DRY-GOODS JOBBERS.

SPRING IMPORTATIONS

MEN AND BOYS' WEAR Including Goods suited for

MILITARY PURPOSES, Now in Store,

NO. 631 CHESTNUT STREET, And for Sale by

DE COURSEY, LAFOURCADE, & CO.

SPRING. 1862

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J. R. CAMPBELL & CO.,

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HAVE NOW IN STORE, LINES OF CHOICE ODS, TO WHICH THEY INVITE THE ATTENTION OF CASH BUYERS.

WHITE GOODS-In all their Varieties. MINENS-All qualities and be st makes. TABLE DAMASKS-Napkins and Doylies. L. C. HDKFS-Towels and Toweling. CINCHAMS_Super, Fancy and Solid Checks. TAWNS-New and Choice Styles. ORGANDIES, and Paris Printed Jaconets DRESS GOODS—In very desirable styles. BLACK SILKS-Choice Brands. FLANNELS-Of the best makes.

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TOGETHER WITH MANY -OTHER GOODS, ADAPTED TO FIRST-CLASS TRADE, ALL OF WHICH WILL BE OFFERED AT LOW PRICES.

1862. SPRING. 1862

W. S. STEWART & CO., SILKS AND FANCY DRESS GOODS, NO. 305 MARKET STREET.

We invite the attention of the trade to a full line of BLACK AND OTHER STAPLE SILKS. As also a great variety of NEW STYLES OF DRESS GOODS, Bought for cash, and which will be offered on the most

NEW SPRING GOODS. M. L. HALLOWELL & Co., 333 MARKET and 27 NOBTH FOURTH STS., Wholesale Dealers in SILKS AND FANCY DRY GOODS Have open a large variety of freshly-imported

SPRING DRESS GOODS,

To which, with a handsome assortment of BLACK AND FANCY SILKS, SHAWLS, MANTILLAS, WHITE GOODS. EMBROIDERIES,

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DRESS GOODS, SHAWLS, WHITE GOODS, LINENS, EMBROIDERIES, &c.

Bought in Europe, by one of the firm

NEW IMPORTATIONS.

HOSIERY, GLOVES, GENTS' FURNISHING GOODS, LINENS, SHIRT FRONTS,

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THOS. MELLOR & Co., 1862. SPRING. 1862

REGEL, BAIRD, & CO., IMPORTERS AND JOBBERS

DRY GOODS.

N9. 47 NORTH THIRD STREET.

Merchants visiting this city to purchase DRY Goods will find our Stock large and admirably assorted, and at Low Figures. In certain classes of Goods we offer inducements to perchasers unequalled by any other house in

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SILK AND FANCY DRESS GOODS. A. W. LITTLE & Co. mhlb-tf No. 325 MARKET ST.

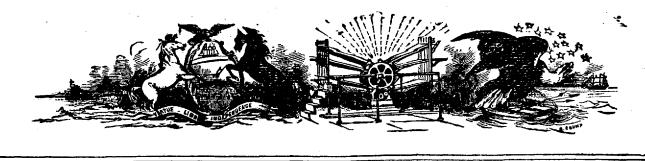
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LINGS, MARSEILLES, &c. Twenty-five per cent. under former prices A. H. GIBBS, fe21-1m No. 531 MARKET Street

SEWING MACHINES. WHEELER & WILSON SEWING MACHINES, 628 OHESTNUT STREET, anhil-Bas PHILADELPHIA.





A Reviewer Reviewed.

Pressing forward with the armies of the Union

to the accomplishment of the work to be done, we

have had little time to look back upon the ground

passed over, or to pick up the counterfeit present-

treacherous foe. One of these shall now be no

the publication, at this time, of these criticisms on American ministers and their official communica-

tions? We think his acquaintance with states-

craft should have instructed him on this matter. We

know a corrupt party politician might resort to

tricky means of driving a foe from effice, especially

when that foe has it in his power to pin him-as a

martyr-to the wall. We can even conceive that

a man actuated by a poverty-stricken "spirit of

genuine and rational loyalty" may do this; but we

do not think that a patriot can, unless he is governed

by some higher motive than appears in the pages of

He who possesses a generous mind would fairly

reason upon the immense difficulties of the crisis

which found a minister newly seated in the chair

of State. He would allow that the tangled thread

of diplomatic relations required time to straighten

out. But events speed faster than diplomacy can

follow. He would consider the confusion worse

confounded; how the theory of this day's despatch

is lost in the announcement of fact to-morrow; how

settled policies of Government in times of peace

are scattered to the winds by the exigencies of war.

and the threatened overthrow of Government

itself. He would admit that our civil commotions

found the question of privateering unsettled, and

new ground of difficulty; that it was hardly likely

whose existence foreign Powers questioned, at such

ablest statesmen of the land had failed to secure.

He would hardly condescend to discuss the literary

merits of Government despatches, and waste time

in lamenting the decline of American scholarship

These considerations, we repeat, would present

themselves to a generous and patriotic mind, but

they are scarcely to be looked for in a man whose

loyalty may be the development of something which, like Mr. Seward's "vicious" style, has, we

The reader of this pamphlet may wonder whether

sentence introduced therein, as a quotation by

Mr. Marcy from Valin, did not make a peculiar

impression upon the reviewer in its application to his

own language. "But this is the language of bad

citizens, who, under the stately mask of a spurious

wisdom and a craftily sensitive conscience, seek to

mislead the judgment by a concealment of the

surer motive which gives birth to their indifference

Mr. Seward's diplomacy, his scholarship, his

personal and political qualities, may and will be

food for discussion, examination, and criticism is

the future. Even now he may, doubtless, learn

many things from those who sincerely regard the

interests of the State, yet openly condemn his

views and policy; but we cannot see how either he

or the public are to be benefited by an anonymous

publication, which holds him up as a man fond of

self-glorification, then ridicules his English writing

and his foreign adjuncts, (your Pikes, Foggs, Judds,

and such plebeian stuff,) and winds up by an unfair

estimate of Mr. Seward's labors, on the assumption

that the Secretary ought to have done what we

think no American statesman can do-namely, beat

generosity into the head of a rival nation and then

We rejoice to think that the views of this pamph-

let will find a resting-place in but few minds. We

rejoice to think that the weal or woe of this peo-

ple does not wholly depend on any diplomacy. We

think with the President when he tells the people (the meaning, howsoever it "struggles for expres-

sion," is very clear,) that "the integrity of our

gence of the American people." We should de-

We have all our life been interested in "geogra-

studies of maps we have not yet discovered the

whom, the sentiments of this review, thus pre-

triotism, however genuinely or rationally loyal.

We can picture to ourselves the spectacle of

the broken arch of London bridge. We can con-

human wishes, and the mutability of earthly splen-

dors, has always been a sad but sublime conception.

Nevertheless, it is human and natural. But we

of man, whose loyalty is so purely calculating, so reasonable, so rational, that he can nicely weigh

the claims to scholarship of ministers, or coolly

criticise the literary merits of State papers, in the

hour of his country's peril; the man who calmly,

as from the stars, can witness the ruin of that ma.

jestic edifice which a wise generation had dedi-

cated to freedom, to liberty throughout the land,

and to all the parts thereof; who, with savage com-

placency, can see the walls crack asander, crying,

hark to the thunder; the columns, how merrily they

crumble; how gloriously the black cloud gathers

give way; watch and wait-there must be booty

locked up in the corner-stone of this great temple

Contraband Engravings of our War Vessels.

The following communication has been sent to us

by a prominent officer of the navy. The evil re-

ferred to is of so serious a character that it is to be

hoped the Gevernment may take measures for its

ing their vital parts to our enemies.

captaincy. In case the Government had declined to give him either, he intended to enlist as a private. Mr. Conway made this statement on the authority

It shall be mine.

RECORDER.

have not hitherto known, or conceived, the manner

for the welfare and advantage of the State."

together in the same great cause

transferable quality."

make it fight for you.

that the claims of belligerent rebels introduced a

the pamphlet under notice.

VOL. 5.—NO. 197.

WHOLESALE HOUSES 97 AND 54-INCH SKY-BLUE KERSEYS SUPERFINE INDIGO-BLUE SATINETS,

BLACK CADET AND OXFORD Do.

PRINTED Do, in variety. BLACK AND FANCY MIXED DOESKINS. FANCY CASSIMERES AND MELTONS.

IN STORE, AND FOR SALE BY

JOSEPH LEA, fe20-tf 125 AND 130 CHESTNUT STREET COMMISSION HOUSES. Welling, Coffin, & Co.,

220 CHESTNUT STREET, Agents for the following makes of goods PRINTS.

DUNNELL MFG. CO. ... GREENE MFG. CO. LAWNS. DUNNELL MFG. CO. BLEACHED COTTONS.

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Burnside, Trent, Groton, Ashland, Chestnut, Glenville, and Farmers'. CORSET JEANS .- Glasgow, Manchester. DENIMS AND STRIPES .- Grafton, Jewett City, Madison, Slatersville, Agawam, Keystone, Choctaw. CANTON FLANNELS.—Slatersville, Agawam. SILESIAS _Smith's, Social Co., Lonsdale Co.

WOOLENS. ARMY BLUE CLOTHS, KERSEYS, and FLAN-BROAD CLOTHS.—Plunketts', Glenham Co., &c. CASSIMERES.—Gay & Son, Saxton's River, &c. SATINETS.—Bass Biver, Conversville, Lower Valey, Hope, Staffordville, Converse and Hyde, Converse Bros. & Co., Shaw Mfg. Co. KENTUCKY JEANS.—Rodman, Mystic, Gold Medal. DOMET FLANNELS.—WILLIAMS'S Angola, Saxny, Merino, and other styles: LONSDALE Nankeens and Colored Cambrics PLAID LINSEYS, COTTONADES, &c. [fe26-3m

SHIPLEY, HAZARD, & HUTCHINSON, No. 112 CHESTNUT STREET, COMMISSION MERCHANTS FOR THE SALE OF

PHILADELPHIA-MADE GOODS. CARPETS AND OIL CLOTHS. GLEN ECHO MILLS,

McOALLUM & Co., MANUFACTURERS, IMPORTERS, AND DEALERS

509 CHESTNUT STREET. (Opposite Independence Hall,)

CARPETINGS, OIL CLOTHS, &c.

We have now on hand an extensive stock of Carpetings. tion of cash and short-time buyers.

FOURTH-STREET CARPET STORE, ABOVE CHESTNUT, J. T. DELACROIX Invites attention to his Spring Importation of CARPETINGS.

Comprising every style, of the Newest Patterns and Designs, in VELVET, BRUSSELS, TAPESTRY BRUSSELS, IMPERIAL THREE-PLY, and INGRAIN ABPETINGS.
VENETIAN and DAMASK STAIR CARPETINGS.
SCOTCH RAG and LIST CARPETINGS.
FLOOR OIL CLOTHS, in every width.
COCOA and CANTON MATTINGS.
DOOR-MATS, RUGS, SHEEP SKINS,
DRUGGETS, and CRUMB CLOTHS.
AT WHOLESALE AND RETAIL,
TANK DAD ASSI

LOW FOR CASH. J. T. DELACROIX, 47 South FOURTH Street. mh5-4m NEW CARPETINGS.

J. F. & E. B. ORNE, NO. 519 CHESTNUT STREET, (OPPOSITE STATE HOUSE,) Have received, per steamer Edinburgh, and other to arrivals, their SPRING IMPORTATION OF **NEW CARPETINGS:**

CROSSLEY'S YARD AND A HALF-WIDE VELVETS, 9-4 MEDALLION DO., ENGLISH BRUSSELS, EXTRA-QUALITY TAPESTRY, BRUSSELS CARPETS, WITH BORDERS, (of new designs, for Halls and Stairs). INGRAIN AND THREE-PLY CARPETINGS, of

500 PS. J. CROSSLEY & SON'S TAPESTRY BRUSSELS CARPETS, FROM 871 TO \$1 PR. YD., Together with a complete assortment of OIL CLOTHS, STAIR AND FLOOR DRUGGETS,
BUGS, MATS, &c.,
All of new, choice selections, and

AT MODERATE PRICES J. F. & E. B. ORNE,

A RCH-STREET CARPET WARE-HOUSE.

OLDDEN & RICKNER, 532 ARCH STREET, TWO DOORS BELOW NANTH, SOUTH SIDE, Have this day opened their New Stock of CARPETS, of the best English manufacture. The newest Patterns in Velvet, Brussels, Tap. Brussels, 3-Fly Ingrain, and Va-netians, Oil Cloths in all widths, Canton Matting, Mat-pruggets, &c., bought before the late advance, selling at the lowest prices for CASH.

LOOKING GLASSES. JAMES S. EARLE & SON, MANUFACTURERS AND IMPORTERS

LOOKING GLASSES, OIL PAINTINGS, FINE ENGRAVINGS. PICTURE AND PORTRAIT FRAMES. PHOTOGRAPH FRAMES. PHOTOGRAPH ALBUMS,

CARTE-DE-VISITE PORTRAITS, EARLE'S GALLERIES, 816 CHESTNUT STREET,

PHILADELPHIA. HATS AND CAPS. SPRING STOCK 1862. COMPLETE. C. H. GARDEN & Co. HATS, CAPS, AND FURS; STRAW GOODS,

FANCY SILK AND STRAW BONNETS, Artificial Flowers, Ruches, Feathers, &c., No. 600 and 602 MARKET Street, S. W. corner SIXTH Street.

The best terms and the lowest prices. Cash and prompt "time buyers" are particularly invited to examine our stock.

mhl-2m

WATCHES, JEWELRY, &c. A FRESH ASSORTMENT, at LESS
THAN FORMER PRICES.
FARE & BROTHER,
Importers, 324 CHESTNUT Street, below Fourth.
mh20-ti

REROSENE LAMPS. WHOLESALE DEPOT AND MANUFACTORY, No. 114
South SECOND Street, below Chestnut, and No. 1 OARTER Street, Philadelphia, In consequence of new improvements in machinery and increased facilities for
manufacturing, we are prepared to furnish the trade with
LAMPS and lamp-trimmings of every description at
greatly reduced prices. COUNTRY MERCHANTS are
invited to examine our stock which consists of new styles
and patterns of lamps, and all articles pertaining to the
business, as low as can be purchased elsewhore.

mh8-lm*1p M. B. DYOTT.

final discharge to the payer; and, in order to The Press secure the city from loss by this arrangement,

MONDAY, MARCH 24, 1862.

Municipal Taxation.

Real estate is tangible and immovable in its character. It cannot be concealed. It forces itself on every eye; and, therefore, it has ever been a favorite object of taxation, and has paid more than its just proportion of the revenues of our city.

It is not, however, to call attention to this fact, already patent to all interested in the subject, that we now write. We propose no reform in the principles or objects of taxation. We ask only a change in the manner in which it is assessed and collected. We seek only to lutions. do away with some of the minor, yet glaring, faults of our present system. We leave untouched the great question, incidentally alluded to in our first paragraph, conscious that, sooner or later, a great and radical amelioration of the burdens on fixed property is inevi-

table. The rate of taxation is fixed by Councils upon a valuation or assessment of the real estate throughout the city, made by the assessors of the various wards, who are elected at the spring elections.

It might reasonably be expected that these gentlemen, thus chosen, and liberally paid for their services, would be competent, painstaking, and just. It might be expected that they would scorn to receive the public money without returning a just equivalent. It might be expected that they would understand the nature of their duties, and perform them justly and thoroughly.

But he would be but a sorry student of human nature, as developed among us, who would be disappointed at finding these reasonable expectations ungratified. Few men trouble themselves with scruples about their fitness for lucrative positions, and few regret their failure to properly discharge the duties of offices for which they are unfitted. It is to some extent, in this case at least, the fault of the public if it suffers by the incapacity or carelessness of its servants. The most

important affairs are too often left to the management of little cliques of wire-pulling politicians who recompense party service with An assessor should be a good judge of the value of real estate. To insure the selection

of such a one, we seldom or never choose an expert, whose daily avocations would fit him for the task imposed, as, for instance, a surveyor, or a real-estate agent, or a conveyancer, or a builder. An assessor should be incorruptible—a man who could in no event be induced to form his estimate of the | that diplomacy could secure that for a Government value of your estate by the depth to which you put your hand in your pocket. Our a time, which, under happier circumstances, the readers best know whether such officers are always selected. To secure the faithful per-GERMANTOWN, PA. formance of his duties, by the man thus judiciously chosen, we exact no security from him, as displayed in hastily written official communicaand do not examine his work until after we tions between a minister and his envoys, all bound

It is astonishing that, with all the existing neglect, there should not be more occasion for complaint than actually exists. To be sure, the work is often done carelessly, and we have heard of cases where an assessor contented himself with making a copy of the book of the preceding year, treating as superfluous any attempt to notice the changes in ownership and value of the property of his district. What is strange is, not that such things hanpen occasionally, but that they are not the universal rule. We set a premium on incapacity and indifference, and yet the supply is not as great as might have been expected. One of the worst evils of this carelessness is, that at present, property is assessed with an almost invariable disregard to certainty of description. It would be very difficult to locate with certainty many of the unpaid tax bills of the city. You have paid your taxes, yet you may any day be asked by a collector to produce your receipt, and, if lost, to pay your taxes again, because the assessor has neglected to attend to his duty properly. Much property is no doubt unassessed, and yields no revenue to the city for the same reason. All this could easily be remedied by the use of ground-plans, and, in the improved parts of the city, of house-numbers in making up the books of assessment. Thus, the municipal revenues, and the security of the property-holders, could be increased, at small

expense, and with little labor. The charges made for commissions, &c. on tax bills in arrear, are very heavy. It would, perhaps, be unreasonable to ask that they should be lessened, as they support a small army of worthy persons, collectors and country, and the stability of our Government, others, who could not without difficulty maintain themselves and families so easily in any

more laborious avocation. Although, as we have said, the power of appraisement belongs to the assessors, subject to the revision of the city commissioners, the terrible of all revolutions." power is, we have understood, sometimes exercised by other functionaries. In cases of phical and ethnological" inquiries, but in all our sheriff's sales bills are sometimes made out, where none exist, and sent to the sheriff with tremendous costs and charges tacked to them, so that if an unfortunate debtor would have any balance remaining, its loss is insured by the presentation of a wholesale bill of taxes

and costs. We would suggest to all lawyers to examine with care the tax bills presented to them for liquidation in the sheriff's office. The valuation of property, under the present system, is full of inequalities. Vacant ground on the boundary of one ward is estimated at twice the value placed on vacant ground ad-

joining, but fortunately in another ward. The valuations should be uniformly graduated, diminishing from the heart of the city to its circumference. As an instance of what the tax department

could easily be made, we would point to the water department, almost as extensive and involving a multiplicity of more complex details, yet there everything moves onward like clockwork, easily, regularly, and correctly. The present City Commissioners have, we inderstand, purchased for their own use a set of the maps of the city prepared for the insurance companies, showing the numbers of the houses in the improved districts, and their

character. This is a move in the right direction. They have displayed a cheerful alacrity in the correction of errors, which, in this connection, deserves notice and approval. The Legislature, and more particularly the

nembers who represent Philadelphia, should, n anticipation of the new taxes to be levied for the support of the National Government, seek to remedy the defects of our present system.

The following suggestions are worthy of consideration : That the power of appointing assessors be odged in one of the courts; the books as reurned to them to pass before a board of revision, also appointed by them, in conjunction with the City Commissioners. This would secure the appointment of a better and more competent class of assessors, and a better and more thorough examination of their work

when completed. That all assessments be made from ground plans, and, where it is possible, that the number of the houses should be designated. That property be estimated by its intrinsic value, and not by its rental—an uncertain and mjust method too much in vogue.

That the Receiver of Taxes should receive a regular salary, and not, as at present, commissions to the amount of many thousands of dollars annually. That all registered taxes be collected by the City Solicitor, and not, as at present, by irre-

That no charge be made for such collection,

sponsible collectors.

MR. CONWAY, in his lecture, stated that when Fremont received the command of the Mountain department, he remarked to a friend that the honor came just in time, for he was on the point of requesting the Government to give him a coloneloy. Had this been refused, he would have asked for a except the arrears of interest, an abundant penalty. That the City Solicitor have charge of all sales, both for taxes and municipal claimsof the gentleman to whom the remark was made.

Boston Transcript. thus preventing any collision between the two classes of liens, and securing the interests alike of the city and the property-holder.

And lastly. That the receipts of all parties thus authorized to receive any taxes shall be a classification of the Trent he made what seemed a desperate effort to throw himself into the sea through a hole not half so large as his body. But, says Prontice, perhaps he felt small enough to crawl through any hole. classes of liens, and securing the interests

PHILADELPHIA, MONDAY, MARCH 24, 1862.

The Cable: Was it Cut ?-Personal-The Rethat a heavy penalty shall be inflicted on any bels Practising at Sewall's Point-The-Merofficial neglecting or failing to pay over the rimac Expected-A Scouting Expedition-Burnside's Movements-The Order to Corfunds received by him into the city treasury.

respondents-Arrival of Deserters from the Rebels. Special Correspondence of The Press. FORTRESS MONROE, March 21. The cable is about to be repaired, and will be in vorking order in a day or two, weather permitting A story has been floating through the newspaper: that the parties who cut it have been arrested. 1

ments of loyalty left by a flying, but disguised and happen to know that such is not the case, precisely. Two individuals were arrested on suspicion of hav We have just accomplished the perusal of a ing committed the deed; but after an examination pamphlet entitled "A Review of Mr. Seward's they were discharged, there being no evidence Diplomacy, by a Northern man." (God save the tending to criminate them. It is not improbable mark.) The motto is an apothegm of Burke, "To that the cable was caught and broken by the anchor a people who once have been proud and great, and of some vessel. At any rate, an examination wil great because they were proud, a change in the Show whether the separation was caused by cutting national spirit is the most terrible of all revoor breaking. The cable is now being under run. The Prince de Joinville, in company with Miss We are invited to a discussion of this text "in a Dix, arrived here this morning on a visit. spirit of genuine and rational loyalty." Philip is The rebels at Sewall's Point have been firing a sober and can listen. And what does he hear? A intervals to-day. It is supposed that they are

mother sorrowing for her children and will not be practising with the guns of their new battery comforted? A father imploring the return of the which they have erected there. The Merrimac, alias the Virginia, (all outlaws prodigal son, inviting him to partake, with his brohave an alias,) is expected to pay us a pop-visit in thers, of the fatted calf? No, not this, but a cynic gibing at the incoherent ravings of a stricken metwo or three days. An attractive programme has been prepared, and arrangements made to extend her a warm reception. The age of miracles has passed; she cannot escape annihilation. The injuries ther, and laughing over the alternate maledictions and entreaties of a too indulgent father. All this he hears coming from a man clad in the transparent habiliments of grief-one who has made predictions, recently sustained by her, could not have been so very serious, or she would not be able to be affoat perhaps, and would aid in their practical accomso soon. It is a part of the rebel tactics to resort to We shall not undertake the defence of Mr. Sewany trickery, however dishonorable and petty, to attain a purpose. That towing her off "in a sink-ing condition," I honestly believe was a new dodge ard, or justify him in making public the archives of his department. His act may spring from a desire for self-glorification, and may be indiscreet; but to lull us treacherously into a sense of temporary what great good does the author of this review prosecurity. Of course, it has failed, though, if any mise himself-no, not himself, but his country-from such scheme was entertained

Four companies of the New York Tenth Regiment went off on a scouting expedition up Back river yesterday. After scouting around considerably, they returned without having observed so much as a "foot in the sand" to indicate the presence of an enemy in the neighborhood. It is the settled opinion here that Gen. Burnside will immediately march against Weldon, N. C. He will thus obtain possession of the railroad communication to Norfolk, which he will invest on the land side, while the fleet operates against i from the sea.

HEADQUARTERS DEPARTMENT OF VIRGINIA, FORTHERS MONDOE, Va., March 21, 1802. SEREAL ORDERS NO.—.

In order to prevent the publication of information relating to military movements within this department, all reporters and correspondents for newspapers now present or who may hereafter be allowed to come into it, are prohibited from transmitting for publication any matter relating to military operations without the approval of relating to military operations without the approval of relating to military operations without the approval of the

Should any articles contrary to the tenor of this order appear in print, it will be the signal for sending away the reporters.

Lieut. De Witt Clinton, Aid-de-camp, is appointed cersor, to whom all matter intended by the reporters for publication, will be submitted for examination

The attention of all officers writing for newspapers is directed to the 57th article of war.

By command of Major Canayal Wool.

WM. D. WHIPPLE, Ass't Adj. Gen. A flag of truce was sent out this morning for the

accommodation of an officer of the French navy, who wished to go South. No newspapers were received from the South. This morning, our pickets beyond Newport News were accosted by three individuals, who, upon inquiry, proved to be deserters from the rebels. One of them is a Kentuckian, and the other two hall from Missouri, according to their statements.

weeks ago, and conveyed to Richmond. Here they were compelled to join Magruder's command, at Yorktown. Thence they were transferred to Great Bethel. From the latter point they effected their escape. They state that Magruder has now sixteen thousand men, who are telerably proficient in drill. are told, "what lawyers call an inheritable and The refugees were furnished with passes to Baltimore by General Wool.

THE BOMBARDMENT OF ISLAND No. 10.

menced-A Rebel Battery Silenced-A Shell Drops upon the Rebel Tents-The Experiment with the Mortars a Success-Precau tions against the Concussion-Slight Injuries Received.

Correspondence of The Press.] U. S. Gurboat Cincinnati, Near Island No. 10, March 17. plain, unvarnished narrative of Saturday's work may not be uninteresting, and I accordingly transmit it via Cairo. You have doubtless, ere this had a full description of the position and fortifications of the island. I shall, therefore, confine my remarks to the actual business transacted yesterday About three o'clock several shells were fired in the direction of the island. The distance was such that I was unable to perceive its entire effects. One of the results, however, was to elicit a reply from the smoke could be seen rising in clouds.

batteries on the Tennessee side, from which the To this point the shells were now directed and the battery was very shortly silenced, its defenders abandoning it in confusion, as we could perceive through our glasses. The fire upon the island was then resumed, and kept up until nearly dark, with much effect. The discharges averaged twenty per hour from each mortar. One of our shells was seen to burst in mid-air, and fall in fragments upon the rebel tents, undoubtedly proving most destructive. Their batteries on the island did not once reply. They knew as well as we, that their guns would be ineffective at such a distance our ship being at least two miles off.

mainly depend, not upon them, (foreign States,) but on the loyalty, virtue, patriotism, and intelli-The firing of our mortars was merely preparatory plore the diffusion of the spirit that prompted this to the work, which will be commenced to-morrow "Review." Should it become national, it would, and intended as an experiment. The only two indeed, be a change, as Burke says, "the most mortars in action were those of Captains Maynadier and Pike. The first officer was forewarned that the effect of the concussion produced by the firing might prove serious. He was well aware of the risk incurred, and was by no means assured that some of land whereon, nor in our ethnological researches the blood vessels of his brain would not be broken. have we made acquaintance with the people among At each discharge, therefore, officers and crew stood without the iron bulwarks upon tip-toe, and with mouths open. With this precaution, very few sented, could be construed to be inspirations of painjuries were received; one of the officers (whose In our humble judgment, the spirit of this preducname I did not learn) was made slightly deaf, as were also some of the crew. The result of the experiment, as a whole, was extremely gratifying, New Zealander sketching the ruins of St. Paul. from and I have no doubt that we will batter the rebel fortifications to fragments when we get fairly in ceive the rapt contemplation in which he might action. The tugboat leaves for Cairo, and I must moralize upon the rise and fall of empires. To us J. the Roman chieftain surveying the ruins of Car-thage, communing with himself upon the vanity of

The Second Day's Bombardment. Flag of Truce-Its Purpose not Accomvlished-A Rebel Transport Reconnectring Our Mortar Boats Open Fire—The Enemy's Guns-Escape of our Transports-The Fire Censed-Shells at Night.

ON BOARD U. S. GUNBOAT CINCINNATI. NEAR ISLAND No. 10 March 17. I embrace the present opportunity to send you s brief account of our second day's bombardment of the rebel stronghold, which has been defended with much greater persistence and desperation than we had expected. By seven o'clock yesterday morning we had dropped down the stream to commence the action. In about an hour or so thereafter a flag of truce was hoisted on the flag-ship Benton by the commodore, who despatched an officer, upon a tug, to demand a surrender. For some reason or over its lofty watch-towers—they, too, must soon other, unknown to your correspondent, the despatch boat returned shortly after, apparently without having accomplished her mission. It was evidently not the intention of the enemy to surrender, however, so that nothing was lost by the movement. Between ten and eleven o'clock, a rebel steamer, mounting no guns, but well protected in her upper works with bales of cotton, hove in view. After having teconnoltred us until she was perfectly satisfied, she steamed off again, and was speedily at of sight. A number of shots were fired at her, PHILADELPHIA, March 17, 1862.

EDITOR OF THE PRESS: My indignation has of late been several times aroused by the exceedingly but with what effect I could not perceive, as she was

at no time within two miles of us Previous to the appearance of this craft, however, I should have stated that our mortar boats began to pour in a most destructive fire. They were eight in number, and were disposed so as to trouble the enemy most effectually, without being exposed to any great danger. Four of them paid their respects to the upper rebel battery, and the remainder resumed operations lower down the For a long time,-indeed, until afternoon,-our

vernment, and now in service?

Is it proper for these journals to exhibit the thickness, position, and manner of securing the armor-plates upon our vessels? Does any intelligent man want better information than the exact fire was, in general, ineffectual. The first shells hissed upwards through the air, and descended seligant man want better information than the exact position of an enemy's powder magazine and the most vulnerable part of her hull? The position and arrangement of our vessels' armor is a most important piece of information to the rebels. An iron prow or well-directed shot may be rendered harmless by the possession of such knowledge.

Again, the number of guns and the condition of the engines are matters of information vastly more useful to an enemy than to our own people. Vessels may properly be represented as they appear to the eye on the water; but pray use your influence against the vandalism of dissecting them, and showing their vital parts to our enemies. veral miles out of the desired point. At length, the gunners' crew began to acquit themselves more creditably. The shells could be seen bursting around and within the enemy's works, and evidently created no less havor than confusion. Meanwhile, their fire produced not the slightest effect upon us their guns not being sufficiently heavy to attain the range. They have some rifled cannon mounted, nevertheless, and it would be discreet for us to keep as much out of their range as possible. In the afternoon it was likewise manifest that they at least have one very heavy gun. While some of our troops were were being landed above the upper battery on the Kentucky shore, a tremendous missile, in the shape of a 100-pound shot, splashed in the river a few rods astern of the boats. The reconnoissance was then effected without the loss of a single life, and revealed the fact that it would be extremely hazardous to attack the upper battery with our unaided gunboats.

> It was growing dark when the fire ceased on both sides, as if by mutual consent. The mortar boats remained in their position, however, so as to be ready to resume the action to-day. The flag-ship retired to anchor on the Kentucky shore, while the

FROM FORTRESS MONROE.

Mound City took a position upon the Mississippi side, so as to guide transports. Several times last night our mortars dropped in a shell or two upon the enemy's fortification. The scene presented as they circled through the air with a shrill scream, was one of the most beautiful imaginable, and the sound of their explosion could be heard echoing and reverberating among the woods. We anticipate hot work to-morrow.

THE WAR IN TENNESSEE.

SKIRMISH AT PITTSBURG LANDING. The Memphis and Charleston Bailroad in our Possession.

THE REBEL FORCE AT CORINTH, MISS. Camo, March 22.-A skirmish occurred, on Sunday last, between a battalion of the Fourth Illinois regiment and a squadron of rebel cavalry, near Pittsburg Landing,

PARISHER in the defeat of the latter, with some loss Four of the United States troops were wounded. Chicago, March 22 .- A special despatch from Cairo, to he Tribune of this city, says: The gunboat Lexington, from the Tennessee river, has arrived, and reports that our forces are penetrating the ountry about Savannah, Tennessee, accomplishing nothing of importance besides the occasional capture of couts of the enemy, and bringing into our lines promi ent parties charged with aiding the rel

Charleston Railroad, in the vicinity of Savannah, Ten-Within the last twenty-four hours it has risen a foot, and he streets are covered to the depth of four feet in some A balloon was sent to Flag-officer Foots yesterday for he purpose of making a reconnoissance of the works of

Our forces tove entire possession of the Mamphis and

A messenger who has just returned from Cape Girardeau ports that the rumored attack on that point by Jeff Thompson is without foundation. Sr. Louis, March 21 .- The Savannah (Tenn.) corespondent of the Democrat, under date of the 17th. No move has yet been made by our army here

taries is prevailing.

Mississippi, where it is probable he will be able to concentrate about 50,000 troops. Our force mostly remains on board of the transports. General Grant has been reinstated in the comthis expedition, and arrived here to-day. It is not likely that any active operations will take ace hereabouts for several days. The following is the order referred to in my last

meagre. His main force is supposed to be at Corinth.

Capture of New Orleans Probable WARRINGTON, March 22.—It is asserted, as the gene rally prevalent opinion in naval and military circles, that by this time the national banner floats over New Orleans, and that it is believed our mortar-fleet attacked the rebel fort at the Rigolets, within two days after the departure from Ship Island of the steamer bringing

NEWS FROM THE SOUTH. Rebel Account of the Pea Ridge Battle.

North the last intelligence from that point.

THEY CLAIM IT AS A VICTORY. M'CULLOCH AND M'INTOSH KILLED.

JEFF DAVIS TO TAKE THE FIELD. The Memphis Appeal, of the 12th inst., has the ollowing in its columns: FORT SMITH, March 9, 1862. Our troops, under Generals Van Dorn, Price, and McCulloch engaged the enemy for three days, the 5th, 6th and 7th, at Perry's Ridge, Benton county, in this State, mear the Missouri line.

The fighting was the most desperate on record. Our loss was immense; that of the enemy unknown. Generals McCulloch and McIntosh were both killed on the 7th inst. General Slack was mortally reconded. General Price was slightly wounded in

wounded. General Price was slightly wounded in the arm. onel McCrea reported killed. Colonel Sime slightly wounded in the arm. Our forces are now in the rear of the enemy, and driving them southward. They are whipped beyond a doubt efe this. We are expecting later intelligence every moment. General McCalloch fell while leading his compand to a charge. The bodies of Generals Main. mand to a charge. The bodies of Generals McIntosh and McCulloch will arrive this evening.

Later from Fort Smith. FORT SMITH, March 9 Up to the present moment nothing further has been heard from the fight, which is still raging. It seems as though our army have gotten to the rear of the enemy, and it is currently reported; were driving them southward. The following, from the quartermaster at this place, has been published. GENERAL ORDER.

The brave General McCulloch is no longer on earth. Ile fell whilst bravely fighting at the head of his division, in a hardly-contested battle with the enemy near Cross Hollows, on the 7th instant. His remains will be interred with military honors on Monday, at twelve o'clock. The officers and troops will hold themselves in readiness to perform this melancholy duty. Later-Additional Particulars.

Later—Additional Particulars.

Fort Shith, March II.

Captain Hickory Rogers arrived here yesterday in charge of the ammunition wagons. He brings with him an official and some very interesting details of the battle between our forces and the enemy at Elkhorn, four miles from the Missouri line.

Captain Rogers says the fighting was terrible. A large portion of our troops being armed with the common hunting rifles and shot guas, charged the enemy time and again, clubbing their guns and driving the enemy, who were armed with the best of guns, from their first position. The enemy gained a much stronger position, when, from the exhausted state of our troops, they fell back. General McCulloch's division having lost so many of their officers, General Van Dorn, fearful that they might become disorganized, deemed it advisable to withdraw, which he did in splendid it advisable to withdraw, which he did in splendid order. The next day he attacked the enemy in their second position, and, while the fighting was going on, withdrew his whole army.

Gen. Van Dorn says he is not whipped, and cannot be with the reinforcements which he shall receive, and by giving his troops a few days rest. He says he will drive them back to their starting

The withdrawel of so large an army in such fine order, after losing so many valitable officers, is looked upon as one of the most brilliant acts of the present war.

When it became known to the troops that Gen. McCulloch was killed they were frantic with rage, and his command fought like demons, charging at times, and putting to flight five times their number. General McIntosh fell at the head of his command, early in the action; also, General Herbert. General Price received a flesh wound, in the arm, the first day of the fight. General Slack, of the Missouri army, received a mortal wound.

There were a great many officers of lower grades killed and wounded, and it will be several days yet before an exact list of the killed and wounded can be got at.

Our loss, in round numbers, is estimated at two thousand killed and wounded. Our train is now at Sticker's, on Boston Mountain, out of reach of the enemy, and will be up soon.
Our army fought the enemy on all sides, completely passing around them pletely passing around them. Jeff Davisto take the Field.

The Southern papers hint that Jeff Davis is about to take the field in person. The New Orleans Picayune, speaking on the subject, says: Picagune, speaking on the snoject, says.

It is with the greatest satisfaction that we hear it rumored, on credible authority, that Jefferson Davis is about to take the field in person. Should he do so, it would be worth thousands of men to the cause of our independence. At Monterey and Buena Vista he won honors, freely awarded him the accountage for his bravery as a soldier and his Buena Vista he won honors, freely awarded him by the country, for his bravery as a soldier and his conduct and skill as an officer. As Secretary of War he evinced high military qualities, and displayed much ability. As President of the Confederate States he has always shown himself possessed of the talents that go to constitute a great general, and we doubt not that, at the head of our armies, in the contests upon which we are now on the eve of entering, he would signalize himself as a gallant and successful leader.

It is thought that he will take command of the It is thought that he will take command of the Western army, thus superseding both Johnston and Beauregard.

A Scene between Mrs. James R. Polk and Gen. Mitchell. A correspondent of the Cincinnati Gazette, writing from Nashville, says : The following interesting scrap of news is told by an eye-witness to the scene. One day last week, Gen. Buell and all the brigadiers of the department, who were present, went in a body to calt upon Mrs. James K. Polk and her nicee, daughter of the ex-Rev. Gen. Leonidas. Mrs. Polk seemed determined that no doubt should be entertained as to her sentiments in regard to our unknown difficult.

mineu unit no dount should be entertained as to her sentiments in regard to our unhappy difficul-ties. The gentlemen present, as they were seve-rally addressed, simply bowed in silence, until Gen. Mitchell, who was standing somewhat away from the party, was singled out. To him Mrs. P. re-marked, "General, I trust this war will speedily terminate in the acknowledgment of Southern in-dependence." marked, "General," I trust this war will speedily terminate in the acknowledgment of Southern independence." The remark was a signal for a lull in the conversation, and all eyes were turned upon the General to hear his reply.

He stood with his lips firmly compressed and his eyes looking fully into those of Mrs. Polk as long as she spoke. He then said: "Madame, the man whose name you hear was once the President of the United States; he was an honest man and a true patriot; he administered the laws of this Government with equal justice to all. We know no independence of one section of our country which does not belong to all others, and judging by the past, if the mute lips of the honored dead who lies so near us, could speak, they would express the hope that this war might never cease if that cessation was purchased by the dissolution of the Union of States over which he once presided." It is needless to say the effect was electrical, made, as the remark was, in a calm, dignified tone, and with that earnestwas, in a celm, dignified tone, and with that earnest-ness for which the General is noted; no offence

could be taken.

Southern independence was not mentioned again during the interview.

BIG SNOW-DRIFT.—The telegraph operator at Salt Lake communicates the intelligence that the snow on the mountains is about five feet on a level, and at one point (a ravins, probably) it has drifted to a depth of forty feet, covering up telegraph poles, wire, and all. wire, and all.

Incidents of the War. From a mass of incidents of the war, given by nu merous correspondents, we clip the following. A St. Louis correspondent relates the following ncident in the prison hospital at St. Louis: A little drummer-boy was evidently dying. A lady spoke to him, asking if he wanted anything. "No," was the feeble answer, but with a wishful look at the kind face over him, he said his mother look at the kind face over him, he said his mother had sent him from Mississippi to fight and defend her home. He did not regret it, but wanted to see his mother. He gave his name and his mother's address, still looking wishfully, as if there was something on his mind. At last he said: "My mother is a good woman, too. She would treat a poor sick prisoner kindly, and if she were with your son, she would kiss him." "I will kiss you, my dear boy, for your mother," said she. She kissed him, and in a few minutes he died.

God bless the women for the good work they are doing. It makes one think better of our human nature to hear of the work they are doing throughout the East, in furnishing supplies, and in the West by their presence and aid.

Attempt to Trap a Federal General. A correspondent, mentioning an interview lately held between General Mitchell and Colonel Morgan, relates the following incident. He says: Colonel Morgan, in citizen's clothes, sat at the head of his men, on a magnificent dappled gray horse. I had ample opportunity to see him, sitting, as he was, within six feet of me, and should judge him a very handsome man, six feet or more in height, broad, full chest, dark hair and whiskers. height, broad, full chest, dark hair and whiskers. A gentleman of our party, who had known him from early boyhood, remarked then: "John Morgan was generally the leader in all the boyish pranks played about Lexington, while he was a boy, and the wild, reckless spirit he then showed, has clung to him through early manhood." He was the proprietor of a woollen factory in Lexington, and had a large interest in a bank. I neglected to profix the sdiective "fero" to thet hank. prefix the adjective "faro" to that bank.

It is said that his avowed object in prowling about our camp in the way he has been lately doing is to capture some general, in odder that he may oxchange him for Buckner, who is a devoted friend of Morgan's family, and the latter's beau ideal of a gentleman and soldier. It may not be amiss to add here that his bones were yeary nearly realized.

a gentieman and soldier. It may not be amiss to add here that his hopes were very nearly realized a few days since. With fifteen of his men he lay cancealed in a cedar thicket, near the road side, within a quarter of a mile of a toll-gate, between this and Colonel Kennett's camp. They were scarcely hidden before General Nelson and staff came riding past, and were arrested by the carnest gesticulation of the gatekeeper, who informed them of the ambush laid for them. The General, concluding "discretion was the better part of valor," returned to camp. The gatekeeper was found the next day, with his hands tied and a huge stone round his neck. lying in the creek. As it was very round his neck, lying in the creek. As it was very shallow, he was not drowned, but from the water he swallowed, added to the fright of having passed through such rough hands, it is thought he cannot

The Dead of the Army. [From the Washington Republican So many false statements have been made in re-lation to the number of soldiers who have died from disease, that it is time the public were made acquainted with the facts of the case. Irresponsi-ble persons have been giving the public the most painful and startling stories about the diseases raging among volunteers and the thousands carried raging among volunteers, and the thousands carried off weekly by them. Thus, the Rev. Parson Bel-lows said, a short time ago, in a speech delivered on "Sanitary Science," before the New York Historical Society, that we buried seventy-five soldiers a say from disease, and five hundred weekly; and Mr. Wendell Phillips, in his lecture at the Smithsonian, a night or two ago, said we buried two thousand soldiers a month on the Potomac from disease. sand soldiers a month on the Potomac from disease.

Now, these are very grave statements, calculated to fill the minds of the people with groundless alarm and to cause misrepresentations abroad in relation to disease in our army, for the statements made by the gentlemen whose names are here given are untrue, and could not have been the result of personal inquiring the propers. he result of personal inquiry at the proper sources

Dr. Bellows, whose surgical studies have been confined to that celebrated medical treatise, King James Bible, and whose scalpel and bistoury have no form save that hidden under the peaceful teachings of that book, has lately given himself up teachings of that book, has lately given himself up to teaching sanitary science to men who have practiced it for thirty years; but if his researches have had no better result than to give him a quast authority to make statements which are glaringly wide of the truth, it were better that he had remained in his pulpit, and left to those who understand the subject the duty of reporting on it. We have the official returns of the year from two hundred and fifty-seven regiments, which number two hundred offity-seven regiments, which number two hundred and fifty-seven thousand men, and from twenty-one general hospitals, the capacities of which for receiving the sick are from two hundred and twenty-five each to four hundred men.

The returns of deaths in the army are received at the singeon general's office quarterly, and for the past year are as follows, from the number of regiments and the hospitals as stated.

The returns from the West have not yet been inquired into by us; but the deaths in that section have not, for reason of climatic influences, bee near so numerous as those in this region. The following statistics are published by authority: Regulars. Vols. 2,970 3,990 3,765 225

One hundred of these deaths were from wounds. Private benevolence has done much towards providing the soldiers with jellics and other little comforts, but the credit of their extraordinary freedom forts, but the credit of their extraordinary freedom from epidemic disease, and their successful medical treatment, belongs to the medical department of the army, who have been misrepresented and vilified to an almost incredible extent. The department may challenge the history of all armies to produce statistics showing less deaths from disease than the army of the United States, composed as it is of men who have rushed to the exposures of camp life from comfortable firesides. comfortable firesides.

The "Monitor."

A friend has handed us the annexed article, copied from a New York paper, respecting the peculiarities of the wonderful engine of naval war whose recent exploits in Hampton Roads so astonished the country as well as the enemy. The accuracy of the statement is assured to us: THE MONITOR.—It is not generally known that this vessel, notwithstanding her light draught of water, enormous strength, and weight of deck, side armor, and revolving turret, carries upwards of one hundred thousand pounds of ballast to bring her down to her present fighting draught. The importance of this excess of buoyancy will be readily appreciated. The weight of the turret is upwards of one hundred tons, and the guns dides, composed of strong wrought-iron beams, form part of the massive turret. The recoil of the guns will accordingly be checked by such an enormous amount of matter that ordnance of any calibre may be employed. The Monitor, therefore, instead of being of limited capacity, is capable of carrying guns of the largest size that we armor, and revolving turret, carries upwards of o capable of carrying guns of the largest size that we can manufacture. These facts prove conclusively that we have as yet no idea of the real destructive that we have as yet no idea of the real destructive power of the new engine of war, the sudden appearance of which has startled this country, and will startle Europe still more. Suppose that the twenty-inch guns, which the navy department is now erecting furnaces to cast, had been concealed in the impregnable turret of the Monitor, and hurled their eleven hundred pound balls against the Merrimac. How different the result! The first round would have sunk the stolen vessel with her rebel crew. The entire question of the real aggressive properties of the *Monitor*, thus presents itself in a new light. We now perceive that an increase of tonnage and draught are not needed to render the Monitor absolutely superior in desiructive force to anything afloat. We have the impregnable vessel and turret, and we have the excess of buoyancy requisite to carry guns of the proposed inordinate calibre. Can we resist the inference that the diminutive representative of the new system, with its twenty-two hundred pound broadside, is big enough to sink all the iron clad steamers in Europe? and draught are not needed to render the Monito

Murder near Utica, New York—Heroic Conduct of a Daughter. A horrible murder took place in the village of Remsden, near Utica, New York. A German, about 61 years of age, named Hoffman, having had a dispute about some land with Mather Beecher. one of the most respected and prominent citizens of the place, determined to murder him. Accordingly Hoffman loaded a five-barrelled revolver, put five extra cartridges into his pocket, and took a sharp and heavy dirk, which he concealed about his person. Thus murderously equipped he, called at the house of Col. Beecher, and requested an examination of certain papers held by the latter. The Utica Herald tells the rest of the story, as follows: The old gentleman, in compliance with Hoffman's wishes, hunted up the documents, and the two sat down to look them over. So soon as Col. Beecher's attention was absorbed by the papers he was examining, Hoffman drew his revolver, turned quickly upon the defenceless old man, and snapped two barrels at him, the cap in each instance failing to

explode.

Mrs. Buckingham, seeing the life of her feeble old father perilled, with a heroism beyond all praise, sprang to his rescue, and grappled with the murderer. With blind and brutal rage, Hoffman murderer. With blind and brutal rage, Hoffman turned his pistol upon the devoted woman; at first the cap snapped, the next time it exploded, the pistol was fired, and the ball entered the body of the heroine, inflicting a mortal wound. Notwithstanding her terrible injury, Mrs. Buckingham still struggled with the murderous wretch, and, by the joint efforts of herself and mother, the revolver was wrested from him. But his appetite for blood was still unappeased, and, drawing his dagger, he rushed upon Col. Beecher, who, in shielding his heart from the blow, was cut through the pain, disabling his right hand. At this juncture Mr. Burley, a son-in-law of Col. Beecher, entered, and the blood-stained culprit was soon secured.

Dr. Gaiteau, of Trenton, was at once called, and he pronounced the wounded lady's recovery im-possible. The bullet did not pass entirely through her body, but remains in the wound. Of the pre-cise nature and extent of the injuries inflicted we

are not advised.

Hoffman preserves his worse than brutal demeaner. He acknowledges no contrition. With a bloodthirstiness quite incomprehensible, he remarked that, although he had intended to kill the whole Beecher family, yet he was satisfied as it had turned out—the satisfaction of murdering Mrs. Buckingham compensating him for anything that might ensue. COMMANDER PORTER has written a letter to the Hannibal (Missouri) Messsenger cating his mother's loyalty. He states that "she has three sons living, all of whom sre now faithfully serving their country, and carrying into effect the practical results of her lessons."

are not advised.

MR. KELLY, editor of the Messilla Times, Arimr. Kelly, entor of the messita 1 times, Arizona, was lately shot by Col. Baylor, on account of some personality in the paper referring to the latter. Mr. Kelly had been engaged as a public surveyor in New Moxico for a considerable time.

THE WAR PRESS. THE WAR PRESS will be sent to subscribers by 5.00

Larger Ciubs will be charged at the same rate, thus 20 copies will cost \$24; 50 copies will cost \$60; and 100 copies \$120. For a Club of Twenty-one or over, we will send an Extra Copy to the getter-up of the Olub. FF Postmasters are requested to act as Agents for THE WAR PRESS.

Tax on Billiards

While all acknowledge the necessity of a Tag Bill, to raise a revenue sufficient to carry on the War and pay the interest on the Debt, a great many object to the proportion of taxation to which it is proposed to subject them, respectively. Hence, the representatives of the various callings have found their way to Washington, to lay before "the powers that be" in the Legislature the propriety—even the justice—of variously modifying the rates which are to be imposed on them. Among others, Mr. Michael Phelan, of New York, known as an excellent manufacturer of billiard tables, and a first rate player of the game, has had an interview with the committee in charge of the bill, in the House of Representatives, and, on behalf of the whole craft, has stated some plain and practical reasons for having the impost reduced.

Billiards is more intellectual than any other

amusement, requiring not only physical but scientific skill. It is of considerable antiquity—though Shakspeare undoubtedly committed an anachronism when he represented Cleopatra amusing herself with it, in Egypt, some eighteen centuries ago. There are very many persons whose avocations do not permit them to have any other healthy physical exercises. To place a tax of \$20 on each billiard. table, and only \$5 on each separate bowling alley, seems scarcely fair, for several reasons. First, a first-class bowling alley can be made and fitted up for from \$100 to \$150, while the cost of a good bil-liard table is \$400. The rent of the bowling alley is generally not a fourth or even a fifth of the bil. liard-room. Several games of bowls can be played, while one game of billiards is in hand, and while four alleys would pay only an aggregate amount equal to the tax on a single billiard-table, even two alleys would yield greater profit, the invested capital being much less. Billiards are an article of necessity rather than of luxury. Tax them heavily, and a large number of the establishments must be closed, and an extensive branch of manufacture seriously injured. Mr. Phelan's letter on this subject, contains the

whole case which he went to Washington to repre-

sent, and we reproduce here, as such :

DEAR SIR: I desire, in behalf of those who find a healthful recreation at the game of billiards, the DEAR SIR: I desire, in behalf of those who find a healthful recreation at the game of billiards, the keepers of billiard tables for public play, and the manufacturers of them, to offer to your attention some considerations against a tax oppressive in amount, and therefore inexpedient, as well as unjust. The bill before you proposes to tax each table kept for use twenty dollars a year. Now, if the sole object of the measure is to bring money to the public treasury, as it ought to be, this excessive tax is calculated to frustrate the end in view. A small impost upon each would yield a larger aggregate amount, and this ought to be conclusive against the tax reported by the committee It is erroneously conceived that almost all those to be affected by this measure are in opulent circumstances. This is not the case. The makers and keepers of the tables are only moderately prosperous, not gathering any larger profit from their capital invested than most other business occupations. Nor are the majority of the players, generally, in easy circumstances. The game is almost the sole means of healthful recreation to mechanics and clerks in cities. Among the German population it is in especial use and favor. One or two tables are commonly kept by those who sell beer and wine. These persons are to be chargeable with a license of twenty dollars, and the twenty dollars additional for the billiard table will simply drive it out of use in all such places.

There are thousands of other small establish-

additional for the billiard table will simply drive it out of use in all such places.

There are thousands of other small establishments, frequented by clerks and mechanics after business hours, for the enjoyment of this game, whose profits are too small to bear so great a tax. In these the tables will disappear. In those where three have been hitherto kept, one only will be retained; and those who have had nine will keep but three. A tax of five dollars each would produce a larger revenue than this proposed of twenty: and larger revenue than this proposed of twenty; and, if revenue is the object, it ought to be substituted. If, however, the real aim is to prevent playing the game of billiards, except by the rich, to destroy the manufacture of the tables, and distress the mechanics thus employed, the measure is sure to effect some think it is now, an exclusive amusement of
the wealthy. Some think they have found a sufficient justification for this exorbitant tax, in the
allegation that billiards is a luxury—"men can do
without playing billiards." Yes! and, if this tax
is laid, the majority well do without them; in
which case, how is the treasury to get the money it
might have received under a moderate impost? A
tax so high as to amount to a practical prohibition
to large classes of the people cuts its own throat.

The committee appear to me to have made an
unjust and invidious distinction between billiard
tables and some other articles not of prime necessity. A carriage worth more than six hundrad some think it is now, an exclusive amusement of sity. A carriage worth more than six hundred dollars is to be taxed ten dollars. It is an article of dollars is to be taxed ten dollars. It is an article of luxury and display selely within the means of the wealthy. For convenience and utility, one worth half as much is just as good. Upon this article, only used to display the luxurious ostentation of the rich, there is but half as much tax proposed as upon a billiard table. The reason why the rate upon the six hundred dollar carriage was put at ten dollars was probably the conviction of the committee that a greater tax would discourage the use of these particular carriages, and thus defeat itself. Why did it not apply this sound reasoning to billiard tables also? Was it because mechanics, clerks, and others of like station play at billiards as well as the wealthy, while only the latter use the costliest carriages? It is not easy to linegine any other reason. The proposed tax, by throwing great numbers of tables out of use, will destroy the manufacture of them, root and branch. The capital invested in the business is above \$2,000,000, and the mechanics the manufacturers employ are numbered by thousands. Moreover, all the inatorials they use in the manufacture contribute largely to the revenue, and they are to be chargeable with a license as well.

In view of these considerations, sir, and others which was with instinct heavened. license as well.

In view of these considerations, sir, and others which may with justice be urged, I submit that a material reduction of the amount of this proposed tax will be wise and expedient. It will not, at the rate of twenty dollars each, bring the largest amount into the public exchequer, and this alone should be conclusive against it.

Yours respectfully, &c., MICHAEL PHELAN.

The Billiard Cue, a New York periodical devoted to the amusement in question, save: "At

voted to the amusement in question, save : " At twenty dollars on each table, a large number of establishments will be compelled to close. They cannot pay the tax and continue their business. In this manner, the Government will lose quite as much as it gains. A lower rate, say of ten dollars on the table, would procure the Treasury a larger income than the more enerous amount, because a much larger number of persons would be able to pay it; the business would not wholly cease; and then both the Government and the community would be the gainers by the operation." In various Lunatic Asylums, tables are now in beneficial use. In the New York State Lunatie Asylum, there are two billiard tables, and Doctor John P. Gray, the eminent physician of this institute, writes favorably of the beneficial influence of Billiards on the patients there. Mr. Phelan, we think, has made out a strong

Dramatic and Other Items. - The Washington National Intelligencer, speaking of Mr. J. S. Clarke, says: This gentleman made an overwhelming hit last evening as Toodles, his performance being totally unlike his redecessors. Comparisons are generally odious, and no one who ever saw the great Burton, in that greatest of his parts, could have supposed any other actor would equal it in excellence, and in a different way, yet this is what we think has been done by Mr. Clarke, who has succeeded in actually recreat

case for the reduction of the proposed tax.

ng the part. - Ullman is on his way to Berlin, to meet Madame Ristori, and to make final arrangements for her appearance here in October next. Niblo's has been secured for the performances of the great tragedienne. She will be accompanied by the entire of the fine company now playing with her. - Byron's play of "Werner" was performed the first time for many years, at the Front-street Theatre, Baltimore, on Monday night. It was cast with Mr. J. W. Wallack as Werner; Mr. Davenport as Gabor; Mr. Wheatley as Ulric; and Mrs. J. W.

- A new and original drama, in five acts, called The Life of an Actress," written by Mr. Dion Boucicault, and in which the author and his accomplished wife appear, was to be produced at the Adelphi, in Lendon, on the 1st of this month. - Mr. Benedict's new opera, "The Lily o€ Killarney," has been drawing crowded houses at Drury Lane. It seems to have completely hit the aste of the English public. - Adah Isaacs Menken continues to draw im-

Wallack as Josephine.

mense houses at St Louis. She has been appearing in an equestrian drama, "The Female Hors - They are playing the "Seven Sisters" at the Howard Athenoum, Boston. - Miss Caroline Richings has brought out the operatic spectacle of the "Enchantress" at the

- Anderson and Hillard are both in Buffalo, the former prestidigitating, and the latter showing the - The Baltimore tragedian, Mr. Edwin Booth, commenced an engagement at the Royal Amphitheatre, Liverpool, on the 27th of February. He chose Hamlet for his opening performance. - A new baritone at the Vienna Opera House receives \$9,000 salary per annum, and the per-

quisite of four months' vacation. What a valuable warble! - Miss Charlotte Thompson commenced an ongagement at the Louisville Theatre on Monday evening. - Uncle Tom's Cabin is drawing good house at Wood's Theatre, Cincinnati.

-General Tom Thumb is exhibiting at Cincia nati, with his Lilliputian ponies. - Barnum is exhibiting Commodore Nutt, the "merest shrimp of humanity," and the spectacular drama of "Sadak and Kalasrade." - At the New York Academy of Music, Mr. Grau has brought out "Un Ballo en Maschera," introducing Senorita Cubas. - At Winter Garden, Matilda Heron is playing Florence Upperton in the "Bello of the Season."

— "The Peep o' day" has been produced at

Laura Keene's.

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