FINANCIAL AND COMMERCIAL.

MONDAY, Oct. 5—6 P. M.

The gold market has been quiet and on the whole steady to-day, and the fluctuations were from 139⅞ to 140⅜, with the closing transactions prior to the adjournment of the board at three o'clock at 140, following which sales were made at 140⅛, and the closing quotation on the street was 140⅛ a 140⅜. There was an active borrowing demand for coin, and loans were made at rates varying from two to six per cent per annum and at 1-64 a 1-32 per cent per diem for borrowing, and without interest to either borrower or lender. The Sub-Treasury disbursed $6,011 in coin during the day in payment of interest on the public debt. The imports of specie at the port last week amounted to $3,669, making a total of $5,678,895 since the 1st of January against $2,599,726 for the corresponding period last year. Late in the afternoon one-sixteenth per cent per diem was bid for the use of coin to-morrow, from which it was inferred that cash gold was likely to be made scarce again. The temper of the Gold Room is still bearish, but the market is largely oversold. The price varied as follows at intervals:—

10 A. M.	140⅝	3 P. M.	140
11:16 A. M.	139⅞	5 P. M.	140⅛ a 140⅜

The money market was well supplied with funds throughout the day, and although the banks and private lenders generally asked seven per cent for call loans there were not a few transactions at six, and towards the close large amounts were offered at this rate to first class borrowers. There was more activity in the discount line than for some days past, and the best grade of commercial paper was taken at 7 a 8 per cent. There is a very limited movement of currency westward, and the fact of the national banks having made up their quarterly returns inspires confidence in a moderately easy money market at this centre during the remainder of the year, so far as it is dependent upon the influence of natural causes. The stock market was firm, and for Pacific Mail active and excited, the fluctuations having been from 116¼ to 125, notwithstanding the publication of Mr. W. H. Webb's card in the morning journals denying the rumor of his intention to withdraw the opposition line to California. The present movement in the stock is speculative, and after the rapid advance it has experienced it is likely to react violently, the chief object in view being to force the "shorts" to cover, and this has already been almost entirely accomplished, the fright of the bears having largely stimulated the advance. The dry goods trade was languid during the day, but prices were without material change. The general trade of the city is moderate for the season, although hardly equal to the speculations of sellers either as to volume or prices.

A comparison of the statement of the associated banks of this city for the week ending on Saturday last with that for the corresponding week in each of the three previous years shows the following changes:—

	Oct. 5, 1867.	Oct. 3, 1868.	
Loans	$247,934,369	Inc.	$19,618,499
Specie	9,368,603	Inc.	2,388,732
Circulation	34,025,581	Inc.	129,225
Deposits	178,477,422	Inc.	15,441,755
Legal tenders	56,853,585	Inc.	3,386,862
	Oct. 6, 1866.		
Loans	$274,210,161	Dec.	$6,656,293
Specie	6,203,698	Inc.	5,543,637
Circulation	29,302,558	Inc.	4,852,448
Deposits	228,484,390	Dec.	33,565,193
Legal tenders	85,339,679	Dec.	25,099,232
	Oct. 7, 1865.		
Loans	$228,520,727	Inc.	$39,033,141
Specie	13,470,134	Dec.	1,712,799
Circulation	10,970,397	Inc.	23,184,409
Deposits	188,504,486	Inc.	6,414,691
Legal tenders	58,511,752	Inc.	1,723,695

At the commencement of business the railway share market was firm, but Pacific Mail sold down to 116¼. At the early session of the open board, however, it sold up to 118⅜, while New York Central advanced to 130¼, Erie to 49⅛ and Reading to 96. At the first regular board the market was steady at the improvement and New York Central closed on the call 1⅛ higher than at the same time on Saturday, Reading ¼, Michigan Southern ⅛, Rock Island ⅛, Fort Wayne 2⅛, Milwaukee and St. Paul 2, do. preferred 2½, Ohio and Mississippi ⅛, Pacific Mail 2, Mariposa preferred ⅛ and North Carolina sixes, new issue, ⅛, while Tennessee sixes, new issue, were 3 lower. Government securities were strong at the closing prices of Saturday. After the call Pacific Mail advanced rapidly under speculative manipulation to 123, and at the open board at one o'clock it sold at 122⅛ a 121⅞, while the railway share market was firm and moderately active, Erie selling at 49⅛, New York Central, 130⅛, and Cleveland and Pittsburg, 87⅛. At the second regular board Pacific Mail sold up to 121¾, while other stocks were without material change. On the call Northwestern closed ¼ higher than at the first regular board, Fort Wayne ⅛, Ohio and Mississippi ⅛, Pacific Mail 3¾, Canton 1⅛, Western Union Telegraph ⅝ and Mariposa preferred ⅛, while New York Central was ⅛ lower, Reading ⅜ and Quicksilver ⅛. Government securities were a fraction lower in some instances. At the open board at half-past three Erie sold at 48⅞; New York Central, 129⅞; Reading, 95⅞, and Rock Island, 103⅛, while Pacific Mail was drooping at 121⅛. Subsequently and just before the close Pacific Mail was bid up to 124⅜ a 124⅞ without much stock changing hands, and at six o'clock the following quotations were current:—Pacific Mail, 124⅛ a 124⅜; Ohio and Mississippi, 29⅛ a 29⅜; Mariposa preferred, 16⅛ a 16⅛; Western Union Telegraph, 35⅞ a 36⅛; New York Central, 129⅞ a 129⅞; Erie, 48⅞ a 48⅞; Reading, 95⅞ a 95⅞; Michigan Southern, 84⅞ a 84⅞; Cleveland and Pittsburg, 87⅞ a 87⅞; Rock Island, 103⅛ a 103⅜; Northwestern, 89 a 89⅛; do. preferred, 89⅞ a 89⅞; Fort Wayne, 112⅛ a 112⅜.

There was a rather active market for government securities all day, and although prices yielded a fraction after the first call, when they were firm, they subsequently recovered the decline and at five o'clock closed strongly at the following quotations:—Registered, 1881, 112⅞ a 112⅜; coupon, 1881, 113⅛ a 113⅜; 5-20's, registered, 104⅜ a 105; coupon, 1862, 113 a 113⅛; do., 1864, 110⅛ a 110⅜; do., 1865, 110⅛ a 110⅜; do., new, 1865, 108⅛ a 108⅜; do., 1867, 108⅜ a 108⅝; do., 1868, 109 a 109⅛; 10-40's, registered, 103⅛ a 104; do., coupon, 104⅛ a 104⅜.

The foreign exchange market was dull and at the close bankers' bills on England at sixty days were quoted at 108⅜ a 108⅞; at three days, 109⅛ a 109⅜; commercial bills, 108 a 108⅛; bankers' bills on Paris at sixty days, 5.21⅛ a 5.20.

Consols and American securities were quoted thus in London to-day and on the previous dates mentioned:—

	Sept. 25.	Sept. 30.	Oct. 5.
Consols	94⅛	94⅛	94⅛
Five-twenties	73	73⅛	73⅞
Illinois Central	93	95⅛	96⅛
Erie	32⅛	31⅛	32⅛

The extreme range of the gold market in the month of October in each year since the suspension of specie payments is thus shown:—

	Highest.	Lowest.
1862	137	122
1863	156⅛	140⅛
1864	229	189
1865	149	144⅛
1866	149⅛	145⅛
1867	145⅛	140⅛

The earnings of the Chicago and Northwestern Railway Company for the fourth week in September were $478,163, against $475,304 for the same week last year, being an increase of $2,858. Those of the Marietta and Cincinnati road for the fourth week in September were $29,227, against $34,581 for the same week last year. Those of the Chicago and Alton road for the fourth week in September were $112,146, against $102,053 for the same week last year, being an increase of $10,193. Those of the Western Union Company for the last week in September were $31,939, against $37,533, and since January $565,756, against $520,539 for the same period last year, showing an increase of $44,217.

The London *Daily News* in its issue of the 21st ult. thus refers to the condition and prospects of trade and monetary affairs:—

Another quarter of the year is drawing to a close without that revival in trade which has been so long and so anxiously looked for. For many years the autumn has been regarded as the time when commercial activity is most likely to recommence, especially after a protracted period of distrust and stagnation. Equally in 1867 these hopes present little chance of fulfilment. At certain intervals a few signs have appeared which promised a gradual awakening from the present lethargy. Thus far they have, on the other hand, been productive of nothing but disappointment. It was a fair conclusion to draw that if the public showed a renewed disposition to seek for better profits and higher rates of interest for their capital they would not merely support foreign loans and enterprises, but would naturally turn to home industry. If Russian companies could issue prospectuses and fill their subscription lists in a few hours capital ought not to be wanting for British or colonial ventures. Here, at all events, was one encouraging feature. Besides, this kind of movement reacts upon all departments of commerce. Trade generally is never so brisk as in times of joint stock or other speculative activity. However, it is evident that the success of the late foreign railway loans has caused no corresponding demand for or creation of new investments at home.

The reports from the manufacturing districts also afford conclusive proof that the business of our great industrial centres is yet far from recovering its former healthy tone. The position of the London money market again shows how little capital is needed. Money is coming in from all quarters and there is no outlet for its satisfactory employment. It seldom happens at these periods of the year that the general rate of discount should be materially below the bank minimum. Usually it is, if anything, higher. Therefore, since London is, for all practical purposes, the financial centre of the empire, it seems an inevitable inference that capital is over abundant in all parts of the kingdom; and in a country like England, at once wealthy and commercial, when the supply of capital is much in excess it only signifies that trade is more or less below its ordinary level. Merchants and manufacturers refrain from borrowing money since they cannot profitably use it.

SALES AT THE NEW YORK STOCK EXCHANGE.

Monday, Oct. 5—10:15 A. M.

$32000 US 6's, 5-20, c, '62	113	500 shs NY Cen RR	130⅛
62000 US 5-20, c, '67	108⅞	1200 do	130⅛
35000 US 5's, 10-40, c	104⅝	800 do	130⅜
1000 Brooklyn 6's, w l	98½	300 do b15	130⅝
1000 Tenn 6's, n, ex int	68⅞	100 do b30	131
5000 N Car 6's, new	65⅛	100 do 2d call	130
10000 do	66⅛	100 Erie RR	49
20000 do bet call	66⅛	100 do	48⅞
20000 do	66⅛	1000 Reading RR	95⅛
9000 NY 5's, '75	97⅜	200 do	95⅛
1000 Harlem 1st m	102	200 do b30	96⅛
500 Alton & Ter H m	84	200 do b30	96⅛
6000 Fol & Wab 2d m	84⅛	300 Mich So & N Ind RR	84⅛
1000 Illinois Cen bs, x i	116⅛	400 do	84⅛
15000 Great West 2d m	80	100 Illinois Cen RR	147⅛
3000 C & R I & Pac 7's	95	1100 Chic & N W RR b30	89⅛
5000 Morris & Essex 1st	100	100 do	89
5000 Morris & Essex 2d	87⅛	100 Chic & NW pref b30	89⅛
1000 Ohio & Miss 1st m	86⅛	100 do b30	89⅛
3000 Dub & Sioux C 1st m	92	400 do	89⅛
10000 do	91	400 do	89⅛
5000 Mil & St Paul 1st m	94	100 do	89⅛
15000 Mar Tr 10's, cf	41	25 do	90
20 0 Rome, W & O 1st m	100	300 Clev & Tol RR b15	102
4000 Pitts, Ft W & Chic 3d	92	100 do	101⅞
25 shs Bk of Commerce	123⅛	68 Cleve, P & Ash RR	99
7 St Nicholas Bank	112	200 Chic & Rk I RR	103⅛
10 Cen National Bank	109	400 do	103⅞
200 Western Union Tel	34⅞	100 Mil & St Paul RR	96
200 do	34⅞	200 Mil & St Paul RR pf	96
300 Quicksilver Min	22⅛	300 do	95⅛
100 Mariposa pref	15⅛	200 do	95⅛
100 do	15⅛	400 do bet call	96
100 do 2d call	15⅛	500 do 2d call	96
10 Pacific Mail SS Co	117⅛	300 Tol, Wab & West	62
150 do	117⅛	200 do b 4	61⅞
100 do b10	118	100 Tol, Wab & W pref	76
200 do	118	15 N J Central RR	122⅛
100 do b10	118⅛	200 Morris & Essex RR	66
100 Canton Co 2d call	48	700 Pitts, Ft W & Chi RR	111⅛
10 Adams Express	51	600 do	111⅛
100 Wells-Fargo Ex	31⅛	100 do s60	111⅛
300 do	31⅛	100 do b30	111⅛
200 do	31	100 Ohio & Miss RR s30	29
100 Merchants' Union Ex	23⅝	400 do s10	29
100 do	23⅝	600 do	29
10 do	23⅛	100 do 2d call	29
200 N Y Cen RR	130	100 do	29⅛
500 do b30	130⅛	100 H & St Jos pref	89
100 do	130⅛		

Half-past Two o'Clock P. M.

$52000 US 6's, '81, cou	113⅛	500 shs West Un Tel, b30	35⅝
10000 do	113⅛	100 Quicksilver Mg Co	22
16000 US 6's, 5-20, r, '62	105	100 do s60	22
5000 do	104⅛	100 Cumb Coal pref	33
10000 do	104⅞	55 Pac Mail SS Co	121
13000 US 5-20, cou, '62	112⅞	300 do s60	121
10000 do	113	80 do	121⅛
60 00 do b30	113	100 do	121⅛
10000 US 6's, 5-20, c, '65	110⅛	100 do	121⅛
30000 US 6's, 5-20, cou, '64	110⅛	300 do 2d call, s60	121
10000 do	110⅛	500 Mariposa Min Co pf	16
20000 do	110⅛	100 Adams Ex in cash	51⅛
5000 do	110⅛	100 do	51⅛
55000 US 5-20, cou, '65, n	108⅛	100 Wells-Fargo Ex	31
1000 do	108⅛	100 Merch Union Ex	23⅛
1000 US 6's, 5-20, r, '65, n	108	10 do	22
2000 US 6's, Pac RR iss	99⅛	100 do	23⅛
7500 US 5-20's, c, '67	108⅛	400 NY Central RR	129⅞
10000 do	108⅛	1100 do 2d call	129⅞
2500 do	108⅛	600 Erie RR b10	48⅞
50000 do	108⅛	800 Reading RR	95⅞
10000 US 5-20's, cou, '68	109	100 Mich Central RR	119
14000 US 5's, 10-40, reg	103⅛	100 Illinois Central RR	147⅛
50000 US 5's, 10-40, cou	104⅛	200 Clevo & Pitts RR	87⅛
1000 do	104⅛	200 do	87⅛
10000 Tenn 6's, ex c	67	100 Chic & N W RR	89⅛
30000 Tenn 6's, new	66⅛	100 do b30	89⅛
1000 Virginia 6's, ex c	53⅞	100 Chic & NW RR pref	89⅛
30000 N Car 6's	67⅛	100 do b30	90⅛
20000 N C 6's, new	66⅛	100 Tol, Wab & W	62
1000 Missouri 6's	92	15 Pitts, Ft W & Chic	112
1500 Virginia 6's, new	53⅛	250 do	112⅛
2000 Morris & Essex 1st	100	100 do s30	111⅛
3000 M & St P 1st I div	92	100 do b30	112⅛
100 shs Canton Co	49⅛	200 Ohio & Miss RR	29⅛
100 do	49⅛	200 do	29⅛
500 Western Union Tel	35⅛	100 Cleve, P & Ash	99
500 do	35⅛	100 Boston, Hart & Erie	27⅛

COMMERCIAL REPORT.

MONDAY, Oct. 5—6 P. M.

COTTON.—Receipts, 2,241 bales. With an active demand and a light stock the market was firmer and prices advanced ⅛c. per lb., as will be seen by reference to our quotations subjoined. The inquiry was mainly from spinners. The sales were 3,768 bales, of which 2,345 were taken by spinners, 725 by speculators and 700 by exporters. We quote:—

	Uplands and Florida.	Mobile and Memphis.	New Orleans and Texas.
Ordinary	22	22	22
Good ordinary	23⅛	23⅛	23⅛
Low middling	26⅛	26⅛	26⅛
Middling	27⅛	27⅛	27⅛
Good middling	28⅛	29	29⅛

COFFEE.—Prime grades of Rio were steady, but other kinds were dull and heavy. Other descriptions were dull and unchanged.

FLOUR AND GRAIN.—Receipts, 18,619 bbls. flour, 157 do. and 187 bags corn meal, 125,853 bushels wheat, 254,131 do. corn, 242,868 do. oats and 27,600 do. barley. There was quite an active demand for State and Western flour, but the market was still irregular and prices were generally in favor of the buyer. California flour was only moderately active and heavy. The sales were about 15,000 bbls. For Southern flour the demand was more active and prices were more steady. The sales comprised 1,000 bbls. Rye flour was moderately active and steady, the sales being 300 bbls. Corn meal was in moderate request, and sales were made of 700 bbls. Western at $5 25 a $5 35. We quote.—

No. 2 State	$5 00 a	$6 50
Superfine State	6 75 a	7 10
Extra State	7 50 a	8 50
Choice do	9 00 a	9 50
Superfine Western	6 75 a	7 10
Extra do	7 50 a	10 00
Round hoop Ohio, shipping brands	7 75 a	8 50
Round hoop Ohio, trade brands	9 00 a	11 50
St. Louis low extra	7 00 a	10 50
St. Louis straight extra	10 00 a	11 50
St. Louis choice double extra	12 00 a	13 50
St. Louis choice family	13 50 a	14 50
Southern choice and family	12 50 a	14 00
Southern superfine and extra	8 25 a	12 00
California flour (sacks and bbls.)	9 00 a	10 75
Rye flour	6 00 a	8 00
Corn meal, city	5 40 a	6 25
Corn meal, Brandywine	6 40 a	6 50
Corn meal, Jersey	5 75 a	5 85

—For wheat there was an improved demand, chiefly for export, and prices were more steady. The sales were 90,000 bushels, at $2 25 for winter Southern Illinois, $2 28 a $2 35 for amber Michigan and State, $2 40 a $2 78 for white Michigan, $1 62 for No. 1 spring, $1 64 a $1 66 for No. 2 spring (the latter price for choice) and $1 55 for No. 3 do. Corn was a trifle lower, but more active, the sales comprising 85,000 bushels at $1 12½ a $1 13½ for prime new mixed Western and $1 10 a $1 12 for new sound do. Oats were in good demand, but at lower prices. The sales were about 60,000 bushels Western at 70½c. a 72c., closing at about 71c. a 71½c., including a small lot inferior at 70c. Rye was quiet, but steady, at $1 45 a $1 48. Barley was in demand and higher; 8,700 bushels Canada West realized $2 15. Barley malt was dull and nominal. Total stock of grain in New York and Brooklyn warehouses October 5, 1868:—278,349 bushels wheat, 3,298,916 do. corn; 1,907,287 do. oats, 46,653 do. rye, 25,036 do. barley, 78,563 do. malt and 33,160 do. peas.

FREIGHTS, though quiet, were firm. The engagements were: To Liverpool, per steamer, 7,500 bushels wheat at 10d. and 100 tons nickel ore on private terms. To London, per steamer, 1,000 boxes cheese at 40s. To Bremen, per steamer, 75 cases tobacco at 15s. To Hamburg, per steamer, 215 bbls. rosin at 2s. 6d. per 310 lbs. To Antwerp, 3,000 bbls. naval stores on private terms. The charters were:—An American ship, 1,010 tons from Baltimore to Bordeaux, tobacco, at 57s. 6d., and an American brig, with 1,500 bbls. petroleum, hence to Marseilles, on private terms.

GUNNIES.—We heard of no sales of moment. Bags were quoted at 18½c. a 19½c., and cloth at 21½c. a 22c.

HOPS were steady, at 20c. a 25c. for prime grades, 17c. a 20c. for good do., 12c. a 15c. for inferior do., 5c. a 20c. for old crop and 15c. a 23c. for new foreign.

HEMP.—The market was dull, but prices were steady at 12c., gold, for Manila and 5c. a 6c., gold, for jute.

HAY was in tolerably active demand at former prices, viz:—65c. a 70c. for shipping and $1 10 a $1 40 for retail lots.

MOLASSES.—The market remained dull, but steady. We heard of no sales of moment.

NAVAL STORES.—Spirits turpentine was slow of sale and lower, closing at 42½c. a 44c. for merchantable and shipping lots. The only sales we heard of were 75 bbls. at 42½c. a 43½c. Rosin—The lower grades were in improved demand, while the other grades were dull; prices were unchanged. Sales 1,200 bbls. strained at $2 50 a $2 55, 300 do. good do. at $2 67, 700 good do. at $2 67½, 600 do. No. 2 at $2 80, 600 do. No. 1 at $3 25, 200 do. pale at $4 62½. We quote strained, $2 50 a $2 50; No. 2, $2 70 a $2 90; No. 1, $3 a $4 50; pale, $4 75 a $5 75; extra do., $6 a $7 50. Of tar, 50 Wilmington rope realized $4 12½.

OILS.—Linseed remained dull at $1 61 a $1 63. Other kinds were dull and unchanged.

PROVISIONS.—Receipts, 55 packages cut meats, 243 do. lard and 270 kegs do. The pork market was fairly active and prices were higher, closing at about $28 75 for new mess. The sales comprised 3,750 bbls. at $28 56½ a $28 88½ for new mess (including small lots at $28 65 a $28 75), $24 a $24 50 for prime, and $26 50 a $27 25 for prime mess, including 250 bbls. new mess for November delivery on private terms. Live hogs were slow of sale and heavy at 9c. a 10½c. The arrivals yesterday and to-day were about 5,000 head. Beef was in light demand and prices were irregular. There were sales of 75 bbls. in lots, at $11 50 a $19 50 for plain mess and $19 50 a $23 50 for extra mess. Tierce beef was dull and prices were nominal. Of beef hams there were small sales within the range of $20 a $28 for State and Western. Cut meats were dull and prices were heavy at 12c. a 12½c. for pickled shoulders, 11½c. for dry salted do., 18c. a 19c. for city pickled hams, 21c. for smoked do. and 16c. a 16c. for bagged do.; sales 50 packages. Bacon continued to rule dull and nominal at 15c. a 15½c. for short rib, 15½c. a 16c. for short clear and 14½c. for Cumberland cut. The business in lard was moderate, but prices were a shade better; sales 400 packages at 18½c. a 19½c. for No. 1 to prime steam.

PETROLEUM.—Crude, in bulk, was dull, but held at 16½c. Of crude, in shipping order, 500 bbls. brought 21½c. Refined was dull and nominal on the spot, but easier, though lower, for future delivery. The sales were 1,000 bbls. standard white for November at 30½c.; 1,000 do. for November at 30½c.; 1,000 do. for December at 30½c., and 3,000 from October to December (1,000 each month) at 30½c., closing at 30½c. on the spot. In Philadelphia the market was moderately active at about former prices, the sales being 1,000 bbls. standard white for October at 33c.; 4,000 do. for November at 31c., and 1,500 do. from October to December (500 each month) at 31c.; also late Saturday 2,000 bbls. for October at 31c.

RICE.—Of Carolina there were sales of 150 tierces at from 8¾c. a 9¼c. Rangoon was steady at 9c. a 9½c.

STEEL.—The business in raw was moderate, but the market was firm at 11c. a 11½c. for fair to good refining Cuba. There were sales of 968 hhds. at 11½c. a 11¾c. for Cuba, 14¾c. for Demerara and 12¾c. for Porto Rico; also 408 boxes at 11¾c. a 15c. Refined was moderately active at former prices, viz:—Hard, 15½c.; soft white, 14½c. a 14¾c., and yellow, 13½c. a 14½c.

SEEDS.—Calcutta linseed was dull and nominal at $2 25 gold. Grass were dull and nominal at former quotations.

TALLOW was in moderate demand. Sales 30,000 lbs., at 12¾c. a 13½c.

WHISKEY.—Receipts, 766 bbls. The market was dull and nominal at about $1 28 a $1 30 free.

INTERNAL REVENUE MATTERS.

The New Internal Revenue Law and the German Cigar Manufacturers and Tobacconists—Their Difficulties Under the Law—A Change Proposed.

Ever since the passage of the new Internal Revenue law, with its cumbersome and intricate provisions in regard to the collection of the tax imposed on manufactured tobacco, and seeking to prevent fraud on the revenue by illegal manufacture, all branches of the tobacco trade have been in constant commotion. There was a meeting not long ago in this city of the National Fine-cut Tobacco Association, where the question of how best to comply with the law without injuring the trade was fully discussed. A similar association of manufacturers in this State met shortly afterwards with the same object in view, and now the German cigar manufacturers and tobacconists have also taken the subject in hand. They have formed a Protective Union of the Taxpaying Cigar Manufacturers and Tobacconists, and have held several meetings already for the purpose of perfecting their organization. None can be a member of it unless he proves to a committee appointed for that purpose that he is honestly striving to live up to the law, that he has paid his "special tax," or license fee, and has given the required bonds. The former meetings were, to a certain extent, only preliminary, but yesterday afternoon the proceedings were much more interesting.

The meeting took place at the Steuben House, on the Bowery, and was presided over by Mr. Charles G. Giebel, of Brooklyn, Mr. A. Schorke officiating as secretary, both being the regular officers of the union. Mr. S. Blum, on behalf of the Executive Committee, submitted, in the German language, a declaration of the objects and aims of the union, preceded by an introductory preamble, which was as follows:—

Whereas, the present Revenue law, at the instigation and in the interest of a few capitalists, who, to the detriment of the small manufacturers and tobacconists, strive to obtain a monopoly, contains clauses which interfere more or less disastrously with a large part of the trade of cigar manufacturers and tobacconists and threaten to endanger its prosperity; and whereas the taxation of the raw material, leaf tobacco, furnishes the only means to obviate these disastrous consequences to the trade, and that this can be obtained through a joint movement to that effect of a majority of all cigar manufacturers; and whereas under the new law it is a matter of supreme necessity, in the interest of our trade, to prevent by joint action and mutual support every evasion of the tax and to protect ourselves against exactions by revenue officers; and finally, whereas while the interests of manufacturers will thereby be advanced, the condition of the workingman will also be bettered, and the honest manufacturer and workman are entitled to our full and just support;

Therefore this Union has made it its object to unite all the taxpaying cigar manufacturers and tobacconists into one association, and to call into being similar associations with the like object in other parts of the country, or to join such associations if they already exist, that with united force we may exert an overpowering influence at the next session of Congress to have the tax imposed on leaf tobacco eventually, by convincing argument and effective petition, to remove all the obstacles to the trade now thrown in our way by the present Revenue law.

When this had been read and commented on by Mr. Blum, Mr. Porsch objected to that portion which proposed a transfer of the tax from the manufactured tobacco to the raw material, claiming that while heartily favoring the proposed change he believed it as yet premature to enter into the movement. He was followed by Mr. Raeth, who went at length into the history of previous efforts made to have the tax imposed on leaf tobacco, how delegation after delegation had waited upon the Ways and Means Committee of Congress at Washington, but that it appeared that the actual and honest manufacturers were generally ignored by the authorities, but that greedy speculators could always find a willing ear. He then referred to some of the most obnoxious provisions of the new law, that so-called "turn-in shops" are to be abolished; that the officers themselves are yet very remiss in the execution of the law, and that the honest manufacturers must take the matter in hand for their own protection to prevent "blockade breaking" or unlawful manufacturing, and he urged the appointment of committees to confer with Commissioner Rollins as to the true and fair interpretation of the law and to prevent all harassing and arbitrary decisions, and also to have the local officers compelled to enforce the law strictly without favoring anybody. Mr. Porsch resumed and again insisted that the movement towards a change in the law was premature, but he failed to convince a majority of those present, and the propositions as presented by Mr. Blum were generally acquiesced in.

On motion of Mr. SCHORSKE, a committee was appointed to prepare the draft of a circular to be sent to the trade throughout the country, stating the injurious effects and injustice of the new law and calling for the formation of similar societies to this "union" in every State, with a view of jointly influencing Congress for a change. The following were appointed this committee:—Charles G. Giebel, S. Blum, A. Schorske, J. H. C. Vollmers, Henry M. Raeth and Henry Pletsch.

The following letter of Commissioner Rollins was brought to the notice of the meeting and explains itself:—

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
WASHINGTON, Sept. 2, 1868.

SIR:—You inquire in your letter of the 2d inst. whether you can use boxes in which cigars have been packed to pack cigars in again, provided you clean off the old stamps. I reply that the law requires that cigars shall be packed in boxes which have not been previously used for that purpose. This provision of the law is clear and explicit, and to use boxes for cigars a second time would be an infringement of the law, though such boxes were thoroughly cleaned.

E. A. ROLLINS, Commissioner.

S. BLUM, Esq., 11 avenue D, New York city.

The meeting then adjourned to next Monday.

MARRIAGES AND DEATHS.

Married.

BENSON—THOMPSON.—At the residence of the bride's parents, Hastings on Hudson, on Sunday, October 4, by the Rev. Dr. Peck, Mr. ALFRED B. BENSON, of Wilmington, Del., to Miss GUSSIE THOMPSON, youngest daughter of Corporal Thompson. No cards.

Delaware papers please copy.

COZINE—GILBERT—SPEAR—WORTMAN.—On Tuesday, September 29, at the residence of L. Heitkamp, Esq., Brooklyn, N. Y., by the Rev. J. Howard Suydam, assisted by the Rev. W. T. Enyard, CHARLES L. COZINE to ANNA VIRGINIA, daughter of the late Levi Gilbert, all of Brooklyn. Also at the same time and place, by the same clergymen, RICHARD C. SPEAR, of Newark, N. J., to EMMA, daughter of the late J. S. Wortman, of New Lots, L. I.

FOGAL—BRIGGS.—At Fordham, on Tuesday, September 22, at the residence of the bride's father, by the Rev. A. D. Lawrence Jewett, ALONZO FOGAL, of Morrisania, to EMILY, daughter of Peter Briggs, Esq.

MINARD—GRIM.—On Wednesday, September 30, at the Calvary P. E. Church, Brooklyn, E. D., by the Rev. Francis Peck, JAMES G. MINARD to SARAH, youngest daughter of Charles P. Grim, Esq. No cards.

WILLET—WHITEHEAD.—On Wednesday, September 30, by the Rev. A. S. Hunt, THEODORE WILLET, of Williamsburg, L. I., to SARAH JANE, daughter of Samuel Whitehead, of Washington, N. J.

WRIGHT—PARSONS.—On Sunday, October 4, by Rev. Charles E. Harris, GEORGE W. WRIGHT to EMMA J., daughter of Alexander Parsons, deceased.

Died.

BROWN.—At Harlem, on Friday, October 2, LUCY ANN BROWN, wife of Isaac A. Brown, aged 38 years.

The funeral will take place from the residence of A. J. Brown, 121st street, between First and Second ave., Harlem, this (Tuesday) morning, at 11 o'clock.

Worcester (Mass.), papers please copy.

CARROLL.—On Monday, October 5, JOHN CARROLL, born in the parish of Ballyclough, county Cork, Ireland, aged 32 years.

The relatives and friends of the family are respectfully invited to attend the funeral, on Wednesday afternoon, at one o'clock, from his late residence, 76 Tenth avenue.

CORBET.—On Sunday, October 4, DENIS CORBET, aged 29 years.

His friends and those of his brothers, James, John and Michael Corbet, and of his brothers-in-law, John Ward and William White, are respectfully invited to attend the funeral this (Tuesday) afternoon, at two o'clock, from the residence of his brother-in-law, No. 112 Madison street.

DEVANEY.—On Sunday, October 4, after a short but severe illness, ELIZABETH QUINN, beloved wife of James Devaney, in the 24th year of her age.

The friends and relatives of the family are respectfully invited to attend the funeral from St. Ann's church, Eighth street, this (Tuesday) afternoon at two o'clock.

DOVE.—At Harlem, on Monday, October 5, MARIA DOVE, wife of the late Jacob Dove, aged 66 years.

The relatives and friends of the family are respectfully invited to attend the funeral services, from the Methodist Episcopal church, corner Second avenue and 119th street, on Thursday morning, at eleven o'clock. The remains will be taken to the Evergreen Cemetery.

DREW.—On Monday, October 5, JOHN DREW, aged 48 years.

The funeral will take place from his late residence, 190 Madison street, on Wednesday afternoon, at half-past one o'clock.

DUNCAN.—On Sunday, October 4, JAMES A. DUNCAN, aged 42 years and 6 months.

Funeral from West Twenty-third street Presbyterian church, this (Tuesday) afternoon, at 1 o'clock.

CYRUS LODGE, No. 208, F. and A. M.—The members are hereby summoned to attend a special communication at their room, corner of Eighteenth street and Eighth avenue, this day, at twelve M., for the purpose of paying the last tribute of respect to our late brother, James A. Duncan. By order of

EDWIN FURGASON, Master.

HENRY S. VROOM, Secretary.

DUNCAN.—On Saturday, October 3, ROBERT P. DUNCAN, aged 37 years, grandson of the late Robert Pettigrew, of this city.

His relatives and friends, and the members of the Olympic Club and Naval Lodge No. 69, F. and A. M., are respectfully invited to attend the funeral, from the residence of his mother, No. 243 East Thirtieth street, this (Tuesday) afternoon, at one o'clock.

The members of Naval Lodge No. 69, F. and A. M., are hereby summoned to attend a special communication at their rooms, northwest corner of Thirty-fourth street and Broadway, this (Tuesday) noon, at twelve o'clock, to attend the funeral of our late brother R. P. Duncan. Members of sister lodges are fraternally invited to attend. By order of

JOHN WARD, Master.

JAMES T. COUENHOVEN, Secretary.

The members of the Olympic Club are requested to meet at the house of Mr. Thomas R. Aiken, No. 124 East Twenty-ninth street, this day, at twelve M., for the purpose of attending the funeral of our late lamented member, Mr. Robert P. Duncan.

ALONZO BLOIE, President.

DUNN.—On Saturday, October 3, JANE ELIZA, widow of John Dunn.

Funeral services this (Tuesday) afternoon, at two o'clock, from the residence of her father, O. P. Leech, Jamaica, L. I. The relatives and friends are invited to attend without further notice.

DURELL.—On Monday, October 5, BRIDGET DURELL, wife of B. T. Durell.

The relatives and friends are respectfully invited to attend the funeral, from her late residence, 147 East Thirty-second street, this (Tuesday) afternoon, at two o'clock.

GRAY—SCHOFIELD.—At Darien, Conn., on Monday, October 5, EMMA, daughter of Alfred Gray, aged 25 years. Also, on the same day, KATE L., daughter of Ira Schofield, aged 19 years.

Funeral services of both at St. Luke's church, Darien, on Wednesday afternoon, at two o'clock.

These young ladies were cousins. They were lovely and pleasant in their lives, and in death they are not divided.

GUEST.—At Passaic, N. J., on Saturday, October 3, CHARLOTTE, wife of Adolphus A. Guest, in the 23d year of her age.

Funeral from the residence of her father, S. T. Andrews, this (Tuesday) afternoon, at half-past two o'clock. Trains leave foot of Chambers street at 12 M. and 1:45 P. M.

HOPKINS.—On Sunday, October 4, CHARLES W., youngest son of Francis H. and Catharine Ann Hopkins, aged 8 months and 25 days.

The relatives and friends are invited to attend the funeral, this (Tuesday) afternoon, at half-past twelve o'clock, from the residence of his parents, 36 Wythe avenue, Brooklyn, E. D.

HOWELL.—At Williamsburg, on Sunday, October 4, Captain DANIEL HOWELL, in the 68th year of his age.

Friends of the family are respectfully invited to attend the funeral, from his late residence, 79 South Fourth st., Williamsburg, L. I., this (Tuesday) afternoon, at two o'clock