TUESDAY MORNING, DEC. 23.

LOCAL INTELLIGENCE.

From Yesterday's Evening Gazette.

HIGHLY IMPORTANT OPINION.

OUR RAILROAD LIABILITIES.

The Suits Against the County Commissioners, Controller and Treasurer--Decision of Judge Grier.

H. Sproul, Esq., Prothonotary of the Circuit Court, has received the opinion of Judge Grier, in the case of John Loutey *et al.* vs. The Commissioners, Controller and Treasurer of Allegheny county, rules to show cause why attachments for contempt should not issue. The decision is as follows:

The plaintiff and numerous other suitors in this Court obtained their several judgments against the county of Allegheny to November term, 1861, on interest coupons of the bonds of the county issued for railroad purposes.

Mandamus executions, as authorized by the statute of Pennsylvania, were served on the proper officers who represent the county in its corporate capacity—to wit: the Commissioners, the Controller and the Treasurer, on the 19th of November, 1861.

The act authorizing the process provides that it shall be lawful for the Court in which such judgment may be obtained to issue thereupon a writ commanding the Commissioners of the county to cause the amount thereof, with the interest and costs, to be paid to the party entitled to such judgment, out of any moneys unappropriated of such county, or if there be no such moneys out of the first moneys that shall be received for the use of such county, and to enforce obedience to such writ by attachment."

The duty of the Commissioners, on whom process under this act is served, is plainly set forth.

1. If there be any money in the Treasurer's hands *unappropriated by previous orders*, the exigency of this writ requires that the Commissioners cause it to be paid to the party.

2. If there be not money enough in the treasury to satisfy the whole judgment, it is their duty to pay it out of the first money received.

3. If the taxes of the current year are insufficient to pay the judgments and other expenses of the county, it is their duty to assess and collect on the next year a sufficient sum for this purpose.

4. The judgment of the Court is an appropriation of all the money in the treasury not already drawn or appropriated by previous county orders in payment of previous demands audited and allowed by the Controller; and also of the first moneys thereafter received for the use of the county.

Have the Commissioners complied with the exigency of these writs? If they have not, they are guilty of a contempt of the process of the Court.

1st. It is admitted that they have not paid the judgments, or any part of them, according to the command of the writs.

2d. They have issued orders for large sums since the service of these writs, and appropriated the money collected by taxation to other purposes, posterior in order, to the appropriation made by law and the judgment of the Court.

3d. It is clearly shown by the answers of these officers that instead of seeking to make the appropriation required by the exigency of this process, they have been astute in contriving *"how not to do it."*

Instead of pursuing the straight line of duty required by the law, of including these judgments in the estimates for the next year, and assessing a general tax sufficient to discharge these and all expected demands for county purposes, they have pursued the following plan: They divide the liabilities past and prospective for the coming year, into two classes, and attempt to make a prospective appropriation of the moneys to be collected from taxes, which will exclude the precedent appropriation made by law. To effect this plan, they make an estimate of the expenses of the coming year, including the interest on the *funded debt intended to be paid*, and lay a tax of five mills for this purpose, which is collected and paid in the usual way. Besides this they assess another tax of twenty-seven mills, which is appropriated to pay the debt on the railroad bonds—one tax intended to be collected, and another *not intended to be collected.* Such intention is justly inferred, because it is the necessary consequence of this new scheme of dividing the funds to be collected by taxes, and appropriating them before their collection. The law has appropriated the first money that shall come into the treasury to the payment of these judgments. The Commissioners by this scheme have nullified the law, and set it at defiance. They have paid out large sums on orders dated since the service of the writs in these cases.

The act of Assembly of May 1st, 1861, (No. 424) relating to Allegheny county, provides for the appointment of a Controller, and defines his duties. Among others: "He shall on or before the first day of February annually communicate to the Commissioners in writing a detailed statement of the receipts and expenditures for the legitimate purposes of the county for the current year, including interest due and to fall due on all lawful debts of the county bearing interest; and the Commissioners shall before the 15th day of February thereafter fix such rate of taxation upon the valuation of the taxable property of the county as will raise a sum sufficient to meet said expenditures."

Here we have the duties of the respective officers clearly defined. The Controller was bound to include these judgments among the necessary expenditures. The Commissioners were bound to assess a tax sufficient to pay them all. They have no authority to levy and assess two separate and distinct taxes, or "*appropriate*," any specific portion to be paid out in preference to another. The taxes have no ear-mark; the five mills and the twenty-seven mills cannot be thus separated and distinguished. The taxes assessed form one general fund when collected in the hands of the Treasurer in the order that the drafts are presented to him.

After the service of this process the treasurer had no authority to receive county orders of a subsequent date in payment of taxes, and thus divert the funds of the county from the appropriation of them made by law. His countenancing and assisting in a scheme to evade the exigency of these writs, by formation of an association to misappropriate the funds of the county, and hinder them from coming into the treasury, is a disregard of his plain duty and contempt of the process of the Court. Whether the provision of the act No. 1 of January, 1852, requiring the treasurer to receive warrants in payment of taxes, was intended to assist in this scheme, concocted and carried into practice by these officers, it is unnecessary to inquire. It is a convenient practice, everywhere followed without any legislative authority; but neither the custom or the law can justify this abuse of it, in order to evade compliance with a legal duty. It is enough to say that this provision was not intended to repeal any of the provisions of the act of 1851, nor can it relieve the Treasurer from the proper application of the county funds in the order of their appropriation as previously made. The provision of the act was wholly superfluous where it could be obeyed without injury or wrong to third persons, and the Court will not construct it as authorizing officers to evade the performance of their duties and disregard the process of the Court. There are many instances in which legislation is obtained, apparently just, which the originators expect to use in a way never contemplated by the legislature. It can have no retroactive effect upon rights of the parties now before the Court. Nor could the legislature be presumed to intend by it, to aid public officers in an astute scheme to evade the performance of their official duties.

The Commissioners have sent in a statement, accounting for the fact that while the five mill tax appropriated by them to pay other debts and liabilities of the county, was collected without difficulty, only $300 out of an assessment of over $700,000 could be raised to apply to the payment of the railroad coupons. They admit that the proper estimates were sent to them by the Controller, but offer no reason at all for dividing the assessment into two distinct portions—one of five, the other of twenty-seven mills—or why this scheme of separate duplicates was given for the first time during—or, if there were 59 days in January, during—one, if there were 59, be segregate and set aside funds in the treasury, and a special tax assessed and appropriated to pay each distinct object of appropriation, why there were not twenty instead of two.

The reasons given for not collecting the twenty-seven mill tax, were that, it would cost over $100 to make out the duplicates, and they had no authority or contracts to do it. That the contractors made great delay in furnished their work in accordance with their contracts, which it took months to get, viz., 5th, 6th, 7th, 8th, 9th, 10th, 11th, 12th, 13th, 14th, 15th, 16th, 17th, 18th, 19th, 20th, 21st, 22d, 23d, 24th, 25th, 26th, 27th, 28th, 29th, 30th, 31st, 32d, 33d, 34th, 35th, 36th, 37th, 38th, 39th, 40th, 41st, 42d, 43d, 44th, 45th, 46th, 47th, 48th, 49th, 50th, 51st, 52d, 53d, 54th, 55th, 56th, 57th, 58th, 59th, 60th, 61st, 62d, 63d, 64th, 65th, 66th, 67th, 68th, 69th, 70th, 71st, 72d, 73d, 74th, 75th, 76th, 77th, 78th, 79th, 80th, 81st, 82d, 83d, 84th, 85th, 86th, 87th, 88th, 89th, 90th, 91st, 92d, 93d, 94th, 95th, 96th, 97th, 98th, 99th, 100th, 101st, 102d, 103d, 104th, 105th, 106th, 107th, 108th, 109th, 110th, 111th, 112th, 113th, 114th, 115th, 116th, 117th, 118th, 119th, 120th, 121st, 122d, 123d, 124th, 125th, 126th, 127th, 128th, 129th, 130th, 131st, 132d, 133d, 134th, 135th, 136th, 137th, 138th, 139th, 140th, 141st, 142d, 143d, 144th, 145th, 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Internal Revenue Decisions.

The Commissioner of Internal Revenue has made the following decisions, regarding manufacturers of cabinet ware, dealers in furniture, and bonds and mortgages:

Looking glass and picture frames are manufactures, and subject to tax as such; but merely placing the mirror or picture in the frame does not constitute a new manufacture nor render the article liable to additional taxation. Furniture, finished with the exception of oiling, waxing, painting or varnishing, on which the excise duty has been paid, shall not be subject to an additional taxation in consequence of such oiling, waxing, painting or varnishing. The mere addition of a marble slab to tables or other furniture is not construed as the production of a new manufacture, provided the tax on the material has been paid. When all the different parts of a piece of furniture are got out, shaped and finished and ready to put together, and the tax is paid on the piece of furniture as a whole, the putting together of the different parts will not be considered a manufacture.

When bond and mortgage, or note and mortgage, are given to secure the same debt, mortgage, are given to secure the same debt, mortgage is not a mortgage or note and mortgage, they require to be stamped. The bond, as a personal bond for a certain sum of money, requires a mortgage stamp; the mortgage, a mortgage stamp, and the note a bill of exchange (inland) stamp. When all these instruments, viz: mortgage, bond and note, are given to secure the same debt, the law requires that each instrument shall have its appropriate stamp.

Casualties in the 9th Reserves.

The following is a list of the casualties in the 9th Reserves, Col. Robert Anderson:

Company A—Killed: Lieut. R. M. Long. Wounded: Capt. Chas. Owston; Sergt. Craig, and missing; Sergt. Wilson, seriously; Corporals Saulsbury and M'Elroy, slightly; Privates Bell, and missing; Corporal Stumpfeagle and Taylor, slightly. Missing: Privates Bailey, Fleysinger, Knox, Westlake, M'Knight and Hoopes.

Company C.—Wounded: Sergeant Levi Richards, slightly; Privates J. Varner, Elias Adams.

Company D—Wounded: Lieut. M'Elwaine, slightly in thigh; Privates Melvin and Bishop. Missing: Sergeant Taylor and private Fitzpatrick.

Co. E—Killed: Francis Divers. Wounded Patrick Tobin, seriously; Peter Hays, slightly; Harris S. Croxton, slightly.

Company F.—Wounded: Sergeant S. H. Quail, slightly; sergeant J. H. Miller, leg; corporal Miller, slightly; privates E. A. Chester, slightly; W. M'Gill slightly. William Quail, do; D. Smiley, slightly. Missing: Lewis Skeel, Enos M. Fegrels, David Cline.

Company H.—Killed: Private George A. Price.... Wounded: Corporal George E. Smith, seriously; private Ed. Matheny, seriously; Christian Blattner, slightly.

Company I.—Wounded: Private H. F. M'Laughlin, slightly. Missing: Sergeant Fansold and privates C. A. Taylor and George Soles.

Company K.—Wounded: William Williams and Joshua Bailey, slightly.

The Criminal Court.

The December term of Oyer and Terminer Quarter Sessions, etc., commenced this morning—a full Bench being present.

The Grand Jury being empanneled and sworn, Judge Mellon instructed them at length in reference to their duties. He directed their especial attention to a number of growing evils, among which he enumerated horse-racing, gambling, prostitution, etc. He also directed their attention to abuses of magistrates and officers—such as compounding felonies, extorting illegal fees, etc., all of which would form proper subjects for their investigation. The Jury then returned to their room.

The returns under the liquor law were then received, and the business in the Register's Court disposed of, after which Court adjourned until two o'clock.

CAPT. FULTON DEAD.—Sunday morning a dispatch was received from Washington City conveying the intelligence of the death of Capt. Hugh Fulton, of the Sixty-third Pennsylvania Regiment, from the effect of a severe wound received in the battle of Fredericksburg. His father left to visit him on Friday night, but did not arrive in time to see him alive. Capt. Fulton was a single man, about twenty-five years of age, a shoemaker by trade, and highly esteemed by those who knew him.

A FESTIVAL will be given under the auspices of the Ladies' Union Society of Birmingham, in Town Hall, on Friday evening, Dec. 26th, and the following afternoon for children, the proceeds to be given to sick and wounded soldiers and their families. Doors open at six o'clock. Tickets can be had at the door, or from members. Persons desiring to contribute provisions can send their baskets to the Hall any time after eight o'clock in the morning.

PARDONED.—William Lowrie, the old man, (aged about sixty years,) residing in Jefferson township, convicted of manslaughter at the October term, and sentenced to pay a fine of $400 and to undergo one year's imprisonment in the county jail, has been pardoned by the Governor. The pardon arrived Saturday night, and on Sunday he was released

NEW SLEEPING CARS.—The Pennsylvania Railroad Company deserves the greatest credit for keeping up with the demand of travel, as well as responding to all the calls of the government. Among late additions to the road we may mention that two new sleeping cars, of the most luxurious description, have just been manufactured for the company. These cars are shortly to be placed on the road, and attached to the several night trains.

THE HOLMAN OPERA TROUPE.—This fine troupe, which has met with the greatest success in other cities, give their first exhibition at Masonic Hall, this evening. Their entertainments are said to be of a novel and most interesting character, phticularly to the young. "Cinderella, or the Fairy and the Little Grass Slipper," will be produced this evening, to conclude with the operatta of "Where there's a Will there's a Way."

PENNIES, hitherto regarded as a nuisance, now command a premium, and are becoming very scarce. The Philadelphia mint has been coining them at the rate of from one to two thousand dollars daily, but still the demand cannot be supplied. They were given out in sums of five dollars, to prevent speculation, but parties employed numerous boys to purchase for them, and then sold the nickels at ten per cent. premium.

JURY DISCHARGED.—The jury in the case of Antoine Smith vs. J. W. Clark—action for damages—failed to agree and were discharged. They had been out ten hours, and stood seven for damages and five against. The damages were claimed for the loss of a son, by the upsetting of a skiff, by the steamer Leader, of which boat the defendant was pilot.

CAPT. ALEX. M'DONALD, of the 62d Regiment, having been compelled to resign in consequence of the breaking out of an old wound received in battle, has returned to his home in this city.

JAMES HENDERSON, accused of being concerned in the robbery of Mr. David Sims, has been arrested and committed for a further hearing.

LATE TELEGRAPHIC NEWS.

[FROM OUR EVENING EDITION.]

Gen. Burnside's Reasons for Crossing the River at Fredericksburg.

LETTER TO GENERAL HALLECK.

&c., &c., &c.

HEADQUARTERS ARMY OF THE POTOMAC,
December 19th, 1862.

To Major General H. W. Halleck, General-in-Chief, U. S. Army, Washington:

General: I have the honor to offer the following reasons for moving the army of the Potomac across the Rappahannock sooner than was anticipated, to the President, Secretary or yourself, and for crossing at a point different from the one indicated to you at our last meeting at the President's:

During my preparations for crossing at the place I had first selected, I discovered that the enemy had thrown a large portion of his force down the river and elsewhere, thus weakening his defences in front. Also, I thought I discovered that he did not anticipate the crossing of our whole force at Fredericksburg, and I hoped by rapidity throwing the whole command over at that place to separate, by a vigorous attack, the forces of the enemy on the river below from the forces behind and on the crest and in the rear of the city, in which case we could fight him with great advantage in our favor. How near we came to accomplishing our object future reports will show. But for the fog, and unexpected and unavoidable delay in laying the bridges, which gave the enemy twenty-four hours more to concentrate his forces in his strong positions, we would almost certainly have succeeded, in which case the battle would have been, in my opinion, far more decisive than if we had crossed at the places first selected. As it was, we came very near succeeding.

To do this we had to gain a height on the extreme right of the creek, which height commanded a new road lately made by the enemy for the purpose of a more rapid communication along his lines; which point gained, his position along the creek would have been scarcely tenable and he could have been driven from them easily by an attack on his front in connection with a movement in the rear of the crest.

The fact that I decided to move from Warrenton on to this line, rather against the opinion of the President, the Secretary and yourself, and that you have left the whole movement in my hands without giving me orders, makes me much more responsible.

I will visit you very soon, and give you more definite information, and, finally, will send you my detailed report, in which a special acknowledgment will be made of the services of the different grand division corps, and my general and personal staff departments of the army of the Potomac, to whom I am so much indebted for their support and hearty co-operation.

Failing in accomplishing the main object, we remained in order of battle two days, long enough to decide that the enemy would not attack our strongholds to fight us with his infantry, after which we recrossed to this side of the river unmolested, without the loss of men or property. As the day broke our long lines of troops were in motion, and by 9 o'clock their different positions as if going on parade. Not the least demoralization or disorganization existed.

To the brave officers and soldiers who accomplished the feat of thus re-crossing in the face of the enemy I owe everything. For the failure in the attack I am responsible, as the extreme gallantry, courage and endurance shown by them was never excelled and would have carried the points had it been possible. To the families and friends of the dead I can only offer my heartfelt sympathy, but for the wounded I can offer my earnest prayers for their comfort and final recovery.

I will add here that the movement was made earlier than you expected, and after the President, Secretary and yourself requested me not to be in haste, for the reason that we were supplied much sooner by the different staff departments than was anticipated when I last saw you.

Our killed amounts to 1,152; our wounded to about 9,000, and our prisoners about 900, which have been paroled and exchanged for about the same number taken by us.

The wounded were all removed to this side of the river before the evacuation, and are being well cared for. The dead were all buried under flags of truce. The surgeons report a much larger proportion than usual of slight wounds, 1630 only being treated in the hospitals.

I am glad to represent the army at the present time in good condition.

Thanking the Government for that entire support and confidence which I have always received from them, I remain, General, very respectfully your obedient servant,

A. E. BURNSIDE,
Maj.-Gen. Comd'g the Army of the Potomac.

Rebel Raid in Tennessee--Panic at Hickman, Ky.--Commerce (Miss) Burned, etc.

CAIRO, Dec. 20—*Midnight.*—A body of rebel cavalry, variously estimated at from 2,500 to 8,000, made a raid on the railroad, three miles this side of Jackson, Tenn., yesterday morning. After firing into a train, they tore up the track for a considerable distance and burned a long trestle work.

The operator at Trenton, this evening, reports an attack on that place.

There has been considerable excitement at Columbus in anticipation of a rebel visit to that place.

CAIRO, Dec. 21.—It is yet in doubt as to the extent of the injuries done to the Mobile and Ohio railroad. The rebels first made a break this side of Jackson and then moved this way, so that there is no chance to hear from the territory passed over. They have taken Carroll station, Humbolt, Trenton and Kenton. At last accounts they were moving piece of the Union division corps, and my general and personal staff departments of the army of the Potomac, to whom I am so much indebted for their support and hearty co-operation.

Failing in accomplishing the main object, we remained in order of battle two days, long enough to decide that the enemy would not attack our strongholds to fight us with his infantry, after which we recrossed to this side of the river unmolested, without the loss of men or property. As the day broke our long lines of troops were in motion, and by 9 o'clock their different positions as if going on parade. Not the least demoralization or disorganization existed.

To the brave officers and soldiers who accomplished the feat of thus re-crossing in the face of the enemy I owe everything. For the failure in the attack I am responsible, as the extreme gallantry, courage and endurance shown by them was never excelled and would have carried the points had it been possible. To the families and friends of the dead I can only offer my heartfelt sympathy, but for the wounded I can offer my earnest prayers for their comfort and final recovery.

I will add here that the movement was made earlier than you expected, and after the President, Secretary and yourself requested me not to be in haste, for the reason that we were supplied much sooner by the different staff departments than was anticipated when I last saw you.

Our killed amounts to 1,152; our wounded to about 9,000, and our prisoners about 900, which have been paroled and exchanged for about the same number taken by us.

The wounded were all removed to this side of the river before the evacuation, and are being well cared for. The dead were all buried under flags of truce. The surgeons report a much larger proportion than usual of slight wounds, 1630 only being treated in the hospitals.

I am glad to represent the army at the present time in good condition.

Thanking the Government for that entire support and confidence which I have always received from them, I remain, General, very respectfully your obedient servant,

A. E. BURNSIDE,
Maj.-Gen. Comd'g the Army of the Potomac.

Rebel Raid in Tennessee--Panic at Hickman, Ky.--Commerce (Miss) Burned, etc.

CAIRO, Dec. 20—*Midnight.*—A body of rebel cavalry, variously estimated at from 2,500 to 8,000, made a raid on the railroad, three miles this side of Jackson, Tenn.; yesterday morning. After firing into a train, they tore up the track for a considerable distance and burned a long trestle work.

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Maj.-Gen. Comd'g the Army of the Potomac.

Latest from Havana.

NEW YORK, Dec. 22.—The steamship Union arrived this morning, from Havana on the 15th. She left the United States steamers Nachusett and Louisa, of Admiral Wilkes' squadron, at Havana. All were well.

There is no later news from Mexico.

The new Captain General, Dulce, had arrived at Havana, and Gen. Lersand left for Spain. The secession sympathizers at Havana proposed joining in the ovation to him, by accompanying him to the entrance of the harbor in a steamer, but he requested them not to do so, and Gen. Dulce forbade it.

There were still forty thousand boxes of the old crop of sugar on hand. The unusually heavy rains had injured the new crop, which will be small.

There were no arrivals of rebel vessels, save two with cotton. One was from Matamoras.

From Port Royal--The Banks Expedition.

NEW YORK, Dec. 21.—The steamer Thomas has arrived from Port Royal.

She reports that the steamer Jersey Blue, which left here with the Banks Expedition, had arrived there disabled on the 15th inst.

The steamer Quincy had repaired and sailed.

The steamer Quinnebig was still repairing.

No Changes in the Cabinet.

NEW YORK, Dec. 22.—The *Commercial* has a special dispatch from Washington, stating that there will be no change in the Cabinet, and that all who sent in their resignations will withdraw them.

COMMERCIAL RECORD.

ARBITRATION COMMITTEE OF THE BOARD OF TRADE—FOR NOVEMBER AND DECEMBER.

WM. M. SHINN, V. P., | JAMES I. BENNETT,
JOHN S. DILWORTH, | WM. MCCAREY,
DAVID MCCANDLESS.

PITTSBURGH MARKETS.

OFFICE OF THE PITTSBURGH DAILY GAZETTE,
MONDAY, Dec. 22, 1862.

The buying rate for Gold to-day, was 29 per cent premium, buying, and 32 per cent premium, selling. Silver is unchanged at 22½ per cent premium, buying, and 25c per cent premium, selling. Demand Notes we continue to continue to quote at 24 per cent, buying and 25 selling. Eastern Exchange is nominal at ¼ per cent premium, selling.

GRAIN—Wheat is unchanged with a fair demand at $1,15 per bushel for Red from first hands and $1,20@1,25 for White. Sale of 1,000 bush Kentucky White on private terms. Corn is steady at 80c for prime and 75c from depot. Barley is dull but unchanged, with small sales from first hands at $1,15 for Spring, and $1,23 for Fall. Rye is firm at 75c on arrival. Sale of 300 bush old Oats from first hands at 50c.

FLOUR—The receipts are more liberal and the demand is almost entirely local. Prices, however, remain unchanged at $5,90@6 for Extra from store, $6,25@6,50 for Extra Family and $5,00 for Superfine. Sales in lots of 150 bbls Extra Family at $6,50 @6,75 and 200 bbls do do, to go East, on private terms. Sale of 2 tons Buckwheat in bulk at $2,50 per cwt.

HOGS—With light receipts and a fair demand, the market for live Hogs is steady though prices are unchanged. We give the whole range at from $3,50 to $4,60 per cwt gross, according to weight and condition; Sales of—

220	averaging	247	pounds at	$4,20
350	"	260	"	4,20
74	"	230	"	3,90
255	"	235	"	3,85½
186	"	214	"	4,00
100	"	210	"	3,50

GROCERIES—The market for Groceries continues quiet and dull, without the least change in rates. We continue to quote Sugar at 10¾@11¾c; Coffee 32@33c and Molasses 55@58c.

BUTTER & EGGS—Butter is hardly so firm owing to improved receipts; Sale of 2 bbls prime Roll at 18c, and 4 bbls choice do at 20c. Eggs have declined with a sale of 4 bbls at 18c per dozen.

CHEESE—Sale of 113 bxs prime selected W R in lots, at 12c.

CRANBERRIES—firm with a sale of 25 bbls Cultivated at $15 per bbl.

APPLES—steady with a sale of 75 bbls prime at $2,25 per bbl.

LARD—Sale of 5 tcs city leaf at 10c per pound.

DRIED FRUIT—steady with a regular demand at $1,25 per bushel for Apples and $2,75 for Peaches.

CINCINNATI—per St. Patrick—100 bbls whisky, Wm Carr & co; 60 do do, L Purcell; 61 do do, Black & Woods; 2487 bbls flour, Chafee & co; 1460 do do, Guthrie & Hill; 40 bbls coal, Carr & co; 20 bbls flour, Holmes & co; 117 coil bbls, Lucesco oil co.

CINCINNATI—per Poland—50 bbls whisky, Jas Boyd; 92 do do, 172 pgs corn, M McCullough & co; 150 bbls flour, Edgerton & Stewart; 100 do do, Hollow Ware, etc., Steel and Glass Moulds, Belting Boys nitre, 2 do ammonia, 1 bx drugs, B A Fahnestock & co; 49 bales cotton, 100 bxs bitter, 50 do hams, 53 tcs lard, 12 bbls tobacco, 401 bgs wheat, 25 bxs bacon, 143 bbls whisky, 680 bbls flour, Clarke & co.

ZANESVILLE—per Emma Graham—1050 bbls flour, 64 bxs extracts, 17 kgs do, 61 rolls leather, 3 kgs do, 8 crates do, 2 bdls do, 70 bbls pork and lard, 11 bbls beef, 6 kgs lard, 19 bbls butter, 3 kgs do, 2 bbls eggs, 1 bbl mauget, 1 cask dry fruit, 2 bbls seed, 3 bags wool and feathers, 16 bbls tobacco, Clarke & co; 2 bxs, Adams Express, 20 bbls flour, 2 casks dry fruit, 3 kgs seeds Hallock & Co; 2 bbls butter, 3 bxs do, 2 bbls eggs 6 sks rags, James O'Neal; 35 oil bbls, 5 bbls (5000) to cp handles, 6 bbls cider, T M Spear & Co; 5 bgs feathers, 4 bxs dry fruit, 50 bbls flour, 1 bbl butter, James A Fetzer; 147 bbls crude oil, Isaac M Peacock; 19 pcs pumps, 1 bgs patterns, Ballitt & Brown; 25 oil bbls, Jefferson oil co; 9 bbls Ballitt & Brown; 25 oil bbls, Jefferson oil co; 9 bbls lard oil, 11 bbls sorgum and seeds, 3 S Dilworth & co; 100 dos buckets, Edgerton & Stewart; 50 oil bbls, Wildish, Baldwin & Kelly; 200 bbls flour, 15 bags meal, Vosgitz & Kopp; 50 bbls flour, Samuel Lindsay; 2 stoves, A Bradley; 25 bbls broken glass, F McKee; 64 oil bbls, Hutchison; 10 bbls soap, Wm Black & co; 40 oil bbls, W Woodside & co; 1 bbl 3 bxs medicines, S S McCormick; 100 bgs corn, S C Clark; 4 bags, 4 sack dry fruit, B A Fahnestock & co; 6 sks rags, Morris, Jarvis & Co; 2 jars lard, Geo Beisinger; 3 bbls lard, Jas Elton; 2 jars lard, Geo Beisinger; 3 bbls lard, 3 bxs sundries, 1 chest, Mrs Vender.

MAYSVILLE—per Eureka—200 bbls flour, Jas Gardiner; 100 do do, J Bas, P; 200 bbls wheat, Clarke & co.

BROWN'S ISLAND—per Market Boy—160 sks wheat, J L Noble; 55 do do, L Wilmarth; 16 sks bbls, D Fawcett; 9 pkgs poultry, Capt Brown; 1 bbl whisky, Black & Woods; 10 bbls cider, 3 bbls flour, 7 sks barley, John Hartner; 3 sks seed, 4 bgs, L H Voigt & co; 110 sks oats, Jos Dorrington.

MARIETTA—per T J Patton—50 sks bbls, W H Garrard; 225 oil bbls; J S Dilworth & co; 23 dressed hogs, F E Saaman; 240 bbls flour, 11 do cider, Gwinner & Kennedy; 3 do cider, F W Jenkins; 39 oil bbls, Ardasco oil co; 700 bbls flour, 30 do pork and lard,