CUBA.

The Failure of the Banco del Comercio —Particulars of the Destruction of Bayamo.

HAVANA, Wednesday, Jan. 20.

Contrary to general expectation, the Banco del Comercio has not resumed payment, and its present condition is doubtful. Merchants who deposited in the bank are now embarrassed by the loss of their money; and it is reported through the city that several houses intimately connected in their business relations with the bank may fail. unless that institution manages to make an arrangement with its creditors. The notes of the Spanish Bank are quoted at five and a half per cent, discount. The general financial condition at present presents an inauspicious appearance. Merchants in the city complain that they are unable to make collections from the country merchants.

The Verdad, the new Cuban Liberal journal, makes a severe attack upon the Spanish Bank. The same paper also denounces the attempts made this week to assassinate Spanish soldiers.

The insurgents have burned the town of Datil.

Particulars of the destruction of Bayamo have been received. The inhabitants, before and after the firing of their homes, fled to the woods and Guira mountains. It is reported that the conflagration lasted three days. The *Prensu* says the rebels sacked the city before setting it on fire. Afflicting details are given of the want and suffering of the fugitive citizens in the mountainous districts, which are uninhabited and destitute of provisions.

Reports from Spanish sources state that Count VALMASEDA is advancing with his whole force upon the robels, who have posted themselves in the mountains.

The Diario is informed that the rebel General, JEsus PEREZ, has offered to surrender himself and the forces under his command, provided an unconditional pardon is granted. The Spanish General at Santago has conceded these terms, and expects PEREZ will soon give himself up.

Authentic particulars of recent events and the condition of the revolutionists from Cuban sources is wanting, and there are no means at present of confirming the news given above, which is derived largely from efficial dispatches.

The s. camer Maryland arrived to-day from Baltimore.