FINANCIAL AND COMMERCIAL.

TUESDAY, May 26—6 P. M.

The gold market has been strong but quiet all day at a fractional advance, the fluctuations being from 139¾ to 140¾, with the closing transactions at 140¼. The news that the Senate had voted "not guilty" on the second and third of the impeachment articles was without any perceptible influence upon the premium, and it failed to stimulate speculation either for a rise or a fall, although it created much good feeling on the street, and the adjournment of the Senate *sine die* was accepted as a virtual abandonment of the farce that has occupied public attention for so many weeks past. The impeachment bugbear may now be considered finally disposed of, and the country will be the better for it, both politically, commercially and financially, while the effect upon the public credit cannot fail to be beneficial. The borrowing demand for coin was moderate, and the rates paid for carrying declined to 1 a 3½ per cent per annum, while in some instances the terms were "flat," which signifies without interest. The gross clearings amounted to $19,927,000, the gold balances to $1,174,922 and the currency balances to $1,632,440. The steamer Saxonia took out $420,000 in specie, and a large shipment is expected by the Cunard steamer sailing tomorrow.

The conversions of seven-thirty notes into five-twenties at the Sub-Treasury are going forward very rapidly, the total to-day having amounted to the large sum of $5,824,800. The disbursements in coin in payment of the interest on the public debt aggregated $104,000. First class commercial paper is in unusually limited supply, and it passes freely on the street and at the banks at 5 a 6 per cent.

The great feature of the stock market to-day has been Pacific Mail, which fluctuated between 95¼ a 96¾, and the transactions in it were so unusually heavy as to dwarf interest in railway shares. The closing quotation for the stock was 96 a 96¼, and it displays a very strong undertone owing to the causes to which we referred yesterday. The dealings in the lower hall of the Stock Exchange were much larger than at all the boards combined, and the excitement which attended them has been seldom equalled in the history of Pacific Mail. The bears alternately resisted the rise and rushed to cover their contracts, and little else was thought of for a while on the Stock Exchange than this new sensation. The railway speculation was quiet during the forenoon, but afterwards it showed a little more activity, and prices on the whole tended upward, although the market experienced occasional relapses. As prices are, however, sustained by artificial influences, and therefore liable to fall heavily at any time, there is no inducement for the public to take these stocks off the hands of the cliques, and because they may be engineered higher it does not follow that they are not already from fifty to a hundred per cent above their real value. The Rock Island muddle still engages attention in Wall street, and the stockholders of the company are, not without good cause, highly incensed with the course of the present directors, and purpose testing the constitutionality of the law of Iowa postponing the annual election until next year and holding an election themselves at the usual time this year. A call to the stockholders to this effect has been made by a committee of our prominent citizens, to which Mr. Tracy, the president of the road, has replied in an advertisement stating that the Legislature of Iowa has postponed the election until June, 1869, and the State has by its Attorney General served upon the officers and directors of the company an injunction which forbids both directors and stockholders from holding an election prior to the time specified. Further, that as any attempt to hold such election or meeting, in pursuance of the notification of our citizens referred to, would be a violation of law and a breach of the injunction, no election will be held in June next. If the law of Iowa cannot be set aside the present directors will doubtless be able to hold possession until after June, 1869; but the stockholders have a just cause of complaint nevertheless, and the sympathies of the public are undoubtedly with them in their contest with those who now control the property. Such a state of things is calculated to seriously damage railway stocks in the eyes of investors, and the rottenness of the railway system of this country is becoming more apparent every day.

There was unabated activity in government securities during the day, and prices experienced a further general improvement. Ten-forties were in particularly sharp demand from the foreign bankers, and sales were made at 105¾, this price being bid for considerable amounts, but probably half a million of them could not be bought under 106¼, the bonds being very scarce, alike with the five-twenties of 1862, which sold up to 110⅞. The home investment demand continues heavy, and the supply of bonds on the street is small, owing to the large absorption by the public and the banks which has been going forward of late. The European market for five-twenties and ten-forties is firm, and an enlarged demand for our securities is reported both in London and Frankfort. The upward movement of prices was strengthened by the result of the second vote on impeachment in the Senate, and this was especially the case with respect to the exportable bonds. The fact that the ten-forty loan is closed, and that the authorizing act makes special provision for the payment of the principal in coin as well as the interest, causes it to be regarded with more favor abroad than any other United States stock, and already the bonds are quoted in London only two per cent below five-twenties of 1862. The tendency of prices is still strongly upward, and in view of the monetary situation and the cliqued and inflated condition of railway shares, which keep the public from buying them, a considerable further advance is likely to take place before the culminating point is reached, after which the market will remain firm but comparatively quiet. At the close the following quotations were current:—Registered, 1881, 115¼ a 115½; coupon, 1881, 115¾ a 115½; 5-20's, registered, 1862, 107¼ a 107½; 5-20's, coupon, 1862, 110¾ a 111; do., 1864, 108¾ a 109; do., 1865, 109 a 109¼; do., 1865, January and July, 111¼ a 111¾; do., 1867, 111¾ a 111¾; 10-40's, registered, 105¾ a 105¾; 10-40's, coupon, 106¼ a 106¾; June 7.30's, 108¾ a 108¾; July 7.30's, 108¼ a 108¾; August compounds, 1865, 118¾; September do., 117¾; October do., 117¾.

At the commencement of business the stock market was strong, and there was an excited demand for Pacific Mail, which advanced rapidly to 98¼, the transactions being very heavy. At the early session of the open board the stock was less active, and sales were made at 96¼, while railway shares were firm but quiet at a fraction above the closing prices of last evening. At the first regular board Pacific Mail reacted to 96¼, but there was a brisk demand for the stock at the decline. Railway shares were steady and rather dull. New York Central closed ½ higher than at the same time yesterday, Erie ¾, Reading ¼, Cleveland and Pittsburg ¾, Cleveland and Toledo ¾, Northwestern ¼, Fort Wayne 1¾, Milwaukee and St. Paul preferred ¾, Ohio and Mississippi ⅛, Pacific Mail 2¾ and Western Union Telegraph ¾, while Michigan Southern was ⅛ lower and Rock Island ¾. North Carolina sixes advanced 1¼. Government securities were very strong and active at an advance of ⅛ a ¼ per cent. At the open board at one o'clock the sales of Pacific Mail aggregated 4,000 shares and the price declined from 96 to 95¾, while New York Central advanced to 131. At the second regular board the market was stronger, with sales of Pacific Mail at 96. There was at the same time increased activity in railway shares. New York Central closed 1¾ higher than at the first regular board, Erie ¾, Reading ¾, Cleveland and Pittsburg ¾, Cleveland and Toledo ¾, Rock Island ¾, Northwestern ¾, Northwestern preferred ¼, Fort Wayne 1¾, Milwaukee and St. Paul preferred ¼, Ohio and Mississippi ⅛ and Quicksilver ⅛, while Michigan Southern was ⅛ lower and Pacific Mail ¼. Government securities continued strong and prices were an eighth per cent higher. At the open board at half-past three Pacific Mail sold at 96¾ a 96; Fort Wayne, 112¾; New York Central, 131¾; Reading, 94¾ and Erie, 70¼. Subsequently the market was quiet, but prices improved slightly and at the close at six o'clock the quotations were as subjoined:—Pacific Mail, 96 a 96¼; Ohio and Mississippi, 30¼ a 31; Western Union Telegraph, 38¾ a 38¾; New York Central, 131¾ a 131¼; Erie, 70¼ a 70¾; Reading, 94¾ a 94¾; Michigan Southern, 87¾ a 87¾; Cleveland and Pittsburg, 88¾ a 88¾; Cleveland and Toledo, 109¾ a 109¾; Cook Island, 96¾ a 96¾; Northwestern, 68¾ a 68¾; Northwestern preferred, 79 a 79¾; Fort Wayne, 112¾ a 113.

The foreign exchange market was firm, but the demand for bills was very limited, and at the close bankers' bills on England at sixty days were quoted at 110 a 110¼; at three days, 110¾ a 110¾; commercial bills, 109¾ a 110; bills on Paris at sixty days, 5.13¾ a 5.12¼.

The receipts for customs and the receipts, payments and balances at the Sub-Treasury in this city for the expired portion of the week have been as follows:—

	Custom House. Receipts.	Sub-Treasury. Receipts.	Sub-Treasury. Payments.	Sub-Treasury. Balances.
May 25..	$488,604	$8,035,495	$9,726,491	$100,994,759
May 26..	438,000	1,585,609	1,280,889	101,299,539

The value of exports (exclusive of specie) from New York to foreign ports for the week ending today amounted to $3,657,521, against $4,035,781 the week previous.

SALES AT THE NEW YORK STOCK EXCHANGE.

Tuesday, May 26—10:15 A. M.

$32000 US 6's, '81, cou..	115¼	150 shs Pacific M SS Co.	97
55000 US 6's 5-20, c, '62..s	110¾	100 do.....	96¾
20000 US 6's, 5-20, c, '64.	108¾	500 do.....	96¾
10000 do.....	109	500 do.....	96¾
100000 US 6's, 5-20, c, '65.	109	100 do.....b30	96¼
77500 5-20, c, '65, new...	111	35 do.....	96
462000 US 5's, 10-40, c....	105¾	100 Adams Express	57¾
2 0000 US 5-20, c, '67....	111	40 do.....	58
30000 do.....c	111	250 Wells-Fargo Exp....	24¼
2 000 do.....b3	111¼	100 do.....s30	24
31000 Tr n, 7 3-10, 2d s...	108¾	100 U S Express Co.....	57¾
15 00 Tenn 6's, new.....	67¾	15 American Express...	55¼
15000 do.....	67¾	100 Mer Union Exp.....	29¾
50000 N Car 6's, ex cou..	67	2050 N Y Cent RR.....	130½
4000 do.....	67¾	100 and 10 sh.....s10	130¼
20000 do.....2d call	67¾	600 Erie RR.....	69¾
1000 Virginia 6's, ex cou	55¾	100 do.....b3	70
9000 do.....	56	50 Erie RR pref.....	75
10000 N Car 6's, new....	66¾	200 Boston, Har&Erie RR	15
28000 Missouri 6's.....	91¾	1500 Reading RR.....	94¾
10000 do.....b30	91¾	200 do b30	94¾
8000 Pac 7's, gtd by Mo	96	220 Mich So & N Ind.....	88
8000 Chic & N W e bds	92	300 do.....	88¼
1000 Chic & N W 1st m.	93¾	10 do.....	88¾
1000 Tol & W 2d m.....	83	100 Cleveland & Pitts RR	88½
20000 Great West 2d m..	78¼	100 Chic & N W RR.....	68
8000 Gale & Chic 1st m..	101¾	100 Chic & N W pref....	73¾
6000 Morris v Essex 1st	99¾	100 do.....	73¾
3000 Pitts, FW & Ch 2m	99¾	900 Cleve & Toledo RR..	109¾
5 00 Chic & Alton 1st m	105	450 Chic & Rk Island RR	96
18 00 Ohio & Miss 1st m.	95	500 do.....	95¾
10000 Mil & St Paul 1st m	94¾	500 Mil & St Paul pref...	78
26 shs Del & Hud Canal	160	100 Del, Lack & West..	121
90 do.....2d call	160¾	300 Tol, Wab & West....	50¾
25 North River Bank..	113¾	100 do.....b30	50¾
10 Ocean Bank.....	107¾	250 Pitts, Ft W & Chic..	111
10 Tenth Nat Bank....	135½	650 do.....	111¾
100 Cumb Coal pref....	55	50 do.....	111¾
100 West Union Tel....	38¼	100 Alton & Terre H RR	46
100 do.....2d call	38¾	200 do.....	46¾
300 Quicksilver Mg Co..	30	100 do.....	46¾
720 Pacific M SS Co....	96¼	400 Ohio & Miss RR....	30¾
550 do.....	96¼	100 H & St J RR, pref..	85½
1000 do.....	96¼		

Half-past Two o'Clock P. M.

$9000 US 6's, '81, reg, 2PM	115¼	100 shs N Y Cent RR..s30	131¼
50000 US 5-20, r, '62 b3 PM.	107¼	500 do.....s60	131¼
72000 do.....	107¼	100 do.....s60	131¼
10000 US 5-20, c, '62.....	110¼	500 Erie RR.....	70¾
6000 US 6's, 5-20, c, '64. 2PM	109	200 do.....b10	70¾
196000 5-20, cou, '65..	109¼	25 Erie RR.....pref ..	75¼
16000 do.....2 o'clock	109¼	100 do.....	76
20000 US 5-20, cou, '65, n.	111¼	100 do.....	76¼
16 00 do.....3 P M	111¼	21 Reading RR.....	94
50000 US 5-20, c, '67....	111¼	200 do.....	94¾
65000 do.....2 P M	111¾	100 Mich S & N Ind RR.b30	88¼
8000 US 5's, 10-40, r, 2 PM	105¾	100 do.....	88¾
10 00 US 5's, 10-40, c..b3	105¾	200 do.....	88
15000 do.....	105¾	100 do.....	87¾
34000 do.....	105¾	5 Ill Cent RR.....	14¾
5000 do.....2 P M	105¾	200 Cleve & Pitts RR.b10	84¾
104000 do.....	105¾	200 do.....	85¾
10000 Tr n, 7 3-10, 2d sec.s	108¾	100 Chic & N W RR.....	68¾
50000 do.....2d s	108¾	100 Chi & N W RR pref.	79
40000 Tenn 6's, new.....	67¾	200 do.....	79¼
20000 do.....	67¾	200 do.....	79¼
6000 Tenn 6's, ex cou..	69¾	200 Cleve & Toledo RR.	109¾
15000 do.....	69¾	500 Chi & Rk Is RR....	96¾
10000 N Carolina 6's, new	67	500 do.....s10	96¾
25000 Missouri 6's.....	91¼	100 Mil & St Paul RR....	66¾
2000 G Western 2d mort	78¾	200 do.....	66¼
500 shs Quicksilver M Co	30¼	100 do.....b30	66¾
550 Pac M all SS Co.....	96	400 Mil & St Paul RR pf	78¼
10 do.....	96¼	200 Pitts, Ft W & Chi RR.	113
400 do.....	95¾	1000 do.....	112¾
100 Del & Hud Canal....	161	600 do.....	112¾
60 Adams Express.....	58	500 do.....b60	113
500 Mer U Exp.....	29¼	200 Alt & Ter H RR.....	47¾
200 Ohio & Miss RR.....	30¼	100 Alt & Ter H RR pref	68¾
800 N Y Cent RR.....	131¾		

COMMERCIAL REPORT.

TUESDAY, May 26—6 P. M.

BEESWAX remained quiet, but firm, at 49c. a 50c.

COTTON.—The market was depressed and irregular and some sales were made at ⅛c. lower prices. We make no alterations in our quotations, however. The demand was more active, the sales being 1,161 bales, including 831 for spinning and 552 for speculation. We quote:—

	Uplands	Mobile and Florida.	New Orleans and Texas.
Ordinary.....	26	26	26½
Good ordinary.....	27½	28	29
Low middling.....	29	29½	30
Middling.....	30⅞	31	31½
Good middling.....	31½	32	32½

COPPER.—The demand for ingot was moderately active at former prices. Sales 250,000 lbs. at 23½c. for Baltimore and 23¾c. for Detroit, including 100,000 lbs. Detroit, for July and August, at 24c., and 50,000 Portage Lake, for July, at 24c.

CANDLES continued quiet but steady at 21c. a 22c. for adamantine 14 ounce, 45c. for sperm and 55c. a 58c. for patent.

COFFEE.—The market for Rio was dull but quite steady. We quote Rio, ordinary cargoes, 8¾c. a 9¼c.; fair, 10c. a 10¼c.; good, 11¼c. a 11½c.; prime, 11¾c. a 12c.—all gold, in bond. Sales 3,0 bags, ex Chinesemin, on private terms. 4,500 bags Rio were offered at auction to-day, but nearly all were withdrawn; only 300 bags were disposed of at 20½c. a 24½c., currency. Other descriptions were quiet. We quote Maracaibo 16c. a 18c., Laguayra 16c. a 17c., St. Domingo 14½c. and Java 32c. a 34c., all gold, duty paid. Messrs. Gunard, Arden & Co. make the stock of Rio, May 26, 1868, in New York, 116,317 bags; Baltimore, 50,641; New Orleans, 1,304, and other kinds in New York 50,000 bags.

CEMENT.—Rosendale was steady at $1 75 per bbl.

DRUGS AND DYES were quiet. The sales were 175 tons sal soda at 1½c., gold—which is lower; 250 do. soda ash at 2½-16c. a 2¾c., do; 100 casks bleaching powders, part at 4¾c., currency; 100 do. do., to arrive, at 4¾c., gold; 50 drums caustic soda at 4¾c. a 5¼c., gold; 1,000 kegs bi-carb. soda, part at 4¾c. a 4¾c., do.; 20 casks Dutch madder at 11¾c. a 11¾c., do.; 12,000 lbs. refined argols and 28 casks cream tartar, to arrive, for private terms.

FLOUR AND GRAIN.—Receipts 83,631 bbls. flour, 62 do. corn meal, 8,461 bushels wheat, 8,320 do. corn and 500 do. malt. The market remained dull and heavy for the low grades of Western and State flour, and though there was scarcely enough doing to make a market or establish reliable quotations, yet the greater part of the business was done at a concession of from 10c. to 20c., and even a greater reduction would not have induced much if any more demand. The unfavorable cable news prevented export sales and business was confined to the wants of the local trade. Choice flour was still firm, and though very little was done in them the sales were at full prices. California flour remained dull and nominal at our quotations. Some retail lots of choice were placed at $14, but $13 75 is almost too high to quote. The sales were about 6,000 bbls. The demand for Southern flour continued very light, but with a limited supply on the market holders were enabled to realize full prices. The sales were about 450 bbls at our quotations. Rye flour was quiet but firm, with sales of 3,0 bbls. Corn meal was steady, with sales of 200 bbls. Caloric at $6 10. We quote:—

Superfine State and Western.....	$8 30 a $9 00
Extra State.....	9 50 a 9 75
Choice do.....	10 00 a 10 50
Common to medium extra and choice Western.	8 30 a 12 00
Round hoop Ohio, shipping brands.....	10 00 a 10 75
Round hoop Ohio, trade brands.....	11 00 a 14 00
St. Louis low extra.....	10 50 a 11 50
St. Louis straight extra.....	11 50 a 13 00
St. Louis choice double extra.....	13 00 a 15 00
St. Louis choice family.....	15 50 a 17 00
Southern choice and family.....	14 00 a 16 00
Southern superfine and extra.....	11 75 a 13 50
California flour (sacks and bbls).....	12 00 a 13 75
Rye flour, superfine.....	8 40 a 10 10
Corn meal, city.....	5 50 a —
Corn meal, Brandywine.....	6 35 a 6 40
Corn meal, Jersey.....	6 00 a —

—The market for wheat reacted under the adverse character of the cable news and prices were lower. Shippers bid $2 20 for No. 2, and millers would have paid the same price, but holders would not grant so large a concession. Receipts were $2 28 a $2 30 was bid, but these bids were not entertained by sellers, who demanded $2 33. California wheat was dull and nominal at lower prices, being available at $2 50 a $3. The sales were confined to about 20,000 bushels, at $2 21 a $2 22 for No. 2, the latter price for speculation. We also note sales of 20,000 bushels spring last evening at a trifle over the above prices. Corn was less active, and at the close the market was weak at $1 08½ for prime new Western mixed afloat. The sales were about 75,000 bushels, at $1 09 a $1 10 for new mixed, $1 16 a $1 17½ for old do., in store and afloat, and $1 15 a $1 16 for white. Oats were quiet but steady, with sales of 35,000 bushels at 86c., a 87c., in store. Rye was quiet and heavy, with sales of 2,000 bushels State on private terms. Barley was quiet. We note sales of 8,000 bushels malt at $2 25 a $2 35.

FREIGHTS.—The market was quiet and rates favored the shipper. There was less activity in the chartering business. The engagements were:—To Liverpool, 7,500 bushels corn at 3½d., and per steamer 1,050 bbls. flour at 1s. 9d. and 1,050 bushels corn at 6d.; to Glasgow, per steamer, 100 bbls. rosin at 2s. 6d. a 2s. 9d. and 7,600 bushels corn at 7½d.; to Bristol, 15,000 bushels wheat at 7d. To London, 500 bbls. rosin at 2s., and, per steamer, 42 bales furs at 30s. To Bremen, 230 bbls. petroleum at 2s. 9d., 800 do. rosin at 1s. 6d., and, per steamer, 100 hhds. tobacco at 20s. and 400 cases do. at 5s. The charters were:—A British bark, with 1,000 bbls. petroleum, to a direct port in the Baltic, at 6s.; a North German bark, 2,000 bbls. petroleum, to a direct port on the Continent, at 6s. 6d.; a vessel, 300 tons, to Hamburg, general cargo, at 22s. per ton; one to Buenos Ayres, lumber, at $25; a British brig, to Yokohama, coal, and a British brig with 2,000 bbls. petroleum, to a direct port on the Continent on private terms.

GUNNY CLOTH.—There were sales of 125 bales in Boston at 22c.

GUNNY BAGS were dull and nominal at 18c. a 19c.

HIDES.—The market was very quiet, but steady at the subjoined quotations. Sales 600 Montevideo, at 21c., gold. We quote:—Buenos Ayres, 25 a 27 lbs., 20½c. a 21c., gold; do., 20 a 23 lbs., 21½c. a 22c.; Montevideo, 21 a 26 lbs., 21c.; Corrientes, 21½ a 22 lbs., 20c. a 20½c.; Rio Grande, 20 a 22 lbs., 20½c.; Orinoco, 21 a 23 lbs., 19c. a 19½c.; California, 22 a 25 lbs., 19c. a 19½c.; Central American, 18 a 21 lbs., 17c. a 18c.; Matamoros, 22 a 24 lbs., 18c. a 18½c., and Texas, 23 a 25 lbs., 16c. a 16c.

HOPS.—The demand was light from all sources, but prices were unchanged; 1867 crop was quoted at 35c. a 50c.; 1866 do., 15c. a 30c., and Bavarian, 28c. a 40c.

HEMP.—Manila was dull at 10½c., gold. Jute, 5½c. a 6½c., gold.

HAY was in fair request at 80c. a 85c. for shipping, and $1 15 a $1 45 for retail lots.

IRON.—Scotch pig was in better demand, but prices were without improvement. There were sales of 100 tons Langloan at $37, 2-0 do. Glengarnock, part at $38, and 100 do. Gartsherrie on private terms. American was quiet but firm at $58 a $60 for No. 1 and $56 a $58 for No. 2. The former is scarce; sales 300 tons No. 2 and 1,000 do. gray forge at $50. Gold rails were active; sales 5,000 tons to arrive, and for June, July and August delivery on private terms. 50 tons old horseshoes were sold at a private price. Refined bar was steady at $85 a $90.

LEATHER.—The market for hemlock was in about the same condition as last noticed, being moderately active at steady prices. For oak the demand was moderate at previous prices. Hemlock—Buenos Ayres heavy was selling at 25c. a 28c. per lb.; do. middle, 26½c. a 28c.; do. light, 28½c. a 37½c.; do. California heavy, 26c. a 27c.; do. middle, 30c. a 37c.; do. do. light, 36c. a 37c.; do. Orinoco, &c., heavy, 24c. a 25c.; do. do. middle, 26c. a 27c.; do. light, 29c. a 37c.; do. good damaged, all kinds and weights, 23c. a 25c.; do. poor do., 19c. a 21½c.; do. in the rough, 23c. a 29c.; oak slaughter, heavy, 38c. a 40c.; do. middle, 38c. a 44c.; do. light, 38c. a 40c.; do. cropped, heavy, 38c. a 42c.; do. middle, 41c. a 46c.; do. light, 42c. a 44c.; do. in the rough, heavy, 40c. a 46c.; do. middle, 38c. a 42c.; do. light, 38c. a 42c.; do. bellies, 23c. a 24c.

LUMBER.—Eastern Spruce—The arrivals still continue light, and with a small stock holders are very firm in their views, demanding $21 a $22. 100,000 feet were sold at the inside price.

LATHS.—Eastern were unsettled, but generally held at $2 25.

LIME.—Rockland was quoted at $1 10 for common and $2 for lump.

LEAD.—Ordinary foreign was dull at 6½c., gold.

MOLASSES.—The market was generally active at about previous prices. The sales were 311 hhds. Cuba clayed at 42c., 25 hhds. refined at 45c., Porto Rico on private terms, 21 hhds. Cuba muscovado at 37c., and 118 do. Nassau at 35c. We quote Cuba centrifugal 36c. a 40c., do. c. grayed 40c. a 50c., do. muscovado refining 30c. a 32c., do. do. grocery 35c. a 40c., Porto Rico 40c. a 75c. and English Islands 40c. a 72c.

NAVAL STORES.—Receipts 500 bbls. rosin. The market for spirits turpentine was again a trifle easier, closing at 51c. a 51½c. There was an increased business done, however, the sales being 250 bbls. at 50c. a 51c., almost all at the inside price, and 250 do. (New York bbls.) on private terms. The transactions in rosins were moderate. Sales 1,700 bbls. strained at $3 20, 200 do. No. 2 at $3 75, and 100 do. No. 1 at $3 87½. Common strained closed at $3 15; good do., $3 25; No. 2, $3 37½ a $3 75; No. 1, $3 87½ a $5; pale, $5 25 a $6, and extra do. $6 25 a $9 75. Tar unchanged.

OILS.—Linseed was in light demand and heavy; sales 5,000 gallons at $1 12; crushers' price, $1 14. Lard was more sought after, but at lower prices; sales 250 bbls. at $1 45 a $1 50, closing at $1 50 a $1 55. Olive was quiet at $1 50 a $1 75. Fish oils, though quiet, remained steady; sales in New Bedford 500 bbls. crude sperm at $2, 98 do. inferior do. at $1 95, and 1,285 do. crude whale, reported at 75c.

OIL CAKE was quiet. A small lot Western sold at $50 50.

PROVISIONS.—Receipts, 35 packages cut meats and 50 kegs lard. There was a trifle more activity in the market, but prices were heavy and lower, new mess closing at $28 50 a $28 62½, and old mess at $27 87½. The sales were 2,000 bbls. at $28 62½ a $28 68¾ for new mess, $28 75 for city do., and $23 25 for extra prime. Prime mess was quoted at $24 87½ a $24 50. We heard of no sales for forward delivery. Live hogs were slow of sale and heavy at 8½c. a 9¼c. The number arrived was about 5,200 head. Beef remained quiet but steady at $15 a $23 50 for plain mess and $20 50 a $25 for extra do. The sales were limited to 150 bbls. Of beef hams and tierce beef, there were no sales of importance; prices were nominal. Cut meats were dull, and we heard of no sales. We quote shoulders, 13½c. a 13¾c.; smoked do., 15c. a 15½c.; pickled hams, 17½c. a 17¾c.; smoked do., 18c. a 20c., and bagged do., 21c. a 22c. Bacon was also dull, and the sales were unimportant; we quote Cumberland cut 14½c. a 14¾c., long clear 16c., short do. 16½c. a 17c., and short rib 16c. Lard was in fair demand, but the increased firmness of holders restricted transactions. The sales were 500 bbls. at 18½c. a 19½c. for No. 1 to kettle rendered. Butter—With free receipts and a moderate demand the market was heavy and prices were lower and irregular. Orange county pails, 35c.; do. do. half firkins and tubs, 30c. a 32c.; do. do., Welsh tubs, 28c. a 31c. Cheese was easier and only in moderate demand for export and home use at 16c a 16½c., for fair to fine.

PETROLEUM.—Receipts, 425 bbls. crude and 2,012 do. refined. The market for crude in bulk was less active but steady at 13½c. a 13¾c. There were sales of 500 bbls at 13c., 500 do. at 13½c. and 2,500 do., for June, on private terms. Bonded was moderately active and closed at 29½c. a 30c. The sales were 1,000 bbls at 29½c., 2,000 do. at 30c., part deliverable within ten days, and 10,000 gallons in tins on private terms. Free was higher, 35½c. a 36c. being demanded for standard white. Of residuum 100 bbls. were disposed of at 27½c. In Philadelphia the market exhibited more activity. The sales were 2,500 bbls. at 30c. a 28½c.—almost all at the latter price—2,000 do. from June to September (500 each month) at about 3c., and late yesterday 2,000 bbls. for May at 29c.

PETROLEUM BARRELS.—A sale was reported of 850 empty refined (as they run) at $1 45.

RICE.—Rangoon was in moderate demand and steady; sales 300 bags, at 4 1-16c., gold, in bond. Carolina, though quiet, was steady. We quote 11c. a 11½c.

SUGAR.—The market for raw exhibited a fair degree of activity, and closed steady, at 11½c. a 11¾c. for fair to good refining Cuba, yesterday's closing prices. The sales comprised 2,050 hhds. Cuba at 11¼c. a 12c.; also 61 boxes at 12½c.—we quote:—Fair to good grocery Cuba, 12c. a 12½c.; prime to choice do., 12½c. a 13¼c.; centrifugal (hhds. and boxes), 11c. a 11½c.; melado, 8c. a 9½c. Refining grades Porto Rico, 11½c. a 11¾c.; fair to good grocery do., 12c. a 12½c., and prime to choice do., 13c. a 14c. Refined was only moderately active and easier. We quote powdered, crushed and granulated, 16½c. a 16¾c.; soft white, 15½c. a 15¾c., and yellow, 14½c. a 15¼c.

SKINS.—Goat were quiet, but steady at the quotations appended. We heard of no sales not previously reported. Deer were in moderate demand at unaltered prices. Sales 2,000 lbs. Vera Cruz on private terms. We quote:—Goat Tampico and Matamoros, 65½c. 60c., gold; Buenos Ayres, 40c. a 45c., currency; Payta, 42½c. do.; Curacoa, 37½c. a 42½c., do.; Cape, 45c. a 47½c. do. Deer—Honduras and Vera Cruz, 42½c., gold; Central American, 45c.; San Juan, 40c.; Sisal, 44c.; Angostura, 32½c. and Para, 43c.

SALT.—Ashton's was in fair demand, and being in small supply was firmly held. Other kinds were quiet and in fair supply. Jobber's prices were as follows:—$4 for Ashton's per sack, $2 80 a $2 90 for Marshall's and Worthington's, $1 80 a $1 90 for ground, $3 25 for Prussian and 50c. a 62½c. for Turks Island, per bushel.

SEEDS.—We heard of no further sales of Calcutta linseed. There was no demand of moment for grass, and prices were nominal.

SPELTZE.—Silesian was dull and nominal at 6½c., gold.

SOAP.—Castile was quiet, but generally held at 11½c. a 12c., gold, to arrive, and 17c., currency, on the spot.

STEARINE.—The demand was moderate and prices were firm. The sales were 25,000 lbs., part at 19c. a 19¾c.

TALLOW was steady with a moderate demand. Sales 75,000 lbs. at 12c. a 12½c.

TOBACCO.—Kentucky continued in fair demand and full prices were realized. The sales were about 500 hhds. at 7c. a 17c. Seed leaf remained dull, but steady in value. The sales were 100 cases fillers at 5c. a 55½c., 70 do. State seed, and 150 do. Connecticut wrappers on private terms. Of Havana the sales were 60 bales at $1 02½ a $1 10. We quote:—

Kentucky.	Light Leaf.	Heavy Western and Clarksville.
Lugs, per lb.....	7c. a 7½c.	8c. a 9½c.
Common leaf.....	8c. a 9½c.	10c. a 12c.
Medium leaf.....	10c. a 12c.	12½c. a 14½c.
Good leaf.....	12½c. a 14c.	15c. a 16½c.
Fine leaf.....	15c. a 16c.	17c. a 18c.
Selections.....	17c. a 18c.	19c. a 20c.

TIN.—Pig continued dull and some kinds were rather heavy. We heard of no sales of moment. We quote Straits, 24½c., gold; Banca, 2[illegible]½c., do., and English, 24½c., do. Plates were quiet; sales, 500 boxes I. C. coke and 500 do. I. C. charcoal on private terms.

WHISKEY.—Receipts 10 bbls. The market was dull and nominal, at 25c. a 35c. for lots in bond.

WOOL.—There is but little demand for fleece, and prices of all but the low and medium grades are heavy and declining. For pulled the inquiry continues limited, and prices still rule heavy. In California a moderate business is doing at about the prices previously current. Texas is more sought after and without particular change in value. The market for foreign remains dull. The sales are 85,000 lbs. fleece at 42½c. a 55c., including XX Ohio at 55c., X do. at 50c., X and No. 1 do. at 47½c., heavy at 42½c. Shearlings—7,500 lbs. Kentucky combing and 12 bags combing pulled on private terms. 2,500 lbs. picklock at 40c.; also 25,000 lbs. pulled, at 29c. for No. 1, and 42½c. a 45c. for super and extra; 30,000 lbs. Texas at 25c. a 35c., and 85,000 lbs. California at 25c. a 33½c.—chiefly fall clip at 26c. a 27c. Of foreign the sales were 40 bales Cape and 70 do. Cordova on private terms.

THE HORSE MARKET.

With the opening of the spring season—albeit that it comes rather slowly and somewhat coquetishly, even as though gentle Flora were willing to more than submit to, in fact rather court, Winter's (the hoary old sport's) dalliance in her lap—the horse business has assumed a prominent feature in trade affairs. Trotting horses become in demand, carriage teams are inquired for and family turnouts sought with interest. Thus at the several places where stock is offered, and individuals of horsey knowledge and amateurs seeking distinction, in top boots and cords, congregate on stated days to improve in the first instance or in the latter learn their "business," there is generally a good attendance, and for fair animals good prices are offered. In this connection the "regulations of sales" adopted at Messrs. Johnston & Van Tassell's auction mart are worthy of quotation:—"All warranted horses are given the purchasers for twenty-four hours' trial; if brought back within that time as not answering the warrantee, either in respect of condition, disposition or speed, the money will be returned. Windbroken or balky horses are not offered with the knowledge of the auctioneer, and proof of such faults will be considered as a nullification of contract." We mention these rules only as proving how, with the facilities for competition which New York offers, the active demand occasioned by its surplus of wealthy inhabitants is such as to offset the advantages to be gained by misrepresentation, so long associated with horse trading and a system of trade known over the world under the descriptive appellation of "jockeying." It is not the least evidence of our progress. We report the following sales:—

BY JOHNSTON AND VAN TASSELL.

A black mare, 15 hands high, six years old; warranted sound.....	$340
A black mare, 15¼ hands high, nine years old.....	150
A pair of black horses, 15¾ hands high, nine years old....	300
A bay mare, 15 hands high, six years old; a good work horse.....	160
A bay mare, 15¾ hands high, seven years old; a good roadster and warranted sound.....	218
A superior and well matched pair of bay carriage horses, 16¼ hands high, seven years old.....	650
A fine dark chestnut sorrel horse, six years old, 15¾ hands high; warranted sound.....	465
A sorrel trotting horse, 15¾ hands high, eight years old...	175
A gray horse, 15 hands high, seven years old.....	165
A handsome black jet coupe horse, six years old, 16¼ hands high; warranted sound.....	210
A large black cart or truck horse, 16¾ hands high, seven years old; warranted sound.....	195
A family turnout comprising a fine pair of bay mares, 15¾ hands high, six and seven years old; warranted sound in every respect.....	700
And a Victoria, lined with blue satin.....	450
A team, gray and black, 16 hands high, seven and ten years old.....	200
A gray mare, 15¾ hands high, nine years old; a good work horse.....	160
A brown trotting horse, 15¼ hands high, seven years old; warranted sound.....	250
A brown horse, 16¼ hands high, eight years old; warranted sound.....	305
A bay horse, 15 hands high, eight years old; a capital work horse.....	125
A dark chestnut horse, 17 hands high, nine years old; a good work horse.....	140
A bay horse, 15¼ hands high, 8 years old.....	160
A black stallion.....	480

Besides the above there were several work horses sold at prices ranging from $80 to $150, and a large assortment of carriages, wagons, besides harness, &c.

BY JOHN L. VANDEWATER.

Sorrel trotting mare Lady Lewis, sold with Brewster wagon for.....	$960