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Literary.

Human Nature.

Or the Bankrupt Merchant.

BY C. MINOT KENDALL.

Raymond Wellford was considered, although a young man, one of our flourishing merchants. He was a welcome guest in our so-called highest circles of fashion, while many a calculating mamma regarded him as a very desirable son-in-law in prospective. Suddenly he was overwhelmed by pecuniary losses and embarrassment, although his elegant mansion had to be sacrificed, there was not a debt that remained unpaid,—while some money-wise men, in the reviewals of his conduct, was heard to say he was exceedingly honest, or a most immoderate fool. Such also was the conclusion of the world—while it faintly applauded his honesty, it shut all fashionable doors against him. A few months afterwards when a guest at his humble residence, he said to me almost abruptly:

"What think you of human nature my friend?"

"It is a philosophical enigma," I replied.

"So it was to me, until I solved it," said he. "I found it a strange compound, a larger portion consists of selfishness. For instance: when the gilding of wealth covered my name, I was sought after by the very men who now turn their backs upon me. I was flattered by the women, who now if my name were mentioned in their presence, would affect a forgetfulness of having heard it. After dinner we will make some calls, during which you will perceive ample illustration of what I have said."

Accordingly after dinner we set out. We first entered the counting room of a merchant, to whom he introduced me as a friend. I soon learned that my friend was not held in the highest estimation from the cold formality with which we were received; we did not even have the courtesy of chairs offered us. With a meaning smile, Raymond bade the merchant a "good afternoon," and we soon found ourselves in the street.

"This is illustration number one," said Raymond laughing.

"Is it possible that you could ever have been intimately acquainted with that man?" I asked.

"That man has been reduced to the extremity of being obliged to beg his dinners. Time after time I have thus accommodated him. I even loaned him money to commence business, and you have just seen how graciously he has entertained me and my friend."

We next paused at the door of an elegant mansion, wherein Raymond had been a frequent and honored guest. It was the residence of a professional gentleman of large fortune, who still did Raymond the justice to regard him on all questions as his friend, and to treat him as such. His lady had even professed greater friendship for him than her husband, if not for her own, at least for her daughter's sake, to whom rumor once reported he was engaged. Since Raymond's misfortune had been whispered to the world she no longer spoke of him as a dear friend, but endeavored to persuade her husband "to rid the house of him," which provoked the calm reply:

"He is a gentleman, and as such it is my will that you should entertain him whenever he may honor our house with his presence."

On this account, I suppose, we were tolerated in the present instance, for the gentlemen were not at home. The lady received us rather coolly, which I was prepared to expect. After we were seated, Raymond inquired for Miss Richards, the daughter, to which the lady replied with an apparent shrug of the shoulders, that she was well, but at present engaged.

"No, mamma, I am not," said the beautiful girl, as she lightly entered the room. "I am happy to meet an old friend, who, I am sure, is not the less welcome for being unfortunate."

The lovers,—for they really were—had not met since Raymond's misfortune, and their meeting was now so heart-felt, that I could not for a moment doubt the affection of either. I also saw the cloud that rested upon the brow of Mrs. Richards, nor was I surprised to hear her say:

"My daughter is so pleasantly engaged, gentlemen, that I trust my presence is no longer required," and without ceremony she left the room.

"Clara," said Raymond, taking her white hand, "are all my fondest hopes to be realized? Can the daughter of a wealtay gentleman condescend to acknowledge her affection for a poor bankrupt merchant?"

The fair girl blushed and looked doubtingly at me.

"Do not fear to speak in his presence," said Raymond, "for Pennville, next to yourself, is my best friend."

"Then listen," she said, smiling sweetly: "a few weeks since, by the consent of my parents, I solemnly pledged my love to one who has, long since, possessed my heart's best affections. I did not ask the weight of his money-bags, nor the depth of his coffers—for those were matters which did not form one item of consideration with me. I found him a gentleman, and as such I gave my hand. Until I am convinced I am mistaken, why should I desire to retract my words?"

"Clara, you are an angel," said Raymond, covering her hand with kisses, "and this treasure I value more than my existence; for in adversity as well as in prosperity it is still true to me."

"Miss Richard's," I said, "you have perplexed me. When I entered the house I thought I had solved the great problem of Human Nature, and was going to write the 'sum total' selfishness; but I must recant—human nature is not so bad, after all."

After a happy conversation on the part of the lovers, who in their earnestness almost forgot my presence, we at length left the house.

"Now," said Raymond, "one more illustration, and then we will return home."

"No, my friend," I said, "we will make no more visits this afternoon. The last terminated too pleasantly to be marred by a fresh picture of selfishness."

Raymond did not urge the matter, and we therefore returned to his house.

When Mr. Richards came home that evening to tea, his wife and daughter found him in a most excellent humor; something had evidently occurred which pleased him. Occasionly he indulged in a silent fit of laughter, which for him was very unusual; and once an exclamation of "capital!" escaped from his lips.

"I am glad, Mr. Richards, to find you so happy," said his lady, "for I never was in a worse humor. That Wellford has again called upon us, and Clara has again honored him with a long private conference."

"I have received a note from him," said Mr. Richards, "wherein he desires me to sanction his union with our daughter."

"How presuming! I declare I quite detest him!"

"And I admire him," coolly replied her husband. "Several days since I offered him the means to re-commence business, which he positively declined—to-day I have learned the reason. In his note he also informs me that his fortune has never been impaired. His mansion house has not been sold, but he allowed a friend to retain the same as the apparent owner. The fact was that he was envious of his wealth, and played the bankrupt simply to test the friendship of his acquaintances, who have generally acted according to the fashion of the world. Those who have slighted him will suffer a just mortification, of which my lady, you must bear your part."

"I have never disliked him as a man," said Mrs. Richards, coloring with shame, "My daughter's welfare has only governed my conduct. She who has experienced only influence, would make an ill companion to poverty. I have acted as a prudent mother."

Readers, all comedies end with marriage, so does the majority of tales; and in this instance ours shall not be out of the fashion. I have lived to see many cloudless years of happiness pass over their union. Raymond is very cautious in the selection of his friends although their number is legion, while he and myself still maintain the same opinion, that HUMAN NATURE IS NOT SO BAD AFTER ALL.

The Three Wishes.

There was once a wise Emperor who made a law, that to every stranger who came to his court, a fried fish should be served. The servants were directed to notice if, when the stranger had eaten the fish to the bone on one side, he turned it over and began on the other side. If he did, he was to be immediately seized, and on the third day thereafter he was to be put to death. But by a great stretch of imperial clemency, the culprit was permitted to utter one wish each day, which the Emperor pledged himself to grant, providing it was not to spare his life. Many had already perished in consequence of this edict, when, one day, a count and his young son presented themselves at court. The fish was served as usual, and when the count had removed the fish from one side, he turned it over, and was about to commence on the other when he was seized and thrown into prison, and was told of his approaching doom.

Sorrow-stricken, the count's young son besought the Emperor to allow him to die in the room of his father; a favor which the monarch was pleased to accord him. The count was accordingly released from prison, and his son was thrown into his cell in his stead. As soon as this had been done, the young man said to the jailors—"You know I have a right to make three demands before I die; go and tell the emperor to send me his daughter, and a priest to marry us." This first demand was not much to the emperor's taste, nevertheless he felt bound to keep his word, and he therefore complied with the request, to which the princess had no objection. This occurred in the times when kings kept their treasures in a cave, or in a tower set apart for the purpose, like the Emperor of Moscow in these days; and on the second day of his imprisonment the young man demanded the Emperor's treasures.

If his first demand was a bold one, the second was not less so; still, an Emperor's word is sacred, and having made the promise, he was forced to keep it; and the treasures of gold and silver were placed at the disposal of the prisoner. On getting possession of them, he distributed them profusely among the courtiers, and soon he had made a host of friends by his liberality.

The emperor began now to feel exceedingly uncomfortable. Unable to sleep, he rose early on the third morning and went with fear in his heart to the prison to hear what the third wish was to be.

"Now," said he to his prisoner, "tell me what your third demand is, that it may be granted at once, and that you may be out of hand, for I am tired of your demands."

"Sire," answered the prisoner, "I have but one more favor to request of your majesty, which when you have granted I shall die content. It is merely that you will cause the eyes of those who saw my father turn the fish over to be put out."

"Very good," replied the emperor, "your demand is but natural and springs from a good heart. Let the chamberlain be seized," he continued, turning to his guards.

"I, sire!" cried the chamberlain; "I did not see anything—it was the steward."

But the steward protested with tears in his eyes, that he had not witnessed anything of what had been reported, and said it was the butler. The butler declared that he had seen nothing of the matter and that it must have been one of the valets.

But they protested that they were utterly ignorant of what had been charged against the count; in short it turned out that nobody could be found who had seen the count commit the offense, upon which the princess said:

"I appeal to you my father, as to another Solomon. If nobody saw the offense committed, the count cannot be guilty, and my husband is innocent."

The emperor frowned and forthwith the courtiers began to murmur; then, he smiled and immediately their visages became radiant.

"Let it be so," said his majesty; "let him live, though I have put many a man to death for a lighter offense than his. But he is not hung, he is married. Justice is done."

☞ At a family gathering in Danbury, not long since, a great-great-grandmother, Mrs. Irene Taylor, held in her lap, a child, a grandchild, a great-grandchild, and a great-great-grandchild, in all, five generations! That is not often beat.

—Three thousand of the workmen at the Brooklyn Navy Yard, N. Y., are now on a strike, owing to a reduction of fifty cents per day on their wages. Heretofore they have been receiving four dollars per day, but they are now asked to work for three dollars and a half.

Parson Brownlow has been inaugurated Governor of Tennessee.

A Daughter's Stratagem.

Judge Rose lived in Bellville, on the banks of a great river in the West. Every year he went to Washington, and his voice was often heard in the halls of Congress. Yet though he was called great, he was not good, because he was very fond of drinking wine, brandy, &c., and frequented the gambling rooms, so numerous in the city. These habits gained upon him daily, until they conquered all his moral strength. His townsmen refused to send him as their delegate any longer.

Judge Rose had an amiable wife and three pretty daughters. Mary, the eldest daughter, was his special pet. He thought more of her than he did of himself, and no wish of her's went unsatisfied. She was of a sweet disposition, and so obedient and respectful to her parents and kind to every one about, that she was beloved by everybody. And though her father's dwelling was the most elegant, and they had beautiful grounds aud servants, and horses and carriages, and fine clothes, she never put on airs as many do, but was modest and retiring.

Mr. Rose and his wife and daughters were all members of a Christian church. He was often suspended from its fellowship, and on promises of repentence received again. His influential position in society, and the pious conduct of his wife and daughters, caused much pity for them, and elicited much patience.—They hoped by love and forbearance to restore him wholly. But all the love of his family and of the church, could not stop this erring man in his downward course.

At last so low did he fall as to lose all self-respect, and frequent the lowest whiskey shops in town. Daily he went out unshaved, unwashed, ragged and almost naked, and when drunk would sing a low song which would draw around him a crowd of boys, to jeer and laugh, and scorn the once dignified Judge. In personal appearance he was now the lowest of the low.

It is not to be supposed that Christian and temperance men allowed such a man to ruin himself without efforts to save him. Earnest and persevering endeavors were put forth, prayers were offered up, and his family left no avenue to his heart unentered. But all were alike useless and hopeless. His wife and daughters wept and prayed, but despaired entirely.

Mary, his pet, often labored to save her father from open disgrace, if not from private sin. She became very sad, and refused to attend church or go into society. When her father was sober he had sense enough to see the sorrowful change in his once happy Mary, and seemed to regret his course more for her sake than for his.

One morning he started as usual for the drinking shop. He was a horrible object, indecent to look at, as well as filthy. His wife tried to hold him back, and get him, at least, to put on some decent clothing but he would not yield. Mary made her appearance by his side bare armed and bonnetless, with an old whiskey bottle in her hand. Taking her father's arm she said:

"Come, father, I'm going too."

"Going where?" said he, starting at her if horror struck.

"To the dram shop. What is good for you is good for me."

Then she began to flourish her bottle and sing one of the low songs she had heard him sing in the streets.

"Go back, girl, you are crazy. Mother take her in."

"But I am going, father, with you to ruin my soul and body. It is of no use to me to be good, while you are going off to the bad place. You'll be lonely there without your Mary."

"Go away, girl, you'll drive me mad."

"But you have been mad for a long time, and I am going mad too. What do I care, my father is only a poor despised drunkard, his daughter may as well drink and lie in the gutter too."

So Mary pulled away at her father's arm and went on to open the gate. He drew back; still she dragged on, and sung the louder. A few boys began to run towards them, and then her father broke from her hold, and went into the house. There he sat down, and putting his face in his hands, wept and sobbed aloud. Still Mary stayed out.

"What is the matter?" asked Mrs. Rose.

"Mary is crazy, and I made her so. I wish I was dead. Do go and get her in, I won't go out to-day."

Mrs. Rose went out and told Mary what her father had said, and then she went in. She sat down with her bottle in her hand, and all day she kept on the old rags. Mr. Rose was in a terrible state for the want of his accustomed stimulant, and frequently would go to the door, but Mary was ready at his side on every occasion. Mrs. Rose prepared her meals with extra care, and gave her husband two cups of coffee, and the latter part of the day he laid down to sleep. When he woke up Mary was still there in her rags, and her bottle by her side.

With much trembling and shaking he put on a good suit of clothes, and asked his wife to send for a barber.—Then after tea he said, "I am going out."

"Where?"

"To the temperance hall. Go with me and see if I don't go there."

So Mrs. Rose went with him to the door of the hall, Mary still saying:

"I must follow, for I'm afraid he will go to the whiskey shop without me."

But his wife saw him go up stairs and enter the meeting room and the door close upon him. Then she and Mary went home to rejoice, in trembling, at the result of the stratagem.

Surprise, joy and some distrust pervaded the minds of the assembly of temperance brothers when Mr. Rose walked in. He was invited forward and asked to speak whatever he wished.

He rose, and told the tale of the day and added, "when I saw how my angel daughter was transformed into a low, filthy creature; when I knew how much lower she would have to descend if she went with me, I abhorred myself. She vowed to go everywhere I went, and do everything I did. Could I see her do that? Her lovliness stained, her character ruined? No, sir! if it kills me, I will leave off, and never touch, taste or handle more, from this night henceforward and forever. And now, gentlemen, help me to be a man again."

The building vibrated with the cheering, and stamping, and clapping, and a gush of song arose from those manly hearts which might have been heard for miles. Oh! "there is joy in heaven over one sinner that repenteth," and should their not be joy on earth?

We hope God converted the soul of Mr. Rose, for he became a good man, and his family were very happy. But we hope no other daughter will have to resort to so painful a remedy to save a father.

Miscellaneous.

A Speech from Abraham Lincoln.

WASHINGTON, Tuesday, Apr. 11, 1865.

The Executive Departments, including the President's mansion, were again illuminated to-night, and adorned with transparencies and national flags, as were also many places of business and private dwellings. Bonfires blazed in many parts of the city, and rockets were fired. Thousands of persons of both sexes repaired to the Executive Mansion, and, after several airs had been played by the band, the President, in response to the numerous calls, appeared at an upper window. The cheering with which he was greeted having ceased, he spoke as follows:

We meet this evening, not in sorrow, but in gladness of heart. The evacuation of Petersburg and Richmond, and the surrender of the principal insurgent army, give hope of a righteous and speedy peace, whose joyous expressions cannot be restrained. In the midst of this, however, He from whom all blessings flow must not be forgotten. A call for a National Thanksgiving is being prepared, and will be duly promulgated. Nor must those whose harder part gives us the cause of rejoicing be over-looked. Their honors must not be parceled out with others. I, myself, was near the front and had the high pleasure of transmitting much of the good news to you. But no part of the honor for plan or execution is mine. To Gen. Grant, his skillful officers and brave men all belong. The gallant navy stood ready, but was not in reach to take active part.—By these recent successes the re-inauguration of the national authority—reconstruction, which has had a large share of thought from the first—is pressed much more closely upon our attention. It is fraught with great difficulty. Unlike a case of war between independent nations, there is no authorized organ for us to treat with. No one man has authority to give up the rebellion for any other man. We simply must begin with and mould from disorganized and discordant elements.—Nor is it a small additional embarrassment that we, the loyal people, differ among ourselves as to the mode, manner and measure of reconstruction. As a general rule, I abstain from reading the reports of attacks upon myself, wishing not to be provoked by that to which I cannot properly offer an answer. In spite of this precaution, however, it comes to my knowledge that I am much censured for some supposed agency in setting up and seeking to sustain the new State government of Louisiana. In this I have done just so much and no more than the public knows. In the annual message of December, 1863, and the accompanying proclamation, I presented a plan of reconstruction, as the phrase goes, which I promised, if adopted by any State, would be acceptable to and sustained by the Executive Government of the nation. I distinctly stated that this was not the only plan which might possibly be acceptable; and I also distinctly protested that the executive claimed no right to say who or whether members should be admitted to seats in Congress from such States. This plan was in advance submitted to the then Cabinet and approved by every member of it. One of them suggested that I should then, and in that connection supply the emancipation proclamation to the theretofore excepted parts of Virginia and Louisiana, that I should drop the suggestion about apprenticeship for freed people, and that I should omit the protest against my own power in regard to the admission of members of Congress. But even he approved every part and parcel of the plan which has since been employed or touched by the action of Louisiana. The new Constitution of Louisiana, declaring emancipation for the whole State, practically applies the proclamation to the part previously excepted. It does not adopt apprenticeship for freed people, and is silent, as it could not well be otherwise, about the admission of members to Congress. So that as it applied to Louisiana, every member of the Cabinet fully approved the plan. The message went to Congress, and I received many commendations of the plan, written and verbal, and not a single objection to it from any professed emancipationist came to my knowledge until after the news reached Washington that the people of Louisiana had begun to move in accordance with it. From about July, 1852, I had corresponded with different persons supposed to be interested in seeking a reconstruction of a State Government for Louisiana. When the message of 1863 with the plan before mentioned reached New Orleans, Gen. Banks wrote me that he was confident that the people, with his military co-operation, would reconstruct substantially on that plan. I wrote to him and some of them to try it. They tried it, and the result is known. Such has been my only agency in getting up the Louisiana Government. As to sustaining it, my promise is out, as before stated; but as bad promises are better broken than kept, I shall treat this as a bad promise, and break it whenever I shall be convinced that keeping it is adverse to the public interest, but I have not yet been so convinced. I have been shown a letter on this subject (supposed to be an able one), in which the writer expresses regret that my mind has not seemed to be definitely fixed on the question, whether the seceded states, so called, are in the Union or out of it. It would, perhaps, add astonishment to his regret were he to learn that since I have found professed Union men endeavoring to answer that question, I have purposely forborne any public expression upon it. As appears to me, that question has not been, nor yet is, a practically material one, and that any discussion of it, while it thus remains practically immaterial, could have no effect other than the mischievous one of dividing our friends. As yet, whatever it may become, that question is bad as the basis of a controversy, and good for nothing at all—a merely perticious abstraction. We all agree that the seceded States, so called, are out of their proper practical relation with the Union, and that the sole object of the Government, civil and military, in regard to those States, is to again get them into that proper practical relation. I believe that it is not only possible but, in fact, easier, to do this without deciding or even considering whether those States have were blew out of the Union than with it. Finding themselves safely at home, it would be utterly immaterial whether they had been abroad. Let us all join in doing the acts necessary to restore the proper practical relations between these States and the Union, and each forever after innocently indulge his own opinion, whether in doing the acts he brought the States from without into the Union or only gave them proper assistance, they never having been out of it. The amount of constituency, so to speak, on which the Louisiana Government rests, would be more satisfactory to all if it contained 50,000 or 30,000, or even 20,000, instead of 12,000, as it does. It is also unsatisfactory to some that the elections franchise is not given to the colored man. I would myself prefer that it were now conferred on the very intelligent and on those who serve our cause as soldiers. Still the question is not whether the Louisiana Government, as it stands, is quite all that is desirable. The question is, will it be wiser to take it as it is, and keep it, improve it, or to reject and desperse?

Can Louisiana be brought into proper practical relation with the Union sooner by sustaining or by discarding new State Government? Some 12,000 voters in the heretofore slave State of Louisiana have sworn allegiance to the Union, assumed to be the rightful political power of the State, held elections, organized a State Government, adopted a Free State Constitution, giving the benefit of the public schools equally to black and white, and empowering the Legislature to confer the elective franchise upon the colored man.

This Legislature has already voted to ratify the constitutional amendment recently passed by Congress abolishing slavery throughout the nation. These twelve thousand persons are thus fully committed to the Union, and to perpetuate freedom in the State, committed to the very things, and nearly all things the nation wants, and they ask the nations recognition and its assistance to make good this committal.

Now, if we reject and spurn them, we do our utmost to disorganize and disperse them. We, in fact, say to the white man. You are worthless, or worse; we will neither help you nor be helped by you. To the blacks we say; This cup of liberty, which these, your old masters, held to your lips, we will dash from you, and leave you to the chances of gathering the spilled and scattered contents in some vague and undefined when, where and how.

If this course, discouraging and paralyzing both white and black, has any tendency to bring Louisiana into popular practical relations with the Union, I have so far been unable to perceive it. If, on the contrary, we sustain and recognize the new government of Louisiana, the converse of all this is made true. We encourage the hearts and nerve the arms of 12,000 to adhere to their work and argue for it, and feed it, and grow it, and ripen it to a complete success.

The colored man, too, in seeing all united for him, is inspired with vigilance and energy and daring to the same end. Grant that he desires the elective franchise, will he not attain it sooner by saving the already advanced steps toward it then by running backwark over them? Concede that the new Government of Louisiana is only to what it should be as the egg is to the fowl, we shall sooner have the fowl by hatching the egg than by smashing it. [Laughter.]

Again: if we reject Louisiana we also reject our vote in favor of the proposed amendment to the national Constitution. To meet this proposition it has been argued that no more than three-fourths of those States which have not attempted secession are necessary to validly ratify the amendment. I do not commit myself against this further than to say that such a ratification would be questionable and sure to be persistently questioned, while a ratification by three-fourths of all the States would be unquestioned and unquestionable.

I repeat the question, can Louisiana be brought into practical relation with the Union sooner by sustaining or by discarding her new State Government? What been said of Louisiana will apply to other States. And yet so great peculiarities pertain to each State and such important and sudden changes occur in the same State, and withal so new and unprecedented in the whole case, that no exclusive and inflexible plan can safely be prescribed as to details and collaterals. Such exclusive and inflexible plan would surely become a new entanglement.

Important principles may and must be inflexible. In the present situation, as the phrase goes, it may be my duty to make some new announcement to the people of the South. I am considering and shall not fail to act when satisfied that action will be proper.

Druid's Letter.

We make the following extracts from the letter of Druid, the Baltimore correspondent of the N. Y. *World* of yesterday. They are worth something as showing the present tone and temper of the Secessionists of Baltimore:

The surrender of General Lee's army, it is said, was brought about by the fact which had become clearly ascertained by that officer, before the 7th instant, to the effect that in consequence of the loss of Richmond, the men composing the army, a large majority of them Virginians, were unwilling to be led to any other theatre of action, because they were convinced of the futility of protracting the war any longer, and because they believed that if Richmond could not be held, there was no place in the South that could be.

If it had not been for this manifest temper on the part of the men composing his army, it is said that Gen. Lee would have conceived it to be his duty to endeavor to retreat with the army to Atlanta, by way of Danville and Charlotte, in hopes of ultimately getting to Texas; but his men had been deserting by hundreds every day since the 4th inst., and he became convinced that to continue his retreat would involve the necessity of another sanguinary battle, and that hundreds of his men would be slain to no purpose. Mr. Davis and his family, however, it is said, and all of the chief political leaders of the rebellion, proceeded immediately on toward the South some days ago, together with some of the officers of the army, and are now undoubtedly en route for Texas. It is possible that they may yet attempt to carry out the Texas scheme. But the success of that scheme depended in a great measure upon the aid of Gen. Lee's army; and it is more than likely that the loss of that aid will cause the whole scheme to be abandoned. At all events, nothing is more certain than the scheme, as originally formed, is now impracticable.

There is no other army, no other military forces in any part of the South, that can be relied on by the rebel leaders to carry out their ambitious designs. General Johnston's army, not over thirty thousand men in number, will, it is said, follow General Lee's example immediately and surrender. The only hope which General Johnston had of effectifig anything, depended upon the co-operation of General Lee's army; and now that that hope is gone, Gen. Johnston, between the armies of Grant and Sherman, is utterly powerless.—There is no good evidence that there are over thirty thousand troops in Texas and the Mississippi valley, and the officers commanding these received their orders and instructions direct from Gen. Lee. They will now, it is said, either disband their forces, or else the men composing the latter will desert and return to their homes. As regards Mobile, although it might have been held if General Lee's army had held together, yet it will undoubtedly surrender as soon as the news of General Lee's surrender is received.

In view of the above fact the temper and disposition of the legislatures of the respective Southern States become questions of importance. The facts are not yet accurately known in regard to any of them, not even in the case of Virginia. It may be stated, however, as a general fact, that the temper of the people of the South is such, and the desire for a settled and definite peace so strong, as will require immediate meetings of the legislatures of every state. The legislatures of the states, of course, will endeavor to obtain from the general goverment at Washington the best terms they can. But they will be compelled to accept any terms they can get.

There appears to be some misapprehension in the public mind in regard to the attitude of the southern people toward the government, which I am happy to be able to remove. The southern people no longer stand in a defiant or hostile attitude toward the government. They are conquered, and they know it. They do not, and will not, abandon their cherished convictions. Those they will always retain. But they have abandoned the idea of further resistance. There is not a community in the South (unless it be in Texas, Louisiana, and perhaps the southern part of Mississippi, and around Mobile) that would take any steps to return deserters to the rebel army, or that will ever again furnish recruits for that army. They will never again offer any organized resistance to the Federal power, or to the authority of the general government. They have had quite enough of the consequence of resistance.

All that they now desire (not speaking of political rights), is to be allowed to resume the cultivation of their plantations, and to be secured in fruits of their labor. If, in Mr. Lincoln's forthcoming proclamation, he will assure the southern people that farmers and planters, laboring on their estates, shall be protected in their persons and property, he will, by that act, disarm all hostility to his government that yet remains at the South. It will not be necessary to appeal to them to stop their resistance to the government, for they have already done that. He has subdued them by his arms, all that a people can only be subdued by arms. What remains to be done by kindness and conciliation.

The Income Tax

The New Form of Returns.

A few copies of the amended form of returns for the Income tax have been received by the assessors of internal revenue in this city, but no sufficient supply for general distribution among taxpayers. We give below the material parts of the blank forms, which set forth a long array of questions requiring answers.

The detailed statements of the form are comprised under sixteen heads, covering all sources of income or profit for the year ending December 31, 1864. The following questions are to be asked by the assessor:

Had your wife any income last year?

Did any minor child of yours, receive any salary last year?

Have you included in this return the income of your wife, and salary received by minor children?

Have you any stocks, and what are they?

Is your report made on the basis of gold?

Have you bought or sold stocks or other property?

Have you any United States securities?

Do you return the premium on gold paid you as interest on United States securities?

Have you kept any book account?

Is your income estimated or taken from your book?

Have not the expenses, &c., claimed as deductions, already been taken out of the amount reported as profits?

Did you estimate any portion of your profits in making your returns for 1863?

Was any portion treated as worthless, and, if since paid, have you included it in this return?

All incomes of 1864 less than five thousand dollars are subject to five per cent. tax; over five thousand dollars, ten per cent.—The blank must be filled and returned to the assessor by the first of May. Personal service of the blanks is not necessary; the assessor's duty requiring him only to make public announcement in a newspaper of his district.

Deductions are permitted as follows:

1. Exempt by law, $600.

2. All National, State and local taxes paid within the year (which includes the deduction of the income tax actually paid in 1864.)

3. Losses on sales of real estate purchased within the year.

4. Interest paid out or falling due within the year.

5. Amount actually paid for rent of homestead, store, or shop.

6. Insurances, repairs, fuel consumed in in carrying on business, wages of employees, and interest on incumbrances.

All carriages are taxed from $1 to $10; gold watches $1 each, if worthless than one hundred dollars, and $2 if worth more than two hundred dollars; pianos $2; yachts from $5 to $100; private billiard tables $10; gold plate 50 cents per ounce Troy, and silver plate 5 cents.

The tables in the blank forms are very elaborate, but the foregoing are the principal points.

Every person failing to make returns by the 15th of May next will be liable to be assessed by the assistant assessor according to the best information he can obtain, and in such case the assistant assessor will add twenty-five per cent. to the amount of the tax.

In case any person shall deliver to an assessor any false or fraudulent list or statement with intent to defeat or evade the valuation or enumeration required by law, the assistant assessor will add one hundred per cent. to such duty; and in such case the list will be made out by the assessor or assistant assessor, and from the valuation and enumeration so made their can be no appeal.

The assessment list, when completed, will be returned to the collector, who will advertise in some public newspaper published in each county within the district, "if any there be, and by written or printed notices, to be posted up in at least four places within each assessment district, that the said duties have become due and payable, and state the time and place within said county at which he will attend to receive the same;" and to any sum unpaid after the 30th day of June, and for ten days after demand, there will be an addition of ten per cent. as a penalty for such neglect.

Guardians and trustees, whether such trustees are so by virtue of their office as executor, administrator, or other fiduciary capacity, are required to make returns of the income belonging to minors or other persons for whom they act as guardians or trustees, and the income tax will be assessed upon the amount returned after deducting such sums as are exempted by law; provided that the exemption of six hundred dollars shall not be allowed on account of any minor or other beneficiary of a trust except upon the statement of the guardian or trustee made under oath that the minor or beneficiary has no other from which the said amount of six hundred dollars may be exempted and deducted.

The document contains some tables for use in the conversion of avoirdupois and troy weight.

INCOME OF FARMERS.

The following letter, from the Deputy Commissioner of Internal Revenue, may be of interest to many farmers and planters of this State:

TREASURY DEPARTMENT,
OFFICE INTERNAL REVENUE,
WASHINGTON, March 11, 1865.

Sir—Your letter of March 9th in regard to farmers' income returns is received.

I reply that the act of July 1, 1862, under which returns were made for the annual income taxes of 1862 and 1863, required farmers to return each year the entire crop harvested.

But the act of June 30, 1864, now in force, under which the returns for the special income tax of 1863 were made, requires farmers to return each year the amount of produce sold. * * * * * *

It will be found that farmers income returns for 1864 will include some portion or the crop of 1863, and which was taxed as income for that year. There is an apparent injustice in subjecting the same income to tax in two different years, the year when raised and the year when sold; but a consideration of the question will show that it is only an apparent one.

For, suppose the income of a farmer to be the same every year, and the rate of tax the same, it is plain that the amount of tax should be also the same. Now, the farmer does not sell the whole crop of each year within that year; and if he is taxed in 1864 on such produce only as he raised and sold within that year, it is clear that he will not pay the full tax due on his real income.

Suppose the yearly crop to be the same, the farmer will, in the last year of the tax, raise a certain amount of produce on which he will pay no tax, because unsold, and such produce will, on an average, be a fair offset against the produce raised in 1863, but sold in 1864, and which consequently pays two taxes.

It is true that in particular cases hardships will arise from the fact that the practice of farmers is not uniform in regard to selling or storing produce, and in other cases farmers will escape their just share of tax for the same reason.

But the same occasional inequality will occur under any general provision of law, and cannot be avoided.

The entire amount, therefore, of produce sold in 1864 must be returned as income by farmers, without regard to any taxes previously paid on any such produce. Very respectfully,

E. A. ROLLINS,
Deputy Commissioner.

E. F. Church, Esq., Revenue Inspector, Towsontown, Maryland.

Col. David B. M'Kibbin.

The Union League of Philadelphia has completed its eighth regiment of volunteers organized under its auspices since the war commenced, and the ninth is about to commence. The command of the 8th, which is now full one thousand strong, and ready for marching orders, has been tendered to and accepted by Col. David B. M'Kibbin, a gallant and experienced soldier. He was promoted to a Captaincy in the regular army at the commencement of the war, and after having signalized his courage and skill as a commander on many fields he was appointed Colonel of the drafted regiment from this county—a regiment that was conspicuous during its service for its excellent discipline and soldierly conduct in every emergency. When the term of the regiment expired, he returned to his old regiment command, and we are glad to see him again don the eagles he has so justly earned.—*Chambersburg Repository.*

General Lee Coming North.

The New York papers of yesterday say that Gen. Robert E. Lee is expected to arrive in that city to-day. Rooms have been engaged for him at one of the fashionable hotels. His visit is announced as one of a strictly private character.

SPAIN spends $20,000 annually for tobacco and $84,000,000 for lottery tickets. A slight difference!

Letter from Mexico.

Impressions of Our Correspondent in Reference to the Country—His Opinion of Maximilian, &c.

We have received the first letter from a valued and esteemed friend, a well-known and very intelligent gentleman of this city, who is now in Mexico. His opinions and impressions at this time are extremely *apropos*, and it is with pleasure that we lay them before our readers:

VERA CRUZ, March 25, 1865.

To the Editors of the Intelligencer:

GENTLEMEN: According to promise I will give you a hasty sketch of my observations in this country. This city has been so often described, and always as a most filthy, noisome and unhealthy place, that I will only add that I fully endorse all that has been said in reference to it. From this city to the first range of mountains, some 60 miles west of this, the country is almost one unbroken prairie, covered with stunted grass and innumerable rocks and boulders. There appears to be no party, white or Mexican, who have had sufficient courage to undertake planting in this forbidding region.

After passing the first range at Salse Puada, we enter a valley about 40 miles long, in which are situated the towns of Cordova, Orizaba, &c. This is a fine limestone valley, with a vegetation and flora that realizes one's ideas of a tropical country. The land is miserably cultivated; but despite the slovenly system of agriculture, coffee, of the finest quality, sugar cane, bananas, pine apples, oranges, &c., abound. Orizaba is about 4,000 feet above the level of the sea. Of course it is the region of perpetual summer; but the snow-capped peak of the volcano, which appears to be but a few miles distant, but in reality is about 40 miles, seems to cool the air to a certain extent, and makes it the freshest and most pleasant place in the low countries. Twenty five miles west we commence ascending the Cumbras, on a most admirably laid out turnpike. In advancing 12 miles we find ourselves on the "Table Lands," and nearly 9,000 feet above the level of the sea. Here the appearance of the country entirely changes. There are no trees of any kind, and the mountains rise bare and rugged around the flat, sandy plain that we travel through to Puebla. The land is all cultivated in haciendas of from 1,000 to 10,000 acres. The proprietors or administrators (as the overseers are called) live in large, substantial houses, built in the usual jail-like style of Spanish architecture, with iron-barred windows, stone floors, stair-cases, &c., the whole surrounded by a stone or Adobe wall, 10 or 12 feet high. Close by is a church, and the huts of the peons, or Indians, who work the land. The difference between a hacienda and a ranche is, that the former has a church, (which is almost invariably a large, substantial building, that has stood for ages), whilst the latter has none. In all parts of the country that we have yet been in, it is necessary to irrigate the land, and there has been vast labor and great ingenuity displayed in the construction of these works. But the country, from this place to the City of Mexico, has an old, worn-out appearance. What were once magnificent bridges, that generally bear the date of from 1800 to 1815, are falling to decay; massive churches and buildings are deserted and in ruins. Everything seems to say, "there was energy and greatness here, but it has passed away." True, there are gangs of men now employed in repairing the roads and bridges, and some of the deserted buildings are being repaired. But these things are of recent date, and as yet but little has been accomplished.

The land is plowed by oxen fastened by the horns to a long pole, that in turn is a stened to the most primitive looking wooden plow, with one handle, imaginable; this plow, rude as it is, penetrates the loose, sandy soil several inches, and the Indians run furrows as straight as the best Lancaster county plowman could do. The crops raised on the table lands are wheat, barley and corn, and the crops in general are what we would call in Pennsylvania very poor, certainly not over one-third of wheat or barley, and one-half of corn to an acre, compared with an average crop in Lancaster county. But as they never manure the land or sow any green crops, for the purpose of plowing down, the wonder is, not that they raise such small crops, but that they raise any, as this land has been worked on this system for at least 300 years. There is a learned French Abbe at present in Mexico, do not recollect his name, who has spent the last two years in examining the mounds, ruins, pictures, writings, &c., of Central America and this country, and he thinks he can prove, beyond a doubt, that the ancient Egyptians derived their civilization from this country. I think his theory very probable, and I think that if Moses and the children of Israel could be resuscitated and brought to this country they would imagine they were back in the original house of bondage. The same way of plowing, making carts, threshing grain, making bricks, sandle shoes, carrying water, &c., still prevails; and I have no doubt that if Macaulay's South Sea Islander, after he concluded his study on a broken arch of the London Bridge, some 2,000 years hence, would then pay this country a visit, he would find precisely the same state of affairs existing. I think they are unchanged and unchangable.

When we were in the City of Mexico we rode out to view the battle-fields of Chapultepec and Molino del Rey, and would