NEW PUBLICATIONS.

COWPER'S LETTERS.

LETTERS OF WILLIAM COWPER. Edited, with an Introduction, by the Rev. W. BENHAM, B. D., F. S. A. 16mo. pp. xxiii., 316. [Golden Treasury Series]. Macmillan & Co.

The appearance of a new volume in the Golden Treasury Series is always an interesting literary event. The works composing the series have generally been so well chosen, the editorial care bestowed upon them has generally been so judicious, and the publishers have shown such fine taste in the manufacture, that no intelligent collector quite likes to let one of these dainty books escape him. A selection from Cowper's "Letters" follows appropriately the specimens of the same poet's verse, prepared for this series a little while ago by Mrs. Oliphant. We shall be surprised if it do not become one of the most popular volumes of the set. The true lover of what is most choice in literature will place it beside Matthew Arnold's volume of selections from Wordsworth, Professor Colvin's selections from Landor, the "Songs and Lyrical Poems" with which the Golden Treasury opened, and perhaps the recent specimens of Cowper's poetry. All these publications illustrate the truth that a part often seems greater than the whole. Certainly Landor and Wordsworth gain immensely by the service performed for them, or for their readers, by Messrs Colvin and Arnold, both being authors who are best studied from extracts. And as for Cowper's correspondence, few who know it will deny that although it includes a multitude of the most charming letters in the English language an indiscriminate reading of it is wearisome and depressing. This is not owing to any defect in its literary quality, but it is because so much of it exhibits painful traces of the mental disorder which afflicted the poet at intervals throughout his whole life. Mr. Benham remarks that "nearly all" his correspondence with the Rev. John Newton is tinged with a morbid religious gloom. Perhaps it is going too far to say that "nearly all" of it is gloomy; Mr. Benham has been able to find many letters to this friend which are cheerful, inspiriting, and delightful; but Cowper undoubtedly did express, very often in writing to Newton, and at times in writing to others, the profound dejection and the unwholesome sense of religious obligations which sprang from a diseased mind. It is one of the merits of Mr. Benham's selections that he has excluded most of these evidences of insane tendency, and has allowed one of the simplest and most natural of letter-writers to show himself only in his right mind.

To understand the true place of Cowper's letters in English literature we must remember that they were almost the first examples of a style which has had many imitators. It is true that the letters of Gray (which Cowper had read and admired) resembled those of the author of "The Task" in one important particular; that is the union, rare in those days, of absolute sincerity with literary grace. But the elegant scholar and the country recluse had not much else in common. The qualities of letter writing admired in Cowper's time were the ingenious artifice and theatrical sentimentalism of Pope, the wit and glitter of Lady Mary Wortley Montagu, and such elaborate and fashionable trifling as we find in Walpole's correspondence, which was not published, however, until the present century. Cowper began to put simple and refined thought into the clear, direct and melodious prose of his private correspondence, just at the time when Goldsmith began to write for the booksellers; and from these two masters, who worked quite independently of each other, on different lines and yet in a like spirit, the new school may be said to date. Cowper has the distinction of enriching prose composition, as he enriched poetry, with exquisite pictures of nature and expressions of pure emotion. The woods and lawns are no longer the conventional properties of the verse-maker, but a real feeling for natural beauty becomes henceforth one of the marked characteristics of English literature. We have only to read some of Cowper's delightful descriptions of his retreat at Olney or at Weston Underwood,—for example the letter to the Rev. John Newton, beginning on page 108 of the present edition, in which he speaks of his love for the sounds of Nature—we have only to read some of these unpremeditated poems in prose, and to think how differently almost any of his predecessors or contemporaries would have imagined such topics and would have felt bound to treat them, in order to realize the immense change of which Cowper was a pioneer. As for those letters which deal more particularly with the affections, they seem to introduce into literature a class of material which nobody before Cowper knew how to deal with except Burns. Never, we believe, has unaffected though effusive sentiment been uttered with more engaging sincerity and in more beautiful literary form than in the letters to Lady Hesketh. Even after the lapse of a century there is something touching in the delight with which the old poet welcomes a visit from his "dearest coz" as one of the brightest incidents of his life. Mr. Benham has done well to draw freely from the Hesketh correspondence in which Cowper appears so lovable, so gentle and so happy.

The volume, as we have said, will be one of the most popular of the series on account of the character of the letters and the editor's taste in selection. We wish we could also accept it as an authority upon the text. But there are some extraordinary things about this edition which ought to be explained. Mr. Benham remarks in his brief introduction that "no edition to this day has all the letters complete;" he complains especially of Grimshawe, who "took it upon him to judge on religious grounds what portions of the letters were edifying and what not, and in consequence frequently cut out paragraphs, apparently only because they are amusing"; and he adds that he has collated the letters with the original manuscripts whenever he could, and has restored much which had been suppressed. After this preface it is with no little surprise that we find Mr. Benham himself printing several of the letters in a mutilated form (without anything to show that they are incomplete), and in some instances even taking greater liberties than free-and-easy Grimshawe. The letter to Lady Hesketh, July 4, 1765, is given in full in Southey's edition; Mr. Benham omits nearly half of it, consisting of reflections of a somewhat gloomy cast, apparently "taking it upon him," like Grimshawe, "to judge on religious grounds what portions of the letters are edifying and what not"; and in this, as in all the similar cases to which we shall refer, the mutilation is concealed. Of the letter to the Rev. John Newton, January 21, 1781, three paragraphs, constituting nearly a half, are omitted; the whole is in Southey. The well-known rhyming letter to Newton, July 12, 1781, beginning, "My very dear friend—I am going to send what, when you have read, you may scratch your head, and say, I suppose, there's nobody knows, whether what I have got, be verse or not"—is an instance in which, as Mr. Benham says, Grimshawe "cut out paragraphs apparently only because they are amusing." He did cut out three amusing paragraphs, amounting to about one-third of the letter, and strange to say Mr. Benham follows this imperfect text, although the whole letter is in Southey, and also in the memoir by Sir Harris Nicolas prefixed to Pickering's Aldine edition of Cowper. Of the letter to Newton, November 7, 1781, the versions by Benham and Grimshawe are both incomplete, though differing from each other; the whole will be found in Southey. The same observation is applicable to the letter of June 8, 1783, to the Rev. William Unwin. Mr. Benham replaces a long paragraph which Grimshawe omitted, and restores the balance of imperfection by omitting the following interesting paragraph which Grimshawe gave: "On the other side I send you a something, a song if you please, composed last Thursday; the incident happened the day before." The something was the famous poem:

The rose had been wash'd, just wash'd in a shower.

On page 278 Mr. Benham prints what purports to be a letter to Hayley of October 2, 1792. This is really composed of two letters, or parts of two letters, both of which were given in full by Southey. The most striking example, however, of the new editor's unfaithfulness is in the letter to Unwin of October 20, 1784. What Mr. Benham prints is only a little more than half, the omitted paragraphs comprising Cowper's remarks upon a number of criticisms by Unwin of passages in "The Task," the manuscript of which had been submitted to this friend's judgment. Even Grimshawe, though he mutilated these comments of the poet upon his own verses, did not venture to suppress them entirely.

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RATES.—Saloon, $60, $80 and $100. Return tickets on favorable terms. Steerage at low rates. Intermediate (Adriatic only), $40.
For inspection of plans and other information apply at the company's offices, No. 37 Broadway, New-York.
W. J. CORTIS, Agent.

Financial.

MANHATTAN RAILWAY COMPANY.
No. 71 BROADWAY, NEW-YORK, May 13, 1884.
Notice is hereby given that the agreement between this company, the New-York Elevated Railroad Company and the Metropolitan Elevated Railway Company, dated November 14, 1881, commonly known as the Merger Agreement, having been rescinded, the holders of FIRST PREFERRED STOCK of this company may surrender their certificates to this company, and will thereupon be entitled to an equal number of shares of the stock of the New-York Elevated Railroad Company, under the agreements of May 6, 1884.
Holders of the stock of this company ("Old" and "New") may also present the certificates which they now hold and have stamped thereon the memorandum of agreement with the New-York Elevated Railroad Company.
D. W. MCWILLIAMS, Secretary.

TREASURY DEPARTMENT,
OFFICE OF COMPTROLLER OF THE CURRENCY,
WASHINGTON, May 13, 1884.
NOTICE is hereby given to all persons who may have claims against "The Marine National Bank of the City of New-York," N. Y., that the same must be presented to Walter S. Johnston, Receiver, with the legal proof thereof, within three months from the 21st instant, or they will be disallowed. H. W. CANNON,
Comptroller of the Currency.

NOTICE is hereby given pursuant to law that the annual election of seven trustees of the Coalburgh Land and Mining Company will be held at the office of the said company, No. 69 Wall-st., room 62, in the city of New-York, on Monday, June 9, 1884. The polls will be open from three o'clock until four o'clock, p. m.
New-York, May 29, 1883. JOHN H. PLATT, Secretary.

OFFICE OF THE
CANADA SOUTHERN RAILWAY CO.,
NEW-YORK, April 28, 1884.
THE TRANSFER BOOKS of this Company will be closed at 3 o'clock on Saturday, May 3, 1884, preparatory to the annual general meeting of stockholders to be held June 4, and will be reopened on Monday, June 9, next.
ALLYN COX,
Assistant Secretary.

OFFICE OF THE UNITED STATES FIRE INSURANCE CO.,
NO. 115 BROADWAY, May 26, 1884.
THE ANNUAL MEETING of the stockholders will be held at this office on MONDAY, JUNE 9, between the hours of 12 and 1 p. m., for the election of ten Directors of Class No. 1. GEORGE E. COCK,
Secretary.

THE REGULAR ANNUAL MEETING of Stockholders of the UNITED STATES ELECTRIC LIGHTING COMPANY, for the election of a Board of Trustees for the ensuing year, and the transaction of such other business as may be brought before the meeting, will be held at the office of the Company, at Nos. 59 and 61 Liberty-st., in the city of New-York, on Tuesday, June 3, 1884, at 2 o'clock in the afternoon.
The transfer books of the Company will be closed on May 30 and will remain closed until June 4, 1884.
LEONARD E. CURTIS,
New-York, May 20, 1884. Secretary.

OFFICE OF ST. PAUL AND DULUTH RAILROAD CO.,
ST. PAUL, MINN., May 12, 1884.
THE ANNUAL MEETING of the stockholders of the St. Paul and Duluth Railroad Company for the election of directors and the transaction of any other business of the company, will be held at the office of the company in the city of St. Paul, Minn., on MONDAY, JUNE 16, 1884, at 12 o'clock noon of said day. The transfer books will be closed at 3 o'clock p. m. of Thursday, May 15, 1884, and reopen on Friday, June 20, 1884.
PHILIP S. HARRIS, Secretary.

W. H. JOHNSON,
BROKER IN PETROLEUM,
Rooms 5 and 6, 55 Broadway.

UNITED PIPE LINE CERTIFICATES
bought and sold for cash or carried on margins. Quotations furnished

Banking Houses and Bankers.

A. M. Kidder & Co.
18 Wall-st. BANKERS, New-York.
BUY AND SELL STOCKS AND BONDS FOR INVESTORS OR ON MARGIN.
ALLOW INTEREST ON DEPOSITS.
A. M. KIDDER, WAYLAND TRASK,
H. J. MODER, WM. C. HILL.

MEEKER, IVES & CO.,
BANKERS AND BROKERS.
TRANSACT A GENERAL BANKING BUSINESS, INCLUDING THE PURCHASE AND SALE OF SECURITIES LISTED AT THE NEW-YORK STOCK EXCHANGE, FOR CASH OR ON MARGIN.
No. 25 Nassau Street.

TAINTOR & HOLT
BANKERS,
NO. 10 WALL-STREET,
TRANSACT A GENERAL BANKING BUSINESS. DEPOSITS RECEIVED AND INTEREST ALLOWED ON BALANCES.

Dividend Notices.

ALL COUPONS DUE 1ST PROX., AND the principal of all bonds due on that date, issued by THE RAILROAD EQUIPMENT COMPANY, secured by rolling stock furnished the following railroads under car-trust form, will be paid after that date at the office of POST, MARTIN & CO., No. 34 Pine-st., New-York; E. W. CLARK & CO., No. 35 South Third-st., Philadelphia.

Series.	Original Issue.	Outstanding.
A1—I. and St. L.	$120,000	$21,000
A5—C., C., C. and I.	440,000	233,000
A6—I. and St. L.	80,000	22,000
B1—S. V.	56,000	10,000
B7—B. P. and W.	48,000	11,000
B11—St. L., I. M. and S.	31,000	8,000
B12—B. P. and W.	40,000	14,000
B14—W. S. L. and P.	90,000	12,000
B24—C. T. V. and W.	83,000	55,000
B29—S. V.	30,000	14,000
B32—H. and T. C.	133,000	82,000
B36—M. and St. L.	315,000	183,000
B38—R. and D.	371,000	218,000
B43—R. and D.	56,000	34,000
B44—St. L., F. S. and W.	135,000	87,000
B47—S. V.	25,000	22,000
B48—L. E. and St. L.	171,000	120,000
B50—W. N. C.	35,000	25,000
B67—W. and L. E.	.....	.....

New-York, May 28, 1884.
H. A. V. POST, Treasurer.

OFFICE OF THE AMERICAN LOAN AND TRUST CO.,
115 Broadway.
COUPONS DUE June 1, 1884, of the consolidated 5 per cent bonds of the City of Galveston will be paid at the office of the American Loan and Trust Co.
W. D. SNOW,
Secretary.

MISSOURI, KANSAS & TEXAS RAILWAY COMPANY.—The following coupons due June 1, 1884, will be paid on and after Monday, June 2, at the office of the company, No. 195 Broadway, N. Y., viz.:
M. K. & T. land grant, Consol Mtge.
Tebo & Neosho R. R. 1st Mtge.
East Line & Red River R. R. 1st Mtge.
H. H. HENSON, Treasurer.

THE INTEREST ON THE FOLLOWING BONDS is payable at the banking-house of Messrs. WINSLOW, LANIER & CO., corner of Nassau and Cedar sts., New-York City, after June 2, 1884:
ALLEN COUNTY, INDIANA,
Gravel Road 6s.
CINCINNATI, RICHMOND AND FORTE WAYNE RAILROAD COMPANY
First Mortgage 7s.
HOWARD COUNTY, INDIANA,
Gravel Road 6s.
MARION COUNTY, INDIANA,
County 5s.
Annual 7s.
MINERAL RANGE RAILROAD COMPANY
First Mortgage 8s.
MONTPELIER, INDIANA,
School 8s, principal and interest.
PITTSBURGH, FORT WAYNE AND CHICAGO RAILWAY COMPANY
First Mortgage 7s, Series F.
Second Mortgage 7s, Series M.
ST. CHARLES STREET RAILROAD COMPANY OF NEW-ORLEANS
First Mortgage 6s.
SCIOTO VALLEY RAILWAY COMPANY
Equipment Trust 8s.
JUNE 4.
FULTON COUNTY, INDIANA,
County 6s.
JUNE 5.
WHITE COUNTY, INDIANA,
Gravel Road 6s.
GREENE COUNTY, INDIANA,
Annual 6s.
JUNE 9.
VERMILION COUNTY, INDIANA,
County 7s.
JUNE 10.
TIPTON COUNTY, INDIANA,
County 7s.
WARRICK COUNTY, INDIANA,
Funding 6s.
JUNE 12.
TIPPECANOE COUNTY, INDIANA,
Court-house 5s.
JUNE 30.
MIAMI COUNTY, INDIANA,
Gravel Road 6s.

TEXAS AND PACIFIC RAILWAY CO.—Coupons due June 1, 1884, of the Consolidated Mortgage Bonds of the Texas and Pacific Railway Company will be paid on and after that date at the Mercantile Trust Co., 120 Broadway, New-York. C. E. SATTERLEE,
Treasurer.

ROCHESTER AND PITTSBURG RAILROAD COMPANY,
TREASURER'S OFFICE, NO. 20 NASSAU-ST.,
NEW-YORK, May 21