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TUESDAY, SEPTEMBER 22, 1863.

FOREIGN OFFICE, September 18, 1863.

THE following Despatch has been communicated to Earl Russell by the Russian Ambassador at this Court:—

Prince Gortchakoff to Baron Brunnow.

Tsarkoe-Selo, le ^{26 Aout,} 7 Septembre, 1863.

LORD NAPIER m'a donné, d'ordre de son Gouvernement, communication d'une dépêche de Lord Russell, dont votre Excellence trouvera ci-près la copie.

Elle sert de réponse à ma dépêche du 1^{er} Juillet dernier, que vous avez été invité à communiquer à M. le Principal Secrétaire d'Etat de Sa Majesté Britannique.

Les ouvertures que nous avons consignées dans cette pièce nous avaient été inspirées par le désir d'arriver à une entente.

En accueillant les observations qu'elles ont suggérées à Lord Russell avec l'attention que nous accordons toujours aux opinions du Gouvernement de Sa Majesté Britannique, nous ne pouvons que regretter de devoir en conclure que nous n'avons pas atteint le but que nous nous étions proposé.

Du moment où cette polémique n'aboutirait qu'à constater et à confirmer la divergence de nos points de vue, elle serait trop contraire à nos dispositions conciliantes pour que nous cherchions à la prolonger, et nous ne croyons pas nous éloigner en cela de la pensée de M. le Principal Secrétaire d'Etat de Sa Majesté Britannique.

Nous préférons ne nous attacher qu'aux points essentiels de ses dépêches, sur lesquels nous nous trouvons d'accord, au moins d'intention.

Le Gouvernement de Sa Majesté Britannique désire voir promptement rétabli dans le Royaume de Pologne un état de choses qui rendrait la tranquillité à ce pays, le repos à l'Europe, la sécurité aux relations des Cabinets.

Nous partageons entièrement ce désir, et tout ce que peut dépendre de nous sera fait pour le réaliser.

Notre auguste Maître reste animé des intentions les plus bienveillantes envers la Pologne, les plus conciliantes envers toutes les Puissances étrangères.

Le bien-être de ses sujets de toutes les races et de toutes les convictions religieuses est une obligation que Sa Majesté Impériale a acceptée vis-à-vis de Dieu, de sa conscience, et de ses peuples.

L'Empereur consacre toute sa sollicitude à la remplir.

Quant à la responsabilité que Sa Majesté peut assumer dans ses rapports internationaux, ces rapports sont réglés par le droit public. Sa violation de ces principes fondamentaux peut seule entraîner une responsabilité. Notre auguste Maître a constamment respecté et observé ces principes envers les autres Etats. Sa Majesté est en droit d'attendre et de réclamer le même respect de la part des autres Puissances.

Vous voudrez bien donner lecture et copie de cette dépêche à M. le Principal Secrétaire d'Etat de Sa Majesté Britannique.

Recevez, &c.

(Translation.)

Tsarkoe-Selo, ^{August 26,} September 7, 1863.

LORD NAPIER has, by order of his Government, communicated to me a despatch from Lord Russell, of which your Excellency will find a copy hereunto annexed.

It is an answer to my despatch of the 1st July last, which you were invited to communicate to the Principal Secretary of State of Her Britannic Majesty.

The overtures which we had set forth in that document were dictated to us by the desire to arrive at an understanding.

In receiving the observations which they have suggested to Lord Russell with the attention which we always pay to the opinions of Her Britannic Majesty's Government, we cannot but regret that we must come to the conclusion that we have not attained the end which we had proposed to ourselves.

From the moment that this discussion could only end in establishing and in confirming the divergence of our views, it would be too contrary to our conciliatory disposition for us to seek to prolong it; and we believe that in this we are not acting at variance with the sentiments of the Principal Secretary of State of Her Britannic Majesty.

We prefer to fix our attention only upon the essential points of his despatches, upon which we find ourselves agreed, at least in intention.

Her Britannic Majesty's Government desires to see promptly re-established in the Kingdom of

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Poland a state of things which shall restore tranquillity to that country, repose to Europe, and security to the relations of the Cabinets.

We entirely share in this desire, and all that can depend upon us shall be done to realize it.

Our august Master continues to be animated by the most benevolent intentions towards Poland, and by the most conciliatory towards all Foreign Powers. To provide for the welfare of his subjects of all races and of every religious conviction is an obligation which His Imperial Majesty has accepted before God, his conscience, and his people. The Emperor devotes all his solicitude to the fulfilment of that obligation.

As regards the responsibility which may be assumed by His Majesty in his international relations, those relations are regulated by public right. The violation of those fundamental principles can alone involve responsibility. Our august Master has constantly respected and observed those principles with regard to other States. His Majesty has the right to expect and to claim the same respect on the part of the other Powers.

You will be pleased to read and give a copy of this despatch to the Principal Secretary of State of Her Britannic Majesty.

Receive, &c.

INDIA OFFICE, September 16, 1863.

The Secretary of State for India in Council hereby gives notice that he has received a Despatch from the Government of India in the Legislative Department, dated 3d August, No. 12, 1863, containing the following Notification:—

NOTIFICATION.

Foreign Department,

No. 136, dated the 12th May 1863.

NOTICE is hereby given to the parties named in the margin,* or their heirs or representatives, that a Commission for the investigation of the claims preferred by them against the late Native Government of Oudh, will sit at Lucknow as soon as possible after the 1st February 1864, before which they should produce such evidence as may exist in support of their claims.

(Signed) E. C. BAYLEY,
Officiating Secretary to the Government
of India.

FOREIGN OFFICE, September 12, 1863.

The Queen has been graciously pleased to appoint the Honourable Henry George Elliot to be Her Majesty's Envoy Extraordinary and Minister Plenipotentiary to the King of Italy.

DOWNING STREET, September 17, 1863.

The Queen has been pleased to appoint Sir Henry Barkly, K.C.B., to be Governor and Commander-in-Chief in and over the Island of Mauritius and its dependencies.

* Captain Frith, Mr Grant, Major Darrell, Major Webber, Captain Edwardes, Mr Clark, and Mr Prendergast.

WHITEHALL, September 16, 1863.

The Queen has been pleased to direct letters-patent to be passed under the Great Seal, appointing the Right Honourable John David Fitzgerald, one of the Judges of the Court of Queen's Bench in Ireland; Mountfort Longfield, Esq., LL.D., one of the Judges of the Landed Estates Court in Ireland; Sir William Atherton, Knt., Her Majesty's Attorney-General for England; Sir Robert Joseph Phillimore, Knt., Her Majesty's Advocate-General for England; Sir Thomas Staples, Bart., Her Majesty's Advocate-General for Ireland; The Right Honourable Thomas O'Hagan, Her Majesty's Attorney-General for Ireland; Robert Porrett Collier, Esq., one of Her Majesty's Counsel; Robert Bayly Follett, Esq.; Henry Cadogan Rothery, Esq.; and John Hazlett, Esq., to be Her Majesty's Commissioners to enquire into the Constitution, Establishment, Officers, Practice, Procedure, and Fees of the High Court of Admiralty in Ireland.

WAR-OFFICE, PALL-MALL,

September 18, 1863.

1st Regiment of Life Guards—Edcombe Venning, gent. to be Assistant-Surgeon, vice Owen William George, M.D., promoted. Dated 14th April 1863.

19th Hussars—Captain George Archibald Bishop, from the 104th Foot, to be Captain, vice Luard, who exchanges. Dated 18th September 1863.

7th Regiment of Foot—Lieutenant William Lamb Barr, from the 48th Foot, to be Lieutenant, vice Bridges, who exchanges. Dated 7th July 1863.

16th Foot—Captain George Gibson, from half-pay, late 12th Foot, to be Captain, vice George Frederick Macdonald, who retires upon half-pay on appointment as Staff Officer of Pensioners. Dated 18th September 1863.

23d Foot—Ensign Louis James Wainwright Hadden to be Lieutenant, by purchase, vice Samuel William Ralph Sadler, who retires. Dated 18th September 1863.

Gentleman Cadet George Holden Hutton, from the Royal Military College, to be Ensign, by purchase, vice Hadden. Dated 18th September 1863.

26th Foot—Lieutenant William Beers to be Captain, by purchase, vice Walter Fitzgerald Kerrieh, who retires. Dated 18th September 1863.

Ensign Simeon Harrison Hardy to be Lieutenant, by purchase, vice Beers. Dated 18th September 1863.

Gentleman Cadet Livingstone Clarke, from the Royal Military College, to be Ensign, by purchase, vice Hardy. Dated 18th September 1863.

30th Foot—Ensign James Thom to be Lieutenant by purchase, vice Decimus Montagu, who retires. Dated 18th September 1863.

Gentleman Cadet Frederic Clowes, from the Royal Military College, to be Ensign, by purchase, vice Thom. Dated 18th September 1863.

48th Foot—Lieutenant Edward Bridges, from the 7th Foot, to be Lieutenant, vice Barr, who exchanges. Dated 7th July 1863.

59th Foot—Lieutenant Charles Wollaston Hutton to be Captain, by purchase, vice James Octavius Machell, who retires. Dated 18th September 1863.

Ensign Henry Harcourt Griffiths to be Lieutenant, by purchase, vice Hutton. Dated 18th September 1863.

Gentleman Cadet George Poignand, from the Royal Military College, to be Ensign, without purchase, vice Griffiths. Dated 18th September 1863.

60th Foot—Staff-Surgeon Richard Cooper Todd to be Surgeon, vice James Crerar, who exchanges. Dated 18th September 1863.

66th Foot—Ensign James Anderson Baxter to be Lieutenant, by purchase, vice John Hammond, whose promotion, by purchase, on the 28th August 1863, has been cancelled. Dated 18th September 1863.

83d Foot—The appointment of Lieutenant William Forbes Anderson to be an Instructor of Musketry at the School of Musketry, and that of Lieutenant Nicholas Pennefather, as Instructor of Musketry to the 83d Foot, vice Anderson, which appeared in the Gazette of 11th ultimo, have been cancelled.

101st Foot—Major Frederick Octavius Salusbury to be Lieutenant-Colonel. Dated 18th September 1863.

Captain George Craster Lambert to be Major, vice Salusbury. Dated 18th September 1863.

Lieutenant Newton Haworth Wallace to be Captain, vice Lambert. Dated 18th September 1863.

Ensign Henry Park Airey to be Lieutenant, vice Wallace. Dated 18th September 1863.

Gentleman Cadet Manley Charles Matthew Dixon, from the Royal Military College, to be Ensign, vice Airey. Dated 18th September 1863.

104th Foot—Captain Frederick Peter Luard, from the 19th Hussars, to be Captain, vice Bishop, who exchanges. Dated 18th September 1863.

MEDICAL DEPARTMENT.

Surgeon James Crerar, from the 60th Foot, to be Staff-Surgeon, vice Richard Cooper Todd, who exchanges. Dated 18th September 1863.

BREVET.

Captain and Brevet-Lieutenant-Colonel Samuel Enderby Gordon, of the Royal Artillery, having completed five years' qualifying service, under the provisions of the Royal Warrant of 14th October 1858, to be Colonel in the Army. Dated 23d July 1863.

Major Stonehouse George Bunbury, retired full-pay, late of the Army Hospital Corps, to have the honorary rank of Lieutenant-Colonel. Dated 1st July 1863.

ADMIRALTY, September 18, 1863.

The following promotions, dated the 12th instant, consequent on the death, on the 11th instant, of Vice-Admiral of the Red Henry Dundas, have this day taken place:—

Vice-Admiral of the White Sir Henry Byam Martin, K.C.B., to be Vice-Admiral of the Red. Vice-Admiral of the Blue Sir Thomas Hastings, K.C.B., to be Vice-Admiral of the White.

Rear-Admirals:

Honourable Arthur Duncombe,
Robert Fitz Roy,
Charles Henry Swinburne,

on the Reserved List, to be Vice-Admirals on the same List.

Rear-Admiral of the Red Joseph Nias, C.B., to be Vice-Admiral of the Blue.

Rear-Admiral of the White The Right Honourable Lord Clarence Edward Paget, C.B., to be Rear-Admiral of the Red.

Rear-Admiral of the Blue George St Vincent King, C.B., to be Rear-Admiral of the White.

Captain James Paterson Bower to be Rear-Admiral on the Reserved List.

Captain Frederick Warden, C.B., to be Rear-Admiral of the Blue.

Retired Rear-Admirals:

William Hamley,
John Drake,

to have the rank and title of Retired Vice-Admirals, in pursuance of the Order in Council of 7th May 1858.

Commission signed by the Lord Lieutenant of the County of Salop.

Sir Charles Henry Rouse Boughton, Bart., to be Deputy Lieutenant. Dated 31st August 1863.

Commissions signed by the Lord Lieutenant of the County of Warwick.

2d Regiment of Warwickshire Militia.

Bevil Granville, Esq. late Brevet-Major 23d Foot, to be Major, vice George Digby Wingfield Digby, resigned. Dated 11th September 1863.

3d Warwickshire Rifle Volunteer Corps.
(Rugby.)

Lieutenant Theodore Marc Wratishaw to be Captain, vice Benn, resigned. Dated 16th September 1863.

Commissions signed by the Lord Lieutenant of the County of Southampton.

2d Hampshire Artillery Volunteer Corps.

Thomas Pratt Wills to be First Lieutenant, vice Seagrove, resigned. Dated 14th September 1863.

5th Hampshire Rifle Volunteer Corps.

William Henry Castle to be Surgeon. Dated 14th September 1863.

13th Hampshire Rifle Volunteer Corps.

Ensign Philip Henry Poore to be Lieutenant, vice Heath, resigned. Dated 14th September 1863.

Commission signed by the Lord Lieutenant of the County of Hereford.

5th Herefordshire or South Archenfield and Forest Border Company of Rifle Volunteers.

Richard William Partridge, Esq. to be Lieutenant, vice William Joseph Millard, resigned. Dated 10th September 1863.

MEMORANDUM.

12th or Carron Company of the Stirlingshire Rifle Volunteer Corps.

Her Majesty has been graciously pleased to accept the resignation of the Commission held by Lieutenant John Campbell.

(1044.)

*Board of Trade, Whitehall,
September 15, 1863.*

THE Right Honourable the Lords of the Committee of Privy Council for Trade have received, from the Secretary of State for Foreign Affairs, a copy of a Despatch from Her Majesty's Charge d'Affaires at Hamburg, enclosing the following translation of the Mecklenburgh Customs' Tariff, which will come into operation on the 1st October next:—

CUSTOMS LAW for the Grand Duchies of Mecklenburg-Schwerin and Mecklenburg-Strelitz, with the exception of the Principality of Ratzeburg, with Appendices A. B. and C. (Published as a Supplement to the Government Gazette of the Grand Duchy of Mecklenburg-Schwerin, No. 20 of the year 1863, dated Schwerin, May 30th, 1863.)

A.—GENERAL DETERMINATIONS.

Sec. 1.

The present Law is equally applied to the Grand Duchy of Mecklenburg-Schwerin and the Grand Duchy of Mecklenburg-Strelitz, with the exception of the Principality of Ratzeburg. The two Grand Duchies are in respect thereof to be considered as one land.

Sec. 2.

All importation, exportation, and transit, are allowed. The prohibition of the import of chicory and of playing-cards loses its force upon the introduction of this Customs' Law, viz., on the 1st of October 1863.

Sec. 3.

Upon all articles imported from abroad an import duty, based upon the Tariff, Appendix A, is to be levied, in so far as they are not duty free by that Tariff, or fall under the specified exceptions, (Sec. 9.)

Sec. 4.

The articles exported from the land are not subject to any export duty.

Sec. 5.

The present Customs' Law does not apply to the Elbe tolls, or to the transit tolls by the Berlin-Hamburg Railway.

Upon all articles otherwise passing through the land no transit duty will be levied; but the goods charged by the Tariff with an import duty on importation for consumption or free traffic, are subject on transit through the land to the control required for the security of the Customs, and below determined in Sec. 15, sub. b, and by the Customs' Ordinance, Sec. 21, besides which such goods may be unladen within the land under the control of the Customs' Officers, and warehoused at places where public warehouses are established, for purposes of further despatch, or intermediate trade. In all such cases nothing is to be charged beyond the control or warehouse fees fixed by the Tariff.

Sec. 6.

The trade in the interior of the land is not subject to any payment of Customs; the internal duties are abolished; but these determinations do not apply to actual dam-road, or bridge tolls, or to private tolls on goods, provided such dues have now a legal existence.

B.—SPECIAL DETERMINATIONS.

I.—Levying of the Customs.

Sec. 7.

The levying of the import duty is made either by the weight of the article chargeable, or, respectively, by the measure, or the piece, with a proper reduction thereof into the weight fixed by the Tariff, compare Sec. 4 of the Customs' Ordinance.

The Customs' weight is the new Mecklenburg weight.*

The Customs' duty is to be reckoned and levied by the gross weight of the goods liable to duty; there is therefore no allowance of tare.

Every fraction of the duty under 3 Pfennige is to be reckoned as 3 Pfennige; this rule may only be deviated from in the case of articles subject to duty arriving by the Grand Ducal posts, which, until further orders, are exempted from paying any fraction of duty under 3 Pfennige.

Sec. 8.

For the right application of the Tariff is to serve the specification of goods to be officially made known which enumerates the particular articles of goods according to their denominations used in trade or otherwise customary, in alphabetical order, and designates the rate of the Tariff applicable to each of them. If doubts should arise as to the right application of the Tariff to particular articles liable to duty, the administrative officers will decide thereon for the concrete case.

Alterations of particular rates of the Customs' Tariff, or explanations of the same, can be made only with the constitutional assent of the States, and are, as a rule, unless particular circumstances make an exception necessary, to be declared only once in every two years, and at least two months before to be publicly notified.

If complaints arise touching the right application of the Tariff they are to be addressed to the Tax and Customs' Direction, against whose decision an appeal is allowed in Mecklenburg-Schwerin to the Ministry of Finance, in Mecklenburg-Strelitz to the Government of the land.

Sec. 9.

The Sovereigns and the members of the Grand Ducal Families have for their persons unlimited freedom from Customs.

There shall also be the following exemptions from Customs' duties:—

1. Articles liable to duty but not imported in the way of commerce or trade, which, reckoning together several simultaneous transports of goods for the same receiver, do not exceed the weight of 25 lbs. or are not chargeable by the Tariff with more than 6½ schillings in the whole. If the weight is more, or the Customs payable exceeds 6½ schillings, then such goods must pay the full duty upon the entire quantity.

2. The baggage of travellers for their private use, likewise tools and instruments which travelling artists carry with them for the exercise of their art.

3. Articles by post, with goods liable to duty under 4 lbs. weight. Compare Sections 31 and 32 of the Customs' Ordinance.

4. Foreign articles liable to duty which
a. are imported to fairs and exhibitions in the interior, or for being repaired or improved, so that the duty to be paid on entrance is to be returned when they are exported unsold:

* The new centner contains 100 lbs. = 110½ lbs. avoirdupois.

b. are legitimized by official certificates as effects removed, or articles of marriage dowry belonging to parties settling in the land.

c. are brought in by commercial travellers as samples or pattern-cards; provided that when large quantities of goods are described as samples, their examination, with a deposit of duty may be ordered, if circumstances should require, in order to prevent their sale within the land duty free.

5. Articles of home manufacture which have been sent abroad to fairs, exhibitions, or to be repaired or improved, and are returned, with satisfactory proof that they are of native origin.

6. Articles brought by sea from abroad into one of the two seaports (Rostock and Wismar) and there transhipped before importation from one ship to another, and then further exported.

In such cases, however, the measures of control prescribed by the Toll Ordinance are to be most strictly observed.

Sec. 10.

The Tax and Customs' Direction is allowed to grant relaxations to the traffic in goods liable to duty on the frontiers of the land,—both in respect of the importation of articles liable to duty out of the prescribed roads and landing-places and in respect of Customs' clearances, having regard to local or personal circumstances, either temporarily or in special cases, taking the necessary measures for the security of the duties. Any abuse of such relaxations will cause the withdrawal of the same, with the infliction of the penalty incurred.

Sec. 11.

The person who, at the time when the Customs are due, is the holder (natural possessor) of the article liable to duty is bound to pay the same. On the same footing as the holder is he who takes the article liable to duty out of an unduty-paid warehouse (entrepôt, storehouse). (Sec. 24.)

Sec. 12.

The Customs are to be paid either on the frontier or in the interior of the land at a Custom-house authorised to receive the same, viz. :—

1. Upon articles imported by the Baltic Sea the duty is always to be levied in the sea-ports of Rostock or Wismar (subject to the exceptions aforementioned). In the special case where a vessel is laden for both sea-ports, and either discharges successively in them, or in the first port discharges into another vessel the articles destined for the second port, the duty upon the latter articles is to be charged in that port where the actual importation of the goods takes place.

2. Articles entering by land, not transported into freight-waggons, and not forwarded on by railway or post, are always to be charged with duty at the frontier (Customs' stations or frontier Custom-house), compare Sec. 22 of the Customs' Ordinance.

3. In the case of articles imported by land in freight-waggons or by water, otherwise than by the Baltic Sea, the parties may choose whether they will pay the Customs at the frontier or in the interior, at the Custom-house at the place of destination, or nearest to the same. If the Customs are to be paid in the interior the articles in question are to be referred by the frontier Custom-house, with an accompanying certificate to the proper place of levying in the interior for final clearance, that is to say :—after previous examination, and according to the quality of the goods, either under Customs' lock or upon security given for payment of the duty, or in the discretion of the frontier Custom-house, with application of both measures of security. The carrier

of the goods must convey them unchanged to their destination, and before their delivery to the receiver, to present them to the Custom-house, where the final clearance is to be effected, together with the accompanying certificate, and in the meantime to keep uninjured the official lock placed upon the same.

4. All articles imported by railway or post are to pay the duties at that station where they leave the railway or post. If they are conveyed further from the railway without payment of duty by freight-waggon, or boat, for final clearance at a tax-office in the interior, then the proceeding prescribed, sub. No. 3, for the frontier Custom-house, is to take place at the last railway station. Lastly,

5. The articles received into an unduty-paid warehouse (Sec. 24) are to be charged with duties at the Custom-house of the place of warehousing, before they are taken out of the warehouse.

Notes.—a. Notwithstanding the determination sub. 1, the permission to import from sea by Ribnitz, so long as such importation is legal, is continued.

b. Continues to the landed proprietors on the Baltic the privilege allowed them by Sec. 368 of the Constitutional Recess of the land, to import building materials, and other articles by sea, for their estates, with the exception of articles of merchandise, in the way of trade, provided that they must pay the duties thereon according to the Tariff. For the mode of proceeding they are referred to Sec. 15 of the Customs' Ordinance.

Sec. 13.

The articles liable to Customs are answerable, without reference to the claims of any third parties thereto, for the punctual and full payment of the duty charged upon them, and may, until such payment is made, or the security determined by the Customs' officers is given for the same, be detained by them, or seized. The prohibitions issued by a Customs' officer to the owner of an article liable to duty of disposing further of the article in question, has the full effect of a legal seizure. The delivery of the goods, on which there is a claim for Customs, can in no case, not even by courts of justice, creditors, or representatives of estates in bankruptcies, be required before the duties shall have been paid thereon.

Sec. 14.

Where too much duties are levied through an erroneous application of the tariff, or by mistake, they are to be returned, but where too little or no duties have been levied, they shall be subsequently collected by the officers from the parties liable. Both must, however, be done within a term of three months from the day on which the duty was paid or to be paid. After the expiration of that term all claim not previously made for restitution or subsequent payment of Customs, as well against the Customs' officers as the parties liable, is extinguished.

This term does not however apply to the right of the Customs' administration to call upon the officers to make duties good, but these latter are not authorized to make any claim for compensation upon the parties liable to duty.

A repayment of a once regularly paid duty on account of a subsequent change in the destination of the goods, is not admissible, nor can the determinations contained in Sec. 82 of the Land Recess be applied to the Customs on the frontier.

II. For securing the Levy of the Customs.

Sec. 15.

A. All articles liable to duty coming from abroad may be imported or carried through in transit, as a general rule, only in the day-time, and only by one of the Customs-ways designated in the Appendix B (land and water ways) respectively, over the landing-place therein designated.

B. The transport of articles passing in transit by land-carriage and on the water-ways is allowed only under Customs' lock; and in the former case the transport must, as a rule, be effected in the same waggon; in the latter case, the boats may be laden with goods in transit only, except any imported articles remaining at the first place of landing on entrance into the land, unless there should be on board the boat a special locked-up place for goods in transit.

The conductors of the waggons or boats have at the same time to pay at the Custom-house of entrance the Customs due by the Tariff upon the transit-goods brought by them, as a Customs' deposit; but are to receive the same back at the Custom-house of departure, provided they shall have observed on their passage through the prescribed Regulations of Control.

The amount of the deposit to be made as above for the Customs upon goods in transit is to be fixed after special examination at the Custom-house; if the carrier of the goods will not submit thereto, he must pay the highest rate of duty for the goods in transit. Separate packages notified for transit can only be allowed to pass if they can be securely locked up, and if the duty is deposited according to the highest rate of the Tariff.

C. From the obligation to keep to the Customs-ways, and respectively to import only at the prescribed landing-places, are however exempted.

1. All persons and waggons which bring or have laden no articles liable to duty by the Tariff, or merely such as are declared free in Sec. 9, sub. 1. In respect of the import of articles conditionally free by Sec. 9, or to the previously legitimized as such, like patterns and effects of removal or dowry, the legal rule remains in force.

2. The inhabitants of places in the flat-land, distant not more than two miles from the frontier, importing articles liable to duty under the following conditions:—

a. They must not be imported by freight-waggons.

b. The importers or carriers must be provided with a declaration which, besides a correct statement of the contents and weight of the articles imported, comprises the assurance that the articles are destined for the private, domestic, or household use of the receiver, who will within eight days settle at the nearest frontier Custom-house the legal amount of Customs due. This declaration must be provided by the receiver with the signature and seal or stamp of the chief officer of the place, or his deputy, before it is produced, in order to be used to that frontier Custom-house at which the duty is to be paid. Whoever imports goods liable to duty otherwise than by the Customs-ways, with an unvisited declaration, is to be treated as one entirely unprovided with a declaration. If the goods are not destined for the chief officer himself there must be a certificate that the receiver is known as safe and trustworthy for the settlement of the duty, in which case the receiver must also sign the declaration with his own hand.

c. The Customs legally due upon the articles imported must be sent to the proper Custom-

house within eight days, accompanied by the declaration which the Customs' Ordinance requires to be made by the receiver.

3. On the Baltic sea-coasts of the land may, in cases of necessity or stranding, (besides the exceptions specified in note b to sec. 12,) the ships and other vessels land and discharge elsewhere than in the two sea-ports, and respectively again take in the discharged cargoes; but the masters must give immediate notice thereof to the nearest Custom-house.

4. Vessels coming in from the exterior by the other water-ways, with articles destined for the interior of the land, in so far as they may not have paid the Customs fully on their entrance, or as necessities arise to which the Regulations No. 3 would apply, may only discharge or load at those places where there is a Custom-house, and not lie at any other places, except when required for fastening the vessel during the night with contrary winds, &c. The landing and lading at other places is allowed exceptionally if the vessel is to take in there the produce of the land; the master must however in such case be provided with a proper certificate of lading from the shipper or the receiver.

The cases provided in Sec. 26 of the River Police Ordinance of May 26th, 1860, sub b to d, are also to be reckoned as cases of necessity; but the masters of the vessels must, in the cases sub b and c, as also in other cases of necessity, limit himself to the necessary measures; in the case sub d the unloading is only to take place under Customs' control.

Sec. 16.

Waggons and vessels whose cargoes, either wholly or in part, come first, to be charged with Customs into the interior of the land, are allowed on their way to the place of destination to lade more goods, but only under Customs' control; likewise also waggons or vessels which convey goods in transit under Customs' lock (Sec. 15, b), may take in other goods destined for the exterior under Customs' control.

It is allowed to transfer or change the lading of articles of import or transit goods from carriage to railway, or from carriage or railway to vessel, and *vice versa*, but both must be done under Customs' control.

Sec. 17.

The traffic in the interior of the land is entirely free from Customs' restrictions, except in so far as it is subjected to the control necessary for securing the import duty in accordance with this law, particularly in those parts of the land lying between the frontier and the frontier Custom-houses.

The traffic of the places in the land lying on the coasts and shores of the Baltic Sea and of the inland waters bounded by the exterior, both with each other and with the landing-places (Sec. 15), is subject to no restriction when carried on in open waggons, likewise may open fishing-vessels carrying on the fishery in the Baltic and the designated inland waters, depart from the inland coasts and shores of the land, and return thither without hindrance. On the other hand, decked vessels may only land elsewhere than at the landing-places when they depart from the landing-places and immediately return to the same, without reference to the cases of exception and necessity, to which the regulations in Sec. 15, ad. 3 and 4, are applicable.

III.—Officers of the Customs, their Authority and Duties.

Sec. 18.

The Custom-houses and By-offices (Customs' posts) lying next the frontiers of the land and specified in the Appendix C, and in the interior of the land the Grand Ducal Tax-Offices, and the Customs' Dispatch-offices attached to them at the railway stations for the import of goods per railway, are obliged and entitled to fix, levy, and secure the Customs. The tax-offices have, in regard to levying the Customs, the character of Custom-houses.

Sec. 19.

The importation of articles liable to duty is allowed in unlimited quantities at the frontier Custom-houses designated in the Appendix C.

The By-offices (Customs' posts) which are intended to facilitate the traffic in articles liable to duty with the neighbouring places in the exterior, are only authorized to levy duties under the following modifications:—

a. The whole of the articles brought in in one waggon, car, or by one porter, &c., must be presented at the Customs' post for payment of duties; but

b. The total amount of the Customs to be paid in each individual case of levy must not exceed the sum of ten dollars.

Sec. 20.

Besides the officers and under officers appointed to the before-mentioned Customs' offices, special officers of inspection and control will be appointed for the inspection of the goods imported or exported by the frontier. They will receive suitable instructions, which they are to keep always by them for their legitimation. Every conductor of a waggon or boat, as well as every car-driver or porter, is obliged to give them the requisite information in reply to their questions as to their ladings being liable to duty, and to obey the orders given by them in pursuance of their instructions. The before-mentioned inspection does not in general extend to carriages with persons or riders, but is only to be applied in cases where a defraudation of the Customs is strongly indicated. Besides the above-mentioned inspectors, the Grand Ducal gens d'armes in Mecklenburg-Schwerin, the Grand Ducal district Hussars and gens d'armes on foot in Mecklenburg-Strelitz, and the sluice-masters stationed on the Elbe and Stör Canal, are authorized and instructed to exercise a joint inspection and control.

Sec. 21.

The houses in which the business of the Customs' officers is transacted shall be designed by shields of arms, and the officers appointed to the Custom-houses, in so far as they in their official functions come into immediate contact with the duty-paying public, shall wear uniform.

Sec. 22.

The hours of business during which the offices of the Customs' officers must be regularly opened for the clearances of articles subject to duty, as well as the exceptions therefrom for the despatch of travellers, goods by post, and goods with speed entering by the railways, will be determined by the Customs' Ordinance. (Sec. 25.)

Sec. 23.

It will be the duty of all Customs' officers and other persons employed in inspection, under penalty of a disciplinary, or, according to circumstances, yet severer punishment, in the per-

formance of their functions, to observe a respectful and modest behaviour, not to carry their investigations beyond the matter in hand, and generally to avoid giving occasion to well-founded complaints.

Every complaint brought to the cognizance of the Customs' administration shall necessitate the calling upon the officer in question for an answer, or the watching him narrowly, and, in discretion, the rendering him harmless to the trading public.

But the penalty of dismissal shall be applied to those who—

1. Demand or receive, either by themselves or through others, for any official business, a gift in money, or in things, or a satisfaction under whatever name; or

2. Borrow money of any persons officiating in the Customs under their control, or borrow of them for their own use through the agency of others.

On the other hand, the Customs' officers may expect a respectful behaviour from those liable to pay duties, and whosoever resists any such officer in the execution of his office, offends the same either by words or disrespectful deportment, or makes any sort of attack upon him, or offers or makes him gifts or loans of money on the occasion of his official functions, shall (in so far as he has not incurred a more severe penalty according to the character of his act, and according to the existing criminal law,) be punished by the Customs' Court with either fine or imprisonment, according to the circumstances.

Sec. 24.

For facilitating the immediate transit and the internal traffic, there may, in the important commercial places of the interior, as occasion shall appear to require, be allowed by the Tax and Customs' Direction in its discretion, public warehouses under official inspection, wherein goods on which the import duty has not been paid, shall be warehoused until their further destination, and to which the articles liable to duty are to be forwarded from the frontier, under the prescribed regulations, for security.

The Customs' Ordinance and the special Store-house Regulations will contain the necessary rules as to the obligations of the holder of the goods on warehousing the same, as to their treatment whilst warehoused, the administration and inspection of the warehouse, the eventual payment of duty on the goods when taken out, the term of warehousing, &c. The holder, owner, or sender of the goods must, if he declares or causes to be declared such goods for warehousing, submit unconditionally to those rules, without any special declaration being required to that effect.

IV.—Final Determinations.

Sec. 25.

The Customs' Ordinance contains the more particular determinations as to the application and execution of the legal Customs' rules contained in the above Sections, especially as to the proceedings before and at the Customs' Clearance, and as to the obligations to be fulfilled on the part of the carriers of the goods and their representatives in respect of the declaration and revision of the articles liable to duty, the security to be given for duties eventually payable, the locking up of the goods by the officers of Customs, &c.

Sec. 26.

The "Customs' Penal Law" contains the special determinations as to the proceedings of investi-

gation, and punishment for violation of the legal rules relative to the Customs.

APPENDIX A.

CUSTOMS' TARIFF.

First Part.

Articles Customs Free.

All articles not mentioned or specified in the following Parts II. to VIII., pass until further order on their importation Customs free, but especially the following, viz. :—

1. Building wood, cut of all sorts, as—balks, beams, boards, laths, planks, spars, windlass and pump wood, if proved to be procured for the private use of the receiver, and not for commerce or trade, and imported by waggon or by sea by the owners of estates bordering on the Baltic, according to Sec. 368 of the Constitution of the Land.
- Oak wood for building, if proved to be intended for ship-building, is Customs free, without any restriction.
2. Trees, bushes, living plants, and shrubs, basket willows, and the like; also uncut building wood and fire wood.
3. Bee-hives with live bees.
4. Books, brought from abroad, either by book-sellers or private persons.
5. Chicory-roots.
6. Thatching straw; thatching chips.
7. Dungs—as blood, stall, lime, or other mineral dungs (chili, saltpetre, sulphate of ammonia).
8. Eggs.
9. Ice—raw.
10. Fresh fish, crabs (river crabs).
11. Mould, sand.
12. Fresh garden fruits and fresh vegetables.
13. Fowls and game.
14. Grain of all sorts.
15. Glass shreds.
16. Gravel.
17. Guano.
18. Hay, straw, and chaff.
19. Limestone, rough.
20. Potatoes.
21. Bones.
22. Flax, rape, and turnip-seed.
23. Milk.
24. Fruit, fresh.
25. Paper shreds.
26. Sacks, old; likewise old mats, chests, or casks, returning empty from abroad.
27. Stones, unhewn.
28. Turf.
29. Cattle, horses, oxen, pigs, wethers, sheep, goats, &c.
30. Wool (raw sheeps' wool).
31. Bricks of all sorts, except those mentioned in Part VIII.

For the rest, in regard to the freedom from duty of travellers' baggage and certain other exemptions allowed under particular limitations and conditions, compare the determinations in Sec. 9 of the Customs' Law.

Second Part.

Articles to be charged with twenty-five schillinge courant per Customs' centner, gross weight; *—

Note.—1 dollar containing 48 Mecklenburg schillinge = 1 Prussian dollar, or 3s. English. Ergo, 25 Mecklenburg schillinge = 1s. 6½d. English. 1 Customs' centner = 110½ lbs. avoirdupois.

1. Apothecaries' wares and drugs, so far as not specified by name in Part III.
2. Oranges, citrons, lemons, pommeranz, oranges, small oranges, and other similar southern fruits.
3. Cotton yarn and cotton stuffs of all sorts, not enumerated in Part III.
4. Beer of all sorts; also porter, ale, mead, in barrels, casks, bottles, or pots.
5. Jewellery of all sorts.
6. Cacao, cacao in cakes or blocks, cacao butter, pulverized cacao, cacao shells, and chocolate.
7. Coffee, coffee substitutes of all sorts, chicories, hygienic coffee, &c.
8. Sweetmeats and pastry, bon-bons, lozenges, breast paste (paté pectorale) cakes, ginger-bread nuts, &c.
9. Delicacies,—as anchovies, oysters, capers, caviar, mushrooms, dates, lobsters, smoked salmon, morchels, muschels, nine eyes, olives, pies, pickles, pistachio-nuts, candied orange peel, punch essence, sardines, sauces, succades, mustard in pots or glasses, turtles, smoked sprats, truffles, &c.
10. Vinegar of all sorts, in casks, pots, or bottles.
11. Dyes, dye essences, lead, gold and silver-leaf; also Indian ink, and dye stuffs of all sorts, not specified in Part III.
12. Porcelain (earthenware), packed in chests. See Part III, No. 11.
13. Feathers, bed feathers, eider down, filled feather beds, quills, pens.
14. Fruit, syrup and preserved fruits.
15. Gallantry wares—as artificial flowers of all sorts, borders, crepines, fans, feathers of all sorts, fringes of all sorts, pearl and other embroideries, perfumery articles, pomade, millinery of all sorts, jewellery, real or unreal, tresses, toilette soap and other toilette articles, watch chains, watch keys of all sorts, &c.
16. Pictures, lithographs, photographic works, land and sea, maps, and music.
17. Spices, not European; cinnamon, cinnamon blossom, cassia, cardamon, ginger, mace flowers, man nuts, cloves, pepper, pimento, saffron, vanille, &c.
18. Glass and glass wares of all sorts,—as mirrors, mirror glass, crystal glass, white or green window glass, roof glass, glass tiles, glass to be inclosed in ships' decks, clubs, retorts, watch glasses, glass beads, glass corals, glass knobs, &c.
19. Gold wares and gold works of all sorts.
20. India-rubber, gutta-percha, caoutchouc, India-rubber works and wares, gutta-percha works and wares, caoutchouc works and wares of all sorts.
21. Hair cloth, and hair cloth wares of all sorts.
22. Gloves and glovemakers' works of all sorts, as jackets, hose, braces, bed stays, &c.
23. Hats, men's and women's, of all sorts, without distinction of what materials made; also hat blocks.
24. Instruments :—
 - a. Astronomical, surgical, mathematical, mechanical, optical, physical, &c.
 - b. Musical,—as harpsichords, pianofortes, grand pianos, harps, barrel organs, organs properly so, violins, bass viols, flutes, horns, clarionettes, hautboys, trumpets, flageolets, harmonicas, Jews' harps, Æolian harps, musical forks, musical hammers, violin bows, &c.

- c. Various—as spectacles, compasses, electrifying machines, drawing materials, hygrometers and hydrometers, air pumps, microscopes, sewing-machines, hour-glasses, thermometers, barometers, inch-rules, &c.
25. Clothes, and wash linen of all sorts, ready-made, new, also worn clothes and body linen, imported for sale.
26. Small wares :

A. Various, viz.—

1. Finer, as ribbons of all sorts, pencils, letter-writers, letter-weights, fine lead wares, gunsmiths' work, coloured lining work, fine brush work, rabbit yarn, cravats, beaver yarn, harpsichord strings, corals, real or unreal, corset staves and crinoline, stiffening of whalebone, &c.: sword hangings, ink, ink pulver, draught-boards, domino-boards, wire of copper, brass or steel, also wire baskets, turnery work, finer or fine.

- a. Of horn, bone, whalebone, cocoa-nuts, coal or wood, with or without ornament, likewise rings, combs, and buttons, sticks, wholly or partly made of wood or other materials, with or without ornaments, as walking-sticks, umbrella and parasol sticks, &c.

- b. Turned works of art, made of ivory, mother-of-pearl, amber, tortoiseshell, or other materials.

Ivory plates, enamels, etuis, boxes and small chests, with or without instruments, as work-boxes, barbers' or hairdressers' boxes, and card boxes, feather balls, feather brooms, fireworks, fire-irons, whalebone (splint) and whalebone wares, fishing lines, foil (foil for joiners and looking-glass foil.)

Money bags, gypsum wares, hooks and eyes, cravats, breeches braces, mohair wares, mohair yarn, combmakers' works, finer and fine, basketmakers' work, buttonry, children's and other pockets, lustres of all sorts, furriery of all sorts, better and finer coppersmith wares, such as polished, painted, varnished, bronzed, plated, or silver-plated copper plates, &c.

Bells (for ringing).

Wax, sealing-wax, wafers, sticking plaister, sticking glue, lamps of all sorts, lanterns and lantern-boards, lustres of the better kinds, light-shades, snuffers of all sorts.

Leather wares of cordwain, kid, morocco, and all other sorts of leather; mattresses of all sorts, masks, medals of all sorts.

Fine brass wares, and all girdlers' wares, metallic wares of bronze and other metallic compositions like brass, caps and cap shades of all sorts, needlemakers' wares of all sorts, as birdcages, &c.

Nails of copper, brass, zinc, &c.

Nürnberg wares, so called (dolls, dolls' heads, toys, and articles for presents, of all sorts).

Orthopædic instruments, as fracture bandages, foot-clubs, instruments, stays, &c.

Pasteboard, *papier-maché*, and paper wares, not belonging to the articles enumerated in Part III., No. 32.

Slippers of all sorts (except heavy wooden ones).

Pearls of all sorts, without distinction.

Whips and whip-handles.

Mother-of-pearl, and manufactures thereof.

Wigmakers' work of all sorts.

Stamps, and wax for impressions thereof.

Pipes, pipe-heads, pipe-tubes, pipe-snakes of all sorts.

Paint brushes (brushmakers' work).

Platina wares, plated wares.

Lace works, lace wares of all sorts.

Powder-flasks and horns.

Hardware of all sorts.

Smoking powder, candles, wax.

Umbrellas and parasols, travelling bags and pockets.

Graters, counters, rheumatism-tractors (galvanic chains).

Blinds, plain or painted.

Strings (of gut, steel wire, brass, or other metals, also gut strings).

Saddlery, and reins and straps of all sorts.

Boxes of chaff, wood, paper, or other materials.

Writing materials.

Guns (Rifle-makers' work).

Skates, belts, stays, and stay-laces.

Printing materials,—as letters, metallic-plates for printing notes, vignettes, &c.

Shoemakers' work of all sorts, shoe and boot blacking.

Swordmakers' work of all sorts, chessboards.

Sponge (for washing and baths) sulphuric matches.

Sievemakers' works.

Silver work and wares, and new silver wares.

Chip work, spurnakers' work.

Razor-strops, fine straw works, wax cloth, wax taffety, wax cloth manufactures.

Wax wares, finer white copper wares, fine tin and zinc wares.

Tooth-brushes, tooth-powder, tooth-picks, tooth-tincture, artificial teeth, percussion caps for guns, thread.

2. Coarser; as coarse white lead works, coarse brushes, coarse lead wares, (lead pipes, boilers, weights, &c.)

Ballast shovels, binding cord, brushes, coffee-mills, cask-cocks of all sorts, (wood, copper, brass, or tin.)

Fox, martin, rat, or mouse traps, gypsum figures, curled horsehair, wooden trunks, &c.

Coarse basketmakers' wares of unpeeled twigs, also coarsest baskets of chip, and coarse fodder baskets.

Coarse unpolished coppersmiths' works, copper pipes, boilers, &c.

Nets of all sorts, slates and other reckoning tablets, and common pencils.

Common cutting tools, squirt-pipes of hemp, leather, &c.

Crucibles burned, of clay.

Wool cards.

B. Iron and steel wares, viz. :—

1. Finer :

a. Filed, polished, chiselled,—as lustres, stands for light-shades, waiters' and other plates, writing materials, smoking cases, paper-weights, fruit dishes, flower vases, statues, bas-reliefs, medallions, &c.

b. Hardwares of iron or steel,—as rings, cloth-nails, crosses, stamps, watch-chains, watch-hooks, knitting-hooks, knitting-needles, body belts, necklaces, and bracelets, &c.

c. Finer iron manufactures,—as corset machines, corset staves, carbine hooks, crinoline stiffening, swords, sword-rings, sword sheaths, fire steel, fish-hooks, fire

- irons, fire shovels, knives and forks, wrought buttons, scissors, sabres, steel pens, shoemakers' awls, needles for darning, sailmaking, packing, larding, lacing, or sewing, corkscrews, spurs, stirrups, buckles of all sorts (without distinction, whether unpolished, blank, lacquered, incrustated, or plated), also horse-bits, curbs, with or without plating, harness rings, &c.
- d. Iron plate wares, painted, lacquered, with or without plating, tinned iron spoons, cooking utensils of plated iron, boxes for firing, painted, lackered, or varnished, &c.
2. Coarser :
- Axes, hatchets, borers, hoop, bolt, and plate iron, common bread and pocket knives, coffee roasters, circles, comforts, decimal scales, strainers, saws, files, balustres, money-chests, coarse wire work, money-boxes, weights, gutters, grapples, hammers, hacking knives, planes, wood screws, horse shoes, chains (except of ships), boilers, coarse lustres, masons' trowels, chisels, dung-forks, stoves, stove-pipes, pans, rasps, retorts, bolts, pipes of milled or rifled wrought iron, saw blades, shovels, locks, vices, scythes, sickles, saving-horns, spades, iron bars, curry-combs, door-bolts and bands, crucibles, weighing beams, wool shears, and other large shears, drawing knives, hedge clippers, &c.
27. Finer linen of flax and hemp, bleached or unbleached, linen yarn, and manufactures of all sorts.
28. Candles of all sorts.
29. Manufactures of all sorts, not otherwise enumerated in the Tariff, and without distinction of the materials of which they are made.
30. Drugs (materials) of all sorts, not otherwise specially enumerated, or specified respectively in other parts of the Tariff.
31. Paper, viz. :—Writing, post, note, drawing, coloured, printing, or of any other kind (except packing-paper, straw-paper, or old paper as rubbish).
32. Peltrey, and manufactures thereof.
33. Porcelain of all sorts, without distinction.
34. Powder (gunpowder).
35. Silk and silk manufactures of all sorts, without distinction.
36. Soap of all sorts.
37. Playing cards.
38. Spirituous liquour of all sorts, without distinction of strength, also essences and extracts of all sorts.
39. Tobacco, raw, in leaves or rolls, also manufactured of every sort, as chewing tobacco, carottes, rappé, cigars, &c.
40. Hangings of paper or other stuffs.
41. Carpets of all sorts.
42. Tea of all sorts.
43. Clocks and parts of clocks of all sorts, also clock cases of all sorts, without distinction of the materials used for the same.
44. Wine of all sorts, without distinction, in casks, chests, or bottles; also apple wine (cider), and other artificially made wines, also wine lees and wine colouring.
45. Woollen manufactures of all sorts, without distinction of their work or materials, also woollen yarn and woollen woven stuffs.
46. Sugar, raw or refined, of all sorts, in so far as raw sugar does not fall conditionally under Part III., No. 36; Confectioners' work and sugar-work.
- Third Part.
- Articles to be charged with twelve schillinge courant (= $\frac{1}{4}$ dollar) per Customs' centner, gross weight :—
1. Alum.
 2. Ashes, potashes, and other kinds of ashes.
 3. Cotton, wool, rough and coarse cotton manufactures, stouts in open packages.
 4. Lead in blocks, trays, rollers, also old lead.
 5. Brown-stone.
 6. Butter.
 7. Common drugs, viz. :—Bole, chlorate of lime, alkali, emery, and tripoly, bluestone or copperas, green iron vitriol, zinc vitriol, Vienna chalk.
 8. Iron manufactures, as—iron anvils, axletrees, nails, wire, plates, black or tinned, flat irons.
 9. Dyes, common dye-earths (brown-red) (*caput mortuum*, Cologne earth, green earth, ochre redstone, umbra), also lamp black, shumac, waid, woad.
 10. Dye-woods of all sorts, in pieces, pounded or rasped, as also dye-roots, herbs, and berries.
 11. Porcelain (earthenware), packed loose or in hurdle-baskets.
 12. Fat of all sorts, as tallow, train-oil, bacon, stearin, waggon and other grease, &c.,
 13. Fish-beards (unsplit whalebone).
 14. Flax.
 15. Meat, slaughtered, of all sorts, fresh, salted or smoked.
 16. Pearl-barley, and grits of all sorts.
 17. Hemp, tow.
 18. Hops.
 19. Horns of buffaloes, stags, &c.
 20. Cheese of all sorts.
 21. Cork and cork-stoppers.
 22. Copper, steeped copper, old copper, copper plates or sheets.
 23. Leather of all sorts, also cordwain, kid, morocco, &c.
 24. Common linen, as sail-cloth, and sails, also grey sacking and packing linen, oil and tarpauling cloths, &c.
 25. Furniture, wooden, without distinction, rough, painted, polished, stuffed, &c., in so far as it is not enumerated in any other class.
 26. Machinery and parts of machinery of all sorts, not belonging to the finer instruments rated under No. 24 of Part II. of the Tariff.
 27. Flour of all sorts, without distinction, and bread (ship biscuit), imported by sea or by railway.
 28. Brass, unworked, or old to be worked up.
 29. Metals, unworked not otherwise rated.
 30. Grocery, not otherwise rated.
 31. Oils of all sorts, not being perfumery rated under No. 15 of Part II. of the Tariff.
 32. Packing-paper, straw paper, and old paper as rubbish.
 33. Pasteboard, except that for roofing.
 34. Ropes and ropemakers' work.
 35. Rice of all sorts.
 36. Raw sugar, with proof of importation for the use of sugar refineries in the interior.
 37. Seeds of all sorts, clover, timothy, and other grass seeds, also hemp and poppy seeds, woods seeds (except flax, rape, and turnip seeds which are Customs free).
 38. Acids of all sorts (sulphuric, muriatic, nitric acid, &c).

39. Steel, unwrought of all sorts.
40. Stock fish and other dried fish.
41. Chairmakers' work of all sorts, and cane for chairs.
42. Treacle and molasses.
43. Tobacco, stalks and refuse.
44. Coachmakers' work, whole carriages, or parts or belongings thereof. Also complete sledges, or parts thereof, of all sorts.
45. Tin and zinc, unwrought in blocks, bars, or plates, or old, intended to be re-wrought, also coarse tin and zinc wares, (baths, pipes, &c.)

Fourth Part.

Articles to be charged with four schillinge courant per Customs' centner, gross weight.

1. Coopers' wares, also troughs and wooden nails.
2. Iron in bars, bundles, also hoe-plates, (hoe-rakes, ships' anchors, ships' chains, rails for railways, and the sleepers belonging thereto, coarse cast-iron pipes, bombs, balls, cannons in general, everything produced by the first casting of raw iron, without further aid or polish, also coarse iron hardwares not rated in Part III. of the Tariff.
3. Skins and hides (not peltry), raw, of all sorts.
4. House, inn, farm, or ship utensils, not otherwise enumerated in the Traiff.
5. Salted herrings and small cod.
6. Blown glass, common, in natural colours (green, black, or yellow), loosely packed.
7. Mats, Russian matting.
8. Furniture wood, unworked, of all sorts.
9. Pitch of all sorts.
10. Salt, also rock-salt and soda.
11. Splints for bookbinders, shoemakers, and swordmakers, also split twigs.
12. Tar of all sorts.

Fifth Part.

Articles to be charged with two schillinge courant per Customs' centner, gross weight.

1. Asphalte, asphalte-felt.
2. Cement.
3. Roofing-felt, roofing-pasteboard, roofing-slates.
4. Mineral water.
5. Beet root, kiln-dried, and other kiln-dried turnips and carrots.
6. Stone felt.
7. Pottery and stove tiles.

Sixth Part.

Articles to be charged with one schillinge courant per Customs' centner, gross weight.

1. Coke.
2. Lime burnt, gypsum burnt, also alimed chalk, clay in casks.
3. Clover.
4. Oil cakes.
5. Raw iron.

Seventh Part.

Articles to be charged with one-half of a schillinge courant per Customs' centner, gross weight.

1. Brown coals.
2. Charcoal.
3. Pit coals.
4. Tanning stuff.

Eighth Part.

Articles to be charged with twelve schillinge courant per last of 40 Custom centners (or per 80 cubic feet of wood).

1. Building wood, cut, of all sorts, as—
Balks, beams, boards, laths, planks, spars, round, stave, windlass, or pump-wood, in so far as they may not be imported Customs free under the conditions mentioned in Part I. No. 1.

2. Hewn stones of all sorts, drip-stones, mill, grinding, or large whet-stones, &c.
3. Roof-tiles, drains.
4. Clay, loose in lumps (not in casks).
5. Gypsum-stone, raw.
6. Chalk, loose in pieces (not in casks).
7. Fire-proof wall-stones, clinkers, &c.

APPENDIX B.

LIST OF CUSTOMS' WAYS.

I. Roads by Land.

1. The Berlin-Hamburg Railway.
2. Paved road from Lübeck to Dassow, with the two carriage-roads from Travemünde by Privall, and Ziegelking to Dassow, and by Kalkhorst to Klütz.
3. High road from Schönberg to Dassow.
4. Ditto from Schönberg to Gravesmühlen.
5. Paved road from Schönberg to Rehna.
6. High road from the Ratzeburg-Gadebusch paved road to Rehna.
7. Paved road from Ratzeburg to Gadebusch.
8. High road from Mölln by Dritzon and Roggen-dorf to Gadebusch.
9. Ditto from Ratzeburg by Marienstädt to Zarrentin.
10. Ditto from Mölln to Zarrentin.
11. High road from Büchen by Valluhn to Zarrentin and Wittenburg.
12. Ditto from Büchen by Schwanheide to Boitzenburg.
13. Paved road from Lauenburg by Horst to Boitzenburg.
14. Road from Bleckede by the Elbe to Boitzenburg.
15. The Neuhaus-Lübtheen high road.
16. Road from Dannenberg with ferry over the Elbe to Dömitz.
17. High road from Leuzen by Polz to Dömitz.
18. High road from Leuzen by Gorlosen into the country.
19. Paved road from Perleberg by Warnow to Grabow.
20. High roads from Perleberg and Püttlitz by Pampin to Grabow, Neustadt, and Parchim respectively.
21. Ditto from Püttlitz to Parchim.
22. Ditto from Püttlitz to Lübz.
23. Ditto from Meyenburg to Lübz.
24. Paved road from Pritzwalk and Meyenburg to Plau.
25. High road from Wittstock and Frienstein respectively, to Plau and Röbel.
26. Paved road from Wittstock to Röbel.
27. High road from Wittstock to Mirow.
28. Ditto from Zechlin to Rheinsberg by Starsow to Mirow.
26. Ditto from Rheinsberg by Strasen and Ahrensberg to Neustrelitz.
30. Paved road from Gransee to Fürstenberg.
31. High road from Lychen to Fürstenberg.
32. Ditto from Lychen to Alt-Strelitz.
33. Ditto from Lychen to Feldberg.
34. Ditto from Boitzenberg to Feldberg.
35. Ditto from Fürstenwerder to Feldberg.
36. Ditto from Fürstenwerder to Woldegk.
37. Paved road from Prenzlaw to Woldegk.
38. Ditto from Strasburg to Woldegk.
39. High road from Strasburg to Friedland.
40. High road from Pasewalk to Friedland.
41. Paved road from Anclam to Friedland.
42. High road out of Pomerania by Schwanbeck to Friedland.
43. Paved road from Treptow to Neu-Brandenburg.
44. High road from Treptow to Stavenhagen.
45. Paved road from Demmin to Stavenhagen.

46. High road from Demmin to Malchin.
47. High road from Demmin to Dargan.
48. High Road from Demmin to Gnoien.
49. Paved road from Triebsees to Sülz.
50. The carriage-roads out of Pomerania by the Recknitz Bridge to Marlow.
51. Paved road from Dammgarten to Ribnitz.
52. Road from Dhrenshaf, on the Dars, to Altenhagen, on Fischland.

II. Water-ways.

1. The Baltic Sea. Landing-places: the seaports of Rostock, with Warnemünde and Wismar.
2. The Trave and the Lake of Dassow. Landing-place: Dassow.
3. The Maurine. Landing-place: Dassow.
4. The Elbe. Landing-places: Boitzenburg and Dömitz.
5. The Havel. Landing-place: Fürstenberg.
6. The Peene and the Lake of Cummerow. Landing-places: Maldien and Neukalen.
7. The Recknitz. Landing-places: near Sülz, Marlow, and Ribnitz.
8. The Lake of Ribnitz. Landing-place: Ribnitz.

APPENDIX C.

LIST OF CUSTOM-HOUSES AND CUSTOMS' POSTS ON THE FRONTIERS OF THE LAND.

1. Custom-house at Dassow with Customs' Post on Privall.
2. Ditto at Grevesmühlen.
3. Ditto at Rehna with ditto at Roduchelsdorf.
4. Ditto at Gadebusch with ditto at Roggendorf.
5. Ditto at Zarrentin with ditto at Valluhn.
6. Ditto at Boitzenburg with Customs' Clearance on the railway, Customs' Post at Horst, and Customs' Inspector's Station at Greven.
7. Ditto at Lüththeen.
8. Ditto at Dömitz.
9. Ditto at Grabow, with Customs' Clearance on the railway and Customs' Posts.
10. Ditto at Pardiem with Customs' Post at Suckow.
11. Ditto at Lütz with ditto at Porepp.
12. Ditto at Plau with ditto at Wendisch, Priborn, and Saëbitz.
13. Ditto at Röbel with ditto at Neukrug.
14. Ditto at Mirow with ditto at Starsow and Strasen.
15. Ditto at Fürstenberg with ditto at Danneuwalde.
16. Ditto at Alt-Strelitz with ditto at Neubrück.
17. Ditto at Feldberg with ditto at Mechow and Fürstenhagen.
18. Ditto at Woldegk with ditto at Göhren.
19. Ditto at Friedland with ditto at Schönhausen, Rohrkrug, and Schwanberg.
20. Ditto at Neu-Brandenburg with ditto at Neddemin.
21. Ditto at Stavenhagen with ditto at Basepohl.
22. Ditto at Malchin.
23. Ditto at Neukalen.
24. Ditto at Dargun } with ditto at Brudersdorf.
25. Ditto at Gnoien }
26. Ditto at Sülz with ditto at Langsdorf.
27. Ditto at Marlow.
28. Ditto at Ribnitz with ditto in the Turnpike-house before Dammgarten, and at Wristrow-on-Fischland.
29. Ditto at Rostock with Customs' Office at Warnemünde.
30. Ditto at Wismar.

(1049.)

Board of Trade, Whitehall
September 15, 1863.

THE Right Honourable the Lords of the Committee of Privy Council for Trade have received, from the Secretary of State for Foreign Affairs, a copy of a Despatch from Her Majesty's Consul at Saint Petersburg, enclosing a copy of an Imperial Russian Decision, fixing, as follows, the duties on the undermentioned articles when imported into Russia by sea:—

	R. C.
Cloves, nutmegs, and nutmeg flowers, cinnamon dried and cinnamon flowers, canella (casse giroflée), and cardamom	the pood 3 50
Pepper of all kinds, in pods, in grain, or ground	... .. pood 2 30
Bonbons and preserves of all kinds, prepared with syrup of sugar and of honey, preserved fruits in pots and jars, syrup of fruits, gingerbread, and other pastes of the same kind, such as paste of all sorts, soys and sauces, and other condiments of the same kind	pood, gross 4 50
Arrack or raki, rum, and French brandy, of whatever strength	pood, gross 7 75
Cheese	... .. pood 4 50
Indigo, in lumps or pieces	... .. pood 3 0
Silk, spun (twisted and thrown), as also wound for warp and weft, warps put up, thread of waste silk and of ravelled silk, and all kinds of woollen thread or of down mixed with silk, dyed, not dyed, and printed	... .. pood 4 50
Writing paper, except paper specified elsewhere, blotting and filtering paper, and paper for typographic impressions, plain and coloured paperhangings of all kinds, and borders for hangings	... .. pood 5 50
Carpentry and turnery, polished, varnished, veneered, gilt, and silvered, as also with ornaments gilt and silvered, turned objects in horn and common bone, or in any other hard material not specially mentioned, except articles of haberdashery	... .. pood 1 50
Glass, and pendants of lustres in glass not polished, and services of ordinary glass, or with designs run in without other ornaments, except such as are specified elsewhere	... .. pood 1 50
Glass and pendants of lustres in polished glass, watch glasses, objects of glass and of crystal, gilt or painted, as also ornaments in bronze, except articles classed as common haberdashery	... .. pood 9 50
Tissues of cotton, closely woven, of all kinds, except those specified below, such as mitcals, cambrics, calicoes, jaconets, dimities, quiltings, nankins, brilliants, tickings, half cottons, and others similar, unbleached, bleached, or tinted, plain, woven with threads of various colours, figured or printed, as also tissues of hair or crinolines, mixed with silk, wool, or cotton, gauze, and all other tissues of cotton plaited or knitted, such as socks, caps, night-caps, gloves, night-dresses, drawers, netted furniture covers, galoons, ribbon, edging, fringes, and tassels of cotton, of flax, and of hemp, cotton canvas, and canvas with embroideries commenced in cotton, in flax, and in hemp, in glass beads and in glass jet, in wool and in silk, cotton chenille, and objects of cotton chenille	per lb. 0 35

The same tissues printed and embroidered, as also manchesters, velverets, cotton velvets of one colour only, tissues, of threads of various colours, and printed as also stuff and handkerchiefs in pure cotton, in imitation of Turkish shawls and chashmeres, and cotton velvet ribbons, per lb. 0 65

Cloths, napkins, towels, unbleached linen (kolominka) for drawers, and other twilled tissues, mixed or not with cotton, bleached on unbleached, plain, figured, printed, dyed of one colour, and tissues of thread of various colours, hemmed or not hemmed, and marked ... per lb. 0 65

Cloths, waxed or gummed, whether of flax, hemp, cotton, or mixed, except those of silk ... per lb. 0 10

Cloths of a particular make, and coarse woollen textures for oil mills, paper manufactories, printing works and others, as also woollen bags for pressing oil, list and felt of all kinds, including those which are printed ... per lb. 0 10

Carpets of every dimension and of every manufacture, as also reps and thick similar stuffs for carpets (except reps and stuffs for carpets printed), of a single colour and mixtures, figured, printed, and embroidered, as also pieces sewn together, and with sewn fringes per lb. 0 40

Tissues of wool, closely woven, combed, of all denominations, such as camlets, barracans, stuff, casinets, patent cords, &c., &c., except printed and embroidered, not weighing more than one pound to every 15 archines (an archine is about 28 inches English)... square 0 50

The same tissues printed and embroidered per lb. 0 70

Stockings, caps, waistcoats, drawers, night-dresses, and all other knitted objects, white, coloured, mixed, and embroidered, as also galoons, thread, ribbon, wide and narrow, twists, tassels, and fringes of pure wool, or mixed with cotton, flax, or hemp, white, one colour and mixed per lb. 0 50

Earthenware services of all kinds, white or of one colour, with simple borders or bands of one colour, without other ornament per pood 1 10

The same articles of several colours, gilt, silvered, with paintings, with coloured borders or printed designs ... per pood 3 50

Objects in porcelain, for the ornamentation of apartments, and not being any part of table services, such as vases, statuettes, &c., &c., with paintings, gildings, and ornaments of bronze... pood 23 50

Fox skins, except black fox skins ... 12 0

The same decision also fixes the duty on horse-tails, exported by sea, at 1r. 50c. per *berkovets* (1083 lbs. avoird.), and the duty on unprepared hare and rabbit skins, exported by sea or land, at 10c. per pood.

BANKRUPTS

FROM THE LONDON GAZETTE.

BANKRUPTCIES AWARDED.

Richard Hayes Hayes, late of Grimsbury, Northampton, carrying on the business of a coal merchant at Banbury, Oxford, and late a prisoner for debt in Oxford County Prison.

r. c. Samuel Claydon, of Shimpling, Suffolk, baker, and dealer in flour and pollard, and late a prisoner for debt in the Gaol of Bury Saint Edmunds, Suffolk.

William Pagdin, of the Star Inn, Star Street, Shadwell, Middlesex, licensed victualler, now being a prisoner for debt in the Debtors' Prison for London and Middlesex.

James Davey, of Bedford, carriage builder.

Aaron Harvey, of 11, Mercer Terrace, Back Road, Shadwell, Middlesex, boardinghouse-keeper.

Henry Burton, of 6, Barden Place, High Street, Peckham, Surrey, watchmaker and jeweller.

William Henry Bellew Pair, of 15, Bedford Row, previously of 35, Great James' Street, Bedford Row, both in Middlesex, solicitor.

Thomas Clark, carrying on business at Oyster Street, Portsmouth, Hants, and residing at 22, Oyster Street aforesaid, gingerbeer, lemonade, soda, and other mineral water manufacturer.

Jonathan Brandon and Robert Phillips Noah, of 4, Abchurch Lane, and 2, Lawrence Pountney Place, both in London, trading under the name, style, or firm of Jonathan Brandon & Company, wine and spirit merchants, exporters of beer, and general commission agents.

Thomas Pusey, of Old Church Street, Paddington, of no occupation, previously of 13, Westbourne Terrace North, Harrow Road, and previously of 7, Stanley Place, Paddington, all in Middlesex, lodginghouse-keeper.

Frederick Isaac Ball, of 78A, Whitechapel Road, Middlesex, mantle warehouseman.

Stephen Shepard Jennins and Joseph Burrell, late of 23, Lawrence Lane, Cheapside, London, warehousemen, trading under the style or firm of S. S. Jennins & Co., the said Stephen Shepard Jennins residing at 60, Oakley Road, Islington, and the said Joseph Burrell, at 3, Devonshire Place, Holloway, both in Middlesex.

Alfred Bradley Bloxam, of 14, Southampton Street, Strand, Middlesex, clerk to a wine merchant.

John Edward Allen, (sued and committed as John E. Allen,) late of the Odell Arms, Chapel Street, Chelsea, Middlesex, licensed victualler, then of 5, Danvers Street, Chelsea aforesaid, then of 11, Miles's Terrace, Spencer Street, Bridge Road, Battersea, Surrey, but now of 58, Leader Street, Chelsea aforesaid, out of business, (in formâ pauperis).

Thomas William Doran, (sued and committed as Thomas Doran,) of 31, Bridge End, Leeds, and of the Shoemarket, Pomfret, both in York, dyer, afterwards of 43, Chapel Place, Brompton, hot presser and calico glazer, afterwards of 123, Saint John's Road, Hoxton, and late of Cross's Steam Mills, Baldwin's Gardens, Leather Lane, but now of 29, Liguorpond Street, Gray's Inn Road, all in Middlesex, calico glazer and dyer, (in formâ pauperis).

Charles Henry Hughes, late of Penn, Stafford, butcher, a prisoner for debt in the Prison at Stafford.

Isaac Morris, residing in lodgings at 17, Allison Street, Birmingham, Warwick, cattle dealer, and formerly of Ashborne Road, Derby, innkeeper, cattle dealer, and lessee of turnpike tolls.

James John Hues, of Soho Street, Handsworth, Stafford, chemist and druggist.

George Brown, of Wolverley and Kidderminster, both in Worcester, stone and marble mason, and lately carrying on business as an ironfounder, in copartnership with George Austin, at Kidderminster aforesaid, under the style or firm of Austin & Brown.

Charles Chadaway and Richard Grange, of Aston-juxta-Birmingham, Warwick, sawyers and timber dealers, trading under the firm of Chadaway & Grange.

Henry Martin Morrison, of Longton, Stafford, ale and porter merchant.

William Parkes, of Blenheim Terrace, Heathfield Road, Handsworth, Stafford, coal dealer and commission agent.

Robert Randolph Oswald, of Saltley, Aston, Warwick, florist and seedsman, and dealer in British wines.

Theresa Emily Stone, Eliza Jacyntha Stone, and Mary Selina Stone, all of 13, Portland Square, Bristol, school-mistresses, under the style or firm of the Misses Stone.

Thomas Grimes, late of Sherborne, Dorset, music-seller, late a prisoner for debt in the County Gaol at Dorchester, Dorset.

Edwin Maslin, of Crediton, Devon, innkeeper.

Aaron Sydenham, of Union Street, Plymouth, Devon, confectioner and lodginghouse-keeper.

James Wood Newton, of Pensarn, Abergeley, Denbigh, baker, confectioner, and grocer, and late a prisoner for debt in the Gaol at Ruthin, Denbigh.

James Jones, of 59, Spencer Street, Everton, Liverpool, Lancaster, builder, and late a prisoner for debt in the Liverpool Borough Gaol at Walton, Lancaster.

John Myddelton Downes, of Liverpool, Lancaster, commission agent.
 Samuel Brand, late of 50, Thomas Street, Liverpool, licensed victualler, and late a prisoner for debt in the Liverpool Borough Gaol, at Walton, both in Lancaster.
 John Hassall, late of 22, Fenwick Street, Liverpool, coal merchant, and late a prisoner for debt in the Liverpool Borough Gaol at Walton, both in Lancaster.
 Joseph Williams, of Liverpool, Lancaster, victualler.
 David Alexander Barry, formerly of Charlotte Town, Prince Edward Island, North America, ship builder, and dealer in general stores, afterwards of Boston, America, out of business, afterwards of Chatham, New Brunswick, North America, grocer and innkeeper, but now residing on board a vessel called the "Sea King," lying in the Huskisson Dock, at Liverpool, Lancaster.
 James Scriven, of Cross Lace, Ragland, Monmouth, farmer, late a prisoner for debt in the Gaol at Monmouth.
 William Park the elder, formerly of Hutton, Lancaster, innkeeper and farmer, afterwards residing at 151, Lancaster Road, Preston, out of business, and now residing in Plungington Road, Preston aforesaid, journeyman butcher.
 Thomas Rose, of Needingworth, Huntingdon, market gardener.
 John Stead, of Clifton, near York, farmer and cattle dealer.
 John Bench, of Dudley, Worcester, baker and provision dealer.
 George Parkes, of Witton-cum-Swambookes, Chester, waterman, grocer, and provision dealer.
 David Roberts, of 231, Smithdown Lane, Liverpool, Lancaster, traveller to a biscuit manufacturer, previously of 223, Smithdown Lane aforesaid, grocer, tobacconist, and general provision dealer.
 Elijah Theophilus Barnett, (also known as Elijah Barnett,) late residing at Scotland Mews, Portland Street, Leamington, Warwick, dealer in fire lighters and accountant, (in formâ pauperis).
 John Hunt, of 1, Quay Street, Fareham, Hants, wheelwright.
 Henry Lynall, now and for six months residing in lodgings at the house of Thomas Beadon, near the Bell and Cuckoo, Erdington, journeyman cabinet case maker, previously of the Coachmakers' Arms, Vere Street, Birmingham, both in Warwick, retail brewer.
 Stephen Hall, now and for one week residing in lodgings at 13, Lawrence Steet, salesman, late and for four months and upwards residing at 11, Ingleby Street, both in Birmingham, Warwick, general dealer, previously of Broad Street, Hanley, Stafford.
 Francis Pike Cowd, of Sidmouth, Devon, tailor, his wife, Mary Anne Cowd, carrying on business at Sidmouth aforesaid, as a milliner.

Frances White, of Florence Villa, Freemantle, Southampton, schoolmistress.
 Edward Curtis Phin, now and for the last nine months residing in a furnished house in Albert Place, Wheeler Street, Lozells, Aston, Birmingham, Warwick, lately out of business and employment, the former portion of the aforesaid time occupying a shop adjoining the Belle Vue, in Wheeler Street aforesaid, and carrying on the business of a butcher.
 Richard Blatchford, late of Highhampton, Devon, farmer, (in formâ pauperis).
 William Hodge, late of Nethercott Farm, Braunton, Devon, farmer, (in formâ pauperis).
 Charles Brown, late of Wilkinson Farm, Whitechurch, Devon, out of business, and formerly of Ashwater, Devon aforesaid, farmer, (in formâ pauperis).
 Joseph Legg, of Bridport, Dorset, ironmonger.
 William Cleverdon, late of Boverford Farm, Clovelly, Devon, farmer, (in formâ pauperis).
 Jane Hall, of the Victoria Inn, High Street, Dowlais, Merthyr Tydfil, Glamorgau, licensed victualler.
 Hopkin Jones Dauies, living in lodgings on the London Road, Neath, Glamorgan, out of business, and before then of Ystalyfera, Llangwicke, Glamorgan, chemist and druggist, stationer, grocer, and dealer in British wines.
 Robert Williams, late of Woodbrough, Somerset, cattle dealer.
 Charles Dawe, late of Berrow, and now of Pendock, both in Worcester, dealer in wood and coal.
 James Wilkins, of 3, Lower Trafalgar Place, Bath, Somerset, draper.
 John Holland Young, late of York Street, Bath, Somerset, smith and gasfitter.
 John Aspinall, of Prescot, Lancaster, licensed victualler.
 Henry Mountford, residing in lodgings at Nelson Place, Well Street, Hanley, Stafford, warehouseman, previously thereto of Burslem, Stafford, innkeeper and warehouseman.
 William Pugh, of Hope Common, Worthin, Salop, miner.
 Matthew Cressy, of West Winch, Norfolk, bricklayer and publican.
 Matthew Emerson, of King's Lynn, Norfolk, mariner.
 John Daw, of Hatherleigh, Devon, carrier.
 Henry Edwards, now of Tavarnanbach, and previously of Nantybwhc, both in Llangyvider, Brecknock, brick-maker.
 William Dales Holliday, of Beverley, York, tailor and milliner.
 James Lewry, of Slaugham, Sussex, huckster and higler.
 Frank Gray, of the Beach, Littlehampton, near Arundel, Sussex, lime merchant and carrier.
 Stephen Hoare, of Dean Prior, Devon, house and coach-builder.
 McKedy Major, of Liverpool, Lancaster, merchant.
 Robert Pigott, of 67, Willow Row, Derby, licensed hawkler.

BANK OF ENGLAND.

AN ACCOUNT, pursuant to the Act 7th and 8th Victoria, cap. 32, for the Week ending on Wednesday the 16th day of September 1863.

ISSUE DEPARTMENT.

	£		£
Notes issued.....	29,334,460	Government Debt,	11,015,100
		Other Securities,	3,634,900
		Gold Coin and Bullion,	14,684,460
		Silver Bullion,.....	—
	£29,334,460		£29,334,460

Dated the 17th day of September 1863.

M. MARSHALL, Chief Cashier.

BANKING DEPARTMENT.

	£		£
Proprietors' Capital.....	14,553,000	Government Securities (including	
Rest	3,719,952	Dead Weight Annuity)....	11,091,284
Public Deposits, (including Exchequer,		Other Securities.....	19,413,656
Savings' Banks, Commissioners of		Notes	8,560,915
National Debt, and Dividend		Gold and Silver Coin.....	777,106
Accounts).....	7,371,510		
Other Deposits	13,484,939		
Seven days and other Bills.....	713,560		
	£39,842,961		£39,842,961

Dated the 17th day of September 1863.

M. MARSHALL, Chief Cashier.

AN ACCOUNT of the Importations and Exportations of Bullion and Specie, registered in the Week ended 16th September 1863.

Countries from which Imported.	Imported into the United Kingdom.					
	GOLD.			SILVER.		
	Coin.	Bullion.	Total.	Coin.	Bullion.	Total.
Belgium	Ounces. 155	Ounces. ...	Ounces. 155	Ounces. ...	Ounces. 170,400	Ounces. 170,400
Canada .....	...	...	...	3,578	...	3,578
Nova Scotia	514	...	514	...	...	...
United States of America	53,158	301	53,459	10,508	...	10,508
South America and West Indies	2,415	34,239	36,654	142,684	370,840	513,524
Other Countries.....	940	666	1,606	15,631	800	16,431
...
...
...
...
...
Aggregate of the Importations registered in the Week	57,182	35,206	92,388	172,401	542,040	714,441
Approximate Value of the said Importations, computed at the rates specified below ...	£ 218,069	£ 123,389	£ 341,458	£ 45,181	£ 148,214	£ 193,395
Rates of Valuation, per ounce	£ s. d. 3 10 0 to 3 17 10½	£ s. d. 3 10 0 to 3 15 0	...	s. d. 4 11¾ to 5 3½	s. d. 5 5½	...

Countries to which Exported.	Exported from the United Kingdom.							
	GOLD.				SILVER.			
	Coin.		Bullion.	Total.	Coin.		Bullion.	Total.
British.	Foreign.	British.			Foreign.			
Hanseatic Towns	Ounces. ...	Ounces. 2,690	Ounces. ...	Ounces. 2,690	Ounces. ...	Ounces. ...	Ounces. ...	
France .....	...	44	...	44	...	135,230	3,600
Portugal.....	9,500	...	...	9,500	...	...	...
British Possessions in S. Africa	...	...	...	...	20,000	...	20,000
Brazil.....	6,635	...	...	6,635	...	...	...
Other Countries.....	149	...	...	149	...	...	...
...	
...	
...	
...	
...	
Aggregate of the Exportations registered in the Week ...	16,284	2,734	...	19,018	20,000	135,230	3,600	
Approximate Value of the said Exportations, computed at the rates specified below ...	£ 63,406	£ 10,423	£ ...	£ 73,829	£ 5,094	£ 35,427	£ 984	
Rates of Valuation, per ounce	£ s. d. 3 17 10½	£ s. d. 3 16 3	£ s. d. ...	...	s. d. 5 1½	s. d. 5 2½	s. d. 5 5½

Office of the Inspector-General of Imports and Exports,
Custom-House, London, 17th September 1863.

EDW. BERNARD,
Assistant-Inspector-General of Imports and Exports.

GENERAL AVERAGE PRICE OF BRITISH CORN
per QUARTER,

Received in the Week ended September 12, 1863.

Wheat.		Barley.		Oats.		Rye.		Beans.		Peas.	
s.	D.	s.	D.	s.	D.	s.	D.	s.	D.	s.	D.
44	1-963	34	7-248	21	8-726	31	0-662	39	10-260	35	10-511

AGGREGATE AVERAGE OF SIX WEEKS.

Wheat.		Barley.		Oats.		Rye.		Beans.		Peas.	
s.	D.	s.	D.	s.	D.	s.	D.	s.	D.	s.	D.
45	5	32	10	22	8	33	1	39	8	35	8

Published by Authority of Parliament,

HENRY FENTON JADIS,
Comptroller of Corn Returns.

Corn Department, Board of Trade.

ALEXANDER WEIR ROBERTSON, Accountant in Edinburgh, Trustee on the sequestrated estate of GEORGE WILLIS, Clothier, (now deceased,) formerly residing in Edinburgh, sometime a Partner of the Firm of WILLIS & WILLIAMS, Clothiers, George Street, Edinburgh, and of GEORGE WILLIS & COMPANY, Clothiers, St James Street, London, hereby intimates that his accounts have been made up to the 12th current, and audited by the Commissioners, that a dividend has been postponed, and circulars to the Creditors dispensed with.

ALEX. W. ROBERTSON, C.A. Trustee.
Edinburgh, September 19, 1863.

ALEXANDER WEIR ROBERTSON, Accountant in Edinburgh, Trustee on the sequestrated estate of RODERICK MACKENZIE of Muirhouse, deceased, in the County of Edinburgh, hereby intimates that his accounts have been made up to the 11th instant, and audited by the Commissioner, and that a dividend has been postponed, and circulars to the Creditors dispensed with.

ALEX. W. ROBERTSON, C.A. Trustee.
Edinburgh, September 19, 1863.

DAVID ROSS, Agent at Dingwall for the Caledonian Bank, Trustee on the sequestrated estate of JOHN MACDONALD, Farmer, Torridon, Ross-shire, hereby intimates that he has had no intromissions with the funds of the estate from 1st June last to 1st instant, and that the Commissioners have postponed the declaration of a farther dividend till the recurrence of another statutory period, and dispensed with sending circulars to the Creditors thereanent.

DAVID ROSS, Trustee.
Dingwall, September 15, 1863.

IHECTOR MUNRO, Bank Agent in Dingwall, Trustee on the sequestrated estate of ALEXANDER MACKENZIE, residing in Dingwall, lately carrying on Business there under the Firm of MACKENZIE & COMPANY, Drapers in Dingwall, hereby intimate that the Commissioners have audited my account with the funds of said estate from the 1st day of May last to the 2d current; that I have examined the claims of Creditors who have lodged their oaths and grounds of debt, and further, that the Commissioners have postponed the declaration of a dividend till the next statutory period.—Of all which Notice is hereby given, in terms of the Statute.

HECTOR MUNRO, Trustee.
Dingwall, September 17, 1863.

SEQUESTRATION of ALEXANDER LOW, Farmer in Hassiewells, in the Parish of Auchterless, and County of Aberdeen.

THE Commissioners have audited my accounts, brought down to the 4th September current, and have postponed the declaration of a dividend.

GEO. CUMMING, Trustee.
Banff, September 14, 1863.

SEQUESTRATION of ALEXANDER WALKER, Mains of Hassiewells, in the Parish of Auchterless, and County of Aberdeen.

THE Commissioners have audited my accounts, brought down to the 4th September current, and have postponed the declaration of a dividend.

GEO. CUMMING, Trustee.
Banff, September 14, 1863.

ROBERT WISEMAN, Accountant in Strathaven, Trustee on the sequestrated estate of JAMES STRANG, Coachbuilder and Cartwright in Strathaven, hereby intimates that an account of his intromissions with the funds of the estate, brought down to the 27th July 1863, and states of the funds recovered and of those outstanding as at the same date, have been made up and examined by the Commissioners on said estate, in terms of the Statute; further, that the Commissioners have postponed the declaration of any dividend until next statutory period, and have dispensed with sending circulars to the Creditors.—Of which Intimation is hereby given, in terms of the Statute.

ROBERT WISEMAN, Trustee.
Strathaven, September 17, 1863.

IJAMES ALEXANDER SMITH, Accountant in Edinburgh, Trustee on the sequestrated estate of DAVID BURT, Farmer, and residing at Argask House, in the County of Fife, hereby intimates that at a meeting of the Trustee and Commissioners on said estate, held of this date, the payment of a second dividend was postponed till the recurrence of the next statutory period.

JAMES A. SMITH, Trustee.
Edinburgh, September 19, 1863.

JAMES HOWDEN, Chartered Accountant in Edinburgh, Trustee on the sequestrated estate of THE RIGHT HONOURABLE JOHN, 14TH BARON ELPHINSTONE, sometime named and designed J O H N F L E E M I N G of Biggar and Cumbernauld, now deceased, hereby intimates that accounts of his intromissions with the funds of the estate, brought down to 7th September 1863, with state of funds realised and outstanding at same date, have been examined and approved of by the Commissioners on said estate, who have postponed declaration of a dividend till next statutory period.

JAMES HOWDEN, Trustee.
Chambers, 5, N. St. David Street,
September 22, 1863.

SEQUESTRATION of ALEXANDER HUME, Inn keeper at Crarae, and Quarrier at Cumlodan, Lochfineside, both in the County of Argyle, and Quarrier in Glasgow.

MY Accounts up to the 5th current have been audited by the Commissioners, who have postponed the declaration of a dividend till the recurrence of another statutory period.

DAV. M'CURBIN, Trustee.
Glasgow, September 21, 1863.

SEQUESTRATION of ALEXANDER KINGHORN, General Draper in Dunbar.

THE Commissioners have audited my accounts to date the 7th current, authorised the postponement of a dividend till the recurrence of another statutory period, and dispensed with circulars to the Creditors.

ROBERT GALT, Jr. Trustee.
Glasgow, September 21, 1863.

ROBERT SPOTTISWOODE, C.A., Edinburgh, Trustee on the sequestrated estate of MATTHEW CRAWFORD, sometime residing at Fountainbridge, deceased, hereby intimates that his intromissions with the funds of the estate, brought down to the 6th instant, have been audited by the Commissioners, who have postponed a dividend until the recurrence of another statutory period, and have dispensed with sending circulars to the Creditors.

ROBERT SPOTTISWOODE, Trustee.
Edinburgh, September 22, 1863.

SEQUESTRATION of DAVID EDWARD, Farmer at Huntlyhill, in the Parish of Stracathro, and County of Forfar.

JAMES LOUDON GORDON, Writer in Brechin, Trustee on said sequestrated estate, hereby intimates that an account of his intromissions with the funds of the estate, brought down to the 9th instant, and a state of the funds recovered and outstanding as of same date, have been made up and examined by the Commissioners, in terms of the Statute; further, that the Commissioners have postponed the declaration of a dividend till the recurrence of the next statutory period, and have dispensed with sending circulars to the Creditors.—Of all which Notice is hereby given, in terms of the Statute.

Brechin, September 17, 1863. J. L. GORDON, Trustee

THE Estates of COLIN FRASER, sometime Grocer in Glasgow, now residing at No. 12, Charlotte Street there, were sequestrated on the 18th day of September 1863, by the Sheriff of Lanarkshire. The first deliverance is dated the 18th day of September 1863.

The meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Wednesday the 30th day of September 1863, within the Faculty Hall, Saint George's Place, Glasgow.

A composition may be offered at this meeting; and to entitle Creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 18th day of January 1864.

A Warrant of Protection against Arrest for Civil Debt has been granted to the Bankrupt.

All future Advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

ARCHD. LIVINGSTON, Agent,
11, Buchanan Street, Glasgow.

THE Estates of ROBERT M'LACHLAN, Accountant in Glasgow, were sequestrated on the 19th day of September 1863, by the Sheriff of Lanarkshire.

The first deliverance is dated 19th September 1863.

The meeting to elect the Trustee and Commissioners is to be held at 12 o'clock noon, on Tuesday the 29th day of September 1863, within the Faculty Hall, Saint George's Place, Glasgow.

A composition may be offered at this meeting; and to entitle Creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 19th day of January 1864.

A Warrant of Protection against Arrest or Imprisonment for Civil Debt has been granted to the Bankrupt until the meeting for the election of Trustee.

All future Advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

DAVID HANNAY, Writer,
180, West George Street, Glasgow, Agent.

THE Estates of JOHN MAIR GRAINGER, Inn-keeper, Harrow Hotel, Jedburgh, in the County of Roxburgh, were sequestrated by the Sheriff of the County of Roxburgh on the 21st day of September 1863.

The first deliverance is dated the 21st day of September 1863.

The meeting to elect the Trustee and Commissioners is to be held at one o'clock afternoon, on Friday the 2d day of October 1863, within the Spread Eagle Hotel, Jedburgh.

A composition may be offered at this meeting; and to entitle Creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 21st day of January 1864.

A Warrant of Protection has been granted to the Bankrupt.

All future Advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

CHARLES ANDERSON, Solicitor, Jedburgh,
Agent.

THE Estates of THOMAS WILSON, Farmer, Wormit, near Newport, in the County of Fife, were sequestrated on the 21st September 1863, by the Sheriff of Fife-shire.

The first deliverance is dated 21st September 1863.

The meeting to elect a Trustee, or Trustees in succession and Commissioners, is to be held at 12 o'clock noon, on Wednesday the 30th September 1863, within Brown's Newport Hotel, Newport aforesaid.

A composition may be offered at this meeting; and to entitle Creditors to the first dividend, their oaths and grounds of debt must be lodged on or before the 22d day of January 1864.

A Warrant of Protection has been granted to the Bankrupt until the said meeting.

All future Advertisements relating to this sequestration will be published in the Edinburgh Gazette alone.

WM. MARTIN, Writer, 10, Reform Street,
Dundee, Agent.

NOTICE is Hereby Given that the Sheriff of the County of Lanark has, on considering a Petition by ARTHUR & COMPANY, Merchants and Warehousemen, Glasgow, for Sequestration of the Estates of the Company carrying on Business as Warehousemen in Buchanan Street, Glasgow, under the Firms of BIGHAM & COMPANY, and G. BIGHAM & COMPANY, as a Company, and of George Bigham, Warehouseman there, the sole or at least only known Partner of that Company, as such Partner, and as an Individual, pronounced the following Deliverance:—*Glasgow, 21st September 1863.*—The Sheriff-Substitute having considered the foregoing Petition, with the writs produced, grants warrant to Messengers-at-Arms and Officers of Court to cite, in terms of the Statute, each of the therein designed Company carrying on Business under the Firms of Bigham & Company, and G. Bigham & Company, and George Bigham, to appear in Court on an *induciae* of ten days if citation made personally or at a dwelling-house or place of business, and of twenty-one days if made edictally, to shew cause why Sequestration of their Estates should not be awarded; directs intimation of this warrant and of the diet of appearance on said *induciae* to be forthwith made in the Edinburgh Gazette, in terms of the Statute; and grants diligence against witnesses and havers to recover evidence of the notour Bankruptcy of the said Company and Individual, and of the other facts necessary to be established, and commission to any of the Depute Clerks of Court to take the examinations of the witnesses and havers, and to report.

(Signed) 'ALEX. STRATHERN.'

—Of all which Intimation is hereby given, in terms of the Bankrupt Statutes.

J. NAISMITH, Agent,
81, St Vincent Street, Glasgow.

SEQUESTRATION of SINCLAIR SUTHERLAND, Farmer and Cattle Dealer in Little Byth and Strathwapple, in the Parish of Aberdour, and County of Aberdeen.

ALLEXANDER ROSS, Advocate in Aberdeen, has been elected Trustee on the estate; and William Alexander, Solicitor in Peterhead, John Logan, Farmer in Lunderton, and Charles Brand, Farmer in Ravenscraig, have been elected Commissioners. The examination of the Bankrupt will take place in the Sheriff-Court-house, Peterhead, on Wednesday the 30th day of September current, 1863, at 12 o'clock noon. The Creditors will meet in Laing's Hotel, Peterhead, on Tuesday the 13th day of October next, 1863, at 12 o'clock noon.

AL. ROSS, Trustee.

Aberdeen, September 18, 1863.

SEQUESTRATION of ALEXANDER MELVILLE, Plumber and Gasfitter, Galashiels and Melrose, in the County of Roxburgh.

ALLEXANDER CROMAR, Metal Merchant, Edinburgh, has been elected Trustee on the estate; and Robert Hume, Plumber, Edinburgh, Charles William Anderson, sole Partner of the Firm of Robert Anderson & Company, Metal Merchants, Leith, and William Campbell, Metal Merchant, Edinburgh, have been elected Commissioners. The examination of the Bankrupt will take place in the Sheriff-Court-house, Jedburgh, on Thursday the 1st day of October next, at 12 o'clock noon. The Creditors will meet in the Abbotsford Arms Hotel, Galashiels, on Friday 9th October next, at 12 o'clock noon.

Edinburgh, September 21, 1863. ALEX. CROMAR, Trustee.

SEQUESTRATION of LEGGET & RING, Leather Merchants, Duke Street, Glasgow, and Alexander Legget and Cort Ring, Leather Merchants there, the Individual Partners of that Company, as such Partners, and as Individuals.

WILLIAM GIFFEN LINDSAY, Accountant in Glasgow, has been elected Trustee on the estate; and Thomas Elder, Wine and Spirit Merchant, Glasgow, Andrew Munro, Junior, Leather Merchant, Glasgow, and James Parker, of the Firm of James Parker & Co., Merchants, Glasgow, have been elected Commissioners. The examination of the Bankrupts will take place in the Chambers of Sheriff Bell, Court-house, Glasgow, on Tuesday the 29th day of September current, at 12 o'clock noon. The Creditors will meet in the Office of the Trustee, 110, Buchanan Street, Glasgow, on Tuesday the 6th day of October, at 12 o'clock noon.

WM. G. LINDSAY, Trustee.

Glasgow, September 21, 1863,
110, Buchanan Street.



SEQUESTRATION of THOMAS HARPER, Grocer and Spirit Merchant, Musselburgh.

JAMES KNOX, Accountant, Edinburgh, has been elected Trustee on the estate; and John Usher, Rectifier, Edinburgh, James Marshall, Wine Merchant, Edinburgh, and David Finlay Bridgeford, Solicitor Supreme Courts of Scotland, residing in Edinburgh, have been elected Commissioners. The examination of the Bankrupt will take place in the Sheriff's Office, County Buildings, Lawnmarket, Edinburgh, on Wednesday the 30th day of September current, at 12 o'clock noon. The Creditors will meet in the Trustee's Chambers, on Wednesday the 7th day of October next, at 12 o'clock noon.

JAMES KNOX, Trustee.

Chambers, 47, Hanover Street.

SEQUESTRATION of the Estates of WILLIAM M'LEOD, Soap and Candlemaker, Johnstone, Renfrewshire.

DAVID M'CUBBIN, Accountant in Glasgow, has been elected Trustee on the estates; and William Fullarton Shaw, Partner of the Firm of Messrs Ferguson & Shaw, Tallow Chandlers in Glasgow, James Parker, Merchant in Glasgow, and Thomas Jack, Wood Merchant in Johnstone, have been elected Commissioners. The examination of the Bankrupt will take place within the Sheriff's Chambers, County Buildings, Paisley, on Thursday the 1st day of October next, at one o'clock afternoon. The Creditors will meet in the Chambers of Messrs M'Cubbin & Johnston, Accountants, 93, West Regent Street, Glasgow, upon Friday the 9th day of October next, at one o'clock afternoon.

DAV. M'CUBBIN, Trustee.

Glasgow, September 19, 1863.

SEQUESTRATION of JOHN MILLER, Grocer and Spirit Dealer in Airdrie and Coatbridge.

DAVID M'CUBBIN, Accountant in Glasgow, has been elected Trustee on the estate; and John Henry, Collector of Rates, Airdrie, John Spence, Brass-founder, Airdrie, and William Fulton, Junior, Ham Curer, Glasgow, have been elected Commissioners. The examination of the Bankrupt will take place in the Sheriff-Court-house, Airdrie, on Tuesday the 29th September current, at 12 o'clock noon. The Creditors will meet in the Trustee's Chambers, 93, West Regent Street, Glasgow, on Thursday the 8th day of October proximo, at one o'clock afternoon.

DAV. M'CUBBIN, Trustee.

Airdrie, September 19, 1863.

SEQUESTRATION of MILNE & SIM, Wrights and Builders in Glasgow, as a Company, and of George Drummond Milne, Wright and Builder in Glasgow, and George Bannerman Sim, Builder there, the sole Individual Partners of the said Company, as such Partners, and as Individuals.

WILLIAM TOLMIE, Accountant in Glasgow, has been elected Trustee on the estates, in room of Robert M'Lachlan, Accountant in Glasgow.

WM. TOLMIE.

Glasgow, September 21, 1863.

SEQUESTRATION of GEORGE MOORE DUNLOP, Oil, Tallow, and Drysaltery Merchant, Glasgow.

ALEXANDER M'DONALD, Goldsmith and Jeweller in Glasgow, has been elected a Commissioner on this estate, in room of John Gammell Houstoun, Writer in Glasgow, who has resigned.

WM. JOHNSTON, Trustee.

Glasgow, September 21, 1863.

JOHN DEWAR, Spirit Merchant in Perth, Trustee on the sequestrated estate of **JOHN ROBERTSON**, Merchant and Grocer, No. 90, High Street, Perth, hereby calls a meeting of the Creditors to be held within the Office of Melville Jameson, Solicitor in Perth, on Thursday the 15th day of October 1863, at 12 o'clock noon, to consider as to an application to be made for the Trustee's discharge.

JOHN DEWAR, Trustee.

Perth, September 18, 1863.

ROBERT CRAIG, Accountant in Glasgow, Trustee on the sequestrated estate of **DUNCAN LEITCH**, lately Merchant in Lochgilphead, now deceased, hereby call a meeting of the Creditors on said estate to be held within the Office of Thomson & Craig, Accountants, 70, George Square, Glasgow, on Wednesday the 7th October proximo, at 12 o'clock noon, to take into consideration the expediency of disposing by public auction of the interest of the estate in the outstanding debts.

ROB. CRAIG, Trustee.

Glasgow, September 21, 1863.

WILLIAM WEIR, Wholesale Wine and Spirit Merchant in Glasgow, Trustee on the sequestrated estates of **CHARLES MOONEY**, lately Boat Proprietor and Spirit Merchant in Garnagad Road, Glasgow, and lately residing at No. 153, Garnagad Road, Glasgow, now deceased, hereby calls a meeting of the Creditors to be held within his Office, on Friday the 16th day of October next, at half-past three o'clock P.M., to consider as to an application to be made for the Trustee's discharge.

W. WEIR, Trustee.

60, Stockwell Street, Glasgow,
September 19, 1863.

NOTICE.

JAMES MITCHELL, Accountant, Renfield Street, Glasgow, Trustee on the sequestrated estate of **JOHN WILSON**, Silversmith, 22, James Street, Calton, Glasgow, now deceased, hereby calls a general meeting of the Creditors of the said John Wilson to take place within the Faculty Hall, St George's Place, Glasgow, on Wednesday the 30th day of September current, at three o'clock afternoon, for the purpose of accepting his resignation, and arranging for the election of a new Trustee in his place.

JAMES MITCHELL, Trustee.

J. L. LANG, Agent.

Glasgow, September 19, 1863.

WILLIAM SMITH, Founder in Inverness, Trustee on the sequestrated estate of **JOHN CLARK**, Engineer and Millwright in Inverness, hereby calls a meeting of the Creditors to be held within the Writing-Chambers of Messrs Fraser Mackintosh & Innes, Solicitors, 69, Church Street, Inverness, on Wednesday the 14th day of October next, at one o'clock afternoon, to consider as to an application to be made for the Trustee's discharge.

WM. SMITH, Trustee.

Inverness, September 18, 1863.

SEQUESTRATION of the Estates of ALEXANDER TROTTER LAWRIE, Lessee of the Lunatic Asylum, Gilmore House, Liberton, in the County of Edinburgh.

THE Trustee hereby calls a meeting of the Creditors on this estate to be held in his Chambers, 9, North St David Street, Edinburgh, on Wednesday 30th September current, at three o'clock afternoon, for the purpose of considering as to the renewal of the personal Protection of the Bankrupt.

JAS. H. BALGARNIE, Trustee.

Edinburgh, September 21, 1863.

WILLIAM SHIRRES, sometime Merchant, and now Accountant in Aberdeen, Trustee on the sequestrated estate of **JAMES CRUICKSHANK**, Merchant, Laurencekirk, hereby intimates that an account of his intromissions with the funds of the estate, brought down to the 5th September current, and states of the funds recovered and of those outstanding as at the same date, have been made up and examined by the Commissioners on said estate, in terms of the Statute; that he has examined the claims of the several Creditors who have lodged their oaths and grounds of debt on or before the 5th current, and completed lists of those Creditors entitled to be ranked on the funds of the said estate, and also of those whose claims have been rejected in whole or in part; further, that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, at the Office of Messrs J. & G. Tindal, Writers, Stonehaven, on the 5th day of November next, 1863.—Of all which Notice is hereby given, in terms of the Statute.

WILLIAM SHIRRES.

Aberdeen, September 19, 1863.

5, Nelson Street,
Edinburgh, September 18, 1863.

A S Trustee on the sequestrated estate of **GEORGE WILSON**, Flaxspinner, Haughmills, Windygates, Fifeshire, I beg to intimate that my accounts, down to 5th September 1863, and state of funds recovered and outstanding at same date, have been examined and audited by the Commissioners, and found to be correct; that I have examined the claims of the several Creditors who have lodged their claims and grounds of debt on or before 5th September 1863, and made up lists of those Creditors entitled to be ranked on the estate, and of those whose claims are rejected by me in whole or in part; further, that the Commissioners have ordered a second dividend of Sixpence per pound to be paid at my Chambers here, on and after 6th November 1863.

WILLIAM WOOD, Trustee.

J JOHN MILLER, Accountant in Glasgow, Trustee on the sequestrated estate of JOHN HETHERINGTON, Leather Merchant and Shoemaker, Glassford Street, Glasgow, do hereby intimate that my accounts for the period ended 6th current have been audited by the Commissioners, and that a first dividend to those Creditors whose claims have been lodged and admitted as at 6th current, will be paid at my Counting-house, No. 71, Queen Street, Glasgow, on Saturday the 7th day of November next.

JNO. MILLER, Trustee.

Glasgow, September 21, 1863,
71, Queen Street.

JAMES GRANT'S Sequestration.

J JOHN COLVIN, Solicitor in Inverness, Trustee on the sequestrated estate of JAMES GRANT, Tenementer and Carter in Grantown, hereby intimates that a dividend will be paid to those Creditors whose claims have been admitted by the Trustee, within the Writing-chambers of Mr James Anderson, Solicitor, 42, High Street, Inverness, on the 19th day of November next.

JOHN COLVIN, Trustee.

Inverness, September 21, 1863.

J JAMES HOGARTH BALGARNIE, C.A., Edinburgh, Trustee on the sequestrated estate of WILLIAM THOMSON, Furniture Dealer, 42, Hanover Street, Edinburgh, hereby intimates that an account of his intromissions, brought down to 9th instant, has been made up and examined by the Commissioners, and that a second and also an equalising dividend will be paid to those Creditors whose claims have been admitted, within the Trustee's Chambers, No. 9, North St David Street, Edinburgh, on the 9th day of November 1863.

JAS. H. BALGARNIE, Trustee.

Edinburgh, September 22, 1863.

SEQUESTRATION of JOHN RODGER, Draper, High Street, Perth.

R ROBERT CRAIG, Accountant in Glasgow, Trustee on the sequestrated estates, hereby intimates that on and after Thursday the 5th day of November 1863, an equalising and a second and final dividend will be paid within the Office of Thomson & Craig, Accountants, 70, George Square, Glasgow, to those Creditors whose claims have been admitted.

ROB. CRAIG, Trustee.

70, George Square,
Glasgow, September 21, 1863.

W WILLIAM YEAMAN, Bank Agent, Alyth, Trustee on the sequestrated estate of WILLIAM WALKER, Farmer, Balloch, near Alyth, hereby intimates that an account of his intromissions with the funds of the estate, brought down to 28th August 1863, has been made up and audited by the Commissioners, who have postponed declaring a dividend till the recurrence of next statutory period, and dispensed with sending circulars to the Creditors.

WILLIAM YEAMAN,
Trustee.

Alyth, September 8, 1863.

NOTICE.

J JAMES MACKINTOSH, Shoemaker, residing in Castle Street, Inverness, has presented a Petition to the Sheriff of Inverness-shire praying to be found entitled to the benefit of the process of Cessio Bonorum, and also for interim protection against the execution of diligence; and the Sheriff has appointed Thursday the 22d day of October next, at 12 o'clock noon, within the Sheriff's Chambers, Castle, Inverness, for the public examination of the Petitioner, and all his Creditors are hereby required to appear there and then.

ALEX. DALLAS, Solicitor, Inverness,
Agent for Petitioner.

Inverness, September 18, 1863.

W WILLIAM PATRICK, lately Carter and Farmer, Lanark, and Provision Merchant, Glasgow, at present a Prisoner in the Prison of Glasgow, has presented a Petition to the Sheriff of Lanarkshire craving liberation, interim protection, and decree of Cessio Bonorum; and his Creditors are hereby required to attend within the Sheriff-Clerk's Office here, on the 23d day of October next, at 12 o'clock noon, when he will appear for examination.

WILLIAM PATRICK, Petitioner.

Glasgow, September 22, 1863.

A ALEXANDER YOUNG, Shoemaker and Toll-keeper, Crook of Devon, in the County of Kinross, presently Prisoner in the Prison of Kinross, has presented a Petition to the Sheriff of said County for liberation, interim protection, and decree of Cessio Bonorum; and all his Creditors are hereby required to appear within the Sheriff-Court-house at Kinross, on Friday the 23d day of October next, at 12 o'clock noon, when he will appear for examination.

JAMES HONEYMAN, Writer, Kinross,
Petitioner's Agent.

Kinross, September 18, 1863.

J JOHN RAMSAY, Carter, Grain Dealer, and Milk Dealer, sometime in Wesleyan Street, Glasgow, thereafter at 72, Prince's Street there, presently a Prisoner in the Prison of Glasgow, has presented a Petition to the Sheriff of Lanarkshire craving liberation, interim protection, and decree of Cessio Bonorum; and all his Creditors are hereby required to attend in the Sheriff-Clerk's Office, Glasgow, upon the 23d day of October 1863, at 11 o'clock forenoon, when the Petitioner will appear for examination.

JOHN RAMSAY, Petitioner.

Glasgow, September 22, 1863.

D DONALD CORMACK, Shoemaker and Fisherman, Lybster, presently Prisoner in the Prison of Wick, has presented a Petition to the Sheriff of the Counties of Sutherland and Caithness for liberation, interim protection, and decree of Cessio Bonorum; and all his Creditors are hereby required to appear within the Ordinary Court-house at Wick, on the 23d day of October next, at 12 o'clock noon, when he will appear for examination.

WM. GRAY, Writer, Wick,
Agent for Petitioner.

Wick, September 16, 1863.

N.B.—The Fees of all Notices must be paid in advance, and all Letters post-paid.

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