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Directory of Chemung &
Schuyler Counties, 1868-9

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GAZETTEER
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BUSINESS DIRECTORY

OF
CHEMUNG AND SCHUYLER COUNTIES, N. Y.,

FOR

1868--9.

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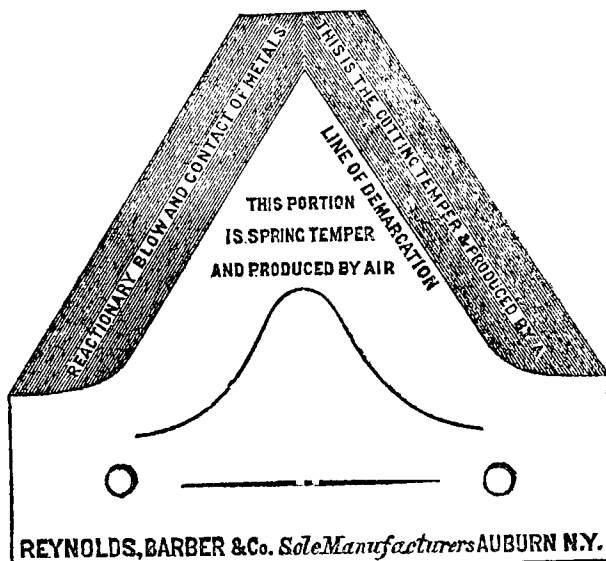
AUTHOR OF WAYNE, ONTARIO, SENECA, CAYUGA, TOMPKINS, ONONDAGA, MADISON, ONEIDA, STEUBEN, NIAGARA, CORTLAND, CHENANGO, ORLEANS AND OTHER COUNTY DIRECTORIES.

Permanent Office, 23 & 24 E. Washington St., Syracuse, N. Y.

HANG UP THIS BOOK FOR FUTURE REFERENCE.

SYRACUSE:
PRINTED AT THE JOURNAL OFFICE, 23 & 24 E. WASHINGTON STREET.
1868.

THE REYNOLDS



Mower & Reaper KNIVES.

MANUFACTURED EXCLUSIVELY BY US, UNDER REYNOLDS' PATENTS for Tempering Steel without the aid of any liquids, received the only award at the Great National Implement Trial, held at Auburn, in 1866. They possess the following superior qualities:

1. They are made with a fine Cutlery Temper at the edges.
2. They hold only a Spring Temper at the center and at the heel.
3. They are warranted perfectly uniform, every knife being exactly alike in temper.
4. We warrant they can be ground from 8 to 10 times without losing their cutting edge.
5. Finally, we will warrant them to cut from 40 to 50 acres of grain or grass without being once ground.

We are the sole Manufacturers of these Knives in the United States.

REYNOLDS, BARBER & CO.,

Steel Tempering Works, Auburn, N. Y.

N. T. VAN DER ZEE**INTRODUCTION.**

In presenting the initial number of the "Gazetteer and Directory of Chemung and Schuyler Counties" to the public, the publisher desires to return his sincere thanks to all who have so kindly assisted in obtaining the valuable information which it contains, and without whose aid it would have been impossible to collect, in the brief space of time in which it is essential that all such works should be completed. Especially are our thanks due to the several editors of the *Elmira Gazette*, *Elmira Advertiser*, *Horseheads Journal*, *Schuyler County Democrat*, *Watkins Express* and *Havana Journal*, for the uniform kindness which has been evinced in calling public attention to the author's efforts; and to them and the following persons, viz: Robert F. Stewart, Clerk of Chemung Co.; S. C. Taber, Clerk of the Board of Supervisors of Chemung Co.; Mrs. P. A. La France; John G. Copley, School Commissioner Chemung Co.; Edward Kendall, Clerk of Schuyler County; Eugene B. Mapes, Clerk of the Board of Supervisors of Schuyler County; John H. Pope, School Commissioner of Schuyler Co.; and M. Ells, Esq., of Watkins, for essential aid in furnishing material for the work. Many others have kindly volunteered their aid, to all of whom we return sincere thanks.

The following works have also been consulted in its preparation: French's admirable "Gazetteer of the State of New York;" "Hotchkin's History of the Presbyterian Church in Western New York;" "Stone's Life of Brant;" Galatian's "Elmira City Directory;"

“Documentary History of New York;” “Glen Sketches;” “Tourists’ Hand Book to the Glen;” “Proceedings of the Board of Supervisors” of the two Counties, and the “Census Report of 1865.”

That errors may have occurred in so great a number of names and dates as are here given, is probable, and that names have been omitted that should have been inserted is quite certain. We can only say that we have exercised more than ordinary diligence and care in this difficult and complicated feature of book-making. To such as feel aggrieved in consequence of error or omission, we beg pardon, and ask the indulgence of the reader in marking such as had been observed in the subsequent reading of the proofs, and which are noted in the *Errata*, following the Introduction.

It is also suggested that our patrons observe and become familiar with the explanations at the commencement of the Directory.

The Map of the two Counties was engraved with great care by Messrs. “Weed, Parsons & Co.,” of Albany, and, it is believed, will prove a valuable acquisition to the work. The new town of Ashland has been accurately located according to courses and distances as specified in Session Laws of the State for 1867.

The *Advertisers* represent some of the leading business men and firms of both Counties, and also many enterprising and reliable dealers in other parts of the State. We most cheerfully commend them all to the patronage of those under whose observation these pages may come.

With thanks to friends generally, we leave our work to secure the favor which earnest endeavor ever wins from a discriminating business public.

HAMILTON CHILD.

N. F. R. E. E. M. O. N. T. V. A. L. L. E. Y. E. E.

ERRATA.

ADDITIONS AND CORRECTIONS.

GAZETTEER—Chemung County.

County.—The Elmira Daily Advertiser is now published by Chas. G. Fairman, Luther Caldwell and James S. Thurston.

Erin.—*Herrington's Corners* is a post office in the south part of the town.

Southport.—*Judsonville*, (p. o.) formerly Pine Woods p. o., is a hamlet near the center.

Webbs Mills post office is abolished.

Veteran.—*East Grove* (p. o.) was erroneously printed Pine Grove.

GAZETTEER—Schuyler County.

County.—Since our history of the Press of Schuyler County was printed, we have received from the proprietor of the Watkins Express, the following notice of that paper;

THE WATKINS EXPRESS is the lineal successor to the first paper published in the village of Watkins, N. Y., and traces its ancestry from the beginning as follows: In the year 1840, the *Chemung Democrat*, then published at Horseheads, was removed to Havana, where its publication was continued two years, and in 1842 was again removed to "Jefferson," by which name the village of Watkins was then known; all three of the towns named then being within the bounds of Chemung County. Within a short time after the removal of the *Democrat* to Jefferson, the name was changed to the *Democratic Citizen*, the editor being J. I. Hendryx, now proprietor of the *Cooperstown Republican*, who continued in charge of the paper till 1850. In June of that year, W. B. Slawson & Co. undertook the publication of the *Independent Freeman*, which, in 1851, was changed to the *Jefferson Eagle*, succeeded, after a few months, by the *Watkins Family Visitor*. In 1854 the office passed into the hands of S. M. Taylor, Esq., who called his paper the *Watkins Republican*. He was succeeded in the editorial chair by M. Ellis, in 1856, the name of the paper remaining the same until 1863, when Geo. D. A. Bridgman bought the office and changed the name to *The Watkins Weekly Union*. In January 1864, the present proprietor of the paper, L. M. Gano, came into possession of the office, and once more changed the name, as well as the politics of the paper, since which time it has been known as *The Watkins Express*. In politics the paper is Republican; aiming, while advocating the interests and principles of the party, to inculcate sound principles of integrity in all relations of life, and to furnish to its patrons a healthy, deserving, family journal.

Catharine.—*Lawrence* is a post office near the center of the north part.

Hector.—*Logan* (p. v.) is located at Polkville.

Seneca is a post office near the center of the north part.

Smith's Valley (p. o.) is a hamlet in the south-east part.

Orange.—*Mead's Creek* is a post office in the south-western part.

Pine Creek is a post office north of the center.

East Orange is a post office in the east part, near the line of Dix.

DIRECTORY—Chemung County.

Baldwin.—GOLDSMITH, WM., was erroneously printed GOULDSMITH, WM.

Big Flats.—DICKERMAN, JESSE N., (Horseheads,) farmer 5, should have been added.

Elmira City.—*BENNETT, SOLOMON, should have been starred as an advertiser.

DUITT, CHAS., was erroneously printed DEWITT, CHAS.

Field, A. Major, has vacated the Delavan House in favor of *ROSWELL HUNT.

*GREENER, JACOB, should have been starred as an advertiser.

*HART, C. L. DR., physician, was erroneously printed HART, E. L.

*DEHAVAN HOUSE, corner of Rail Road Avenue and Clinton street, opposite the depot, is now under the management of Roswell Hunt.

Miller, J. M., has vacated the American Hotel in favor of *WINTER & CLEVELAND.

*WINTER & CLEVELAND, (*D. J. K. Winter and D. C. Cleveland,*) are now proprietors of the American Hotel, formerly carried on by J. M. Miller.

*PARKER, SAMUEL, should have been starred as an advertiser.

STEVENS, H. P., was erroneously printed STEPHENS, H. P.

*SHEFFIELD, C. C. MRS., agent for American Button Hole, Overseaming and Sewing Machine Company, Baldwin St., nearly opposite the post office, over U. S. Express Office, was omitted.

Erin.—In some cases in this list the post office address is given as Erin Center. In such instances it should have been printed *Erin*, Erin Center being the local name.

Horseheads.—BRYAN, ESAU, was erroneously printed BRYAN, ESHU.

BURGESS, BARZILLAI, was erroneously printed BURGESS, BARRILLAI.

Veteran.—THOMAS, EDWARD, should have been capitalized as a subscriber.

DIRECTORY—Schuyler County.

Orange.—Mapes, Eugene B., clerk of Board of Supervisors, was erroneously printed Maper, Eugene B.

W. H. Baker, Watchmaker and Jeweler, Watkins, N. Y., publishes a card on colored page 188, setting forth the advantages of calling on him for anything in the line of Jewelry, Silver and Plated Ware, and Yankee Notions. Mr. Baker's stock is large and well selected and you can hardly fail to find something to suit your taste and your purse.

He is agent for Grover & Baker's Sewing Machine, manufactures all kinds of Jewelry and executes all work in the best manner. Repairing done and warranted. Give him a call; he is worthy of patronage.

American Hotel, Elmira, N. Y., is situated near the depot, and is fitted up with every convenience and accommodation to make it a desirable place for transient or regular boarders. The house has undergone extensive repairs, and no expense has been spared to make it a first class hotel. The tables are supplied with the best that the market affords, and Messrs. Winter & Cleveland, the proprietors, are on the alert to ascertain the wants of their guests and prompt to supply them. We cordially recommend the "American," to all who visit Elmira. See card, page 226.

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William H. Hall, Surgical and Mechanical Dentist, 118 Water street, Elmira, N. Y., publishes a card on colored page 138. Dr. Hall is the successor of E. M. French, and is prepared to perform all operations in the Surgical or Mechanical department of his profession in the most approved style. Those who are so unfortunate as to require the services of a Dentist, will find Dr. Hall worthy of patronage.

The Great Western Life Insurance Company offers inducements not excelled by any company in the United States. Its organization is most complete and its officers and Board of Directors are merchants and business men of high standing, of energy and experience, and are entitled to the confidence of the community. Its liberal plans, the result of long experience, overcome all objection to providing for the future by a "Life Policy." The liberal terms offered to agents and canvassers are such as to secure men of experience and ability to secure the most desirable risks. The officers of the Company are Robt. Page, Prest.; F. W. Marcy, vice Prest. and E. Dwight Randall Sec. G. Fred Potter, Gen. Agent, publishes a card on colored page 138. Give him a call at No. 8 Baldwin street, Elmira, N. Y.

Delavan House, corner R. R. Avenue and Clinton streets, Elmira, N. Y., has recently been thoroughly renovated and refitted for the accommodation of guests. Mr. Roswell Hunt, the proprietor, will spare no pains to provide every comfort for his guests. The hotel is conveniently located for travelers, and we cordially recommend Mr. H. to the public. His card appears on colored leaf, opposite page 154.

Franklin Iron Foundry and Machine Shop, Watkins, N. Y., is under the proprietorship of John Franklin, whose experience in his business is a sufficient guarantee that all work intrusted to his care will be well done. All sorts of machinery, mill-gearing, plow castings &c., can be procured at short notice. See card, page 234.

William O. Thayer, manufacturer of Doors, Sash and Blinds, Millport, N. Y., publishes a card on colored page 137. Mr. Thayer has the best facilities for manufacturing Doors, Sash, Blinds and Mouldings, of any man in Chemung or Schuyler County. This factory is located on the best water power in this part of the State.—Planing and Matching done to order. Customers will find him ever ready to attend to their orders, and he warrants all work to be done in the most approved style and at the shortest notice. Builders and farmers will do well to give him a call before purchasing.

William B. Souder, House, Sign and Ornamental Painter, Watkins, N. Y., publishes a card on page 222. We cheerfully recommend Mr. Souder to the favorable notice of the public, as those who have painting and paper hanging to do will be glad to know of a competent and reliable man. Such is the character of Mr. Souder. Give him a call.

E. R. Wheeler & Co., Slate Roofers and dealers in all kinds of plain and ornamental Slates, publish a card on colored page 101. Although almost every thing has been at one time or another used as a roofing material, very few possess all the qualities necessary for making a good roof. Slate has been used for ages, and is universally conceded to have in the highest degree all the requirements for making a substantial and handsome roof. It never rots, rusts or wears out, and if well laid, never needs repairs, lasting as long as the solid rock from which it is quarried. It is in fact solid stone cut into thin slices, and hence not liable to decay like shingles, or decompose or wear out like the innumerable compositions thrust upon the market, of tar, pitch, &c. It is the safest kind of roof, for under no circumstances can it be made to burn. If a building has a brick or metallic cornice and a slate roof, it is absolutely fire-proof as far as the roof is concerned. Slate is of different colors and can be cut to any desired pattern, and by a tasteful arrangement of figures and colors, the most pleasing effect is produced and the roof made as ornamental as any other part of the building. No other kind of roof is susceptible of such a high degree of ornamentation. To those using rain water for domestic purposes a slate roof is invaluable. The water is not contaminated with decaying wood, paint, tar, pitch, or anything else. The cisterns do not become offensive or filled up with decaying substances washed off the roof as where other kinds of roof are used, but the water is always pure and clean. The cost of a slate roof is but very little above that of good shingles, so that if safety and durability are to be taken into consideration in choosing a roof, a slate roof will be found to be much cheaper than any other. People along the line of railroads, or farmers in the country, will find it as much to their interest to have a good fire-proof, durable and safe roof, as those who dwell in the large cities; for if they are less liable to fire, they are also more at its mercy when it does occur, not having such ready means of extinguishing it. We hope we shall see more of this kind of roof, as it is the best, cheapest, and most beautiful.

Henry Lybolt, Carpenter and Master Builder, also manufacturer of Doors, Sash, Blinds &c., publishes a card on page 210. As a builder and mechanic Mr. L. ranks second to no one in Schuyler County; he has facilities for building, with which no hand labor can compete, which enables him to carry on jobs at a lower rate than is possible for any builder unaided by machinery. He employs none but first-class workmen and the public may rest assured that all work entrusted to his hands will be performed with the utmost dispatch. From long experience he is able to economise time and material and give the best of work at moderate prices. Those who favor him with their patronage will do themselves a favor as well as him. Call on him at Havana, N. Y.

Post Offices and Post Masters in Schuyler County.

POST OFFICE.	TOWN.	POST MASTER.
Alpine,.....	Cayuta,.....	A. B. Rumsey.
Altay,.....	Tyrone,.....	Geo. Clark.
Beaver Dams,.....	Dix,.....	Almon Beecher.
Bennettsburgh,.....	Hector,.....	P. S. Aldridge.
Burdett,.....	Hector,.....	Archibald Patterson.
Catharine,.....	Catharine,.....	Jesse Lyon.
Cayuta,	Cayuta,.....	Leroy Wood.
Cayutaville,.....	Hector,.....	Ebenezer M. W. Nye.
East Orange,.....	Orange,.....	Benjamin Priest.
Havana,.....	Montour,.....	Chas. Harris.
Hector,.....	Hector,.....	Daniel G. Hunter.
Lawrence,.....	Catharine,.....	Daniel Krum.
Logan,.....	Hector,.....	Geo. Howell.
Mead's Creek,.....	Orange,.....	Leander Chamberlin.
Mecklenburgh,.....	Hector,.....	Mrs. Sarah M. McKinney.
Moreland,.....	Dix,.....	Benjamin Clark.
North Hector,.....	Hector,.....	T. H. Nichols.
North Reading,.....	Reading,.....	Ebenezer Skinner.
Odessa,.....	Catharine,.....	Chas. Shelton.
Orange,.....	Orange,.....	Oscar Webber.
Perry City,.....	Hector,.....	John A. Potter.
Pine Creek,.....	Orange,.....	John H. Rowley.
Pine Grove,.....	Tyrone,.....	G. L. Pierson.
Reading,.....	Reading,.....	John H. Nichols.
Reading Center,.....	Reading,.....	Levi Shepherd.
Reynoldsville,.....	Hector,.....	Geo. A. Scule.
Searsburgh,.....	Hector,.....	David F. Sears.
Seneca,.....	Hector,.....	Christopher C. Minor.
Smith Valley,.....	Hector,.....	Hiram Faucett.
Sugar Hill,.....	Orange,.....	Alonzo Robins.
Townsend,.....	Dix,.....	Mrs. N. M. Hulett.
Tyrone,.....	Tyrone,.....	E. R. Bissell.
Watkins,.....	Dix,.....	Henry M. Hillerman.
Weston,.....	Tyrone,.....	Frank Playsted.

Post Offices and Post Masters in Chemung County.

POST OFFICE.	TOWN.	POST MASTER.
Big Flats,.....	Big Flats,.....	Wm. E. Tuttle.
Breesport,.....	Horseheads,.....	Joseph Radbourne.
Chemung,.....	Chemung,.....	Chas. Ruggles.
Chemung Center,.....	Chemung,.....	Frank Sayre.
East Grove,.....	Veteran,.....	Jay McKinney.
Elmira,.....	Elmira,.....	Wm. T. Post.
Erin,.....	Erin,.....	James Holenbeck.
Herrington's Corners,.....	Erin,.....	A. R. Herrington.
Horseheads,.....	Horseheads,.....	Chas. E. Thorn.
Judsonville,.....	Southport,.....	James M. Edsall.
Lowman,.....	Ashland,.....	Lyman L. Lowman.
Millport,.....	Veteran,.....	John Sterling.
North Chemung,.....	Baldwin,.....	Paul Collson.
Pine Valley,.....	Veteran,.....	Hiram M. Lattin.
Post Creek,.....	Catlin,.....	W. G. Northrup.
Seely Creek,.....	Southport,.....	F. M. Jones.
Southport,.....	Southport,.....	Philetus P. Rathbun.
State Road,.....	Erin,.....	G. M. Hollenbeck.
Sullivanville,.....	Veteran,.....	Jeremiah Newton.
Van Etten,.....	Van Etten,.....	J. Swartwood.
Van Ettenville,.....	Van Etten,.....	D. B. Clarke.
Wellsburgh,.....	Ashland,.....	Mrs. Lydia Salisbury.

H. B. Holden, Practical Sign Painter and Designer, No. 154 Water St., Elmira, N. Y., publishes a card on page 162. It is with great pleasure that we introduce to the public Mr. H. B. Holden, who is prepared to execute all work in his line of painting and designing, entrusted to his care, in the most artistic manner. His lettering is unsurpassed and his designs for banners, curtains and badges, exhibit great care, skill and judgment. His Japan Tins, Gilding and Scroll Painting are models of taste and neatness. His Glass Tablet Signs, in gold and silver, are of the most beautiful patterns. All in want of signs in the city or country, can send their orders and have the signs returned by Express or delivered at the shop on the most reasonable terms. Send in your orders for Campaign, Sabbath School or other banners, and Holden will give you the services of an accomplished artist.

Mothers, Read This!—So says Dr. G. T. Taft & Co., of Seneca Falls. In their advertisement on page 20, they desire to inform you of the wonderful qualities of their "Oriental Syrup," for children. We have heard of many cases where this valuable medicine has given great relief. They are also proprietors of "Rosenberger's Balm of Gilead Ointment," for old sores, ulcers, rheumatism, burns, chilblains, piles, &c., and for galls, or wounds on horses, it is unsurpassed.

Chas. Tremain & Co., manufacturers of Rag, Book, News, Tea and Wrapping Paper, at Manlius, publish a card on page 230. Publishers and paper dealers will find them fair and honorable men to purchase from. In the manufacture of book and news, they use only domestic stock, which is conceded to be superior to imported rags. They employ experienced paper makers only, and having improved machinery, they can insure a superior article in all cases. We use their paper in the publication of our directories.

Barney Brothers, General Insurance Agents, No. 8 Baldwin St., Elmira, N. Y., represent some of the most reliable companies in the United States. They have had great experience in the business and have been distinguished for their fair dealing and the promptness with which they have paid all losses. Farmers will find it for their interest to insure in the Farmers' Joint Stock Co., as risks are only taken on farm property and at much lower rates than on city property. They are the original agents in this County for the Hartford Live Stock Co. No man can afford to let his stock go uninsured any more than his house or his goods. They are the only agents in the County doing Inland Marine Insurance, representing the old Corn Exchange Company. Messrs. Barney have an office nicely fitted up in a central location, and are prepared to wait upon all who may give them a call. See card, colored page 187.

Lunch and Dining Restaurant, Erie Railway Depot, Elmira, N. Y., is a place that makes glad the heart of the traveler after a long and tedious journey. Here he may obtain a nice warm meal or a cold lunch, with tea and coffee, at any time of day or night, and only pay for what he receives. Mr. Will E. Stagg, Jr., the gentlemanly proprietor, will take you in and say, "be ye warmed and fed," and send you on your way rejoicing. Call and see. His card appears on page 234.

The Watkins Express, is published by L. M. Gano, Watkins, N. Y.—This journal is so well and favorably known to the citizens of Watkins, and the whole region adjacent thereto, it seems hardly necessary to call their attention to the card on page 238. Those who wish for a live paper, one that will give them the news while it is new, will do well to subscribe for the paper. An extensive Job office is connected with the establishment, where all work will be neatly and promptly executed, in any style required. Advertisers will find it a convenient medium for setting forth the merits of their goods. Office on Washington st., west of the Second National Bank.

The Schuyler County Democrat is published at Watkins, N. Y., by W. H. Baldwin, who has been the proprietor for about a year and a half. It is a seven column paper, and, under the management of the present proprietor, is increasing in all the qualities that go to make up a first-class family paper. Its circulation is steadily increasing and business men will find it a good medium for advertising. Book and Job Printing in all styles and at low rates, executed at the Democrat office. Send for the paper and have your printing done at the same office. See card, page 192.

The Homestead Hotel, Elmira, N. Y., has been opened by C. G. Smith, and is the best specimen of an old English Inn that can be found in the country. The bedrooms are clean and provided with tasty furniture and the whitest of linen. It is a hotel adapted for country custom and people of moderate means. The dining room is large and the table furnished with the most tempting and wholesome viands. The bar-room is large and supplied with all modern conveniences. The barns and sheds are commodious and in fine order. In short there is every convenience, in doors and out, to make the place a home for the weary traveler. The proprietor, Mr. Charles G. Smith, "can keep a hotel." See card on colored page 119.

George Elmendorf, Flag, Banner, House, Sign and Decorative Painter, Elmira, N. Y., publishes a card on colored page 120. As an artist Mr. E. has few equals in the county; his graining is unsurpassed by any that we have ever seen, and we are confident that all who will call at his rooms will be pleased with the specimens of his work there exhibited. As a decorative painter he has few superiors, and all who patronize him will secure the services of a first class artist.

SOCIETIES---ELMIRA.

[Statistics of the following societies have been furnished us by officers of the respective bodies mentioned.]

Elmira Lodge, No. 113, A. D. O. H.—Chartered 1862. Regular Meetings every Wednesday evening. Geo. Bein, Ex. B.; Augustus Naefe, Rec. Sec.

Elmira Chapter Lodge, No. 17, A. D. O. H.—Chartered 1867. Meetings every second Sunday in each month. Philip Arnold, E. B.; Louis Schneider, Sec'y.

Young Men's Christian Association.—Howard M. Smith, Pres.; C. C. Hall, Sec'y.; J. J. McWilliams, Treas.; F. G. Shurbridge, City Missionary.

Chemung County Medical Society.—Dr. T. H. Squires, Pres.; Dr. W. C. Wey, Sec'y.; Dr. Wm. Woodward, Treas.

Elmira Rolling Mill Company.—Incorporated 1860. Asher Tyler, Pres.; H. W. Rathbun, Sec'y. and Treas.

Elmira Academy of Sciences.—F. Collingwood, Pres.; D. R. Ford, Supt.

St. Peter and St. Paul Benevolent Society.—Organized 1862; John Byrne, Pres.; James Moonan, Sec'y.; John Shaughnessy, Treas.

Mechanics' Society.—Organized 1834. Jos. Bartholomew, Pres.; F. A. Stowell, Sec'y.; J. S. French, Treas.

Newtown Lodge, No. 89, I. O. O. F.—A. F. Corey, N. G. Regular Meetings Monday evening of each week.

Fort Hill Encampment I. O. O. F.—Ralsey Lutes, C. P.; Wm. Woodward, Sec'y.; James McCann, Treas.

Base Ball Clubs :—

SOCIALS—Organized 1868. Leman Rice, President; E. B. Billings, Treas.; C. E. Jiles, Sec'y.

EXCELSIORS.—Organized 1866. S. S. Taylor, Pres.; E. B. Billings, Treas.; C. E. Reed, Sec'y.

ALERTS.—Organized 1866. E. S. Ranson, Pres.; T. B. Perry, Treas.; L. A. Hazard, Sec'y.

Elmira Musical and Dramatic Association.—Organized 1868. W. F. Corey, Pres.; J. T. Dudley, Treas. and Sec'y.

Elmira Philharmonic Society.—J. B. Dunning, Pres.; A. F. Gibson, Sec'y. Organized 1867.

Elmira Academy of Medicine.—Dr. H. S. Chubbuck, Pres.; Dr. W. C. Wey, Treas.; Dr. E. R. Wheeler, Sec'y.

The Chemung Rail Way Company.—J. T. Rathbun, Pres.; R. S. Palmer, Sec'y and Treas.

COURTS IN CHEMUNG CO., 1868--9.

TO BE HELD AT THE COURT HOUSE IN ELMIRA.

CIRCUIT COURTS AND COURTS OF OYER AND TERMINER.

SPECIAL TERMS.

	1868.	1869.
First Monday in March,.....	BOARDMAN, Justice.	
First Monday in June,.....	BALCOM, Justice.	BALCOM, Justice.
First Monday in October,.....	PARKER, Justice.	PARKER, Justice.

ADDITIONAL SPECIAL TERMS.

	1868.	1869.
Second Tuesday in April,.....	PARKER, Justice.	BOARDMAN, Justice.

COUNTY COURTS AND COURTS OF SESSIONS.
The Terms of the County Court are not yet fixed.

COURTS IN SCHUYLER CO., 1868-9.

TO BE HELD AT THE COURT HOUSE IN WATKINS.

SPECIAL TERMS,

Of the Supreme Court, Circuit Courts and Courts of Oyer and Terminer.

	1868.	1869.
Third Monday in April,.....	MURRAY, Justice,	BALCOM, Justice.
Last Monday in Nov.,.....	PARKER, "	BOARDMAN, "

ADDITIONAL SPECIAL TERMS.

	1868.	1869.
Third Tuesday in June,.....	BOARDMAN, Justice.	BALCOM, Justice.

COUNTY COURT AND COURT OF SESSIONS.

Trial Term—Third Tuesday of February.

" " First Tuesday of October.

Special Term, with Grand Jury—Third Tuesday of August.

Surrogate's Court—On Monday and Tuesday of each week, except during the sitting of the Courts of Record in the County.

COUNTY OFFICERS---1868.**SCHUYLER COUNTY.****Clerk of Board of Supervisors.**

P. O. ADDRESS.

Eugene B. Mapes.....Orange.

Coroners.

Frank Tompkins.....Havana.
Wm. Gulick.....Watkins.
M. D. Hawes.....North Hector.
Wm. M. Heist.....Tyrone.

County Clerk.

Edward Kendall.....Havana.

County Judge and Surrogate.

B. W. Woodward.....Watkins.

County Superintendent of Poor.

Geo. N. Wager.....Alpine.

County Treasurer.

James Cormac.....Mecklenburgh.

Dputy Clerk.

Wm. N. Chester.....Havana.

Deputy Sheriffs.

Chas. Magee.....Watkins.
Robert R. Howell.....Burdett.

P. O. ADDRESS.

Wilson Kels.....Monterey.
James M. Kelley.....Mecklenburgh.

District Attorney.

O. P. Hurd.....Watkins.

Excise Commissioners.

R. H. Marriott.....Watkins.
W. N. Love.....Tyrone.
John Knight.....North Hector.

Justices of Sessions.

A. J. Compton.....Havana.
R. S. Wakeley.....Havana.

Member of Assembly.

Geo. Clark.....Altay.

School Commissioner.

J. H. Pope.....Watkins.

Sheriff.

C. M. Hager.....Havana.

Under Sheriff.

P. C. Hager.....Havana.

1869.**Coroners.**

P. O. ADDRESS.

Andrew Maring.....Altay.
 Frank Tompkins.....Havana.
 M. D. Hawes.....North Hector.
 Wm. Gulick.....Watkins.

County Clerk.

Edward Kendall.....Watkins.

County Judge and Surrogate.

Benjamin W. Woodward.....Watkins.

County Treasurer.

James Cormac.....Mecklenburg.

District Attorney.

P. O. ADDRESS.

Oliver P. Hurd.....Watkins.

Justices of Sessions.

Thomas J. Crouch.....Orange.
 John D. Davis.....Reading Center.

Member of Assembly.

George Clark.....Altay.

Sheriff.

Chas. W. Clanharty.....Watkins.

CHEMUNG COUNTY—1868.**County Clerk.**

P. O. ADDRESS.

Robert F. Stewart,.....Elmira.
 C. Hamilton Baker, Deputy,.....“

County Judge.

Gabriel L. Smith,.....Elmira.

County Treasurer.

J. L. Cooley,.....Elmira.

District Attorney.

Erastus F. Babcock,.....Elmira.

Excise Commissioners.

Lyman Corell,.....Elmira.
 Luther Caldwell,.....“
 H. J. Bentley,.....Veteran.

Coroners.

P. O. ADDRESS.

Henry Meisel, M. D.,.....Elmira.
 M. G. Myers, M. D.,.....Breesport.
 Wm. Woodward, M. D.,.....Big Flats.

County Clerk.

Robert F. Stewart,.....Elmira.
 C. H. Baker, Deputy,.....“

County Judge and Surrogate.

Thos. S. Spaulding,.....Elmira.

County Treasurer.

J. L. Cooley,.....Elmira.

District Attorney.

Robert Stephens,.....Elmira.

Loan Commissioners.

D. W. C. Curtis,.....Horseheads.
 A. I. Wynkoop,.....Chemung.

Member of Assembly.

P. O. ADDRESS.

Edmund Miller,.....Southport.

School Commissioner.

John G. Copley,.....Southport.

Sheriff.

Jud Smith,.....Wellsburgh.
 Lasky S. Post, Under Sheriff,.....Elmira.

Superintendent of the Poor.

Joseph Rodbourn,.....Breesport.

1869.**Member of Assembly.**

P. O. ADDRESS.

E. L. Patrick,.....Elmira.

Member of Congress.

Hamilton Ward,.....Allegany Co.

School Commissioner.

J. G. Copley,.....Southport.

Sheriff.

Jud Smith,.....Wellsburgh.
 L. S. Post, Under Sheriff,.....Elmira.
 L. F. Jackson, Deputy Sheriff, Horseheads.

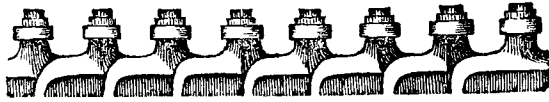
State Senator.

John I. Nicks,.....Elmira.

Superintendent of the Poor.

Joseph Rodbourn,.....Breesport.

HOWE'S NEVER-FAILING AGUE CURE AND TONIC



B I T T E R S ,

Warranted to cure, permanently, Chills, Ague & Fever, and all Periodic Diseases. It cures Sciatic Rheumatism, Neuralgia, Paralysis, and all Weaknesses, &c., being wonderfully adapted to CURING Disease, restoring health and strength.

This Preparation is purely Vegetable, and entirely free from Quinine or Mineral Poison. N. B. Persons using this Medicine can commence working immediately, and without fear of the disease returning.

Howe's Concentrated Syrup.



FOR THE BLOOD, LIVER, SKIN, DIGESTIVE & UTERINE ORGANS, AND THE SYSTEM GENERALLY.

It Restores Health by Purifying the Blood, Correcting the Liver, Cleansing the Skin, Strengthening and Restoring the Digestive and Uterine Organs, Regulating and Renovating the System.

It cures Scrofula or Kings Evil, Cancers, Tumors, Goiter, all Swellings of the Throat or Glands, Salt Rheum, Scald Head, Camp Itch, Erysipelas, Carbuncles, Boils, Blotches, Pimples, Sores, Mercurial and Syphilitic diseases, Ulceration of the Mouth and Throat, Liver, Kidneys; also Catarrh, Rheumatism, Piles, Gravel, Jaundice, Uterine and Female difficulties

C. B. HOWE, M. D., Prop'r, Seneca Falls, N. Y.

Office on Fall St. Rooms over the P.O. Residence, Cayuga St. above R. R.

MOTHERS! READ THIS.

Are your children restless, irritable, wakeful, feverish? Are they cutting teeth? Are the gums red and painful? Have they diarrhoea? Have they fits or spasms? If so,

USE THE ORIENTAL SYRUP.

It is the only Syrup or Cordial, or CHILD MEDICINE in market free from Opium, Morphine, or Paragoric. These you can't give; or, at least, you ought not to. They destroy the functions of the BRAIN; the child grows pale; its eyes grow wild; its flesh becomes soft; it loses its mind; it becomes an Idiot. Mothers, these are facts! To be convinced, try it. The **Oriental Syrup** contains NONE of those poisons. It is perfectly harmless. It is soothing—quieting. The child sleeps sweetly, and awakes refreshed and lively. The teeth penetrate the gums without pain. It is good for aged and nervous people. TRY IT.

DR. G. T. TAFT & CO., Proprietors,
Seneca Falls, N. Y.

THE BALM OF GILEAD!

SIR ASHLEY COOPER, in one of his lectures to his class, says:—I have used the Balm of Gilead in my practice, in one form or other, for more than forty years; and for **Old Sores or Ulcers, Eruptions, Rheumatism, Burns, Chilblains, Scalds, Piles, Chafes, &c.**, it surpasses every other known remedy.

Rosenberger's Balm of Gilead Ointment

Is composed of Oils and Balsams from trees and shrubs, and for all the diseases referred to by Dr. Cooper, we warrant it almost a specific. **For Gall, Grease and Wounds of Horses**, it has no equal. We warrant it; therefore do not hesitate to try it for every kind of **Wound, Bruise or Sore**.

DR. G. T. TAFT & CO., Proprietors,
Seneca Falls, N. Y.

THE STATES,

THEIR SETTLEMENT, ADMITTANCE TO THE UNION, POPULATION,
SUFFRAGE LAWS, ETC.

ALABAMA was settled near Mobile, in 1702, by the French; was formed into a Territory by act of Congress, approved March 3, 1817, from the eastern portion of the Territory of Mississippi; framed a Constitution August 2, 1819, and was admitted into the Union December 14 of the same year. Area 50,722 square miles, or 32,462,080 acres.—Population in 1860, 964,201, of whom 435,080 were slaves. It is the chief cotton growing State of the Union. White male citizens who have resided one year in the State and three months in the county, are entitled to vote. An election for a Convention was held December 24, 1860, and a majority of over 50,000 votes cast for secession; the Convention met January 7, 1861, and on the 11th passed the ordinance of secession, by a vote of 61 to 39, which was followed on the 21st by the resignation of its members of Congress.

ARKANSAS was settled at Arkansas Post in 1685, by the French, and was part of the Louisiana purchase ceded by France to the United States, April 30, 1803. It was formed into a Territory by act of Congress, March 2, 1819, from the southern part of the Territory of Missouri; its western boundary was settled May 26, 1824, and its southern, May 19, 1828. Having adopted a Constitution, a memorial was presented in Congress, March 1, 1836, and an act for its admission into the Union passed June 15 of the same year. Area 52,198 square miles, or 33,406,720 acres. In 1860 its population was 435,450, of whom 111,115 were slaves. It is an agricultural State, its staples being corn and cotton.—Citizenship and residence in the State for six months, qualify voters in the county and district where they reside. January 16, 1861, its Legislature ordered a State Convention, which assembled, and on May 6, voted to secede, 69 to 1. January 4, 1864, a Convention assembled in Little Rock, which adopted a new Constitution, the principle feature of which consisted in a clause abolishing slavery. The Convention adjourned January 22. This body also inaugurated a Provisional Government. The Constitution was submitted to the people, and 12,177 votes cast for it, to 226 against it. The State was re-organized under the plan contained in the Amnesty Proclamation of President LINCOLN, in pursuance of which an election was held March 14, 1864. The vote required under the Proclamation was 5,405. About 16,000 votes were cast.

CALIFORNIA was settled at Diego in 1768, by Spaniards, and was part of the territory ceded to the United States by Mexico, by the treaty concluded at Guadalupe Hidalgo, February 22, 1848. After several ineffectual attempts to organize it as a Territory or admit it as a State, a law was passed by Congress for the latter purpose, which was approved September 9, 1850. Area 188,981 square miles, or 120,947,784 acres. Population in 1860, 305,439. It is the most productive gold mining region on the continent, and also abounds in many other minerals.—White male citizens of the United States, and those of Mexico who may choose to comply with the provisions of the treaty of Queretaro, of May 30, 1848, who have resided in the State six months and in the county or district thirty days, are entitled to vote.

CONNECTICUT was settled at Windsor, in 1633, by English Puritans from Massachusetts, and continued under the jurisdiction of that Province until April 23, 1662, when a separate charter was granted, which continued in force until a Constitution was formed, September 15, 1818. It was one of the original thirteen States, and ratified the United States Constitution, January 9, 1788. Area 4,674 square miles, or 2,991,360 acres. Population in 1860, 460,147. It is one of the most densely populated and principal manufacturing States in the Union. Residence for six months, or military duty for a year, or payment of State tax, or a freehold of the yearly value of seven dollars, gives the right to vote.

DELAWARE was settled at Wilmington, early in 1638, by Swedes and Finns; was granted to William Penn, in 1682, and continued under the government of Pennsylvania until the adoption of a Constitution, September 20, 1776; a new one was formed June 12, 1792. It was one of the original thirteen States, and ratified the United States Constitution, December 7, 1787. Area 2,120 square miles, or 1,356,800 acres.—Population, in 1860, 112,216, of whom 1,798 were slaves. It is a grain and fruit growing State, with some extensive manufactories. Residence in the State one year, and ten days in the election district, with payment of a State or county tax assessed ten days prior to an election, gives the right to vote, except that citizens between twenty-one and twenty-two years of age need not have paid the tax.

FLORIDA was settled at St. Augustine, in 1565, by Spaniards; was formed from part of the territory ceded by Spain to the United States by treaty of February 22, 1819; an act to authorize the President to establish a temporary government was passed March 3, 1819; articles of surrender of East Florida were framed July 10, and of West Florida, July 17, 1821, and it was then taken possession of by General Jackson as Governor. An act for the establishment of a Territorial Government was passed March 30, 1822, and by act of March 3, 1823, East and West Florida were constituted one Territory. Acts to establish its boundary line between Georgia and Alabama were passed May 4, 1826, and March 2, 1831. After several ineffectual attempts to organize it into two Territories, or into a State and Territory, an act for its admission into the Union was passed March 3, 1845. Area 59,268 square miles, or 37,930,520 acres. Population, in 1860, 140,425, of whom 61,745 were slaves. It is an agricultural State, tropical in its climate and products. Every free white male citizen, who has resided in the State two years and in the county six months, and has been enrolled in the militia (unless exempt by law,) is qualified to vote; but no soldier, seaman

or marine can vote unless qualified before enlistment. Its Legislature called a Convention, December 1, 1860, which met January 3, 1861, and passed a secession ordinance on the 10th by a vote of 62 to 7.

GEORGIA was settled at Savannah, in 1733, by the English under General Oglethorpe. It was chartered June 9, 1732; formed a Constitution February 5, 1777; a second in 1785 and a third May 30, 1798.—It was one of the original thirteen States, and ratified the United States Constitution January 2, 1788. Area 58,000 square miles, or 37,120,000 acres. Population, in 1860, 1,057,286, of whom 462,198 were slaves. It is a large cotton and rice growing State. Citizens of the State, six months resident of the county where voting, who have paid taxes the year preceding the election, are entitled to vote. November 18, 1860, its Legislature ordered an election for a State Convention, which assembled and passed a secession ordinance January 19, 1861, by a vote of 208 to 89, and on the 23d of the same month its members of Congress resigned.

ILLINOIS was settled at Kaskaskia, in 1683, by the French, and formed part of the northwestern territory ceded by Virginia to the United States. An act for dividing the Indiana Territory and organizing the Territory of Illinois, was passed by Congress, February 3, 1809; and an act to enable it to form a State Constitution, Government, &c., was passed April 18, 1818; a Constitution was framed August 26, and it was admitted into the Union December 23 of the same year. Area 54,405 square miles, or 64,819,200 acres. Population, in 1860, 1,711,951. It is the chief "prairie" State, and the largest grain growing and second largest cattle raising State in the Union. All white male inhabitants, who have resided in the State one year and election district sixty days, can vote in the district where actually residing.

INDIANA was settled at Vincennes, in 1690, by the French, and formed part of the northwestern territory ceded by Virginia to the United States. It was organized into a Territory May 7, 1800, from which the Territory of Michigan was set off in 1805, and Illinois in 1809. An act was passed to empower it to form a State Constitution, Government, &c., April 19, 1816, and it was admitted into the Union December 11 of the same year. Area 33,809 square miles, or 21,637,760 acres. Population, in 1860, 1,350,428. It is an agricultural State, chiefly devoted to grain growing and cattle raising. A residence of one year in the State entitles males of 21 years of age to vote in the county of their residence.

IOWA was first settled at Burlington by emigrants from the Northern and Eastern States. It was part of the region purchased from France; was set off from the Territory of Wisconsin and organized as a separate Territory June 12, 1838; an act for its admission as a State was passed and approved March 3, 1845, to which the assent of its inhabitants was to be given to be announced by Proclamation of the President, and on December 28, 1846, another act for its admission was passed. Area 50,914 square miles or 32,584,960 acres. Population, in 1860, 674,913. It is an agricultural State, resembling Illinois, and contains important lead mines. White male citizens of the United States, having resided in the State six months and county twenty days, are entitled to vote.

KANSAS was formed out of the original Louisiana purchase, and organized into a Territory by act of Congress, May 30, 1854, and after several ineffectual attempts was finally admitted into the Union in January, 1861. Area 78,418 square miles, or 50,187,520 acres. Population, in 1860, 107,206. It is an agricultural State, with a soil of rich and deep black loam, except the central portion, which is partly a desert. The western portion is a fine grazing country, well wooded. Residence in the State six months, and in the township or ward thirty days, confers the right of suffrage on white male citizens. It also abounds in minerals.

KENTUCKY was settled in 1775, by Virginians; formed into a Territory by act of the Virginia Legislature, December 18, 1789, and admitted into the Union June 1, 1792, by virtue of an act of Congress passed February 4, 1791. Area 37,680 square miles, or 24,115,200 acres.—Population in 1860, 1,155,684, of whom 225,483 were slaves. It is an agricultural State, raising more flax and hemp than any other. Loyalty, a residence of two years in the State and one in the county are the requirements to vote. "Any citizen of this State who shall enter the service of the so-called Confederate States, in either a civil or military capacity; or into the service of the so-called Provisional Government of Kentucky, in either a civil or military capacity; or having heretofore entered such service of either the Confederate States or Provisional Government, shall continue in such service after this act takes effect, (March 11, 1862,) or shall take up or continue in arms against the military forces of the United States or State of Kentucky, or shall give voluntary aid and assistance to those in arms against said forces, shall be deemed to have expatriated himself, and shall no longer be a citizen, except by permission of the Legislature by a general or special statute."

LOUISIANA was settled at Iberville, in 1699, by the French, and comprised a part of the territory ceded by France to the United States, by treaty of April 30, 1803, which purchase was erected into two Territories by act of Congress March 26, 1804, one called the Territory of Orleans, the other the District of Louisiana, afterwards changed to that of Missouri.—Congress, March 2, 1806, authorized the inhabitants of Orleans Territory to form a State Constitution and Government when their population should amount to 60,000; a Constitution was adopted January 22, 1812, and the State admitted into the Union April 8 of the same year, under the name of Louisiana. Area 41,255 square miles, or 26,403,200 acres. Population in 1860, 708,002, of whom 331,726 were slaves. It is the chief sugar producing State of the Union. Two years' residence in the State and one in the parish are the qualifications of voters. December 10, 1860, the Legislature ordered a State Convention to be held, which assembled and passed an ordinance of secession January 26, 1861, by a vote of 113 to 17. The people voted on the question, and on March 28 the following was announced as the result: For, 20,448; against, 17,296; a majority of 3,152. The Convention ratified the 'Confederate' Constitution March 11, 1861, by a vote of 107 to 7, and refused to submit it to the people by 94 to 10. On the 11th day of January, 1864, Maj. Gen. Banks issued a Proclamation for an election of State officers and delegates to a Constitutional Convention, for the purpose of affecting a reconstruction of the State Government under the plan suggested in the Amnesty Proclamation of President Lincoln. The election was held on the 22d day of February, 1864. The officers thus elected were installed March 4. The total vote cast was 10,725. The vote requisite under the Proclamation was 5,051. The Convention amended the Constitution so as to abolish slavery. The new Constitution was adopted by the people by a vote of 6,836 for, to 1,566 against.

MAINE was settled at York, in 1623, by the English, and was formerly under the jurisdiction of Massachusetts. October 29, 1819, the inhabitants of the District of Maine framed a Constitution; applied for admission December 8, 1819. Congress passed an act March 3, 1820, and it was admitted as a State March 15, of the same year. Area 31,766 square miles, or 20,330,240 acres. Population, in 1860, 628,279. It is largely engaged in the lumber trade and ship building. Citizens of the United States, except paupers and persons under guardianship, who have resided in the State for three months next preceding the election, are entitled to vote.

MARYLAND was settled at St. Mary, in 1634, by Irish Roman Catholics, having been chartered June 20, 1632. It was one of the original thirteen States; formed a Constitution August 14, 1776, and ratified the Constitution of the United States April 28, 1788. Area 11,124 square miles, or 7,119,260 acres. Population in 1860, 687,049, of whom 87,189 were slaves. It is mainly an agricultural State, producing grain and tobacco. A residence of one year in the State, and six months in the county, gives the right to vote to every white male citizen who takes the oath of allegiance prescribed in the Constitution. January 28, 1864, a bill passed the Legislature submitting to the people the question of a Convention to revise the Constitution of the State. The popular vote on the question was as follows: For Convention, 32,203; against, 18,337. The Convention assembled and adopted a Constitution abolishing slavery, which was submitted to and adopted by the people; and in accordance with its provisions, on the 29th of October, 1864, the Governor issued his Proclamation declaring the slaves in that State free from the 1st day of November.

MASSACHUSETTS was settled at Plymouth, November 3, 1620, by English Puritans, and Charters were granted March 4, 1629, January 13, 1630, August 20, 1726, and October 7, 1731. It was one of the original 13 States; adopted a Constitution March 2, 1780, which was amended November 3, 1820, and ratified the Constitution of the United States February 6, 1788. Area 7,800 square miles, or 4,992,000 acres. Population in 1860, 1,231,066. It is a largely commercial, the chief manufacturing and most densely populated State in the Union. A residence of one year in the State, and payment of State or county tax, gives the right to vote to male citizens of 21 years and upward, except paupers and persons under guardianship.

MICHIGAN was settled at Detroit in 1670, by the French, and was part of the territory ceded to the United States by Virginia. It was set off from the territory of Indiana, and erected into a separate Territory January 11, 1805; an act to attach to it all the territory of the United States west of the Mississippi river, and north of the State of Missouri, was passed June 28, 1834. Wisconsin was organized from it April 30, 1836. In June of the same year an act was passed to provide for the admission of the State of Michigan into the Union, and a Constitution having been adopted, it was admitted January 26, 1837. Area 56,243 square miles, or 35,995,552 acres. Population in 1860, 749,113. It is a grain growing and cattle rearing State, with rich and extensive mines of copper and iron in the Northern Peninsula. A residence in the State of six months preceding the election, entitles white male citizens to vote.

MINNESOTA was settled about 1846, chiefly by emigrants from the Northern and Western States. It was organized as a Territory by act of Congress approved March 3, 1849, and admitted into the Union February 26, 1857. Area 95,274 square miles, or 60,975,536 acres. Population in 1860, 172,123 whites, and about 25,000 Indians, many of the tribes being of a warlike character. It is an agricultural State, chiefly devoted to Northern grains. The right to vote is extended to male persons of 21 years of age, of the following classes, if they have resided in the United States one year, the State four months, and the election district ten days: White citizens of the United States, and those of foreign birth who have declared their intention to become citizens; persons of mixed white and Indian blood who have adopted the customs of civilization, and those of pure Indian blood who have been pronounced capable by any district court of the State.

MISSISSIPPI was settled at Natchez, in 1716, by the French, and was formed out of part of the territory ceded to the United States by South Carolina in 1787, and Georgia in 1802. It was organized as a Territory by act of Congress, April 7, 1789, and enlarged on the north March 27, 1804, and on the south May 14, 1812. After several unsuccessful attempts to enter the Union, Congress finally passed an act March 1, 1817, enabling the people of the western part of the Territory to form a State Constitution and Government, which being complied with August 15, it was admitted December 10 of the same year. Area 47,156 square miles, or 30,179,840 acres. Population in 1860, 791,305, of whom 436,631 were slaves. It is the second cotton growing State of the Union. Citizens who have resided one year in the State, and four months in the county, and having performed military duty or paid taxes, are entitled to vote. A Convention met January 7, 1861, and on the 9th passed an ordinance of secession by a vote of 84 to 15.

MISSOURI was settled at Genevieve in 1763, by the French, and was part of the territory ceded by France by treaty of April 30, 1803. It was created under the name of the District of Louisiana, by an act approved March 26, 1804, and placed under the direction of the officers of the Indiana Territory, and was organized into a separate Territory June 4, 1812, its name being changed to that of Missouri; and was divided March 2, 1819, the Territory of Arkansas being then created. An act authorizing it to form a State Constitution and Government was passed March 6, 1820, and it was admitted into the Union December 14, 1821. Area 67,380 square miles, or 43,123,200 acres. Population in 1860, 1,182,012, of whom 114,931 were slaves. An act of gradual emancipation was passed July 1, 1863, by a vote of 51 to 30. On the 6th of January, 1865, a Constitutional Convention assembled in St. Louis, and on the 8th of April adopted a new Constitution, declaring the State free, prohibiting compensation for slaves, and adopting many other radical changes. On the 6th of June the Constitution was adopted by the people by a vote of 43,670 to 41,808, and pursuant to a Proclamation issued on the 1st of July, the Constitution went into effect July 4, 1865. It is an agricultural and mining State. Citizens of the United States who have resided in the State one year, and county three months, are entitled to vote. By an act passed by the Legislature of 1863, voting by ballot was adopted, and the *viva voce* system abolished.

NEBRASKA was settled by emigrants from the Northern and Western States, and was formed out of a part of the territory ceded by France, April 30, 1803. Attempts to organize it were made in 1844 and 1848, but it was not accomplished until May 30, 1854. Area 75,955 square miles, or 44,796,160 acres. Population 28,841, besides a few roving tribes of Indians. A Convention adopted a State Constitution February 9, 1866, which was submitted to the people on the 22d of June, and adopted by a vote of 3,938 for, to 3,838 against, and State officers were elected. A bill was passed by Congress, July 27th, admitting the State, but the President withheld his signature. In February, 1867, Congress passed an act imposing certain conditions to admission, which were promptly accepted, and the territory became a State. It is an agricultural region, its prairies affording boundless pasture lands.

NEVADA was organized as a Territory March 2, 1861. Its name signifies snowy, and is derived from the Spanish word *nieve* (snow.) It comprises 81,539 square miles, or 52,184,960 acres, lying mostly within the Great Basin of the Pacific coast. Congress, at its session in 1864, passed an act which was approved March 21, to enable the people of the Territory to form a Constitution and State Government, in pursuance of which a Government was organized and the Territory admitted as a State by Proclamation of the President, October 31, 1864. At the time of its organization the Territory possessed a population of 6,857 white settlers. The development of her mineral resources was rapid and almost without parallel, and attracted a constant stream of immigration to the Territory. As the population has not been subject to the fluctuations from which other Territories have suffered, the growth of Nevada has been rapid and steady. At the general convention election of 1863, 10,934 votes were cast. During 1864 great accessions to the population were made. It is probably the richest State in the Union in respect to mineral resources. No region in the world is richer in argentiferous leads. It also contains an immense basin of salt, five miles square. Quartz mills are a very important feature in mining operations. The State is barren for agricultural purposes, and is remarkably healthy.

NEW HAMPSHIRE was settled at Dover, in 1623, by English Puritans, and continued under the jurisdiction of Massachusetts until September 18, 1679, when a separate charter was granted. It was one of the original thirteen States, and ratified the United States Constitution June 21, 1788; its State Constitution was framed January 5, 1776, and amended in 1784 and 1792. Area 9,280 square miles, or 5,939,200 acres. Population in 1860, 326,073. It is a grazing and manufacturing State. All male citizens, except paupers, are allowed to vote.

NEW JERSEY was settled at Bergen, in 1624, by the Dutch and Danes; was conquered by the Dutch in 1655, and submitted to the English in 1664, being held thereafter under the same grants as New York, until it was surrendered to the Crown in 1702. It was one of the original thirteen States, adopted a State Constitution July 2, 1776, and ratified the United States Constitution December 18, 1787. Area 8,320 square miles, or 5,324,800 acres. Population in 1860, 672,035. It is a grain and fruit growing region, its orchard and market products being relatively greater than those of any other State. A residence of one year in the State gives the right to vote, except to paupers, &c.

NEW YORK was settled at Manhattan, in 1614, by the Dutch; was ceded to the English by grants to the Duke of York, March 20, April 26, and June 24, 1664; was retaken by the Dutch in 1673, and surrendered again by them to the English, February 9, 1674. It was one of the original thirteen States; ratified the United States Constitution July 26, 1788; framed a Constitution April 20, 1777, which was amended October 27, 1801, and November 10, 1821; a new one was adopted November 3, 1846. Area 47,000 square miles, or 30,080,000 acres. Population in 1865, 3,831,777. It is the most populous, wealthy and commercial of the States. White male citizens of the United States, who have resided in the State one year, in the county four months, and election district thirty days, are entitled to vote; and all men of color who have resided in the State three years, and own and pay taxes on a freehold assessed at \$250.

NORTH CAROLINA was settled at Albemarle, in 1650, by the English, and was chartered March 20, 1663. It was one of the original thirteen States, and ratified the United States Constitution, November 21, 1789; its State Constitution was adopted December 18, 1776, and amended in 1835. Area 50,704 square miles, or 32,450,560 acres. Population in 1860, 992,622, of whom 331,059 were slaves. It is an agricultural State, with some mines and extensive pine forests. Every freeman of 21 years of age, having resided one year in any county in the State, may vote for a member of the House of Commons, but must own fifty acres of land to vote for a Senator. A State Convention passed an ordinance of secession May 21, 1861. An election for delegates to a State Convention took place September 21, 1865. The Convention assembled October 2. On the 2d of October it passed an ordinance forever prohibiting slavery. The Legislature ratified the Constitutional amendment December 1. An election was held on the first Thursday of November, for Governor, Members of Congress and the Legislature.

OHIO was settled at Marietta, in 1788, by emigrants from Virginia and New England; was ceded by Virginia to the United States October 20, 1783; accepted by the latter March 1, 1784, and admitted into the Union April 30, 1802. Area 39,964 square miles, or 25,576,960 acres. Population in 1860, 2,339,511. It is the most populous and wealthy of the agricultural States, devoted principally to wool growing, grain and live stock. A male of 21 years of age, who has resided in the State one year, and has paid or been charged with a State or county tax, is eligible to vote.

OREGON, although it had previously been seen by various navigators, was first taken possession of by Capt. Robert Gray, who entered the mouth of its principal river May 7, 1792, naming it after his vessel, the *Columbia*, of Boston. Exploring expeditions soon followed, and fur companies sent their trappers and traders into the region. In 1811 a trading post was established at the mouth of the *Columbia* river by the American Fur Company, who named it Astoria. For some time a Provisional Territorial Government existed, but the boundary remained unsettled until the treaty with Great Britain in 1846, when the 49th parallel was adopted. It was formally organized as a Territory August 14, 1848; was divided March 2, 1853, on the 46th parallel, the northern portion being called Washington and the southern Oregon. November 9, 1857, a State Constitution was adopted, under which it was admitted February 14, 1859,

about one-third of it on the east being added to Washington Territory, its northern boundary following the Columbia river until its intersection with latitude 46° north. Area 102,606 square miles, or 65,667,840 acres. Population in 1860, 52,465. It is an agricultural State, possessed of a fertile soil, extensive pastures, genial climate, and is well wooded. Gold and other precious metals are found in considerable abundance.

PENNSYLVANIA was settled at Philadelphia, in 1681, by English Quakers, and was chartered February 28 of the same year. It was one of the original thirteen States, ratifying the United States Constitution December 12, 1787; adopted a State Constitution September 28, 1776, and amended it September 2, 1790. Area 46,000 square miles, or 29,440,000 acres. Population in 1860, 2,906,115. It is the second State in wealth and population, and the principal coal and iron mining region in the Union. Residence in the State one year, and ten days in the election district, with payment of a State or county tax assessed ten days prior to an election, gives the right to vote; except that citizens between 21 and 22 years of age need not have paid the tax.

RHODE ISLAND was settled at Providence in 1636, by the English from Massachusetts, under Roger Williams. It was under the jurisdiction of Massachusetts until July 8, 1662, when a separate charter was granted, which continued in force until the formation of a Constitution in September, 1842. It was one of the original thirteen States, ratifying the United States Constitution May 29, 1790. Area 1,306 square miles, or 835,840 acres. Population in 1860, 174,620. It is largely engaged in manufactures. A freehold possession of \$13; or, if in reversion, renting for \$7, together with a residence of one year in the State and six months in the town; or, if no freehold, then a residence of two years in the State and six months in the town, and payment of \$1 tax or military service instead, are the qualifications of voters.

SOUTH CAROLINA was settled at Port Royal, in 1670, by the English, and continued under the charter of Carolina, or North Carolina, until they were separated in 1729. It was one of the original thirteen States, ratifying the United States Constitution May 23, 1798; it framed a State Constitution March 26, 1776, which was amended March 19, 1778, and June 3, 1790. Area 29,385 square miles, or 18,806,400 acres. Population in 1860, 703,708, of whom 402,406 were slaves, an excess of 101,270 over the whites. It is the principal rice-growing State. Whites, who have resided in the State two years and district six months, and have a freehold of fifty acres of land, or have paid a State tax, are entitled to vote. December 17, 1860, a Convention assembled in Columbia, adjourned to Charleston, and on the 24th unanimously adopted an ordinance of secession, which was followed the next day by a Declaration of Causes claimed to be sufficient to justify the act. An election for delegates to a State Convention was held September 4, 1865. The Convention assembled September 13, and adjourned on the 28th. It repealed the ordinance of secession, abolished slavery, equalized the representation of the Senate and taxation throughout the State, giving the election of Governor and Presidential electors to the people, ordered voting in the Legislature by *viva voce*, endorsed the Administration unanimously, and directed a commission to submit a code to the Legislature for the protection of the colored population. The Legislature ratified the Constitutional Amendment November 13, 1865.

TENNESSEE was settled at Fort Donelson, in 1756, by emigrants from Virginia and North Carolina; was ceded to the United States by North Carolina, December, 1789, conveyed by the Senators of that State February 25, 1790, and accepted by act of Congress April 2 of the same year; it adopted a Constitution Feb. 6, 1796, and was admitted into the Union the 1st of June following. Area 45,600 square miles, or 29,184,000 acres. Population in 1860, 1,109,601, of whom 275,179 were slaves. It is a mining and agricultural State, and is largely productive of live stock. Citizens of the United States who have resided six months in the county are entitled to vote. A military league was formed between the Governor, Isham G. Harris, and the rebel States, May 7, 1861, ratified the same day by the Senate by a vote of 14 to 6, and a Declaration of Independence submitted to the people, the election to be held June 8, the result of which was declared by the Governor, June 24, to be 104,913 for, and 47,238 against. This movement not being acceptable to the people of East Tennessee, which had declared against separation by a vote of 32,923 to 14,780, they, in a Convention held at Greenville, June 18-21, repudiated it. Andrew Johnson, Provisional Governor of the State, called a State Convention to be held in Nashville the second Monday in January. Delegates were elected, the Convention met, declared slavery forever abolished, prohibited compensation to owners of slaves, and abrogated the secession ordinances. These amendments of the Constitution were submitted to the people 22d of February, 1865, with the following result: For ratification, 22,197; rejection, 63. The United States Constitutional Amendment was ratified April 5, 1865.

TEXAS was first settled at Bexar, in 1694, by Spaniards; formed a part of Mexico until 1836, when she revolted from that Republic and instituted a separate Government, under which she existed until admitted into the Union by a joint resolution approved March 1st, 1845, imposing certain conditions, which were accepted, and a Constitution formed July 4 of the same year, and another joint resolution adopted by Congress, consummating the annexation, was approved December 29, 1845. Area 237,504 square miles, or 152,002,500 acres. Population in 1860, 604,215, of whom 182,566 were slaves. It is an agricultural region, principally devoted to grain, cotton and tropical fruits. Free white male citizens of 21 years of age, who have resided in the State one year and district six months are entitled to vote. A Convention assembled at Galveston January 28, 1861, and on February 1 passed an ordinance of secession, by a vote of 166 to 7, to be submitted to the people February 23, and on March 4 they declared the State out of the Union, and Gov. Houston issued a Proclamation to that effect.

VERMONT was settled in 1724, by Englishmen from Connecticut, chiefly under grants from New Hampshire; was formed from a part of the territory of New York, by act of its Legislature March 6, 1769; framed a Constitution December 25, 1777, and was admitted into the Union March 4, 1791, by virtue of an act of Congress passed February 18 of the same year. Area 10,212 square miles, or 6,535,680 acres. Population in 1860, 315,098. It is a grazing region, producing more wool, live stock, maple sugar, butter, cheese and hay, in proportion to its population, than any other State. Any citizen of the United States who has resided in the State one year, and will take the oath of allegiance, is entitled to vote.

VIRGINIA was settled at Jamestown, in 1607, by the English, and was chartered April 10, 1606, May 23, 1609, and March 12, 1612. It was one of the original thirteen States, ratifying the United States Constitution June 25, 1788; it framed a State Constitution July 5, 1776, which was

amended January 15, 1830. The State was divided in 1863. Present area 37,352 square miles. Population in 1860, 1,314,532, of whom 481,410 were slaves. It is a large corn producing, and the chief tobacco growing State. Every white male citizen of the age of 21 years, who has been a resident of the State for one year, and of the county, city or town where he offers to vote for six months next preceding an election, and has paid all taxes assessed to him, after the adoption of the Constitution, under the laws of the Commonwealth after the re-organization of the county, city or town where he offers to vote, is qualified to vote for members of the General Assembly and all officers elective by the people. A Convention sitting in Richmond on the 17th of April, 1861, passed an ordinance of secession, by a vote of 88 to 55, which was submitted to the people at an election held May 23, the result of which was announced June 25 to be 128,824 for, and 32,134 against. The State Government was re-organized by a Convention which met at Wheeling, May 11, 1861. Upon the division of the State in 1863, the seat of Government was removed to Alexandria. A State Constitutional Convention, March 10, 1864, adopted a section abolishing slavery.

WEST VIRGINIA.—On the passage of the ordinance of secession by the Virginia Convention, a Convention of the western and other loyal counties of the State was held at Wheeling, which assembled May 11, 1861, and on the 17th unanimously deposed the then State officers and organized a Provisional Government. On the 26th of November, 1861, a Convention representing the western counties assembled in Wheeling and framed a Constitution for West Virginia, which was submitted to the people on the 3d of May, 1862, and adopted by them by a nearly unanimous vote. The division of the State was sanctioned by the Legislature May 13, 1862, and ratified by Congress by an act approved December 31, 1862, conditioned on the adoption of an amendment to the Constitution providing for the gradual abolition of slavery, which was done on the 24th of March, 1863, by a vote of the qualified electors of the proposed State, 28,318 voting in favor of the amendment, and 572 against it. In pursuance of the act of Congress, the President issued a Proclamation, April 20, 1863, admitting the State sixty days from the date thereof, and on the 20th of June the new State Government was formally inaugurated. Area 24,000 square miles. Population in 1860, 350,599, of whom 12,754 were slaves. It is a large corn producing State, and abounds in coal and other minerals. The Alexandria Legislature adopted the United States Constitutional Amendment February 9, 1865. White male citizens, residents of the State one year and county thirty days, unless disqualified by rebellion, are entitled to vote.

WISCONSIN was settled at Green Bay, in 1669, by the French; was a part of the territory ceded by Virginia, and was set off from Michigan December 24, 1834, and was organized into a Territory April 30, 1836. Iowa was set off from it June 12, 1838, and acts were passed at various times setting its boundaries. March 3, 1847, an act for its admission into the Union was passed, to take effect on the issuing of a Proclamation by the President, and by act of May 29, 1848, it was admitted into the Union. Area 53,924 square miles, or 34,511,360 acres. Population in 1860, 775,881. It is an agricultural State, chiefly engaged in grain raising and wool growing. Both white and colored citizens of the United States, or white foreigners who have declared their intention to become citizens, are entitled to vote. Colored citizens were admitted to the franchise, by a decision of the Supreme Court, rendered the 27th day of March, 1866, holding that, whereas an election was held in 1849, under the provisions of chapter 137, of that year, at which election 5,265 votes were cast in

favor of the extension of the right of suffrage to colored men, and 4,075 against such extension, therefore, the section of said law conferring such right had been constitutionally adopted and is the law of the land.

THE TERRITORIES,

THEIR BOUNDARIES, AREA, PHYSICAL FEATURES, ETC.

ALASKA, our new territory, recently purchased of Russia, comprehends all the north-west coast on the Pacific, and the adjacent islands north of the parallel of 50 degrees 40 minutes north, and the portion of the mainland west of the meridian (about 140° west) of Mount St. Elias. The area is computed at 481,276 square miles. The climate, although warmer than in the same latitude on the eastern coast, is too rigorous to admit of successful agricultural operations, and the chief value of the country and adjacent seas is derived from their fisheries and hunting grounds. The southern and central portions are mountainous; the northern portion along the Arctic ocean is quite flat, nowhere rising more than fifteen or twenty feet above the sea. The population is estimated at about 80,000, mostly Esquimaux.

ARIZONA was organized by the Thirty-Seventh Congress, in the winter of 1863, out of the western half of New Mexico, the boundary between the two Territories being the 109th meridian (32d west from Washington,) and includes the greater portions of the valleys of Colorado and Gila, which two rivers drain its entire surface, with parts of Utah, New Mexico and Nevada, and yet convey, it is reported, a less volume of water to the sea than the Hudson at Albany. The fertile Messilla Valley was left with New Mexico. The Territory forms a block nearly square, and contains 126,141 square miles, or 80,730,240 acres. Its white population is probably considerably less than 10,000. For agricultural purposes it is probably the most worthless on the Continent, owing to the absence of rains, but it is reputed to abound in silver mines.

COLORADO was organized March 2, 1861, from parts of Kansas, Nebraska and Utah, and is situated on each side of the Rocky Mountains, between latitude 37° and 41°, and longitude 25° and 32° west from Washington. Area 104,500 square miles, or 66,880,000 acres. Population 50,000, besides numerous tribes of Indians. By an enabling act passed March 21, 1864, the people of the Territory were authorized to frame a State Constitution and organize a State Government, and a Convention accordingly met in 1865, and on the 12th of August adopted a Constitution, which was submitted to and adopted by the people September 5, and State officers elected November 14. A bill to admit the Territory as a State passed Congress, but was vetoed May 25, 1866. It is said to be a superior grazing and cattle producing region, with a healthy climate and rich soil. An extensive coal bed, and also gold, iron and other minerals abound.

DAKOTA was first settled by employees of the Hudson Bay Company, but is now being peopled by emigrants from the Northern and Western States. It was set off from the western portion of Minnesota when that Territory became a State in 1857, and was organized March 2, 1861. Area 148,932 square miles, or 95,316,480 acres. Population 2,576 whites, and 2,261 Indians, besides the roving tribes.

IDAHO was organized by the Thirty-Seventh Congress, at its second session, in the winter of 1863. Its name means 'Bead of the Mountains,' and it embraces the whole breadth of the Rocky Mountain region, and has within its bounds the head waters of nearly all the great rivers that flow down its either slope, but the greater portion lies east of the mountains. Its southern boundary is the 41st, its northern the 46th parallel of latitude. It extends from the 104th meridian on the east to the 110th on the west. Area 326,373 square miles, or 208,870,720 acres. For agricultural purposes it is comparatively worthless, but abounds in gold and other valuable mines.

MONTANA was settled by emigrants from the Northern and Western States. Organized in 1864, with the following boundaries: Commencing at a point formed by the intersection of the 27° L. W. from Washington with the 45° N. L.; thence due west on said 45th degree to a point formed by its intersection with the 34th degree W. from Washington; thence due south along said 34th degree of longitude to its intersection with the 44th degree and 30 minutes of N. L.; thence due west along said 44th degree and 30 minutes of N. L. to a point formed by its intersection with the crest of the Rocky Mountains; thence following the crest of the Rocky Mountains northward till its intersection with the Bitter Root Mountains; thence northward along the crest of said Bitter Root Mountains to its intersection with the 39th degree of longitude W. from Washington; thence along said 39th degree of longitude northward to the boundary line of the British possessions; thence eastward along said boundary to the 27th degree of longitude W. from Washington; thence southward along said 27th degree to the place of beginning. This makes it the northernmost Territory next the States east of the Missouri Valley. It is a good mining and agricultural region. The total population is put down at 15,822. Large accessions have been made since the census was taken.

NEW MEXICO was formed from a part of the territory ceded to the United States by Mexico, by the treaty of Guadalupe Hidalgo, February 2, 1848, and was organized into a Territory September 9, 1850.—Area 121,201 square miles, or 77,568,640 acres. Population 83,000, besides large tribes of warlike Indians. The principal resource of the country is its minerals.

UTAH was settled by the Mormons, and was formed from a part of the territory ceded to the United States by Mexico, by the treaty of Guadalupe Hidalgo, February 2, 1848, and was organized into a Territory, September 9, 1850. Area, 106,382 square miles, or 68,084,480 acres. Population, 40,273, of whom 29 were slaves. Brine, sulphureous and chalybeate springs abound; limestone, granite, sandstone and marble are found in large quantities; iron is abundant, and gold, silver, copper, lead and zinc have been found. Not one-fiftieth part of the soil is fit for tillage, but on that which is, abundant crops of grain and considerable cotton are raised. A Convention was held at Great Salt Lake City, January 22, 1862, and a State Constitution formed, but it has not been acted on by Congress.

WASHINGTON was settled by emigrants from the Northern and Western States, and was organized into a Territory, March 2, 1853, from the northern portion of Oregon, to which was added another portion from the

eastern part when the latter Territory was admitted as a State, February 14, 1859. Area 69,994 square miles, or 48,636,800 acres. Population 11,168, besides numerous tribes of Indians.

WYOMING was organized in July 1868. It lies between the 27th and 34th meridians of longitude west from Washington, and between the 41st and 45th parallels of latitude. The Territory is rich in mineral wealth, having large quantities of iron, coal, gypsum and building stone, besides vast quantities of gold, silver and copper. Salt springs of great value are found within its limits. The western portion of the Territory embraces what is generally known as the "Sweet Water Mines." The climate is healthy, and the Territory is rapidly filling up with an enterprising and hardy population. The act of Congress organizing the Territory, provides that "There shall be no denial of the elective franchise or any other right, on account of color or race, and all persons shall be equal before the law."

STAMP DUTIES.

SCHEDULE OF DUTIES ON AND AFTER MARCH 1, 1867.

	Stamp Duty.		Stamp Duty.
Accidental injuries to persons, tickets, or contracts for insurance against,	exempt.	bank, banker or trust company at sight or on demand,	2
Affidavits,	exempt.	When drawn upon any other person or persons, companies or corporations, for any sum exceeding \$10, at sight or on demand,	2
Agreement or contract not otherwise specified:		Bill of exchange, (inland,) draft or order for the payment of any sum of money not exceeding \$100, otherwise than at sight or on demand, or any promissory note, or any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand or at a time designated: For a sum not exceeding \$100,	5
For every sheet or piece of paper upon which either of the same shall be written,	\$0 5	And for every additional \$100 or fractional part thereof in excess of \$100,	5
Agreement, renewal of, same stamp as original instrument.		Bill of exchange, (foreign,) or letter of credit drawn in, but payable out of, the United States: If drawn singly, same rates of duty as inland bills of exchange or promissory notes.	
Appraisement of value or damage, or for any other purpose: For each sheet of paper on which it is written,	5	If drawn in sets of three or more, for every bill of each set, where the sum made payable shall not	
Assignment of a lease, same stamp as original, and additional stamp upon the value or consideration of transfer, according to the rates of stamps on deeds. (See Conveyance.)			
Assignment of policy of insurance, same stamp as original instrument. (See Insurance.)			
Assignment of mortgage, same stamp as that required upon a mortgage for the amount remaining unpaid. (See Mortgage.)			
Bank check, draft or order for any sum of money drawn upon any			

Stamp Duty.	Stamp Duty.
exceed \$100 or the equivalent thereof in any foreign currency	2
And for every additional \$100, or fractional part thereof in excess of \$100,	2
Bill of lading or receipt (other than charter party) for any goods, merchandise, or effects to be exported from a port or place in the United States to any foreign port or place,	10
Bill of lading to any port in British North America,	exempt.
Bill of lading, domestic or inland,	exempt.
Bill of sale by which any ship or vessel, or any part thereof, shall be conveyed to or vested in any other person or persons:	
When the consideration shall not exceed \$500,	50
Exceeding \$500, and not exceeding \$1,000,	1 00
Exceeding \$1,000, for every additional \$500, or fractional part thereof,	50
Bond for indemnifying any person for the payment of any sum of money: When the money ultimately recoverable thereupon is \$1,000 or less,	50
When in excess of \$1,000, for each \$1,000 or fraction,	50
Bond-administrator or guardian, when the value of the estate and effects, real and personal, does not exceed \$1,000,	exempt.
Exceeding \$1,000,	1 00
Bond for due execution or performance of duties of office,	1 00
Bond, personal, for security for the payment of money. (See Mortgage.)	
Bond of any description, other than such as may be required in legal proceedings, or used in connection with mortgage deeds, and not otherwise charged in this schedule,	25
Broker's notes. (See Contract.)	
Certificates of measurement or weight of animals, wood, coal or hay,	exempt.
Certificates of measurement of other articles,	5
Certificates of stock in any incorporated company,	25
Certificates of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company: If for a sum not less than \$10 and not exceeding \$50,	10
Exceeding \$50 and not exceeding \$1,000,	25
Exceeding \$1,000, for every additional \$1,000 or fractional part thereof,	25
Certificate. Any certificate of damage or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such,	25
Certificate of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such: If for a sum not exceeding \$100,	2
For a sum exceeding \$100,	5
Certificate of any other description than those specified,	5
Charter, renewal of, same stamp as an original instrument.	
Charter party for the charter of any ship or vessel, or steamer, or any letter, memorandum, or other writing relating to the charter, or any renewal or transfer thereof: If the registered tonnage of such ship, vessel, or steamer does not exceed 150 tons,	1 00
Exceeding 150 tons, and not exceeding 300 tons,	3 00
Exceeding 300 tons, and not exceeding 600 tons,	5 00
Exceeding 600 tons,	10 00
Check. Bank check,	2
Contract. Broker's note, or memorandum of sale of any goods or merchandise, exchange, real estate, or property of any kind or description issued by brokers or persons acting as such: For each note or memorandum of sale,	10
Bill or memorandum of the sale or contract for the sale of stocks, bonds, gold or silver bullion, coin, promissory notes, or other securities made by brokers, banks, or bankers, either for the benefit of others or on their own account: For each hundred dollars, or fractional part thereof, of the amount of such sale or contract,	1
Bill or memorandum of the sale or contract for the sale of stocks, bonds, gold or silver bullion, coin, promissory notes, or other securities, not his or their own property, made by any person, firm, or company not paying a special tax as broker, bank or banker: For each hundred dollars, or fractional part thereof, of the amount of such sale or contract,	5
Contract. (See Agreement.)	
Contract, renewal of, same stamp as original instrument.	
Conveyance, deed, instrument or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons, by his, her or their direction, when the consideration or value does not exceed \$500,	50

	Stamp Duty.		Stamp Duty.
When the consideration exceeds \$500, and does not exceed \$1,000,	1 00	peals from justice courts or other courts of inferior jurisdiction to a court of record.	exempt.
And for every additional \$500, or fractional part thereof, in excess of \$1,000,	50	Warrant of distress.	exempt.
Conveyance. The acknowledgment of a deed, or proof by a witness,	exempt.	Letters of administration. (See Probate of will.)	
Conveyance. Certificate of record of a deed,	exempt.	Letters testamentary, when the value of the estate and effects, real and personal, does not exceed \$1,000,	Exempt.
Credit, letter of. Same as foreign bill of exchange.		Exceeding \$1,000,	5
Custom-house entry. (See Entry.)		Letters of credit. Same as bill of exchange, (foreign.)	
Custom-house withdrawals. (See Entry.)		Manifest for custom-house entry or clearance of the cargo of any ship, vessel, or steamer, for a foreign port:	*
Deed. (See Conveyance — Trust deed.)		If the registered tonnage of such ship, vessel, or steamer does not exceed 300 tons,	1 00
Draft. Same as inland bill of exchange.		Exceeding 300 tons, and not exceeding 600 tons,	3 00
Endorsement of any negotiable instrument,	exempt.	Exceeding 600 tons,	5 00
Entry of any goods, wares or merchandise at any custom-house, either for consumption or warehousing: Not exceeding \$100 in value,	25	[These provisions do not apply to vessels or steamboats plying between ports of the United States and British North America.]	
Exceeding \$100, and not exceeding \$500 in value,	50	Measurers' returns,	exempt.
Exceeding \$500 in value,	1 00	Memorandum of sale, or broker's note. (See Contract.)	
Entry for the withdrawal of any goods or merchandise from bonded warehouse,	50	Mortgage of lands, estate, or property, real or personal, heritable or movable, whatsoever, a trust deed in the nature of a mortgage, or any personal bond given as security for the payment of any definite or certain sum of money; exceeding \$100, and not exceeding \$500,	50
Gauger's returns,	exempt.	Exceeding \$500, and not exceeding \$1,000,	1 00
Indorsement upon a stamped obligation in acknowledgment of its fulfillment,	exempt.	And for every additional \$500, or fractional part thereof, in excess of \$1,000,	50
Insurance (life) policy: When the amount insured shall not exceed \$1,000,	25	Order for payment of money, if the amount is \$10, or over,	2
Exceeding \$1,000, and not exceeding \$5,000,	50	Passage ticket on any vessel from a port in the United States to a foreign port, not exceeding \$35,	50
Exceeding \$5,000,	1 00	Exceeding \$35, and not exceeding \$50,	1 00
Insurance (marine, inland, and fire,) policies, or renewal of the same: If the premium does not exceed \$10,	10	And for every additional \$50, or fractional part thereof, in excess of \$50,	1 00
Exceeding \$10, and not exceeding \$50,	25	Passage tickets to ports in British North America,	exempt.
Exceeding \$50,	50	Pawner's checks,	5
Insurance contracts or tickets against accidental injuries to persons,	exempt.	Power of attorney for the sale or transfer of any stock, bonds or scrip, or for the collection of any dividends or interest thereon,	25
Lease, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof: Where the rent or rental value is \$300 per annum or less,	50	Power of attorney, or proxy, for voting at any election for officers of any incorporated company or society, except religious, charitable, or literary societies, or public cemeteries,	10
Where the rent or rental value exceeds the sum of \$300 per annum, for each additional \$200, or fractional part thereof in excess of \$300,	50	Power of attorney to receive or collect rent,	25
Legal documents:		Power of attorney to sell and convey real estate, or to rent or	
Writ, or other original process, by which any suit, either criminal or civil, is commenced in any court, either of law or equity,	exempt.		
Confession of judgment or cognovit,	exempt.		
Writs or other process on ap-			

lease the same,	Stamp Duty.
Power of attorney for any other purpose,	1 00
Probate of will, or letters of administration; where the estate and effects for or in respect of which such probate or letters of administration applied for shall be sworn or declared not to exceed the value of \$1,000,	50
Exceeding \$1,000, and not exceeding \$2,000,	exempt.
Exceeding \$2,000, for every additional \$1,000, or fractional part thereof, in excess of \$2,000,	1 00
Promissory note. (See Bill of exchange, inland.)	50
Deposit note to mutual insurance companies, when policy is subject to duty,	exempt.
Renewal of a note, subject to the same duty as an original note.	
Protest of note, bill of exchange, acceptance, check, or draft, or any marine protest,	25
Quit-claim deed to be stamped as a conveyance, except when given as a release of a mortgage by the mortgagee to the mortgagor, in which case it is exempt; but if it contains covenants <i>may</i> be subject as an agreement or contract.	
Receipts for satisfaction of any mortgage or judgment or decree of any court,	exempt.
Receipts for any sum of money or debt due, or for a draft or other instrument given for the payment of money; exceeding \$20, not being for satisfaction of any mortgage or judgment or decree of court, (See Indorsement.)	2
Receipts for the delivery of property.	exempt.
Renewal of agreement, contract or charter, by letter or otherwise, same stamp as original instrument.	
Sheriff's return on writ or other process,	exempt.
Trust deed, made to secure a debt, to be stamped as a mortgage.	exempt.
Warehouse receipts,	exempt.
Warrant of attorney accompanying a bond or note, if the bond or note is stamped,	exempt.
Weigher's returns,	exempt.
Official documents, instruments, and papers issued by officers of the United States Government,	exempt.
Official instruments, documents, and papers issued by the officers of any State, county, town, or other municipal corporation, in the exercise of functions strictly belonging to them in their ordinary governmental or municipal capacity,	exempt.
Papers necessary to be used for	

Stamp Duty.
the collection from the United States Government of claims by soldiers, or their legal representatives, for pensions, back pay, bounty, or for property lost in the service, exempt.

CANCELLATION.

In all cases where an *adhesive* stamp is used for denoting the stamp duty upon an instrument, the person using or affixing the same must write or imprint thereupon *in ink* the initials of his name, and the date (the year, month, and day) on which the same is attached or used. Each stamp should be separately cancelled. When stamps are printed upon checks, &c., so that in filling up the instrument, the face of the stamp is and must necessarily be written across, no other cancellation will be required.

All cancellation must be distinct and legible, and except in the case of proprietary stamps from private dies, no method of cancellation which differs from that above described can be recognized as legal and sufficient.

PENALTIES.

A penalty of fifty dollars is imposed upon every person who makes, signs, or issues, or who causes to be made, signed, or issued, any paper of any kind or description whatever, or who accepts, negotiates, or pays, or causes to be accepted, negotiated, or paid, any bill of exchange, draft, or order, or promissory note, for the payment of money, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the tax chargeable thereon, cancelled in the manner required by law, with intent to evade the provisions of the revenue act.

A penalty of two hundred dollars is imposed upon every person who pays, negotiates, or offers in payment, or receives or takes in payment, any bill of exchange or order for the payment of any sum of money drawn or purporting to be drawn in a foreign country, but payable in the United States, until the proper stamp has been affixed thereto.

A penalty of fifty dollars is imposed upon every person who fraudulently makes use of an adhesive stamp to denote the duty required by the revenue act, without effectually cancelling and obliterating the same in the manner required by law.

Attention is particularly called to the following extract from section 155, of the act of June 30, 1864, as amended by the act of July 13, 1866:

"If any person shall wilfully remove or cause to be removed, alter or cause to be altered, the cancelling or defacing marks on any adhesive stamp, with intent to use the same, or to cause the use of the same, after it shall have been used once, or shall knowingly or wilfully sell or buy such washed or restored stamps, or offer the same for sale, or give or expose the same to any per-

son for use, or knowingly use the same or prepare the same with intent for the further use thereof, or if any person shall knowingly and without lawful excuse (the proof whereof shall lie on the person accused) have in his possession any washed, restored, or altered stamps, which have been removed from any vellum, parchment, paper, instrument or writing; then, and in every such case, every person so offending, and every person knowingly and wilfully aiding, abetting, or assisting in committing any such offence as aforesaid, shall, on conviction thereof, * * * be punished by a fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court."

It is not lawful to record any instrument, document, or paper required by law to be stamped, or any copy thereof, unless a stamp or stamps of the proper amount have been affixed and cancelled in the manner required by law; and such instrument or copy and the record thereof are utterly null and void, and cannot be used or admitted as evidence in any court until the defect has been cured as provided in section 158.

All willful violations of the law should be reported to the United States District Attorney within and for the district where they are committed.

GENERAL REMARKS.

Revenue stamps may be used indiscriminately upon any of the matters or things enumerated in Schedule B, except proprietary and playing card stamps, for which a special use has been provided.

Postage stamps cannot be used in payment of the duty chargeable on instruments.

The law does not designate which of the parties to an instrument shall furnish the necessary stamp, nor does the Commissioner of Internal Revenue assume to determine that it shall be supplied by one party rather than by another; but if an instrument subject to stamp duty is issued without having the necessary stamps affixed thereto, it cannot be recorded, or admitted, or used in evidence, in any court, until a legal stamp or stamps, denoting the amount of tax, shall have been affixed as prescribed by law, and the person who thus issues it is liable to a penalty, if he omits the stamps with an intent to evade the provisions of the internal revenue act.

The first act imposing a stamp tax upon certain specified instruments took effect, so far as said tax is concerned, October 1, 1862. The impression which seems to prevail to some extent, that no stamps are required upon any instruments issued in the States lately in insurrection, prior to the surrender, or prior to the establishment of collection districts there, is erroneous.

Instruments issued in those States since October 1, 1862, are subject to the same taxes as similar ones issued at the same time in the other States.

No stamp is necessary upon an instrument executed prior to October 1, 1862, to make

it admissible in evidence, or to entitle it to record.

Certificates of loan in which there shall appear any written or printed evidence of an amount of money to be paid on demand, or at a time designated, are subject to stamp duty as "promissory notes."

When two or more persons join in the execution of an instrument, the stamp to which the instrument is liable under the law, may be affixed and cancelled by either of them; and "when more than one signature is affixed to the same paper, one or more stamps may be affixed thereto, representing the whole amount of the stamp required for such signatures."

No stamp is required on any warrant of attorney accompanying a bond or note, when such bond or note has affixed thereto the stamp or stamps denoting the duty required; and, whenever any bond or note is secured by mortgage, but one stamp duty is required on such papers—such stamp duty being the highest rate required for such instruments, or either of them. In such case a note or memorandum of the value or denomination of the stamp affixed should be made upon the margin or in the acknowledgement of the instrument which is not stamped.

Particular attention is called to the change in section 154, by striking out the words "or used;" the exemption thereunder is thus restricted to documents, &c., issued by the officers therein named. Also to the changes in sections 152 and 158, by inserting the words "and cancelled in the manner required by law."

The acceptor or acceptors of any bill of exchange, or order for the payment of any sum of money, drawn or purporting to be drawn in any foreign country, but payable in the United States, must, before paying or accepting the same, place thereupon a stamp indicating the duty.

It is only upon conveyances of realty sold that conveyance stamps are necessary. A deed of real estate made without valuable consideration need not be stamped as a conveyance; but if it contains covenants, such, for instance, as a covenant to warrant and defend the title, it should be stamped as an agreement or contract.

When a deed purporting to be a conveyance of realty sold, and stamped accordingly, is inoperative, a deed of confirmation, made simply to cure the defect, requires no stamp. In such case, the second deed should contain a recital of the facts, and should show the reasons for its execution.

Partition deeds between tenants in common, need not be stamped as conveyances, inasmuch as there is no sale of realty, but merely a marking out, or a defining, of the boundaries of the part belonging to each; but where money or other valuable consideration is paid by one co-tenant to another for equality of partition, there is a sale to the extent of such consideration, and the conveyance, by the party receiving it, should be stamped accordingly.

A conveyance of lands sold for unpaid taxes, issued since August 1, 1866, by the officers of any county, town, or other mu-

nicipal corporation in the discharge of their strictly official duties, is exempt from stamp tax.

A conveyance of realty sold, subject to a mortgage, should be stamped according to the consideration, or the value of the property *unencumbered*. The consideration in such case is to be found by adding the amount paid for the equity of redemption to the mortgage debt. The fact that one part of the consideration is paid to the mortgagor and the other part to the mortgagee does not change the liability of the conveyance.

The stamp tax upon a mortgage is based upon the amount it is given to secure. The fact that the value of the property mortgaged is less than that amount, and that consequently the security is only partial, does not change the liability of the instrument. When, therefore, a second mortgage is given to secure the payment of a sum of money partially secured by a prior mortgage upon other property, or when two mortgages upon separate property are given at the same time to secure the payment of the same sum, each should be stamped as though it were the only one.

A mortgage given to secure a surety from loss, or given for any purpose whatever, other than as security for the payment of a definite and certain sum of money, is taxable only as an agreement or contract.

The stamp duty upon a lease, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof, is based upon the *annual* rent or rental value of the property leased, and the duty is the same whether the lease be for one year, for a term of years, or for the fractional part of a year only.

Upon every assignment or transfer of a mortgage, a stamp tax is required equal to that imposed upon a mortgage for the amount remaining unpaid; this tax is required upon every such transfer in writing, whether there is a *sale* of the mortgage or not; but no stamp is necessary upon the endorsement of a negotiable instrument, even though the legal effect of such indorsement is to transfer a mortgage by which the instrument is secured.

An assignment of a lease within the meaning and intent of Schedule B, is an assignment of the *leasehold*, or of some portion thereof, by the *lessee*, or by some person claiming by, from, or under him; such an assignment as subrogates the assignee to the rights, or some portion of the rights, of the *lessee*, or of the person standing in his place. A transfer by the *lessor* of his part of a lease, neither giving nor purporting to give a claim to the leasehold, or to any part thereof, but simply a right to the rents, &c., is subject to stamp tax as a contract or agreement only.

The stamp tax upon a fire insurance policy is based upon the *premium*.

Deposit notes taken by a mutual fire insurance company, not as payment of premium nor as evidence of indebtedness therefor, but to be used simply as a basis upon which to make rateable assessments to meet the losses incurred by the company,

should not be reckoned as premium in determining the amount of stamp taxes upon the policies.

When a policy of insurance properly stamped has been issued and lost, no stamp is necessary upon another issued by the same company to the same party, covering the same property, time, &c., and designed simply to supply the loss. The second policy should recite the loss of the first.

An instrument which operates as the renewal of a policy of insurance, is subject to the same stamp tax as the policy.

When a policy of insurance is issued for a certain time, whether it be for one year only or for a term of years, a receipt for premium, or any other instrument which has the legal effect to continue the contract and extend its operation *beyond that time*, requires the same amount of revenue stamps as the policy itself; but such a receipt as is usually given for the payment of the monthly, quarterly, or annual premium, is not a renewal within the meaning of the statute. The payment simply prevents the policy from expiring, by reason of non-performance of its conditions; a receipt given for such a payment requires a two-cent stamp, if the amount received exceeds twenty dollars, and a two-cent stamp only. When, however, the time of payment has passed, and a tender of the premium is not sufficient to bind the company, but a new policy or a new contract in some form, with the mutuality essential to every contract, becomes necessary between the insurer and the insured, the same amount of stamps should be used as that required upon the original policy.

A permit issued by a life insurance company changing the terms of a policy as to travel, residence, occupation, &c., should be stamped as a contract or agreement.

A bill single or a bill obligatory, *i. e.*, an instrument in the form of a promissory note, *under seal*, is subject to stamp duty as written or printed evidence of an amount of money to be paid on demand or at a time designated, at the rate of five cents for each one hundred dollars or fractional part thereof.

A waiver of protest, or of demand and notice, written upon negotiable paper and signed by the indorser, is an agreement, and requires a five-cent stamp.

A stamp duty of twenty-five cents is imposed upon the "protest of every note, bill of exchange, check or draft," and upon every marine protest. If several notes, bills of exchange, drafts, &c., are protested at the same time and all attached to one and the same certificate, stamps should be affixed to the amount of twenty-five cents for each note, bill, draft, &c., thus protested.

When, as is generally the case, the caption to a deposition contains other certificates in addition to the jurat to the affidavit of the deponent, such as a certificate that the parties were or were not notified, that they did or did not appear, that they did or did not object, &c., it is subject to a stamp duty of five cents.

When an attested copy of a writ or other

process is used by a sheriff or other person in making personal service, or in attaching property, a five-cent stamp should be affixed to the certificate of attestation.

A marriage certificate issued by the officiating clergyman or magistrate, to be returned to any officer of a State, county, city, town, or other municipal corporation, to constitute part of a public record, requires no stamp; but if it is to be retained by the parties, a five-cent stamp should be affixed.

The stamp tax upon a bill of sale, by which any ship or vessel, or any part thereof, is conveyed to or vested in any other person or persons, is at the same rate as that imposed upon conveyances of realty sold; a bill of sale of any other personal property should be stamped as a contract or agreement.

An assignment of real or personal property, or of both, for the benefit of creditors, should be stamped as an agreement or contract.

Written or printed assignments of agreements, bonds, notes not negotiable, and of all other instruments the assignments of which are not particularly specified in the foregoing schedule, should be stamped as agreements.

No stamp is necessary upon the registry of a judgment, even though the registry is such in its legal effect as to create a lien which operates as a mortgage upon the property of the judgment debtor.

When a "power of attorney or proxy for voting at any election for officers of any incorporated company or society, except religious, charitable, or literary societies, or public cemeteries," is signed by several stockholders, owning separate and distinct shares, it is, in its legal effect, the separate instrument of each, and requires stamps to the amount of ten cents for each and every signature; one or more stamps may be used representing the whole amount required.

A notice from landlord to tenant to quit possession of premises requires no stamp.

A stamp tax is imposed upon every "manifest for custom-house entry or clearance of the *cargo* of any ship, vessel, or steamer for a foreign port." The amount of this tax in each case depends upon the registered tonnage of the vessel.

If a vessel clears in ballast and has no cargo whatever, no stamp is necessary; but if she has any, however small the amount—a stamp should be used.

A bond to convey real estate requires stamps to the amount of twenty-five cents.

The stamp duty upon the probate of a will, or upon letters of administration, is based upon the sworn or declared value of all the estate and effects, real, personal, and mixed, undiminished by the debts of the estate for or in respect of which such probate or letters are applied for.

When the property belonging to the estate of a person deceased, lies under different jurisdictions and it becomes necessary to take out letters in two or more places, the letters should be stamped according to the value of all the property, real, personal, and mixed, for or in respect of which the particular letters in each case are issued.

Letters *de bonis non* should be stamped according to the amount of property remaining to be administered upon thereunder, regardless of the stamps upon the original letters.

A mere *copy* of an instrument is not subject to stamp duty unless it is a certified one, in which case a five-cent stamp should be affixed to the certificate of the person attesting it; but when an instrument is executed and issued in duplicate, triplicate, &c., as in the case of a lease of two or more parts, each part has the same legal effect as the other, and each should be stamped as an original.

POSTAL RATES AND REGULATIONS.

LETTERS.—The law requires postage on all letters (including those to foreign countries when prepaid), excepting those written to the President or Vice President, or members of Congress, or (on official business) to the chiefs of the executive departments of the Government, and the heads of bureaux and chief clerks, and others invested with the franking privilege, to be prepaid by stamps or stamped envelopes, prepayment in money being prohibited.

All drop-letters must be prepaid. The rate of postage on drop-letters, at offices where free delivery by carrier is established, is two cents per half ounce or fraction of a half ounce; at offices where such free delivery is not established the rate is one cent.

The single rate of postage on all domestic mail letters throughout the United States, is three cents per half ounce, with an additional rate of three cents for each additional half ounce or fraction of a half ounce. The ten cent (Pacific) rate is abolished.

NEWSPAPERS, ETC.—Letter postage is to be charged on all handbills, circulars, or other printed matter which shall contain any manuscript writing whatever.

Daguerreotypes, when sent in the mail, are to be charged with letter postage by weight.

Photographs on cards, paper, and other flexible material, (not in cases), can be sent at the same rate as miscellaneous printed matter, viz., two cents for each four ounces or fraction thereof.

Photograph Albums are chargeable with book postage—four cents for each four ounces or fraction thereof.

NEWSPAPER POSTAGE.—Postage on daily papers to subscribers when prepaid quarterly or yearly in advance, either at the mailing office or office of delivery, per quarter (three months), 35 cts.; six times per week, per quarter 30 cts.; for tri-weekly, per quarter 15 cts.; for semi-weekly, per quarter 10 cts.; for weekly, per quarter 5 cents.

Weekly newspapers (one copy only) sent by the publisher to actual subscribers within the county where printed and published, **FREE.**

Postage per quarter (to be paid quarterly or yearly in advance) on newspapers and periodicals issued less frequently than once a week, sent to actual subscribers in any part of the United States: Semi-monthly, not over 4 oz., 6 cts.; over 4 oz. and not over 8 oz., 12 cts.; over 8 oz. and not over 12 oz., 18 cts.; monthly, not over 4 oz., 3 cts.; over 4 oz. and not over 8 oz., 6 cts.; over 8 oz. and not over 12 oz., 9 cts.; quarterly, not over 4 oz., 1 cent; over 4 oz. and not over 8 oz., 2 cts.; over 8 oz. and not over 12 oz., 3 cts.

TRANSIENT MATTER.—Books not over 4 oz. in weight, to one address, 4 cts.; over 4 oz. and not over 8 oz., 8 cts.; over 8 oz. and not over 12 oz., 12 cts.; over 12 oz. and not over 16 oz., 16 cts.

Circulars not exceeding three in number to one address, 2 cts.; over 3 and not over 6, 4 cts.; over 6 and not over 9, 6 cts.; over 9 and not exceeding 12, 8 cts.

On miscellaneous mailable matter, (embracing all pamphlets, occasional publications, transient newspapers, hand-bills and posters, book manuscripts and proof-sheets, whether corrected or not, maps, prints, engravings, sheet music, blanks, flexible patterns, samples, and sample cards, photographic paper, letter envelopes, postal envelopes or wrappers, cards, paper, plain or ornamental, photographic representations of different types, seeds, cuttings, bulbs, roots and scions,) the postage to be pre-paid by stamps, is on one package, to one address, not over 4 oz. in weight, 2 cts.; over 4 oz. and not over 8 oz., 4 cts.; over 8 oz. and not over 12 oz., 6 cts.; over 12 oz. and not over 16 oz., 8 cts. The weight of packages of seeds, cuttings, roots and scions, to be franked, is limited to thirty-two ounces.

[ALL printed matter (except single copies of newspapers, magazines, and periodicals to regular subscribers) sent via overland mail, is to be charged at **LETTER POSTAGE** rates.]

Any word or communication, whether by printing, writing, marks or signs, upon the cover or wrapper of a newspaper, pamphlet, magazine, or other printed matter, other than the name or address of the person to whom it is to be sent, and the date when the subscription expires, subjects the package to letter postage.

FOREIGN POSTAGE.

COUNTRIES.	Letters per one-half ounce.				Newspapers if not over 4 oz., pre-payment compulsory.				Books, Packets, Prints, Patterns, or samples, per 4 ounces, pre- payment compulsory.			
	By Direct Mail.		Closed Mail via England.		By Direct Mail.	Closed Mail via England.	By direct Mail.	Closed Mail via England.				
	Paid.	Unp'd.	Paid.	Unp'd.								
	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.	Cents.				
North German Union, (including all the German States and Austria).....	10	10	15	15	3	4	6	8				
Denmark.....	13	14	18	19	5	6	8	10				
Sweden.....	16	18	21	23	8	9	11	13				
Norway.....	20	23	25	28	13	14	16	18				
Russia.....	15	18	20	23	5	6	8	10				
Switzerland.....	15	15	20	20	10	11	13	15				
Greece.....	19	19	24	24	17	18	20	22				
Italy (via Austria).....	14	14	15	15	7	4	10	8				
Papal States.....	14	13	19	18	7	8	10	12				
Moldavia and Wallachia.....	13	13	18	18	7	8	10	12				
Turkey.....	15	15	20	20	7	8	10	12				
Egypt.....	15	15	20	20	7	8	10	12				

MONEY ORDERS.—Absolute safety in sending money by mail is secured by obtaining a Money Order, on any Money Order Office, for which the fees are:—Orders not exceeding \$20, 10 cents. Orders not exceeding \$50, 25 cents. ~~NEVER~~ NEVER PUT MONEY IN A LETTER—ALWAYS PROCURE A MONEY ORDER.

Valuable Letters should be carried to the Post-office. If money is to be remitted, a Postal Money Order should be obtained. If upon points where there is no Money Order Office, then the letter should be registered. Money should never be enclosed in an ordinary letter.

STAMPS AND ENVELOPES can be obtained at the BOX DELIVERY. Envelopes in numbers not less than 500 with the "address of the purchaser," and a "return request," across the end, can be procured (by leaving an order with the Post-master,) at the same prices as ordinary stamped envelopes.

REGISTERED LETTERS.—Valuable Letters for any part of the United States, Holland, United Kingdom, Italian States, Africa, East Indies, Egypt, Falkland Islands, China, and Australia, will be registered on application at the office.

Registry fee to the above foreign countries, 16 cents. Registry fee in the United States, 20 cents; Canada and the British Provinces, 5 cents; North Germany, 8 cents. ~~LETTERS~~ Letters addressed to Post-Masters must be prepaid at the usual rates.

RULES:—1. Direct Letters plainly to the street and number, as well as the Post-office and State.

2. Head letters with the name of the writer's *Post-office and State, Street and Number*. Sign them with full name, and request that answers be directed accordingly.

3. Letters sent to strangers or transient visitors in a town or city, whose special address may be unknown, should be marked on the lower left hand corner with the word "Transient."

4. *Place the postage stamp on the upper right hand corner*, and leave space between the stamp and direction for post marking, without interfering with the writing. N. B.—A request for the return of a letter to the writer, if unclaimed within thirty days or less, written or printed, with the writer's name, *Post Office and State* across the left hand side of the envelope, on the face side, will be complied with. Letters bearing such indorsements will be returned to the writer *free of charge*.

Additional Table of Foreign Postage.

The * indicates that, unless the letter is registered, pre-payment is optional; in all other cases it is required. § Pamphlets and Periodicals, ten cents per four ounces or fraction thereof. ‡ Pamphlets, Magazines, &c., two cents per four ounces or fraction thereof.

COUNTRIES.	Letters.		News papers.	P'phlets per oz.
	¼ oz	½ oz		
Acapulco.....	10	18	2	‡
Argentine Republic, 22d each month from N. Y.....	25	18	2	‡
Aspinwall.....	10	18	2	‡
Australia, British Mail, via Panama.....	22	18	6	‡
Bahamas, by direct steamer from New York.....	5	18	2	‡
Bogota, New Granada.....	18	18	6	‡
Bolivia.....	34	18	6	‡
Brazils, 22d each month from New York.....	*10	18	2	‡
Buenos Ayres, 22d each month from New York.....	25	18	2	‡
Canada, any distance, (if not prepaid, 10 cts.).....	*6	18	2	‡
Central America, Pacific Slope, via Panama.....	10	18	2	‡
Chili, British Mail, via Panama.....	34	18	6	‡
China, via San Francisco.....	10	18	2	‡
Costa Rica.....	10	18	2	‡
Cuba.....	10	18	2	‡
Ecuador, British Mail, via Panama.....	34	18	6	‡
Guatemala.....	10	18	2	‡
Havana.....	10	18	2	‡
Honduras.....	34	18	6	‡
Hong Kong, via San Francisco.....	10	18	2	‡
Japan, via San Francisco.....	10	18	2	‡
Mexico.....	10	18	2	‡
Montevideo, 22d each month from N. Y.....	25	18	2	‡
Nassau, N. Prov., by direct steamer from N. Y.....	5	18	2	‡
New Brunswick.....	*10	18	2	‡
Newfoundland, (15 c. if over 3,000 miles).....	10	18	2	‡
New Granada, (except Aspinwall and Panama).....	18	18	6	‡
Nicaragua, Pacific Slope, via Panama.....	10	18	2	‡
do Gulf Coast of.....	34	18	6	‡
Novia Scotia (*15 cts. if over 3,000 miles).....	*10	18	2	‡
Panama.....	10	18	2	‡
Peru, British Mail, via Panama.....	34	18	6	‡
Porto Rico, British Mail, via Havana or San Juan.....	18	18	4	‡
Prince Edward's Island, [under 3,000 miles].....	*10	18	2	‡
Sandwich Islands, by mail to San Francisco.....	10	18	2	‡
Turk's Island.....	10	18	2	‡
Uruguay, by Am. pkt. 22d each month from N. Y.....	25	18	2	‡
Vancouver's Island.....	10	18	2	‡
Venezuela, British Mail, via Aspinwall.....	18	18	4	‡
do by American Ven. packet.....	10	18	3	‡

The recent postal treaty with Great Britain provides that besides letters and newspapers, "book packets," and "packets of patterns and samples," may be sent. Such packets—

1. Must contain no writing.
2. Must be fully prepaid (6 cents per 4 ounces from the U. S., or 3 pence sterling from Great Britain.)
3. Must be open at the ends to allow inspection.

Samples of merchandise must not be of intrinsic value.

Dutiable articles—books, music, &c., sent from Great Britain to the United States, must, in addition to the postage, pay the regular duties, which are—On books and engravings, 25 per cent.; music and photographs, 20 per cent.

If letters or articles sent to Italy are not prepaid, or are insufficiently paid, they will be charged with deficient postage, and subject to fine, on arrival at their destination.

Infalible Rules for Detecting Counterfeit or Spurious Bank Notes.

RULE 1st.—Examine the shading of the letters in title of Bank called **LATHEWORK**, which in genuine notes presents an even, straight, light and silky appearance, generally so fine and smooth as to appear to be all in one solid, pale body. In the counterfeit the lines are coarse and irregular, and in many of the longer lines breaks will be perceived, thus presenting a very inferior finish in comparison to genuine work.

2d.—Observe the dies, circles and ovals in the genuine; they are composed of a network of lines, which, by crossing each other at certain angles, produce an endless variety of figures; **SEE THE ONE CENT STAMP ATTACHED.** The fine line alone is the unit which enables you to detect spurious work. In the counterfeit, the **REPRESENTED** white lines are coarse, irregular, and cross each other in a confused, irregular manner, thus producing blurred and imperfect figures.

3d.—Examine the form and features of all human figures on the note. In the genuine, the texture of the skin is represented by fine dots and lines intermixed. In the eyes, the pupil is distinctly visible, and the white clearly seen; the nose, mouth and chin, well formed, natural and expressive; the lips are slightly pouting, and the chin well thrown out; and the delicate shading of the neck perfectly harmonizes with the rest of the figure. Observe the fingers and toes; they should be clearly and accurately defined. The hair of the head should show the fine strands and present a natural appearance. The folds of the drapery of human figures should lay natural and present a fine, finished appearance. In the counterfeit the female figure does not bear the natural prominence in outlines; observe, the eyes and shading surrounding does not present the lifelike appearance it should. The fingers and toes are not properly and proportionately defined; the hair does not bear that soft and finished appearance as in the genuine.

4th.—Examine the imprint or engraver's names in the evenness and shape of the

fine letters. Counterfeits never bear the imprint perfect. This rule should be strictly observed, as it is infalible in detecting counterfeits.

5th.—In the genuine note the landscapes are well finished; trees and shrubs are neatly drawn; the limbs well proportioned, and the foliage presenting a fine natural appearance; clear sky is formed of fine parallel lines, and when clouds or heavy skies appear, they cross each other, and bear a soft, smooth and natural appearance. The perspective, showing a view of the surrounding country, is always clear and distinct. The small figures in the background are always plainly seen, and their outlines and general character recognized. Ships are well defined and the canvass has a clear texture; railroad cars are very accurately delineated; in examining a train observe carefully the car most distant. In the counterfeit the landscape is usually poorly executed; the leaves of trees poorly and unnaturally defined.—The lines representing still water are scratchy rather than parallel, the sky is represented generally in like manner, and where rolling clouds are to be seen, the unnatural effect is obvious. Domestic animals are generally poorly executed, particularly the head and limbs; the eyes are seldom clearly defined. Ships are poorly drawn, the texture of the canvass coarse and inferior in style of workmanship, thus giving an artificial appearance. Railroad cars are also poorly executed; the car farthest from the eye is usually the most imperfect. The perspective is always imperfect, the figures in the background can seldom be recognized.

6th.—Bills altered from a smaller to a higher denomination, can readily be detected by a close observer, in consequence of the striking difference between the parts which have been extracted and the rest of the note. This difference is readily perceived in the lack of color, body and finish of the dye; we have seen bills where the surrounding shading in altered dies was

too dark, but from the back or finish of the white lines you have a sure test. Again observe particularly the words "Five" or "Ten Dollars" as the case may be, denoting the denomination of the note; the parallel outlines and shading (if any) are coarse and imperfect. Alterations are frequently made by pasting a greater denomination over a smaller, but by holding the bill up to the light, the fraud will be perceived. Another method resorted to is to cut out the figures in the dies as well as the words one dollar, or the words two or three as the case may be, and with a sharp eraser, scrape down the ends and also the edges of the pieces to be inserted; when the pieces thus prepared are affixed they are hardly perceivable; but by passing the note through the hand, so as to feel the die both with the finger and thumb at the same time, the fraud will be detected by the stiffness of the outer edges, "occasioned by the gum or method adopted" in affixing the parts. The letter S should always be examined, as in many alterations it is pasted or stamped at the end of the word "dollar;" and even when stamped there, the carrying out of the outlines for its shading will readily show the fraud. Bills of broken banks are frequently altered by extracting the name of bank, state and town; they may readily be de-

tected by observing first the state, second the title or name of the bank, third the town or location.

GENERAL REMARKS IN REFERENCE TO COUNTERFEITS.—The paper on which they are printed is generally of a very inferior quality, with less body, finish and toughness than bank note paper has. The ink generally lacks the rich luster of the genuine; the red letters and figures are generally imperfect, and the ink does not present the vermilion hue as it should. The printing is generally inferior, usually exhibiting specks of white in the most prominent letters. The date and filling up, and the President's and Cashier's names are generally written by the same person, although in many instances they present a different appearance. There are bills in circulation bearing either genuine dies or vignettes; but upon close examination you will be enabled to detect any spurious bill, whether counterfeit or altered, by the instructions here given, if persevered in for a short time. We beg to suggest, if time will admit, the learner should examine minutely every bill he receives. A powerful pocket magnifying glass, which can be purchased for from fifty cents to one dollar at any of the opticians, will greatly enable you to see and comprehend the difference between genuine and spurious work.

HOW TO SUCCEED IN BUSINESS.

What will my readers give to know how to get rich? Now, I will not vouch that the following rules will enable every person who may read them to acquire wealth; but this I will answer for, that if ever a man does grow rich by honest means, and retains his wealth for any length of time, he must practice upon the principles laid down in the following essay. The remarks are not original with me, but I strongly commend them to the attention of every young man, at least as affording the true secret of success in attaining wealth. A single perusal of such an essay at an impressive moment, has sometimes a very wonderful effect upon the disposition and character.

Fortune, they say, is a fickle dame—full of her freaks and caprices; who blindly distributes her favors without the slightest discrimination. So inconstant, so wavering is she represented, that her most faithful votaries can place no reliance on her promises. Disappointment, they tell us, is the lot of those who make offerings at

her shrine. Now, all this is a vile slander upon the dear blind lady.

Although wealth often appears the result of mere accident, or a fortunate concurrence of favorable circumstances without any exertion of skill or foresight, yet any man of sound health and unimpaired mind may become wealthy, if he takes the proper steps.

Foremost in the list of requisites are honesty and strict integrity in every transaction of life. Let a man have the reputation of being fair and upright in his dealings, and he will possess the confidence of all who know him. Without these qualities every other merit will prove unavailing. Ask concerning a man, "Is he active and capable?" Yes. "Industrious, temperate and regular in his habits?"—Oh yes. "Is he honest? Is he trustworthy?" Why, as to that, I am sorry to say that he is not to be trusted; he needs watching; he is a little tricky, and will take an undue advantage, if he can. "Then I will have nothing to do with him," will be the in-

variable reply. Why, then, is honesty the best policy? Because, without it, you will get a bad name, and everybody will shun you.

A character for knavery will prove an insurmountable obstacle to success in almost every undertaking. It will be found that the straight line is, in business, as in geometry, the shortest. In a word, it is almost impossible for a dishonest man to acquire wealth by a regular process of business, because he is shunned as a depredator upon society.

Needy men are apt to deviate from the rule of integrity, under the plea that necessity knows no law; they might as well add that it knows no shame. The course is suicidal, and by destroying all confidence, ever keeps them immured in poverty, although they may possess every other quality for success in the world.

Punctuality, which is said to be the soul of business, is another important element in the art of money getting. The man known to be scrupulously exact in the fulfillment of his engagements, gains the confidence of all, and may command all the means he can use with advantage; whereas, a man careless and regardless of his promises in money matters will have every purse closed against him. Therefore be prompt in your payments.

Next, let us consider the advantages of a cautious circumspection in our intercourse with the world. Slowness of belief and a proper distrust are essential to success. The credulous and confiding are ever the dupes of knaves and impostors. Ask those who have lost their property how it happened, and you will find in most cases that it has been owing to misplaced confidence. One has lost by endorsing, another by crediting, another by false representations; all of which a little more foresight and a little more distrust would have prevented. In the affairs of this world men are not saved by faith, but by the want of it.

Judge of men by what they do, not by what they say. Believe in looks rather than words. Observe all their movements. Ascertain their motives and their ends. Notice what they say or do in their unguarded moments, when under the influence of excitement. The passions have been compared to tortures which force men to reveal their secrets. Before trusting a man, before putting it in his power to cause you a loss, possess yourself of every available information relative to him. Learn his history; his habits, inclinations and propensities; his reputation for honor, industry, frugality and punctuality; his prospects, resources, supports, advantages and disadvantages; his intentions and motives of action; who are his friends and enemies, and what are his good or bad qualities. You may learn a man's good qualities and advantages from his friends—his bad qualities and disadvantages from his enemies. Make due allowance for exaggeration in both. Finally, examine carefully before engaging in anything, and act with energy afterwards. Have the hundred eyes of

Argus beforehand, and the hundred hands of Briarius afterwards.

Order and system in the management of business must not be neglected. Nothing contributes more to dispatch. Have a place for everything and everything in its place; a time for everything, and everything in its time. Do first what presses most, and having determined what is to be done, and how it is to be done, lose no time in doing it. Without this method all is hurry and confusion, little or nothing is accomplished, and business is attended to with neither pleasure nor profit.

A polite, affable deportment is recommended. Agreeable manners contribute powerfully to a man's success. Take two men, possessing equal advantages in every other respect, but let one be gentlemanly, kind, obliging and conciliating in his manners; the other harsh, rude and disobliging; and the one will become rich, while the other will starve.

We are now to consider a very important principle in the business of money-getting, namely—Industry—persevering, indefatigable attention to business. Persevering diligence is the Philosopher's stone, which turns everything to gold. Constant, regular, habitual and systematic application to business, must in time, if properly directed, produce great results. It must lead to wealth, with the same certainty that poverty follows in the train of idleness and inattention. It has been truly remarked that he who follows his amusements instead of his business, will, in a short time, have no business to follow.

The art of money-saving is an important part of the art of money-getting. Without frugality no one can become rich; with it, few would be poor. Those who consume as fast as they produce, are on the road to ruin. As most of the poverty we meet with grows out of idleness and extravagance, so most large fortunes have been the result of habitual industry and frugality. The practice of economy is as necessary in the expenditure of time as of money. They say if "we take care of the pence the pounds will take care of themselves." So, if we take care of the minutes, the days will take care of themselves.

The acquisition of wealth demands as much self-denial, and as many sacrifices of present gratification, as the practice of virtue itself. Vice and poverty proceed, in some degree, from the same sources, namely—the disposition to sacrifice the future to the present; the inability to forego a small present pleasure for great future advantages. Men fail of fortune in this world, as they fail of happiness in the world to come, simply because they are unwilling to deny themselves momentary enjoyments for the sake of permanent future happiness.

Every large city is filled with persons, who, in order to support the appearance of wealth, constantly live beyond their income, and make up the deficiency by contracting debts which are never paid. Others, there are, the mere drones of so-

ciety, who pass their days in idleness, and subsist by pirating on the hives of the industrious. Many who run a short-lived career of splendid beggary, could they be but persuaded to adopt a system of rigid economy for a few years, might pass the remainder of their days in affluence. But no! They must keep up appearances, they must live like other folks.

Their debts accumulate; their credit fails; they are harassed by duns, and besieged by constables and sheriff. In this extremity, as a last resort, they submit to a shameful dependence, or engage in criminal practices which entail hopeless wretchedness and infamy on themselves and families.

Stick to the business in which you are regularly employed. Let speculators make thousands in a year or a day; mind your own regular trade, never turning from it to the right hand or to the left. If you are a merchant, a professional man, or a mechanic, never buy lots or stocks, unless you have surplus money which you wish to invest. Your own business you understand as well as other men; but other people's business you do not understand. Let your business be some one which is useful to the community. All such occupations possess the elements of profit in themselves.

How to Secure the Public Lands,

OR THE ENTRY OF THE SAME UNDER THE PRE-EMPTION AND HOMESTEAD LAWS.

The following circular gives all necessary information as to the procedure necessary in purchasing and securing the public lands:

DEPARTMENT OF THE INTERIOR, }
GEN'L LAND OFFICE, July 19, 1865. }

Numerous questions having arisen as to the mode of procedure to purchase public lands, or acquire title to the same by bounty land locations, by pre-emptions or by homestead, this circular is communicated for the information of all concerned.

In order to acquire title to public lands the following steps must be taken:

1. Application must be made to the Register of the district land office in which the land desired may be situated.

A list of all the land offices in the United States is furnished by the Department, with the seats of the different offices, where it is the duty of the Register and Receiver to be in attendance, and give proper facilities and information to persons desirous of obtaining lands.

The minimum price of ordinary public lands is \$1.25 per acre. The even or reserved sections falling within railroad grants are increased to double the minimum price, being \$2.50 per acre.

Lands once offered at public sale, and not afterwards kept out of market by reservation, or otherwise, so as to prevent free competition, may be entered or located.

2. By the applicant filing with the Register his written application describing the

tract, with its area; the Register will then certify to the receiver whether the land is vacant, with its price; and when found to be so, the applicant must pay that price per acre, or may locate the same with land warrant, and thereafter the Receiver will give him a "duplicate receipt," which he is required to surrender previous to the delivery to him of the patent, which may be had either by application for it to the Register or to the General Land Office.

3. If the tract has not been offered at public sale it is not liable to ordinary private entry, but may be secured by a party legally qualified, upon his compliance with the requirements of the pre-emption laws of 4th September, 1841, and 3d March, 1843; and after such party shall have made actual settlement for such a length of time as will show he designs it for his permanent home, and is acting in good faith, building a house and residing therein, he may proceed to the district land office, establish his pre-emption claim according to law, by proving his actual residence and cultivation, and showing that he is otherwise within the purview of these acts.—Then he can enter the land at \$1.25, either in cash or with bounty land warrant, unless the premises should be \$2.50 acre lands. In that case the whole purchase-money can be paid in cash, or one-half in cash, the residue with a bounty land warrant.

4. But if parties legally qualified desire to obtain title under the Homestead Act of 20th May, 1862, they can do so on com-

plying with the Department Circular, dated 30th October, 1862.

5. The law confines Homestead entries to surveyed lands; and although, in certain States and Territories noted in the subjoined list, pre-emptors may go on land before survey, yet they can only establish their claim after return of survey, but must file their pre-emption declaration within three months after receipt of official plat, at the local land-office where the settlement was made before survey. Where, however, it was made after survey, the claimant must file within three months after date of settlement; and where actual residence and cultivation have been long enough to show

that the claimant has made the land his permanent home, he can establish his claim and pay for the same at any time before the date of the public sale of lands within the range in which his settlement may fall.

6. All unoffered surveyed lands not acquired under pre-emption, homestead, or otherwise, under express legal sanction, must be offered at public sale under the President's Proclamation, and struck off to the highest bidder, as required by act of April 24, 1820.

J. M. EDMUNDS,
Commissioner General Land Office.

LAW MAXIMS.

1. A promise of a debtor to give "satisfactory security" for the payment of a portion of his debt, is a sufficient consideration for a release of the residue by his creditor.

2. Administrators are liable to account for interest on funds in their hands, although no profit shall have been made upon them, unless the exigencies of the estate rendered it prudent that they should hold the funds thus uninvested.

3. Any person who voluntarily becomes an agent for another, and in that capacity obtains information to which as a stranger he could have had no access, is bound in subsequent dealing with his principal, as purchaser of the property that formed the subject of his agency, to communicate such information.

4. When a house is rendered untenable in consequence of improvements made on the adjoining lot, the owner of such cannot recover damages, because it is presumed that he had knowledge of the approaching danger in time to protect himself from it.

5. When a merchant ship is abandoned by order of the master, for the purpose of saving life, and a part of the crew subsequently meet the vessel so abandoned and bring her safe into port, they will be entitled to salvage.

6. A person who has been led to sell goods by means of false pretenses, cannot recover them from one who has purchased them in good faith from the fraudulent vendor.

7. An agreement by the holder of a note to give the principal debtor time for payment, without depriving himself of the right to sue, does not discharge the surety.

8. A seller of goods who accepts, at the time of sale, the note of a third party, not endorsed by the buyer, in payment, cannot in case the note is not paid, hold the buyer responsible for the value of the goods.

9. A day-book copied from a "blotter" in which charges are first made, will not be received in evidence as a book of original entries.

10. Common carriers are not liable for extraordinary results of negligence that could not have been foreseen by ordinary skill and foresight.

11. A bidder at a Sheriff's sale may retract his bid at any time before the property is knocked down to him, whatever may be the conditions of the sale.

12. Acknowledgment of debt to a stranger does not preclude the operation of the statute.

13. The fruits and grass on the farm or garden of an intestate descend to the heir.

14. Agents are solely liable to their principals.

15. A deposit of money in bank by a husband, in the name of his wife, survives to her.

16. Money paid on Sunday contracts may be recovered.

17. A debtor may give preference to one creditor over another, unless fraud or special legislation can be proved.

18. A court cannot give judgment for a larger sum than that specified in the verdict.

19. Imbecility on the part of either husband or wife, invalidates the marriage.

20. An action for malicious prosecution will lie, though nothing further was done than suing out warrants.

21. An agreement not to continue the practice of a profession or business in any specified town, if the party so agreeing has received a consideration for the same, is valid.

22. When A consigns goods to B to sell on commission, and B delivers them to C, in payment of his own antecedent debts, A can recover their value.

23. A finder of property is compelled to make diligent inquiry for the owner thereof, and to restore the same. If, on finding such property, he attempts to conceal such fact, he may be prosecuted for larceny.

24. A private person may obtain an injunction to prevent a public mischief by which he is affected in common with others.

25. Any person interested may obtain an injunction to restrain the State or a municipal corporation from maintaining a nuisance on its lands.

26. A discharge under the insolvent laws of one State will not discharge the insolvent from a contract made with a citizen of another State.

27. To prosecute a party with any other motive than to bring him to justice, is malicious prosecution, and actionable as such.

28. Ministers of the gospel, residing in any incorporated town, are not exempt from jury, military, or fire service.

29. When a person contracts to build a house, and is prevented by sickness from finishing it, he can recover for the part performed, if such part is beneficial to the other party.

30. In a suit for enticing away a man's wife, actual proof of the marriage is not necessary. Cohabitation, reputation, and the admission of marriage by the parties, are sufficient.

31. Permanent erections and fixtures, made by a mortgagor after the execution of the mortgage upon land conveyed by it, become a part of the mortgaged premises.

32. When a marriage is denied, and plaintiff has given sufficient evidence to establish it, the defendant cannot examine the wife to disprove the marriage.

33. The amount of an express debt cannot be enlarged by application.

34. Contracts for advertisements in Sunday newspapers cannot be enforced.

35. A seller of goods, chattels, or other property, commits no fraud, in law, when he neglects to tell the purchaser of any flaws, defects, or unsoundness in the same.

36. The opinions of witnesses, as to the value of a dog that has been killed, are not admissible in evidence. The value of the animal is to be decided by the jury.

37. If any person puts a fence on or plows the land of another, he is liable for trespass whether the owner has sustained injury or not.

38. If a person, who is unable from illness to sign his will, has his hand guided in making his mark, the signature is valid.

39. When land trespassed upon is occupied by a tenant, he alone can bring the action.

40. To say of a person, "If he does not come and make terms with me, I will make a bankrupt of him and ruin him," or any such threatening language, is actionable, without proof of special damage.

41. In an action for slander, the party making the complaint must prove the words alleged; other words of like meaning will not suffice.

42. In a suit of damages for seduction, proof of pregnancy, and the birth of a child, is not essential. It is sufficient if the illness of the girl, whereby she was unable to labor, was produced by shame for the seduction; and this is such a loss of service as will sustain the action.

43. Addressing to a wife a letter containing matter defamatory to the character of her husband is a publication, and renders the writer amenable to damages.

44. A parent cannot sustain an action for any wrong done to a child, unless he has incurred some direct pecuniary injury therefrom in consequence of some loss of service or expenses necessarily consequent thereupon.

45. A master is responsible for an injury resulting from the negligence of his servant, whilst driving his cart or carriage, provided the servant is at the time engaged in his master's business, even though the accident happens in a place to which his master's business does not call him; but if the journey of a servant be solely for a purpose of his own, and undertaken without the knowledge and consent of his master, the latter is not responsible.

46. An emigrant depot is not a nuisance in law.

47. A railroad track through the streets is not a nuisance in law.

48. In an action for libel against a newspaper, extracts from such newspaper may be given to show its circulation, and the extent to which the libel has been published. The jury, in estimating the damages, are to look at the character of the libel, and whether the defendant is rich or poor. The plaintiff is entitled, in all cases, to his actual damages, and should be compensated for the mental sufferings endured, the public disgrace inflicted, and all actual discomfort produced.

49. Delivery of a husband's goods by a wife to her adulterer, he having knowledge that she has taken them without her husband's authority, is sufficient to sustain an indictment for larceny against the adulterer.

50. The fact that the insurer was not informed of the existence of impending litigation, affecting the premises insured, at the time the insurance was effected, does not vitiate the policy.

51. The liability of an innkeeper is not confined to personal baggage, but extends to all the property of the guest that he consents to receive.

52. When a minor executes a contract, and pays money, or delivers property on the same, he cannot afterwards disaffirm such contract and recover the money, or property, unless he restores to the other party the consideration received from him for such money or property.

53. When a person has, by legal inquisition been found an habitual drunkard, he cannot, even in his sober intervals, make contracts to bind himself or his property, until the inquisition is removed.

54. Any person dealing with the representative of a deceased person, is presumed, in law, to be fully apprized of the extent of such representative's authority to act in behalf of such estate.

55. In an action against a railroad company, by a passenger, to recover damages for injuries sustained on the road, it is not compulsory upon the plaintiff to prove actual negligence in the defendants; but it is obligatory on the part of the latter to prove that the injury was not owing to any fault or negligence of theirs.

56. A guest is a competent witness, in an action between himself and an inn-keeper, to prove the character and value of lost personal baggage. Money in a trunk, not exceeding the amount reasonably required by the traveler to defray the expenses of the journey which he has undertaken, is a part of his baggage; and in case of its loss, while at any inn, the plaintiff may prove its amount by his own testimony.

57. The deed of a minor is not absolutely void. The court is authorized to judge, from the instrument, whether it is void or not, according to its terms being favorable or unfavorable to the interests of the minor.

58. A married woman can neither sue nor be sued on any contract made by her during her marriage, except in an action relating to her individual property. The action must be commenced either by or against her husband. It is only when an action is brought on a contract made by her before her marriage, that she is to be joined as a co-plaintiff, or defendant, with her husband.

59. Any contract made with a person judicially declared a lunatic is void.

60. Money paid voluntarily in any transaction, with a knowledge of the facts, cannot be recovered.

61. In all cases of special contract for services, except in the case of a minor, the plaintiff can recover only the amount stipulated in the contract.

62. A wife is a competent witness with her husband, to prove the contents of a lost trunk, or when a party.

63. A wife cannot be convicted of receiving stolen goods when she received them of her husband.

64. Insurance against fire, by lightning or otherwise, does not cover loss by lightning when there is no combustion.

65. Failure to prove plea of justification, in a case of slander, aggravates the offence.

66. It is the agreement of the parties to sell by sample that constitutes a sale by sample, not the mere exhibition of a specimen of the goods.

67. An agent is liable to his principals for loss caused by his misstatements, tho' unintentional.

68. Makers of promissory notes given in advance for premiums on policies of insurance, thereafter to be taken, are liable thereon.

69. An agreement to pay for procuring an appointment to office is void.

70. An attorney may plead the statute of limitations, when sued by a client for money which he has collected and failed to pay over.

71. Testimony given by a deceased witness on first trial, is not required to be repeated verbatim on the second.

72. A person entitling himself to a reward offered for lost property, has a lien upon the property for the reward; but only when a definite reward is offered.

73. Confession by a prisoner must be voluntarily made, to constitute evidence against him.

74. The defendant in a suit must be served with process; but service of such process upon his wife, even in his absence from the State, is not, in the absence of statutory provisions, sufficient.

75. The measure of damages in trespass for cutting timber, is its value as a chattel on the land where it was felled, and not the market price of the lumber manufactured.

76. To support an indictment for malicious mischief in killing an animal, malice towards its owner must be shown, not merely passion excited against the animal itself.

77. No action can be maintained against a sheriff for omitting to account for money obtained upon an execution within a reasonable time. He has till the return day to render such account.

78. An interest in the profits of an enterprise, as profits, renders the party holding it a partner in the enterprise, and makes him presumptively liable to share any loss.

79. Males can marry at fourteen, and females at twelve years of age.

80. All cattle found at large upon any public road, can be driven by any person to the public pound.

81. Any dog chasing, barking, or otherwise threatening a passer-by in any street, lane, road, or other public thoroughfare, may be lawfully killed for the same.

82. A written promise for the payment of such amount as may come into the hands of the promisor, is held to be an instrument in writing for the payment of money.

83. The declaration of an agent is not admissible to establish the fact of agency.—But when other proper evidence is given, tending to establish the fact of agency, it is not error to admit the declarations of the agent, accompanying acts, though tending to show the capacity in which he acted. When evidence is competent in one respect and incompetent in another, it is the duty of the court to admit it, and control its effects by suitable instructions to the jury.

84. The court has a general power to remove or suspend an attorney for such immoral conduct as rendered him unworthy of confidence in his official capacity.

85. Bankruptcy is pleadable in bar to all actions and in all courts, and this bar may be avoided whenever it is interposed, by showing fraud in the procurement of the discharge, or a violation of any of the provisions of the bankrupt act.

86. An instrument in the form of a deed, but limited to take effect at the termination of the grantor's natural life, is held to be a deed, not a will.

87. A sale will not be set aside as fraudulent, simply because the buyer was at the time unable to make the payment agreed upon, and knew his inability, and did not intend to pay.

88. No man is under an obligation to make known his circumstances when he is buying goods.

89. Contracting parties are bound to disclose material facts known to each, but of which either supposes the other to be ignorant, only when they stand in some special relation of trust and confidence in relation to the subject matter of the contract. But neither will be protected if he does anything, however slight, to mislead or deceive the other.

90. A contract negotiated by mail is formed when notice of acceptance of the offer is duly deposited in the post-office, properly addressed. This rule applies, although the party making the offer expressly requires that if it is accepted, speedy notice of acceptance shall be given him.

91. The date of an instrument is so far a material part of it, that an alteration of the date by the holder after execution, makes the instrument void.

92. A corporation may maintain an action for libel, for words published of them and relating to its trade or business, by which it has incurred special damages.

93. It is unprofessional for a lawyer who has abandoned his case without trying it, a term or two before trial, to claim a fee conditional upon the success of his client, although his client was successful.

94. Although a party obtaining damages for injuries received through the default of another, was himself guilty of negligence, yet that will not defeat his recovery, unless his negligence contributed to cause the injury.

95. A person may contract to labor for another during life, in consideration of receiving his support; but his creditors have the right to inquire into the intention with which such arrangement is made, and it will be set aside if entered into to deprive them of his future earnings.

96. A grantor may by express terms exclude the bed of a river, or a highway, mentioned as boundary; but if without language of exclusion a line is described as 'along,' or 'upon,' or as 'running to' the highway or river, or as 'by,' or 'running to the bank of' the river; these expressions carry the grantee to the center of the highway or river.

97. The court will take pains to construe the words used in a deed in such a way as to effect the intention of the parties, however unskillfully the instrument may be drawn. But a court of law cannot exchange an intelligible word plainly employed in a deed for another, however evident it may be that the word used was used by mistake for another.

98. One who has lost his memory and understanding is entitled to legal protection, whether such loss is occasioned by his own misconduct or by an act of Providence.

99. When a wife leaves her husband voluntarily, it must be shown, in order to make him liable for necessities furnished to her, that she could not stay with safety. Personal violence, either threatened or inflicted, will be sufficient cause for such separation.

100. Necessaries of dress furnished to a discarded wife must correspond with the pecuniary circumstances of the husband, and be such articles as the wife, if prudent, would expect, and the husband should furnish, if the parties lived harmoniously together.

101. A fugitive from justice from one of the United States to another, may be arrested and detained in order to his surrender by authority of the latter, without a previous demand for his surrender by the executive of the State whence he fled.

102. A watch will not pass under a bequest of "wearing apparel," nor of "household furniture and articles for family use."

103. Money paid for the purpose of settling or compounding a prosecution for a supposed felony, cannot be recovered back by a party paying it.

104. An innkeeper is liable for the death of an animal in his possession, but may free himself from liability by showing that the death was not occasioned by negligence on his part.

105. Notice to the agent of a company is notice to the company.

106. An employer is not liable to one of his employees for an injury sustained by the latter in consequence of the neglect of others of his employees engaged in the same general business.

107. Where a purchaser at a Sheriff's sale has bid the full price of property under the erroneous belief that the sale would divest the property of all liens, it is the duty of the court to give relief by setting aside the sale.

108. When notice of protest is properly sent by mail, it may be sent by the mail of the day of the dishonor; if not, it must be mailed for the mail of the next day; except that if there is none, or it closes at an unseasonably early hour, then notice must be mailed in season for the next possible mail.

109. A powder-house located in a populous part of a city, and containing large quantities of gunpowder, is a nuisance.

110. When the seller of goods accepts at the time of the sale, the note of a third person, unindorsed by the purchaser, in payment, the presumption is that the payment was intended to be absolute; and though the note should be dishonored, the purchaser will not be liable for the value of the goods.

111. A man charged with crime before a committing magistrate, but discharged on his own recognizance, is not privileged from arrest on civil process while returning from the magistrate's office.

112. When one has been induced to sell goods by means of false pretences, he cannot recover them from one who has bona fide purchased and obtained possession of them from the fraudulent vendor.

113. If the circumstances attendant upon a sale and delivery of personal property are such as usually and naturally accompany such a transaction, it cannot be declared a legal fraud upon creditors.

114. A stamp impressed upon an instrument by way of seal, is good as a seal, if it creates a durable impression in the texture of the paper.

115. If a party bound to make a payment use due diligence to make a tender, but through the payee's absence from home is unable to find him or any agent authorized to take payment for him, no forfeiture will be incurred through his failure to make a tender.

Government Land Measure.

A township, 36 sections, each a mile square.

A section, 640 acres.

A quarter section, half a mile square, 160 acres.

An eighth section, half a mile long, north and south, and a quarter of a mile wide, 80 acres.

A sixteenth section, a quarter of a mile square, 40 acres.

The sections are numbered from one to thirty-six, commencing at the northeast corner, thus:

6	5	4	3	2	n w	n e
					s w	s e
7	8	9	10	11	12	
18	17	16	15	14	13	
19	20	21	22	23	24	
30	29	28	27	26	25	
31	32	33	34	35	36	

The sections are all divided in quarters, which are named by the cardinal points, as in section one. The quarters are divided in the same way. The description of a 40 acre lot would read: The south half of the west half of the southwest quarter of section 1 in township 24, north of range 7 west, or as the case might be; and sometimes will fall short, and sometimes overrun the number of acres it is supposed to contain.

THE DECIMAL SYSTEM OF WEIGHTS AND MEASURES.

As Authorized by Act of Congress--Approved July 28, 1866.

STANDARDS.

In every system of Weights and Measures it is necessary to have what are called "*Standards*," as the pound, yard, gallon, &c., to be divided and multiplied into smaller and larger parts and denominations. The definition and construction of these Standards involve philosophical and scientific principles of a somewhat abstruse character, and are made and procured by the legislative department of the government. The nominal Standards in the new system are the METER, the ARE, the LITER, and the GRAM. The only *real* Standard, the one by which all the other standards are measured, and from which the system derives its name of "*Metric*," is the METER.

THE METER


Is used for all measures of length, distance, breadth, depth, height, &c., and was intended to be, and is very nearly, one ten-millionth of the distance on the earth's surface from the equator to the pole. It is about 39 $\frac{3}{8}$ inches, or 3 feet, 3 inches and 3 eighths, and is to be substituted for the yard.

THE ARE

Is a surface whose side is ten Meters, and is equal to 100 square Meters or about 4 square rods.

THE LITER

Is the unit for measuring solids and capacity, and is equal to the contents of a cube whose edge is one-tenth of a meter. It is about equal to 1 quart, and is a standard in cubic, dry and liquid measures.

 A cubic Meter (or Kiloliter) is called a *stere*, and is also used as a standard in certain cubic measures.

THE GRAM

Is the Unit of *weight*, and is the weight of a cube of pure water, each edge of the cube being one one-hundredth of a Meter. It is about equal to 15 $\frac{1}{2}$ grains. It is intended as the Standard in *all* weights, and with its divisions and multiples, to supersede the use of what are now called Avoirdupois, Apothecaries and Troy Weights.

Each of the foregoing Standards is divided decimally, and larger units are also formed by multiples of 10, 100, &c. The successive subordinate parts are designated by the prefixes Deci, Centi and Milli; the successive multiples by Dekka, Hecto, Kilo and Myria; each having its own numerical signification, as will be more clearly seen in the tables hereinafter given.

The terms used may, at first sight, have a formidable appearance, seem difficult to pronounce, and to retain in memory, and to be, therefore, objectionable; but with a little attention and use, the apprehended difficulty will be found more apparent than real, as has been abundantly proved by experience. The importance, also, of conformity in the use of commercial terms, on the part of the United States, with the practice of the many nations in which the system, *with its present nomenclature*, has already been adopted, must greatly overbalance the comparatively slight objection alluded to.

TABLES.


Old.	MONEY.	New.
4 farthing make	1 penny.	10 mills make 1 cent.
12 pence "	1 shilling.	10 cents " 1 dime.
20 shillings "	1 pound.	10 dimes " 1 dollar.

LONG AND CLOTH MEASURE.—NEW.

10 millimeters make	1 centimeter.
10 centimeters "	1 decimeter.
10 decimeters "	1 METER.
10 meters "	1 dekameter.
10 dekameters "	1 hectometer.
10 hectometers "	1 kilometer.
10 kilometers "	1 myriameter.

SQUARE MEASURE.—NEW.

100 square millimeters make	1 square centimeter.
100 square centimeters "	1 square decimeter.
100 square decimeters "	1 square meter or CENTARE.
100 centares "	1 ARE.
100 ares "	1 hectare.

 The denominations less than the Are, including the Meter, are used in specifying the contents of surfaces of small extent; the terms *Centare*, *Are* and *Hectare*, in expressing quantities of land surveyed or measured.

The above table may, however, be continued beyond the Meter, thus:

100 square meters make	1 square dekameter.
100 square dekameters "	1 square hectometer.
100 square hectometers "	1 square kilometer.
100 square kilometers "	1 square myriameter.


CUBIC MEASURE.—NEW.

For Solids.

1000 cubic millimeters make	1 cubic centimeter.
1000 cubic centimeters "	1 cubic decimeter or liter.
1000 cubic decimeters "	1 cubic meter or stère.
1000 cubic meters "	1 cubic dekameter.
1000 cubic dekameters "	1 cubic hectometer.
1000 cubic hectometers "	1 cubic kilometer.
1000 cubic kilometers "	1 cubic myriameter.

For Dry and Liquid Measures.

10 milliliters make	1 centiliter.
10 centiliters "	1 deciliter.
10 deciliters "	1 LITER.
10 liters "	1 dekaliter.
10 dekaliters "	1 hectoliter.
10 hectoliters "	1 kiloliter.
10 kiloliters "	1 myrialiter.

 A LITER, the standard of Measures of Capacity, usually in a cylindrical form, is equivalent to a cubic *Decimeter*, or the one-thousandth part of a cubic Meter, the contents of which are about one quart.]

The Kiloliter, or STÈRE, is a cubic Meter, and is used as a unit in measuring firewood and lumber.

10 decistères make	1 stère.
10 stères "	1 dekastère.

ALL WEIGHTS.—NEW.

10 milligrams make	1 centigram.
10 centigrams "	1 decigram.
10 decigrams "	1 GRAM.
10 grams "	1 dekagram.
10 dekagrams "	1 hectogram.
10 hectograms "	1 kilogram.
10 kilograms "	1 myriagram.
10 myriagrams "	1 quintal.
10 quintals "	1 millier or tonneau.