BUSINESS DIRECTORY

ATTORNEYS.

A. HOLMSTEAD & PHELPS, 15 West Court street.
BLACK & ANDERSON, 300 Second street.
CARMACK, JOHN, 13 Court street.
CUMMINGS, C. C., 276 Second street.
GALLAGHER & RYAN, 257 Second street.
HART, W. H. & B. N., 42 Madison street.
PIKE & ADAMS, Main, over German National Bank.
PIKE, L. H., Little Rock, Arkansas.
SMITH & GRAVES, 260 Second street.
STAHL, GEO. E., 276 Second street.
WINCHESTER & HATCHER, 257 Second street.

AUCTIONEERS.

MONARRAT & MONTGOMERY, 272 Second street, Ayres building.
ROGERSON, A. S., 312 Main street.
ROYSTER, TREZEVANT & CO., Jefferson Block, Second street.

ARCHITECTS.

STITH, F., Irving block, second street.
WILLIS & SLOAN, 22 Madison street, room 9.

ABSTRACT OFFICE.

CAMPBELL, J. J. & CO., corner Monroe and Second sts.

BANKS AND BANKERS.

COMMERCIAL Bank of Tennessee, corner Madison and Main streets.
FRANKLIN Insurance and Banking Company, corner Jefferson and Front streets.
FIRST National Bank, 14 Madison street.
GERMAN National Bank, 280 Main street.
GAYOSO Savings Institution, 19 Madison street.
HOME Insurance and Trust Company, 11 Madison street.
JEFFERSON Insurance and Trust Company, 16 Madison street.
MEMPHIS Insurance Company, 226 Madison street.
QUEEN, Tobey & Co., 15 Jefferson street.
PEOPLE'S Bank of Tennessee, 12 Madison street.
SAVINGS Bank of Memphis, 294 Main street.
TENNESSEE National Bank, corner Jefferson and Main streets.

BOOTS, SHOES, HATS AND CAPS.

LEVETT, JOS. & CO., 222 Main street.
MARINER & CURTIS, 219 Main street.
MOORE, SMITH & RAGLAND, 319 Main street.
REILLY, J. J., 226 Front street.
TERRY & MITCHELL, 229 Main street.

BOOKSELLERS AND STATIONERS.

CHAMBERLIN, C. E. & CO., 197 Main street.
EMMONS & SON, 10 Jefferson street.
WADE, H. & CO., 280 Main street.

BUILDING MATERIALS.

MCWILLIAMS & CO., 341 Second street.

CIGARS AND TOBACCO.

MAYER, MARCHAUETZ & CO., corner Jefferson and Second streets.

COMMISSION MERCHANTS.

CHILD, DUDLEY & CO., 361 Front street.
LAWRENCE & CARTER, 328 Front street.

COTTON FACTORS AND COMMISSION.

ASHE, SHEP. M., 304 Front street.
CORONNA, N., 156 and 158½ Exchange Building.
COLEMAN, WILLIAMS & CO., 298 Front street.
WARBURG, EDWARD, 278 Front street.

DENTISTS.

HINSON, S., 326 Main street.
WASSON, J. B., 312 Main street.
WESSON, A., 294 Second street.

DRY GOODS.

LOGWOOD & CO., JNO. E., 221 Second street.
ALEXANDER, J. & CO., corner Union and Main streets.

DRUGS AND MEDICINES.

GOODYEAR, D. F., 319 Second street.
RENKERT, ANDREW, 120 Main street.
WARD, R. D. & CO., 175 Main street.
WARD & LAGUERE, corner Main and Adams street.

FURNITURE DEALERS.

DICKINSON, JOHN A., 256 second street.
FLAHERTY, JAMES, Agent, 328 Second street.
JUNKERMANN, G. F., 34 Main street.
MCKINNEY, HYDSON & CO., 178 Main street.

FEMALE PHYSICIAN.

EVANS, D. C. Mrs., Overton Hotel.

FIRE ARMS.

GLASSICK, & CO. F., 340 Main street.

GROCERIES AND PLANTATION SUPPLIES.

FINNIE & BUCKHAM, 300 Main street.
GUY, ALDEN & MCCRAE, Front street.
SCHOOLFIELD & HANNAUER, 256 Front street.

HARDWARE & AGRICULTURAL IMPTS.

MCOMBS & CO., 322½ and 324 Main street.
CROATE & CO., 322 Front street.
MEMPHIS IRON MANUFACTORY, M. J. Wicks, President, 250 Main street.
ROBILL, BR.S. & CO., 310 and 312 Front street.
PERKINS, LIVINGSTON & FOST, 369 Main street.
WYATT, W., 5 Howard's Row.

HOTELS.

WORSHAM HOUSE, corner Adams and Main.

INSURANCE.

OWEN, MOORE & WEST, northwest corner Madison and Main streets.
MISSISSIPPI VALLEY CO., 22 Madison street.
ETNA INSURANCE CO., 22 Madison street.

JOB PRINTERS.

TOOF, S. C., 15 Court street.

LIQUOR DEALERS.

EVANS, D. H., 14 Monroe street.
HOFFHEIMER, N. & J., 328 Front street.
MEHLIGEN & BRO., 21 Main street.
NATHAN BROS & CO., 262 Second street.
ROSENBACH, SHLOR, 226 Front street.
VACCARO & CO., 321 Front street.

LIVERY AND SALE STABLE.

BRACKETT & CO., C. H., Second street.

MERCHANT TAILORS.

MURRAY & RIDGLEY, 31 Madison street.
TRAVERSO, P., 265 Shelby street.

MUSIC STORES.

GOEPEL, LEOPOLD, 375 Main street.
BERNARD & MCCLURE, 278 and 300 Second street.

OCULISTS.

BERNHARDT, M. Dr., Overton Hotel.
LEOPOLD, De L. Dr., Main, opposite Overton Hotel.

PORTRAIT PAINTERS.

CLARK, M. W., Jackson Block, room 34.

R. R. AND STEAMBOAT TICKET AGENTS.

MCQUIRK, JOHN, 13 Court street.

WATCHMAKERS AND JEWELERS.

POOLEY, BARNUM & CO., 265 Main street.

PHYSICIANS.

O'REILLEY, J. Dr., 279½ Main street.

RECTIFIERS AND LIQUOR DEALERS.

ABLE & CO., DAN, 5 Bradley Block.

STEAMBOAT AGENTS.

LEVY & MILLER, 365 Madison street.

SADDLERY AND FINDINGS.

FORD, DIXON & CO., 148 Main street.

SEED STORES.

CRAIG, & CO., R. C., 379 Main street.

THEATERS.

NEW MEMPHIS, Jefferson street.

TOBACCO FACTORS.

THURMON, FOSTER & CO., under Greenlaw Opera House.

UNDERTAKERS.

FLAHERTY, JAMES, Agent, 326 and 328 Second street.
HOLST & CO., J. C., 320 Main street.
MCCAFFREY & CORNELIUS, 317 Second street.

PRODUCE DEALERS.

BENDER & MCMAKIN, 305 Main street.
SPINNER, 34 Monroe street.

MEMPHIS APPEAL.

Office—No. 13 Madison Street.

THURSDAY, . . . MARCH 14, 1867

CITY MATTERS.

Mississippi and Tennessee Railroad.

ARRIVE:	DEPART:
New Orleans Express..... 9:05 p.m.	4:45 p.m.
Batesville Accomod'n..... 10:45 "	2:15 "

mh14 C. P. OAKLEY, Gen. Ticket Ag't.

Notice.

The public are hereby notified not to pay to any one any bills due THE APPEAL, for advertising since January 31st, unless they have written authority from me.

JOHN AINSLIE,
Cashier and Manager.

To the Patrons of the Appeal.

You are requested not to pay any carriers without a certificate from me, and to report at the counting desk any irregularity in carriers.

L. DAVIES.

CRIMINAL COURT.—The case of Combs was continued throughout the day. H. C. Young and L. D. McFarlane, Esqs., were admitted to practive at this bar.

A CIRCUS.—The great St. Louis circus will be here on Monday and show for three days. The press indorse this exhibition as a first-class one of its kind, and we doubt not it will come up to the promises of the managers.

MORE BURGLARY.—The house of W. G. McNulty was entered at an early hour yesterday morning, and a valuable watch stolen. The burglars gained entrance by forcing the blind in the rear of the building. No trace of the burglars "as far as heard from."

KEEPS UP.—N. B. Knight keeps up with the progress of the times, at his store, No. 195 Main street, having on hand a complete stock of dry goods, notions, etc., to which the attention of merchants desiring to replenish is invited.

POLICE MATTERS.—Yesterday was rather a dull day for the gentlemen in blue, only thirty-five arrests having been made for the twenty-four hours previous to holding the courts. Up to four o'clock yesterday there was not a single arrest made in the first district.

HAVE TO PAY.—If our streets are in a bad condition the merchants have to pay for it, as draymen now charge sometimes double fare, and often more, for the transit of goods to the various railroad depots and the levee. We suppose it is all right, but it seems a little rough on the city.

LAW COURT.—At this court, yesterday, U. W. Miller, Hume F. Hill, E. R. Scruggs, R. H. Thorne, L. D. Macfarlane, H. M. Hill and J. E. Ray, Esqs., were admitted to practice at its bar. Case No. 98 was decided, the jury rendering a verdict in favor of the defendant. The calling of the docket will be continued this morning, commencing with case No. 170.

MULEY MULEY.—The long and short eared stock are now in great demand in this city, and sound animals are quoted at from one hundred and fifty to two twenty. Joyce, on Adams street, between Second and Third, disposed of a large lot yesterday at large prices. He is no doubt the great mule man of Memphis.

HOTEL ROBBERY.—The room occupied by Mr. B. R. Perry, of Sardis, Miss., at the Gayoso house, was entered at an early hour yesterday morning, when a valuable watch, a mark master's jewel, a deringer pistol and a small sum of money was stolen. An entrance was effected by the thieves through the window, a rope ladder and grapples being used. No trace of the burglers has as yet been discovered.

A COLLISION.—One of the numerous wagons known as the Mississippi fish wagons had bad luck yesterday evening about dusk, as it was going up Main street, nearly opposite Court square. A dray ran against it, thereby spilling the contents. The catfish and buffalo made queer floundering in the mud for a time, but were speedily recovered by some strolling Africans with baskets, and will probably be exposed for sale to-day in the market.

A RUNAWAY.—Notwithstanding the mud is so deep and pit-holes so plentiful in our streets at present, a couple of clay-bank horses, attached to a furniture wagon, started on their own responsibility yesterday morning, from the corner of Adams and Second street, without the driver. A post on the southeast corner of Jefferson stopped the wagon, but not the horses. They went for Court street, and were halted in front of the express office by an attache of that popular company. "Nobody hurt" and "nobody to blame."

AN ACCIDENT.—About five o'clock yesterday evening a wagon drawn by two horses, was passing up Main street, between Madison and Court, when one of the horses stumbled, throwing the driver out. The horse, regaining his feet, made a plunge before the driver got out of the mud, the wheels of the wagon passed over the man's body, injuring him seriously. Several hackers on volunteered their assistance, and the injured individual was properly cared for.

UNITED STATES COURT.—The libels of Nukill & Wunder against the steamboat Justice, and of Brown & Jones against the steamboat Perry, in this court, were dismissed, the claims against those boats having been settled. The attorney for Sheriff Winters filed a bill of exceptions against the decision rendered on Tuesday, by Judge Trigg, in the case of the steamboat Southerner. The case of A. P. Merrill, jr., against the Bank of West Tennessee, was proceeding when the court adjourned.

WEEKLY HESPERIAN.—This is the title of a weekly quarto paper published in St. Louis by James W. Allen, No. 610 Olive street. It is the same size as the New York *Ledger*, and bids fair to far surpass that popular paper as a literary publication. As a purely western institution, intended to demonstrate the fact that the intellectual culture and resources of the west are not second to those of any other part of the country, it should receive the patronage of western people. Let us encourage home enterprises of this sort, and we will be amply repaid by the happy results sure to follow.

HARDWARE.—As the building and planting season is now approaching, we deem it alike a pleasure and a duty to call attention to a house like that of Beecher, Schultez & Co., No. 381 Main street, where everything in the hardware line, for builders' and planters' use, can be found in any quanty. The country merchant can here select his stock with little trouble, as dealers have only to point out what they require, by sample card, and it is packed instanter. This firm deal largely in the celebrated Rodgers' cullery, a fine stock of which they keep constantly on hand. They are also agents for the celebrated fire-proof safes, manufactured by Doebold, Bauman & Co. With a good stock, polite and attentive salesmen, this worthy combination must succeed.

REGISTRY OF DEEDS AND MORTGAGES. A. Helmstedt, mortgage to L. Goepel, furniture; Moses Levy to Anne Harrison, quit claim, half of lot on Poplar street; Anne Harrison to Moses Levy, quit claim, one-half of lot on Poplar street; Sol. G. Rhine, trust deed to Israel Sailer, lot on Broadway, near Ninth street, $1000; Oliver Failing, warrantee deed to Sol. G. Rhine, $1500, lot on Broadway near Ninth street; T. Payton, trustee, quit claim deed to Matilda A. Parker, lot on the old Raleigh road; J. and Elenor Perkins, trust deed to Woolcot, Smith & Co., and Wm. Craig, trustees, lot on Walker street; G. M. and Margaret Grant, trust deed to W. Messick, lot on Second street; John Russell, trust deed, to Joseph Clouston, lot on west side of Causey street; Joseph Clouston to John Russell, warrantee deed, lot on Causey street; M. Blass deed to Isaac Levy, $15,500, lot 24 feet 9 inches by 72 feet, on Promenade line to its intersection with Union street; W. B. Greenlaw warrantee deed to B. H. and Lane Randolph, $1045, lot in Chelsea.

ITALIAN OPERA.—The horrible condition of the streets, and the raw uncomfortable weather prevailing all the week, has doubtless compelled many persons of musical taste and culture to deny themselves the rich lyric treat afforded by the superior rendition of all the operas thus far presented by the Roncari opera troupe—incomparably the best, as a whole, we have ever heard south of New York, and in many respects superior to several we have listened to with gratification, even in the metropolis of the United States. This evening the selection is Donizetti's well known and always popular, *Lucia di Lammermoor*, founded on Sir Walter Scott's "Bride of Lammermoor," and it is replete with gems combining a high order of lyrical composition, with that touching pathos and simplicity inseparable from the plot of the story, and which appeals very forcibly alike to the imagination and heart of the masses. Many of the airs linger pleasingly in our remembrance for days after hearing them, and, rare excellence, delight the musical amateur, as well as the uncultivated in taste for operatic music, more than almost any composition for the lyric stage with which we are familiar: "*Sulla Tomba*," duett for soprano and tenor in the second act; *Veni Soleil*, tenor and baritone; *Sparpi di Maro*, soprano aria, and *Fra Poco a me*, tenor solo in the last act, are each exquisitely beautiful, if only as parlor pieces, by merely tolerable singers; and if executed by the really finished *artistes* of this troupe, cannot fail to delight all who are so fortunate as to hear them. If *Lucia* is sung with anything approaching the brilliant vocalization so conspicuous in *Martha* and *Ione*, we have no doubt the public will coincide in the verdict—so general amongst musicians—that nothing so fine in the way of music has, *certainly*, been offered in Memphis since the late war, and *probably* since its incorporation.

SECOND STREET.—This street, which is destined, we believe, to become the great commercial thoroughfare of the city, is at present sharing the fate of her sister avenues in the way of mud. Still the obstruction has not prevented our friends John E. Logwood & Co., No. 221, from receiving a heavy stock of dry goods and notions. This firm some months since bought out H. B. Edmondson & Co., and have replenished their warprooms in a manner that would do credit to A. T. Stewart or Beebe himself. The stock of muslins, white goods, trimmings, ladies' and gents' furnishing goods and stationery, is the most complete we have seen since the war closed. Capt. John L. Logwood, the senior member of the firm, presents a brave record during the late struggle for southern independence, he having been in from first to last. He it was who built and commanded the arsenal at Selma, Ala. His perilous trip from Columbus, Miss., to Athens, Ala., with his family, through a country filled with bushwhackers and desperadoes, will not soon be forgotten. The card of this reliable house will be found in another column.

POETS.—Poets are proverbially the most unpractical people on the earth. Their frank disgust against the details of business, their want of the all important qualities of "sharpness" and shrewdness—the ease with which they can be imposed upon, and their ignorance of the art of making a dollar double itself, is delightfully refreshing in this money scrambling age, whose appropriate type is old Bunyan's man of the muck-rake—so intent in gathering around him his worthless trash, that his eyes were never raised to the golden crown above him. The truth is that poets belong to God and nature, and not to the world. They need somebody to take care of them all their lives. Being magnetically winning and loveable, (in spite of their little eccentricities) they usually attract to them some strong, practical, faithful nature, upon which to lean their physical weakness, while their ideal being reaches boldly upward and outward. These self-sacrificing natures, who thus devote themselves to the support of genius, are usually feminine, such as the "Mary" of Cowper, and the mother-in-law of Poe, and so many others, whose names and memories shine within the halo of the genius they served to sustain.

NEW MEMPHIS THEATER.—The attendance at the New Memphis theater, last night, to witness the second production of the *Ticket-of-Leave-Man*, was very limited, the horrible state of the streets, no doubt, preventing a larger attendance. But the slim audience did not interfere with the acting which was in some respects superior to that of Monday night. Mrs. Marston as "Sam Willowby" appeared more at home and done the fast youth well. To-night Mr. Chanfrau appears in his great character of "Sam," which ought, and probably will, draw a full house.

THE WEATHER.—The weather yesterday was cold, raw, stormy, bleak and dull, clearing off cold. Around town business was down flat. In the petty courts nothing doing; not even a state case examined or a warrant issued by John C. Creighton, which is a rare occurrence. The offenders were either scarce or the police too indolent to hunt them up; and such was Memphis yesterday. The mud is still with us.

FORCING THE SEASON.—Jno. Breedly, a brother of the colored persuasion, found his house gloomy for the time of year, and being anxious to make it look more spring-like, took some house plants, the property of Mr. Wm. Heinnerly. Being detected in the illegal appropriation, complaint was made to Mr. Justice Black, who issued his warrant to place the said John in choky to answer for the deed.

Melodeons and Cabinet Organs for Rent, at F. Katzenbach's, 317 Main street. mh13 2t

Coal—Bigley, Mellersh & Co., No. 52 Jefferson street, have spendid Pittsburg coal. Leave your orders. feb4-tf

Mason & Hamlin's Cabinet Organs, at F. Katzenbach's, 317 Main street. mh13 2t

Fire and Burglar Proof Safes.—We are again in receipt of fourteen more of these greatly celebrated safes of Marvin & Co.'s make. Bankers, merchants and others who want a reliable safe can procure it at ORGILL BROS. & CO.,
feb19-1m Agents for Marvin & Co.

Notice—I would respectfully inform my friends and patrons that I am now with the house of B. Lowenstein & Bro., who keep the largest and best assorted stock of dry goods in this market, and I doubt not can please all who favor me with a call. Respectfully,
marlo 1w VAN. B. MARTIN.

Second-hand Pianos at $100, $125, $150, $175, $200 and upwards, at F. Katzenbach's, 317 Main street. mh13 2t

Important to Discharged Officers.—By a recent decision of the court of claims, all officers of the army are entitled to the difference of pay, for servants actually kept between the eighteenth day of June, 1864, and the third day of March, 1865 of $5 per month, (being the difference between $11 paid to servants and the $16 paid to soldiers during that time), and which has heretofore been refused payment by the U. S. Treasury. All officers will therefore forward to us at once their discharges, and we shall do all in our power to obtain an early settlement.
M. COMBS, JR., & CO.,
mar1 td Room No. 2 Postoffice Building.

Steinway & Son's Pianos at F. Katzenbach's. mh13 2t

Fancy Dress and Masquerade Ball at the Olympic hall, this Thursday evening. Excellent music will be on hand. Tickets, one dollar. Sparring benefit Saturday evening.

Up to the 31st March, 1867.—We beg to inform all *discharged soldiers*, (white or colored,) who desire *additional bounty* under act of July 28, 1866, that by orders of the secretary of war, their applications must all be filed on or before the 31st of March, 1867. If they are not, all those coming in after that date will be submitted to another department, in which from the large amount of business it has daily to investigate, great delay must and will necessarily arise in obtaining a settlement; and we therefore suggest the importance of perfecting these claims with the least possible delay—more especially as the departments have commenced paying them. *Bona fide* losers of their discharge papers will also do well to call upon us *at once*.
M. COMBS, Jr., & Co.
mh8 tf Postoffice Building.

A CARD.

MEMPHIS, March 12, 1867.

To Signor Amilcar Ronconi:

Dear Sir: We, the undersigned, being desirous of showing our high appreciation of the character and ability of the celebrated Italian Opera Troupe, now performing at the Greenlaw Opera House under your direction, and in consideration of the unfortunate state of the weather hitherto prevailing, thus rendering it nearly impossible for the music-loving inhabitants of Memphis to be present at the performances, (although otherwise desirous of so doing,) beg leave to tender you a complimentary benefit, on Friday evening next, the 15th instant. Awaiting your answer, we remain, yours etc.,

Dan Able.	Sam P. Walker.
L. J. Dupre.	M. Magvenay, Jr.
H. H. Littleton.	Sam. Vance.
J. W. Keller.	W. Irwin.
F. Minter.	H. C. Wentworth.
M. C. Galloway.	R. W. Creighton.
John S. Toof.	William Wallace.
Jno. McMahon.	Charles Shofner.
Frank Armstrong.	Thomas A. Harris.
J. C. Jones, Jr.	James Shuter.
J. A. Winter.	George McSwocck.

Leon Trousdale.

MEMPHIS, March 12, 1867.

Gentlemen:—Your very kind note received this afternoon. When I came to this city my intention was to give a benefit to any of your best institutions of charity, just the same as I have done with the greatest pleasure, both in New Orleans and Mobile. The unfortunate condition of the streets have militated against me, and I accept with gratitude for myself what I would have been very happy to be in position to offer to you. I cannot find words to express to you all the strength of the sentiments of my sincere gratitude, and I hope, that by counting on your influential protection, I count also on the protection of all your friends, and on that of the public who will answer to your generous appeal. For that purpose, I will arrange one of the best performances of our Italian repertoire, and the programme will be published to-morrow.

Yours, respectfully,
mh13 2t AMILCAR RONCONI.

Nunns', late Nunns & Clark's Pianos, at F. Katzenbach's. mh13 2t

New and Second-hand Pianos, at reduced prices, at F. Katzenbach's, 317 Main street. mh13 2t

Good, Sure.—Now that the cold weather seems to have set in afresh, a good drink of pure Bourbon or fine Cognac makes one feel comfortable and good. No one in the city can furnish a better article than N. & J. Hoffheimer, No. 276 Front street. It will make your hair curl and teeth water.

RIVER MATTERS.

Weather and Business.

The weather yesterday turned cold and snow fell during part of the day.

There was nothing doing on the levee.

At this point the river is stationary at the high water mark of 1862. We give below the stages at points above to latest dates. We are assured by old citizens that this has been such another winter as that of '43 and '44. Heavy and continuous rains fell that season and were followed by a disastrous flood. Indications would point to an nearly rise in the Missouri and upper Mississippi.

Arrivals.

Steamer Darling, Cincinnati.
" Emperor, Cincinnati.
" Nora, Arkansas river.
" Cornelia, Vicksburg.
" Ed. Walsh, St. Louis.
" Westmoreland, Cincinnati.
" J. H. Groesbeck, New Orleans.
" Continental, St. Louis.

Departures.

Steamer Empire, Cincinnati.
" Silver Moon, Cincinnati.
" Nora, Cincinnati.
" Cornelia, St. Louis.
" Harry Dean, Arkansas river.
" Ed. Walsh, St. Louis.
" Westmoreland, New Orleans.
" J. H. Groesbeck, Cincinnati.
" M. Hambleton, St. Francisville.
" Continental, New Orleans.
" Mary Swan, Louisville.
" Belle St. Louis, St. Louis.

Boats in Port.

Florence Traber, Guidon, Darling, Rose Hambleton, Emperor, Golden Era, Belle St. Louis.

Miscellaneous.

The law making appropriations for the improvement of rivers and harbors has the following, among other items: Improvement of the Ohio river, $100,000; improvement of the mouth of the Mississippi river, $200,000; building and operating two dredges and snag-boats, to be used on the Mississippi river, between Fort Snelling and Rock Island rapids, $60,000; improving the navigation at Rock Island rapids, $200,000; improving the navigation at Desmoines rapids, according to such plan as the secretary of war shall, on the report of the board of engineers, approve, $500,000, provided, however, that any canals that may be constructed around said Desmoines or lower rapids of the Mississippi, shall be and forever remain, free to the navigation and commerce of said river, and no tolls shall ever be collected therron.

The White county *Record*, published at Searcy, Ark., states that a young man named Hobson was drowned near that place whilst attempting to rescue his sister who had taken refuge on top of her house from the rising waters. He swam in on horseback, but failed to reach the house, and turned back, but recalled by her cries, he renewed the attempt, and when near the house his horse sank, and both perished in her sight. She remained on the house nearly three days before she was rescued.

A Nashville exchange of last Monday says: There is still no abatement of the great flood, probably the most destructive that ever visited Tennessee. The rise in the river at the levee for the 25 hours ending 5 o'clock last evening was 18 inches, with an increase at that time of about 11 inches per hour. In the channel, opposite the wharf, the water is estimated to be 50 feet deep, with 30 feet on the shallowest part of Harpeth shoals. The flood has reached the corner of Front and Broad, where the Julia delivered a part of her freight yesterday, and lacks only about 2 feet of the great freshet of 1865, and only 50 inches of the largest ever known in 1847. It was estimated that 3000 spectators visited the leves yesterday. It is noticeable that very little drift now comes down, and that takes the middle of the stream, showing that the tributaries above are not pouring forth their floods with the same violence as heretofore, or else that the heavy rise has pretty much exhausted the drift.

The Louisville *Courier* of Monday says: The river yesterday was rising very slowly, but it was rising, and at noon was an inch above the late flood tide, making an almost unprecedented volume of water in the Ohio. From 8 a. m. to 1 p. m. it had risen 4½ inches, and during the previous 24 hours, had risen 12 inches, with mild, and at times rainy weather.

The limits of the flood have now exceeded that of last month, and at Madison Saturday evening the river was an inch above the former freshet, and as the river was then slowly swelling, it will undoubtedly continue rising here until to day.

The Kentucky river commenced falling slowly at Frankfort Saturday evening, having attained a hight of 8 or 10 inches above the last freshet, and we may now reasonably expect this river to fall here to-day.

The Kentucky will exert a direct influence upon the Ohio at this point, as it has caused the bulk of the present flood of waters.

The Ohio at Cincinnati, at noon Saturday, had risen only 3 inches in 24 hours, with 53 feet of water in the channel.

The tide at the foot of the falls is fully 58 feet in the channel, which is 2 or 3 inches higher than the February flood. This is 2 feet or more below the flood of 1832 or 1845, and one foot less than that of 1855. The flood along the lower Ohio, however, exceeds that of any previous year since 1847, and not 1849, as appeared in our report of Saturday by a misprint.

The flood of 1867, however, will be long remembered as the highest, most disastrous, and longest continuance ever known.

The St. Louis *Times* of Tuesday says: The river fell here, in all, from the highest mark of the season, eight feet. It was falling yesterday morning, stationary at noon, rising slowly at dusk. The day was the most disagreeable of the year, hailing and raining without intermption. Freight is rather scarce for New Orleans and Vicksburg, with several boats desiring loads. The levee is becoming crowded with boats, and nothing for the majority of them to do but to wait.

The fine packet Guidon, Capt. Ike Whittaker, leaves for Arkansas river on Saturday. James T. Bourne & Co. and Larry Harmstad & Co., agents.

The magnificent Belle St. Louis, Capt. Zeigler, leaves for Cairo and St. Louis today at 5 p.m. Our obliging friend Billy Blenker is chief clerk. Dill & Peterson, passenger agents.

The Darling, Capt. Lew Kates, leaves for Cincinnati to-day at 5 p.m. That popular and well known gentleman, Capt. Powers, does the honors at the desk. Larry Harmstad & Co., agents.

The Mercury leaves for Cairo and Cincinnati to-day at 5 p.m., from the Star wharfboat. W. Jay Johnson, agent.

The J. D. Perry will be in port to leave for New Orleans on Saturday. She wants 2500 bales of cotton. James T. Bourne & Co., agents.

The A. & M. S. company's steamer Continental will leave the City wharfboat to-day at 10 a.m. Larry Harmstad & Co., agents; Peterson & Sayers, passenger agents.

The Silver Moon departed for Cincinnati with nearly 1000 bales of bales of cotton and a cabin full of people.

The Mary Swan laid over until the arrival of the train from Humboldt last night. Passengers who left here by rail for Louisville on Tuesday, were obliged to return yesterday and take boat, as the bridges were washed away and travel entirely suspended.

We are indebted to Billy Blacker, head center in the financial department of the Belle St. Louis, for late favors several weeks in advance of the mail.

The Harry Dean, for Little Rock, went out with a fine trip.

The St. Louis *Democrat* says the Phil. Sheridan was the first boat which ever came through the Davis cut-off. There is a mistake somewhere, as the P. W. Strader claims to have made the trip some time ago.

The Rose Hambleton turned her trip over to the Harry Dean, and will take a fresh start.

In order to give the condition of the rivers at different points we use our exchanges freely in this issue to the exclusion of local matter.

Capt. Claycomb of the Rose Hambleton, who has been absent for a few days returned from Cincinnati yesterday.

Mr. Ed. Bourne, of the firm of Jas. T. Bourne & Co., did not bring home a "better-half" as it was reported he would do. Our city is in such a horrid condition that he wisely postponed the matter until July next. Then our streets will be passable, the "Nicholson will be laid," business will be good, all nature be looking its prettiest, watermelons be ripe and Eddy will be "spissed."

FINANCIAL.

OFFICE OF THE DAILY APPEAL,
MEMPHIS, March 13, 1867.

This has been a quiet day in money circles with no change to note. Telegraphich dispatches from the east arrive irregularly. Gold was bought during the day at 34c.

Silver is scarce—buying at 25 to 28c.

County warrants are not active. Brokers buy at 90 to 92c, and sell at 93 to 95c.

City scrip is not in demand. Brokers offer 68 to 70c, and sell at 72 to 73c. The new city notes have been received, and will be issued hereafter in lieu of city scrip. They are well executed—having something the appearance of a legal tender, and as many of our banks have engaged to take them at par we expect they will pass current as national bank notes in the city.

Exchange is in active demand, with New Orleans more plentiful than eastern. Our banks buy at par to ¼ off, and sell at ¼ premium for the latter. The former is bought at ½ to ¾ off, and sold at par to ¼ premium.

There is no change in uncurrent money, which continues dull at our quotations; 25c is the highest price offered for Bank of Tennessee, but holders of this money are not disposed to sell at this figure. We quote: Bank of Chattanooga, 15; Bank of West Tennessee, 50; Union Bank, 82; Planters' Bank, 82; Bank of Memphis, par; Bank of Middle Tennessee, 90; City Bank of Nashville, 50; Merchants' Bank, 87; Ocoee, 20; Bank of Shelbyville, 80; Traders' Bank, par; Southern, 25.

We publish the following instructions to assessors of United States internal revenue:

TREASURY DEPARTMENT,
WASHINGTON, February 26, 1867.

Sir: It has come to the knowledge of this office that many of the national banks pay the local taxes (state and local) assessed upon their shares, deducting the amount so paid from their earnings, thus reducing the amount subject to the tax of five per cent. under sections twelve and one hundred and twenty-one of the internal revenue act of June 30, 1864, amended July 13, 1866.

The decision of the supreme court is to the effect that said taxes may be imposed upon the *shares* of the national banks, as being the personal property of the shareholders, and they cannot therefore be deducted by the bank as an *expense* of the bank, as if the tax were assessed upon the corporation.

Assessors will instruct the banks that taxes paid for the shareholders cannot be deducted in ascertaining the amount of net gains.

It also appears that some national banks withhold from their returns of dividends and surplus profits, the amounts carried to surplus fund, as required by the national currency act.

This is erroneous, as the law requires the tax to be paid upon the entire net earnings, including amounts paid stockholders, and "all undistributed sums, or sums made or added during the year to their surplus or contingent funds." (See section 120 and 121 aforesaid.)

This tax upon the additions to the surplus should not be confounded with that once required to be paid upon surplus as a part of the bank's capital, it being a tax upon the profits of the business, without regard to the disposition made of the same. Very respectfully,

THOMAS HARLAND,
Deputy Commissioner.

Mr. Justice Compton, of the supreme court of Arkansas, on Saturday last, in the case of Bennett vs. Worthington, an appeal from the circuit court of Chicot county, decided the question of the statute of limitations, so long and anxiously looked for, holding that the statute was not suspended, except during the period of time from the 1st of December, 1862, to the 16th of March, 1864. We quote the language of the opinion, "the space of time from the 1st day of December, 1862, to the 16th day of March, 1864, is not to be taken as any part of the time within which any person under the statute of limitation is required to bring his action."

The following are the disbursements for the week: War department, $4,435,298; navy, $587,298; interior, $1,056,128. Receipts for internal revenue for the week, $4,191,268 30; total since July 1st, $295,871 502 25.

The steamer Sacramento, for Panama, sailed on the 9th from San Francisco, with $717,200 in treasure, $392,000 of which is for New York, and the balance for Valparaiso and England. The total treasury shipments from that port since January 1st are $8,046,000.

During the year ending September 30th, 1866, the gross receipts of the British Exchequer were $342,300,712, a surplus of $9,255,454 over the expenditures. On September 30th the balance at the Exchequer amounted to $15,955,995.

The first national bank of Hudson New York resumed business on Tuesday, Robert B. Sheppard has been appointed cashier. The losses by the defaulting cashier Haybrook are not so serious as to impair operations.

NEW YORK WEEKLY BANK STATEMENT.—Loans $282,141,458, increase $19,750,322; specie $10,808,182, decrease $719,199; circulation $34,708,511, increase $115,878; deposits $200,875,527, increase $22,644,143; legal tenders $64,525,440, increase $1,504,245.

The following is the detailed statement of the public debt of the United States on the 1st of March, 1867:

DEBT BEARING COIN INTEREST.

	Feb, 1867.
5 per cent. bonds	$198,091,350 00
6 per cent bonds of 1867 and 1868	15,670,445 00
6 per cent bonds, 1881	283,740,400 00
6 per cent bonds, 5-20 bonds	504,839,000 00
Navy pension fund	12,000,000 00
Total	$1,014,865,191 50
DEBT BEARING CURRENCY INTEREST.	
6 per cent bonds	$42,922,000 00
3-year compound interest notes	141,306,820 00
3-year 7-30 notes	352,788,040 00
Total	$537,028,860 00
Matured debt not presented for payment	14,576,689 67
DEBT BEARING NO INTEREST.	
United States notes	$676,235,625 00
Fractional currency	29,104,722 32
Gold certificates of deposit	18,576,180 00
Total	$824,126,528 32
Grand total	$2,390,597,269 19
Amount in treasury, coin	107,271,640 27
Amount in treasury, currency	32,552,368 27
Total	139,823,999 39
Amount of debt, less cash in treasury	$2,250,773,889 80

The foregoing is a correct statement of the public debt, as appears from the books and treasurer's returns in the department on 1st of March, 1867.

HUGH McULLOCH,
Secretary of the Treasury.

COMMERCIAL.

OFFICE OF THE DAILY APPEAL,
MEMPHIS, March 13, 1867, 5 p.m.

General Business.

With our railroad communications cut off by the loss of bridges, the plantations along our rivers overflowed, and our thoroughfares almost impassable from mud, it is not to be wondered at that business should be dull in every branch. The "wheels of commerce" are very nearly at a stand still. The receipts of all kinds were light to-day, and the grain market very quiet. Our merchants have time to shelve and assort their new stocks, which they are doing briskly, preparatory to the opening up of the spring campaign. The extra tariff levied upon woolen goods has so far had no effect on our market though our dispatches quote an advance in New York.

COTTON—A fair inquiry was kept up throughout the day for medium and low grades, but holders show no signs of giving way. Middling was bought at 27 to 27½c, and a few lots of bright were sold at 28c. Dispatches are delayed and the consequence is that both buyer and seller hold off to a great extent. The receipts for the day were 280 bales; shipments, 795 bales:

Ordinary	19	21
Good Ordinary	21	23
Low Middling	24	26
Middling	27	28
Strict Middling	28	29
Good Middling		29

APPLES—There is not much of a stock on hand. Good winter are in demand, and sell at from $5 to $6 per barrel. Receipts, none.

BRAN—There is a light stock on hand, with fair local demand. Selling on the levee at $30 to $35 per ton. Receipts, none.

BUTTER—Receipts are very fair, and prices not firm. Choice roll and tub 25 to 30c; common not in demand. Selling at 20 to 25c. Receipts, 55 tubs, 25 kegs.

BAGGING—There is a fair stock, but the demand has ceased. Prices are weak at 25 to 30c for both India and Kentucky.

CORN—There is a very light stock on hand, and prices are tolerably firm. Sales on levee at from 95 to $1 03; from store, at from 5 to 10 higher. Receipts, 1,800 sacks.

CORNMEAL—Receipts, fair and prices unsteady. Sales on levee at $4 to $4 40; from store, at $4 50 to $4 75; fresh ground and kilndried are held at about the same figures. Receipts, 464 barrels.

COFFEE—A very good stock is now in store. Prices are firm for alliqualities. Rio, 25 to 28c; Laguayra, 35 to 36c; Java, 43 to 45c. Receipts, 6 sacks.

CHEESE—There is a good demand