of an Inspector of Customs.

These teas were, however, kept on board by the direction of Depute-Surveyor Brown, until the balance of the cargo was nearly or quite all discharged, when they were finally taken to the public stores, No. 56 and 58 Greenwich-st., where they remained until the 12th of November, 1861, when they were seized and forfeited to the United States.

A libel of information was filed in the District Court for the Southern District of New-York, alleging a forfeiture on the ground that the goods were, at the time of the seizure, proceeding to the State of Virginia, in violation of the Act of Congress and the Proclamation of the President hereinbefore cited; and also on the further ground that they were intended to be used for insurrectionary purposes, contrary to the first section of the Act of March 6, 1861, entitled "An Act to confiscate property used for insurrectionary purposes."

Samuel C. Paxson's Son & Co. have filed a claim for the teas, alleging that at the time of the seizure they were the lawful owners thereof, and entitled to possession of the same, and also a plea denying that they were forfeited to the United States.

The case was tried by the jury, and as there was no dispute about the material facts, by request and assent of counsel on both sides the Court directed a verdict for the United States subject to the opinion of the Court, on the questions of law arising on the conceded power and undisputed facts.

The question now is, shall the verdict stand or be set aside and the libel dismissed?

These goods must have been ordered by Davenport & Co., long before the commencement of hostilities. They have one of the ordinary classes of merchandise in which the firm had long dealt, and there is no fact in the case from which an inference can be drawn that they were intended for insurrectionary purposes. No plausible ground has been shown for confiscating these goods under the act of the 6th of August, 1861.

The only other question is, were they "proceeding" to Richmond, in any sense of the word, at the time of their seizure.

They had come by sea from China, in due course of trade, to New-York, and, though originally owned by and consigned to Edmund Davenport & Co. of Richmond, when they arrived at New-York, they passed under an established arrangement entered into long before, into the care and custody of Paxson's Son & Co., and were discharged under the general order, by which the rest of the cargo was discharged. They were discharged and placed in the public stores, where they remained some two or three weeks, when they were seized, as forfeited to the United States, on the ground that they were proceeding to Virginia in violation of the act of July 13, 1861, and the proclamation of the President in pursuance thereof.

What is the undisputed evidence on this point? The goods were not in fact proceeding to Virginia, but were lying in the public stores in New-York. Now, in view of the undisputed evidence can they be said to have been, in construction of law, in transit to Richmond? As they were not in fact being transported, whether they were consecutively so or not, must depend on the intention of the parties who had the disposition of them.

The uncontradicted proof is that the New-York firm, whose duty it was to take the care and custody of these goods here, did not intend that they should proceed to Richmond, but on the other hand they intended to retain the goods, subject to the order of Davenport & Co. The latter were heavily indebted to them, and their interest was strongly in favor of retaining the goods in New-York. The ports of Virginia were already and for a long time had been blockaded by the United States, and there is nothing in the case which throws the remotest suspicion upon the loyalty of Paxson's Son & Co., or which can authorize the Court to infer that they were intending to ship these goods to Virginia in violation of the blockade, the statute and the President's proclamation.

Their whole interest was to keep the goods here, and I think the undisputed evidence conclusively shows that such was their intention. These teas then, resting in the storehouse at New-York, subject to the control of no one there except the authorities of the Custom House and Paxson's Son & Co., were not by any intendment of either, either in fact or constructively, proceeding to Richmond.

On the other hand, what was their *status*, so far as Edmund Davenport & Co. were concerned? On the 13th of August, three days prior to the proclamation of the President, Davenport & Co. executed and sent forward the assignment and order already referred to, directing Paxson's Son & Co. to hold these teas in New-York as an offset to the debt due the latter from the former firm for advances. True, this paper did not reach Paxson's Son & Co., but did reach the Custom-House authorities, and they had it in their hands when they seized the teas. This document, whether valid as an assignment or not, clearly rebuts the presumption of any intention on the part of Davenport & Co. to have these teas proceed to Richmond. On the contrary it is the most cogent evidence of their intention so that they should not proceed to Richmond, but should be held in New-York, and applied in the discharge of the debt due their New-York correspondents. These goods then, were neither in fact nor constructively, through the intendment of any party "proceeding" to Richmond, or any law of Congress or any proclamation of the President. They were, both by Davenport & Co. and Paxson's, Son & Co., intended to remain in New-York. The order from the former to that effect was made before the proclamation interdicting commercial intercourse between the two sections; and was lawfully made, and the transmission of it by mail or otherwise contravened no statute, or proclamation. Nay more, it was an act which Davenport & Co. were in duty bound to perform, both to prevent an infraction of law, and to protect their New-York creditors, and was therefore in compliance with, and furtherance of, the very object of the statute and proclamation upon which this prosecution is founded.

It follows from these views that the verdict must be set aside and that the libel should be dismissed.

COURT CALENDAR—THIS DAY.

SUPREME COURT CIRCUIT.—Part I.—Short cause.—Nos. 2179, 1615. Part II.—Nos. 1618, 1626, 874, 1067, 701, 1362, 1114, 1406, 1506, 1426, 1144, 1404, 1952, 1074, 1176, 612, 1204, 954, 182, 1866.

[For The Tribune.

Lines on the Death of Abraham Lincoln.

Thou hast gone to thy rest, and the Nations, in sadness
And grief, stand aghast 'round thy funeral car;
Thou hast baffled the fiendishness, malice and madness
Of treacherous "Peace" men and Rebels in war!

Thou hast finished thy course; in the records of story
No martyrs, save ONE, can outshine thy renown;
Now, fled to the mansions of light and of glory
Thy road lay, like his, through the cross to the crown.

Thou hast triumphed in death; thou hast conquered Rebellion;
Oppressor and tyrant and master and slave
Unite with the loyal and sorrowing million,
And mingle their tears on the path to thy grave.

As Amram's great son was, by signs and by wonders,
Ordained of Jehovah, his people to free
From Egypt's dark bondage; so, likewise, he sunders
The chains of the slave, through our armies and THEE.

From loftier hights than the Pisgah of Moses,
Thou viewest that land to the uttermost shore,
Which God to thy spirit in vision discloses,
As bought by thy blood, for the homeless and poor.

Thomas Jefferson's Descendants.

To the Editor of The N. Y. Tribune.

SIR: In communicating what follows to you, I am actuated by no selfish motives, but by a simple desire that those who have it in their power will do something to wipe out the burning disgrace cast upon our country by the action of the State of Virginia in refusing to carry out the will of the great Thomas Jefferson, and dooming his slaves—some of them his own children—and their descendants, to perpetual Slavery. I am detached from my regiment to assist in taking care of certain ex-slaves who, for the time being, are thrown upon the protection of the Government. Among them are some of the slaves who were formerly owned by the author of the Declaration of Independence. One of them, Wiat Burr, is a pious, intelligent old gentleman, who remembers Jefferson well, and whose father was one of his body servants during the Revolution. Another, Henry Flood (a quadroon, I should think), is a grandson of Thomas Jefferson! His father, who was named Thomas Jefferson by his slave mother, would pass for a white man anywhere. His son and the old gentleman referred to, represent him to have been a pious, intelligent man and a member of the Methodist Church. He died only a year ago, having lived 38 years after being made free by his father's will, but never having tasted that freedom which was Jefferson's last bequest.

These facts are capable of being substantiated to the satisfaction of any one who is desirous of knowing them. Henry Flood is anxious for, and capable of, an education; and any one possessing the means, and desirous of contributing to the improvement of the colored race, cannot do so more effectively than by rendering him assistance. I am sure that if any of my old abolition friends could see him and talk with him as I have, they would share in my desire and my feelings, and would deem it an honor to assist him. Being an old soldier, who enlisted before large bounties came in fashion, and having always served in the ranks, I cannot render him much pecuniary assistance. However, I can state his case to the benevolent and good, who can and will assist him; and I know of no surer means of doing so than by making these simple statements to you. I would suggest that in room of making so much display over the ashes of the founders of the Republic, who resided in the "Old Dominion," the "Mother of Presidents," we collect together some of their "Miscegenated" descendants, the result of their weakness (to call it by no harsher name), and see how much we can do to facilitate their enjoyment of "life, liberty, and the pursuit of happiness," remembering that God is "not the God of the dead, but of the living." I must add that these statements were made to me without the least idea of their proving of the slightest use to them, and that this is not written at the solicitation of any one. We have here a *pure white man*, by the name of George Kennedy, with no drop of negro blood in his veins, who has been a slave all his life. But I am making this too lengthy, and must close. I will be glad to answer any questions that may be asked. Address Co. D, 11th N. Y. S. V., Washington, D. C.

Yours, truly, DALHOUSIE PRIESTLEY.
Camp near Manchester, Va., May 8, 1865.

KILLED BY INDIANS.—Hon. Gilbert W. Hopkins, a member of the Legislature, and Superintendent of the Maricopa Copper Mine, and W. Wrightson, Superintendent of the Santa Rita Mines, were both killed by the Apaches on the 1st of March, while within sight of Fort Buchanan, on the road to Tubac. They were riding on mules, and were shot with rifle balls. Mr.