MEMPHIS APPEAL.

From the Evening Post.

THE CHILDREN'S PRAYER.

"*Of such is the Kingdom of Heaven.*"

Three white-robed forms inside the bolt,
With little hands upheld,
When all their toys are laid away,
And the noise of day is quelled;
And mother hears them each repeat,
With voices earnest, low and sweet,
The simple prayer
She teaches there:
"Gentle Jesus, meek and mild,
Look upon a little child."

Fond kisses and "good nights" from all,
As rosy cheeks are laid
On snowy pillows, then, calm sleep
Till dreamy night shall fade.
Good angels bend above each face
That silent lies in smiling grace!
Though toil and care
Our lives must share:
"Gentle Jesus, meek and mild,
Look upon a little child."

O, loved and sinless little ones,
When sorrow has been by you one,
And she who lingers o'er you now
To her reward has gone;
When the toys of life are laid away,
And evening comes, still may you pray,
With hallowed mind,
As life departs:
"Gentle Jesus, meek and mild,
Look upon a little child!"

GEORGE COOPER.

A FRENCH JOURNAL ON LAMARTINE—SEVERE AND SHARP CRITICISM.

The Paris *Journal des Debats* makes the following criticism on Lamartine's letter:

Since M. de Lamartine declares himself to have alone fathomed the Mexican business, we must believe him; and though it is held as certain that during the last century all the world had more wit than Voltaire, we still admit, out of deference for M. de Lamartine, that in the present century he has more clever-sense than all the rest of the world. It nevertheless seems to us, in all humility, that if the expedition to Mexico had never been popular in France, the reasons are precisely those which M. de Lamartine adduce it, seeing therein a grand conception, equitable as necessity, vast as the ocean, new as an impromptu, a statesmanlike thought, teeming like the future, sanitary for America and for the whole world. The common sense of the public, which likes to comprehend things clearly, without fancifying itself vast as the ocean, saw in this expedition if not a thought, at least a tendency hostile to the spirit of the institutions of North America, and that also M. de Lamartine has seen. So far, therefore, everybody is of one mind; but here the difference begins. The profane vulgar cannot clearly see either utility or the appropriateness of this aggression, which the post finds incomplete and insufficient, the time, as he thinks, having arrived for setting on foot a general crusade of all Europe against the American Iconoclasts, who are the modern Saracens. Where have the Americans been in the wrong? In possessing in their country cotton and gold mines, which Europe would be very willing to turn to her own profit; nothing, therefore, can be more just or more natural than that Europe should seek to obtain possession of them. Political economists will appreciate so eminently fanciful a doctrine. But what would the author of Meditations Poetiques say if the Americans were to set up a claim to appropriate the vineyards of Bourdeaux and Burgundy, on the ground that they have none at home, and that the produce is worth its weight in gold. Another fault of that people is that of violating the laws of a decorous urbanity, of not being very amiable, and of being deficient in courtesy. Whatever importance may be given to questions of politeness and personal amiability, all must admit that it is very difficult to declare war against a people for not wearing heels of the court standard. But we hasten to quit queriilities in order to come to the real charge which M. de Lamartine brings against the United States. In his eyes they have a third fault, much more serious than the first, namely, that of representing in the world the spirit of the democracy; that is to say, the spirit of envy of all superiorities.

The *Debats* then quotes several passages from the article against which he writes, and refers particularly to the one assertion made, that the national envy of the Americans occasionally prevented their electing as President some of their great men. It then goes on to remark: "That envious feeling, which bars the passage of great men to eminence, has obstructed in America the production of heroes (fortunately for her, we think), but it has not prevented the Republic of the United States from raising to the Republican chair men of real patriotism and rare good sense, from Washington, who had a soul disinterested and noble enough to content himself with being a great citizen, down to the glorious and deeply regretted Abraham Lincoln."

The article concludes with the following personal attack on M. de Lamartine:

A man may be a poet of sparkling imagination; but is he on that account a politician, endowed with the comprehensive glance and fixed prescience of leading public affairs? Newton, who, as a mathematician, was supreme, understood nothing about the fine arts. Malebranche, who knew nothing about poetry, thought proper to despise it. Superiority is in most cases only aspeciality carried as far as possible, and is well worthy of admiration when confined within its natural limits; but the fault of these men, so richly gifted in certain respects, is to pretend to universality. They then impute to envy the miscellaneous aversion of their own pride. Paganini was certainly an incomparable violinist, but nobody ever conceived the idea of naming him Prime Minister. Public opinion does not take its cue from envy but from a sound appreciation of men and things. It is marvelously skillful in making equitable classifications, and, when necessary, knows well how to send back virtuosi to their violins and poets to their alexandrines.

INTERNAL REVENUE DECISION.

Commissioner Rollins has rendered the following decision relative to the mode of determining increased values of manufactured articles under sections ninety-four and ninety-five, and the persons liable for the tax to be assessed thereon:

The ninety-fifth section of the act of June thirty, eighteen hundred and sixty-four, provides "that whenever a manufactured article, on which an excise or impost duty has been paid, is increased in value, or more completely fitted for use or sale, by being polished, painted, varnished, waxed, oiled, gilded, electrotyped, galvanized, plated, etc., the tax is to be levied, collected and paid upon the amount of such increased value."

The conditions stated in the section authorizing this mode of assessing the tax are: first, the article must be a manufactured article; second, an impost or excise duty must have been previously paid thereon; third, the article must be one not specially provided for under any other section of the law; and fourth, the original character or purpose for which the article was intended to be used must not be changed.

When all these conditions concur, the tax is properly assessed on the increased value. If one or more of these conditions are wanting, if the article is not a manufactured article, or if no tax has been paid upon it, or if it is especially provided for otherwise, or if the original character or purpose for which it was intended to be used is changed, it can not properly be taxed under section ninety-five on increased value.

The law itself points out the mode of ascertaining the increased value for all purposes of this section. It declares that the amount of such increased value is to be ascertained by deducting from the value of the finished article when sold or relieved for sale, delivery or consumption, the cost or value of the original article to the person, firm or company liable to the duty imposed on the increased value thereof.

Take an example: A buys an unfinished article, for which he pays three dollars; more completely finishes or fits it for use or sale by any of the processes enumerated in section ninety-five, at a cost of two dollars and a half; adds a profit of twenty-five per cent,—one dollar and thirty-eight cents—and sells the article for six dollars and eighty-eight cents.

Now, with the rule given above, the problem is one very easy of solution. Deducting from the price of the unfinished articles when sold—six dollars and eighty-eight cents, the cost of the original article—three dollars, we have three dollars and eighty-eight cents, the increased value, on which a tax of five per cent. is to be assessed and paid.

But suppose a like article is sent by some dealer or other person to B, to be finished, etc., and returned, and B receives ten dollars and fifty cents for the material and labor he expends upon the article in finishing it, etc., but does not know the cost of the original article, or the price for which the finished article is to be sold, no sale yet having been made, what is the increased value of this case? How is it to be determined, and who is liable for the tax?

I am aware that it is strongly contended that the increased value in this case is merely the two dollars and fifty cents which B receives for finishing, etc., that this sum if sold and return, and pay the tax thereon of twelve cents. Not so. It does not satisfy the requirement of the law. It taxes A on one dollar and eighty-eight cents more than his neighbor, with whom he comes in competition, pays upon, and it is by the same mount a short return to the Government.

The law makes provision for such cases as this. It regards the finisher, etc., as the employe, furnished with materials or part thereof, paid on manufacturing, making or finishing the goods, and returning them, when so made or finished, to the owner. In such cases the law regards the owner as the manufacturer or producer—the party liable for the tax on the finished article when sold or removed for sale, delivery or consumption. His sales constitute the basis for the assessments; value from which the cost on the original article is to be deducted to ascertain the increased value.

The finisher, etc., has only to return the amount of his work for each month, and same in his returns the party or parties for whom the labor or finishing is performed. These returns are to be sent to the assessor of the district within which the parties reside or have their place of business for which the finishing, etc., is performed, that he may forthwith proceed to ascertain the amount of increased value, according to one of the modes I pointed out, that the tax due thereon may be paid by the party or parties liable for the tax. Sections eighty-three and ninety-three clearly authorize this mode of assessment, and provide for such cases.

If, however, it is more convenient for the parties interested, that the tax shall be assessed upon and paid by the finisher, to be collected afterward by him from the owner as authorized by the eighty-third section, then the increased value may be determined by deducting from the fair market value of the finished article, the market value of the original article. These values, I presume, can at all times be ascertained with sufficient accuracy to satisfy the Government, and will do no injustice to the tax payer who is disposed to accept the easiest mode of ascertaining his liabilities, and is ready to remove rather than multiply obstacles in the way of assessing the Government tax.

Repairs of engines, cars, carriages, or other articles liable to tax on "increased value," under section ninety-four, are to be assessed on the cost of such repairs. There being no sale of the article in such cases, the cost of repairing is the only practical measure of increased value.

The mode of ascertaining the increased value, and assessing the tax on articles taxed on increased value, under section ninety-four, is the same as that under section ninety-five, but the rate of tax is six per cent., instead of five per cent.

POETRY IN UNDRESS.

An English paper, which rejoices in the name of "Ladies' Own," thus plays tricks with rhyme and reason:

"It is many years since I fell in love with Jane Jerusha Skegs, the handsomest country girl by far that ever went on legs. By meadow, creek and wood and dell, so often did we walk, and the moonlight smiled on her melting lips, and the night winds learned our talk. Jane Jerusha was all to me, for my heart was young and true, and loved with a double and twisted love, and a love that was honest too. I roamed all over the neighbors' farms and I robbed the wildwood bowers, and tore my trousers and scratched my hands in search of the choicest flowers. In my boyish love I brought all these to my Jerusha Jane; but I would not be so foolish now if I were a boy again. A city chap that came along, all rigged up in fine clothes, with a shiny hat and a shiny vest, and a moustache under his nose; he talked to her of singing schools, (for her father owned a farm) and she left me—the country love—and took the new chap's arm. And all that night I never slept, nor could I eat next day, for I loved that girl with a fervent love that nought could drive away. I strove to win her back to me, but it was all in vain—the city chap with the hairy lip married Jerusha Jane. And my poor heart was sick and sore, until the thought struck me, that just as good fish yet remained, as e'er were caught in the sea. So I went to the Methodist Church one night, and saw a dark brown curl peeping from under a gypsy hat, and I married that very girl. And many years have passed and gone, and I think my loss my gain; and I often bless that hairy chap, that stole Jerusha Jane.

☞ A Queer scene took place at the Columbus (Ohio) Opera House one night last week. When the performers were enacting the cottage scene in the Lady of Lyons, a few hisses were indulged in by some person. A policeman who was standing at the righthand box, thereupon approached a man sitting in the front row of seats, in the parquette, and expostulated with him for hissing. This led to a low toned altercation, when the policeman undertook to take the man out, in which effort he did not succeed, and by his failure threw the whole house into commotion. At this point, Mr. Johnson, who was playing Claude Melnotte, left the stage and took hold and carried out of the parquette the obstreperous person, and then returned to the stage and resumed his part in the play, as though nothing had occurred.

☞ A hungry Irishman, not long since, in London, mistaking a barber's shop for an eating house, bolted in and begged to be served. The barber, supposing from the length of his beard, that he wished to be shaved, knocked up a basin of suds, and placing it before him, with a wash ball in it, he went back to strap his razor, when Pat, without waiting for grace, supped up the suds and swallowed the wash ball; and on the barber's returning with the razor, he coolly observed: "There is no occasion for a knife, honey—your soup is very good, but your turnip was not quite boiled enough," and paying a quarter, he bade the astonished barber adieu.

☞ A correspondent of the *Scientific American* says: "If you have a boat that leaks badly, and it is in a strong current, or if you are towing it up stream, all you have to do to keep it dry is this: bore a hole through the bottom and insert a piece of iron or iron half round through the hole, letting it extend a few inches below the bottom of the boat, and all the water will run out without any labor. I think a ship at sea could be kept afloat if you could keep her going four miles per hour."

COMMISSION.

Bradley, Wilson & Co.,

Commission Merchants,

NEW ORLEANS, LA.

☞ Make Liberal Advances on Consignments.

MEMPHIS AGENTS:

MASON & STEPHENS,

dec30 1m 155 Main Street, (Up Stairs.)

EDWIN THOMPSON. THOS. R. MARTIN.

Edwin Thompson & Co.,

Commission Merchants,

No. 26 Central Street, Boston, and No. 354 Broadway, New York.

☞ Make Liberal Advances on Consignments

MEMPHIS AGENTS:

MASON & STEPHENS,

dec30 1m 155 Main street, (up stairs.)

LAW & ADMIRALTY OFFICE,

No. 279 Main Street,

(Walker Block,)

KERR & WESTCOTT.

J. W. WESTCOTT,

Commissioner for all the States,

U. S. COMMISSIONER.

dec30 1m

LOOK TO THIS.

I HAVE Just Opened a House at Corinth, Miss., for the purpose of doing a

RECEIVING, FORWARDING

—AND—

General Commission Business.

FREIGHTS

Of All Descriptions,

Consigned to my care, will receive Prompt Attention, and be forwarded to their destinations free of charge.

I propose to prepay freight and charges on all freights where an agreement to that effect is made, either with the consignee or consignor.

S. E. SMITH,
Corinth, Miss.

REFERENCES:

Maj. Geo. Whitfield, firm of Whitfield, Hill & Co., Mobile;
M. Bloom & Co., Paducah, Kentucky;
Col. Sam. Tate, Memphis and Charleston R. R.;
C. W. Brown & Co., Columbus, Miss.;
Maj. J. H. Turner,
Robert Price " " dec5-1m

B. S. Long & Sons,

RECEIVING, FORWARDING

—AND—

General Commission Merchants,

UNION WAREHOUSE,

COLUMBUS, MISS.

dec28 3m

Planters' Oil Works.

STORAGE.

The undersigned proposes to devote the above building to a

GENERAL STORAGE BUSINESS.

They are prepared to Store

Cotton, Tobacco, Hay, Corn—in short every description of Produce, Goods and Chattels to any extent.

The Insurance Agents here of the several offices will take the property stored in these buildings at three-fourths of one per cent. per month, or three per cent. for six months.

The buildings will be under the management of R. D. BAUGH, to whom communication may be addressed. J. V. DIXON,

nov5 3m J. R. CHAINEY, A.N.

Storage.

S. H. Monroe, formerly of the Commercial Hotel, has leased the stables of J. Tufts & May, on Court street, and out roasted them into the finest Warehouse in the city, and has accommodations to store 4,000 bales of cotton. A fine lot for dry goods, and would be happy to receive the patronage of all his friends, and the public in general.

dl8-1m S. H. MONROE.

GROCERIES.

REMOVAL.

SCHOOLFIELD & HANAUER,

WHOLESALE

GROCERS, COTTON FACTORS

AND DEALERS IN

WINES, LIQUORS, TOBACCO

—AND—

PLANTATION SUPPLIES,

NEW BUILDING,

256 Front Street 256

MEMPHIS, TENNESSEE.

WE HAVE REMOVED to the New Building,

No. 256 FRONT STREET,

One Square Above our Former Location.

Thankful to our friends for the liberal patronage heretofore bestowed upon us, we respectfully ask a continuance of the same, and we keep one of the

Largest Stocks of Groceries

To be found in the city. Buyers will find it to their advantage to give us a call.

SCHOLFIELD & HANAUER.

December 26th, 1865. dec29 1m

C. W. EDMONDS,
Late of Copeland, Edmonds & Co., Memphis.
J. N. PETTIGREW, J. A. MOORE,
Late of Lynchburg, Va. Nashville, Tenn.

EDMONDS, PETTIGREW & CO.

TOBACCO AGENTS

—AND—

GENERAL COMMISSION MERCHANTS

Importers and Dealers in

BRANDIES, WINES, GINS, &C.,

No. 39 Jefferson Street,

Between Main and Second, MEMPHIS, TENN.

Special attention given to the sale of Virginia Manufactured and Smoking Tobacco, Merchandise, and other Produce on Consignment.

We have now in store, and receiving daily, a fine assortment of Virginia Manufactured and Smoking Tobacco's. Also—A superior lot of Old Bourbon Whiskies, Brandies, Wines, Gins, Porters, Ales, &c., to which we invite the attention of the public.

Our motto is quick sales and small profits.

GIVE US A CALL. nov26-3m

F. M. McLefresh,

WHOLESALE GROCER AND COMMISSION MERCHANT,

204 FRONT STREET,

nov5-3m MEMPHIS, TENN.

MEMPHIS, TENN., December 6, 1865.

A. L. HARRIS, and Geo. A. Cochran, late of the firm of West, Cochran & Co., have associated themselves together, under the style and firm of Harris, Cochran & Co., for the purpose of transacting a General Commission Business.

A. L. HARRIS, G. A. COCHRAN.

A. L. HARRIS. G. A. COCHRAN.

Harris, Cochran & Co.,

Commission Merchants.

Office over Stratton, Goyer & Co.'s,

No. 228 Front Street,

dec7-1m* MEMPHIS, TENN.

John T. Stratton, Late Stratton, McDavitt & Co.
S. H. Dunscomb, Late Stratton, McDavitt & Co., C. W. Goyer, Late Todd & Goyer.

Stratton, Goyer & Co.,

WHOLESALE GROCERS,

Cotton Factors and Commission Merchants,

No. 228 Front St., between Adams & Jefferson.

MEMPHIS, TENN.,

Have for sale low to the trade—
300 Sacks Rio Coffee.
40 Bags Laguira Coffee.
20 Bags Old Government Java Coffee.
20 Bags Grain Pepper, alfoa.
200 bbls. Refined Sugar, assorted qualities.
40 hhds Sugar, fair to prime.
20 hhds Clear Sides and Shoulders.
50 bbls Mess Pork.
300 bbls Flour, all grades.
200 pieces Kentucky Bagging.
200 half " do
30 bales India Bagging.
300 coils Rope; 500 half coils Rope.
20 bales Twine.
300 bbls Salt.
40 half bbls and 50 R.in Nos. 1 & 2 Mackerel.
Choice Imperial and English Breakfast Tea.
Star Candles, German Soaps, Starch.
Cider Vinegar, Wrapping Paper.
Wrapping Twines, etc., etc.
nov26-1m

C. H. EBBERT. J. F. CANNON. R. F. POLGER.

C. H. Ebbert & Co.,

Wholesale Dealers in

FOREIGN AND DOMESTIC LIQUORS,

—AND—

Rectifyers of Whisky,

No. 342 Second Street,

ARE prepared to fill all orders at short notice and at current rates.

Our stocks of liquors now in store are very large, and embrace every variety known to the trade, and our

Facilities for Rectifying are Unexampled.

Years of experience, and a reputation already acquired, are guarantys of what our future will be.

☞ Orders Solicited from the Trade. ☜

Remember the number,

No. 342 Second Street,

OPPOSITE THE GREEN LAW OPERA HOUSE

MEMPHIS, TENN.

de21 1m

D. T. DOUGLASS. W. M. DONEGAN. W. F. MARTIN.

Douglass, Donegan & Co.,

GROCERS AND

Commission Merchants,

HUNTSVILLE, ALA.

BUY and sell Cotton and Country Produce on Commission.

nov8-1m

A. VACCARO SRO. M. MAGOVNEY, JR.
R. VACCARO. A. S. VACCARO.

A. Vaccaro & Co.,

IMPORTER AND DEALER IN

Wines, Liquors, Segars, Etc.,

No. 4 Howard's Row,

nov5 1m MEMPHIS, TENN.

"McGregor's"

Bourbon Whisky.

Bourbon and Rectified.

THE undersigned have lately been appointed Agents for the sale of "McGregor's" Bourbon and Rectified Whisky. Dealers will do well to call and see us before purchasing elsewhere. We guaranty perfect satisfaction as to quality and price.

Samples can be seen at our office.

ROBT. MCGREGOR & CO.,
266 Front street, up stairs.

SAM. M. ARCHER, JAS. N. SHIRLEY,
Memphis. Memphis.
{ WAREHOUSE, JEFFERSON STREET, Near Third, nearly opposite Post Office. }

Archer, Shirley & Co.,

Commission, Forwarding

—AND—

STORAGE MERCHANTS,

Also, Steamboat and Railroad Agents

Office No. 12 Titus Block, Jefferson St

(Opposite Commercial Hotel,)

MEMPHIS, TENNESSEE.

Agents for Memphis & Louisville and Memphis & White River Packets. nov26-3m

New Crop of Garden Seed

FOR SALE,

IN large or small lots, on consignment, for one week, at 333 Front street.

WORNELEY, JOY & CO.

dec7

STANTON & MOORE,

(Oldest firm in Memphis—Established 1845.)

WHOLESALE AND RETAIL GROCERS

And Commission Merchants,

No. 332 Front St., Memphis, Tenn.

P. S.—Special attention given to selling, storing and shipping Cotton. Cash advances made on Consignments in store.

Cotton consigned to us by river, and in store, will be insured, unless instructed to the contrary. nov1-3m

COTTON FACTORS.

R. P. WALT. MARTIN WALT

R. P. WALT & CO.,

COMMISSION MERCHANTS,

Wholesale dealers in

Provisions, Flour & Produce,

LIME,

Cement, Plaster, Hair, Etc.,

No. 5 Bradley Block,

nov7-3m MEMPHIS, TENN.

W. T. GRIGSBY. W. E. WORD. R. B. PHILLIPS.

GRIGSBY, WORD & CO.,

Cotton and Tobacco Factors,

—AND—

General Commission Merchants,

No. 206 Front Street, Memphis, Tenn.

JAMES A. HARWOOD, Traveling Agent.

nov28-1m dec13-3m

S. MAURICE WEBB. J. F. ALLEN.

S. M. WEBB & CO.,

Cotton Factors

—AND—

Commission Merchants,

No. 230 Front Street,

Between Jefferson and Adams,

nov16 3m MEMPHIS, TENN.

Copartnership Notice.

WE HAVE formed a partnership for the purpose of conducting a business in the Purchasing and in the Compressing of Cotton, under the style of Gill & Simpson.

GEO. M. GILL,
SAML SIMPSON.

Memphis, December 1, 1865.

We will make Advances on Consignments of Cotton to our friends in New York, Boston, Liverpool or Havre. GILL & SIMPSON.

Memphis, December 1, 1865. de16-1m

W. H. PITTMAN R. F. PITTMAN
Memphis. St. Louis.

W. H. Pittman & Co.,

No. 226 Front Street, Memphis, Tennessee

AND

Pittman & Brother,

No. 26 Locust Street, St. Louis, Missouri.

COTTON Factors and General Commission Merchants. We respectfully solicit consignments to either of our houses. One of the firm will always be in each place to give personal attention to consignments or orders.

We will make advances on Cotton shipped to our correspondents in New York, Boston or Philadelphia. (nov1-3m) W. H. P. & CO.

King, Lloyd & McLain,

COTTON FACTORS,

AND

Commission Merchants,

102 West Second St.,

CINCINNATI.....OHIO.

GEO. C. KING. D. C. KING. DELOS LLOYD,
Cincinnati, Ohio.
W. D. M'LAIN, Saint Louis, Mo.

CASH ADVANCES.

Liberal cash advances made on consignments of Cotton to Messrs. King, Lloyd & McLain, Cincinnati, Ohio.

Orders for Pork, Bacon, Lard, Flour, Corn, Oats and Bagging filled promptly at lowest rates by W. H. BIGELOW,

No. 76 Madison Street, Memphis, Tenn.

☞ Lock Box 291. dec5-1m

F. LANE. J. W. LANE

F. Lane & Co.,

COTTON FACTORS,

—AND—

COMMISSION MERCHANTS,

OFFICE,

No. 328 Cor. Union and Front Sts.,

(Up Stairs.) MEMPHIS, TENN.

☞ Will give prompt attention to the sale of Cotton and all other produce consigned to them.

They hope by strict attention to business and a careful watchfulness of all interests committed to their care, to merit a liberal share of public patronage, and especially their old customers, to whom, both old and new, they promise their best efforts in behalf. dec22 1m

A. N. EDMONDS. J. W. TODD. J. W. FRAZER.

Edmonds, Todd & Co.,

Cotton and Tobacco Factors,

COMMISSION MERCHANTS

—AND—

REAL ESTATE AGENTS,

264 Front Street.

Personal attention given to buying and selling, leasing, and collecting rents.

All Shipments by river, unless otherwise directed, will be covered by our open policy of insurance. dec22 1m

CALVIN ROBERTS, FERGUS ROBERTS,
Horncastle, Washington County,
Roberts & Owen, N. O. Mississippi.

ROBERTS & BROTHER, Cotton Factors and General Commission Merchants, Odd Fellow's Building, North Side Court Square, Memphis, Tenn. de27 1m.

IMPORTANT TO SHIPPERS

—OF—

COTTON,

Liberal Advances Made on

Consignments of Cotton

To our Friends,

JOHN B. MURISON & CO.,

New Orleans,

And to our Correspondents in New York.

ROBT. MCGREGOR & CO.,
Office, 266 Front street.

202

FRONT STREET.

JAS. G. SIMPSON, DAVID P. HADDEN,
Memphis. Late with
Watts, Crane & Co., N. Y.
WM. PARK, Memphis.

SIMPSON, HADDEN & CO.,

COTTON FACTORS,

General Commission Merchants,

Wholesale and Retail

GROCERS,

Between Washington and Adams,

MEMPHIS, TENN.

☞ Prompt attention will be given to the sale of Cotton and country Produce. Having had long experience in the Cotton trade of this city, we feel confident we can render entire satisfaction in this branch of our business. Besides a full assortment of Family Groceries and Plantation Supplies, we have in store and ready for sale a choice lot of Prentiss Cotton Gins.

Dry Hides, Deer Skins and Furs of every description Wanted at

202 FRONT STREET.

WILLIAMS, BENSON & CO.,

Cotton Factors and Commission Merchants,

No. 324 Mosby & Hunt's Building, Front Street,

MEMPHIS, TENNESSEE.

Cash advanced on Cotton and Produce in hand. Bagging and Rope Furnished. nov8 3m.

W. L. STEWART, M. D. L. STEWART,
Late of Stewart & King. Late of Raleigh.

W. L. STEWART & BRO.,

COTTON FACTORS,

COMMISSION AND

Grocery Merchants,

No. 17, Madison St., Memphis, Tenn.

HAVE for sale at Wholesale and Retail 75 Hacks R'n Coffee; 100 bbls. Flour, the best brands; 100 q. & ½ and whole bbls. Molasses; 50 kegs Sirup; 100 boxes Candles; 50 kegs Lard; 25 bbls. Whisky; 10 hhds. Sugar, various grades; Bacon, Hams and a general assortment of Grocery Stores.

Special attention given to the sale of Cotton. nov17 3m

S. R. WILLIAMSON. N. HILL. N. FONTAINE.

Williamson, Hill & Co.,

COTTON FACTORS,

WHOLESALE GROCERS AND

Commission Merchants,

No. 326 FRONT STREET, between Monroe and Union,

MEMPHIS, TENN.

ALL consignments (per river) and in store, insured (unless otherwise instructed.

nov1-3m

JAS. M. CRENS, JAS. W. EVANS,
Memphis. Memphis.

JEROME F. WILSON, Mississippi.

Crens, Rogan & Wilson,

COTTON FACTORS

AND

General Commission Merchants,

Office, No. 356 Front street, up stairs,

MEMPHIS, TENN.

☞ All Consignments insured, unless otherwise ordered.

After more than four years' absence from the city in the Confederate army, we again offer our services to our friends. nov8 3m

SADDLERY.

MOORES & CO., Cincinnati. EDWARD LEDGER, Memphis.
REEVE N. FERGUSON, Agt., Memphis.

MOORES, SMITH & CO.,

Importers and Dealers in

Hides, Oil and Leather,

Representing the

SADDLERY HARDWARE,

India Rubber Belting,

SADDLES AND BRIDLES,

Farmers, Carriers, and Shoemakers Tools and Findings,

Wagon, Coach and Buggy Harness!

Saddle Bags, Collars, Etc.,

HARNESS,

Trace and Breech Chains,

or

All qualities and descriptions.

In offering our very large and complete assortment of

GOODS

In our line,

We do so with the FULLEST CONFIDENCE that we can offer

Better Inducements to Cash Buyers

than any house in the Southwest,

Being connected with one of the largest

Saddlery, Hardware and Manufacturing Establishments

In this country, enables us to offer our goods as LOW as they can be had in

St. Louis or Cincinnati.

We earnestly request an examination of our stock by

MERCHANTS & MANUFACTURERS

before purchasing elsewhere.

MOORES, SMITH & CO.,

No. 82 MAIN STREET, Provine Building.

Sign den Stirrup.

nov5-3m

MISCELLANEOUS.

TAYLOR & MCEWEN

TAYLOR, M'EWEN, DUKE & CO.,

DEALERS IN

DRY GOODS,

BOOTS AND SHOES,

CLOTHING, GROCERIES,

PROVISIONS,

Plantation & Family Supplies,

GENERALLY.

Commission Merchants,

FOR THE SALE OF

COTTON

—AND—

COUNTRY PRODUCE.

DRY GOODS HOUSE,
(Old Stand) 222 Main Street.
WAREHOUSE AND COTTON SHED,
Nos. 91, 93 and 95 Adams Street.

nov25-3m

BEST

Bolting Cloths,

FOR SALE BY

Taylor, McEwen, Duke & Co.,

No. 222 Main Street, Memphis.

BOLTING CLOTHS.

Spinning Wheels.
Spinning Jennies.
Cotton and Wool Yarns.
Sole and Upper Leather.
Huron Grist Stones.
Window Sash and Glass.
Corn Shellers, Stock Kettles, Plows, Axes, Hoes, Wood and Earthenware.

TAYLOR, MCEWEN, DUKE & CO.

nov25-3m 91, 93 and 95 Adams street.

GROCERIES & PROVISIONS.

FAGAN'S XXXX FLOUR.

Rising Sun Flour.
50 bbls. Medium Flour.
Clear and Mess Pork.
New Sugar Cured Hams.
Dried Beef.
New Cheese, choice.
Strupin Keys.
Wax Beans.
60 boxes Prime Cheese.
50 bbls. Apples.
Coffee, Rice.
Flows.
Vinegar, etc.

Dec. 8th, Receiving and for sale by

TAYLOR, MCEWEN, DUKE & CO.

nov25-3m 91, 93 and 95 Adams st.

Dry Goods.

READY MADE CLOTHING—

Grey and White Blankets.
Bleached and Brown Domestics.
Fine Black and Drab Hats.
Misses' Shoes for Ladies.
Ladies' Dress Gloots.
Ladies' Fine Gloves.
Binker and Stripped Flannels.
English and American Calicoes.
French Merinoes and Delaines.
Hosiery, Gloves, Laces.
Suspenders, Trimmings, etc., etc.
Gents' Fine Boots and Shoes.

TAYLOR, MCEWEN, DUKE & CO.,

nov25-3m 222 Main Street, (old stand).

WANTED.

DRY HIDES. BEESWAX.

Tallow. Rough Leather.
Dried Apples. Dried Peaches.
Jeans, Socks. Feathers.
Deer Skins, dry. Linseys, Furs.
Shrock Mats. Cotton Baskets.
Dried Sage Leaves. Stock Collars.
Wnut dark Nuts. Hickory Nuts.
Fresh Butter. Sage. Pecans, etc., etc.

TAYLOR, MCEWEN, DUKE & CO.

nov25-3m

COTTON.

ALL COTTON shipped to us on good boats, or in our Warehouse on Sale, is covered by our open Policies of Insurance in the Dekoff Home, Ætna and Hartford Insurance Companies. TAYLOR, MCEWEN, DUKE & CO.

nov25-3m

INSURANCE.

MEMPHIS INSURANCE

AGENCY.

Fire, Marine, Hull, Life & Accident

INSURANCE,

Aggregated Capital and Assets of Over

$16,000,000.

ÆTNA

Insurance Company,

HARTFORD, CONN.

Organized A. D. 1819. Net Assets, January, 1865—$5,077,362 71.

HARTFORD

Fire Insurance Company,

HARTFORD, CONN.

Organized A. D. 1810. Net Assets, January, 1865—$1,600,000.

MUTUAL BENEFIT

Life Insurance Company

NEWARK, N. J.

Organized A. D. 1845. Net Assets, January, 1865—$7,500,000. Dividend—40 per cent.

With the immense resources of the above Companies, their long and faithful experience in underwriting, and their promptness and liberality in the adjustment and settlement of Losses, we are enabled to offer to insurers the best possible security against the dangers of Fire, Water and Navigation, upon terms as favorable as consistent with the hazard incurred.

In the Life Department, the Mutual Benefit stands without a rival.

Being entirely MUTUAL, its profits are divided among the Policy Holders DURING THEIR LIFE, thus assisting them in the payment of premiums.

It makes no EXTRA CHARGES for residence in Tennessee, and its large accumulation of assets and small ratio of expenses, furnish the best possible guaranty of its stability and permanency.

All Applications for Insurance authfully attended to, and all Losses Promptly adjusted and paid at this Agency.

HENRY A. LITTLETON,
Agent,

No. 4 Madison Street,

MEMPHIS, TENN

LOSSES PAID IN TENNESSEE.

GET THE GENUINE ARTICLE.

PHŒNIX

INSURANCE COMPANY,

HARTFORD, CONN.

Commission Merchants,

FOR THE SALE OF

COTTON

—AND—

COUNTRY PRODUCE.

DRY GOODS HOUSE,
(Old Stand) 222 Main Street.
WAREHOUSE AND COTTON SHED,
Nos. 91, 93 and 95 Adams Street.

nov25-3m

Straightward dealing in every department of its extended business, from the receipt of a premium to the payment of a loss, has rendered the name

PHŒNIX,

Of Hartford, Conn.,

As familiar as any household word; and from far east sunrise to the golden shores of the Pacific slope, its eminent usefulness as an insurance corporation has been thoroughly tried and satisfactorily tested. It is now, better than ever, prepared for service and duty in the line of its profession, with increased facilities for the transaction of business.

WESTERN BRANCH,

No. 24 West Fourth Street,

CINCINNATI, OHIO.

H. M. MAGILL, General Agent.

Stores, Dwellings, Elevators,

Warehouses, Depots, Cotton Gins, Hotels, Colleges, Churches, Mills, Manufacturing Establishments of every description, Vessels building, undergoing repairs, or while in port, and Personal Property generally, will be

INSURED BY THE PHŒNIX

AGAINST

LOSS OR DAMAGE BY FIRE,

—AT—

Rates Consistent with the Hazard assumed.

Losses occurring at this Agency, under policies issued by the Phœnix, will be adjusted and paid here in bankable funds.

Policies Issued Promptly by

HERMAN IFIELD,

Resident Agent.

No. 1 Madison Street, up stairs.

(Entrance on Front.)

nov 5 3m MEMPHIS, TENN.

EDUCATIONAL.

LAW SCHOOL.

The Law School of

CUMBERLAND UNIVERSITY

—AT—

LEBANON, TENNESSEE,

Will open its Next Session on the

First Monday in February Next.

PROFESSORS:

NATHAN GREEN, SR., LL. D.
NATHAN GREEN, JR., L. B.

Course of Study.

SENIOR CLASS.—Chitterd's History of a Law Suit. Walker's American Law. Stephens' Pleading. Kent's Commentaries. Story on Promissory Notes.

MIDDLE CLASS.—Story on Bailments. Story on Agency. Story on Equity Jurisprudence. Story's Equity Pleading. Greenleaf's Evidence. Bishop's Criminal Law.

SENIOR CLASS.—Story on Conflict of Laws. Angell and Ames on Corporations. Lomax on Executors. Parsons on Contracts. Fourth Kent reviewed. Story on the Constitution.

Sessions and Expenses.

The Fall Session Commences on the First Monday in September, and ends the last Thursday in January.

The Spring Session begins the First Monday in February, and ends the last Thursday in June.

Tuition per Session $50, and Contingent Fee $5, invariably in advance. Boarding, $8 per week.

December, 1865. de19 3m

Young Ladies'

COLLEGIATE INSTITUTE,

FOREST HILL, TENN.,

Will resume its exercises the Second day of January, 1865.

This healthy, beautiful and attractive EDUCATIONAL HOME for Young Ladies—free from distracting city influences—and, noted for the many *thoroughly educated* women it has sent forth—is located at Forest Hill Station, Memphis and Charleston Railroad, 18 miles east of this city.

TERMS PER MONTH,

(Payable monthly in Advance):

Boarding, furnished room and fuel $22 00
Washing 2 00
Tuition, ... Juniors, $5; Seniors, 6 00
Lessons in French Language 3 00
Other Languages, to extra charge.
Lessons on Piano or Guitar 6 00
Incidental Fee and Lights, each 50

MRS. C. E. W. MILLER, Principal,
REV. B. MILLER, Proprietor.

☞ Post Office address, Forest Hill Station, Memphis and Charleston Railroad.

de23.

SELECT SCHOOL.

Prof. D. W. C. WILLIAMS,

A graduate of Mercer University, Georgia, and for several years Professor in Mississippi College, will open a School, at some convenient place, in the city of Memphis, on the first Monday in January, 1866. He will take only a limited number of pupils, and devote his undivided attention to their

Thorough Education.

Persons desiring to enter their children or wards, will please make early application. Call on Rev. A. B. Miller, at the First Baptist Church; Dr. P. S. Jones, No. 8 Madison street, or R. H. Mitchell, 272 Second street, for information.

dec1-1m

Covington Female Seminary.

The next session of this institution will open on Tuesday, the 3d January. Tuition, including the higher mathematics, ancient languages, etc., per session, $35, with full fee for Boarders, French, $10; Music, including use of instrument, $25. When tuition is paid in greenbacks, they will be taken at market value.

dec15-1m* JAS. HOLMES.

MISCELLANEOUS.

ATTENTION, LADIES!

GET THE BEST.

TRADE MARK

OUR NEW SKIRT

FOR 1866.

THOMSON'S

F