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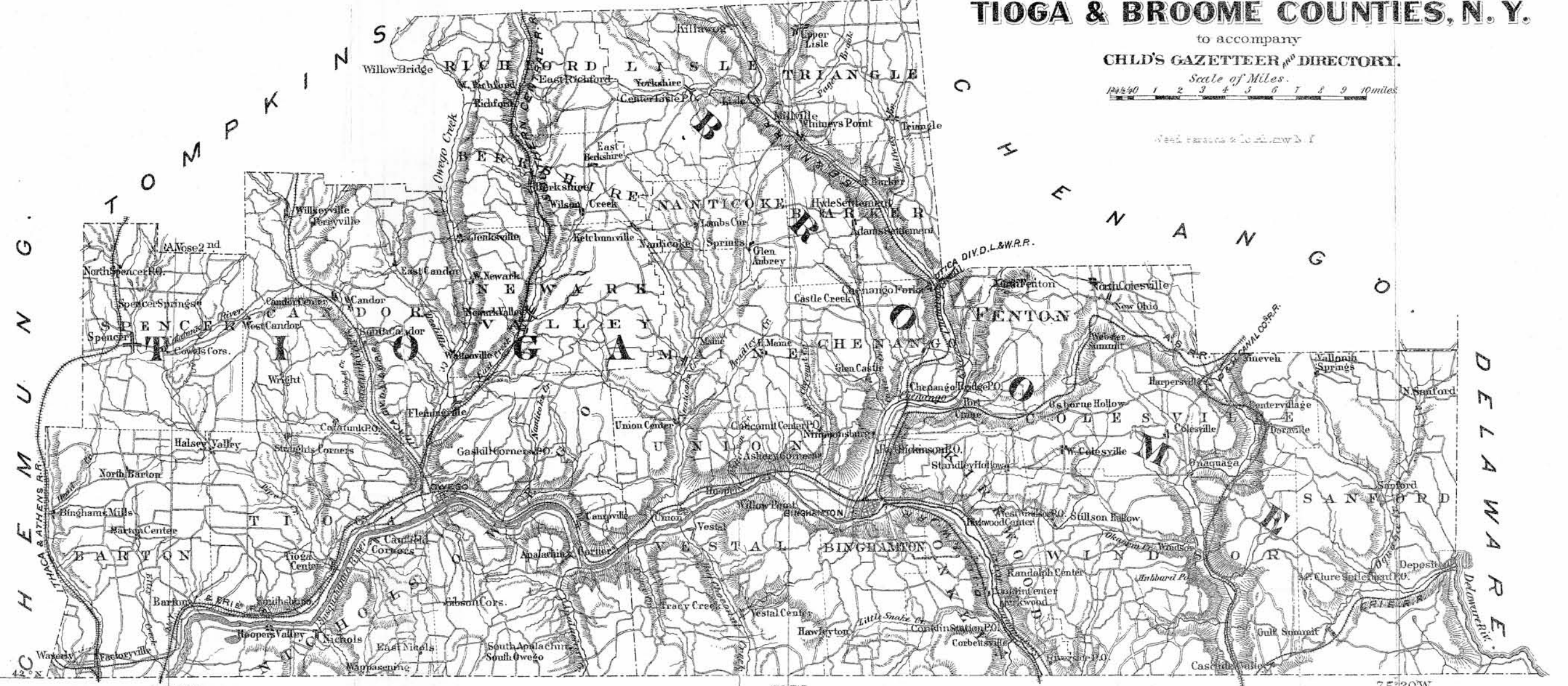
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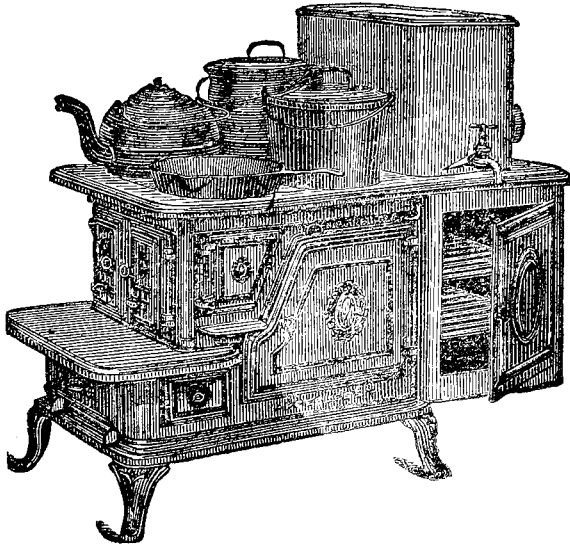
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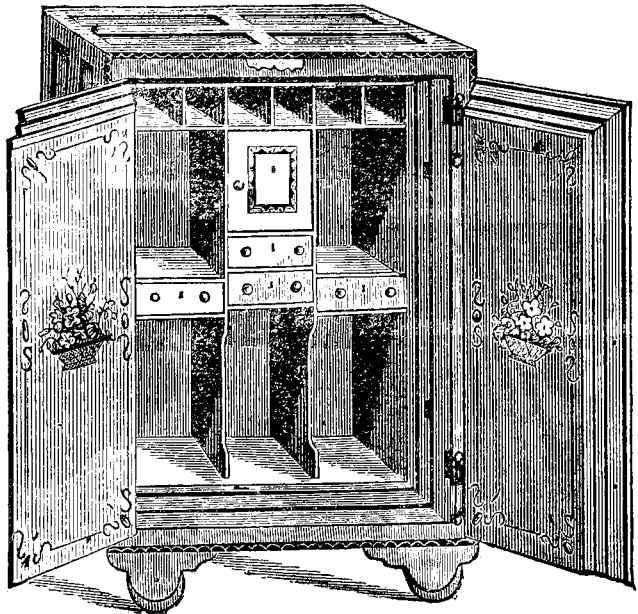
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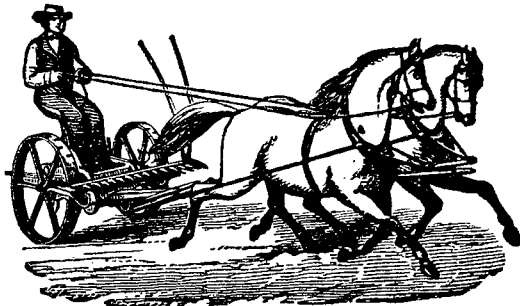
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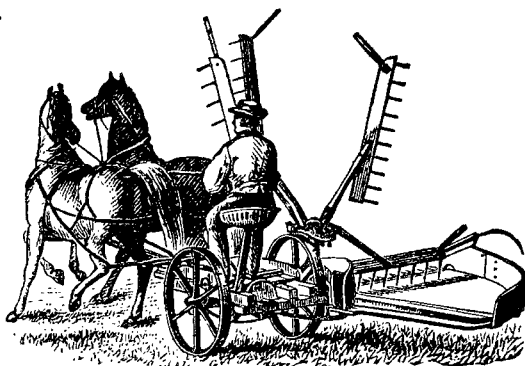
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GAZETTEER
AND
BUSINESS DIRECTORY
OF
BRÖOME AND TIOGA COUNTIES, N. Y.

FOR
1872-3.

COMPILED AND PUBLISHED BY
HAMILTON CHILD.

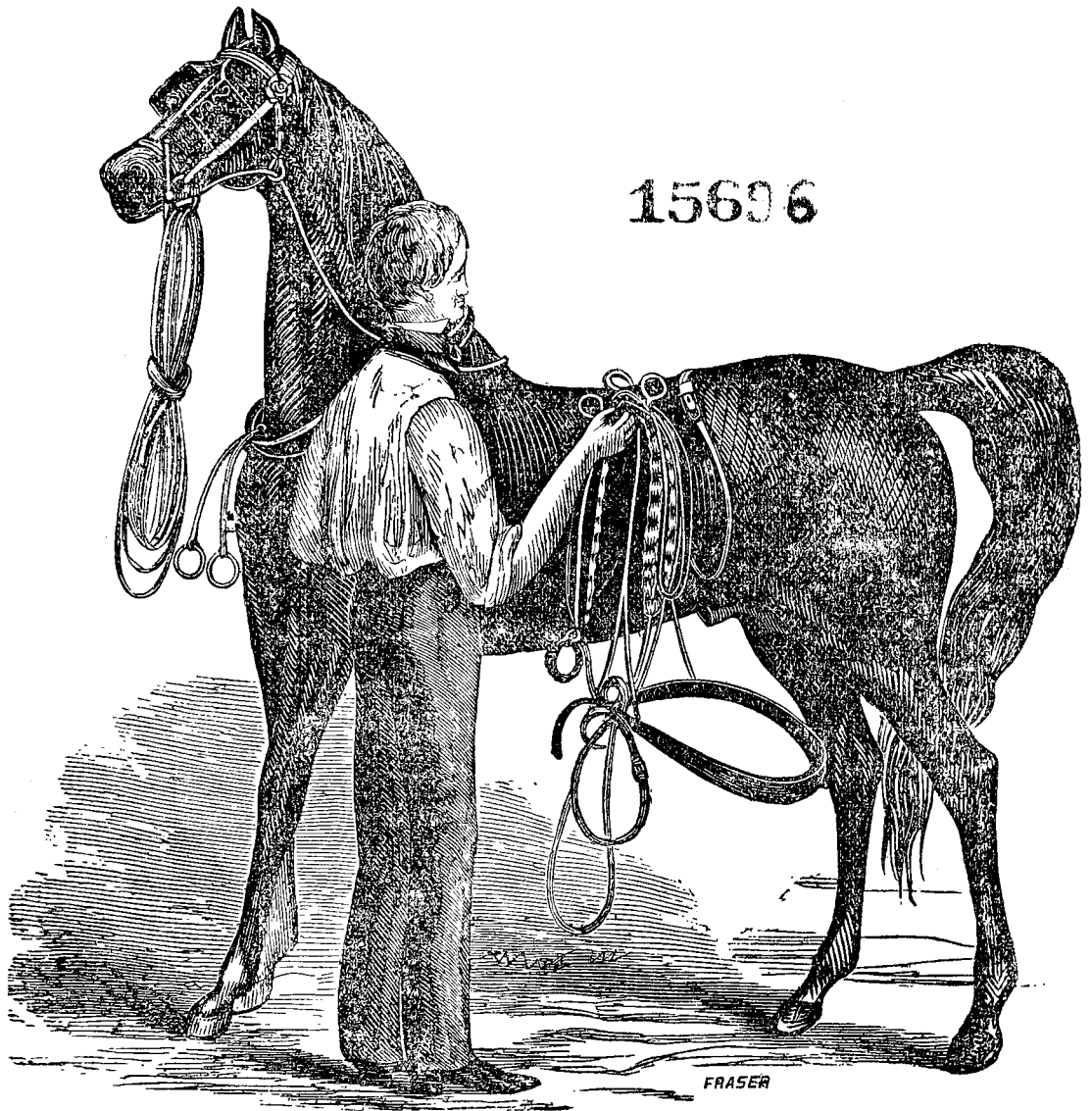
AUTHOR OF WAYNE, ONTARIO, SENECA, CAYUGA, TOMPKINS, ONONDAGA, MADISON, CORTLAND, CHEMUNG, SCHUYLER, ONEIDA, STREUBEN, ORLEANS, NIAGARA, GENESEE, CHENANGO, MONROE, HERKIMER, SARATOGA, MONTGOMERY AND FULTON, ALBANY AND SCHENECTADY, RENSSELAER, WASHINGTON, WYOMING, COLUMBIA, ULSTER, SCHOHARIE, OTSEGO, SULLIVAN, LEWIS, ST. LAWRENCE AND OTHER COUNTY DIRECTORIES.

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“He that has much to do, will do something wrong, and of that wrong must suffer the consequences; and if it were possible that he should always act rightly, yet when such numbers are to judge of his conduct, the bad will censure and obstruct him by malevolence, and the good sometimes by mistake.”—SAMUEL JOHNSON.

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## INTRODUCTION.

In presenting to the public the "Gazetteer and Business Directory of Broome and Tioga Counties," the publisher desires to return his sincere thanks to all who have so kindly aided him in obtaining the information it contains, and rendered it possible to present it in the brief space of time in which it is essential such works should be completed. Especially are our thanks due to the several editors of the papers published in the Counties, for the uniform kindness they have evinced in calling public attention to the author's efforts; and for essential aid in furnishing material for the work. Many others have placed us under similar obligations, but as credit has been given in most of such cases, as well as in works from which we have quoted, in connection with the substance of the information gleaned from each, we omit special mention here; while still others have kindly volunteered their assistance, to all of whom we tender our grateful acknowledgment.

That errors have occurred in so great a number of names and dates as are here given is probable; and that names have been omitted which 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. Of such as feel aggrieved in consequence of errors or omissions we beg pardon, and ask the indulgence of the reader in marking such as have been observed in the subsequent reading of the proofs, and which are found in the *Errata*, following the *Introduction*.

It was designed to give a brief history of all the Church organizations in the Counties, but owing, in some cases, to the

negligence of those who alone were able to give the necessary information, and in others, to the inability of any one to do so, we have been obliged to omit many or indefinitely delay the completion of the work.

We would suggest that our patrons observe and become familiar with the explanations at the commencement of the Directory.

The map of the Counties was engraved with great care by Weed, Parsons & Co., of Albany, and will, it is believed, prove a valuable acquisition to the work.

The *Advertisers* represent some of the leading business men and firms of these and other counties; and we most cheerfully commend them to the patronage of those under whose observation these pages may come.

While thanking our patrons and friends generally for the liberality and cordiality with which our efforts have been seconded, we take this occasion to express the hope that the information found in these pages will not prove devoid of interest and value, though we are fully conscious that the brief history of the Counties the scope of the work enables us to give, is by no means an exhaustive one, and can only hope that it may prove a nucleus and incentive to future historians, who will be the better able to do full justice to the subject, and leave our work to secure that favor which earnest endeavor ever wins from a discriminating public.

HAMILTON CHILD.

# ERRATA.

## ADDITIONS AND CORRECTIONS.

**Stamp Duties.**—All Stamp Duties enumerated in this work, will be abolished on and after October 1st, 1872, with the exception of the two cent stamp on Bank Checks, which will still remain in force.

**Postal Rates and Regulations.**—The postage on Circulars is now one cent for every two ounces or fraction over two ounces. On Books, two cents for every two ounces. On Newspapers, one cent if under two ounces, and one cent for every two ounces or fraction over two ounces. On Packages of Merchandise not exceeding twelve ounces and containing no writing, done up so they may be examined, two cents for each two ounces. Unpaid postage will be charged double rates.

### GAZETTEER--Tioga County.

**County.**—THE CANDOR FREE PRESS was started at Candor, in Josiah Rich's law office, in November, 1867, by Clizbe & Mandeville, and after six weeks was purchased by the junior partner, J. D. Mandeville, who after a time removed it to Holmes Building, in South Candor, where it was burned out in the fall of 1868, and after a few months revived and continued by Mr. Mandeville in the basement of the Eagle Hotel, until October 13, when it was purchased by Graves & Shepardson, of Owego, who continued it until the following February, when it was moved into the third story of Tuttle & Bogert's brick block, on the site of the burnt office, and purchased by Benj. B. F. Graves, its present editor and proprietor. In December, 1870, it was removed to Spaulding & Heath's building, second door above the Post Office and Depot, in the center of the village, and in September, 1871, this building being needed for a banking house, a set of convenient and handsome rooms were fitted up in the second story of the next building north, where the office is at present located. The paper was called *The Candor Press* until it came into the hands of Graves & Shepardson, when it was enlarged and the name changed to *The Candor Free Press*. It is the only paper in the County off from the Erie Railway, and the only representative of the north part of the County. It is neutral in politics.

### DIRECTORY--Broome County.

**Binghamton, (Town.)**—\*MCGRAW, D. C., (Binghamton,) prop. Riverside Gardens, half a mile east of water works, producer and dealer in choice flowers and vegetable seeds, also green-house plants, ornamental shrubbery and trees, fruit trees and small fruits.

**Binghamton City.**—\*BINGHAMTON TIMES, (weekly, Thursday,) 38 Court, 3d floor, Purdy & Cronin, props. and publishers.  
 Brown, Lewis, lumber dealer, rear of Gaylord Block, south side of Susquehanna River.  
 Campbell, E. R., billiard room, 99 Washington, also lunch room, Lafayette Block, 8 Court.  
 CRONIN, DAVID E., (*Purdy & Cronin*), editor *Binghamton Times*, lawyer, Deuter Advocate, 43 Court.  
 Hecox, Wm. H., (*Howland & Hecox*.)  
 Howland & Hecox, (*Ransom Howland & Wm. H. Hecox*.) lawyers.  
 Patterson, R. A., secretary Dean College.  
 Paul, Robert Rev., pastor Chapel of the Good Shepherd.  
 \*PURDY & CRONIN, (*E. H. Purdy & D. E. Cronin*.) props. *Binghamton Times*, 38 Court, 3d floor.  
 PURDY, E. H., (*Purdy & Cronin*.)  
 Riggs, T. J., piano tuner, 52 Court.  
 Rowe, O. J., wholesale grocer and provision dealer, Chenango Block.  
 SHEPARD, E. R. & CO., manufs. American fluting irons and shelf hardware, 101 Water.  
 Stevens, A. T., barber, over 69 Washington  
 Wheeler, W. Lamont, physician, 39 Court.

**Chenango.**—Chenango Valley Division, Sons of Temperance, (Chenango Bridge,) meets every Friday evening, in their hall, at the house of Walter Jewell.

**Colesville.**—DOOLITTLE, WARREN, (Ouaquaga,) lot 54, Ham. P., farmer 80 and, in Windsor, 22.

MONROE, SAMUEL E., (Harpersville,) station agent.

**Deposit Village.**—Clark, James G., (*Devereux & Clark*.)

Devereux, Alvin, (*Devereux & Clark*.)

Devereux & Clark, (*Alvin Devereux and James G. Clark*.) props. Deposit Tannery.

**Lisle.**—Colliar, Norris, (Lisle,) lot 441, blacksmith and farmer 175.  
Harrington, Wm., (Lisle,) confectionery, fruits &c.  
Northrop, Wm. Mrs., (Lisle,) dress maker and agent for Weed Sewing Machine.

**Sanford.**—MERRILL, JOHN, (Sanford,) great lot 11, F. & N. T., farmer 104.  
ROBBINS, SOLOMON, (Afton, Chenango Co.,) farmer 137.

WELD, ALFRED R., (Center Village,) G. & S. L., farmer leases of Mrs. Graves, 200.  
WHEELER, BENJ. F., (Sanford,) lot 39, L. T. 1, constable and farmer 110.

**Triangle.**—Bixby, Frank, (Whitney's Point,) livery stable.  
HOWLAND, RANSOM, (Whitney's Point,) (*Houland & Hecox*,) lawyer, prest. of village and farmer 2.

### DIRECTORY--Tioga County.

• **Berkshire.**—Walter, Joseph S., (East Berkshire,) S. D. 8, post master, physician and farmer 87.

**Candor.**—Herrick, Mason L., (Weltonville,) post master.

**Owego.**—Brink, D., (Owego,) confectionery and fruit, Lake.  
Decker, S. W. & Co., (Owego,) dry and fancy goods, millinery &c., under *Gazette* office, Lake.

Harris, Chas., (Owego,) prop. Union House.  
Johnson, Jane, (Owego,) baker and confectioner.  
Livingston, A., (Owego,) dining saloon, Front.  
Moore, Theo. F., (Owego,) (*Moore & Ross*,)  
Moore & Ross, (Owego,) (*Theo. F. Moore and John S. Ross*,) carriage makers, North Avenue near Erie Depot.  
Richardson, L. D., (Owego,) general ticket agent, corner Broad and Fulton.  
Ross, John S., (Owego,) (*Moore & Ross*,)

**The Candor Free Press**, published at Candor, N. Y., by Benj. B. F. Graves, is advertised on page 20. The *Free Press* is a good local paper and worthy of the patronage of the community in which it circulates. As an advertising medium it commends itself to the business public. The Job office is fitted up with facilities for executing all kinds of work in good style.

**"The Buckeye," J. M. Childs & Co.**, proprietors, office 10 and 12 Fayette Street, Utica. It is hardly worth while to discuss the merits of this celebrated Mowing and Reaping Machine, at this late day. So perfect and complete was the Machine as originally invented, that its principles have never been changed. Improvements in parts, it is true have been made, as experience showed them to be requisite. When it is understood that notwithstanding the great number of machines thrown upon the market for public favor, more than 130,000 of the "Buckeyes" have been sold, it will be universally conceded that the majority are in favor of this as a labor saving implement. We will not attempt to detail its merits, but would recommend the reader to call and inspect the machine for himself, or send for a circular to J. M. Childs & Co., Utica. Messrs C. & Co., also keep on hand a full assortment of Agricultural Implements, such as Threshing Machines, Fanning Mills, Horse Rakes, Cultivators, Plows, Cider Mills, &c., &c. Read their advertisement inside first cover.

**Warren A. Hull**, General Blacksmith, Berkshire, N. Y., prints a card on page 398. Mr. Hull is an adept at his business, and those patronizing him may be assured of having their work skillfully executed at reasonable rates.

**The Owego Gazette**, published at Owego, by Beebe & Kingman, is advertised on page 358. The name of the *Gazette*, is too familiar to the ears of our readers to need calling their attention to it. For about 60 years this paper has paid its weekly visits to the home circles and business places of a large number of the residents of this section of the country. Its continued extensive circulation is sufficient evidence of the popular favor in which it is held. It is unnecessary to remind business men of its advantages as an advertising medium.

**Dr. Kingsley**, of Rome, justly celebrated for the many cures he has effected of that most distressing disease, Cancer, publishes a notice on page 1. He is prepared to treat all scrofulous diseases, and others of long standing, and assures his patients that they will not be charged a heavy bill and dismissed without receiving any benefit. Persons who cannot conveniently call upon him in person, can address him by letter, and will receive prompt attention. Dr. K. is a graduate, with an experience of over fourteen years in the practice of medicine. Let the afflicted give him a call.

**Geo. W. Bingham** has established a Saw & Flouring Mill at Bingham's Mills, N. Y., on the Ithaca and Athens R. R., where all kinds of Lumber, as well as Flour, Feed &c., can always be found. Those contemplating building would find it to their interest to give Mr. B. a call before purchasing their materials elsewhere. If you want a good article of Flour and Feed, you can get it from Mr. Bingham as cheap as from any one else. He also pays the highest cash price for Grain. Card on page 410.

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|------------------------|--------------------|---------------------|
| Apalachin.....         | Owego.....         | Aaron Steele        |
| Barton.....            | Barton.....        | Joseph Walling      |
| Berkshire.....         | Berkshire.....     | Carlisle P. Johnson |
| Bingham's Mills.....   | Barton.....        | Geo. W. Bingham     |
| Campville.....         | Owego.....         | S. G. Tousley       |
| Candor.....            | Candor.....        | John W. McCarty     |
| Catatonk.....          | Candor.....        | Frank W. Truman     |
| East Berkshire.....    | Berkshire.....     | Joseph S. Walter    |
| East Nichols.....      | Nichols.....       | Enoch White         |
| Factoryville.....      | Barton.....        | Thomas Yates, jr    |
| Flemingsville.....     | Owego.....         | Chas. E. Truman     |
| Gaskill's Corners..... | Owego.....         | Clark S. Green      |
| Halsey Valley.....     | Tioga.....         | Chas. E. Taylor     |
| Hooper's Valley.....   | Nichols.....       | Emanuel Coryell     |
| Jenksville.....        | Newark Valley..... | Samuel M. Avery     |
| Ketchumville.....      | Newark Valley..... | Seneca Ketchum      |
| Newark Valley.....     | Newark Valley..... | Jerome B. Landfield |
| Nichols.....           | Nichols.....       | Henry Cady          |
| North Barton.....      | Barton.....        | Edmund H. Hoyt      |
| North Spencer.....     | Spencer.....       | Rufus J. Lake       |
| Owego.....             | Owego.....         | Frank L. Jones      |
| Richford.....          | Richford.....      | Chancey D. Rich     |
| Smithsborough.....     | Tioga.....         | Deloss Goodenough   |
| South Owego.....       | Owego.....         | Benj. F. Hewitt     |
| Spencer.....           | Spencer.....       | Sylvenus Shepard    |
| Spencer Springs.....   | Spencer.....       | Wm. H. Pray         |
| Strait's Corners.....  | Tioga.....         | David Strait        |
| Tioga Center.....      | Tioga.....         | Forman S. Higby     |
| Waverly.....           | Barton.....        | Wm. Polleys         |
| Weltonville.....       | Candor.....        | Mason L. Herrick    |
| West Candor.....       | Candor.....        | John R. Woodford    |
| West Newark.....       | Newark Valley..... | Herbert Richardson  |
| Wilseyville.....       | Candor.....        | Wakeman B. Smith    |
| Wilson Creek.....      | Berkshire.....     | Anson M. Kimball    |

## U. S. Internal Revenue Officers in Broome and Tioga Counties, 26th District, N. Y.

### ASSESSOR.

|                     | P. O. ADDRESS |
|---------------------|---------------|
| Benjamin DeVoe..... | Binghamton    |

### ASSISTANT ASSESSORS.

|                                       |            |
|---------------------------------------|------------|
| Cyrus F. Hotchkiss, 4th Division..... | Binghamton |
| D. M. Pitcher, 3d Division.....       | Owego      |

### DEPUTY COLLECTOR.

|                      |            |
|----------------------|------------|
| Horace E. Allen..... | Binghamton |
|----------------------|------------|

### U. S. GAUGER.

|                 |            |
|-----------------|------------|
| Samuel Lee..... | Binghamton |
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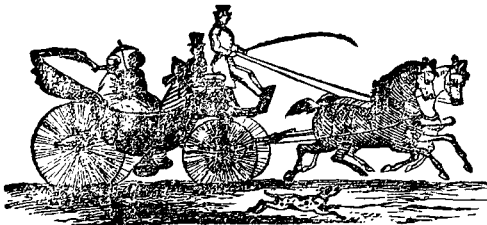
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The Waverly Advocate, published at Waverly, N. Y., by Polleys & Kinney, has for twenty years been exerting an influence, which we have no doubt has been beneficial, over the minds and hearts of the community among whom it has so long circulated. Commendations from us, of a journal so well known in Tioga and adjacent counties, is unnecessary. If you want good Job Printing done, we recommend you to the *Advocate* office. See card on page 394.

O. H. Green, Merchant Tailor, 79 Broad Street, Waverly, N. Y., advertises on colored page 278. He keeps a choice collection of Cloths, Trimmings, &c., and employing first-class artists, makes them up to order in a manner to suit customers. A good assortment of Gents' Furnishing Goods can also always be found at this well known establishment. Though dress does not make the man, he certainly looks a great deal better when well dressed. Let all interested parties call at Green's.

## Post Offices and Post Masters in Broome Co.

| POST OFFICE.       | TOWN.      | POST MASTER.         |
|--------------------|------------|----------------------|
| Belden             | Colesville | Nathaniel S. Wallace |
| Binghamton         | Binghamton | Edward B. Stephens   |
| Cascade Valley     | Windsor    | Sabastia Comstock    |
| Castle Creek       | Chenango   | James Bristol        |
| Center Lisle       | Lisle      | Lewis S. Smith       |
| Center Village     | Colesville | Wm. Tice             |
| Chenango Bridge    | Chenango   | Chas. H. Jewell      |
| Chenango Forks     | Barker     | Henry A. Rogers      |
| Choconut Center    | Union      | Justus Lewis         |
| Colesville         | Colesville | James E. Jewel       |
| Conklin Center     | Conklin    | Brewster C. Johnson  |
| Conklin Station    | Conklin    | Burtis J. Bayless    |
| Corbettville       | Conklin    | Daniel J. Murphy     |
| Deposit            | Sanford    | J. B. Stow           |
| Doraville          | Colesville | Chas. B. Doolittle   |
| East Maine         | Maine      | Russell F. Chauncey  |
| Glen Aubrey        | Nanticoke  | Wm. H. Riley         |
| Glen Castle        | Chenango   | Geo. A. Everett      |
| Gulf Summit        | Sanford    | G. S. Williams       |
| Harpersville       | Colesville | Darius W. Pearsall   |
| Hawleyton          | Binghamton | Theodore H. Gage     |
| Hooper             | Union      | Frank Hooper         |
| Kattelville        | Chenango   | Alonzo E. Kattel     |
| Killawog           | Lisle      | John J. Wheaton      |
| Kirkwood           | Kirkwood   | John H. Doubleday    |
| Kirkwood Center    | Kirkwood   | Eli W. Watrous       |
| Lamb's Corners     | Nanticoke  | L. LaRoy Brooks      |
| Lisle              | Lisle      | Philotus Edmister    |
| Maine              | Maine      | Francis H. Marean    |
| McClure Settlement | Sanford    | Walter Hewitt        |
| New Ohio           | Colesville | Harvey F. Beardsley  |
| Nineveh            | Colesville | Franklin Edgarton    |
| North Colesville   | Colesville | Newel S. Paddleford  |
| North Fenton       | Fenton     | Melvin A. Macomber   |
| North Sanford      | Sanford    | Geo. W. Bixby        |
| Osborne Hollow     | Colesville | Isaac Craver         |
| Ouaquaga           | Colesville | David B. Guernsey    |
| Port Crane         | Fenton     | James E. Waite       |
| Port Dickinson     | Binghamton | G. A. Jewel          |
| Randolph Center    | Windsor    | Joseph Brown         |
| Riverside          | Kirkwood   | Tobias VanBuran      |
| Sanford            | Sanford    | Samuel Whitney       |
| Tracy Creek        | Vestal     | Wm. W. Davenport     |
| Triangle           | Triangle   | E. W. Simmons        |
| Union              | Union      | E. C. Mersereau      |
| Union Center       | Union      | Jarvis C. Howard     |
| Upper Lisle        | Triangle   | A. Austin            |
| Vallonia Springs   | Colesville | Andrew J. Sands      |
| Vestal             | Vestal     | Cornelius Merserau   |
| Vestal Center      | Vestal     | Daniel M. Clark      |
| West Chenango      | Chenango   | A. Martin Hall       |
| West Colesville    | Colesville | Harrison H. Carrol   |
| Whitney's Point    | Triangle   | Chas. S. Olmstead    |
| Windsor            | Windsor    | P. A. Russel         |

**The Democratic Leader**, published at 3 Court Street, Binghamton, N. Y., by A. W. Carl, is a weekly journal enunciating in an able manner, the principles of the Democratic party; but while its political principles are energetically advocated, the local interests of the city and county are by no means neglected, as a perusal of its columns weekly will prove. Each number contains a judicious selection of local and general news, and miscellaneous matter, making a valuable family paper. See card on page 410.

**Mason, Root & Co.**, Hardware, Stove and Tin Ware dealers, No. 83 Washington Street, Binghamton, began business here four years ago. They occupy a splendid store 100 feet deep, which is filled with first-class goods. The basement, of the same size, is occupied by the firm as shops and store rooms. This firm is building up an enormous trade, well earned by their judicious selection of goods and gentlemanly courtesy, and attention to the wants of their customers. They advertise on page 196B.

**The Lisle Gleaner**, Eugene Davis, publisher, is advertised on page 294. The *Gleaner* is a neatly printed and worthy local paper. Its Local and Miscellaneous columns are well sustained, and we cheerfully commend it to the favor of the citizens of Lisle and vicinity. All kinds of Job Work neatly executed at this office.

**Carrington & Porter**, Stove Dealers &c., at Binghamton, are extensive dealers in their line of business. The business of this firm was established by *Carrington & Prendergast* about twenty years ago; afterward the firm was under the style of *Carrington, Prendergast & Carrington*, Prendergast subsequently went out, and *Carrington Brothers* continued the business until Mr. Porter went in, when the firm was changed to *Carrington Brothers & Porter*. The next change was to the present style. Since the beginning, the store has been burned out three times. Now all the goods are new and first-class. Among their many styles of cook stoves, we take pleasure in mentioning the celebrated *Peerless*, of Boston, which took the first prize at the Paris Exposition, and a large number of first prizes in this country, and of which Mrs. Henry Ward Beecher says, in an article to the *Christian Union*, "This is without exception the most complete and in all respects the most satisfactory of any we have ever tried." Messrs C. & P. are also agents for the Celebrated Herring's Fire and Burglar Proof Safes, Lawson's Diamond Hot Air Furnace &c., &c. See their advertisement on Map.

**E. P. Holdridge**, Merchant Tailor and Clothier, at Owego, N. Y., advertises on colored page 417. A man that studies his own interest will buy his clothing where he can buy the best and cheapest. "Money saved is money earned." Keep posted; buy where you can get the full value of your hard-earned money. Better have your greenbacks in your pocket than shoddy on your back. Mr. Holdridge agrees to sell the best quality of goods from five to fifteen per cent cheaper than any other house can afford to. By buying in large quantities for cash, he saves a large profit and gives his customers the benefit of it. Buy your goods where you can find the largest assortment to select from. The mottoes of this house are: "Not to be Undersold," "Large Sales, Small Profits and Honest Dealings." For anything in the line of Clothing or Gents' Furnishing Goods, our advice is, go to E. P. Holdridge's, where you will find the best goods at prices as low as the lowest.

**G. F. Strait**, Candor, Tioga County, N. Y., manufacturer of Lumber, Lath &c., advertises on page 196A. Mr. Strait keeps constantly on hand a good supply of Pine, Chestnut, Hemlock and Hardwood Lumber, Lath &c. We commend Mr. Strait to the favor of those needing Lumber for building purposes, as we can assure them of fair dealing at low prices. He also deals in Ground Hemlock Bark, to which we would call the attention of tanners.

**Burke, FitzSimons, Hone & Co.**, Importers, Jobbers and Retailers of Dry Goods, Fancy Goods and Woolens, Nos. 53, 55 and 57 Main St., Rochester, publish a card on page 277. This House was established in 1849, since which time its success has been uninterrupted, each year increasing its amount of business. Their annual sales amount to the enormous sum of near \$1,500,000, their trade extending from the Eastern portions of the State to the "Far West." Occupying, as they do, fully 40,000 feet of flooring in actual business departments, making this the largest establishment of the kind in the State, every portion of which is crowded with immense piles of goods from foreign countries, as well as of domestic manufacture, renders the facilities of this house for Jobbing equal to any in the country. The firm are also proprietors of the "Genesee Falls Woolen Mills," where they manufacture 100,000 yards of goods annually.

**A Lady Artist.**—Miss Ella Wood, a lady possessing a rare fund of native talent for art, and who has by careful study and long practice attained an elevated position as an Artist, has located permanently in Binghamton, where she has taken rooms at Beecher's Photographic Studio, No. 72 Court Street. Miss Wood's talent is not of that narrow contracted kind, which would enable her to produce satisfactory results in but a single line of art. She paints rapidly, and to the life, Portraits, Landscapes, Animals &c. She paints in oil from original sketches, and is desirous of receiving orders for Portraits; a branch of her art which she especially excels in. She also finishes Photographic Portraits in Water Colors or India Ink with great satisfaction to her patrons. Our readers will consult their best interests by calling on Miss Wood and leaving their orders. We are sure they will thank us for the advice. See her card on page 302.

**E. D. Robinson**, proprietor of Southern Tier Furniture Emporium, 98 Washington Street, Binghamton, N. Y., publishes a card on colored page 415. We would advise our patrons to visit the rooms of Mr. Robinson and examine the elegant Parlor Furniture, Chamber Sets &c., there displayed, and learn prices, and they will become satisfied that here is the place to purchase. Indeed the rich and poor can here find any desirable style and price, accompanied by a corresponding quality. Mr. R. warrants all his goods and is bound not to be undersold.

**Misses Della and Theresa LaGrange**, of Waverly, N. Y., have lately opened a Ladies' Hair Dressing Establishment at No. 3 Harnden's Block, up stairs, to which we call the attention of the fair sex. Misses LaGrange propose keeping a complete stock of everything in the line of human hair goods, which they will offer at reasonable rates. They will also make ornamental hair work to order. Give them a call. Card on page 20.

**The Deposit Courier**, published by Chas. N. Stow, at Deposit, N. Y., is advertised on page 230. The *Courier* is a first-class local paper and enjoys an extended circulation. The Job Department has facilities for executing Book and Job Printing equal to any office in the County, and at city prices. We trust the citizens of Broome and Tioga Counties will accord it the patronage to which its merits entitle it.

**O. D. Beman**, 89 Court Street, Binghamton, N. Y., Watchmaker, Engraver, Jeweler &c., prints a card on colored page 278, in which our readers may think Mr. B. makes some strong assertions; but we are assured he is prepared to substantiate any statement therein made to the satisfaction of any disinterested person. His instruments for obtaining the time directly from the sun or stars, as well as those for marking it, are as perfect as are made; and we have been informed that he has had opportunities of comparing his observations for time with those taken at the Albany Observatory, and they have never yet varied a single second. We do not hesitate to recommend Mr. Beman to the favorable notice of our readers.

**Horton Bros & Myer**, dealers in Hardware, Stoves, Furnaces, Tin Ware &c., at 32 Court St., Binghamton, are extensive dealers in these particular lines of goods. The Hardware department has just been added, and consequently *everything* in that line is new and of the most approved styles. Their Stove and Furnace department is supplied from several of the best manufacturers in the country. Among their low priced goods in this line, we desire to mention the "Cabinet Range," made by *Richardson, Boynton & Co.*, of New York, which is made with great care,—doors and covers fitted like the best first-class stoves, besides having other valuable improvements. In reality it is a first-class Range with a second-class price. Call and see it. See card, page 416.

**D. M. & E. G. Halbert**, Jobbers and Retailers of Dry Goods, Fancy Goods, Carpets, &c., &c., Nos. 11 and 13 Court Street, Binghamton, publish a card on page 2. This House was established in its present location in the fall of 1865, since which time its success has been uninterrupted, each year increasing its amount of business. They have been obliged to enlarge their store until they now occupy two floors, 30 by 180 feet in area, as salesrooms, and a store room 30 by 40 feet, making 22,800 square feet of flooring. The aggregate sales of this House amount to between \$300,000 and \$400,000 annually, with a steadily increasing business. The proprietors hope by honest dealing and close attention to the wants of their customers to very materially extend their trade. We advise our readers to call and see them when visiting Binghamton, as theirs is the largest Dry Goods Store in the "Southern Tier."

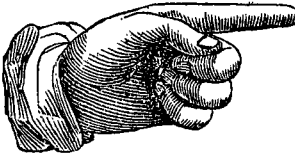
**F. M. Snook**, Dentist, Waverly, N. Y., publishes a card on colored page 196A. Dr. Snook has one of the best arranged Dental offices to be found in the State. It occupies six rooms on the second floor of the Shipman Block, and was built from a design of his own, having special reference to the comfort and pleasure of his patients. His abilities as a Dentist are fully attested by his large and continually increasing practice. He possesses all the modern facilities for doing good work, and we have no hesitation in commending him to the favor of those of our readers who may be so unfortunate as to require the services of one of the Dental profession. Dr. S. is a member of the Sixth District Dental Society, as also of the New York State and National Dental Associations.

**Pratt & Comstock**, successors to W. G. Singhi, Photographers and dealers in Stereoscopes, Views, Pictures, Albums, Frames &c., Waverly, N. Y., advertise on page 415. Messrs. P. & C. are prepared to take all kinds of Pictures known to the art, in the most approved style, and finish them up in oil, water colors, or India ink, if desired. It should be a matter of duty with every one to "secure the shadow ere the substance flies," and we know of none more competent to aid them in so doing than Messrs. Pratt & Comstock. They also keep a fine assortment of Albums, Frames, Card Pictures, Stereoscopes &c., which it is worth while to call and examine.

**Albert R. Vail**, Deposit, N. Y., keeps a general assortment of Dry Goods, Carpets &c., which he is prepared to dispose of in styles and quantities to suit customers. His goods can be had at as low figures as at any other store. Give Mr. Vail a call when in town. Card on page 20.

**Royal & Rennie**, of Binghamton, dealers in Hardware, Stoves and House Furnishing Goods, publish an illustrated card on page 204. This firm are successors to Geo. M. Harris, and they are determined by fair and liberal dealing to merit a continuance of the patronage so long bestowed upon their predecessor. They buy their goods in the best markets and will give patrons good bargains. Don't forget them when you want Hardware &c.

**John R. Murray**, General Insurance Agent, over Corner Drug Store, Waverly, N. Y., advertises on page 16. He represents some of the best companies in existence, and will attend to Insurance of all kinds on as favorable terms as is consistent with safety. We can cheerfully recommend this Agency and the Companies it represents, to farmers and others desiring Insurance, for the prompt manner in which all losses are adjusted and paid.

**Misses Della & Theresa La Grange,**  

**LADIES' HAIR DRESSING ESTABLISHMENT,**  
 No. 3 Harnden's Block, (up stairs,) Waverly St.,  
 WAVERLY, N. Y.

A CHOICE ASSORTMENT OF  
**Curls, Variety Goods, &c.,**  
 KEPT CONSTANTLY ON HAND, AND ALL KINDS OF  
 ORNAMENTAL HAIR WORK made to order in a superior manner.  
 ALL ORDERS PROMPTLY ATTENDED TO.

**Albert R. Vail,**

DEALER IN

**DRY GOODS, CARPETS, &c.,**  
 FRONT STREET,

Deposit, Broome County, N. Y.

**Candor Free Press!**

Published Every Friday,

AT

CANDOR, TIOGA COUNTY, N. Y.

BY

**Benjamin B. F. Graves.**

Terms, \$1.50 per Annum, in Advance.

The only paper in Tioga County not on the Erie Railway, and the only representative of the Central and Northern portion of the County.



# 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. Population in 1870 was 996,175. It is the chief cotton growing State of the Union. 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. Population in 1870 was 473,174. 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 Guadaloupe 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 1870, 549,808. It is the most productive gold mining region on the continent, and also abounds in many other minerals. 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 1870, 537,417. 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. Population in 1870 was 125,015. 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. Population in 1870 was 189,995. It is an agricultural State, tropical in its climate and products. Every 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. Population in 1870 was 1,174,832. 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 1870, 2,529,410. It is the chief "prairie" State, and the largest grain growing and second largest cattle raising State in the Union. All 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 1870, 1,655,675. 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 1870, 1,181,359. It is an agricultural State, resembling Illinois, and contains important lead mines. 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 1870, 379,497. 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 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. Population in 1870 was 1,320,407. 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.

**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. Population in 1870 was 734,420. 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 1870, 628,719. 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. Population in 1870 was 790,095. 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 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 1870, 1,457,351. 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 1870, 1,184,653. It is a grain growing and cattle rearing State, with rich and extensive mines of copper and iron in the Northern Peninsula. In the vicinity of Saginaw, salt is extensively manufactured. A residence in the State of six months preceding the election, entitles 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 1870, 424,543 whites. 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: 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. Population in 1870 was 842,056. 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. Population in 1870 was 1,691,693. 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 in 1870 116,888, besides a few roving tribes of Indians. A Convention adopted a State Constitution Feb. 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 Feb. 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. Population in 1870 was 42,456. 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; in 1870, 317,710, showing a decrease in ten years of 8,363. 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 1870, 903,044. 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 1870, 4,370,846. It is the most populous, wealthy and commercial of the States. 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.

**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. Population in 1870 was 1,016,954. It is an agricultural State, with some mines and extensive pine forests. Males 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 1870, 2,652,302. 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 1870, 90,878. 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 1870, 3,511,543. 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 1870, 217,356. 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, 1793; 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. Population in 1870, 705,789. It is the principal rice-growing State. Males residing in the State two years and district six months, and having 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. Population in 1870 was 1,225,937. 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. Population in 1870 was 795,500. It is an agricultural region, principally devoted to grain, cotton and tropical fruits. 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 1870, 330,582. 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. Population in 1870 1,211,442. It is a large corn producing, and the chief tobacco growing State. Every 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. Population in 1870 was 441,094. 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. 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 1870, 1,055,501. It is an agricultural State, chiefly engaged in grain raising and wool growing. Citizens of the United States, or 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 in 1870 was 9,658. 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 in 1870 was 39,706, 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.

**COLUMBIA**.—Originally the "*District of Columbia*" was ceded to the United States by Maryland and Virginia, in 1790, and became the seat of the National Government in 1800. It was originally ten miles square, lying on both sides of the Potomac, thirty-six square miles having been taken from Virginia, and sixty-four square miles from Maryland. By an

act of Congress in 1846, that portion taken from Virginia was retroceded to that State. The 41st Congress, 1870-71, erected the District into a Territory. Until this year the District was governed directly by the Congress of the United States, and its inhabitants had no representation and no voice in the Federal elections. The cities of the Territory are Washington and Georgetown. Population in 1870 was 131,706.

*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 in 1870 was 14,181 whites, besides the roving tribes of Indians.

*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. Population in 1870, 14,998 besides the Indians. 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 population in 1870 was 20,594.

*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 in 1870 was 91,789, 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 in 1870 was 86,786. 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 in 1870 was 23,901 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." Population in 1870 was 9,118.

## STAMP DUTIES.

*Schedule of Duties on and after March 1, 1867, with amendments to take effect Oct. 1, 1870.  
(See Note, at end of Schedule.)*

|                                                                                                                                                                               | Stamp Duty. |                                                                                                                                                                                                                                                                                                                      | Stamp Duty. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Accidental injuries to persons, tickets, or contracts for insurance against,                                                                                                  | exempt.     | ny 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 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,                                                                                                                                                                                                                                        |             |
| 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.                                                                                                                               |             |
| Appraisal 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                                                                                                                                                                                                                                                 |             |
| 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,                                                                                                                                                       | exempt.     |                                                                                                                                                                                                                                                                                                                      |             |
| Bank check, draft or order for any sum of money drawn upon any bank, banker or trust compa-                                                                                   |             |                                                                                                                                                                                                                                                                                                                      |             |

|                                                                                                                                                                                                     | Stamp Duty. |                                                                                                                                                                                                                                                                                                                                                                      | Stamp Duty. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| the sum made payable shall not exceed \$100 or the equivalent thereof in any foreign currency                                                                                                       | 2           | rine surveyor, or other person acting as such,                                                                                                                                                                                                                                                                                                                       | 25          |
| And for every additional \$100, or fractional part thereof in excess of \$100,                                                                                                                      | 2           | 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           |
| 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          | For a sum exceeding \$100.                                                                                                                                                                                                                                                                                                                                           | 5           |
| Bill of lading to any port in British North America,                                                                                                                                                | exempt.     | Certificate of any other description than those specified,                                                                                                                                                                                                                                                                                                           | 5           |
| Bill of lading, domestic or inland,                                                                                                                                                                 | exempt.     | Charter, renewal of, same stamp as an original instrument.                                                                                                                                                                                                                                                                                                           |             |
| 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:                                                                       |             | 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        |
| When the consideration shall not exceed \$500,                                                                                                                                                      | 50          | Exceeding 150 tons, and not exceeding 300 tons,                                                                                                                                                                                                                                                                                                                      | 3 00        |
| Exceeding \$500, and not exceeding \$1,000,                                                                                                                                                         | 1 00        | Exceeding 300 tons, and not exceeding 600 tons,                                                                                                                                                                                                                                                                                                                      | 5 00        |
| Exceeding \$1,000, for every additional \$500, or fractional part thereof,                                                                                                                          | 50          | Exceeding 600 tons,                                                                                                                                                                                                                                                                                                                                                  | 10 00       |
| 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          | Check. Bank check,                                                                                                                                                                                                                                                                                                                                                   | 2           |
| When in excess of \$1,000, for each \$1,000 or fraction,                                                                                                                                            | 50          | 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          |
| Bond-administrator or guardian, when the value of the estate and effects, real and personal, does not exceed \$1,000,                                                                               | exempt.     | 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           |
| Exceeding \$1,000,                                                                                                                                                                                  | 1 00        | 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           |
| Bond for due execution or performance of duties of office,                                                                                                                                          | 1 00        | Contract. (See Agreement.)                                                                                                                                                                                                                                                                                                                                           |             |
| Bond, personal, for security for the payment of money. (See Mortgage.)                                                                                                                              |             | Contract, renewal of, same stamp as original instrument.                                                                                                                                                                                                                                                                                                             |             |
| 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          | 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          |
| 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, ma-                                                                         |             |                                                                                                                                                                                                                                                                                                                                                                      |             |

|                                                                                                                                                                            | Stamp Duty. |                                                                                                                                                                                                                                                                                 | Stamp Duty. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| When the consideration exceeds \$500, and not to exceed \$1,000, And for every additional \$500, or fractional part thereof, in excess of \$1,000,                         | 1 00        | Confession of judgment or cognovit,                                                                                                                                                                                                                                             | exempt.     |
| Conveyance. The acknowledgment of a deed, or proof by a witness,                                                                                                           | 50          | Writs or other process on appeals from justice courts or other courts of inferior jurisdiction to a court of record.                                                                                                                                                            | exempt.     |
| Conveyance. Certificate of record of a deed,                                                                                                                               | exempt.     | Warrant of distress.                                                                                                                                                                                                                                                            | exempt.     |
| Credit, letter of. Same as foreign bill of exchange.                                                                                                                       | exempt.     | Letters of administration. (See Probate of will.)                                                                                                                                                                                                                               |             |
| Custom-house entry. (See Entry.)                                                                                                                                           |             | Letters testamentary, when the value of the estate and effects, real and personal, does not exceed \$1,000,                                                                                                                                                                     | Exempt.     |
| Custom-house withdrawals. (See Entry.)                                                                                                                                     |             | Exceeding \$1,000,                                                                                                                                                                                                                                                              | 5           |
| Deed. (See Conveyance Trust deed.)                                                                                                                                         |             | Letters of credit. Same as bill of exchange, (foreign.)                                                                                                                                                                                                                         |             |
| Draft, payable at sight or on demand,                                                                                                                                      | 2           | Manifest for custom-house entry or clearance of the cargo of any ship, vessel, or steamer, for a foreign port:                                                                                                                                                                  |             |
| Draft, payable otherwise that at sight or on demand, for any sum not exceeding 100,                                                                                        | 5           | If the registered tonnage of such ship, vessel, or steamer does not exceed 300 tons,                                                                                                                                                                                            | 1 00        |
| For every additional \$100 or fractional part thereof in excess of \$100,                                                                                                  | 5           | 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:                                                                                                                                                           |             |                                                                                                                                                                                                                                                                                 |             |
| Writ, or other original process, by which any suit, either criminal or civil, is commenced in any court, either of law or equity,                                          | exempt.     |                                                                                                                                                                                                                                                                                 |             |



|                                                                                                                                                                                                                                              | Stamp Duty. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Power of attorney to sell and convey real estate, or to rent or lease the same,                                                                                                                                                              | 1 00        |
| Power of attorney for any other purpose,                                                                                                                                                                                                     | 50          |
| 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,                  | exempt.     |
| Exceeding \$1,000, and not exceeding \$2,000,                                                                                                                                                                                                | 1 00        |
| Exceeding \$2,000, for every additional \$1,000, or fractional part thereof, in excess of \$2,000,                                                                                                                                           | 50          |
| Promissory note. For any sum less than \$100,                                                                                                                                                                                                | exempt.     |
| For \$100, and for each additional \$100 or fractional part thereof,                                                                                                                                                                         | 5           |
| 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,                                                                                                                                | exempt.     |
| 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.                                                                                                                                                                              |             |
| 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.

NOTE.—The last Congress passed an act, "That on and after the first day of October, 1870, the stamp tax imposed in Schedule B, on promissory notes for a less sum than one hundred dollars, and on receipts for any sum of money, or for the payment of any debt, and the stamp tax imposed in Schedule C, on canned and preserved fish, be, and the same are hereby repealed. And no stamp shall be required upon the transfer or assignment of a mortgage, where it or the instrument it secures has been once duly stamped."

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 person 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 wilful 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 com-

mon, 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 municipal 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.

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 no stamp. 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 the 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, phonographic 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 prepaid 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.

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.

## Infallible 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 infallible 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.

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## 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-



clety, 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 sub-joined 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. If an agreement upon which a party relies be oral only, it must be proved by evidence. But if the contract be reduced to writing, it proves itself; and now no evidence whatever is receivable for the purpose of varying the contract or affecting its obligations. The reasons are obvious. The law prefers written to oral evidence, from its greater precision and certainty, and because it is less open to fraud. And where parties have closed a negotiation and reduced the result to writing, it is presumed that they have written all they intended to agree to, and therefore, that what is omitted was finally rejected by them.—  
[PARSONS.]

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 necessaries 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 employes for an injury sustained by the latter in consequence of the neglect of others of his employes 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  $\frac{3}{8}$  inches, 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 Deka, 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 farthings  | 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 stere.     |
| 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 STERE, is a cubic Meter, and is used as a unit in measuring firewood and lumber.

|               |      |              |
|---------------|------|--------------|
| 10 decisteres | make | 1 stere.     |
| 10 steres     | "    | 1 dekastere. |

## 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. |



PRONUNCIATION OF TERMS.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>TERMS.</b><br/>                 Meter,<br/>                 Millimeter,<br/>                 Centimeter,<br/>                 Decimeter,<br/>                 Dekameter,<br/>                 Hectometer,<br/>                 Kilometer,<br/>                 Myriameter,<br/>                 Liter,<br/>                 Milliliter,<br/>                 Centiliter,<br/>                 Deciliter,<br/>                 Dekaliter,<br/>                 Hectoliter,<br/>                 Kiloliter,<br/>                 Myrialiter,</p> | <p><b>ENGLISH.</b><br/>                 Mee-ter.<br/>                 Mill-e-mee-ter.<br/>                 Sent-e-mee-ter.<br/>                 Des-e-mee-ter.<br/>                 Dek-a-mee-ter.<br/>                 Hec-to-mee-ter.<br/>                 Kill-o-mee-ter.<br/>                 Mir-e-a-mee-ter.<br/>                 Li-ter.<br/>                 Mill-e-li-ter.<br/>                 Sent-e-li-ter.<br/>                 Des-e-li-ter.<br/>                 Dek-a-li-ter.<br/>                 Hec-to-li-ter.<br/>                 Kill-o-li-ter.<br/>                 Mir-e-a-li-ter.</p> | <p><b>TERMS.</b><br/>                 Stere,<br/>                 Are,<br/>                 Centare,<br/>                 Hectare,<br/>                 Gram,<br/>                 Milligram,<br/>                 Centigram,<br/>                 Decigram,<br/>                 Dekagram,<br/>                 Hectogram,<br/>                 Kilogram,<br/>                 Myriagram,<br/>                 Quintal,<br/>                 Millier,<br/>                 Tonneau,</p> | <p><b>ENGLISH.</b><br/>                 Stare.<br/>                 Are.<br/>                 Sent-are.<br/>                 Hect-are.<br/>                 Gram,<br/>                 Mill-e-gram.<br/>                 Sent-e-gram.<br/>                 Des-e-gram.<br/>                 Dek-a-gram,<br/>                 Hec-to-gram.<br/>                 Kill-o-gram.<br/>                 Mir-e-a-gram.<br/>                 Quin-tal.<br/>                 Mill-i-er.<br/>                 Tun-no.</p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Acts and Resolutions of Congress.

PUBLIC—No. 183.

AN ACT to authorize the use of the metric system of weights and measures.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the passage of this act, it shall be lawful throughout the United States of America to employ the weights and measures of the metric system; and no contract or dealing, or pleading in any court, shall be deemed invalid or liable to objection, be-

cause the weights or measures expressed or referred to therein are weights or measures of the metric system.

SEC. 2. *And be it further enacted,* That the tables in the schedule hereto annexed, shall be recognized in the construction of contracts, and in all legal proceedings, as establishing, in terms of the weights and measures now in use in the United States, the equivalents of the weights and measures expressed therein in terms of the metric system; and said tables may be lawfully used for computing, determining and expressing, in customary weights and measures, the weights and measures of the metric system.

MEASURES OF LENGTH.

| METRIC DENOMINATIONS AND VALUES. |                      | EQUIVALENTS IN DENOMINATIONS IN USE.       |
|----------------------------------|----------------------|--------------------------------------------|
| Myriametre, .....                | 10,000 metres,       | 6.2137 miles.                              |
| Kilometre, .....                 | 1,000 metres,        | 0.62137 mile, or 2,280 feet and 10 inches. |
| Hectometre, .....                | 100 metres,          | 328 feet and one inch.                     |
| Dekametre, .....                 | 10 metres,           | 393.7 inches.                              |
| Metre, .....                     | 1 metre,             | 39.37 inches.                              |
| Decimetre, .....                 | 1-10th of a metre,   | 3.937 inches.                              |
| Centimetre, .....                | 1-100th of a metre,  | 0.3937 inch.                               |
| Millimetre, .. .                 | 1-1000th of a metre, | 0.0394 inch.                               |

MEASURES OF SURFACE.

| METRIC DENOMINATIONS AND VALUES. |                       | EQUIVALENTS IN DENOMINATIONS IN USE. |
|----------------------------------|-----------------------|--------------------------------------|
| Hectare, .....                   | 10,000 square metres, | 2.471 acres.                         |
| Are, .....                       | 100 square metres,    | 119.6 square yards.                  |
| Centare, .....                   | 1 square metre,       | 1.550 square inches.                 |

### MEASURES OF CAPACITY.

| METRIC DENOMINATIONS AND VALUES. |                   |                                | EQUIVALENTS IN DENOMINATIONS IN USE. |                         |
|----------------------------------|-------------------|--------------------------------|--------------------------------------|-------------------------|
| Names.                           | No. of<br>liters. | Cubic Measure.                 | Dry Measure.                         | Liquid or Wine Measure. |
| Kilolitre or stere,.....         | 1000              | 1 cubic metre, .....           | 1.308 cubic yard,.....               | 264.17 gallons.         |
| Hectolitre,.....                 | 100               | .1 of a cubic metre,.....      | 2 bus. and 3.35 pecks, .....         | 26.417 gallons.         |
| Dekalitre, ..                    | 10                | 10 cubic decimetres,.....      | 9.08 quarts,.....                    | 2.6417 gallons.         |
| Litre, .....                     | 1                 | 1 cubic decimetre, .....       | 0.908 quart,.....                    | 1.0567 quart.           |
| Decilitre,.....                  | 0.1               | .1 of a cubic decimetre, ..... | 6.1023 cubic inches, .....           | 0.845 gill.             |
| Centilitre, .....                | 0.01              | .10 cubic centimetres, .....   | 0.6102 cubic inch,.....              | 0.338 fluid ounce.      |
| Millilitre, .....                | 0.001             | 1 cubic centimetre, .....      | 0.061 cubic inch,.....               | 0.27 fluid drachm.      |

WEIGHTS.

| METRIC DENOMINATIONS AND VALUES. |               |                                                      | EQUIVALENTS IN DENOMINATIONS IN USE. |
|----------------------------------|---------------|------------------------------------------------------|--------------------------------------|
| Names.                           | No. of grams. | Weight of what quantity of water at maximum density. | Avoirdupois weight.                  |
| Millier or tonneau, .            | 100000        | 1 cubic metre,.....                                  | 2204.6 pounds.                       |
| Quintal, .....                   | 100000        | 1 hectolitre, .....                                  | 220.46 pounds.                       |
| Myriagram, .....                 | 10000         | 10 litres, .....                                     | 22.046 pounds.                       |
| Kilogram, or kilo,....           | 1000          | 1 litre, .....                                       | 2.2046 pounds.                       |
| Hectogram, .....                 | 100           | 1 decilitre, .....                                   | 3.5274 ounces.                       |
| Dekagram, .....                  | 10            | 10 cubic centimetres,.....                           | 0.3527 ounce.                        |
| Gram, .....                      | 1             | 1 cubic centimetre, .....                            | 15.432 grains.                       |
| Decigram, .....                  | 1-10          | .1 of a cubic centimetre. ....                       | 0.5432 grain.                        |
| Centigram, .....                 | 1-100         | 10 cubic millimetres,.....                           | 0.1543 grain.                        |
| Milligram, .....                 | 1-1000        | 1 cubic millimetre,.....                             | 0.0154 grain.                        |

INTEREST TABLE

At Seven per Cent. in Dollars and Cents, from \$1 to \$10,000.

| AM'NT. | 1 day. | 7 days. | 15 days. | 1 mo.  | 3 mos. | 6 mos. | 12 mos. |
|--------|--------|---------|----------|--------|--------|--------|---------|
| \$     | \$ C.  | \$ C.   | \$ C.    | \$ C.  | \$ C.  | \$ C.  | \$ C.   |
| 1      | 00     | 00      | 00½      | 00½    | 01¼    | 03½    | 07      |
| 2      | 00     | 00½     | 00½      | 01¼    | 03½    | 07     | 14      |
| 3      | 00     | 00½     | 00¾      | 01¾    | 05¼    | 10½    | 21      |
| 4      | 00     | 00½     | 01       | 02½    | 07     | 14     | 28      |
| 5      | 00     | 00½     | 01½      | 03     | 08¾    | 17½    | 35      |
| 6      | 00     | 00¾     | 01¾      | 03½    | 10½    | 21     | 42      |
| 7      | 00     | 01      | 02       | 04     | 12¼    | 24½    | 49      |
| 8      | 00     | 01      | 02½      | 04½    | 14     | 28     | 56      |
| 9      | 00     | 01¼     | 02½      | 05¼    | 15½    | 31½    | 63      |
| 10     | 00½    | 01¼     | 03       | 05¾    | 17½    | 35     | 70      |
| 20     | 00½    | 02¼     | 06       | 11½    | 35     | 70     | 1 40    |
| 30     | 00½    | 04      | 09       | 17½    | 52½    | 1 05   | 2 10    |
| 40     | 00¾    | 05½     | 12       | 23½    | 70     | 1 40   | 2 80    |
| 50     | 01     | 06¾     | 15       | 29¼    | 87½    | 1 75   | 3 50    |
| 100    | 02     | 13½     | 29       | 58½    | 1 75   | 3 50   | 7 00    |
| 200    | 04     | 27½     | 58       | 1 16½  | 3 50   | 7 00   | 14 00   |
| 300    | 06     | 40¾     | 87½      | 1 75   | 5 25   | 10 50  | 21 00   |
| 400    | 08     | 54¾     | 1 17     | 2 33½  | 7 00   | 14 00  | 28 00   |
| 500    | 10     | 68      | 1 46     | 2 91½  | 8 75   | 17 50  | 35 00   |
| 1000   | 19½    | 1 36    | 2 92     | 5 83½  | 17 50  | 35 00  | 70 00   |
| 2000   | 39     | 2 72½   | 5 83     | 11 66½ | 35 00  | 70 00  | 140 00  |
| 3000   | 58     | 4 08¾   | 8 75     | 17 50  | 52 50  | 105 00 | 210 00  |
| 4000   | 78     | 5 44¾   | 11 67    | 23 33½ | 70 00  | 140 00 | 280 00  |
| 5000   | 97     | 6 80½   | 14 58    | 29 16½ | 87 50  | 175 00 | 350 00  |
| 10000  | 1 94   | 13 61   | 29 17    | 58 33  | 175 00 | 350 00 | 700 00  |

**Discount and Premium.**

When a person buys an article for \$1.00—20 per cent off, (or discount,) and sells it again for \$1.00, he makes a profit of 25 per cent. on his investment. Thus: He pays 80 cents and sells for \$1.00—a gain of 20 cents, or 25 per cent of 80 cents. And for any transaction where the sale or purchase of gold, silver, or currency is concerned, the following rules will apply in all cases.

**RULE 1st.**—To find premium when discount is given: Multiply 100 by rate of discount and divide by 100, less rate of discount.

**RULE 2d.**—To find discount when premium is given. Multiply the rate of interest by 100, and divide by 100, plus the rate of premium.

Suppose A has \$140 in currency, which he wishes to exchange for gold, when gold is 27 per cent. premium, how much gold should he receive? In this case the premium is given, consequently we must find the discount on A's currency and subtract it from the \$140, as per rule 2d, showing the discount to be a trifle more than 21 per cent. and that he should receive \$110.60 in gold.

|                      |                           |  |  |
|----------------------|---------------------------|--|--|
| 5 pr ct. Dis. allows | +5½ pr ct. Pre. or profit |  |  |
| 10 " " " "           | +11 " " "                 |  |  |
| 15 " " " "           | +17½ " " "                |  |  |
| 20 " " " "           | 25 " " "                  |  |  |
| 25 " " " "           | 33½ " " "                 |  |  |
| 30 " " " "           | *43 " " "                 |  |  |
| 40 " " " "           | 69½ " " "                 |  |  |
| 50 " " " "           | 100 " " "                 |  |  |

✂ A dagger (+) denotes the profits to be a fraction more than specified. A (\*) denotes profits to be a fraction less than specified.

**Table of Weights of Grain, Seeds, &c.**

ACCORDING TO THE LAWS OF NEW YORK.

|               |       |                    |
|---------------|-------|--------------------|
| Barley weighs | ....  | 48 lb. per bushel. |
| Beans         | ..... | 62 " "             |
| Buckwheat     | ..... | 48 " "             |
| Clover Seed   | ..... | 60 " "             |
| Corn weighs   | ..... | 58 " "             |
| Flax Seed*    | ..... | 55 " "             |
| Oats          | ..... | 32 " "             |
| Peas          | ..... | 60 " "             |
| Potatoes      | ..... | 60 " "             |
| Rye           | ..... | 56 " "             |
| Timothy Seed  | ..... | 44 " "             |
| Wheat         | ..... | 60 " "             |

\*Flax Seed by cust'm weighs 56 lb. per bush.

**Facts on Advertising.**

The advertisements in an ordinary number of the London Times exceed 2,500. The annual advertising bills of one London firm are said to amount to \$200,000; and three others are mentioned who each annually expend for the purpose \$50,000. The expense for advertising the eight editions of the "Encyclopedia Britannia" is said to have been \$15,000.

In large cities nothing is more common than to see large business establishments, which seem to have an immense advantage over all competitors, by the wealth, experience, and prestige they have acquired, drop gradually out of public view, and be succeeded by firms of a smaller capital, more energy, and more determined to have the fact that they sell such and such commodities known from one end of the land to the other. In other words, the establishments advertise; the old die of dignity.—The former are ravenous to pass out of obscurity into publicity; the latter believe that their publicity is so obvious that it cannot be obscured. The first understand that they must thrust themselves upon public attention, or be disregarded; the second, having once obtained public attention, suppose they have arrested it permanently; while, in fact, nothing is more characteristic of the world than the ease with which it forgets.

Stephen Girard, than whom no shrewder business man ever lived, used to say: I have always considered advertising liberally and long to be the great medium of success in business, and the prelude to wealth. And I have made it an invariable rule too, to advertise in the duller times as well as the busiest; long experience having taught me that money thus spent is well laid out; as by keeping my business continually before the public it has secured me many sales that I would otherwise have lost.

**Capacity of Cisterns or Wells.**

Tabular view of the number of gallons contained in the clear, between the brick work for each ten inches of depth:

| Diameter      | Gallons. |
|---------------|----------|
| 2 feet equals | 19       |
| 2½ " "        | 30       |
| 3 " "         | 44       |
| 3½ " "        | 60       |
| 4 " "         | 78       |
| 4½ " "        | 97       |
| 5 " "         | 122      |
| 5½ " "        | 148      |
| 6 " "         | 176      |
| 6½ " "        | 207      |
| 7 " "         | 240      |
| 7½ " "        | 275      |
| 8 " "         | 313      |
| 8½ " "        | 353      |
| 9 " "         | 396      |
| 9½ " "        | 461      |
| 10 " "        | 489      |
| 11 " "        | 592      |
| 12 " "        | 705      |
| 13 " "        | 827      |
| 14 " "        | 959      |
| 15 " "        | 1101     |
| 20 " "        | 1958     |
| 25 " "        | 3059     |

### Brilliant Whitewash.

Many have heard of the brilliant stucco whitewash on the east end of the President's house at Washington. The following is a recipe for it; it is gleaned from the National Intelligencer, with some additional improvements learned by experiments: Take half a bushel of nice unslacked lime, slack it with boiling water, cover it during the process to keep in the steam. Strain the liquid through a fine sieve or strainer, and add to it a peck of salt, previously well dissolved in warm water; three pounds of ground rice, boiled to a thin paste, and stirred in boiling hot; half a pound of powdered Spanish whiting, and a pound of clean glue, which has been previously dissolved by soaking it well, and then hanging it over a slow fire, in a small kettle within a large one filled with water. Add five gallons of hot water to the mixture, stir it well, and let it stand a few days covered from the dirt.

It should be put on right hot; for this purpose it can be kept in a kettle on a portable furnace. It is said that about a pint of this mixture will cover a square yard upon the outside of a house if properly applied. Brushes more or less small may be used according to the neatness of the job required. It answers as well as oil paint for wood, brick or stone, and is cheaper. It retains its brilliancy for many years. There is nothing of the kind that will compare with it, either for inside or outside walls.

Coloring matter may be put in and made of any shade you like. Spanish brown stirred in will make red pink, more or less deep according to the quantity. A delicate tinge of this is very pretty, for inside walls. Finely pulverized common clay, well mixed with Spanish brown, makes a reddish stone color. Yellow-ochre stirred in makes yellow wash, but chrome goes further, and makes a color generally esteemed prettier. In all these cases the darkness of the shades of course is determined by the quantity of coloring used. It is difficult to make rules, because tastes are different. It would be best to try experiments on a shingle and let it dry. We have been told that green must not be mixed with lime. The lime destroys the color, and the color has an effect on the whitewash, which makes it crack and peel. When walls have been badly smoked, and you wish to have them a clean white, it is well to squeeze indigo plentifully through a bag into the water you use, before it is stirred in the whole mixture. If a larger quantity than five gallons be wanted, the same proportion should be observed.

### How to get a Horse out of a Fire.

The great difficulty of getting horses from a stable where surrounding buildings are in a state of conflagration, is well known.—The plan of covering their eyes with a blanket will not always succeed.

A gentleman whose horses have been in great peril from such a cause, having tried

in vain to save them, hit upon the expedient of having them harnessed as though going to their usual work, when, to his astonishment, they were led from the stable without difficulty.

### The Chemical Barometer.

Take a long narrow bottle, such as an old-fashioned Eau-de-Cologne bottle, and put into it two and a half drachms of camphor, and eleven drachms of spirits of wine; when the camphor is dissolved, which it will readily do by slight agitation, add the following mixture: Take water, nine drachms; nitrate of potash (saltpetre) thirty-eight grains; and muriate of ammonia (sal ammoniac) thirty-eight grains. Dissolve these salts in the water prior to mixing with the camphorated spirit; then shake the whole well together. Cork the bottle well, and wax the top, but afterwards make a very small aperture in the cork with a red-hot needle. The bottle may then be hung up, or placed in any stationary position. By observing the different appearances which the materials assume, as the weather changes, it becomes an excellent prognosticator of a coming storm or of a sunny sky.

### Leech Barometer.

Take an eight ounce phial, and put in it three gills of water, and place in it a healthy leech, changing the water in summer once a week, and in winter once in a fortnight, and it will most accurately prognosticate the weather. If the weather is to be fine, the leech lies motionless at the bottom of the glass and coiled together in a spiral form; if rain may be expected, it will creep up to the top of its lodgings and remain there till the weather is settled; if we are to have wind, it will move through its habitation with amazing swiftness, and seldom goes to rest till it begins to blow hard; if a remarkable storm of thunder and rain is to succeed, it will lodge for some days before almost continually out of the water, and discover great uneasiness in violent throes and convulsive-like motions; in frost as in clear summer-like weather it lies constantly at the bottom; and in snow as in rainy weather it pitches its dwelling in the very mouth of the phial. The top should be covered over with a piece of muslin.

TO MEASURE GRAIN IN A BIN.—Find the number of cubic feet, from which deduct *one-fifth*. The remainder is the number of bushels—allowing, however, one bushel extra to every 224. Thus in a remainder of 224 there would be 225 bushels. In a remainder of 448 there would be 450 bushels, &c.

# VALUABLE RECIPES.

[The following recipes are vouched for by several who have tried them and proven their virtues. Many of them have been sold singly for more than the price of this book.—PUB.]

## HORSES.

**RING BONE AND SPAVIN.**—2 oz. each of Spanish flies and Venice turpentine; 1 oz. each of aqua ammonia and euphorbium;  $\frac{1}{2}$  oz. red precipitate;  $\frac{1}{4}$  oz. corrosive sublimate;  $1\frac{1}{2}$  lbs. lard. When thoroughly pulverized and mixed, heat carefully so as not to burn, and pour off free from sediment.

For ring-bone, rub in thoroughly, after removing hair, once in 48 hours. For spavin, once in 24 hours. Cleanse and press out the matter on each application.

**POLL-EVIL.**—Gum arabic  $\frac{1}{4}$  oz.; common potash  $\frac{1}{4}$  oz.; extract of belladonna  $\frac{1}{2}$  dr. Put the gum in just enough water to dissolve it. Pulverize the potash and mix with the dissolved gum, and then put in the extract of belladonna, and it will be ready for use. Use with a syringe after having cleansed with soap suds, and repeat once in two days till a cure is affected.

**SCOURS.**—Powdered tormentil root, given in milk, from 3 to 5 times daily till cured.

**GREASE-HEEL AND SCRATCHES.**—Sweet oil 6 ozs.; borax 2 ozs.; sugar of lead 2 ozs. Wash off with dish water, and, after it is dry, apply the mixture twice a day.

**CHOLIC IN HORSES.**—To  $\frac{1}{2}$  pt. of warm water add 1 oz. laudanum and 3 ozs. spirits of turpentine, and repeat the dose in about  $\frac{1}{2}$  of an hour, adding  $\frac{1}{2}$  oz. powdered aloes, if not relieved.

**BOTS.**—Three doses. 1st. 2 qts milk and 1 of molasses. 2d. 15 minutes after, 2 qts. warm sage tea. 3d. After the expiration of 30 minutes, sufficient lard to physic.—Never fails.

## MISCELLANEOUS.

**PILES—PERFECTLY CURED.**—Take flour of sulphur 1 oz., rosin 3 ozs., pulverize and mix well together. (Color with carmine or cochineal, if you like.) *Dose*—What will lie on a five cent piece, night and morning, washing the parts freely in cold water once or twice a day. This is a remedy of great value.

The cure will be materially hastened by taking a table-spoon of sulphur in a half pint of milk, daily, until the cure is affected.

**SURE CURE FOR CORNS, WARTS AND CHILBLAINS.**—Take of nitric and muriatic acids, blue vitriol and salts of tartar, 1 oz. each. Add the blue vitriol, pulverized, to either of the acids; add the salts of tartar in the same way; when done foaming, add the other acid, and in a few days it will be ready for use. For chilblains and corns apply it very lightly with a swab, and repeat in a day or two until cured. For warts, once a week, until they disappear.

**HOOF-AIL IN SHEEP.**—Mix 2 ozs. each of butter of antimony and muriatic acid with 1 oz. of pulverized white vitriol, and apply once or twice a week to the bottom of the foot.

**COMMON RHEUMATISM.**—Kerosene oil 2 ozs.; neats-foot oil 1 oz.; oil of organum  $\frac{1}{2}$  oz. Shake when used, and rub and heat in twice daily.

**VERY FINE SOAP, QUICKLY AND CHEAPLY MADE.**—Fourteen pounds of bar soap in a half a boiler of hot water; cut up fine; add three pounds of sal-soda made fine; one ounce of pulverized rosin; stir it often till all is dissolved; just as you take it off the fire, put in two table-spoonfuls of spirits of turpentine and one of ammonia; pour it in a barrel, and fill up with cold soft water; let it stand three or four days before using. It is an excellent soap for washing clothes, extracting the dirt readily, and not fading colored articles.

**WATER PROOF FOR LEATHER.**—Take linseed oil 1 pint, yellow wax and white turpentine each 2 ozs. Burgundy pitch 1 oz., melt and color with lampblack.

**To KEEP CIDER SWEET.**—Put into each barrel, immediately after making,  $\frac{1}{2}$  lb. ground mustard, 2 oz. salt and 2 oz. pulverized chalk. Stir them in a little cider, pour them into the barrel, and shake up well.

**AGUE CURE.**—Procure  $1\frac{1}{2}$  table-spoons of fresh mandrake root juice, (by pounding) and mix with the same quantity of molasses, and take in three equal doses, 2 hours a part, the whole to be taken 1 hour before the chill comes on. Take a swallow of some good bitters before meals, for a couple of weeks after the chills are broken, and the cure will be permanent.

**CURE FOR SALT RHEUM OR SCURVY.**—Take of the pokeweed, any time in summer; pound it; press out the juice; strain it into a pewter dish; set it in the sun till it becomes a salve—then put it into an earthen mug; add to it fresh water and bees' wax sufficient to make an ointment of common consistency; simmer the whole over a fire till thoroughly mixed. When cold, rub the part affected. The patient will almost immediately experience its good effects, and the most obstinate cases will be cured in three or four months. Tested.—The juice of the ripe berries may be prepared in the same way.

**SUPERIOR PAINT—FOR BRICK HOUSES.**—To lime whitewash, add for a fastener, sulphate of zinc, and shade with any color you choose, as yellow ochre, Venetian red, etc. It outlasts oil paint.

**FELONS.**—Stir 1 oz. of Venice turpentine with  $\frac{1}{2}$  tea-spoonful of water, till it looks like candied honey, and apply by spreading upon cloth and wrapping around the finger. If not too long delayed will cure in 6 hours.

A poke root poultice is also said to be a sure remedy.

**WATER-PROOF BLACKING AND HARNESS POLISH.**—Take two and a half ounces gum shellac and half a pint of alcohol, and set in a warm place until dissolved; then add two and a half ounces Venice turpentine to neutralize the alcohol; add a table-spoonful of lampblack. Apply with a fine sponge. It will give a good polish over oil or grease.

**MOSQUITOS.**—To get rid of these tormentors, take a few hot coals on a shovel, or a chafing dish, and burn upon them some brown sugar in your bed-rooms and parlors, and you effectually banish or destroy every mosquito for the night.

**CHEAP OUTSIDE PAINT.**—Take two parts (in bulk) of water lime ground fine, one part (in bulk) of white lead ground in oil. Mix them thoroughly, by adding best boiled linseed oil, enough to prepare it to pass through a paint mill, after which temper with oil till it can be applied with a common paint brush. Make any color to suit. It will last three times as long as lead paint, and cost not one-fourth as much. It is SUPERIOR.

**CURE FOR A COUGH.**—A strong decoction of the leaves of the pine, sweetened with loaf sugar. Take a wine-glass warm on going to bed, and half an hour before eating three times a day. The above is sold as a cough syrup, and is doing wonderful cures, and it is sold at a great profit to the manufacturers.

### How to Judge a Horse.

A correspondent, contrary to old maxims, undertakes to judge the character of a horse by outward appearances, and offers the following suggestions, the result of his close observation and long experience:

If the color be light sorrell, or chestnut, his feet, legs and face white, these are marks of kindness. If he is broad and full between the eyes, he may be depended on as a horse of good sense, and capable of being trained to anything.

As respects such horses, the more kindly you treat them the better you will be treated in return. Nor will a horse of this description stand a whip, if well fed.

If you want a safe horse, avoid one that is dish-faced. He may be so far gentle as not to scare; but he will have too much go-ahead in him to be safe with everybody.

If you want a fool, but a horse of great bottom, get a deep bay, with not a white hair about him. If his face is a little dish-ed, so much the worse. Let no man ride such a horse that is not an adept in riding—they are always tricky and unsafe.

If you want one that will never give out, never buy a large, overgrown one.

A black horse cannot stand heat, nor a white one cold.

If you want a gentle horse, get one with more or less white about the head; the more the better. Many persons suppose the parti-colored horses belonging to the circuses, shows, &c., are selected for their oddity. But the selections thus made are on account of their great docility and gentleness.

**Measurement of Hay in the Mow or Stack.**—It is often desirable, where conveniences for weighing are not at hand, to purchase and sell hay by measurement. It is evident that no fixed rule will answer in all cases, as it would require more cubic feet at the top of a mow than at the bottom. The general rule adopted by those who have tested it, is that a cube, each side of which shall measure eight feet, of solid Timothy hay, as taken from mow or bottom of stack will weigh a ton. The rule may be varied for upper part of mow or stack according to pressure.

## Almanac or Calendar for 20 Years.

| CB   | A    | G    | F    | ED   | C    | B    | A    | GF   | E    |
|------|------|------|------|------|------|------|------|------|------|
| 1864 | 1865 | 1866 | 1867 | 1868 | 1869 | 1870 | 1871 | 1872 | 1873 |
| D    | C    | BA   | G    | F    | E    | DC   | F    | E    | D    |
| 1874 | 1875 | 1876 | 1877 | 1878 | 1879 | 1880 | 1881 | 1882 | 1883 |

|                     |    |    |    |    |         |         |         |         |         |         |         |
|---------------------|----|----|----|----|---------|---------|---------|---------|---------|---------|---------|
| 1                   | 8  | 15 | 22 | 29 | Sun.    | Sat.    | Frid'y. | Thurs.  | Wed.    | Tues.   | Mon.    |
| 2                   | 9  | 16 | 23 | 30 | Mon.    | Sun.    | Sat.    | Frid'y. | Thurs.  | Wed.    | Tues.   |
| 3                   | 10 | 17 | 24 | 31 | Tues.   | Mon.    | Sun.    | Sat.    | Frid'y. | Thurs.  | Wed.    |
| 4                   | 11 | 18 | 25 | .. | Wed.    | Tues.   | Mon.    | Sun.    | Sat.    | Frid'y. | Thurs.  |
| 5                   | 12 | 19 | 26 | .. | Thurs.  | Wed.    | Tues.   | Mon.    | Sun.    | Sat.    | Frid'y. |
| 6                   | 13 | 20 | 27 | .. | Frid'y. | Thurs.  | Wed.    | Tues.   | Mon.    | Sun.    | Sat.    |
| 7                   | 14 | 21 | 28 | .. | Sat.    | Frid'y. | Thurs.  | Wed.    | Tues.   | Mon.    | Sun.    |
| Jan. and Oct.       |    |    |    |    | A       | B       | C       | D       | E       | F       | G       |
| May.                |    |    |    |    | B       | C       | D       | E       | F       | G       | A       |
| August.             |    |    |    |    | C       | D       | E       | F       | G       | A       | B       |
| Feb., Mar.,<br>Nov. |    |    |    |    | D       | E       | F       | G       | A       | B       | C       |
| June.               |    |    |    |    | E       | F       | G       | A       | B       | C       | D       |
| Sept. & Dec.        |    |    |    |    | F       | G       | A       | B       | C       | D       | E       |
| April & July.       |    |    |    |    | G       | A       | B       | C       | D       | E       | F       |

EXPLANATION.—Find the Year and observe the Letter above it; then look for the Month, and in a line with it find the Letter of the Year; above the Letter find the Day; and the figures on the left, in the same line, are the days of the same name in the month.

Leap Years have two letters; the first is used till the end of February, the second during the remainder of the year.