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New York, one of the most ancient cities of North America, is, without dispute, the finest both for its situation and its build-Its population has been almost doubled within these twelve years, and at present amounts to sixty thousand, for the most part of English, Scotch, and Irish origin. It is to this superiority of situation that this city owes the preference, which most strangers who visit the United States give it. Placed at the entrance of two rivers, in which the largest ships can navigate at all seasons of the year, it has an invaluable advantage over the other American ports. The number of ships of all burthens, with which these rivers are filled, give to a traveller the most enlarged ideas of the activity and industry of the inhabitants. By unremitted diligence they have risen from indigence to a degree of opulence difficult to be conceived. Money, so scarce after the war carried on for their independence, is at present abundant, and the articles of European manufacture are in profusion, and at a low price. The houses, formerly built of wood, have been replaced by others of stone or brick; and the apartments, without extravagance, are furnished with every thing that is agreeable or usefui.

The public buildings announce the wealth of the community; and the churches, that of the societies to which they belong. The streets are broad and furnished with footways, which are regularly lighted at night. The markets are well provided, and remarkable both for their regulation and neatness. The fish-market is particularly so for the quality and diversity of the species, both of the river and the ocean, which are sold at a cheap rate.

The custom-house, the court of justice, the state-prison, and the poor-houses, are so many superb and well preserved buildings. The guildhall, which is small and in a bad situation, is to be rebuilt on a more magnificent plan in a better quarter of the town. The activity displayed in this country in the erection of public buildings is so great, that it is thought before the end of 1805 this edifice will be entirely finished.

New York has two public promenades, the one in the centre of the city, the other at the point of union of the two rivers, both little frequented. Walking does not seem an amusement to this industrious people. The merchants seek recreation in the country on Sundays. As for the American ladies, they prefer walking in the principal street, whose broad and commodious footways are ornamented with beautiful trees, and where they enjoy the pleasure of beholding the elegant shops which line it.

The promenade on the sea-shore is called The Battery, since the government, terrified by the menaces of France, have been obliged to adopt means for its safety. At that time they planted there thirty twenty-four pounders, which they intend to remove