

are paid for in bills made payable at Philadelphia. The banks at New York discount these bills, which as they become due are satisfied on demand by payment of specie; so that there is a constant flow of hard dollars from Philadelphia to New York.

In order to see the city in perfection, the North river must be crossed, and a fine view is obtained from any of the rising grounds on the opposite bank. But to include a distant view of the city and the bay in the same drawing, I should recommend a station on Staten Island, or on the opposite heights about Gowanus. On this head the British public will soon be satisfied. Before I quitted America, I was favoured with a sight of the most exact and admirable drawings to be used as materials for the next view at the Colosseum in the Regent's Park, which I understood was to be that of New York and its environs. It is singular that, as in London, they should all have been taken from the top of St. Paul's church. Unless I were anxious to write either an almanac or a guide-book, I think I need not here say more about New York; reserving for another place any remarks that apply generally to one city as well as another. I will merely add, that I should strongly recommend every one to visit the museum before he commences a tour; and that the city contains two excellent theatres, of which that in the Park is the more fashionable; I heard the English version of the "Cenerentola" performed in very good style; I was delighted with the singing of our countrywoman, Mrs. Austin, and I laughed heartily at the drolleries of Mr. Hackett, who is an unrivalled mimic of the eccentricities of his countrymen. An Italian opera is confidently expected by the next season. At present the first society in New York, which is very good, is seldom to be seen at the theatre. In my ignorance, I was very much astonished the first evening I went there, at seeing a multitude of persons, who would have thought it a gross mistake not to have been taken for gentlemen, sitting occasionally in the front and almost always in the back seats of the dress circle, with their hats on, in the presence of ladies, who were scattered in different parts of the same box.

Now, New York, if not the most refined, is certainly, strictly speaking, the most fashionable place in the Union, and it is not to be wondered at, that foreigners who have just landed from Europe and who very probably go to the theatre on the first evening of their arrival,