Court of Appeals.

Before a full Bench.

THE BANK OF THE COMMONWEALTH—A QUESTION OF TAXATION.

APRIL 11.—*The People at the relation of the Bank of the Commonwealth, appellants, vs. the Commissioners of Taxes, respondents.*—It appears, from the statement of this case, that in the year 1859, the bank, by its President, submitted to the Commissioners of Taxes and Assessments, the statement in writing, as required by law, that its capital stock actually paid in, or secured to be paid in, was $750,000; that the sum paid for its real estate, consisting of a banking house and lot, was $188,834 84, which, being deducted from the amount of capital stock, left a balance of $561,165 16. It was shown that of the last mentioned sum $103,000 was invested in stock of the United States, and the bank claimed that the sum invested in such stocks was exempt from taxation, and that the assessments should be made accordingly. The Commissioners decided against the claim of the bank, and assessed the bank for the amount of its capital stock, after deducting the amount paid for the real estate. The bank removed the case to the Supreme Court by certiorari, whose the decision of the Commissioners was affirmed by the Court of Special Term. The bank then appealed to the General Term, where the judgment was affirmed with costs. On these facts the case comes up to this, the appellate tribunal of the State.

Mr. Bradford contended that there were two classes of corporations—manufacturing corporations, always favored by the State and taxed only on the actual value of their stock, and moneyed corporations created by special charters and taxed on their nominal capital. By enacting, therefore, that both classes should be taxed on the actual value of their stock, it was not intended to increase the burdens, but on the contrary, to bring moneyed corporations up to the same level of favor with which manufacturing corporations had been always regarded. Corporations are no longer monopolies, existing by great and peculiar privileges; they present no barrier to competition, but tend directly to give activity to trade, the employment of labor, and the cheapness of production. It was not possible, therefore, in view of the great utility of banks in the promotion of commerce, the laws were so modified as not to promote the ready formation of such monetary institutions, and therefore it could not be possible that the Legislature intended to draw tighter the reins of taxation instead of relaxing them in relation to such institutions. And in these days of revolutionary propagandism, disorganizing governments, and dissolving of securities, it will be found grateful and refreshing to resort to the sound political philosophy and constitutional law of Chief Justice John Marshall.

Ex-Judge Bronson, Corporation Counsel, and Mr. H. H. Anderson appeared for the Tax Commissioners, and contended that the decision of the courts below ought to be affirmed, as the decision of the Tax Commissioners was in strict conformity with law, inasmuch as that banks and other moneyed and stock corporations deriving income or profit from their capital or otherwise, are liable to taxation on their capital; and this is so without regard to the manner in which the capital has been invested, and even though a part of the capital has been lost. The sum paid for real estate is deducted from the amount of the capital, because the real estate is taxed as such. The balance of capital is taxed as personal property. The object of the laws of 1853 and 1857 was not to diminish the burdens upon moneyed corporations, but to increase them by subjecting them to a tax on their surplus funds beyond the capital, where they had any such surplus exceeding ten per cent of the capital. And such surplus, large as it might be, was not before subject to taxation. The policy of taxing banks and insurance companies commenced as far back as 1823. Before that time the tax was charged on the owners of the stock, and the mode was changed because it was considered that it was easy to evade the payment of the tax. The learned counsel earnestly contended that all the decisions of the courts of this State, and of the enactments by the Legislature since 1823, showed conclusively that all stocks of bank and insurance companies were subject to taxation.

R. S., part 4, sec. 1—"All moneyed or stock corporations deriving an income or profit from their capital shall be liable to taxation on their capital in the manner prescribed."

First—The real estate and the sums actually paid therefore

"The capital stock actually paid in and secured, to be paid in excepting therefrom the sums paid for real estate and the amount of such capital stock held by the State or by any incorporated literary or charitable institution."

Mr. Bradford replied for the appellants. Decision reserved.

Superior Court—Part 1.

Before Hon. Judge White.

DAMAGES AGAINST AN INSURANCE COMPANY.

APRIL 11.—*Edmund Savage vs. the Corn Exchange Fire and Inland Navigation Insurance Company.*—The plaintiff, as a common carrier, effected an open policy of insurance with the defendants, to cover loss sustained by him on cargoes transported by beats running in the New York and Indiana line from Buffalo to New York; the particular risks assumed on each cargo, and the rates of premium agreed on, to be entered in the policy under which two risks were assumed—one of $5,000 on the cargo of the canal boat J. N. Fiske, and the other of $2,400 on the cargo of the J. B. Chapman, shipped at Buffalo for New York, in September, 1854, both cargoes to be reshipped at Albany in the lake boat Hudson. The quantity of corn contained in both cargoes and reshipped at Albany was 7,100 bushels. The Hudson, on the voyage to New York, in the tow of a steamtug, struck and sunk at Castleton on the night of the 14th of October, 1854.

The case was tried before in January, 1857, and resulted in a verdict for the plaintiff of $5,207 50. Subsequently a new trial was granted by the general term of the Superior Court, for errors of law committed by the Judge who presided at the trial. The defence set up on the former and present trial is, that the boat Hudson, on which the corn was reshipped at Albany, was unseaworthy, not properly manned, and overloaded. On the former trial the finding of the jury was against this defence.

The jury rendered a verdict for plaintiff for the full amount claimed ($5,481 76). Henry L. Clinton and Crombie & Taylor for plaintiff, James W. Gerard and T. C. T. Buckley for defendants.

BOARDING AND LODGING.

A PLEASANT FRONT ROOM, BEDROOM AND Pantries (unfurnished), suitable for a gentleman and wife, can be had, with Board, at 303 Broome street. References exchanged.

A PRIVATE FRENCH FAMILY, OCCUPYING AN elegantly furnished house, with all modern improvements, in good location, convenient to stages and cars, having more room than they require, are willing to admit one or two single gentlemen or a gentleman and his wife. Address H. A., Herald office.

A DELIGHTFUL LOCATION, 23 WEST FOURTEENTH street, between Fifth and Sixth avenues.—Several handsome family Rooms, with Board, for families; also single Rooms for gentlemen.

A FEW GENTLEMEN AND THEIR WIVES, AND single gentlemen, can be accommodated with genteel Board in Brooklyn, convenient to Wall street and Fulton Ferries, from the first of May, if application is made soon. to E. B. S., box 114 Herald office.

A LARGE SQUARE UNFURNISHED ROOM, WITH grate, gas, pantry, Croton basin, hot and cold water, with Board for one, $5 75, or $8 50 for two, gas included; breakfast at 7, lunch at 1, dinner at 6:15. English family. 618 Second avenue.

AFTER THE 20TH OF APRIL.—TWO LARGE HANDsomely furnished Rooms, with Bedrooms adjoining, to let, with Board, at 76 East Twenty-sixth street, near Lexington avenue. Apply at 63 East Thirty-fifth street. References exchanged.

A PLEASANT, NEATLY FURNISHED ROOM, WITH Hall Room adjoining, suitable for a gentleman and wife or two gentlemen, may be obtained, with good Board, at 129 West Twenty-first street; location very pleasant, and convenient to several car and stage routes.

A FEW SINGLE GENTLEMEN AND A GENTLEMAN and wife can be accommodated with full or partial Board in a house containing all the modern improvements. Apply at 226 West Twelfth street.

A GENTLEMAN AND WIFE OR TWO SINGLE GENtlemen can obtain delightful Rooms, with Board, in Forty-second street, near Fifth avenue. Address Artist, 717 Sixth avenue.

A NEATLY FURNISHED, PLEASANT ROOM, WITH gas and bath, for one or two gentlemen. Apply at 356 Fourth avenue.

A GENTLEMAN, WHO IS WILLING TO TEACH THE Piano to two little boys, in exchange for a furnished Room, may address F. W., Madison square Post office, stating where an interview may be had.

A LARGE HANDSOME ROOM ON SECOND FLOOR, front, to let, with Board, from the first of May. Also hall Rooms on third and fourth floors, front. House has all modern improvements; location unsurpassed; best of references given and required. Inquire at No. 54 Seventh avenue, three doors from Fourteenth street.

A SUIT OF ROOMS CAN BE HAD AT NO. 40 Bond street, either separate or together.

A VERY FINE OPPORTUNITY FOR THOSE WHO are in pursuit of very pleasant Rooms, with good Board, at 168 Second avenue, between Seventh and Eighth streets; within three minutes' walk of Broadway; the house is first class, with all the modern improvements.

A SMALL FAMILY CAN BE ACCOMMODATED WITH a pleasant front Room, with two small bedrooms attached if desired, on the second floor, with Board. Call at 197 Bleecker street, between Greene and Wooster. Terms moderate. Dinner at 6 o'clock.

A LADY HAVING A FIRST CLASS HOUSE ON Second avenue, would let with Board, handsome Rooms, to parties who prefer to furnish them. Also small Rooms furnished for gentlemen. Parlor Carpets taken in exchange for board if desired. Dinner at 6½. References exchanged. Address Episcopalian, station 2, Bible House, Eighth street.

A BACK PARLOR, ON THE FIRST FLOOR, FURnished or unfurnished, to let, with Board; also, a front Hall Bedroom, on third floor. No moving in May. Call at 199 Twentieth street, near second avenue.

A GENTLEMAN AND WIFE OR A FEW SINGLE GENtlemen, can be accommodated with good Board and pleasant Rooms at 155 Bleecker street.

A GENTLEMAN WISHES TO OBTAIN A FURNISHED Room in the house of a young widow, or in a family where he can enjoy the society of an intelligent and agreeable young lady. House and location must be strictly first class. For such accommodation a liberal price will be paid. Address W. H. Putman, Union square Post office.

A FRONT ROOM AND BEDROOM AND EXTENSION Room, on the second floor, to let about the first of May, furnished or unfurnished, to a gentleman and his wife, or a few single gentlemen with or without Board, in a very respectable neighborhood, at 158 Eldridge street.

APARTMENTS AND PRIVATE TABLE IN BROOKlyn.—The whole of the second floor of a handsomely furnished house, close to the South ferry, will be let to a small family or a party of gentlemen, with or without private table. The house has baths, hot water and modern improvements; no other inmates taken. Apply at 96 Congress street, four doors west of Henry street.

APARTMENTS TO LET—WITH OR WITHOUT BOARD, for gentlemen and their wives, at the summer residence, corner Fifty-sixth street and Second avenue; large garden, cherry trees, &c. For further particulars apply as above to J. WILLIAMS.

BOARDING AND LODGING.

A FURNISHED ROOM AND TWO BEDROOMS TO LET—To a gentleman and his wife with or without Board, or to two single gentlemen. Address 654 Sixth avenue.

A HANDSOME SUIT OF ROOMS—SECOND FLOOR front, with all improvements, to let, with Board, to gentlemen. Apply at No. 6 Second street.

A PRIVATE FAMILY WILL LET TO A GENTLEMAN and his wife a large Room newly furnished, with Board. House first class; desirable location for summer; near Twenty-third street and Eighth avenue. Dinner at six o'clock. Address box 1,139 Post office.

A ROOM, SUITABLE FOR A SINGLE GENTLEMAN, to let—with full or partial Board; dinner at 5 P. M. Its use has modern improvements. Apply at 71 St. Clement's place, Macdougal street, near Bleecker.

A SMALL FAMILY, WHO OWN A HOUSE WITH THE modern improvements, wish to let, with Board, two large neatly furnished Rooms, also two small Rooms, to gentlemen. No moving in May. Apply at 142 Madison street, between Jefferson and Clinton streets.

APARTMENTS FOR GENTLEMEN—BREAKFAST IF required. Apply at 320 Fourth street, near Broadway.

A NICELY FURNISHED ROOM TO LET—TO A GENtleman, in a strictly private family. In Seventeenth street, convenient to stages and cars. A large front Room on second floor, with gas and use of piano. Breakfast if desired. A line addressed Allen, Herald office, will be promptly attended to.

BOARD—CLINTON PLACE.—TO LET, WITH BOARD, a furnished Parlor and Bedroom, on second floor. Also two very pleasant Rooms on third floor. Reference required. Apply at No. 61 Clinton place, two doors east of Fifth avenue.

BOARD.—A CONVENIENT FURNISHED, WELL FURNISHED front Room to let, with full or partial Board, to a single gentleman, its a respectable family. Apply at 55 East Twenty-eighth street, near Fourth avenue.

BOARD.—A LADY AND GENTLEMAN CAN BE WELL suited with good Board and a front Room and adjoining Bedroom, in a small family. Apply at 30 Waverley place, near Broadway.

BOARD.—A SINGLE GENTLEMAN WANTS A COMfortably furnished Room in a strictly private family (no other need answer), with Breakfast and Tea. Terms liberal. Parties answering will please state number in family. References exchanged. Address W. S. B., Herald office.

BOARD—TWO OR THREE SINGLE GENTLEMEN can be accommodated with full or partial Board, in a private family, near Washington park, Brooklyn. Address M., box 4,014 New York Post Office.

BOARD.—A PARTY OF GENTLEMEN CAN SECURE a desirable suit of Rooms, consisting of Parlor and two Bedrooms, on second floor, also two single Rooms, at 33 Clinton place.

BOARD.—TO LET, WITH OR WITHOUT BOARD, TWO comfortable Suits of Rooms; also one single Room, with bath and gas. Apply at 48 Clinton place, Eighth street; no moving first of May.

BOARD.—GENTLEMEN AND THEIR WIVES, OR SIN gle gentlemen, can be accommodated with Board in a first class house, near to cars and stages, 13 Ashland place, second door from Waverley place.

BOARD.—TO LET, SUITS OF ELEGANTLY FURnished Rooms on second and third floors, in a first class house; a fine summer residence, and terms moderate to good parties. No 5 Murray hill Park, between thirty-fourth and Thirty-fifth streets.

BOARD WANTED—FOR A LADY AND GENTLEMAN, with full board for the lady only, in a quiet family, where there are no other boarders; location to be between Tenth and Twenty-third streets, and Third and Sixth avenues. Address for three days, giving particulars as to accommodations, terms, &c., L. O. S., box 139 Herald office.

BOARD WANTED.—A GENTLEMAN AND LADY (Americans) wish a well furnished Parlor and Bedroom, with Board for the lady. Two meals per day served in rooms. Breakfast at 11 o'clock, dinner at 6. Terms not to exceed $11 per week. Not above Twentieth street nor below Houston. French family preferred. Address Justus, Union square Post office.

BOARD WANTED—FOR FOUR PERSONS, ONE OF whom is a child. Location up town. Address, stating terms, &c., D. B., Herald office.

BOARD WANTED—PERMANENTLY, FROM THE 1ST of May, by a gentleman, wife and child. Location above Fourteenth street and below Thirtieth, and between Third and Sixth avenues. Price not to exceed $12 per week. Good references given and required. Address box 154 Herald office.

BOARD WANTED—BY A GENTLEMAN DOWN TOWN. A liberal price will be paid for a good Room and Board. The vicinity of St. John's Park preferred. Reference five years in last place. Address G. H. L., box 4,514 Post office.

BOARD WANTED—BY A GENTLEMAN, IN AN American family, in the lower part of the city; where there is the society of ladies and music occasionally preferred. References exchanged. Address A. B. C., box 173 Herald office.

BOARD IN MADISON SQUARE.—TWO OR THREE gentlemen can find first class Board at 36 West Twenty-fourth street. A desirable Office for a physician also to let. Apply as above.

BOARD IN TENTH STREET.—A LADY HAVING TAKEN a house in Brevoort place (Tenth street, between Broadway and University place, is now prepared to make arrangements with families or single gentlemen desiring Board for the summer. Water and gas throughout the house. Also bathing conveniences. Apply to PAUL & CURTIS, 594 Broadway.

BROOKLYN.—TO RENT, WITH BOARD, MAY 1, A large convenient Room, on the second floor; also, two single Rooms, suitable for single gentlemen, now vacant. Dinner at 6½ o'clock. Apply at 86 Clinton street.

BROOKLYN.—TWO GENTLEMEN, OR A GENTLEMAN and his wife, can have good Board, with fine Rooms, in a private family where there are no children. Apply at 323 Sackett street, near Court, South Brooklyn.

BOARD IN BROOKLYN.—A FEW GENTLEMEN CAN be accommodated with pleasant Rooms and partial Board, on reasonable terms, at 44 Nassau street, first house from Washington street. References required.

BOARD IN BROOKLYN.—A CHOICE OF ROOMS TO let, with Board; the house is in the best location, convenient to South and Wall street ferries. Apply at 106 Clinton street. References required.

BOARD IN BROOKLYN.—A GENTLEMAN AND WIFE, or two single gentlemen, can obtain a desirable Room, with Board, in a private family. Inquire at 134 Court street, near Pacific.

BOARD ON BROOKLYN HEIGHTS.—FAMILIES AND gentlemen wishing Board for the summer can be accommodated with large and handsomely furnished Rooms, which will be vacated by the first of May; the house is first class in every respect. Apply at 89 Henry street, Brooklyn. References exchanged.

BOARD WANTED IN SOUTH BROOKLYN—BETWEEN Court, Henry, Warren and Degraw streets, by a gentleman and wife and two children, four and eight years of age, with two furnished Rooms, in a house with modern improvements. First class references given and required. Address J. R. J., Herald office.

BOARD IN WILLIAMSBURG.—FINE LIGHT, AIRY Rooms, on first, second and third floors, at No. 19 South Ninth street. House first class, only three blocks from the ferry.

BOARD IN A FRENCH FAMILY IN BROOKLYN.—TO let, to two gentlemen, a large Room, with hot and cold water, gas closet, &c. Dinner at 6 o'clock. Apply at No. 198 Clinton street, Brooklyn.

BOARD IN JERSEY CITY.—TWO OR THREE GENTLEmen can be accommodated with good Board in a private American family in Jersey city, five minutes' walk from the ferry, from April 20 or May 1. Address Richard Walters, Jersey City Post office.

ELEGANTLY FURNISHED ROOM TO LET FOR THE summer, by the present occupant, who is going into the country; located most desirably, near the New York Hotel; will be let as it stands, with library, pictures and everything necessary to bachelor comfort; price (including gas and use of room) $10 to one person, $12 to two. Address O. P. Q., Herald office.

FURNISHED ROOMS TO LET IN BROADWAY.—ELEgant furnished Rooms on first and third floors, suitable for gentlemen seeking independent, permanent and superior quarters. House first class, location unsurpassed. No. 832 Broadway, above Twelfth street.

FURNISHED ROOMS TO LET—WITHOUT BOARD, to gentlemen only, at 137 Madison street.

FURNISHED ROOMS TO LET.—LARGE AIRY ROOMS well furnished, to be let without board, to gentlemen only. Location desirable. Terms low. Apply at 30 Bond street.

FURNISHED ROOMS TO LET, WITHOUT BOARD.—Gentlemen desiring nicely furnished Rooms in a private house, will please call at 81 West Twelfth street, between Fifth and Sixth avenues.

FURNISHED PARLOR AND BEDROOM AND SINGLE Room to let, with or without Board, to gentlemen only, in a first class modern house, with gas, Croton, pantries, wardrobes, bath, &c. Apply at 176 East Fourteenth street.

GENTLEMEN AND THEIR WIVES CAN OBTAIN UNfurnished front and back Rooms on the second floor, with good Board, and single gentlemen can have furnished or unfurnished Rooms on the third floor, with or without Board, in house 218 East Broadway, corner of Clinton street. Every part of the house will be kept neat and in good order.

GENTLEMEN AND THEIR WIVES OR SINGLE GENtlemen may obtain a very desirable suite of Rooms, on second floor, furnished or unfurnished, with Board, at 124 West Forty-second street. References exchanged.

GENTLEMEN AND THEIR WIVES, OR SINGLE GENtlemen, can have handsomely furnished Rooms on second or third floor, with Board; dinner at 5 o'clock; has all accommodations requisite for a first class house. Apply at 119 Waverley place, near Washington square.

HOBOKEN.—TWO OR THREE SINGLE GENTLEMEN, or a gentleman and his wife, can obtain Board, by applying at 17 Hudson terrace, directly opposite the ferry. References exchanged.

HOBOKEN.—TWO OR THREE SINGLE GENTLEMEN can have a choice of newly furnished Rooms (second or third floor) and Board, in a small American family, five minutes from ferries; or a gentleman and wife; no removal. No. 6 Garden street.

HANDSOMELY FURNISHED ROOMS, WITH BOARD, for single gentlemen or gentlemen and their wives, will be let at 229 West Fourteenth street, at moderate prices. No moving in May. References exchanged. Dinner at 6 o'clock.

JERSEY CITY.—A GENTLEMAN AND WIFE CAN find furnished Rooms, with or without Board, or a few single gentlemen, by calling at 187 York street, five minutes' walk from the ferry; parties wishing to keep house can have front Basement, with large front Room on second floor, and bath adjoining.

NO. 3 WEST TWENTY-FOURTH STREET, OPPOSITE the Fifth Avenue Hotel, a finely furnished suit of apartments to let, with or without Board, in a new and first class private house, replete with all the modern conveniences. Dinner at 6 o'clock.

NO. 2 WEST TWENTY-FIFTH STREET.—TO RENT, A fine suit of Rooms, on the first and third floors, at the Madison Park House, opposite Madison park and Worth Monument. Private tables furnished if preferred. Best of reference required.

PRIVATE BOARD WANTED—FOR A GENTLEMAN and wife, near Broadway, between Fourteenth and Thirty eighth streets, if not over $12. Address B. B., box 333 Post office.

ROOMS WANTED—BY A GENTLEMAN AND HIS wife; two unfurnished Rooms, for parlor and bedroom, with Board, by the 1st of May. Situation between Second and Sixth avenues and below Twentieth street preferred. Terms not to exceed $15 per week. Undoubted references required. Address Sparo, box 2,719 Post office.

BOARDING AND LODGING.

ROOMS TO LET—WITH BOARD AT NO. 1 WEST Twenty-fourth street; elegantly furnished Rooms for families and single gentlemen. Dinner at six o'clock.

ROOMS WITH BOARD.—TWO GENTLEMEN AND their wives can obtain very pleasant Rooms and board with an American family, where there are no other boarders, large room and bedroom for each on the second floor; for moderate. Apply for three days at 271 West Twenty-first street, near Ninth avenue.

SINGLE GENTLEMEN, OR GENTLEMEN AND THEIR wives, wishing Board will find desirable Rooms at 36 Tenth street, between Fifth and Sixth avenues. References given and required.

TO LET—A NEATLY FURNISHED PARLOR AND Bedroom on the second floor, with all the modern improvements; breakfast if desired; price, without meals per week. Apply at 124 East Forty-third street, fourth house east of Third avenue.

TO LET—WITH BOARD, A HANDSOME AND WELL-furnished Room, with Bedroom adjoining, in a good family; also one on the fourth floor suitable for one or two gentlemen, in a first class house with all the modern improvements. Apply at 189 Eighteenth street, between Eighth and Ninth avenues.

TO LET—WITH BOARD, TO GENTLEMEN AND THEIR wives and to single gentlemen handsome suite of furnished Rooms on second and third floor, on Broadway opposite New York Hotel. Price low. Apply at 720 Broadway.

TO LET—A FURNISHED HALL BEDROOM ON THIRD floor, No. 3 Seventh avenue, with breakfast and tea if desired.

TO LET—WITH BOARD, IN A FIRST CLASS PRIVATE house, No. 230 West Thirty-second street, between Eighth and Ninth avenues, a large front Room and Closet, furnished on second floor, to a gentleman and his wife; family small and will not move. Dinner at six o'clock.

TO LET—TO A SINGLE GENTLEMAN, A NICELY furnished Room rent moderate; reference required no moving in May. Apply at No. 45 East Thirteenth street, near Broadway.

TO LET—WITHOUT BOARD, IN A FIRST CLASS house, near Fifth avenue Hotel, a large Room and Closet, on third floor furnished, to one or two single gentlemen. Inquire at 836 Broadway.

VERY DESIRABLE ROOMS, WITH BOARD—SUITable for a gentleman and wife or a single gentleman, can be had at 126 West Fourteenth street, three doors from Seventh avenue.

WANTED—BY A SINGLE GENTLEMAN, AN UNfurnished Room in a private family. Address stating terms and locality, P. W., box 4 623 Post office.

WANTED—FURNISHED ROOMS ON SECOND FLOOR, with Board, fire and gas, for a gentleman, wife and two daughters; $800 per annum will be paid. Address, stating location, &c., A. M., Post office.

WANTED—PARTIAL BOARD, WITH TWO LARGE Rooms, one unfurnished, wanted by a family of three persons, in a pleasant location, down town preferred. Address, stating terms, which must be reasonable, and location, X. Y. A., Herald office.

WANTED—BY A GENTLEMAN AND WIFE, A FURnished Room, with Board, in a strictly private family; location not above Thirty fourth street. Answers to be noticed must give terms per calendar month, &c. References exchanged. Terms must be reasonable. Address Home, box 3,200 Post office.

$2 A WEEK, GAS INCLUDED—A HALL BEDROOM, well furnished, on the second floor of house No. 24 West Eleventh street, private family and no boarders, for a single gentleman. References required and given. Use of a bath room.

11TH STREET.—183 WEST ELEVENTH STREET—A nice Parlor and single Room, for permanent parties; newly papered, painted, carpeted and furnished or unfurnished, house contains modern improvements; good location. Dinner at 6. References exchanged.

15 BOND STREET.—SUITES OF FURNISHED ROOMS, on second floor, to let, with or without Board. First class house, with the usual improvements.

16 HAMMOND STREET, NEAR WAVERLEY PLACE.—first and second floors to let, unfurnished, with good Board; every modern convenience; dinner served at six o'clock; private table if desired, convenient to cars and stages; references exchanged.

19 UNION SQUARE.—FINE LARGE ROOMS, IN suits with Board, for gentlemen and their families; also, Rooms for single gentlemen. This is one of the most desirable locations in the city. Breakfast from 7 to 10. Dinner at 6 o'clock.

37 EAST TWENTY-SEVENTH STREET, BETWEEN Fourth and Madison avenues.—Furnished Sitting and Bedroom communicating, to let to one or two gentlemen. Breakfast if desired. No moving in May.

46 WEST SIXTEENTH STREET, BETWEEN FIFTH and Sixth avenues, a French family has a handsomely furnished front Parlor and Bedroom; also a single room to let, to gentlemen only, with or without breakfast. House first class. Terms moderate. No moving in May.

55 EAST TWELFTH STREET, FIRST DOOR FROM Broadway.—Furnished Rooms to let, without Board, single or in suits. Terms moderate; desirable location; no moving in May.

91 CLINTON PLACE, NEAR FIFTH AVENUE.—TO let, fine Rooms, en suite or single, with or without first class Board. No moving. References given and required.

93 AMITY STREET.—FURNISHED ROOMS TO LET, with full or partial Board, to gentlemen and their wives or single gentlemen. No moving in May.

93 GREENE STREET, ABOVE SPRING.—ALSTON House.—Elegantly furnished suits of Rooms; gas, Croton and every convenience for housekeeping; commodious; particularly suitable for small, respectable families or single gentlemen. Rent low to permanent tenants.

110 BLEECKER STREET, TWO BLOCKS WEST OF Broadway.—Rooms, with Board, from $4 to $3 per week; without board, from $1 50 to $3 per week. Permanent and transient boarders accommodated.

110 MACDOUGAL STREET—RICHMOND HOUSE.—Particular attention is respectfully solicited to the above house, which is now opened as a private family hotel, for the reception of single gents, or small families tired of the monotony of boarding. Parties desirous of housekeeping can find every convenience at the above establishment.

124 WAVERLEY PLACE, BETWEEN WASHINGTON square and sixth avenue.—A gentleman and his wife can obtain a large, handsomely furnished Room on second floor, with two large pantries; also, two single Rooms. Dinner at six o'clock. No moving on first of May. Reference exchanged.

137 NINTH STREET, FIRST HOUSE EAST OF Broadway.—To Let, Rooms suitable for an artist or a physician.

145 EIGHTH STREET, HEAD OF LAFAYETTE place.—One of the most delightful locations in the city. Furnished Rooms to rent in suit or single, with or without Board, to gentlemen only. Reference required.

156 PRINCE STREET—ST. CLAIR HOUSE.—ELEgantly furnished Rooms, with Bedrooms attached, with all the conveniences for housekeeping complete, including gas and Croton water, to let to respectable families or single gentlemen.

160 WEST THIRTY-SIXTH STREET.—TO LET, with Board, an unfurnished Parlor and Bedroom attached, in a good neighborhood. House with modern improvements. $10 per week for gentleman and wife.

192 BLEECKER STREET.—A FINE FRONT SUIT of Rooms, second floor; also other nicely furnished Rooms, suitable for families and single gentlemen, to let, with Board. Permanent boarders preferred. Dinner at 6. Apply after 1 P. M.

210 ELM STREET, NEAR SPRING.—FURNISHED Apartments for immediate occupancy. The lowest rents in the city, considering the convenience of economical housekeeping. Best bedding and furniture, with range, cooking utensils and linen complete; gas and Croton.

215 WEST THIRTIETH STREET.—TO LET, WITH Board, to single gentlemen, three Rooms; neighborhood very pleasant. Inquire on the premises.

325 WEST TWENTY-THIRD STREET.—TO LET, furnished, a four story brown stone House, with all the modern improvements, suitable for a genteel boarding house; location unexceptionable. It will be rented low to a good tenant.

713 BROADWAY.—NEATLY FURNISHED APARtments to let; gas and water in the house. The location, corner Washington place and Broadway; is one of the finest in the city. Rent moderate.

767 BROADWAY.—APARTMENTS, FURNISHED OR unfurnished, for families, and single rooms for gentlemen. A good Restaurant is attached to the house. Terms moderate.

COUNTRY BOARD.

AT WASHINGTON HEIGHTS, HUDSON RIVER, FORty-five minutes by railroad and steamboat from Chambers street.—The Woodland Park Home is now open for the reception of guests. This spacious Mansion, surrounded by thirty acres of highly picturesque grounds is delightfully situated on the banks of the Hudson, in the immediate vicinity of Fort Washington and High Bridge. The location is unsurpassed for beauty of scenery and convenience of access. Excellent bathing, boating and fishing; good stabling. Cars stop 16 times daily, and boat morning and afternoon in front of the place. Application for rooms can be made at the Hotel St. Germain, corner Fifth avenue and Twenty second street.

BOARD IN THE COUNTRY.—A GENTLEMAN AND HIS wife can be accommodated with a plain parlor and bedroom adjoining, on the first floor, in a country house in New Jersey, easy of access to New York. Very small private family; no other Boarders; plenty of stable room and pasture for a horse or horses; sleeping room for servant, if desired, in the house; bathing convenient. Address Country Board, Herald office.

COUNTRY BOARD WANTED.—A FAMILY OF EIGHT adults and two children want Board from 1st May until October; a farm house or a place where there are but few other boarders preferred; in any direction from the city easy of access. Address J. B., box 2,080 Post office, stating terms and where an interview may be had.

SEGARS AND TOBACCO.

HAVANA SEGARS.—I AM SELLING HAVANA SEgars by the 100 or 1,000 as low as 10,000 can be bought of any other dealer in the city. GEO. C. MERKLE, importer, 72 Liberty street.

NEWSPAPERS.

GREAT ADVERTISING MEDIUM—THE PETERSburg Daily Express, as an advertising medium through which to reach the Virginia and North Carolina public, is unsurpassed. Daily circulation 6,100, and constantly increasing. Address A. F. Drutchfield & Co., Petersburg, Va.

RESTAURANTS.

ENGLISH TURBOT AND LOBSTER SAUCE FOR DINner to-morrow; English Mutton on Tuesday. For sale, English Mutton, Hams, Bacon, Cheese, Pilbotts, Lochfine Herring, $1 50 half keg; Scotch Beef, Hams, &c.; Dunlop's XX Ale, in fine condition, on draught. 66 Walden lane, corner of William street. T. RICHARDSON, Agent.

MAJOR ANDERSON WILL NEVER SURRENDER while a barrel of Massey, Collis & Co.'s Ale remains in the fort. Spencer succeeded in throwing in a supply. The same can be tested daily for three cents a glass at No. 2 Cortlandt street, northwest corner of Broadway. R. J. SPENCER.

THE FIREMEN.

THE ACTIVE AND HONORARY MEMBERS OF Southwark Engine Company No 38 are respectfully requested to attend a special meeting to be held at the Engine house 28 Ann street, to day (Sunday), at 2 o'clock P. M.

STANISLAUS HAGAN, Foreman.
ANSON HERRICK, Jr., Secretary.

SALES AT AUCTION.

AUCTION SALE OF Rich and costly Household Furniture, Elegant Rosewood Pianoforte, Rosewood Parlor Suite, in brocatel, Valuable Paintings, Artistic Bronzes, Marble Groups, &c. By J. W. POSTER, Auctioneer. Monday, April 15, at the elegant private residence, 218 West Fourteenth street, a few doors from Eighth avenue, commencing at 10½ o'clock.

The sale comprises the entire contents of the house. The elegant Parlor Furniture was made to order and is in solid rosewood and satin brocatel. The whole will be sold to the highest bidder for cash, rain or shine, offering extraordinary inducements to purchasers, as the entire furniture of the house is new, having all been made within four months. Elegant rosewood 7¾ octave Pianoforte, with solid pearl keys, cost $800. Music Cabinet, Stool and embroidered Cover. Three elegant full suits of rosewood parlor Furniture, in rich brocade and velvet; rosewood Étageres, splendid Bronzes, Paintings, rich vases, marble Pedestals, silk and lace curtains, Turkish Lounges, with Arm Chairs to match, Center Sofa and Pier Tables, Florentine Mosaic and Lace Screens, Etruscan and Lava Ornaments, rosewood Bureaus and Stands, chamber suits en suite, Mattresses, Beds and Bedding, Lounges, bronze and marble Clocks, rosewood and walnut Chairs, two Sofa Bedsteads, Extension Tables, silver and rich China, Ivory and silver Cutlery, Forks, Spoons, with elegant Ruby glass of every description, forming a valuable collection of Household Furniture and unique and rare choice Works of Art. The goods are now on exhibition on catalogue. Sale to commence in dining room, at 10½ o'clock precisely; reliable men will be at the sale to remove the goods for purchasers.

AUCTION NOTICE. M. G. SIDEY, AUCTIONEER. ELEGANT HOUSEHOLD FURNITURE. EZRA LUDLOW & CO. will sell on TUESDAY, APRIL 16, At 10½ o'clock, at the elegant private residence, No. 35 West Twenty-eighth street, between Broadway and Sixth avenue.

Handsome Household Furniture, being the entire contents of said house, all made to order for present owner, consisting in part of rich carved rosewood Parlor Suit in green figured brocatel, elegant near French plate Pier Glasses, rich silk Brocatel Curtains, rosewood marble top Centre Tables, Étageres, &c.; rich Velvet tapestry Carpets, superb ormolu and bronze and 21 day Clocks, china vases, &c. A superb grand carved rosewood Piano-forte, made by Munas & Clark, fine instrument. Also, handsome Chamber Suits, Russels and ingrain Carpets, Bookcases, wardrobes, Writing Desks, Secretaries, &c. Also, superior Mattresses and other Bedding, Mirrors, Easy Chairs, &c.

Also, Hall and Room Furniture—Elegant large Extension mahogany Dining Table, Sideboard, Tables, &c. Also, a large quantity of rich Cut Glassware, Crockery, Cutlery, &c. Also, Kitchen furniture, with which the sale will commence.

Catalogues ready at the office of the auctioneer, 65 Cedar street, opposite the Post office.

AUCTION NOTICE. Special sale of Straw Goods, Flowers, Palm Leaf Goods. On MONDAY, 15th inst., at 11 o'clock, 250 CASES STRAW GOODS, including full lines of Sonnets, in all styles; Sonlsvards, Adelaides, Turbans, Caps, &c. Men's and Boys' Sennet, Straw and Palm Leaf Hats, and other goods in the line, to which particular attention of the trade is invited. WM. TOPPING & CO., Auctioneers, Nos. 9 and 11 Park place, and 5 & 8 Murray street.

AUCTION NOTICE.—A FAMILY DECLINING HOUSEkeeping will dispose of at private sale, all their Parlor, Chamber and Dining Room Furniture, at a great sacrifice—Rosewood, seven octave Pianoforte, fully guaranteed, cost $800, for $250, including stool and cover; Parlor suit, cost $300, for $125; one $100, Etageres, Centre tables, Bureaus, Bedsteads, Washstands, cost $200, for $120; Bedding, &c. The furniture was all made to order for present owner, been in use but seven months, and in complete order. Inquire 4 70 West twenty-sixth street, near Sixth avenue.

A. J. BLEECKER, AUCTIONEER. A. J. BLEECKER, SON & CO., will sell on Wednesday, April 17, at 10½ o'clock A. M., at No. 80 West Twenty-seventh street, between Fifth and Sixth avenues, all the Furniture contained therein, consisting of Mirrors, Curtains, Carpets, rosewood and brocatel Suits, fine mahogany Bedsteads, Chairs, &c., marble top tables, Mattresses and other Bedding, cottage bedroom Suits, Gas Chandeliers and Brackets, Oilcloth, shades, Kitchen Ware, &c., &c. Catalogues on day of sale.

ALBERT MORTIMER GRIFFIN & CO., AUCTIONEERS. ELEGANT AND COSTLY ROSEWOOD, BLACK WALNUT AND MAHOGANY HOUSEHOLD FURNITURE, OAK DINING ROOM AND ROSEWOOD CHAMBER FURNITURE, ROSEWOOD PIANO FORTE, RAVISSOL PAINTINGS, &c. By order of the assignee, at the private residence 48 West Sixteenth street, between Sixth and Seventh avenues. Commencing to-morrow (Monday), at 10½ o'clock precisely.

AUCTION SALE.—B. G. ABRAMS, AUCTIONEER, will sell on Monday, April 15, at 285 Sixth avenue, between Seventeenth and Eighteenth streets, a large stock of staple and fancy Dry Goods, consisting of Delaines, Silks, Bareges, Shawls, Laces, Embroideries, Hosiery and Gloves, Shirts and Drawers; Cloths, Cassimeres and Woollens; Straw Goods, &c., &c. Sale positive. Each article sold without reserve. Sale to commence at 11 o'clock.

AUCTION NOTICE.—THE WELL KNOWN STOCK OF rich Embroideries, real Laces, Shawls, Mantillas, rich mirrors, silks and French Fancy Goods will be sold by JOHN LLOYD, auctioneer, on Monday, April 15, at 10 o'clock A. M., and will be continued from day to day until the whole is disposed of. Every article offered will be sold. Ladies and housekeepers will find it for their interest to attend