SUPPLEMENT TO THE HERALD.

NEW YORK, TUESDAY, FEBRUARY 27, 1866.

$45,423; Howard Crosby, $48,104; H. A. Barclay, $30,750; Fannie M. Constable, $30,750; James L. Barclay, $30,750; Beckett Barclay, $30,750.

SUCCESSIONS AT TWO PER CENT.

Lewis Dierking, $7,250.

BANKERS' CAPITAL LICENSES.

When the sum employed as capital exceeds $50,000 the rate is two dollars per $1,000. We give the amount of license merely of bankers who have applied for the same, viz:—National Butchers and Drovers' Bank, $6,600; Pacific National Bank, $846; Oriental Bank, $600; Mechanics and Traders' Bank, $1,200.

RECTIFIERS AND DISTILLERS.

Parties rectifying spirits are required to take out a license for every five hundred barrels rectified, and pay twenty-five dollars for the license without regard to the time, excepting that licenses of all characters expire on May 1 in each year.

The persons or firms who rectify in the Fifth district are:—Ephraim Howe, John N. Hayward, Taussig & Brother, Von Desen & Kahrs, Samuel D. West, John Frank, Schwartz & Auerbach and Michael Fennelly.

DISTILLERS

are licensed after filing such a bond as the collector of the district approves of, and are also required to pay $2 on each and every gallon of distilled spirits sold. But two distilleries were in operation from November to February, 1866, in this district, the returns made to the assessor being for 256½ gallons. John Farley returned 86½ gallons as liable to tax, and John Frank 170 gallons.

SUGAR REFINERS' SALES

are taxed at the rate of three per cent on the monthly return of gross sales. The aggregate of these returns for the six months ending December 31, 1865, is $3,337,637; the tax upon which is $100,129 11—a respectable item, paid by W. P. Breck, Mollers, Hegg & Martens, the New York Steam Sugar Refinery Company and the Island Sugar Company.

AUCTIONEERS' MONTHLY SALES

amounted during the same period to $345,124, upon which sum there is a tax of one quarter of one per cent, thereby making the total tax from this source $862 81.

WATCHES, PIANOS, CARRIAGES AND YACHTS.

Appended to the income blank is a form entitled "Schedule A," which must represent the number of watches, pianos, billiard tables, carriages, ounces of plate, either silver or gold, yachts, &c., which are "kept for use" by the person making the return to the Internal Revenue officer, during the year for which he makes the return. The total amount of tax computed on these articles to January 1, 1866, is $4,932 24, which is divided as follows:—

Aggregate return of tax on watches	$2,161 00
Aggregate return of tax on pianos	1,602 00
Aggregate return of tax on carriages	829 00
Aggregate return of tax on billiard tables	70 00
Aggregate return of tax on plate of silver	325 24
Aggregate return of tax on yachts	5 00
Total	$4,932 24

BROKERS' SALES.

The returns from brokers who sell "merchandise, produce or other goods" are required within ten days after each month by the assistant assessor. Upon the gross sales returned a tax of one-eighth of one per cent is computed. The aggregate of these returns for six months preceding January 1, 1866, is $50,460, the tax amounting to $100 58—a sum that cannot easily be seen in a microscope beside the returns made by Wall street brokers.

MANUFACTURES AND PRODUCTIONS.

The aggregate amount of returns of sales for six months preceding January 1, 1866, by manufacturers of various articles, together with the rate of tax affixed to each item in conformity with the amendment of March 3, 1865, to the act of June 30, 1864, are herein enumerated, and will without doubt be of interest to all manufacturers and producers, both in and out of the district:—

Articles Manufactured or Produced.	*Amount of Returns.*	*Tax Per cent.*
Boots and shoes	$112,603	6
Books, magazines, &c.	55,862	5
Candles	125,910	6
Masts, spars and vessel blocks	25,028	2 4-10
Jewelry	93,482	6
Vessels' hulls	26,583	2 4-10
Steam and marine engines	178,268	6
Bristol brick	562	3 6-10
Umbrellas and parasols	7,028	6
Stone, finished or dressed	2,144	3 6-10
Carriages and wagons	189,723	6
Leather articles	55,017	6
Clocks	10,260	6
Steel productions	240,581	6
Cutlery	10,661	6
Iron, exclusive of castings	1,349,678	6
Pianos and all musical instruments	198,125	6
Furniture and all articles of wood	1,133,805	6
Pipe	129,194	6
Guns	13,047	6
Silk	9,001	6
Silver wares	115,194	6
Copper wares	4,905	6
Gold wares	11,877	6
Uncompounded chemicals	7,589	6
Clothing and all articles of dress	3,281,695	6
Paints and colors	7,272	6
Soda water and root beer	6,267	6
Soft soap	3,630	6
Pickles, preserved fruits, vegetables and meats	1,748	6
Billheads, cards, &c.	17,540	6
Candy	3,992	12
Canvas articles	25,080	6
Woollen goods	895	6
Curried or finished leather	358	6
Photographs and sun pictures	1,109	6
Marble or monumental stone	4,159	6

ON INCREASED VALUE, 5 PER CENT.

Articles of wood	$12,074
Glass	$123,417
Iron wares	3,929
Curried leather	570

SPICES AT 1 2-10 CENTS PER LB.

Cassia, 7,800 lbs.; ginger, 42,522 lbs.; cloves, 1,883 lbs.; mustard, 182,388 lbs.; coffee, 151,988 lbs.; pepper, 94,681 lbs.

MISCELLANEOUS MANUFACTURES AND PRODUCTIONS.

Common soap, 2,981,406 pounds, at 1 2-10 cents per pound; fancy or perfumed soap, 31,757 pounds, at 6 cents per pound; gold leaf, 1,607 packs, at 21 6-10 cents per pack; cigars, 4,107,745, at $10 per thousand; iron castings, 299,067 pounds, at $3 60 per ton; snuff, 3,984 pounds, at 40 cents per pound; chocolate, 4,431 pounds, at 1 6-10 cents per pound; confectionery, 21,474 pounds, at 4 6-10 cents per pound; oils, animal and vegetable, 651,925 gallons, at 6 cents per gallon; wheat starch, 1,573 pounds, at 3 6-10 mills per pound; tobacco, smoking, 18,223 pounds, at 85 cents per pound; tobacco, smoking, exclusive of stems, 27,789 pounds, at 15 cents per pound; tobacco, smoking, 978 pounds, at 5 cents per pound; tobacco, fine-cut, chewing, &c., 15,560 pounds, at 40 cents per pound; medicinal water, 1,181 bottles, at 1 2-10 cents per bottle; soda, 44,180 pounds, at 6 mills per pound.

MANUFACTURES NOT PROVIDED FOR.

Articles manufactured or produced by the combination of other articles, excepting those mentioned under "Manufactures and Productions," which have just been given, are classed in the schedule under No. 99 as articles not provided for under section 94, such as tinware, frosty goods, stereoscopes, paper boxes, lamps, harness, &c., all of which are taxed 6 per cent, the aggregate returns from July, 1865, to January 1, 1866, amounting to $1,226,123. The returns of articles taxable on their increased value only in the same period as those just alluded to, amount to $75,948, the rate of tax being fixed at 5 per cent.

SLAUGHTERED ANIMALS.

In the six months ending December 31, 1865, there were slaughtered in this district cattle, over three months old, 6,077 head at 40 cents per head; calves, under three months old, 116 head at 6 cents per head; sheep and lambs, 12,056 head at 5 cents per head; swine, no returns made.

TAX ON REPAIRS.

On all articles repaired (excepting vessels) where the liability of the repairer exists, a tax of 3 6 10 per cent is assessed, making the aggregate amount of tax from July to December, 1865, $7,366 40. The tax derived from repairs to vessels in the same time, at 2 4-10 per cent, amounts to $2,798.

THE INCOME TAX.

Since May 1, 1865, several income returns for the year 1863 have been received, the aggregate amount of the tax, at 3 per cent, footing up $673 51
Income returns for 1863, at 5 per cent; special war tax 2,663 15
Total amount of income tax for the year 1864, received to December 31, 1865, at 5 pr. cent. 113,706 09
Total amount of income tax, returned during the same period, at 10 per cent 100,216 60
Total $216,599 35
Less amount withheld by institutions under sections 120 and 122 ..... 3,374 02
Total $213,225 33

GROSS RECEIPTS.

Included under the head of "gross receipts" are the monthly returns made by common carriers, theatres and other places of amusement, ferry companies, transporters of passengers and property in general and the quarterly returns of advertisements.

In the six months ending December 31, 1865, the book of gross receipts gives the following items:—

Common carriers	$6,450
Ferry companies	15,012
Transportation of passengers	55,417
Broker's sales of stocks	33,679
Theatres, circuses, &c.	413,307

The places of amusement located in the Fifth district whose returns are included in the latter amount are the American Theatre, Bryant's Minstrels, Montpellier's Circus, Niblo's Theatre, New Bowery Theatre, Tony Pastor's Opera House, New Yorker Stadt Theatre and Wood's Minstrels.

ADVERTISEMENTS—THREE PER CENT.

The returns of gross receipts from advertisements from the managers of the *Christian Advocate and Journal* for the quarter ending September 30, 1865, is $2,472 54, while the return for the same concern for the quarter ending December 31, 1865, is $1,968 78—the aggregate tax for six months amounting to $133 26.

SALES OF WHOLESALE DEALERS AND WHOLESALE LIQUOR DEALERS.

The distinction made in the internal revenue law between a retail dealer and a wholesale dealer is that the latter's sales must exceed the sum of $25,000 per annum, and shall pay fifty dollars when not in excess of $50,000; but when they exceed this sum the rate is one dollar per one thousand on the excess in addition to the fifty. The license is based upon the gross sales of the previous year (exclusive of the sales of the person or firm's manufactures), or the amount of sales contemplated from May 1. The same distinction prevails between a retail liquor dealer and a wholesale dealer, though both are privileged to sell other merchandise under their license, while neither retail dealers nor wholesale dealers are enabled to sell spiritual or malt liquors under their respective licenses. The list which we herewith present of wholesale dealers, and wholesale liquor dealers, has the amount of their present licenses attached to their names, showing the number of thousands of dollars of sales made in the year prior to May 1, 1865:—

WHOLESALE DEALERS.

The Singer Manufacturing Co., $528; J. Smith Rice & Co., $180; Sheldon & Co., $100; Delaware & Hudson Canal Co., $111; Lord & Taylor (Grand street store), $1,957; Mason & Hamlin, $100; H. S. Heimbold, $100; Cape & Floyd, $250; Dannat & Bro. $220; Tiffany & Co., $500; Wood Brothers, $500; Shelthar & Nichols, $1,611; W. R. Roberts, $225; F. B. Baldwin, $214; John Hecker & Bro. (285 Cherry street), $2,032; Brooks Bros. (Cherry street store), $98; Hecker & Bros. (201 Cherry street), $1,418; W. D. Andrews & Bro., $785; Ed. O. Brinckerhoff, $599; Graham Dorsett & Co., 138; L. Michaels, $191; New York Condensed Milk Co., $449; Seamless Clothing Co., $413; Wagner & Schneider, $202; Alanson T. Briggs, $975; W. A. Freeborn & Co., $475; McKee & Judson, $294; Stephen Valentine & Sons, $483; Witham M. Peyton, —; Plunkett & McCollough, $120; C. Weickerts, $117; J. Stiner & Co. (Bowery store), $100; Orin Benedict & Co., $200; Bosworth, Plant & Co., $135; Pettee, Wilson & Co., $500; Forman, Tibbalds & Hubbard, $317; J. Spence's Sons, $100; W. R. Foster & Co., $405; Jube & Co., $176; Flagg & Baldwin, $876; J. Wight & Son, $349; Gardiner Manufacturing Co., $300; Boston & Smith, $200; W. G. Hawkins, $100; De Graaf & Taylor $250; Geo. E. L. Hyatt, $158; Ingersoll, Watson & Co., $133; Peter M. Dingee, $100; J. C. Johnson & Co., $317; A. Kanenbly, $163; J. Tweddle, $250; Lagowitz & Co., $250; Jones & Co., $200; Willard & Co., $200; F. A. Ferris & Co., $159; Chas. Heard & Co., $130; Noel, Saurel & Antoine, $545; F. Wilkens, $122; L. J. & J. Phillips, $200; Harris & Russak, $113; J. Pratt & Sons, $250; O. & J. Mowbray (Grand street store), $100; E. Ridley, $262; A. Rankin, $110; M. Rothschild & Co., $100; Ebbinghouse & Co., $107; William Gardiner, $130; Meday & Co., $100; Smith & Lounsberry, $183; J. J. Barnard & Son, $113; Warren Ward, $178; Taber & Bro., $171; Joseph W. Duryea, $394; F. & W. Hardy, $117; A. Hammacher, $115; Weil & Bramsdorf, $90; Samuel Clark & Sons, $147; Wm. Gramm, $200; J. H. Johnston & Co., $100; H. M. Silverman, $100; A. B. & S. Davis, $381; Lord & Taylor (Catharine street store), $551; H. Anderson, $210; Condit & Johnson, $129; R. Murray, Jr., $212; John H. Hayward, $196.

WHOLESALE LIQUOR DEALERS.

E. V. Haughwout & Co., $325; Ephraim Howe, $525; James F. Joyce, $593; J. & W. Geery, $50; A. Blum, Jr., $50; Imnen & Stemme, $50; Kraer & Otten, $50; Von Desen & Kahrs, $50; C. K. Crook, $50; Henry D. Felter, $50; Albro & Bros. (Grand street store), $85; J. H. Weller & Co., $69; John Gaynor, $93; Kein & Benk, $50; L. B. Wing, $50; McKee & Son, $65; J. Lemaeris, $50; P. Gruber, $50; Joseph Stapler, $50; Albro & Bros. (Bowery store), $84; Best & Co., $50; u. Haw, $40; Peter Jacob, $50; George Weynick, $50; J. G. Scherrien, $60; G. Ochsner, $50; J. Heddreck, $50; G. Fuerth, $50; Bruckhaner & Mauer, $50; Tryon & Miller, $50; C. D. Bailey, $83; H. Will, $50; L. Gehrman, $50; William Hastings, $63.

RECEIPTS FOR THE SIX MONTHS ENDING DEC. 31, 1865.

Monthly returns of tax by banks on their capital, deposits, circulation and dividends, including the tax on insurance companies' dividends $76,304 52
Brewers' returns 13,870 67
Monthly lists of manufactures, &c. 808,013 43
Special lists of licenses, income, &c. 84,095 37
Returns of distilled spirits 97 00
Unassessed penalties on form No. 58 ..... 4,534 90
Fines and forfeitures received by order of the Commissioner of Internal Revenue 0 00
Grand total $997,355 89

TOTAL AMOUNT OF THE RETURNS OF ... ETC., FOR EACH MONTH IN THE ABOVE ...

July	$119,938 07
August	150,390 72
September	142,642 90
October	179,764 70
November	172,443 93
December	156,881 05
Returns by banks	76,304 52
Total	$997,365 89

CLOTHING, 6 PER CENT.

C. Lockwood, $2,893; Linthicum & Co., $2,197; John W. McKinley, $2,601; Jones & Hanabergh, $1,144; A. P. Lesnre & Co., $2,125; S. M. Clark, $2,037; Brooks Bros. (Broadway store), $44,275; H. M. Lockwood; $1,873; Cromwell, Gelps & Sutton, $2,070; Chichester & Williams, $1,798; R. F. Purdy & Co., $1,075; James M. Raymond & Co., $2,770; Spence & Thompson, $1,883; J. P. Hull & Co., $3,699; Brooks Bros. (Cherry street), $18,637; Charles H. Eyles, $3,654; Joseph Taylor, $2,048; F. R. Baldwin, $15,618; J. Smith Rice & Co., $6,372; Thomas Watkins, $1,700.

CLOAKS, 6 PER CENT.

O. & J. Mowbray (Bowery store), $2,094; William R. Roberts, $1,092; Lord & Taylor (Catharine street store), $1,668; O. & J. Mowbray (Grand street store), $2,761; Lord & Taylor, $1,269 (Grand street store); Davidson Bros., $1,061.

BOOKS, 5 PER CENT.

Mason Brothers, $15,961; C. B. Richardson, $10,816; M. W. Dodd, $3,476; F. J. Huntington, $6,226; James Miller, $7,017; Methodist Book Concern, $17,291; Chas. Scribner & Co., $6,223; Sheldon & Co., $4,370; E. R. Treat & Co., $5,542; Robert Carter & Bros., $9,504.

PIANOS, 6 PER CENT.

W. B. Bradbury & Co., $10,255; F. C. Lighte & Co., $5,135; Albert Weber, $3,926; A. T. Tryon & Co., $2,646; Raven & Bacon, $4,440.

BILLIARD TABLES, 6 PER CENT.

Phelan & Collender, $28,424; Kavanagh & Decker, $5,528.

BALMORAL AND HOOP SKIRTS, 6 PER CENT.

L. Poznik, $1,040; Otto Ernst, $1,017.

IRON CASTINGS, $3 60 PER TON.

McKinsley & Smurk, 5,740 lbs.; William Shay & Son, 1,866 lbs.; J. McCollum, 10,652 lbs.; Samuel Faron, 3,113 lbs.; The Allaire Works, 18,109 lbs.

OILS, 6 CENTS PER GALLON.

Monroe & Clark, 1,552 gallons; C. L. Stickney, 360; H. Barrow & Co., 1,533; Judd Linseed Oil Company, 32,525; James Pryor & Co., 3,076; Josiah Macy's Sons, 11,423.

WINDOW SHADES, 6 PER CENT.

Jay C. Wemple & Co., $1,125; B. L. Solomon & Sons, $1,656.

CONFECTIONERY, 4 8-10 CENTS PER POUND.

J. G. Henry, 1,100 lbs.; H. Ricke, 150 lbs.; John White, 221 lbs.; A. H. Brummell, 425 lbs.; H. Dunnekack, 340 lbs.; J. Rivers, 300 lbs.

SEWING MACHINES, 6 PER CENT.

James Willcox, $23,461; Thomas J. McArthur & Co., $2,018; Singer Manufacturing Company, $65,081; J. Hamarene, 230 lbs.; Fred. Ernst, 216 lbs.

JEWELRY, 6 PER CENT.

A. Wallach & Co., $12,560; Andrews, Shulthers & Co., $4,235; E. C. Moore, $5,492.

PRINTING PRESSES, 6 PER CENT.

Robert Hoe & Co., $27,398; Degener & Weller, $2,860.

SHODDY, 6 PER CENT.

P. E. Johnson & Co., $3,046; J. McIlquitt, $3,484.

PAPER BOXES, 6 PER CENT.

Aug. Wunsch, $1,860.

FURNITURE, 6 PER CENT.

F. A. Vrode, $1,046; De Graaf & Taylor, $2,037; R. H. Hamilton, $2,058; Ingersoll, Watson & Co., $5,892; F. Schreiber, $1,038; Ebbinghouse & Co., $4,713; Krenkle & Aumann, $1,759; E. C. Robinson, $4,812; Alex. Stein, $1,274; H. Stoveey, $1,241; M. Schreckenbach & Co., $1,247; Townsend & Bliss, $3,348; Chas. Winick & Bro., $1,004; Weil & Brannsdorf, $2,649; J. T. Allen & Co., $3,069; E. W. Baxter & Co., $4,924; Griffen & Payne, $1,176; Trabusiner & Mattes, $1,022; J. Hayock, $1,037; H. Eden, $3,670.

ALE, LAGERS, ETC., $1 PER BBL.

Robert Bilsborrow, 246 bbls.; Wm. B. Miles, 1,133 bbls.; M. Kuntz, 116 1-3 bbls.

CLOCKS, 6 PER CENT.

J. Batchelor, $1,073.

COMMON SOAP, 1 2-10c. PER LB.

James Connolly, 28,400 lbs.; C. W. Smith, 105,152 lbs.; James Buchan & Co., 189,511 lbs.; Fay Bros., 258,473 lbs.; David L. Brown, 15,058 lbs.; J. M. Taylor, 8,760 lbs.; H. Gerdes, 1,507 lbs.

CARRIAGES, 6 PER CENT.

Brewster & Co., $15,483; Dusenbury & Van Duzer, $1,673.

TINFOIL, 6 PER CENT.

John J. Crooke & Co., $19,265.

STEEL ARTICLES, 6 PER CENT.

Robert Hoe & Co., $11,774; Geo. Tieman & Co., $4,106; American Umbrella Frame Co., $23,333.

CANDLES, 6 PER CENT.

Lyles & Polhamus, $3,451; Josiah Macy's Sons, $3,445; James Buchan & Co., $11,500.

REPAIRS TO VESSELS, A 2 4-10 PER CENT.

Whitlock & Berrian, $5,149; Hall, Cornish & Co., $26,658.

BARRELS AND KEGS, 6 PER CENT.

A. T. Briggs, $22,049; J. Keys & Brothers, $1,304; Oliver McMahon, $1,113.

SPARS, 2 4-10 PER CENT.

Thornburn & Waterbury, $1,147; C. Winant, $1,004.

BELLOWS, 6 PER CENT.

B. Sickles & Brothers, $1,172; Newcomb & Brothers, $3,885.

BRASS WARES, 6 PER CENT.

Manhattan Brass Works, $2,749; Johnson & Montgomery, $1,353; F. A. Rhenton & Co., $1,032.

MOULDINGS, 6 PER CENT.

Emite Black, $7,442; Decker, Ehrhard & Co., $2,606; J. H. Dolier, $2,118; H. Flack, $1,016.

WOODEN ARTICLES, 6 PER CENT.

J. H. Swift, $2,625; George Bicke, $2,702; G. Antenwrelth, $5,920; J. Wonenbacher, $1,115; Taylor, Bros. & Co., $9,432.

PAINTS, 6 PER CENT.

Gardner & Morse, $1,132.

FOUNDRY FACINGS, 6 PER CENT.

D. Elston, $1,709.

WHEAT STARCH, 3 6-10 MILLS PER POUND.

Anthony Kipp, 2,104 lbs.

FIRE BRICK, 6 PER CENT.

B. Kreischer, $5,157; B. Kreischer, brick tiles, 3 6-10 per cent, $4,488.

REPAIRS, 3 6-10 PER CENT.

Phelan & Collender, billiard tables, $1,340; Wood Brothers, carriages, $1,050; Clapp & Jones, engines, $1,280; J. Murphy & Co., engines, $13,332.

FUR ARTICLES, 6 PER CENT.

Lassak's Sons, $6,239; L. J. & J. Phillips, $1,150; H. M. Silverman, $1,925.

SILVER PLATING, 6 PER CENT.

Breese & Badeau, $1,416; E. V. Haughwout & Co., $2,994.

BOOTS AND SHOES, 6 PER CENT.

Westlake & Hanford, $4,239; Geo. J. Glaze, $1,387; J. Hunt, $3,934.

PERFUMED SOAP, 6 CENTS PER POUND.

D. S. Brown, 3,623 lbs.; Ely Zacharie, 300 lbs.

HARNESS, 6 PER CENT.

A. H. Dunscomb, $2,707.

FRAMES, 6 PER CENT.

Gardner Manufacturing Company, $1,102; Millard & Co., $1,582.

GOLD AND SILVER WARES, 6 PER CENT.

C. T. Grojean, $1,652; J. Polhamus, $2,358; W. Van Valkenburgh, $1,652.

UMBRELLAS, 6 PER CENT.

Woodworth, Anderson & Co., $1,173.

SILVER PLATING, 5 PER CENT.

H. McManus & Co., $1,809.

SNUFF, 40 CENTS PER POUND.

C. Langenback, 168 lbs.; A. Schul & Co., 440 lbs.

SPICES, 1 2-10 CENTS PER POUND.

George C. Geissen, mustard, 1,090 lbs.; J. H. Moseley, coffee, 638 lbs.; Vandenberg & Co., mustard, 1,200 lbs.; Warren Brothers, coffee, 345 lbs.; D. C. Ripley & Co., coffee, 20,306 lbs.; pepper, 4,142 lbs., ginger, 2,220 lbs.; W. Wissell, coffee, 340 lbs.; C. L. Stickney, mustard, 15,988 lbs.; J. R. Dickson, coffee, 357 lbs.; L. B. Caulkins, coffee, 250 lbs.

MISCELLANEOUS ARTICLES.

C. S. Hine, tinware, $11,768 at 6 per cent; E. V. Haughwout & Co., glass articles, $5,062 at 6 per cent; Voght & Gass, hair rolls, &c., $4,061 at 6 per cent; E. V. Haughwout & Co., cutlery, $1,855 at 6 per cent; J. H. Cotton, blacking boxes, $1,814 at 6 per cent; Alex. Becker, stereoscopes, $1,203 at 6 per cent; Steifel & Co., paper collars, $1,068 at 6 per cent; O. E. Ingersoll, boats, $3,078 at 2 4-10 per cent; George Buess, marble tops, $1,397 at 6 per cent; J. Monroe Taylor, soda, 7,128 lbs. at 6 mills per lb.; H. M. Silverman, caps, $3,590 at 6 per cent; Sheet Metal Screw Co., canscrews and oilers, $3,512 at 6 per cent; Hatheway & Schlegel, dress trimmings, $1,740 at 6 per cent; H. T. Gratacap, fire caps, $1,760 at 6 per cent; E. V. Haughwout & Co., china, $2,348 at 5 per cent; A. D. Farrell, spring mattresses, $1,060 at 6 per cent; C. H. G. Losere & Co., trunks, $1,068 at 6 per cent; Phillips & Manning, feather dusters, $4,522 at 6 per cent; Duncan Ward, clothes wringers, $2,912 at 6 per cent; W. Selpho & Son, artificial limbs, $1,650 at 6 per cent; C. Whitlock, wood sashes, $1,020 at 6 per cent; F. W. Bartholomew, plumbing materials, $2,584 at 6 per cent.

TOBACCO—SMOKING AND CHEWING.

F. Tecklenberg, 329 lbs. at 35 cents; Ullman & Daering, 442 lbs. at 35 cents; C. Langenbeck, 283 lbs. at 15 cents; Aug. Schul & Co., 360 lbs. at 35 cents; Robitzek & Taussig, 1,422 lbs. at 35 cents; Robitzek & Taussig, 808 lbs. at 15 cents; Robitzek & Taussig, 280 lbs. at 40 cents; F. A. Benedekt, 700 lbs. at 15 cents.

CIGARS, $1 PER THOUSAND.

J. B. McCoy, 10,000; A. Barth, 12,000; Lederman Bros. 32,800; M. Frend, Market street, 10,000; Cohen & Isaacs, 13,000; A. Lichtenstein, 12,400; A. Barborn, 9,900; S. Funk, 25,000; O. Hoym, 10,000; A. Kerbs, 15,000; M. Frend, Bowery, 25,000; R. Prince, 51,600; S. Wiland, 15,000; D. Wollberg, 10,000; A. Fink, 23,000; H. Goersch, 13,500; Lippman & Hogan, 50,000; S. Meyer, 10,000; F. W. Martin z, 10,000; Robitzek & Taussig, 14,500; J. Singer, 50,000.

LAMPS, 6 PER CENT.

E. V. Haughwout & Co., $1,366; J. F. Iden & Co., $1,957.

MACHINERY AND IRON WARES, 6 PER CENT.

Hoikke & Kneeland, $1,017; Duff & Phenton, $1,100; A. & F. Brown & Co., $1,402; Doane & Nichols, $2,765; Miles Manufacturing Company, $1,097; R. Dudgeon, $6,487; Jackson, Burnet & Co., 4,319; Tappan & Haggari, $1,036; J. Maxhetmer & Co., $1,139; W. D. Andrews & Bro., $4,724; J. McCollum, $1,650; The Allaire Works, $1,611; Eliphalet Lyon, $2,866; Sam'l Faron, $1,221; Rob't M. Patrick, $1,681; Rob't S. Place, $1,423; J. Murphy & Co., $2,746.

MINNESOTA.

Our St. Paul Correspondence.

ST. PAUL, Minn., Feb. 11, 1866.

Interesting Experience of an Invalid—How the Consumptives have Progressed—Conclusions Arrived at as to the Effect of the Climate—Hints to Invalids and Persons who Intend Visiting the State—Minnesota vs. Saratoga, &c., &c.

My former letter on the suitableness of Minnesota as a home for invalids was based, as you are aware, upon observations somewhat limited, owing to my short residence in the country. Several months have elapsed since then, the winter has well nigh run its course, and many a consumptive has had cause to be thankful for a gradual but sure return to health. I know that the experience of the past six months has been a sad one to many an aching heart, but great good has been accomplished nevertheless, and hundreds have been declared convalescent where tens have passed away. A continued residence in this State through the fall and winter convinces me that the climate is all that it has been represented and that no where on this continent, perhaps, will persons afflicted with pulmonary complaints find greater relief than they can in Minnesota. If I were to judge of the climate by my own case, I could not be very loud in my praises, perhaps; but when I look around me and see how wonderfully others have improved, I cannot, even in my gloomiest moments, help exclaiming, "Would that the country were better known among my countrymen in the East, that thousands might be saved." I take it that it is a humane work to make known the special advantages which this State enjoys as a home for invalids, and I know of no better way to send the glad tidings broadcast over the land than through the columns of the HERALD.

The winter, thus far, has been a delightful season, and the invalids have not neglected the opportunity to recruit their health and enjoy life to the best advantage. We have had very few days of extremely cold weather, and not a shower of rain to my recollection since November. Snow has fallen in abundance, affording uninterrupted sleighing since Christmas; and the prospect is that there will be no ceasing of the merry bells much before the end of next month. Some physicians here attach more importance to the winter as a remedial agent than to any other season, and claim that there is nothing better for the patient than out-door exercise in the coldest weather, while others are more partial to the summer, and recommend a warmer climate in the winter, such as that of Florida or Cuba. As for myself, I certainly prefer the cold weather, and never feel better than when the thermometer is below zero. During my stay in St. Paul I have made the acquaintance of some thirty or forty invalids, perhaps, and out of this number I cannot call to mind a single one who has not been benefited by the winter. All have improved in a greater or less degree, and many of them will return to their homes in the spring fully restored to health. Those seriously affected when they arrived here last fall will probably have to remain during the summer, and not a few among them have determined to make the State their future home, preferring to give up everything at the East rather than sacrifice their health. One of my acquaintances, formerly a salesman in a large dry goods establishment on Broadway, has gone into business already, and others are constantly following his example. For years he had been working for a partnership in the house of his former employers, and just as his aim was accomplished and he was promised the much coveted position, symptoms of consumption began to develop themselves, and he was compelled to throw up his position and come out here and begin the world anew. This, I have no doubt, is the experience of some of the wealthiest and foremost men in the State.

I find as a rule that those who take least medicine and are farthest removed from the society and influence of other invalids progress most rapidly. Hence, I believe that the habit indulged in by persons who come here in search of their health of congregating together under the same roof and comparing notes as to their condition is a most pernicious one, and should be avoided if possible. Those anxious to recruit their health should be willing to sacrifice the pleasures of society and betake themselves to the country.

"God made the country and man made the town."

Hotels and overcrowded boarding house conduce but little to the restoration of health or real comfort, and should be shunned as a plague. There are plenty of eligible places for a residence outside of St. Paul, and it would be well for those who intend paying the country a visit in the spring to bear that fact in mind, and not loiter away their time in a crowded city when the surrounding country offers so many superior advantages. It is not necessary to retire to the wilderness and lead the life of a hermit; but even this is preferable to being cooped up in a hotel, where your ears are assailed at every turn by that unmistakable cough which is the precursor to many an early grave.

To persons who intend paying this country a visit in the spring I would say, do not start from home before the middle of April, as there is no certainty of the Mississippi being open for navigation before that period. A journey overland from La Crosse in the spring of the year is no trifling affair even for persons in the full enjoyment of health. Besides that, the March winds of this country even are no better than they might be, and it would be better for the patient to avoid them, perhaps, and wait patiently for the river to open, rather than run the risks incident to a long journey in stages. To persons in easy circumstances I would say, bring your families along, and you will find that the time will pass quickly and pleasantly, not to speak of the beneficial effect it will have upon the patient, who might otherwise become lonely and homesick. Give up Saratoga, Long Branch and other fashionable resorts for a season, and make a tour of Minnesota instead, and, believe me, you will never have cause to regret the change.

MEXICO.

THE MILITARY SITUATION.

Location of the Liberal and Imperialist Lines.

Organization of a Grand Confederate Raiding Corps.

The Land Pirates Contemplate a Plundering Expedition as Far as Central America.

&c. &c. &c.

Our Vera Cruz Correspondence.

VERA CRUZ, Feb. 4, 1866.

THE MILITARY SITUATION IN MEXICO.

Notwithstanding it is a very difficult matter to rightly comprehend, because of the many conflicting, indefinite and sensation reports and rumors almost hourly put in circulation as arriving from the interior, and being in some instances connected with the publications of imperial officials, who, on no few occasions, manage to practice a strange economy in regard to using the truth, your correspondent, nevertheless, proposes to enter into an explanation of the military situation of the hour, as he understands it, from the several and best sources of information obtainable at this port.

POSITION OF THE LIBERAL FORCES.

Near the Pacific Ocean rests the extreme right of the great liberal line. Here we find the State of Lower California. This, according to almost every despatch which we have received during the last forty days, is entirely under liberal control. The liberal operations at La Paz and San Antonio, reported as having commenced in earnest about two months past, seemed to have produced a very decided effect in that quarter, fixing the situation there seemingly permanently for some time to come. Across the Gulf of California, above Mazatlan, the liberals keep up constant communication, and indeed, so watchful and powerful have they become upon this water, that the imperialists fear to send any vessels there which are not well armed and well manned. At Mazatlan there is an imperial garrison of two thousand men, under General Carlos Rives, almost shut up in the town, for their enemies are very active, and hold the country all around it. This garrison of two thousand men is looked upon as only strong enough to protect the city. From a point very close on to Mazatlan, General Carona—liberal—holds a line extending direct to the immediate vicinity of Durango. At last accounts he was collecting internal revenue duties upon the internal commerce of the country. With regard to affairs at Durango there is considerable doubt, but the best information we have makes it appear that the imperialists still hold the place. Somewhere in the neighborhood of Durango the extreme left of Carona's line joins on to that of another liberal commander. This latter particularly watches the imperialists at Durango, and keeps open communication via Alamo to Castanuela. He is very active, very daring, has a good mounted command, and it may be said he controls the country almost entirely. His line, although not a continuous one, is nevertheless so maintained that no imperial commands can move without his knowledge, and when it is discovered that they are moving either for reconnoitring purposes or with any other object he fights them, and does not always get whipped even "in" the partial imperial accounts which reach us here. From Monterey to a point just above Matamoras the liberals continue their line. Thus it will be observed that the liberals hold a line, which is almost a continuous one, from their extreme right on the Pacific, via the several points mentioned, to the Rio Grande, being a success attained principally within the last two months.

THE IMPERIALIST LINES.

The extreme right of the imperial main line has been resting for some time past on the Rio Grande, at Matamoras, and passing up, via Chinas and Monterey, to Saltillo. If the last information which we have received is true the imperial force which lately occupied Monterey retreated to Saltillo, and perhaps, joined by the garrison of the last named place, the whole force is retreating on the principal road from Saltillo to San Luis Potosi, in the direction of the latter. This being so, General Mejia has become isolated, or else he has (as some here say he must do) retreated from Matamoras to Victoria. It is not thought here that Mejia can maintain his position upon the line of the Rio Grande unless heavily reinforced; and the imperialists are now in such a position around the city of Mexico, and so pressed at other points between Vera Cruz and the city of Mexico, that they cannot spare the men to send as reinforcements to distant points. No doubt, in the event of Mejia's retreat to Victoria, the Saltillo imperial column will attempt to make a stand at Salado or La Punta, with a third imperial column holding the city of Zacatecas. But this could not last for any length of time, because the liberals, being concentrated, and having the advantage of knowing the country well, would so harass them and interfere with their supplies that they would all be compelled to fall back to the line of the Rio Panuco. Here, on the line of this river, commences the new line designed to be taken up by the imperialist army, both for offensive and defensive operations, and to aid them if necessary in leaving the country. This new line, which is to be made a continuous one, starts at Tampico, extends on the line of the Panuco to San Luis Potosi, thence to Queretaro, San Juan del Rio, Tula and the city of Mexico, and from the latter, via Puebla and Orizaba, to Vera Cruz. In the event of being compelled to leave the country the imperialist army can divide into two grand bodies, one of these concentrating at San Luis Potosi, and marching down and embarking at Tampico, and the other moves down from the city of Mexico and goes off from the port of Vera Cruz; the e real petty commands on the Pacific side being embarked on transports now in that neighborhood, and the same being made by a similar parties below Vera Cruz at Tabasco and Yucatan; and thus the whole imperial establishment can be put afloat at once and very conveniently. From San Luis Potosi to the city of Mexico via Queretaro the imperial line is now strictly maintained. All the country in front of this line, looking towards the Pacific up as far as the river Canas on the right, and on the left to the main road from the city of Mexico to Acapulco, but not including of said road, is principally under liberal control. At present it is nothing more than a great raiding ground for both parties, and is as unsafe and unsettled as it possibly can be. From the city of Mexico, on the road leading to Toluca and Tamascaltepec, and on the Acapulco main road as far as Cuernavaca, the imperialists have advanced posts, which they at times find themselves barely able to defend.

We will now cut loose from the imperialists and again return to the liberals.

THE MILITARY SITUATION IN SOUTHERN MEXICO.

Below Vera Cruz, at Tlacotalpan, there is a liberal headquarters, under General A. Garcia. This officer's command is a mounted one. It is not concentrated. Its operations nevertheless are at times quite important. Garcia looks after liberal interests in the direction of Orizaba, and the State line between Vera Cruz and