FINANCIAL AND COMMERCIAL.

WALL STREET, THURSDAY, Jan. 5—6 P. M.

On 'Change to-day wheat was steadier and quiet. Flour maintained its recent advance. The cotton market was heavy at the decline of the previous day.

MONEY EASIER.

The disbursement of currency by the Sub-Treasury in payment for the bonds purchased yesterday, as well as the daily increasing reserve of the banks, led to considerable relaxation in the money market, but the change was in tone rather than in rates. Seven, gold, was paid early in the day, but the business of the afternoon was generally at seven, currency. Towards three o'clock large balances were suddenly offered at as low as six per cent, but without takers, as accounts had been made up early. Among the government dealers the rate was six to seven per cent.

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was dull and buyers manifested more caution, owing to the recent suspension of Messrs. Gardner, Bacon & Co., a prominent and reputed wealthy cotton commission house, and reports of further failures in Boston and Chicago. The *Evening Telegram* of to-night says:—

The failure of Gardner, Bacon & Co. is the subject of much discussion in Wall street circles to-day, and excites considerable surprise, as the firm was thought to be wealthy. It is stated that their present embarrassment is one of the consequences of the suspension of the Ames Plough Company, and of kindred operations in Union Pacific on the part of the senior partner, such as produced the failure of Oakes Ames. They were intimately associated in business, and ex-Governor Gardner is a director of the New Orleans, Mobile and Chattanooga Railroad, which is now endeavoring to negotiate a loan, of which Oakes Ames is one of the trustees, of £600,000 in the London market. The conviction is freely expressed that the firm will come out all right, the senior partner, it is further said, having large sums invested in various dry goods jobbing houses up town.

FOREIGN EXCHANGE

was firmer and at the close sterling was quoted 109 a 109⅛ for prime bankers' sixty-day bills and 109¾ a 109⅞ for sight.

GOVERNMENTS LOWER.

The government list, despite a sharp improvement in the last quotations of the European market, was heavy and prices gradually settled down ¼ a ⅜ per cent. At the close the decline seemed to have been arrested, for the market left off strong at the following quotations:—United States currency sixes, 110¼ a 110½; United States sixes, 1881, registered, 110¼ a 110⅜; do. do., coupon, 110½ a 110⅝; do. five-twenties, registered, May and November, 108 a 108⅜; do. do., 1862, coupon, do., 108¼ a 108⅜; do. do., 1864, do. do., 108 a 108⅜; do. do., 1865, do. do., 108⅜ a 108¾; do. do., registered, January and July, 106⅛ a 107⅛; do. do., 1865, coupon, do., 106⅞ a 107⅛; do. do., 1867, do. do., 107⅛ a 107⅜; do. do., 1868, do. do., 107¾ a 108; do. ten-forties, registered, 106¾ a 107; do. do., coupon, 106¾ a 107.

GOLD DULL.—110½ a 110⅝.

The gold market was stagnant, even the sale of the government treasure failing to arouse more than transitory interest. The bids were twenty-two in number for a total of $8,606,500 in gold, at 110.60 a 110.01. The award was made at 110.60 a 110.51. While the market was generally dull its inactivity was intensified, if the expression be permitted, by the absence of to-day's London quotations, the cable again failing to work. The only prices were 110½ and 110⅝, which were varied in the following order:—

10 A. M.	110⅝	2 P. M.	110⅝
11 A. M.	110⅝	3 P. M.	110⅝
12 M.	110⅝	4 P. M.	110⅝
1 P. M.	110⅝	5:30 P. M.	110⅝ a 110⅝

In the gold loan market the rates ranged from four to seven per cent for carrying. The operations of the Gold Exchange Bank were as follows:—

Gold cleared	$21,080,000
Gold balances	1,416,100
Currency balances	1,570,806

The Samaria, for Liverpool, took out $70,000 in specie.

STOCKS DULL, UNSETTLED AND WEAK.

The stock market was unsettled in the forenoon, but exhibited rather more buoyancy as the money market became easier, and the best prices of the day were made about the time the banks closed. Afterward it relapsed into intense dulness, in which condition it was hammered by the "bears," who forced a general decline and made the closing street quotations the lowest of the day. The following table shows the highest and lowest prices of the leading stocks during the day:—

	Highest.	Lowest.
New York Central consolidated	91⅝	91⅜
New York Central scrip	87½	87⅜
Reading	19¾	98½
Lake Shore	92	91⅞
Wabash	49⅜	48⅞
Northwestern	71½	70¾
Northwestern preferred	82¼	81⅞
Rock Island	105	104½
Milwaukee and St. Paul	51	50¼
Milwaukee and St. Paul preferred	72⅞	72¾
Ohio and Mississippi	28⅜	27⅞
Western Union Telegraph	44⅞	44⅝
Pacific Mail	39⅝	39⅜

SOUTHERN SECURITIES LOWER AND WEAK.

A quarrel between the stockholders and would-be stockholders of the Alabama and Chattanooga Railroad has resulted in a default in the payment of the four per cent gold coupons on the first mortgage bonds of the road due January 1. As the State of Alabama had endorsed these securities the Southern State bonds were generally discredited to-day and a lot of new South Carolinas (on which the interest had been promptly paid, as it has ever been since the resumption of the State after the close of the rebellion) were thrown on the market with the effect of knocking the price down to 60. The Governor of Alabama has telegraphed to this city that the Legislature, which is now about to assemble, will speedily fulfil the obligation incurred by the State in endorsing the railway bonds above referred to, and that the holders thereof may rest assured of payment. The following were the closing street prices of the Southern list:—Tennessee, ex coupon, 63 a 63½; do., new, 62½ a 62¾; Virginia, ex coupon, 67¼ a 68; do., new, 63 a 65; do. regular stock, old, 50 a 51; Georgia sixes, 78 a 79; do. sevens, 87 a 88; do. sevens, old, 87 a 90; North Carolina, ex coupon, 44½ a 45; do., funding, 1866, 36 a 37; do. do., 1868, 27 a 30; do., new, 22½ a 24; do., special tax, 18 a 19; Missouri sixes, 89 a 89½; do., Hannibal and St. Joseph, 89 a 89½; Louisiana sixes, 67 a 67½; do., new, 63 a 64; do., levee sixes, 71 a 72; do. do., eights, 84 a 86; do., Penitentiary sevens, 74 a 78; do. railroad eights, 80 a 82; Alabama fives, 69 a 71; do. eights, 95 a 97; do. railroad eights, 93 a 97; South Carolina sixes, 80 a 85; do., new, January and July, 60 a 61; do. do., April and October, 60 a 62; do., regular stock, old, 64 a 70; Arkansas sixes, 55 a 58; do. sevens, 60 a 65.

STATISTICS OF THE GOLD MARKET.

From the manual of Mr. J. C. Mersereau, Register of the Gold Exchange, it appears that the total clearances of gold during the past year were $15,778,000,000, or about one hundred times as much gold as there is supposed to be in the country. The highest clearances on any one day was $163,000,000, and the lowest $13,000,000, the daily average being $51,731,147. The book contains a record of the fluctuations in the gold premium during the past year, giving the price of gold as officially recorded each stated quarter of an hour during the regular session of the gold board in that period, the loaning rates of gold, and also the highest and lowest prices of gold in the room on each day of preceding years since the suspension of specie payments since 1862. The work likewise contains the names and business addresses of the members of the Gold Exchange and a list of members of the New York Exchange.

SALES AT THE NEW YORK STOCK EXCHANGE.

Thursday, Jan. 5—10:15 A. M.

$2,000 US 5-20, c, '62	108⅝	100 shs Reading RR	99
1000 US 5-20, c, '65, n.	109⅛	500 do b c	60 98
8000 US 5-20, c, '67	107⅞	100 Mich Central RR	116⅝
1000 US 5-20, c, '68 c	108	300 L S & M S RR	91⅝
10000 US 6's, currency	110⅝	700 do b c	91⅞
4000 do c	110¼	400 do b c	91⅞
10000 Tenn 6's, new	63	500 do	91⅞
10000 do	62⅞	100 Un Pac RR	12
10000 do	62⅞	200 do	11⅞
25000 do	62⅞	100 do	11⅞
3000 Va 6's, old	67⅞	600 do	11⅞
3000 Georgia 7's, g bds	93⅞	200 Ch & N W RR	71⅞
1000 N C 6's, new	22⅞	100 do	71⅞
5000 N C 6's, sp tax	18⅞	300 do	71
1000 SC 6's, n, Jan & J'y	62⅞	500 do b60	71⅞
1000 do	62⅞	200 Chic & N W pref	82
200 0 do	62	25 do	81⅞
10000 S C 6's, n, Apl & Oct	62⅞	250 Chic & R I RR	104⅞
1000 Kings 6's, w i	82⅞	800 do	104⅞
2000 Erie 1st m	86	100 do s5	104⅞
1000 Erie 2d m	88	300 do	104⅞
5000 Erie 4th mtg	83	100 do	104⅞
5000 Mich So 2d mtge	94	21 Mil & St Paul RR	50⅞
1000 do	94⅞	100 do	50⅞
9000 Con Pac gold bds	90⅞	400 do	50⅞
10000 do s60	89⅞	200 do b60	51⅞
10000 Un Pac RR 1st m	76⅞	200 Mil & St Paul pf	72⅞
20000 do	75⅞	1000 do b60	72⅞
50000 do	75⅞	200 do	72⅞
10000 Union Pac 10's inc	38⅞	100 do b c	72⅞
10000 do	38⅞	430 Pitts, Ft W & Chi st	98⅞

$2000 U Pac 7's, 1 g s	97	635 Del, Lack & W RR	105
1000 Alt & Ter H 2d pf	82⅞	25 do	105⅞
40,000 Chic & N W 1st m	95	100 Bos, H & Erie RR	2
2000 Great West 2d m	80⅞	100 do	1⅞
5000 C & R I & P R 7's	96⅞	300 Alt & Ter H RR	27
1000 Mil & St P S'k, 1st	106⅞	100 do	27⅞
500 Del, Lack & W 1st m	98	100 do	2⅞
7000 Col, C & Ind C, 1st	82⅞	200 do	27⅞
10 shs Fourth Nat Bk	105⅞	100 do	27⅞
61 Del & Hudson C Co	120	200 do	28
100 Canton Co	67	100 do	28⅞
200 West Un Tel	44⅞	400 do	28⅞
1000 do bet call	44⅞	100 Chic & Alton RR	115
50 Pac M S Co	29⅞	10 Chic & Al RR pfd	117⅞
200 do b30	40	400 Ohio & Miss RR	27⅞
100 do bet call	29⅞	200 do b30	28
100 Mariposa pref bet c	9⅞	68 Morris & E RR	88⅞
100 Adams Ex	64⅞	40 do	88⅞
400 N Y C & H R RR	91⅞	100 H & St Jo RR	94⅞
1200 do bet c	91⅞	100 H & St Jo RR pref	108⅞
2000 NY C & H R cts b c	87⅞	500 Tol, Wab & W b c c	48⅞
10000 do	87⅞	5 Rome & Wat'n	124
100 Reading RR c	99⅞		

12:15 and 2:15 o'Clock P. M.

$7000 US 6's, '81, r	110⅞	$16000 US 5's, 10-40, c, b5	106⅞
10000 do	110⅞	10000 do b5	106⅞
25000 US 6's, '81, c s3	110⅞	10000 do	106⅞
20000 do b5	110⅞	10000 US 5-20, c, '67	107⅞
1000 US 5-20, c, '62	108⅞	42000 do s3	107⅞
1000 US 5-20, c, '64	108	43000 do b30	107⅞
1000 US 5-20, c, '65, n c	107	10000 do b60	107⅞
3000 do	107	10000 do b3	107⅞
1000 do	107	2500 US 5-20, c, '68	107⅞
500 do small	108⅞	50000 US 6's, currency	110⅞
4000 US 5-20, r, '67	107⅞	1000 do	110⅞

One o'Clock P. M.

$15000 Tenn 6's, old b30	63⅞	200 shs Chic & N W s60	70⅞
2000 Tenn 6's, n	62⅞	100 do b c	70⅞
5000 do s30	62⅞	100 C & N W pfd s60	81
19000 S C 6's, n, Jan & July	61	100 do s3	81
5000 do	62⅞	200 C, C, C & Ind RR	82⅞
19000 do	60	200 do s60	82
5000 Un Pac 10's, Inc	38	15 N J Cen RR ex p	100
10000 Un Pac 7's, 1 g bs	57	700 Chic & Rk I RR	104⅞
25000 Col, C & I C, 1st m	82⅞	100 Mil & St P pfd c	72⅞
200 shs Mariposa pref	9⅞	200 do b5	72⅞
200 do	9⅞	200 Tol, Wab & W	48⅞
100 Quick M Co pf b c	7⅞	200 P, Ft W & C RR gtd	92⅞
100 W Un Tel bet call	44⅞	100 Bost, Hart & Erie	2⅞
100 N Y C & H R bet c	91⅞	100 Al & Ter H RR	28
500 do	91⅞	500 Ohio & Miss RR s60	28
50 do	91⅞	200 do s3	28
15 do	91⅞	100 do s10	28
100 Am Mer Un Ex	43	200 Morris & Essex RR	88⅞
100 Erie RR b c	22⅞	91 do	88⅞
200 Reading RR	98⅞	33 do	88
100 L S & Mich S RR b30	92	200 Han & St Jo RR	94⅞
100 do s30	91⅞	100 do	94⅞
100 Union Pac RR	12	50 do	94⅞
200 do b c	12	100 H & St Jo RR pf	108⅞
200 do	12⅞	25 do	108⅞
400 Cleve & Pitts	105		

STREET QUOTATIONS.

Half-past Five o'Clock P. M.

West Un Tel	44 a	44½	Northwestern	70 a	70¼
Pacific Mail	39¼ a	39⅜	Northwest'n pf	81⅝ a	81¾
N Y Cen con	91 a	91⅜	Rock Island	104½ a	104¾
N Y Cen scrip	87 a	87⅜	St Paul	50⅞ a	50⅞
Erie	22⅞ a	22⅞	St Paul pf	72¼ a	72½
Reading	98⅞ a	98⅞	Wabash	48⅞ a	48⅞
Lake Shore	91⅞ a	91⅞	Ohio & Miss	27⅞ a	28

COMMERCIAL REPORT.

THURSDAY, Jan 5—6 P. M.

COFFEE.—There was a fair degree of activity in the market for Rio, the demand still being from the trade, and holders were very firm in their views. The offerings were small. There were sold 2,607 bags Rio, ex Ecclesa; 3,064 do. Santos, ex Circassian, and (rumored) 5,000 bags, ex Cricket, at Hampton Roads. Other kinds were quiet but steady; 1,500 bags St. Domingo were sold on private terms. During the past week there were sold 14,191 mats Java, ex Ida; 300 do. Ceylon, 40 do. Laguayra, 245 do. Maracaibo, 4,632 do. St. Domingo, for export to Antwerp and Hamburg, at prices well in the range of our quotations. We quote:—Rio—Ordinary cargoes, 9¾c. a 10¼c.; fair do., 10¾c. a 10¾c.; good do., 11¼c. a 11c.; prime do., 12¼c. a 12c.; extremes for lots, 10c. a 13½c. (all gold, in bond); Java, government bags, 16c. a 20c.; Singapore, 16c. a 17c.; Ceylon, 15½c. a 17c.; Maracaibo, 13c. a 17c.; Laguayra, 14½c. a 15½c.; Jamaica, 12c. a 14c.; St. Domingo (gold, in bond), 9½c. a 9¾c.; Ceara, 14c. a 15c.; Costa Rica, 15½c. a 16c.; Manila, 14c. a 15c.; Mexican, 13c. a 16c.; Savanilla, 15¾c. a 16c.—all gold, duty paid.

COTTON.—With a light inquiry from spinners, and only a moderate demand from exporters, the market was heavy and unsettled, closing at about 15c. a 15½c. for middling uplands. The offerings were fair, while the sales were 2,916 bales, of which 1,627 were for export 5-9 for spinning and 700 in transit. Included in the sales were 203 bales to arrive. Action for future delivery was in good request, but declined 5-8c. per lb. owing to the free offerings; the market closed weak at the reduction. The sales (basis low middling) were as follows:—January, 200 at 14 13-16c., 2,700 at 14¾c.; 1,300 at 14 11-16c.; January, 500 at 14¾c.; February, 300 at 15c.; March, 200 at 15⅛c.—together; February, 200 at 15⅛c.; 800 at 15c.; 900 at 14 15-16c.; March, 400 at 15 3-16c., 800 at 15¼c., 100 at 15⅜c.; March 200 and April 200 at 15⅜c.—seller; April, 150 at 15⅜c.; 300 at 15⅜c.; 100 at 15 5-16c.; Exchange—3 16c. paid to exchange 500 January for 800 February, free on board, 100 at Baltimore, on private terms; free on board, 200 at Charleston, on private terms.—total, 9,700 bales. Also, late yesterday, January, 500 at 14⅞c.; 3 0 at 14 15-16c., 900 at 14¾c.; February, 100 at 15 3-16c., 200 at 15⅛c., 400 at 15 1-16c., 500 at 15c.; March, 200 at 15⅜c., 200 at 15 5-16c., 200 at 15⅜c.; April, 900 at 15⅜c.; free on board, Savannah, 200 on private terms—total, 4,800 bales. Grand total, 14,500 bales. The closing prices for lots on the spot were as follows:—

	Uplands.	Mobile.	N. Orleans.	Texas.
Ordinary	12½	12¾	13	13⅛
Good ordinary	14⅞	14⅞	14⅞	15⅜
Low middling	14¾	15	15⅛	15⅜
Middling	15⅜	15⅝	15⅞	15⅞
Good middling	15⅞	16⅛	16⅜	16⅞

FLOUR AND GRAIN.—Receipts, 5,203 bbls. flour, 56 bbls. and 600 bags corn meal, 9,400 bushels wheat, 17,900 do. corn, 7,955 do. oats and 9,000 do. malt. The flour market ruled firm, with sales of about 13,000 bbls., including 5,000 bbls. for shipment, at $6 a $6 30 for extra State. Southern flour was steady in value, with a moderate demand. Sales 3,000 bbls. Rye flour was quiet but steady; sales 200 bbls. Corn meal was more sought after and firmer; sales 400 bbls. Brandywine at $4 40 a $4 50. We quote:—

No. 2 State	$4 25 a $5 35
Superfine State	5 40 a 5 75
Extra State	6 10 a 6 25
Choice do	6 35 a 6 50
Superfine Western	5 40 a 5 75
Extra do	6 10 a 6 25
Extra Minnesota	6 25 a 7 00
Round hoop Ohio, shipping brands	6 10 a 6 25
Round hoop Ohio, trade brands	6 25 a 6 50
Family	6 50 a 7 50
St. Louis low extras	6 10 a 6 50
St. Louis straight extra	6 50 a 6 75
St. Louis double extra	6 75 a 7 50
St. Louis choice family	7 50 a 9 75
Rye flour	4 80 a 5 50
Southern extra and family	5 25 a 10 00
Corn meal, Jersey	3 80 a 3 90
Corn meal, Brandywine	4 40 a 4 50

—Wheat was dull and lower. The sales were about 30,000 bushels, at $1 33½ for old spring, $1 43 for new No. 2 and $1 60 for amber winter. Corn was in moderate demand and prices were firm. The sales were 39,000 bushels, at 76c. a 76½c. for mixed Western, 76c. a 76½c. for yellow, 90c. for round yellow, 75½c. a 76c. for white Western. Oats were but little sought after, but steady in value. The sales were 20,000 bushels, at 61c. a 63c. for State, 62c. a 63c. for Ohio, the latter price for choice. Of rye there were small sales old Western at 85c. a 86c. Barley was quite steady in value, with a moderate demand. The sales were 25,000 bushels Canada, part at 85c. a $1 12, the latter price for prime. Malt was dull and unchanged.

FREIGHTS.—The market was more active, the offerings being larger, especially to the Continent, and rates were generally steady. Outen room in the Liverpool engagements was lower, the closing rates being 7-16d. a ½d. For vessels for charter there was an improved demand at full previous rates. The engagements were:—To Liverpool, 500 bales cotton at 5 16d., and per steamer 1,200 bales cotton at 7-16d. a ½d.; 600 bbls. flour at 3s. 3d., 7,000 bushels corn at 5d., and 24,000 bushels wheat at 8½d.—a slight advance. To London, 15,000 bushels wheat at 9d. and 15,000 bbls. flour at 3s. 9d. a 3s. 10½d. To Hamburg, 2,100 bags coffee at 25s. To Antwerp, 2,500 bags coffee at 25s., 250 tierces lard at 35s., 200 tons cedar wood at 30s., 400 bales cotton on private terms and 300 bbls. flour at 3s. 1½d. The charters were:—A bark to Antwerp with 2,500 bbls. flour at 3s. 1½d.; a bark, 680 tons, to Antwerp, general cargo; one, 666 tons, for the same port, general cargo; a bark, 647 tons, to Rotterdam, general cargo; a vessel to Grenoiade with 5,000 bbls. petroleum; a bark from Philadelphia to Cork for orders, United Kingdom or Continent, with 5,000 bbls. petroleum; one from the same port for the same voyage with 5,500 do.; a brig to Charleston on private terms; also a bark, 260 tons, to Havana, sugar shooks, 15c., under deck.

GUNNIES were dull and prices were entirely nominal, at 20c. a 21c. for cloth and 18½c. for bags.

HOPS.—The market was still very quiet. There was no demand except for small lots, and prices were heavy for all but choice lots, which were sparingly offered. Common to choice grades were quoted at 6c. a 16c., with small sales within the range.

HAY was steady, with a moderate demand. We quote:—Shipping, at 90; retail lots, $1 55 a $1 60; long rye straw, $1 25 a $1 35; short do., 90c. a $1.

BEEF was dull, the demand being light. We heard of sales of 200 bales jute at 5¼c., gold, and 400 do. jute butts at 4½c., currency. We quote:—Manila, 12c., gold; jute, 10c. a 6½c., do.; Sisal, 13½c. a 11c., do., and Tampico, 7½c., do., in bond.

MOLASSES.—There was but little demand for foreign, prices of which remained heavy and nominal at our last quotations. Sales, 28 hhds. Demerara at 37c., and 150 do. Cuba muscovado on private terms. A fair business was transacted in New Orleans at about the prices previously current. 800 bbls. were sold at public and private sale at from 45c. to 74c. We quote:—Cuba—Centrifugal and mixed, 26c. a 32c.; clayed, 21c. a 28c.; muscovado, refining, 32c. a 36c.; muscovado, grocery, 30c. a 33c.; Porto Rico, 30c. a 35c.; English Islands, 28c. a 4c. Stock at date:—6,363 hhds. Cuba, 15,000 do. Porto Rico, 1,829 do. English Islands, and 2,000 bbls. New Orleans.

NAVAL STORES.—There was an improved demand for spirits turpentine, prices of which were stronger, though not quotably higher, the market closing at 48½c. for merchantable lots in yard. There were sales made of 250 bbls. at 49½c. a 49c., and 100 do. (New York bbls.), at 50c. Crude turpentine was dull and nominal. Rosin—Strained was in small supply and firm, at $2 50 a $2 55, the latter price being generally demanded. Other kinds were dull and unchanged in value. The sales were 1,000 bbls. common to good strained, at $2 10 a $2 15 a $2 30; also 200 bbls. in lots, within the range of $2 40 a $2 75 for No. 2, $2 90 a $3 90 for No. 1, $4 a $5 for pale, and $5 25 a $7 for extra do. and window glass. Tar was dull and prices were nominal, at $2 35 a $2 40 for Wilmington and $2 25 a $2 35 for Washington.

OIL CAKE.—Western was scarce and quoted at $41 50. The last sale of city, in bags, was made at $39 50, gold.

OILS.—There was a moderate jobbing demand for linseed at 82c. a 88c., in casks. Lard was dull and nominal at $1 12 a $1 16; sales unimportant. Other kinds were slow of sale, but without change of moment to value. We quote:—Olive, $1 30; crude cotton seed 50c. a 51c.; yellow do., 63c.; white do., 77c. a 7½c.; menhaden, 48c. a 48½c.; Western distilled and saponified red, 65c. a 70c.; Bank, 80c.; Straits, 55c.; extra refined seal, 82c. a 84½c.; crude whale, 63c.; bleached winter do., 74½c. a 75c.; crude sperm, $1 23 a $1 25; bleached and unbleached winter do., $1 35 a $1 42.

PETROLEUM.—Crude, in bulk, continued slow of sale, the demand being light and only for small lots, and the market was rather easier, closing at about 12½c. There were sold 600 bbls. at 12½c. Crude, in bbls., was dull and nominal at 17c. a 17½c. No sales were reported. Naphtha was in demand, but no sales were reported; 9½c. was bid and 9¾c. asked for cargoes. There was a moderate demand for refined for export, but the business was light, sales being restricted by the increased firmness of holders, who demanded 23½c. a 24c. We heard of sales of about 200 bbls. at 23½c., 1,000 do. at 24c. and 2,200 cases on private terms. There was a moderate inquiry for jobbing lots, which were sold at 26c. a 27c. The market in Philadelphia was quiet, but holders were firmer in their views, and higher prices prevailed. Sales, 1,000 bbls. for March at 24c., and 1,000 do. for February at 23½. We quote:—January, first half, 22½c.; do. last half, 22½c.

PROVISIONS.—Receipts, 2,249 bbls. pork, 100 bbls. and tierces beef, 1,376 packages cut meats, 1,218 bbls. and tierces lard, 250 kegs do. Mess pork was quiet on the spot but fairly active for future delivery at firm prices; 3,000 bbls. were sold for January, February and March, all at $20, at which price the market closed firm. There was a moderate jobbing demand at full prices; sales 210 bbls. at $19 75 a $20 for mess—the inside prices for thin—and $17 for extra prime. Dressed hogs were in better demand and higher, closing at 8¾c. a 9c. for city and 7½c. a 7¾c. for Western. Live hogs were more sought after and firmer. The arrivals were 2,354 head, and the closing prices were 7c. a 7½c. for fair to prime lots. Beef, in tierces, was rather more active, and prices remained firm at $6 a $9 for prime and India mess. There were sold 200 tierces prime mess and India at from $27 50 to $31 50, and lots at prices on private terms. Beef hams were in more demand, and about 1,000 bbls. were taken by smokers within the range of $29 50 a $31. Beef, in bbls., was quiet, but steady. Sales 100 bbls. at $10 50 a $15 for plain mess, and $15 a $17 for extra do. Bacon was more active, the demand being mostly for small lots; prices were without particular change. Sales 575 bbls. at 10c. a 10¼c. for short rib, 10⅝c. a 11c. for short clear, and 11c. for city long clear. Western long clear was quoted at 10¾c. Cut meats were quiet and unchanged; sales 130 tierces pickled hams, part at 12c. We quote:—Pickled shoulders, 8¼c. a 8½c.; pickled hams, 10½c. a 12½c.; smoked do., 13c. a 17c. The market for lard was more active and prices were firm for both spot and future. The sales were 400 tierces about medium Western steam at 11 5-16c. and 150 do. good and primeto. at 11½c. a 11¾c.; also 100 tierces city at 11½c. a 11c., the latter price for kettle of fine quality. For future delivery the business was small. Sales 250 tierces for March at 12½c. We quote:—January, 12¼c.; February, 12⅝c.

RICE.—Carolina was firm. A few small lots were sold at from 6¾c. a 7¼c. for common to prime. Rangoon was still dull and nominal.

SUGAR.—We heard of no transactions, but prices were unchanged. We quote:—Prime and choice, 12c. a 12½c.

SEEDS.—There were no sales of linseed, which was quoted at $2 15 a $2 17½, gold, duty paid. Clover was dull at 11½c., at which price a small sale was made. Timothy was quoted at $5 50 a $6, without sales.

SUGAR.—The business in raw was small, the demand being light, and the market was weak, though holders were generally indisposed to operate except at previous figures. There were sold 75 hhds. at from 8¾c. to 10c., including New Orleans at 9c. a 9c.⅝c. molasses at 8¾c. and Cuba at 10c.; also 370 boxes, part at 9¾c. a 10c. Refined was moderately active, but prices were rather easier for some kinds. We quote:—Hard, 14½c.; soft white, 13½c. a 13¾c.; extra C, 13c. We quote:—Cuba—Inferior to common refining, 9c. a 9¼c.; fair refining, 9⅜c.; good refining, 9¾c.; fair to good grocery, 10c. a 10½c.; prime to choice grocery, 10½c. a 10¾c.; centrifugal (hhds. and boxes), 9¾c. a 11c.; molasses (hhds. and boxes), 8½c. a 9½c.; mejando, 8½c. a 9c. Havana—Boxes Dutch standard, Nos. 7 to 9, 9c. a 9½c.; do., 10 to 12, 9¾c. a 10½c.; do., 13 to 15, 10½c. a 11½c.; do. 16 to 18, 11¾c. a 12½c.; do., 19 to 22, 12½c. a 13½c.; do., white, 12¾c. a 13½c. Porto Rico—Refining grades, 9¾c. a 10c.; grocery do., 10 c. a 11c. Messrs. C. Amsen & Co. make the stock to-day as 7 hows:—20,358 hhds., 68,051 boxes 325,158 bags and 741 mats, &c.

TALLOW was in fair request, and prices were steady and firm. There were sold 135,000 lbs. at 8 1-16c. a 9c.

WHISKEY.—Receipts, 666 bbls. The demand was light, but prices were without particular change. The sales were 250 bbls. at 92c. a 93½c., the market closing at about the inside price.

FIRES.

The Work of the Element During December.

The Fire Marshal yesterday transmitted to the Board of Police Commissioners the following report for the month of December, 1870:—

TO THE BOARD OF POLICE OF THE POLICE DEPARTMENT OF THE CITY OF NEW YORK:—

GENTLEMEN—I have the honor to make the following report on fires during the month ending December 31, 1870:—There were 127 fires during the month, being the greatest number which has occurred in any month since the organization of this bureau. These fires involved a total loss of $210,307. Losses amounting to $14,350 were uninsured, leaving an insured loss of $196,477, covered by an insurance of $1,095,975. The average loss per fire is $1,659 89, and the percentage of uninsured loss, $6 79. Of these fires seventy-nine show a loss of less than $100 each; twenty-nine between $100 and $1,000; twelve between $1,000 and $5,000; two between $10,000 and $20,000; four between $20,000 and $60,000; one over $50,000. The causes of the several fires were as follows:—Accidental, specific cause unknown, 19; benzine, explosion of, 1; carelessness of occupants and employes in use of fire, matches, candles, &c., 35; children playing with with fire, 6; defective heating arrangements, 15; defective flues, 2; defective chimneys, 6; gaslight setting fire to curtains, 5; gas leak in meter, 2; gas leak in pipe, 1; hot coals from stoves and grates, 3; incendiary, 4; kerosene, explosion of lamp, 2; kerosene, upsetting of lamp, 3; kerosene, breaking of lamp, 1; liquid gas, upsetting of lamp, 1; malicious mischief, 2; overheated stoves, 4; spontaneous combustion of oily rags, jute, hemp, rubbish, &c., 4; unknown, 7.

The following is a comparative statement of fires, loss and insurance for

	December, 1869.	December, 1870.
Fires	55	127
Loss	$161,300	$210,307
Insurance	841,950	1,095,975

Average loss per fire, December, 1869 ..... $2,932
Average loss per fire, December, 1870 1,659

Nine persons were arrested for arson during the month; one was fully committed; two were discharged by Grand Jury; one was discharged by Judge Coulter; two were discharged by Judge Ledwith; three were discharged by Judge Scandley.

There has been a great increase in the number of false alarms of fire of late, owing to the possession by malicious and evil disposed persons of keys to the alarm boxes. No less than fifty false alarms have been reported during the months of November and December last past, causing an expense to the Fire Department of $12,500. The most stringent measures should be adopted for the detection and punishment of these miscreants. The loss by the most disastrous fire of the month was largely increased by the absence of trap-doors for closing the hatchways of the building, which enabled the fire to spread rapidly from floor to floor, destroying the building and a large amount of property therein, the walls of the burning building falling upon the adjoining dwelling, crushed in the upper portion thereof, killing one person and seriously injuring and maiming another. Very respectfully,

THOMAS McSPEDON, Fire Marshal.

THE CASE OF R. D. BOGART.

What the Defendant Has to Say in the Matter.

NEW YORK, Jan. 5, 1871.

TO THE EDITOR OF THE HERALD:—

Will you do me the justice to insert the following additional account of the proceedings in the United States Court, of Brooklyn, in the matter of R. D. Bogart? Your report, published yesterday, was a strangely garbled one, and by the construction you placed upon it great injustice was done me.

That portion of my affidavit setting forth the fact that Paymaster A. J. Clark loaned to his father-in-law, Wooster Sherman, a banker, of Watertown, the sum of $30,000 of money belonging to the government, was entirely omitted from your report. This is the most important matter touched upon in the affidavit, for upon that hinges nearly my whole defence. I said in my affidavit that Clark has never yet accounted for $20,000 of this money, and proved that fact before the House Committee of Claims in Washington, when Clark's claim for relief was pending before that committee. My evidence before that body effectually squelched Clark's claim for relief, as I am informed by a member of Congress from New Jersey. George A. Bagley, upon whose affidavit great stress is laid by your reporter, is a brother-in-law of Clark's, and is also his bondsman for $12,500. He visited me nearly a year ago and attempted to suborn me to commit perjury before the Committee on Claims, promising that if I would keep my mouth shut about Clark's transactions all prosecutions of me would cease. I declined to gratify the gentleman, but instead told the committee all about his attempts. That testimony added greatly to the opinion of the committee in regard to the injustice of this relief.

I am becoming so accustomed to hear myself spoken of as an "absconding paymaster's clerk" that I do not mind it much; but I now distinctly claim that I am not now nor never was an "absconding defaulter."

Clark asserts that I "absconded" December 1, 1868, and upon his representations I was tried as a deserter.

The following extract from George M. Robeson's general order announcing the result of my trial by court martial gives the lie to that assertion:—

R. D. Bogart ceased to be a paymaster's clerk on the 10th December, 1868, by the acceptance of his resignation and appointment of his successor.

Respectfully, R. D. BOGART.

REAL ESTATE MATTERS.

Sales in New York and New Jersey.

The real estate market continues to exhibit the same hesitation in respect to dealings thus far this year as marked it during the closing months of last year. The indisposition to dealings on a large scale is occasioned by the uncertainty that still exists as to what will be the action of the Legislature upon important measures it is known will be brought up the present session of a nature to affect real estate values. Certain projects are stated, but except among the initiated the precise form in which these will appear in legislative enactment is still a matter of inquiry.

Yesterday Messrs. A. J. Bleecker, Son & Co. sold at auction, "in partition," the house and lot 31 West Sixteenth street, 25x60x92, for $29,000. Subsequently the property was resold at a small advance.

Among the recent sales at the desk V. K. Stevenson & Co. yesterday sold the three story brick dwelling house 55 West Ninth street, belonging to Professor Charles Davies, to Wirt Sikes and Miss Olive Logan, for $20,000.

Last week James W. Gillies, of New York, sold to Bishop Bayley, of Newark, 125 acres of land, in Hudson county, four miles from New York, for $1,000 per acre. This property is being laid out, and in the spring buildings for a Catholic reformatory school for the State of New Jersey will be built thereon. It is beautifully located on high ground, and one of the finest sites for building purposes in New Jersey, having an unobstructed view of the surrounding country for miles.

It is in contemplation to build a lock in the Hackensack, below the Erie Railroad, to drain all the low lands along the river.

THAT "BIG THING ON ICE."

JERSEY CITY,