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BY BENJAMIN F. DILL. MEMPHIS, TENN., WEDNESDAY, MARCH 7, 1866. VOLUME XVI.—NUMBER 102.

MEMPHIS APPEAL.

PUBLISHED DAILY & WEEKLY

—BY—

BENJAMIN F. DILL.

To whom all Letters should be Addressed.

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OUR HELENA CORRESPONDENCE.

HELENA, ARK., Feb. 26, 1866.

Eds. Appeal: We have to chronicle the cessation of a destructive fire to our quiet and prosperous city. At about half past seven o'clock this morning, as our citizens were preparing for breakfast, they were startled by the cry of fire and the alarmed ringing of our city bells. Soon, the prompt and ever ready members of the Water Witch Fire Company No. 2, the citizens and the military were soon hastening to the place where the devouring flames were fast turning to ashes the houses and hopes of the unfortunate sufferers. The fire originated in the counting room of the big goods house of Bernheim & Co., in the block at the northwest corner of Main and York streets, but its cause can only be conjectured. It seems a fire was kindled in the store, in the counting room, early in the morning, and when, subsequently, Mr. Gassaman, one of the members of the firm, attempted to enter the room, he was driven back by the pent up smoke and flame which burst upon him as he opened the door. The southward fire, fed by the fresh air which found ingress at the open door soon wrapped the house, which, like the other buildings destroyed, was of wood, in flames, giving the proprietors but little time to remove their stock of goods. The gallant and manly efforts of the members of the Water Witch, assisted by the citizens and military, could not save the house nor prevent the flames from communicating with the saloon adjoining, kept by Chas. Levy, which tenement very soon disappeared in the jaws of the fire king. A united and noble effort was then made to save the neat and commodious dry goods store of Weinfaub & Co., which was but very recently erected and occupied by these gentlemen, but all in vain; the demon of the flames was not yet appeased, and the house followed the other two. All hands then turned to with a will and a vim, to save if possible the next double store house recently built by our friend Mr. John G. O. Smith, one-half of which was occupied by the wholesale and retail grocery establishment of Dr. R. B. Shelby, and also to save the dry goods stored Mr. Cerenski, but every effort was useless; these, too, were consumed, and scarcely a house, even from the Mayor of the City, who never left the scene until the fire was extinguished, to the humblest citizen, and from Col. Bentzoni to the humblest colored private in his regiment, displayed a heroism, an energy, and a perseverance worthy of the highest praise, yet these houses were also destroyed. The efforts of the men were however rewarded by their success in stopping the fire at this point. The greatest consternation prevailed among the dwellers in the other houses composing the block, lest the fire should communicate itself to them, and great anxiety to save goods and lose to nonassured property by the hasty removal of the same in order to be prepared for the worst, was sustained. The total amount of loss by this destructive fire cannot even approximate. We don't believe a single house burned down had its losses covered by insurance, and the fact that such one will be kept out of business indefinitely—as business houses in Helena are not to be rented for love or money, for the simple reason that we have not enough to meet the demand—adds to the pecuniary embarrassment of the position. The city, too, suffers in the loss of one-half of one of its busiest blocks.

We cannot close this sad recital of a great calamity without mentioning an incident signified by the conduct which throws a gracious light around the character of our citizen soldiery. We allude to the ready, prompt and efficient assistance rendered by the officers and men of the command on duty in Helena. Among the first on the ground was Col. Bentzoni, of the 5th Colored Infantry, who, assisted by his brother officers and the men of his command, acted with as much energy and zeal in staying the progress of the destructive element as if the property on fire was their own. With as much earnestness and good will, the officers and men of Col. Carpenter's command, the 5th Kentucky Colored Cavalry, came to the relief of the 56th and left nothing undone which men could do in the truly noble work of assisting their fellow man in distress, and alonging to the rescue of the unfortunate. The generous magnanimity of this conduct cannot go by unappreciated; and, however much we may otherwise differ, we take pleasure in paying the tribute of our respect to actions alike creditable to them as soldiers and as men, and the name of the city of Helena and of the State of Arkansas, collectively, we return them our thanks.

We had a light frost last night, and to-day the weather was clear and pleasant. To-night we have the mellow radiance of a nearly full moon, and the glorious beauty of a star lit sky. The orchard and jonquil are blooming, and old Father Winter begins to think of retiring in favor of a more genial season. CICILIAN.

LOYALTY OF THE SOUTHERN PEOPLE.

Policy of a General Pardon.

To the Editor of the New York Times:

Will you allow me a place in your valuable columns to say a word in defense of my Southern brethren from the false conclusion which is generally arrived at by our Northern fellow-citizens upon the question of their loyalty?

It seems to me a difficult matter for many to comprehend how a Southern man who has just laid down his arms in resistance to the Government of the United States, can be sincerely loyal to that Government without acknowledging himself wrong in having taken a position in favor of secession.

It might be supposed sufficient that brave men were willing to take a solemn oath in attestation of the fact, but as I perceive from every day's experience that their loyalty is still doubted, notwithstanding all the oaths and acts they can take and perform, I have thought it might serve a good purpose to illustrate by a simple comparison how this difficulty may be explained satisfactorily, viz:

Whenever two parties, equally honest, have contested a suit at law, was it ever known that the one losing the suit was convinced he was in error? yet his acquiescence is a matter of course; so, also, in all cases of arbitration, there is no appeal ever thought of. Now, this case only differs from the former in the tribunal resorted to; the Southern people were, from a life-long education, convinced of the right of a state to secede, while the other side of the controversy had been reared in a different school, teaching exactly the reverse—the sword was resorted to to decide the question; the South accepted that arbitration, and now abide its decision. In this connection let me assure our Northern brethren that, if they desire to know who is most loyal of the Southern men—if one is more so than another—it is he who has borne the brunt of battle, but having laid down his arms, has sworn allegiance to the Government of the United States.

In a word, he who was truest to the Confederate cause, and has done this, is the most loyal man at the South; this, you may rely upon it, is the safest rule by which to select the most trustworthy, loyal men in that latitude, and if you find a single exception to this rule, you may hang me for a traitor.

Now, let me conclude this subject with a prayer to the President; that he will consider the peculiar circumstances under which this treason (in his opinion) was committed, and as it did not flow from any wickedness on the part of our people, but from a mistaken patriotism, growing, as I have said, out of a life-long education—he will pardon the offense *in extenso*—being satisfied to have it so defined for the future that no one can mistake what is treason against the Government, and that all are ready to acknowledge that, for an attempt at any renewal of secession, we unite in proclaiming it treason, deserving the most summary execution of its penalties upon the offender; but at this time, weighing the circumstances well, undoubtedly the best cement for our Union is the exercise of the pardoning power without exception, when the above conditions have been subscribed to.

It is not for myself that I plead, for I was pardoned by the Amnesty Proclamation; but from a consciousness of our innocence, in this instance, of intending wrong to any one—simply having acted with a mistaken idea of our power to do what we thought we had a right to do, and which we now agree we can never attempt again without committing treason, and inviting its direst penalties. I hope there is no one of our fellow-citizens, understanding the character of the people who have been engaged in this movement, who is willing to attribute to them such base ingratitude and dishonor as that of asking and receiving Executive clemency, with the intention of violating their faith thus pledged.

With this poor effort to do something which may enlighten some minds to a more perfect understanding of the dispositions and feelings of the Southern people, I am your obedient servant,

A PARDONED VIRGINIAN.

DISCRIMINATING TAXES.

From the New Orleans Price Current.]

The propriety of imposing lighter taxes on the necessaries, than on the luxuries of life, has been generally recognized and admitted by those even against whom such discriminations have been made.

The reason is obvious. It is not from any considerations of humanity, or charity, that the burdens of the poor are diminished by lessening the imposts on those articles of which they are the chief consumers. The poor man owes little else to the law and the Government than his personal security. The rich man, in addition to the protection of his person, secures the peaceful possession of his wealth. Political economists have maintained that the benefit afforded by the law to the rich man does not increase in simple proportion to the augmentation of his property, but in a progressive ratio. On this principle it has been argued that the owner of five millions should contribute to the support of the Government more than five times the amount of the owner of one million. Moreover, the value of capital, whether fixed or circulating, depends upon the productiveness of labor; and hence the more the burdens of the latter are diminished, the greater will be the eventual benefit to the former.

In the present income tax a double discrimination is observed between the rich and the poor. Incomes under $600 are free; those over $600 and under $5000 are taxed five per cent.; and all larger incomes ten per cent. This discrimination is founded on the principle we have adduced, but it is too arbitrary to be just. It is manifestly unreasonable that while an income of $4900 is taxed $245 per annum, one of $5000 should pay $500. Or, in other words, that the additional income of $100, should subject the tax payer to an increased duty of $255, or $155 more than the addition! The law may not work precisely this way in practice, but it does in principle.

Agreeably to the bill now pending in the Federal Congress exemption from tax is to be extended to all incomes of less than $1,000 and all above that amount are equally to pay five per cent. The exemption up to $1,000 we regard as proper. A tax on incomes of less than $1,000 could not be paid by the tax payer unless by depriving his family of actual necessaries of life, which the law does not contemplate. But, if the principle we have stated be sound, the uniformity of taxation on larger incomes may well be questioned. To adjust the tax in proportion to the benefits derived by the tax payer from the Government, it may be contended that it should rise by a certain progression with the extent of the income. What the ratio should be under this principle would be a question to be determined by considerations of necessity, equity and policy. If, for example, it were fixed at one-tenth of one per cent. increase for every thousand dollars, then while $1,000 would pay five per cent., $2,000 would pay five and one-tenth per cent., $3,000 five and two-tenths per cent., $40,000 six per cent., $20,000 seven per cent., $70,000 ten per cent., and so on in the same progression.

The equity of this discrimination might be defended by a consideration of the respective capacity of the tax payers to bear the burden imposed upon them. Five per cent. on an income of $1,000 would reduce the available means of the tax payer to $950, which might be insufficient to provide his family with the actual necessaries of life; whereas a tax of five per cent. on an income of $5,000 would leave the tax payer $4,750—which would not only supply him with all necessaries, but leave a surplus for luxury or accumulation. While in the one case the tax would be oppressive, in the other it would hardly be felt by the tax payer. Assume for example the ratio supposed of one-tenth of one per cent. increase. The income of $1,000 would then pay five per cent., or $50 per annum, and that of $5,000 five and twenty-five of one per cent., or $250 per annum. Is it not manifest that, even under this progressive system, the capacity of the tax payer, who had an income of $5,000 per annum, to bear the burden imposed upon him, would be much greater than that of him whose tax was only $50, but whose income was assessed by the tax to $950.

Our purpose in these reflections is not to tax. We have used it merely to illustrate the influence of public opinion in relation to the income principle of discrimination, which, we contend, should never be overlooked in adjusting the public burden. Let whisky and brandy, and playing cards and lotteries be never so much taxed; but give the poor man cheap sugar for his tea and coffee, for sugar is a necessary article, not a mere luxury. Restore the relations between the duties on imported sugar and the excise on the domestic product to what they were before the war, when there was a protective duty but no excise, and at the same time reduce the excise to the lowest possible point. By this means, while the Western farmer would get cheap sugar, and protection the Southern farmer would enable him to increase his product, to augment the national revenue, and extend the Southern market for pork, bacon, corn and other farm produce.

PROFESSION AND PRACTICE.

A Lesson of the Hour.

From the New York Times 1st.]

The robust brawler by what he calls liberty is, proverbially, the greatest tyrant in his own practice. In the same way, the political stickler for propriety in speech and action is apt to be most unmindful of his duties in regard to both when they interfere with his own particular pleasure.

Take one of our Northern disunionists, of the radical stripe, as an illustration of the former of these axioms. Estimate him according to his talk, and no more determined lover of liberty walks the earth. He is the incarnation of liberty. He revels in an atmosphere of universal freedom. He would have every man his own master. He would have speech free as thought, and conduct free as either. But gainsay an utterance of his lips, question the infallibility of his intellect, impugn the soundness of his conjecture, or seek courteously to thwart his policy, and the champion of liberty and equality, forgetting his pretensions, forthwith becomes a veritable despot. Freedom of debate he denies you under the pressure of "the previous question." Freedom of judgment or action he restrains by the terrors of the party whip. You must think in the direction he marks out, speak the speech he dictates, vote as he prescribes, and do all unconsumingly, or the thunderbolts of his wrath are launched at your devoted head. Go the unconsenting one are a fool, or a knave, or a traitor, or a tyrant, or a usurper, as to this preacher of liberty may seem best. Even the doctrine of equality ceases to be available for your protection. You are a white man, unfortunately, and this apostle of freedom pays no heed to rights, except as he confers them upon the negro. We no longer live in a Republic resting upon human equality. The poor white is the bottom of the social pyramid; the lucky black forms the higher and superior parts. As thus interpreted and managed, Congress becomes a conspiracy for the benefit of the blacks, and the blacks only. White men are to be massacred and trampled under foot; white men's claims are spurned; white men's interests are disregarded. Such at least is the gospel of Liberty and Equality, as it is expounded now-a-days by the leaders of the Union party at its judgment upon the unrepresented Southern States, and threaten with revolution the administrators of the Government who dare to defy the radical behests.

As a second illustration, take one of the wandering demagogues who go about assailing President Johnson, or one of the newspaper harlots who pretend to be shocked when the latter opens his mouth to rebuke his revilers. According to Phillips or Garrison, the President is neither patriotic nor polite. According to the *Tribune* and papers of its class, the President is guilty of a misdemeanor when he makes politeness subordinate to justice, and compliments subordinate to truth. Soft the dainties of this order of the President's accusers to the bottom, and what remains? The patriotism which the President is asked to imitate turns out to be rank disunion—disunion as rank though not so pinchy as that which inspired the late rebellion. The politeness he is required to copy proves to be the politeness of the hyperbole, who, under the guise of occasional severity feeds a temper verging on the brutal. For an unusual plainness of speech, he is abused without stint by men who for twenty years past have been known as common scolds. For this unfaltering devotion to the Constitution and the Union, he is maligned by traitors who are only less of traitors than Jefferson Davis because they have lacked his courage and opportunities. And the *Tribune*, which affects much tribulation of spirit because of President Johnson's pointed exposure of disunionists, prints all the abusive oratory of Phillips, Garrison & Co., without a rebuke; gives prominence to their railing accusations without remonstrance; circulates their slanders without correction and their threats without a warning. Nay, this very virtuous journal goes further. Not content with the course distributed produced to order by Phillips and Garrison, it originates infamous slanders in its own columns, and exhausts its ingenuity in manipulating these inventions, with a view to effect. Our city contemporary does not pursue the disgraceful work alone. In Massachusetts as in Illinois, in St. Louis as in Washington, sheets which have set themselves up as models of purity, patriotism and principle, are endeavoring to serve the radical disunionists and to thwart the efforts of the President, by coining and circulating slanders so base that they disgrace even the papers which print them, and falsehoods so flagrant that in the end they must surely return to plague the inventors.

It is fortunate that in each of these cases the bane and the antidote go nearly together. The member of Congress who claims for his prejudices an authority superior to the Constitution, and for his will a weight beyond all law, soon ceases to be a trouble except to his friends. The demagogues who travel from place to place, lying everywhere for their personal profit, long ago rendered themselves impotent for good or ill, except in the narrow circle in which they move. The newspapers which in their zeal for faction forget to be decent, are throwing away the influence they might usefully wield, and making for themselves a reputation that will stick to them long after Andrew Johnson shall have triumphed over the malignity of his enemies.

ATLANTIC AND PACIFIC RAILROAD.

In the United States Senate, on the 24, Mr. Brown called up the bill to grant lands in aid of the construction of a railroad from Springfield, Mo., to the Pacific, which was passed. It endows the Atlantic and Pacific Railroad Company with the essential functions of a body corporate and politic, and authorizes it to construct a railroad and telegraph line from Springfield, Mo., via the Canadian river at a point between the 35th and 36th meridian, the headquarters of the Rio Pecos Companies near Anticho, to the town of Albuquerque, on the Del Nortre, and via Aqua Frio, or other suitable places, to the headwaters of the Colorado; and thence along the 35th parallel of latitude to the Colorado river; thence by the most practicable and eligible route to the Pacific.

A branch from the junction with the Canadian river to the boundary line of Arkansas, near Van Buren, is authorized.

The capital stock of the company consists of one million dollars, in shares of $100.

The first meeting of the Board of Commissioners shall be held at Turners' Hall, St. Louis, January 1, 1867, or at such time within three months thereafter as shall be determined by the Commissioners, notices being published in papers in Boston, New York, Cincinnati, St. Louis, Memphis and Nashville four weeks previously.

The opening of subscription books in the various cities of the United States is required within twelve months after the passage of the bill. Ten per cent. of cash payment must be made on the amount of subscription.

First meeting of stockholders may be called when 10,000 shares are subscribed to, with notices in such States where subscriptions are made fifteen days before the meeting, who may elect, by person or lawful proxy, thirteen directors, each share being entitled to one vote. The President and Secretary of the Commissioners shall act as inspectors of the election. The second section grants the right of way through public lands, with the right to take stones, timber and earth from adjacent land for the purpose of construction. Two hundred feet on each side of the road is granted throughout the public domain, including the grounds necessary for station building, workshops, depots, machine shops, switches, side tracks, turn tables and water stations. An extinction of Indian titles as rapidly as possible shall be accomplished so as all such lands falling under such grant, but not without the consent of the Indians holding them.

The third section grants alternate sections of land, not mineral, to the amount of twenty per mile on each side through Territories, and ten alternate sections on each side in its passage through States; but where any such lands have been sold, granted, reserved, or pre-empted, other lands, alternate sections shall be selected. But coal and iron lands shall not be regarded as mineral. No money shall be taken from the treasury to build the road.

Section fourth provides for issuing patents for these lands, as early as twenty-five consecutive miles shall be completed in a good, substantial and workmanlike manner.

Sec. 5. The road is required to be built of American iron, equal in all respects to railroad of the first class, and the gauge to be uniform; and a substantial telegraph line is required, which may not charge the Government more than individuals for similar services.

Sec. 6. Allows the even sections—the odd sections being reserved by this act—to be pre-empted, and when offered for sale the price is fixed at $2 50 per acre.

Sec. 7. Regulates the purchase of such additional lands as may be required for constructing or working the road.

Sec. 8. Requires the commencement of construction within two years, the completion of not less than fifty miles each year, and the construction and equipment of the whole line by the 4th of July, 1878.

Sec. 9. Authorizes Congress to do all things necessary for its completion, if any of these conditions remain unfulfilled for one year.

Sec. 10. All people of the United States shall have the right to subscribe to the stock until all the capital shall be taken up.

Sec. 11. Congress may regulate its use and compensation as a post or military route.

Sec. 12. Acceptance of these conditions shall be signed in writing within two years.

Sec. 13. Requires the Directors to make and publish an annual report and designate their powers.

Sec. 14. Relates to the duty of other officers, and requires every director to be a stockholder.

Sec. 15. The directors hold office for a term not exceeding two years; seven shall constitute a quorum.

Sec. 16. All payments, after the first, upon subscriptions may be designated by the directors, and all shares unpaid shall be forfeited.

Sec. 17. Authorizes the acceptance of any grants or donations from Congress, State Legislatures or Indian tribes; provides that grants from Indian tribes shall be subject to the approval of the President of the United States.

Sec. 18. Authorizes the Southern Pacific Railroad of California to connect with the Atlantic and Pacific Railroad near the boundary of California.

Sec. 19. Authorizes the Northern Central Railroad of Nevada to construct a branch road to connect with the Atlantic and Pacific Railroad.

Sec. 20. Provides that unless the Atlantic and Pacific Railroad shall obtain the authorized subscriptions of its stock to the amount of a million dollars, ten per cent. to be paid within ten years, this act shall be null and void.

Sec. 21. Authorizes the repeal or amendment of this act by any Congress at any time.

The Child of Stonewall Jackson.

A fair correspondent sends the Richmond, (Va.,) *Enquirer* the following delicate pen and ink portrait of the only living scion of the late Gen. T. J. Jackson. She is evidently in love with her subject:

I had recently the pleasure of seeing the child of Stonewall Jackson. She is a bright little cherub, about three years old, with fair hair, blue eyes, and a complexion of mingled lilies and roses—the lilies, however, greatly predominating—although, perhaps, she does not look very robust. For the benefit of curious mothers, I will describe her dress. She wore a Marie Louise blue merino, trimmed with narrow black velvet, ribbon edged with white. Her little cloth cloak was of a light drab color, ornamented with bands of silk and fancy buttons. Her hat was of English straw, trimmed with blue velvet and blue and white feathers. A tippet and muff of ermaine completed the costume of the little fairy, and she looked as enchanting as any mother's darling need look. She was borne in the arms of a colored nurse, and to whom she was prattling with exhuberent gayety. The dark eyed, sad looking lady who followed her, in widow's cap and garb of deepest mourning, completed the picture of sunshine and shadow.

Indian Affairs in New Mexico.

WASHINGTON, March 2.

The Indian Agent and Superintendent at Santa Fe, New Mexico, has reported to Commissioner Cooley, dated February 10th, 1866, states that he had received complaint from the Navajo Indians, that the Utes had made a raid into the Navajoes' country and killed many of their people, besides having driven off a large amount of stock. Reports reach him that there is but a few hundred Navajoes remaining. The agent doubts these reports, and says that the Indians have no correct idea of distance or number. He thinks there are about 2000 of them in the Reservation.

A Cry for Impeachment.

The Radical Germans of Chicago, at a meeting a few nights since, passed the following resolutions:

Resolved, That the House of Representatives is asked to take measures at once to cause the impeachment of the President for his many unconstitutional acts.

Resolved, That Congress continue in session until March 1867, in order to prevent any "*coup d'etat*," should such be attempted by the would-be Napoleon, and to prevent the abuse of the immense patronage in behalf of the new Confederate party.

Fenian Movements.

WASHINGTON, March 3.

There was a large meeting held to-night to hear something about the Fenian movement. There were several speeches made, among them one from Captain McComforty, said to be a confidential messenger from Head Centre Stephens to the Fenians in America. He gave a glowing account of the Fenian prospects. Fenians were requested to convene in secret council after the meeting, to hear important statements that could not be made public.

Kentucky Items.

Owensboro has been chartered as a city.

Stephen V. Rogers and Judge Warner Crow, prominent and aged citizens of Owensboro, died last week.

Col. John W. Crockett was arrested in Henderson, by the United States authorities, on a charge of treason, it is supposed.

A son of D. S. Wade, of Glasgow, was dangerously injured by a saw-log rolling on him.

The Louisville and Indianapolis Petroleum Company struck oil at a depth of 176 feet.

Jas. B. Halcombe, of Mercer county, while resisting arrest on a charge of murder, was shot and killed by Mr. A. J. T. Conn, who was assisting the Sheriff in making the capture.

Samuel Claunch, of Mercer county, killed James Claunch on the 28th ult. They were second cousins.

Mimms, the murderer of George W. Waters, of Paris, Ky., is outside turnkey of the Cincinnati jail.

Mr. David Allen's house, near the Bourbon line, was destroyed by fire last week. Loss $10,000.

John B. Jones, once a noted editor of this State, died a few days since at Burlington, N. J.

Capt. Matthew Jenkins, of Mercer county, who was recently wounded in an affray at Harrodsburg, is dead.

W. J. Lusk was elected representative in the Legislature from Garrard county, without opposition.

From Vera Cruz.

Vera Cruz dispatches, to the 1st inst., state that there was great activity in French military affairs at Vera Cruz, but not of a character to indicate an early evacuation of the country by the Europeans. French troops, in large numbers, were arriving at Vera Cruz from the interior, and embarking on transports. It was understood they were landed for the defense of Tampico, which was seriously threatened by the Republicans; and it was even intimated that they were intended for frontier service, in order to be in readiness to meet and check the advance of liberal Mexico and the United States.

Internal Revenue.

WASHINGTON, March 2.

All persons making deposits on the credit of the Treasury of the United States on account of Internal Revenue, from whatever source, are notified that the correctness of their accounts depends on their transmitting the original certificate of deposit to the Secretary of the Treasury, and the duplicate to the Commissioner of Internal Revenue.

GROCERIES.

On Consignment.

100,000 POUNDS BULK PORK.
50 Bbls. Pure Rye Bourbon Whisky.
100 do Moss Pork; 50 do Mess Jowls.
250 Kegs Lard; 150 bbls. Choice Sugars.
Also, a variety of other goods which we will sell at the lowest market rates.
BROOKS, NEELY & CO.,
feb28 1m No. 280 Front Street.

FOR SALE LOW,

To Close Consignment:

25,000 POUNDS BULK MEAT.
1,000 Sacks Corn.
30 Bales Hay.
200 Barrels Flour.
50 do Hominy, 20 do Mess Beef.
50 do Rectified Whisky.
50 Tierces Lard.
QUINCEY, LEES & MARLEY,
feb28 1m No. 208 Front Street.

JNO. J. ROE & CO.'S

SUGAR CURED HAMS,

CANVASSED AND UNCANVASSED.

To the Trade.

We are Agents for the sale of these celebrated Sugar Cured Hams, and keep a large supply constantly on hand.
STRATTON, GOYER & CO.
feb22 1m

Choice Onion Setts!!

25 Bbls. Just Received and for Sale by
JOHN G WALLACE & CO.,
mar1-1w No. 216 Front street.

Country and City Dealers will Please take Notice

THAT WE HAVE THE

Largest Stock in Memphis, and Sell Only to the Trade. Try Us, You will Find our Figures Lower than you have ever seen since the War.

Cotton and Commission Merchants,

WHOLESALE GROCERS,

WOLCOTT, SMITH & CO.,

880 Front Street.

MEMPHIS. A. LEWIS & CO., CINCINNATI. A. M. SMITH, MEMPHIS.

OUR STOCK CONSISTS OF—

600 bags Coffee.
100 hhds. Molasses.
50 ½ hhds. do.
100 pipes Brandies.
1000 do. Star Candles, 3, ¾ & ⅞ whole.
500 boxes Lye, 1 and 2 Rattles.
200 doz. Buckets.
400 Grain Brooms—a consignment.
50 sacks Peas.
100 bbls Hominy.
50 boxes Starch.
100 bbls. (200lbs.) Salt.
100 boxes Liverpool Salt.
100 kegs Nails.
100 bbls. hard and soft Sugars.
50 bbls. Golden Syrup.
25 bbls Oysters, $1 and $1.
300 boxes Fresh Peaches.
250 boxes Soap.
10 cartons Pipes.
110 cases Telegraph Matches.
75 kegs Soda.
200 boxes Soda.
100 boxes Sardines.
100 baskets Champagne Cordials.
200 cases Liquors, assorted.
20 dozen Mustard.
400 cases Pickles.
100 kegs Tar Plaster.
25 bbls. do.
200 kegs Lard.
50 tierces do.
100,000 lbs. Bulk Pork.
100 bbls. Family XXXX Flour, Equifax.
100 bbls. Superfine Flour, cheap.
25 gross Blacking, 6s. (Yeast Powders.
400 dozen Preston & Merrill's genuine
200 boxes Cheese.
200 do. Candy, assorted.
50 do. Jockey Club Sauce.
50 do. London Sauce.
50 do. Lye for making Soap.
100 dozen Cotton Cards.
40 dozen Wood Cards.
10 bales India Bagging.
250 bbls. Mess Pork.
500 reams Wrapping Paper.
100 lbs. Wrapping Twine.
25 kegs Pepper.
25 do. Snuff.
100 kegs Strup.
100 dozen Miller's Blacking.
100 boxes Butter 1 lnk.
200 kegs Wagon Tar.
200 boxes Garrett's Snuff.
100 do. Tomato Ketchup.
100 do. Pepper Sauce.
50 bbls. Vinegar.
16 bbls. Filberts, Almonds & Brazils.
25 bbls. Cocoanuts.
20 bags Race Ginger.
5 chests Tea.
100 dozen Shoe Brushes.
100 bbls. Common Whisky.
50 bbls. Bourbon do.
200 empty Kegs and Half Barrels.
25 tierces Hams.
25 casks Clear Side Bacon, etc.
WOLCOTT, SMITH & CO.

WE HAVE on Consignment and for Sale Low—
1000 bags Corn.
500 bags Oats.
50 bbls Filberts.
5 bbls. Figs.
2000 pcs. Bulk Meat.
100 kegs Lard.
20 tierces Hams, very nice.
2 do Smoked Bacon, very nice.
20 bbls. Eggs.
200 cases Wine Bitters.
100 boxes Soap.
12 cartoons Pipes.
25 bags Dried Peaches.
25 kegs Choice Yellow Mich. Butter.
100 boxes Cheese.
100 bbls. Table Salt.
300 boxes Extra Sieve.
200 gross Fine Cut Tobacco, etc.
WOLCOTT, SMITH & CO.
mar7 1m1

ON CONSIGNMENT

—AND—

For Sale Low to the Trade,

1400 BARRELS FLOUR

Of the following brands:
Gold's Mills,
A Baum's,
Globe Mills,
T. H. Pearl,
Pearl Mills,
Bakewell,
Peerless,
Southern Indians,
Farmers.
ALSO—100 bbls Mess Pork,
25 bbls Rump do,
25 tierces Lard,
50 bbls Sweet Potatoes,
50 bbls Hominy,
100 bbls Corn Meal,
By
HAINER & MASON,
No. 4 Bradley Block.
feb 11

MISCELLANEOUS

TAYLOR & M'EWEN

TAYLOR M'EWEN DUKE & CO.,

DEALERS IN

DRY GOODS,

BOOTS AND SHOES,

CLOTHING, GROCERIES,

PROVISIONS,

Plantation & Family Supplies,

GENERALLY,

LIQUORS EXCEPTED.

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.

Axes, Plows, Etc.

20 DOZEN BEST AXES.
150 Pairs Trace Chains.
150 Avery and Hall Plows.
10 Two Horse Wagons.
200 Sacks Corn.
500 Bales Hay.
100 sacks Bran.
500 Bushels Seed Oats.
25 Hhds. New Orleans Sugars.
30 Bbls. White Sugars.
60 Sags Coffee.
15 Tierces Hams.
10 Casks Bulk Sides and Bacon.
100 Girths Stogies.
10,000 Gallon Jugs, Jars, Pans, etc.
300 Bbls. Salt.
40 Bbls. Mess Pork.
125 Packages Cheese.
60 Bbls. Molasses.
36 Kegs Choice Syrups.
100 Bbls. Choice Meal.
Candles, Soap, Shovels, Tobacco, Powder, Shot White Lead, Oils, Fruits, Candies, etc.
☞ In store and arriving.
January 20th.
TAYLOR, McEWEN, DUKE & CO.

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 Grind Stones.
Window Sash and Glass.
Corn Shellers, Stock Kettles, Plows, Axes, Traces, Wood and Earthenware.
TAYLOR, McEWEN, DUKE & CO.
mar2 1m 91, 93 and 95 Adams street.

Dry Goods.

READY MADE CLOTHING—
Grey and White Blankets.
Bleached and Brown Domestics.
Fine Black and Drab Hats.
Misses' Shoes for Ladies.
Ladies' Front Goods.
Ladies' Fine Cloaks.
Shaker and French Flannels.
English and American Oilcloths.
French Merrinoes and Delaines.
Hosiery, Gloves, Laces.
Suspenders, Gents' ties, etc., etc.
Gents' Fine Boots and Shoes.
TAYLOR, McEWEN, DUKE & CO.,
mar2 3m 222 Main Street, (old stand).

WANTED.

DRY HIDES. Beeswax.
Tallow. Rough Leather.
Wool. Tried Feathers.
Dried Apples. Feathers.
Jeans, Socks. Linseys, Furs.
Deer Skins, dry. Cotton Baskets.
Sheep Skins. Brook Collars.
Dried Sage Leaves. Hickory Nuts.
Scaly Bark Nuts. Walnuts.
Fresh Butter 2 Eggs. Potatoes, etc., etc.
TAYLOR, McEWEN, DUKE & CO.
mar2 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 Detroit, Home, Atna and Hartford Insurance Companies.
TAYLOR, McEWEN, DUKE & CO.
mar2 3m

WHOLESALE WAREHOUSE.

304 Main Street, Up Stairs. 304

OBERMEIER, FRIEDLANDER & CO.,

Importers and Jobbers of

Fancy Goods,

NOTIONS,

Cutlery, Perfumery, Stationery, Jewelry,

HOSIERY, BUTTONS,

Ladies' and Gents' Furnishing Goods,

DRESS TRIMMINGS, ETC.

Have now a complete stock in the above named Goods, which they offer for sale at the lowest cash prices.

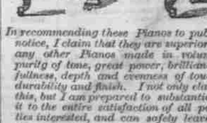
Having a resident partner in New York, and otherwise enjoying rare facilities for purchasing goods, we feel assured that we can offer better inducements to the trade of Memphis than houses in other cities can, enjoying the advantage of having a constant buyer in the market where Goods received constantly. Particular attention to orders. Come and examine our stock before purchasing elsewhere
OBERMEIER, FRIEDLANDER & CO.,
feb 25 304 Main Street, up-stairs.
mar1 3m St. Madison and Monroe Sts

MUSICAL.

PIANOS!

SPLENDID BARGAINS.

Great Reduction.



ELEGANT 7 Octave Iron Frame Patent Overstrung PIANOS, at $350 and upward, by the best Makers in the country, such as Steinway & Son's, Nunns & Clark, New York Piano Co.; Gale & Co., and others.

The undersigned would announce to all in want of a good Piano, that having now the largest assortment on hand ever brought to this city, and in order to make room for others on the way, and constantly arriving, he will sell at rates almost equal to those before the war, until further notice.

F. KATZENBACH,
317 MAIN STREET,
mar1 1m 3d door South of Monroe.

THE BEST PIANOS

In every respect, are the

UNEQUALLED INSTRUMENTS

Made by

Shomaker & Co.,

OF PHILADELPHIA, PA.

H. BERNARD,

Southwestern Agent for Same,

280 MAIN STREET,

MEMPHIS.....TENNESSEE.

In recommending these Pianos to public notice, I claim that they are superior to any other Pianos made in volume, purity of tone, great power, brilliancy, fullness, depth and evenness of touch, durability and finish. I not only claim this, but I am prepared to substantiate it to the entire satisfaction of all parties interested, and can safely leave it to any candid judge or judges for decision. A guarantee of five years given with every Instrument and no charges made for cover, stool or shipping. Old Pianos taken in exchange.

H. BERNARD,
mar1 1m 280 Main street.

BOOTS AND SHOES.

1866] SPRING TRADE. [1866

HATS AND SHOES!

J. T. HANDLAN & CO.,

No. 279 Main Street,

(Walker Block.)

Are now receiving DIRECT from the

MANUFACTURERS,

—A—

LARGE AND VARIED STOCK

—OF—

HATS AND SHOES

Which they

Offer to the Trade,

At prices which will compare with those of any other MARKET.

Country Merchants

—AND—

CITY DEALERS

Should not fail to examine our PRICES before making their PURCHASES, as we are determined to offer such

INDUCEMENTS

As to secure their orders.

Winter Stock for Sale at Cost.

J. T. HANDLAN & CO.
feb28 1m

F. G. TERRY, Late Hicks, Terry & Co. WM. R. MITCHELL, Late Cossitt, Hill & Co.

Terry & Mitchell,

Exclusively Wholesale Dealers in

BOOTS, SHOES AND HATS

203 Main St., Webster Block,

MEMPHIS, TENNESSEE.

ARE Receiving a Large Stock of Boots, Shoes and Hats for the SPRING TRADE.

We get our Goods from Manufacturers and

SELL TO THE TRADE ONLY.

City and Country Merchants

Will find our Stock Large, Fresh and Well Assorted.

To Make Room for our

SPRING STOCK,

We will Sell Fall and Winter Goods LOW.
feb4 1m TERRY & MITCHELL.

Business Changes.

THE partnership of Davis, Apple & Co., Wholesale Boots and Shoes, 50 and 52 Pearl street, is dissolved this day by mutual consent. Either partner is authorized to sign the name of the firm to liquidation.
JOHN F. DAVIS,
HENRY APPLE,
W. A. JAMES.

H. APPLE & CO.,

Having purchased the entire interest of Davis, Apple & Co., will continue the business at

No. 50 W. Pearl St., Cincinnati, Ohio,

Where, with a well selected and enlarged stock of

Boots and Shoes,

They will be pleased to see the old friends and customers of the house.
H. APPLE & CO.

Having disposed of our interest in the above firm to Mess. H. Apple & Co., we take pleasure in recommending them to the trade, and especially to the favor of our old customers and friends.
J. F. DAVIS,
W. A. JAMES.
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