

Fancy Coatings..... 1.75 to 6.00. s Machina making the OLOTHS, all colors and prices. Also, a heavy stock OBOVER & BAKER STITCH. Id CASSIMEBES, PLAIN and FANOY VELof splendid OASE VETS, &c., &c. oct24-1m\* o maxing the MILITARY GOODS. LOCK-STITOH, THE ARMY! coly rsiastis Bewing Machine Stitches in practical SWORDS, RIFLES, BIOES FROM \$40 UPWARDS. PISTOLS, SASHES, BELTS, &c. Office 730 Chestnut St. No. 18 NORTH SIXTH STREET, THE WILLCOX & GIBBS WHOLESALE AND RETAIL, BEWING MACHINES ENTIBELY NOISELESS MILLINERY GOODS in Stadiusting Hemmers, ars now ready for thers need apply to. TAIBDANKS & EWING, MILLINERY GOODS. **S** 715 ORESTNUT Street. WHEELER & WILSON. M. BERNHEIM, SEWING MACHINES, 726 CHEST. NUT STREET BUHESTNUT STREET, PHILADELPHIA. Has now in store, just received from AUCTION, a large and choice stock of VARNS, BATTS, & CARPET CHAIN. lished in the BIBBONS, of all widths and colors VADDING! WADDING FLOWERS, all the new shades. Send all Book orders 10 FEATHERS, do. do. do. WADDING VELVETS, do. do. do. SDDING, BATTS. SILKS, do. do. do. TWINES, WICKING BLACK ENGLISH OBAPES, at all prices, and COTTON YABNS GABPET OHAIN, &o., &o. MOUBNING BIBBONS to suit, and all other articles LARGEST STOCK IN THE CITY, belonging in the Millinery Line. IN STORE, He is now selling off his entire stock at BSALE, at MANUFAOTURERS' PRIORS, by GREATLY BEDUCED PRICES FOR CASH. A. H. FRANCISCUS, and would call the attention of the trade to this fact. (33 MABKET and No. 5 North FIFTH Street. Don't forget. No. 726 OHESTNUT STREET. ARNS, BATTS, AND N. B .- Velvets cut bias. 0028-6 THOS. KENNEDY & BRO. **OARPET OHAIN.** 729 CHESTNUT STREET, BELOW EIGHTH. abioribar is prepared to sell when wanted : 0,000 lbs. Carpet Chain-Ootton, Lin-HAVE NOW BEADY THEIB en, and Woolen. FALL IMPORTATIONS OF FRENCH 10,000 lbs. Uotton Yarn-Nos. from 5 FLOWERS. FEATHERS, to 20. 10,000 lbs. Single Jute and Tow Yarn. AND GENERAL MILLINERY GOODS. #e8-8m 0,000 Sheets Black Wadding. 1862 1862 5,000 Bales all grades Cotton Batts, FALL. from 12 to 50 cts. per lb. WOOD & CARY, 000 Bales all grades Wick. SUCCESSORS TO LINCOLN, WOOD, & NICHOLS, ,000 Bales all grades Twine—Ootton Have now in store a and Linen. COMPLETE STOCK Lithersi sesortment of TWINES, TIDY COT-BOP28, 3c., at the OF LARGE FOUR-STORY STORE, MILLINERY GOODS. 80. 341 NOBTH THIBD STREET, CONSISTING OF rner of New St.) Silk, Velvet, and Colored Straw 1 an avisir in the Yarn business, I am prepared to or: goods lower than any other house in this BONNETS AND HATS R T. WHITE. French Flowers, Feathers, Ribbons, &c., To which they respectfully invite the attention of the CABINET FURNITURE. mer patrons of the House, and the trade generally. seS Sm BINET FURNITURE AND BIL-GENTS' FURNISHING GOODS. LED TABLES. ORE & CAMPION. FLANNEL AND CLOTH OVER-No. 261 South SECOND Street, other with their extensive Cabinet Business, are maintaining a superior article of SHIRTS! FINE LINEN AND MUSLIN SHIRTS. BILLIARD TABLES. On hand or made to order, of the most approved out, Ari now on hand a full supply, finished with the SE & OAMPION'S IMPROVED CUSHIONS, the pronounced by all who have used them to be to be sthorn. and warranted to fit. no3-tial GENTLEMAN'S WRAPPERS. ality and finish of these Tables the manu-Teler to their numerous petrons throughout a who are familiar with the character of their augusta The largest and best assortment in the city. UNDEBOLOTHING, HOSIERY, GLOVES, TIES, &c. LOOKING GLASSES. WHOLESALE AND RETAIL. AMES 8. EARLE & SON, G. A. HOFFMANN. MANUFAUTURERS AND IMPORTNES 606 ABCH STREET. ocl-inths3m 07 OORING GLASSES. **TOHN C. ARRISON,** OIL PAINTINGS, Importer and Manufacturer of FIRE BNGBAVINGS, GENTLEMEN'S

also as a preventive! It is endorsed by the highest anthor, ty in the land! Among the eminent practilioners who have examined and approved its medicinal properties are Surgeon-General Hammond, U. S. A.; Surgeon-General Dele. of Messachusetts; Dr. Hall, of "Hall's Journal of Health;" Dr. John Ware, of Boston; Drs. Bellows and Mott, of New York; and all the medical faculty of Philadelphia, who have examined its merits. The Safe-Guard is composed of Red Flannel, medicated cotton being placed between two thicknesses of flannel, and quilted in small dismonds. The elastic fasterings and whalehone are arranged so as to prevent the Safe-Guard from wrinkling or rolling up, or getting out of place when the wearer is in motion. It does not take up room in the knapsack, as it is worn on the march, and grives strengtk ive | It is endorsed by the highest author almost a Philadelphian, (he was born in Chester county.) Mr. Patmore is an Englishman. The difference between them is simply this-Read writes poetry, Patmore manufactures verses. He is best known by successive volumes of rhymes, very commonplace in general, respectively entitled "The Angel in the House," comprising "The Betrothal," and "The Espousals," followed by knapsack. as it is worn on the march, and gives strength The "MONEY BELT" ATTACHMENT is made of fine water proof rubber cloth, stamped with a patriotic device, and affords a safe and convenient receptacle for device, and affords a safe and convenient receptacle for the soldiers' bills and private papers. Price according to gizy and finish; No. 1, \$1,50; No. 2, \$1. Sent by mail or express on receipt of the price and postary, if by mail—On. No. 1, 20 cents; No. 2, 16 cents are None genuine unless stamped Dr. D\_Evans. Descriptive Circelars mailed free: Liberal commissions allowed agents and persons form-ing clubs. A few experienced Canvassers wanted. None others need apply to. health to her mother : G. G. EVANS & CO., Agents for the United States. No. 439 OHESTNUT Street, Philadelphia, No. 212 BROADWAY, New Youl No. 80 WARMINGTON Street, Boston. 15 WASHINGTON BUILDING, Washington. Also, for sale by Druggists and Dealers in Military PARTICULAR NOTICE .- GEORGE G. EVANS "nes, as heretofore, to fill all orders for Books pub-United States, on receipt of the advertised GEO. G. EVANS & CO. no20-if No. 439 OHESTNUT Street, Philadelphia. READY-MADE CLOTHING. previous eulogy. GENTLEMEN'S WINTER OLOTHING VERY DESIRABLE IN STYLE AND PRICE, Suitable for the season. OVERCOATS AND BUSINESS SUITS, In great variety. WANAMAKER & BROWN, POPULAB CLOTHING HOUSE, OAK HALL, S. E. CORNER SIXTH AND MARKET STS. CPECIAL DEPARTMENT D FOR OUSTOMER WORK. TINE READY-MADE CLOTHING O. SOMERS & SON. No. 625 CHESTNUT STREET, UNDER JAYNE'S HALL. lave now made up for sale an entire new stock of FINE CLOTHING. Also, a full assortment of OLOTHS, CASSIMERIE, and FESTINGS, which they respectfully invite the public to sxamine before purchasing elsewhere. se27tde31 SILK AND DRESS GOODS.

"Faithful for Ever," the series now concluding, it is to be hoped, with "The Victories of Love." Mr. Patmore endeavors to invest ordinary occurrences and ordinary characters with a poetic veil-to treat them in a sort of pre-Raphaelite manner, so to say. Of the new volume, and of Mr. Patmore's poetry in general, we give, as a sample, the opening lines, written by a married lady in failing, Dear mother, I can surely tell, Now, that I never shall get well Besides the warning in my mind. All suddenly are grown so kind ! Fred slops the doctor, too; each day, Down stairs, and, when he point and risk of the point of About the spring, and how my cough In finer weather, will leave off. Thus in Hudibrastic metre, Mr. Patmore paddles easily along, recording a death, a young lady's refusal of marriage, a wedding, and a wedding-sermon. Now and then an image sparkles or a bright thought shines and the commonplace, but, for the most part, though in short of the start of the star most part, though in rhymes, the whole might as well, if not better, have been written in the form of the poor prose it is. Mr. Ruskin, the art-critic. who affects singularity, admires Mr. Patmore's effusions: but Mr. Ruskin is as fallible a critic as any of us-as, indeed, was shown by the excessive praise which he originally accorded to Turner, the great English painter, and the facility with which, as if he had the privilege of an Aberdeen man, he "took back his word," and unsaid much of his Very different from the facility of Patmore's machine-made poetry is the true verve of Buchanan Read's poetic thought and expression. His new poem, "The Wild Wagoner of the Alleghanies," is not to be compared with "The New Pastoral,' published seven years ago, but it is suited to the eventful crisis through which we are passing, though most of it was written before Rebellion reared her crest, and its incidents, recording how our ances. tors fought and bled for Independence, just as we are struggling and suffering for Union and Freedom, are especially applicable. With portions of this new poem many are familiar, that fine elocutionist, Mr. Murdoch, having read them in public. As a whole, the poem relates a clear, collected story of probable occurrences, in which figure various persons drawn with true individuality. Among these, introduced with much skill and tact. are General and Mrs. Washington. The most palpable descriptions are the outbreak of the Revolution, the battles of Brandywine and Germantown, the encampment in Valley Forge, and that splendid pageant the Meschianza. Most of the action occurs in Philadelphia and its vicinity. We could place before our readers a column of fine passages, did our space permit. That this poem fully maintains its author's reputation is a great deal. We have to notice, too, as one of its merits, that its rhymes are generally accurate-a decided looseness the other way being a leading fault of the New England poets. Except that Mr. Read repeatedly makes gone rhyme with drawn and dawn, (which would make it gawn,) and that he puts shone as corresponding in sound with gone, there are no faulty rhymes in this poem. Mr. Read dedicates it, in a few easy verses, to Mr. James L. Claghorn of this city, a gentleman who thoroughly appreciates the art of poetry and the poetry of art. It has been got up with taste and neatness, by the publishers, J. B. Lippincott & Co. Tinted paper, fine typography, uniformly colored ink, and neat binding, make a handsome volume. ENGLISH PERIODICALS AND PICTORIALS .- From S. C. Upham, we have the Cornhill Magazine and Temple Bar, for November, and the Illustrated London News (double number) and Illustrated News of the World of November 1. This last contains a charming portrait of one of the best-looking and most unhappy royal ladies of Europe-the ex-Queen of Naples. These portraits really are very good. The Cornhill Magazine commences with "Romola," the new and rather dull story by the author of "Adam Bede," and ends with one of Thackeray's Roundabout Papers, the comfortable moral of which is, that if we are not all convicted felons, we are not very far from being so. Miss Thackeray's "Etory of Elizabeth" is concluded, and deserves to be admired for a certain wholesome

rais have been dwelling. Meanwhile, General Sigel has, been passed quickly by, and left to guard depots and pro-visions. When Gen George B. McCiellan came through the Valley to White Plains, he ordered the troops of the 11th Corps, which had been guarding Thoroughfare and Hopeville Gaps, forward to New Baltimore, and toward Warrenton. Then, Gen. Sigel, who thought some force of the rebels had been left behind, commanced scouting sgain toward Snicker's Gap. There, sure enough, were found some 12,000 rebels. Their pickets soon puched through the Gap, and extended along between the moun-tains. tains. On General Burnside coming into power, he was sur-prited to learn that: Thorough are and Hopeville Gaps had been abandoned, and immediately sent orders to have these places recoccupied, and also to guard Aldia. This there's pieces recording and also to guard Aldie. This order wes promptly executed, and the capture of a pir-tion of Sob White's Usvalry at Aldie, as before tale-graph, by Gen. Stahl's advanced proved that the order wes not given a moment too soon." Since then the movements of the enemy, whether in large or small force, have been catefully watched, and Binde time the internetion been carefully watched, and any attempt at an advance speedily checked. The mo-notony of our lives has only been carefully watched, and any attempt at an advance speedily checked. The mo-notony of our lives has only been varied by the brilliant exploit of Capitan Dahlgren at Bredericksburg, and an occasional capture by securing parties of some resident. "with Southern gympathies," why has been forwarded to the Old Uagital. The res is a regulat to Onpt. Dahlgren's function of the security for lett a non-commissioned efficient and two men with a flag of truce, to recover the body of Bob Gibson, who was killed after capturing the rebel flag. It has since been ascertained (hat they an -ceeded in programs Gibson's body, and also the body of a man named Watren, who must have been killed after being captured, as the men saw him taken prisoner, alive and apparently not wounded. The party loft Frede-heard from. If is presumed that, having respected the flag of truce as fare such at tox be the since been heard from. If is presumed that, having respected the flag of truce as fare she eth was concerned, some of the flag of truce as fare she woods and took to bushwhacking the flag. The parts awnow the savages resorted to the woods and took to bushwhacking the save been heard from. The parts rest flag the save been heard from. GEN. SIGEL'S SLAFF. INADQUARTERS ELEVENTH CORA'S, ARMY OF THE POTONAC, GAINESVILLE, VA., A. V. 15, 1862. GENEBAL ORDERS, NO. 2. The following named officers are announces. "s constituting the staff of the major general command. Eleventh corps. They will be cherred venth corps. They will be obeyed and respection acoldingly : Lient. Col. T. A. Meysenburg, assistant adit. gen. Lient. Col. O. W. Asmussen, assistant inspector gen. Lient. Col. J. M. Derms, assistant inspector of oavaidy Major H. Baldwin, assistant inspector of infantry. Oapt. L. Schriner, collef of artillery and ordinance. Major Geo. G. Lyon, aid-de camp. Capt. Ulric Dahlgren, aid-de-camp. Capt. J. H. Piatt, aid de-camp. Capt. Geo. T. Bobinson, aid-de-camp. Capt. Arnold Dulon, aid. de-camp Lieut Col. W. G. Le Duc, chief quartermasta Lieur. Col. J. B. Salisbury, ohit f commissary. Msjor George Bex, medical director. Cast. F. O. Winkler, jadge advoate. Cast. M. Cohnheim, acting ald de camp. Capt F. Dessater, acting aid de camp. Capt F. Dessater, acting aid de camp. Oapt. C. B. Bowe, postal director. Lieut B. M. Bogers, acting assistant adjt. gen. Lieut A' Lybrand, assistant ordnance officer. By order of Mejor General F. Sigel. T. A. MEYSENBUEG, Assist. Adjt. Gen. IMPORTANT SOUTHERN NEWS. Two Days Later from New Orleans-General Butler's Report of General Weitzel's Ope-rations-New Movements of Gen. Weitzel-Berwick's Bay Evacated by the Rebels-Contrabands Taken-Capture of a Rebel Mi-litin Company-Admiral Farragut on the Dismissal of Commodore Preble-News from Norfolk and Richmond, &c.

OFFICIAL REPORT OF GEN. BUTLER. HEADQUARTEES DEPARTMENT OF THE GULF, NEW ORLEANS, Nov. 2, 1862. MEW VELEANS, Nov. 2, 1862. Mojor General Halleck, Commander in Chief United States Army.

takes with him, I have attached the British consul's cer-tificate that the property belongs to British aubjects; but, as it is feared that this may not be sufficient to save from destruction, in the event of capture, I beg that your Ex-cellency will be so good as to furnish me with a letter protesting, as the highest British authority in this country, against the destruction of British merchandlise, to be used by the capisin of the Lancaster if necessary. Any costs attending said letter I will gratefully pay, and truet your Excellency will think that I only do right in seeking to protect my friends in England from loss, for whom I have shipped these goods, by appealing thus to our own Government. I have the honor to recount a very successful expedi-tion, under Gen. Weitzel, of the preparation for the march of which I have previously informed the commanding general. Gen. Weitzel landed at Donaldsonville, and took up his line of march on Sunday, the 26th of October. About nine (9) miles beyond Donaldsonville he met the enemy in force; a skarp engagement ensued, in which he lost eighteen (13) billed andsixty eight (68) wounded. Full lists of the ca ualties have been received and published. The commanding officer of the enemy, Ool. McPhee-ters, was killed, and the enemy lost quite a large number in killed and wounded. Two hundred and sixty-eight prisoners were captured, and also one piece of artillery. Since then he has met general. our own Government our own Government. It will mitigate the horrors of this war if your Excel-lency shall succeed in preventing the destruction of ships holding certificates of British property, and it will be but just that British merchants should be exampt from

contributing to the ransom of ship and merchandles be-longing to beligerents. I cannot but think that your Excellency's protest, which I sak for, will be respected on, the seas, and also, that the Confederate Government will readily grant the exemption desired. Your immediate action in these matters will, I feel certain, be satisfactory to yourself, and will be halled with much gratitade by British merchants everywhere,

Two numeric and sixty eight prisoners were captured, and also one piect of artillery. Since then he has met with no opposition, and the whole of that country is now, open to him. The enemy has evacuated Brosheves Oity, having by means of the railroad got away before our gunboats cut off their retreat, the naval force having and meet with the approval of the home Government I have the honor to be your Excellency's most ob dient servent, W. H. TRENWITH. gemotate out on their refreat, the naval force having been delayed by a very severe storm. I send you Gen. Weitzel's report, received to-day, and will forward by the next hall my letter of instruction to Gen. Weitzel, in answer to his despatches herewith sent. I am just informed that pur railroad communicationa with General Weitzel are chened, and his messengor has just come in, bringing a despatch while I write, which I enclose. W. H. Trenwith, Esg., Philadelphia: Sin: I have received your letter of the 7th instant, in which you suggest that I should make an application to the Government of the so styled Confederate States,

enclose. I cannot too much command the energy of Ool. Thomas with his regiment, the Sth Vermont, who have in six days opened fifty-two milesof railroad, built nine cul-veris, rebuilt a bridge, burned by the enemy, four hun-dred and thirty-five (435) feet long, beside pulling up the rank grass from the track, which entirely impeded the-locomotive all the way; in his work they were assisted by Col. Stafford's Regiment, Native Guard, colored. Thave the honor to be, your obsidient servant, [RENJ E FUILTER]

You are aware that the so-styled Confederate States BENJ. F. BUTLER, Major General Commanding. GEN. WEITZEL AND THE NEGROES. HEADQUARTERS BESERVE BRIGADE, IN OAMP, NEAR THIBODEAUX, La., NOV. 1, 1862.

have not been recognized by her Majesty the Queen and for that reason I should not be justified in entering into communication with the Government of those States event under special instructions from how Majesta , into communication with the Government of those states, except under special instructions from her Majesty's Government. Neither do I feel at liberty to supply you, antecedently, with the protest which you desire, having no anthority to issue such a document, and seeing no

Be returned with interest. We have information to day that Longstreet has determined to make the long-delayed, often threatened demonstration against Suffolk, and has commensed movements towards that point. Longstreet has aboat thirty thousand men under him, while we have -well, quife enough to meet him if he ventures within range. The announcement that the rebels are coming to see us at Suffolk has infused new spirit into our troops, and all are any long that the vumor shall prove correct. three, together with the name and residence of the per-son for whom the labor has been performed. Such list shall be transmitted, by the assessor receiving the same, to the assessor of the district wherein the owner of the goods resides, or has his usual place of business, to the nd that the tax thereon due, under the excise laws, may be paid in the district where the actual owner's place of and all are anxious that the rumor shall prove correct. iners is situated.

city is bad enough at best, windout bilowing such ques-tionable transactions as have been imputed in the case under consideration, and it is to be sincerely hoped that

a reform will be promptly inaugurated in this particular

Rosecrans Compliments Negley.

HEADQUARTERS 14TH ARMY CORPS, DEPARTMENT OF THE

Brig. Gen. James S. Negley, Nashville, Tenn : GENERAL: Your despatch of the 5th inst, regarding your handsome affair of the same date, is received with

The General commanding compliments you and the

in which we are an embarated. We all thrite in the most earnest and ardent wishes for your, we lare and glory in whatever scenes your fortune may throw you, and are well persuaded that so far as personal merit may secure them, they are assured to you. I have the honor to be, General, Your friend and obedient servant, WH STOPPT

THE TONAWANDA.

Correspondence b. tween W.H. Trenwith, Esq.

PHILADELPHIA, November 7, 1882. To his Excellency the British Minister, Washington :

and the Br. tish Minister.

EXCELLENCY: As a British subject and s shipper of merchandise upon the ship Tonawands, hately ov, "haul-d by the Confederate war-steamer Alabama, I beg host assertfully to call your attention to this metration.

ed by the Confederate war steamer Alabama, I beg h.<sup>Ost</sup> respectfully to call your attention to this matter. The Tonswands, as you are no doubt aware, was re-leased from capture and allowed to proceed on her voyage under a bond for \$60,000, as a ransom, and this sum will be rated upon ship and cargo by the average staters, on her arrival in Liverpool. I respectfully suggest that your Excellency make sp-plication to the Government of the Confederate States that consent be given that all sums so rated upon pro-perty belonging, bona fide, to British subjects be remit-ted, and that same shall be deducted from amount of said bond of \$60,000, with similar proceedings in all such other cases as may arise.

other cases as may arise. I have also merchandise on board the ship Lancaster, American, now in this port, and advertised to sail on Tuesday next. To my bills lading, which the captain takes with him, I have attached the British consul's cer-

WASHINGTON, 9th Nov., 1862.

with reference to the ransom of British property on board

with reference to the ransom of British property on board American vessels, in 'consequence of the recent proceed ings of the war steamer Alabama; and that I should furnish you with a letter, of protect, for the purpose of protecting some merghandles which you have shipped on board the American shift Lancaster. While greatly regretting the risk to which British pro-perty is exposed, by being shipped in belligerent vessels, it is not in my power to accede to either of your sug-centions.

Major 15th U. S. Infantry and A. A. G.

Lieut. Col. and Acting Uhief of Staff.

By command of Maj Gen. Bosecrans. ABTHUB C. DUCAT.

gallant troops under your command.

OUMBERLAND, BOWLING GREEN, Ky., Nov. 10.

and all are anxious that the rumor shall prove correct. Our storekeepers and business men generally are making complaint of unfair discrimination in regard to the introduction of goids into this market from the North. It is alleged, and with assurances of correct ness, that General Dix is imposed upon by the representations of a certain lady operator, who is enjoying privileges for receiving dry goods not extended to others, and who does a good business by turning them over to a Jew dealer from New York for a consideration. The matter comes in such a shape that it is worthy of investigation. The policy of discrimination in regard to the trade of this city is bad enough at best, without allowing such ques-IN BEGARD TO IRON CASTINGS .- All castings which sre so well known, and so generally used as to have a commercial value, must be taxed as manufactures when, sold or removed. Other castings made upon special order of a machinist,

State or county.

ive occupation.

n this employment.

ingent funds

to the Government

auired by the collecto

ering

cal officers rather than aid it.

BTANF TAX ON EXPERS BROEFTS.—The item marked "Express," on page 89 of the Excise Law, was not in-tended to subtrace the freight business of railroads and ordinary wagoners, but is limited to persons who are ex-press carriers, and x ot merely common carriers, under the law. " he distinction is very well known in prastical bu-siness. The express carrier is usually expected to take the parcel, box, or bundle from the house or place of business of the consiguer to the heuse or place of business of the consignee, while a railway congany receives and de-livers goods only at its own stations but which are not known to the trade as manufactures in themselves, are exempt, not being manufactures within the contemplation of the law. Where a person makes castings only, he must pay the livers goods only at its own stations. where a person makes castings only, he must pay the tax thereon. If, hewever, he manufactures castings, and uses them himself in the manufacture of other articles, the tax can be assessed only on the last. The right to In the absence of specific language in the statutes, ag-thorizing the broader construction. I must hold that thorizing the product construction, I must hold, that persons, and companies engaged in transporting goods over the country, as such business is usually performed by railway corporations, are not liable to the payment of a stamp tax upon the receipt given for such goods. I am 'also of the collator that the first item is achedule B does. evy the tax depends upon the fact of sale or removal for

IN BELATION TO PARTNERSHIPS .- Section 6. provides In DELATION TO FARTNERSHIPS.—Section & provides that only number of persons carrying on business in co-partnership may be licensed to transact such business at the place and in the manner specified in the license. In order that one license will avail for several persons or members of a firm, the assessor must be satisfied— 1. That a legal and bone fide partnership exists, and not

nerely an arrangement or understanding by which to wade the full effect of the license law. 2. That the parties have a place of brainess, and only

which he received it or not, is not a vholesale dealer.

IN REFERENCE TO COLLECTORS OF DENTS

engaged in settling an estate, who collects rents, merely as an incident thereto, and not as an occupation; is not liable to license as commercial broker. If, ho wever, he in any way indicates his readiness to engage in each

business, and accepts it whenever offered, then he is has business, and accepts it whenever offered, then he is has ble to alicense tax under section 64, item 14. The amount of business actually done is not conclusive evidence upour the point, the main inquiry is, is it the person's occu-pation 4 to purchase, rent, or sell real estate for others?" Nor is it necessary that he should be engaged exclusively in this semicorment.

IN REFERENCE TO BROKERS AND BANKERS -It is

IN BEFERENCE TO BROKERS AND BANKERS —II, is impossible to lay down an arbitrary rule by which to test a man's business, and decide whether he is a broker or a banker. The law is explicit Assistant assessors must exercise their best judgment, with the facts of each case in view. Partice who feel aggrieved can appeal to assersors. If any attempt were made to decide in ad-vance, such decision would confuse the judgment of the local officers rather than add it.

CONCERNING SAVINGS INSTITUTIONS -The tax of 3

per centum must be paid on all dividends declared dne aud psyable after September 1, 1862. The same tax must also be paid on all sums added to surplus or con-

tingent funds. I am not aware of any provision of law by which pro-ceeds of investments in railroad or bank stocks are exempt from taxation, when divided among policy holders or stockholders. I am of opinion that the tax must be withheld from all dividends and sums added to surplus funds, and the amount so withheld be paid over to the Generatornet.

IN BEGARD TO RECTIFIER'S LICENSE .- The basis for

calculating the amount of license duty that a rectifier of liquor is subject to, under the internal revenue law, is, the number of barrels or carks containing not more than

the number of barrels or cases containing not more than 40 gallons each, produced by the process of rectification, and not an the quantity of proof liquor used. Bectifiers will keep a record of the quantity of liquor produced, and will be required to make a monthly return of the seme to the assistant assessor, subscribed and sworn, and to pay the amount of license tax accrued thereon, when required by the collector

IN REFERENCE TO EXPORTATION OF DISTILLED SPIRITS

2. That sue particle barto a pack of D<sup>D</sup> iness, and only one piece, which is common to all. .5. This the alleged members are mutually responsible for the acts of each other, and that they jointly share the benefits and suffer the losses of a common business. Lieut. Ool. and Acting Ohlef of Sfaff. Perhaps the most complimentary communication Gen. Feelog has received has been from those officers of Gen. Buell's staff who remained in the othy after Bnell had left it. In's communication from Major W. H. Sldell, and in the name of the other staff officers—" They rechpro-cate in every way, your kind expressions of regard, and esteem it a privilege to have served with a General so willing to act with them in absolute harmony, and with no thought other than for the benefit of the great cause in which we are all embarked. We all notic in the most earnest and ardent wishes for your welfare and elory in

2. An open policy will require but one stamp, where the risks, entered under such policy, are all upon pro-4. That the parties, on no occasion, transact business on private account in the branch for which the firm pur-ports to have been organized. perty shipped by, or consigned or belonging to the polloy-5. Whenever certificates, or other evidences of inst-ance, are issued by the holder of an open policy, every such paper must bear an appropriate insurance stamp. 4. Whenever an insurance company refunds to the IN BEFERENCE TO LAWYERS, &c.-A lawyer having taken out a license to practise law in a certain State for one year, will not be permitted to remove (with the de-sign of permanently locatiog) to another State, and prac-tise his profession there, without first having taken out a pew license in the State to which he may have removed. If, however, the office from which the lawyer removes, be taken hy norther lawyer his located mich ha made

At whenever an insurance company refunds to the holder of an open policy any part of the premium be-cause the policy has not been used in full, the amount se refunded may be deducted from the premium received during the quarter, and the tex to the Government may be paid upon the remainder: Provided, That this regu-lation shall not apply to money so refunded on which the tax to the Government shall not have been previously maid A nowever, use once how which the navyer removes, be taken by another lawyer, his license might be made available to the new comer, mader Sec. 63. A lawyer licensed to practise law in a certain State can-not go into another county of the same State, on a tempo-rary employment to argue a cause, or to give advice to "light" without being reonired to be avoir a bloom of a sec.

5. Dividends paid by mutual insurance companies, in ta, without being required to take out a license in such scrip or money, to the insured, upon expiring or expired policies, are subject to a tax of 8 per cent. under sec-A lawyer who displays a sign at his residence and transacts business there, as well as at his office, must take

tion 92 3. The egents of insurance companies located within If a person holds out to the public, by words, deeds, or writing that he is engaged in any kind of business re-quiring license, he must take license therefor, although the business in question may not be his chief or exclathe Unit." States are not, in consequence of such agency, con mercial brokers, nor do they appear to be taxable under the law. Foreign agents are taxab

lealer's store; but he cannot sell the goods, wares, &o

at his (the dealer's) place of business, without being subat his (the desirer's) place or pusiness, whereas young sub-ject to the penalty. An auctioneer can self such goods as are not usually-included in the stocks of dealers, wherever such goods may be situated, without taking special license therefor.

STAMP TAX ON EXPRESS BECEIPTS -The item marked

not include such receipts for freight as are usually given

A receipt is no doubt, in a technical sense, an agree-ment (r centrect, but in the ordinary use of language

A receipt is no doubt, in a technical sense, an egree-ment (r centract, but in the ordinary use of language, this close const: uction does not hold. Had Congress in-tended to include receipts it would have been easy to have so previded in plain language.

Each insurance policy, whether fire or marine, must

of an unlicensed dealer, who is subject to a He

IN BEGARD TO STAMPS UPON INSTRUMENTS. - In stemping promissory notes or other instruments requir-ing stamps under the provisions of the Excise Law, two or more of a smaller denomination may be used in num-bers sufficient to smount to the stam of the stamp're-quired : Provided, that they are of the kind denomi-nated for the kind of instrument to which the stamp's are applied. IN BEFERENCE TO MARKET MEN AND OTHER IN HEFFRENCE: TO MARKET MEN AND UTHER DEALERS — Generally, the business of one who keeps a stall in the market is that of a retail dealer. There are cxceptions, however. The assistant assessor and asses-so, must judge in each case. If the dealer sells chisfly or envirely to consumers, though he may often sell in the original packages, he should be classed as a retail dealer. applied. original "Bacasges, he should be classed as a retail dealer. If, on the other hand, his sales are generally in the origi-nal packages, of if it is his occupation to sell to those who buy to sell aga'b, or if this part of his business is con-siderable, so much that he depends upon and procures stock with references to it, he should be classed as a wholesale dealer, even zhough he sells at retail. The law contemplates sales at refail are the server has a package.

CERTIFICATES .- A stamp will be required upon every certificate which has, or may have, a legal value in any court of law or equity.

Certificates, warrants, orders, and draits, by one State cflicer upon snother, for the purpose of carrying on the Internal business of the Government, are not subject to a The same rule syplies to the certificates, orders, &c.,

of county, city, and Kown officers. Messages transmitted by telegraph and railroad com-panies over their own wirse, on their own business, for which they receive no pay, are not taxable.

contemplates sales at revail by wholesale dealers. A dealer who sells scap, condles, starch, tea, or other articles, by the original prokage, or salt by the wagon load, &c., &c., to consumers; is not a wholesale dealer under the law, but if he sells to those who sell again, he will be required to have a wholesale dealer?s license. A furniture dealer who sells a bureau; sofa, or table, to curtomers for their own use, whether in the package in which be reastly of the origin and a ytholesale dealer. which they receive no pay, are not taxabre. EXTRACT PROMAN ACT FASED AT THE SECOND SEA-SION OF THE XXXVIITH CONGRESS: OHAPTER103, BEC-TION 24, APPROVED JULY 16, 1962. BELATING TO THE VALIDITY OF UNSTAFFED INSTUMENTS EXECUTED FRE-vious to JAN. 1, 1863.—SECTION 24. And be it fur-ther enacted. That the 95th section of the act entitled VIOUS TO JAN. 1, 1863.—Shorton 24. And be it fur-ther enacted, That the 95th section of the act entitled "An act to provide internal revenue to support the Go-vernment and [to] pay interest on the public debt," ap-proved July 11, 1862, be so amended, that no instrument, document, or paper, made, sined, or issued, prior to the Tat day of Jenuary, 1863; without being duly stamped, or having thereon an adhesive stamp to denote the duty im-posed thereon, shall for that cause be deemed invalid and: of no effect: *Provided.*, however, That no instrument; do-cament, or paper shall be admitted or used as evidence in any court, until the same shill have been duly stamped. channels, or paper shall be sometoed or used as evidence in any coart, nufil the same shell have been duly slawped; nor ill the bolder thereof shall have proved to the satis-faction of the court that he has paid to the collector or deputy collector of the district within which such court may be held, the sum of \$5 for the use of the United

IX, BEFERENCE TO HEARING OF APPEALS BY AS-SESSORS. Assessors are not to give fifteen days to each county, but only to much time after the expiration of se notice as may be necessary. Onite likely a day o two may suffice, as in some counties there may be no appeal. The hearing will be summary and brief. Counsel she tid not be allowed in ordinary cases to argue matters at length.

IN BRFERENCE TO PRODUCE DEALERS .- Persons buying produce, builter, eggs, &c., and forwarding, the same to wholesale or commission merchants to be sold by them, are not subject to a license tax in consequence of such buying; provided, they buy for themselves But if they buy for others, they are liable to the license, as commercial brokers.

NURSERIMER AND TREE DEALERS.—Rursermen are required to take out licenses, as wholesale or retail deal-ers, as the case may be ; and tree dealers, who buy to sell again, if they peddle their trees, must take out licenses as peddlers, and also as dealers, if they have places of

HOW GENERAL BURNSIDE RETREATS .wounded soldier, who served in Burnside's expedition in North Carolina, mentions that at Newbern, on one occasion, our troops, on account of the numerous bat-teries they had to encounter, becoming discouraged, were falling back; an officer rode up in haste to Burn-side, and asked it he would order a retreat. "Retreat." said Burnside. "Yes, right into the face of the enemy. That is how I want you to retreat." A forward more-ment was immediately ordered and here forward morement was immediately ordered, and, by a forward re-

treat, our troops carried all before them, drivin

NURSERVMEN AND TREE DRALERS.-Nurserymen are required to take out licenses, as wholesale or retail deal-



enemy from their entrenchments, and capturing all their strengholds. NEW JEBSEY EDITOBIAL CONVENTION. A special meeting of the New Jersey Editorial Association is to be held at Lower Temperance Hall, Trenton, on Thuriday, December 4 at 11 o'clock A. M. The call Thuriday, December 4, at 11 o'clock A. M. The call says: "The late extraordinary rise of seventy five per cenf. in the price of printing paper, and a heavy advance in the price of printing materials generally, demands come action on the part: of newspaper publishers; and hence, at the request of several members of the associa-tion this meeting is called for the purpose of taking there maiters into consideration, together with such other business as may properly come before the associa-tion. All New Jerrey newspaper publishers, editors, re-porters, and printers are estnessly requested to be pre-sent, and take part in the business of the meeting." STEAMHOAT WRECKED.—The steamer Eugène.

sent, and take part in the business of the meeting." STEAMBOAT WEROKED.—The steamer Eugène, from Cairo to Memphis, with heavy freight and full cabin passengers, ran on a wreck near Plum Polnt, ten miles above Fort. Philow, yesterday (Wednesday) evening a werk, at half past eight o'clock. She sank to hurricane roof in ten minutes. Most of the cabin passengers were saved; the number lest is not yet known, though it is estimated by the clerk at twenty-five. Those that are evered the number lest is not yet known, though it is reatmated by the clerk at twenty-five. Those that are evere taken off by the sciencer Tigress. A fow were; taken to the shore in a yawl. By the upsetting of stoves, fire broke out three times, and came near consuming all'on heard. As soon as the confusion began, a gang of river thieves commenced breaking open trunks, boxes, and carpet sacks, and a number of pockets were pleked. A NEW EXPLOSIVE.—It is believed that falmi-A NEW EXPLOSIVE....It is believed that fulni-nating mercury and similar explosive substances can be used in warfare, and experiments are said to be now in operation to secure that difficult desideratum—safety from premature explosion. Able chemists say that they are anguine that Tankee ingenuity will overcome all obstacles to the use of an article before which iron plated thips will be powerlers.

GEN. MOCLELLAN.—The Trenton Gazetts of Tues-day states that General McClellan left that city on the day preceding, to transact some business in New York. It adds: "The curiosity to see the General appears to have died out, and we here very little on the subject." CONNECTIOU 's REVENUE.—It is estimated that the batte of General appears to the subject."

the State of Connecticut will furnish two millions c dollars revenue per annum under the United States tax

law. SOME of the shinplasters circulating in Western New York are made payable at Utics next July, in strawber-ries, if the crop does not fail. DB. HOLMES playfully limits the necessities of life in these war times to " bread and the newspaper."

OAK is being cut in large quantilies on the mountain near Manchester, Vt., for the Qalifornia market.