The Pittsburgh Gazette.

TUESDAY, SEPT. 20, 1864.

SALES OF STOCKS AND BONDS.

CORRECTED DAILY FOR THE PITTSBURGH GAZETTE BY

ROBINSON, McCLEAN & Co.,

Stock and Exchange Brokers,

NO. 75 FOURTH STREET,

who buy and sell on commission only, Bank, Insurance, Copper, Coal, Railroad and Oil stocks. Government securities of all kinds on hand.

BANKS.	Par value	Ofd	Ask'd	Sales	Div'd
Exchange	—	—	93½	May	3
Citizens'	—	—	70	"	5
Pittsburgh	—	—	90¼	"	4
Allegheny	—	—	60	"	6
Mechanics'	—	—	60	"	5
Iron City	—	—	60	"	5
M'K & Diamond	—	61	62	"	4
First National	110	—	—	—	$5,75
Second National	110	—	—	—	—
Third National	—	—	108	—	—
Fourth National	110	—	—	—	—
First Nat. Ex. Ay	—	—	110	—	$3,00
Manufac'rs' Savings	—	—	104	"	4 per cent.
RAILROADS.					
Allegheny Val.	7	—	11	—	—
Penna Central	—	—	107½	—	—
West'n Pa.	—	—	107½	—	—
Cleveland	—	—	110¾	—	—
Columbia	—	—	115¾	—	—
do (interest)	11¾	16	—	—	—
Steubenville	—	108¾	—	—	—
Ft. Wayne & Chicago	55	70	65	—	—
Birmingham	—	—	41¾	—	—
Citizens'	—	—	85	—	—
CANAL.					
Pittsburgh	—	—	83¼	—	$3,50
Allegheny	—	84½	—	—	1,00
Running	—	—	21¾	6	6 per cent.
INSURANCE.					
Citizens	—	—	61	June	$6,00
Western	—	—	53¾	May	3,50
Monongahela	54	—	32	"	3,00
Keystone	50	—	60¾	"	4,00
Pittsburgh	50	—	34¼	"	4,00
Allegheny	—	—	37	"	2,00
People's	25	—	23¾	"	1,00
Penn	—	—	39¼	—	—
BRIDGE.					
Monongahela	—	—	23¾	6	¾ ct.
St. Clair Street	50	—	—	6	¾ ct.
Hand Street	—	—	50	6	¾ ct.
Mechanic Street	—	—	—	—	—
Birmingham	—	—	85	6	¾ ct.
OIL COMPANIES.					
Leconte	—	—	57	—	½ yearly	13 ¾ ct.
North American	—	—	7¾	—	—
Pulsell	—	11¾	12¾	—	1 ¾ ct.
Allegheny and Pitts.	—	—	13¾	—	1 ¾ ct.
Columbia	—	—	97	95	5 ¾ ct.
Iron City	—	—	9	—	—
Hope Rock	—	—	3	—	—
Stella	—	—	1,75	1,87½	—
Federal	—	—	1,75	—	—
Acme	—	—	—	—	—
Whitely Creek	—	—	9¾	—	—
Fayette	—	—	3	—	—
Story	—	—	3	—	—
Tim'n&Blood Farm	—	—	5	4¾	—
BONDS.					
Allegheny County 6	—	—	—	80	—
do Scrip 6	—	—	—	75	—
Pittsburgh 6	—	—	—	79	—
do 6	—	—	—	97	—
Allegheny City 6	—	—	100	—	—
do	—	—	—	70	—
Allegh'y V. R. R. 7	—	—	—	105	—
do 6	—	—	—	100	—
Connellsville 6	—	85¾	85	—	—
Steub. R. R. 6	—	—	75	—	—
A'y Co. Bounty 6	—	—	90¾	—	—

Telegrams announce an advance of five per cent in gold. New York quotations at noon, 224@224¾. 61's 101½; 5-20's, 104; 10-40 Certificates, 98.

Business inactive, but little doing on the street or at regular board.

We quote from regular board:

	Ofd	Ask'd	Sales.
U. S 10-40	—	97	—
Certificates	94½	95	—
Compounds, 3 per cent	—	84	—
Seven-thirties	—	103	—
Navigation	—	48	—
Connellsville stock	13¾	14	13¾
Allegheny Bank	—	60	—
Lucas Oil	—	72	—
Dr'k'r	—	3	—
Columbia	—	10¾	—
Ohio Val'y	—	3	—
Iron City	—	9	—
Stella	—	1¾	—
Fleming & Blood	—	5	4¾

Six Company prospectuses which are put forth in certain quarters concerning the immensity of the public debt, and the great burdens which it will entail upon generations yet unborn, do not seem to take that hold upon the public mind which has evidently been hoped for by evil-disposed persons. In fact, the people have already given evidence of an ability to meet and provide for these vast, which political demagogues have nevertheless thought it necessary to make certain that the people should be duly forewarned. Predictions concerning the financial impending ruin as well as the warnings which have been issued by the same sources are of a moral aspect of the practical good sense of the community. As a demonstration of the latter, the Government, which has paid out millions during the summer of the presumed and prospective public sabbath have been distributed throughout every section, and have received by the masses of the people, who are ready to subscribe to the recent Loan for $200,000,000 called for by the Secretary of the Treasury. Does the reverse to the picture which the disciples of the Government which we have recently been told is all but ruined? Do the capitalists, who are usually supposed to be very well posted with regard to financial matters, evince any of that fear and trembling which would naturally result from a belief in an impending financial collapse? Will intelligent foreigners invest the indebtedness has been more than blasted at during the past year or so by some of the more astute of the opposition, as the infallible sign of the near approach of the crash that it has been with it effect. The responses of the people are two well known, and appear to be sufficient of any hesitation on the part of the people at all supporting their Government, and, differing widely from the misinformation of that Government as regards the best method of putting down rebellion and ridding about an honorable and enduring peace, as a body of proprietors of the United States, the people will, when the call of the Secretary of the Treasury for the loan is made, subscribe liberally to it, and determine by their efforts to force all the world to feel how great is the war to a successful issue by showing that its prosecution is impossible. This "estimation" has never been so favorable, or the prospect so encouraging, since the war began, as it is to-day. It is becoming more and more evident that the end is near—and that the restoration and peace.—*N. Y. Com. List.*

Philadelphia Stock Market.

Special Dispatches to Pittsburgh Gazette.

PHILADELPHIA, Sept. 19—Oil stocks are dull and drooping—generally from ¾ to ⅝ per share lower—and there appears to be more disposition to realize. The following are the closing quotations: Pennsylvania, 73; Reading, 47½; Catawissa, 27½; Erie, 43½; Harrisburg, 25¾; Cenova, 22¾; Irwin, 7; Big Tank, 9¾.

Weekly Review of the New York Petroleum Market.

Reported for the Pittsburgh Gazette.

NEW YORK, Sept. 17, 1864.

The Petroleum market has been characterized by great irregularity during the past week—the natural consequence of violent fluctuations in gold and exchange. Operations for trade and speculation have been entirely checked by the last two or three steamers, but the prices at Hoffman, which are somewhat below the present views of holders, in view of which, transactions are greatly restricted. The stock of Crude and Refined in bond, has become greatly reduced, and as the receipts continue very light, while the exports are heavy, the supply is daily diminishing. The receipts this year are altogether in excess of last year, though, until a short time since, they were two to three million gallons behind. The exports this year are 287,960 bbls against 269,181 bbls last year. The receipts this year are about 20,000 bbls in excess of last year.

The market for Crude has been dull for a long time past during the last part of the week, but on Monday, Tuesday and Wednesday the market was animated by the rapid advance in gold, which varied between 253 to 259 per cent, and prices of both Crude and Refined fell 8 to 9c, at the close of the decline has been arrested.

The sales and resales of Crude foot up 35,000 bbls, of which 24,000 bbls are spoken of, and from 44 to 47c, and the balance for shipment at 45 to 46; closing at 46 on the spot, and 47 over all the month.

Of Refined, for the week the foot up 12,000 barrels, for the spot at from 78 to 77 cents, closing quiet at 76.

Of Refined, free, the sales comprise only about 4,000 bbls at from 86 to 90c; including 250 bbls for next month at 95 cents; the market closing quiet at about 90 cents.

Of oil in transitthere have been 9,850 gallons at $1,00 in bond and 61,264 of free.

Benzine continues steady at about $11 in iron hoops.

Nap has been sold to the extent of about 200 bbls at 65c, for Refined delivered—closing somewhat nominal.

Weekly Review of Oil Stocks in Philadelphia.

Reported for the Pittsburgh Gazette.

PHILADELPHIA, Sept. 17—The market for oil stocks has been unsettled and weak during the past week, with more disposition manifested on the part of holders to realize, and prices generally have ruled in favor of buyers, without much change to note however, in quotations of the leading companies. The greatest fall was in "Irwin" which declined from $1 to 1,10 per share, under the influence of a rumor of fire hearing occurred at the wells; but it subsequently rallied and advanced from $1 to 1,25. There were some light distributions to several of the others, and, early in the week, there was also a slight improvement, but the list closed a fraction lower, and very dull. The following were the closing sales:

Wells & Erie	1,50	Echo Hill	2,25
Kenzie	3,25	Curtis	6,87
Tidioute	3 00	Story Farm	3,56
Howe's Eddy	1,75	Union Petroleum Co	2,25
Pulsell	11,00	M'G Gotsch	7,00
Bull Creek	6,25	Irwin	6,25
Dennison	14,0	Echo & Delampter	14,00
Hunter	3,75	Perry	4,00

Philadelphia Market—Mail Report.

SEPT. 17—Provisions—The stocks of all kinds are light, and the market firm, with a small business to note in barrelled meats at $24@5 for mess pork and $20 to $23 for mess beef, the latter for City packed. Hams are dull, and selling in a small way at 15@16c, for plain and fancy baggedie. Shoulders and sides are scarce and higher. The former is held at 11c, and the latter at 12c per lb. Of green meats which are wanted at full prices, we are advised of sales of further sales of half shoulders at 13@13½c, and hams at the same rates. Lard is in request, and small sales are reported at 17@18c for bbls and tcs, and 18@19c for kegs, the latter for refined, which is an advance. Butter is unsettled and lower. Pennsylvania and Ohio packed selling at 38@40c, and Goshen at 50@55 cents. Cheese is steady at 16@18 cents for good to fancy old; 20 for factor, and eggs scarce, and selling at 40@50 per dozen.

Wool—The market has been almost at a stand still, and buyers and sellers seem to their views. The New York auction sale of the first is attracting the attention of the manufacturers who are not disposed to operate to any extent at the present as long rates, and a few small sales of fleece only are reported at $1,15@1,18 for medium quality. Xeres are dull.

Rags—There is very much lower and off ring, and the dealers are buying at 5½@6c per lb. Timothy is in good demand, and 1000 bushels sold at $3@3,50 per bushel, principally at $3,50@3,60 for prime. Flaxseed is arriving freely, and offering for sale, at about $2,70 per bush, and [illegible]

PITTSBURGH MARKETS.

(Reported Specially for the Pittsburgh Gazette.)

MONDAY, Sept. 19, 1864.

The general markets have not been characterized by any new feature to-day worthy of special notice. The demand for the leading articles of produce continues exceedingly light, and, while we have no large transactions to report, there has been no material change to note in prices.

GRAIN—Wheat is quiet but steady with regular sales from wagon at $3 for red and $2,10 for white. Barley is in good demand and sells readily from wagon at $2. Oats in better demand, and a shade firmer, but without quotable change in prices. We note sales in one of some 500 bush from store at 80@81. Corn dull and nominal at previous quotations.

FLOUR—Is quiet but steady with small sales from store at $10@10,50 for Extra and $11,25 for Extra Family. Sale of 150 bbls, on wharf—in one lot—Ohio Extra Family, at $10,70. The two lots contains light but the supply is daily up to the demand.

GROCERIES—Continue dull and depressed, and some articles are low. Coffee is dull and nominal at 49@51, while prime New Orleans Molasses is held firmly at 1,25. Raw sugars is dull and a shade easier, and refined may be quoted at 23@29 for soft and 31 for hard.

SEEDS—There is considerable inquiry for Flax Seed, and but little offering; the mills and dealers are now paying 2,25. Timothy Seed is selling at 3,50 for round lots, and 3,75@3 in the small way. Clover seed is quoted nominal at $15.

BACON—Is quiet, but firm with regular sales to the city and country trade at previous quotations. Shoulders are $11 but sides are selling pretty freely at 13¼@13½ for the former and 21 for the latter.

BUTTER—Is coming in more freely and, with a supply somewhat in excess of the demand, the market may be quoted a shade easier, although there has been no material change in quotations—strictly prime fresh selling at 38@45c.

EGGS—Steady with a fair demand and continued light receipts. We note sales of some 12 bbls, in lots, at 22@25—mostly at 23.

CHEESE—Is firm with sales to a fair extent at the recent advance—23 cents for prime W. R., and 24 for Ohio factory.

HAY—Is quiet and firm with a moderate demand and continued light receipts. We note sales at from $40 to 45 per ton, for good to strictly prime Timothy.

SPLINT—The demand is fair and the market steady with sales at $3 per barrel, on the spot, and $3,10@3,15, delivered.

SWEET POTATOES—Have declined a trifle and may now be quoted at 1,00@$1.

Pittsburgh Petroleum Market.

SEPT. 19—There was an unusually brisk demand for Crude to-day, the reported sales reaching, in the aggregate, some thirty five hundred barrels, but prices ruled a shade lower. The bulk of the oil above noted was taken on eastern account, all, in fact, except 500 bbls, purchased by one of our refiners. We note a sale of 500 bbls at 20, bbls returned; 1000 do do at 38, bbls included; and 200 do do on private terms—understood to beat from 33½ to 36. There appears to be no demand from any quarter for Refined, either bond or free, and as there have been no sales for some time, it is impossible to give quotations. Naptha may be quoted nominal at 37a38c, while Benzoline is held pretty firmly at 38.

There have been but two arrivals of Crude since Saturday—150 bbls for Jonathan Gallagher, and 400 bbls, for M'K. Iry & Miller.

The latest advices we have from Oil Creek report Crude dull at $8 per bbl, at the wells. The daily yield of the two wells, noted the other day as having been struck on Rawson's Run, in Western Virginia, by Messrs Tack & Harley, we are assured, is holding out as first reported.

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Reports of Breadstuffs from the United States.

The exports of breadstuffs from the United States to Great Britain and the continent of Europe for the year ending September 30, 1864, as compared with former years were as follows:

	To Great Britain.	To Europe.	Total. 1864.	Total. 1863.
Flour, bbls	1,297,377	65 250	1,362,706	1,642,109
Wheat bush	16,672,941	2,662,779	19,335,720	4,250,127
Corn, bush	652,691	12,945	665,636	10,871,402

The decline here is very great in quantity, being for the year equal to 9,165,617 bush Wheat, and 10,176,753 bush Corn, while in value there was an $8,000,000 increase, and $40,000,000 in paper. This decline has been the effect of the good harvests abroad this year, and the prospect now the rates that would have ruled here as a consequence of the shortage of the Southern trade by means of war.

The effect of this may be seen in the quantity of that have been sent from the United States to Great Britain for a number of years, or since the great famine of 1848, as follows:

EXPORTS of Breadstuffs from the United States to Great Britain for the year ending Sept. 1, 1864:

	Flour, bbls.	Wheat, bu.	Corn, bu.
1854	1,267,377	114	16,692,943	652,691
1863	1,439,993	1,147	21,217,948	10,441,626
1862	1,014,419	1,202	13,315,902	13,734,168
1861	2,653,816	3,756	33,458,800	12,132,902
1860	1,493,128	2,663	8,119,245	19,553,454
1859	1,140,233	22	853,788	322 cwt.
1858	1,200,905	607	6,658,620	3,374,616
1857	1,863,079	638	1,267,977	14,744,311
1856	1,6-2,153	3,731	7,075,000	7,063,220
1855	1,170,229	6,296	617,714	1,774,749
1854	1,647,523	10,660	5,910,707	6,225,918
1853	1,618,000	653	5,543,470	1,517,038
1852	1,444,540	1,320	2,716,120	1,767,747
1851	1,581,702	5,523	1,622,908	2,581,859
1850	1,304,470	6,093	453,853	4,873,447
1849	1,118,316	20,658	1,091,310	2,615,284
1848	1,183,533	185,550	231,622	4,659,306

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Cleveland Market.

SEPT. 17—Flour—Steady & demand and sales fair. Sales 200 bbls XX white at $11 25; 100 bbls XX red at $10,50; 100 bbl do at $10,37½; 50 bbls extra at $9,00.

Wheat—Market dull and heavy. The only sales reported to-day were 1 car No. 1 red, at $4,15, and 2 cars No. 2 do at $3 05; 10,000 bu. No 2 red offered at $3,00, with no buyers.

Corn—Firm and nominal at $1,38@1,39 for No 1 mixed.

Oats—Receipts heavy & market easier; closing with light demand at 72c.

Rye—Nominal at $1,05.

Barley—Sales 3 cars No 2 at $2,00.

Rice Crop of Louisana.

PLAQUEMINES PARISH, Sept 3, 1864—A unanimous harvest will crown the toils of our rice farmers. Harvesting commenced on the 25th ult, and already a large field is shade lower. The bulk of the oil above noted was taken on eastern account, all, in fact, except 500 bbls, purchased by one of our refiners. We note a sale of 500 bbls at 20, bbls returned; 1000 do do at 38, bbls included; and 200 do do on private terms—understood to beat from 33½ to 36. There appears to be no demand from any quarter for Refined, either bond or free, and as there have been no sales for some time, it is impossible to give quotations. Naptha may be quoted nominal at 37a38c, while Benzoline is held pretty firmly at 38.

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GAS AND STEAM FITTERS,

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BAILEY, FARRELL & CO.,

au18 129 FOURTH STREET.

W. K. McCLINTOCK, Jobber and Retail Dealer in BOOTS, SHOES and GAITERS, of every description, No. 91 Federal street, Allegheny City. [illegible]

OFFICIAL.

LAWS OF THE UNITED STATES.

Passed at the First Session of the Thirty-eighth Congress.

[PUBLIC—No. 148.]

AN ACT to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes.

[CONTINUED.]

SPIRITS, ALE, BEER, AND PORTER.

SEC. 53. *And be it further enacted*, That any person required by law to be licensed as a distiller, shall in addition to what is required by other provisions of law, make an application therefor to the assessor of the district, and before the same is issued the person so applying shall give bond to the United States, in such sum as shall be required by the collector, and with one or more sureties, to be approved by said collector, conditioned that in case any additional still or stills, or other implements to be used as aforesaid, shall be erected by him, his agent or superintendent, he will, before using, or causing, or permitting the same to be used, report in writing to the said assessor the capacity thereof, and information from time to time of any change in the form, capacity, township or envoy, or superintendence, which all or either of the said stills or other implements may undergo, and that he will from day to day enter, or cause to be entered, in a book to be kept for that purpose, the number of gallons of spirits that may be distilled by the said still or stills, or other implements, and also of the quantities of grain or other vegetable productions, or other substances put into the mash tub, or otherwise used by him, his agent or superintendent, for the purpose of producing spirits; and said book shall be open at all times during the day (Sunday excepted) to the inspection of the said assessor, assistant assessor, collector, deputy collector, or inspector, who may make any memorandums or transcript therefrom; and also that he will render to the said assessor or assistant assessor, on the first, eleventh, and twenty-first days of each and every month, or within five days thereafter, during the continuance of said license, an exact account in writing, of the number of gallons of spirits distilled, and also the number of gallons placed in the warehouse and the number sold or removed for consumption or sale by him, his agent or superintendent, and the proof thereof, and also of the quantities of grain or other vegetable productions, or other substances, put into the mash tub, or otherwise used by him, his agent or superintendent, for the purpose of producing spirits, for the period or fractional part of a month then next preceding the date of said report, which said report, shall be verified by affidavit in the manner prescribed by law; that he will not sell or permit to be sold, or removed for consumption or sale, any spirits distilled by him under and by virtue of his said license, until the same shall have been inspected, gauged, and proved, and the quantity thereof duly entered upon his books as aforesaid, and that he will, at the time of rendering said account, pay to the said collector, or his deputy, the duties which by law are imposed on the spirits so distilled. And the said bond may be renewed or changed from time to time, in regard to the amount and sufficiency thereof, according to the discretion of the collector.

SEC. 54. *And be it further enacted*, That the application in writing made by any person for a license for distilling as aforesaid, shall state the place of distilling, the number and capacity of the still or stills, boiler, or boilers, and the name of the person, firm, company, or corporation using the same, and any person making a false statement in either of the said particulars shall forfeit and pay the sum of one hundred dollars, to be recovered with costs of suit.

SEC. 55. *And be it further enacted*, That in addition to the duties payable for licenses herein provided, there shall be levied, collected, and paid on all spirits that may be distilled and sold, or delivered and reserved for consumption or sale, of first proof, on and after the first day of July eighteen hundred and sixty four, and prior to the first day of February, eighteen hundred and sixty-five, a duty of one dollar and fifty cents on each and every gallon; and on and after February first, eighteen hundred and sixty five a duty of two dollars on each and every gallon. And all spirits which may be in the possession of the distiller or in public store or bonded warehouse, on either the first day of July or February aforesaid, on which the duties have not been paid thereon, shall be held and treated as if distilled on those days respectively, and said duties shall be paid by the owner, agent, or superintendent of the still or other vessel in which the said spirits shall have been distilled, within five days after the time of rendering the accounts of spirits so chargeable with the duty, required to be rendered by law. And the said duties shall be a lien on the distillery used for distilling the same, with the stills, vessels, fixtures, and tools therein, and on the lot or tract of land whereon the said distillery is situated, until the said duty shall be paid: *Provided*, That the duty on all spirits shall be collected at no lower rate than the basis of first proof, and shall be increased in proportion to any greater strength than the strength of first proof: *Provided, further*, That any person who shall distil spirits and use the same in the manufacture of any other article as without having taken out a business and paid such duties as are prescribed by law in relation thereto, shall, in addition to all other penalties and forfeitures, be liable to pay one hundred per centum additional duties thereon.

SEC. 56. *And be it further enacted*, That the form first proof used in this act and in the laws of the United States shall be construed and is hereby declared to mean that proof of a liquor which corresponds to fifty degrees of Gay Lussac's hydrometer, adopted by regulation of the Treasury Department, of August twelfth, eighteen hundred and fifty, at the temperature of sixty degrees Fahrenheit's thermometer. And in levying duties on liquors above and below proof, the same shall be ascertained by the inspection of spirits, prepared by Professor McCulloch, under the superintendency [e] of Professor Bache, and adopted by the Treasury Department, shall be used and their sa given the proportions of absolute alcohol in the liquids gauged and proved according to which all duties shall be levied, until otherwise ordered by the Secretary of the Treasury, who is hereby authorized to adopt such hydrometers and prescribe such rules and regulations as he may deem necessary to insure a uniform system of inspection and gauging of spirits subject to duties throughout the United States.

SEC. 57. *And be it further enacted*, That every person who shall be the owner of any still, boiler, or other vessels, used or intended to be used for the purpose of distilling spirituous liquors, as hereinbefore provided, or who shall have such still, boiler, or other vessels under his superintendence, either as agent or otherwise, on account and every person who shall use any still, boiler, or other vessel, as aforesaid, either as owner, agent, or otherwise, shall from day to day make true and exact entry, or cause to be entered in a book to be kept for that purpose, the number of gallons placed in warehouse, and also the number sold, or removed for consumption or sale, and the proof thereof, which book shall always be open in the daytime, (Sunday excepted,) for the inspection of the said assessor, assistant assessor, collector, deputy collector, or inspector, who may take any minutes, memorandums, or transcripts thereof, and shall render to said assessor or assistant assessor, on the first, eleventh, and twenty-first days of each and every month in each year, or within five days thereafter, an account in duplicate, taken from his books, of the number of gallons of spirits distilled, and also the number of gallons sold, or removed for consumption or sale, and the proof thereof, not before accounted for, and shall also keep a book, or books, in a form to be prescribed by the Commissioner of Internal Revenue, and to be open at all seasonable hours for inspection by the assessor, assistant assessor, collector, deputy collector, or inspector of the district, wherein shall be entered, from day to day, the quantities of grain, or other vegetable productions, or other substances put into the mash tub by him, his agent or superintendent, for the purpose of producing spirits, and shall verify or cause to be verified the said entries, reports, books, and accounts, by oath or affirmation, to be taken before the assessor or assistant assessor, or other competent officer, according to the form required by law, and shall immediately forward to the collector of the district one of the said duplicate accounts, duly verified as aforesaid, and shall also pay to the collector the duties on the spirits so distilled and sold, or removed for consumption or sale, and in said accounts mentioned at the time of rendering the duplicate accounts thereof: *Provided*, That distillers who distil or manufacture less than one hundred and fifty barrels of spirits per year may make returns and pay duties on the first day of each and every month in lieu of the first, eleventh, and twenty-first days of the months and furnish bonds correspondingly, anything to the contrary notwithstanding: *And provided, further*, That brandy distilled from grapes shall pay a tax of twenty-five cents per gallon.

SEC. 58. *And be it further enacted*, That there shall be appointed by the Secretary of the Treasury, in every collection district where the same may be necessary, one or more inspectors of spirits, refined coal oil or other oil, tobacco, cigars, and other articles, who shall take an oath faithfully to perform their duties, in each form as the Commissioner of Internal Revenue shall prescribe, and who shall be entitled to receive such fees as may be fixed and prescribed by said Commissioner, to be paid by the owner or manufacturer of the articles inspected, gauged, or proved. And any manufacturer of spirits, refined coal oil or other oil, tobacco, cigars, or other articles which may by law be required to be inspected, who shall refuse to admit an inspector upon his premises, so far as it may be necessary for the performance of his duties, or who shall obstruct an inspector in the performance of his duties, shall forfeit the sum of one hundred dollars, to be recovered in the manner provided for other penalties imposed by this act.

SEC. 59. *And be it further enacted*, That all spirits distilled as aforesaid by any person licensed as aforesaid shall, before the same are used, or removed for any purpose, be inspected, gauged, and proved by some inspector appointed for the performance of such duties, who shall mark upon the cask or other package containing such spirits, in a manner to be prescribed by such Commissioner, the quantity and proof of the contents of such cask or package, with the date of the inspection, and the name of the inspector, and shall make a return of all spirits so inspected, and the name of the distiller, to the collector, and a duplicate thereof to the assessor of the district; and the duty imposed by law shall be paid on all spirits so inspected and not removed forthwith to a bonded warehouse. And any person who shall attempt fraudulently to evade the payment of duties upon any spirits distilled as aforesaid, by changing in any manner the mark upon any such cask or package, shall forfeit the sum of one hundred dollars for each cask or package so altered or changed, to be recovered as hereinbefore provided. And any such inspector who shall knowingly put upon any such cask or package any false or fraudulent mark shall be liable to the same penalty hereinbefore provided for each cask or package so fraudulently marked. And any person who shall purchase or sell any empty cask with the inspection marks thereon, or who shall fraudulently use any cask or package so marked, for the purpose of selling any other spirits than that so inspected, or for selling spirits of a quality or quantity different from that so inspected, shall be subject to a like penalty for each cask or package so purchased, sold, or used.

SEC. 60. *And be it further enacted*, That the owner or owners of any distillery or oil refinery, may provide, at his or their own expense, a warehouse, in conformity with such regulations as the Secretary of the Treasury may prescribe; and such warehouse, when approved by the collector, is hereby declared a bonded warehouse of the United States, and shall be used only for storing distilled spirits or refined coal oil, or naphtha, and to be under the custody of the collector or his deputy. And the duty on the spirits, coal oil, or naphtha stored in such warehouse shall be paid before it is removed from such warehouse, unless removed in pursuance of law.

SEC. 61. *And be it further enacted*, That all distilled spirits and all refined coal oil and naphtha, upon which an excise duty is imposed by law, may, after being inspected, gauged, proved, and marked by an inspector according to the provisions of this act, be removed, without payment of the duty, under such rules and regulations, and upon the execution of such transportation bonds or other security as the Secretary of the Treasury may prescribe. The said spirits, oil, or naphtha so removed shall be transferred directly from the distillery or refinery to a bonded war