

THE DYING SOLDIER.

A TRUE INCIDENT. [By General Robert B. Vance.]

A Confederate prisoner of war, at "Camp Chase," Ohio, was lying on his bunk in a dying state. His brother soldiers kept vigil at his side.

At length he was quite still, and all thought of the struggle over, when he suddenly rallied, opened his eyes and said: "Boys never take the oath—the country is safe—the Confederacy will triumph,"—and expired at once.

The wintry wind went howling by with drear and piercing breath, as on his couch a soldier lay, the victim of grim death;

For o'er him then the icy hand was closing hard and fast; His dying sighs commingling sad with evening's solemn blast.

No one was there of all he'd known, in better times than these; To smooth his brow, to kiss his cheek, and give his bosom ease;

For far from them the stricken one was falling slow and sure; Nor precious pets, nor tender friends were there to weep or cure.

His home was in the bonny South, the land of sun and flowers, And far away the household band did keep the weary hours;

And night and morn they offered up, within his distant home, The prayer that God would bring him thence, but still he did not come.

And e'en his babes would query oft, of their fond mother true, "Why don't papa come home again to meet with us and you?"

And broken hearts and tears were there to mark the absent one, Who lingers in his foeman's grasp, life's conflict nearly done.

But not with anguish on his sight this touching vision fell; His God he knew, was kind and just, "He doeth all things well;"

From Him they came, to him they gave; then, with a chastened will, He sank upon his lowly bed, 'till life itself seemed still.

We watched him as he calmly lay, and thought the struggle o'er, His martial step and manly voice we'd see and hear no more;

Nor in the battle's fierce array would he for country stand, His pure, heroic soul had fled into the dreamless land.

But, strange to tell, he moved again, and o'p'd his dying eyes, While on his face a smile was seen, of purpose noble high;

"All's right," he said, "reject the oath; my native South will win!" And then his soldier spirit pass'd away from earth and sin.

A strange, wild thrill ran through us all as these brave words were said, And many a stern undaunted eye, the tear of sorrow shed;

And rows and rows spoke from mouth to mouth by e'en the Southland son, "May God to us do so and more if e'er this thing is done."

Fort Delaware, Aug. 30th, 1864.

Important Notice to Farmers.

We now have, and will keep constantly on hand, a large stock of Cotton Cards, Cotton Yarn, Domestic, Coffee, Sugar, Pepper, Spice, Tobacco.

Nov. 14, 1864. ELIAS & COHEN.

Salt, Sugar, Tobacco. Suffer, Boiler Iron, Cotton Yarn, Cotton Goods, and beautiful and substantial Cassimeres, at wholesale.

Oct 10, 1864. L. S. WILLIAMS.

WOOL CARDING. I will be ready in a few days to Card Wool. Owing to the high price paid for cards, I prefer carding at old prices and take Wool, Tallow, &c., for pay.

June 27, 1864. Mill Hill, Cabarrus county. BARLEY AND HOPS.

Wanted, 1,000 bushels Barley, and a large quantity of Hops, for which the highest cash price will be paid.

June 27, 1864. 6m-pd. Charlotte, N. C.

Boxes for Soldiers. All boxes for soldiers or prisoners of war from North Carolina, delivered to the following named persons will be promptly forwarded free of charge:

Dr. P. F. Samney, Asheville. Dr. W. A. Collett, Morganton. Dr. J. W. Allison, Statesville. Sprague Brothers, Salisbury. Dr. J. L. Neagle, Greensboro.

Nov. 1, 1864. THE NEW TAX BILL. An Act to lay additional taxes for the common defence and support of the Government.

Sec. 1. That the Congress of the Confederate States of America do enact, That in addition to the taxes levied by the act to lay taxes for the common defence and to carry on the Government of the Confederate States, approved 24th of April, 1863,

There shall be levied, from the passage of this act, on the subjects of taxation hereinafter mentioned, and collected from every person, co-partnership, association or corporation, liable thereto, taxes as follows:

I. Upon the value of property, real, personal and mixed, of every kind and description, not hereinafter exempted or taxed at a different rate, five per cent: Provided, that from this tax on the value of property, employed in agriculture, shall be deducted the value of the tax in kind delivered therefrom, as assessed under the law imposing it, and delivered to the Government: Provided, that no credit shall be allowed beyond five per cent.

II. On the value of gold and silver wares and plate, jewels, jewelry and watches, ten per cent.

III. On the value of property taxed under this section shall be assessed upon the basis of the market value of such property in the neighborhood where assessed, in such currency as may be in general use there, in the purchase and sale of such property, at the time of assessment.

IV. Upon the amount of all gold and silver coins, gold dust, gold or silver bullion, whether held by the banks or other corporations or individuals, five per cent; and upon all moneys held abroad, or upon the amount of all bills of exchange, drawn thereon for foreign countries, a tax of five per cent; such tax upon money abroad to be assessed and collected according to the value thereof at the place where the tax is paid.

V. Upon the amount of all solvent credits, and of all bank bills, and all other papers issued as currency, exclusive of non-interest bearing Confederate treasury notes, and not employed in a registered business the income derived from which is taxed, five per cent.

VI. Upon profits made in trade and business, as follows: On all profits made by buying and selling spirits, liquors, wine, beer, corn, rice, sugar, molasses or syrup, salt, bacon, pork, lard, beef, beef cattle, sheep, oats, hay, fodder, raw hides, leather, horses, mules, boots, shoes, cotton yarn, wool, woolen, cotton or mixed cloths, hats, wagons, harness, coal, iron, steel or nails, at any time between the 1st of January, 1863, and the 1st of January, 1865, in per cent, in addition to the tax on such profits as income under the act to lay taxes for the common defence, and carry on the Government of the Confederate States, approved 24th of April, 1863.

VII. On all profits made by buying and selling money, gold, silver, foreign exchange, stocks, notes, debts, credits, or obligations of any kind, and any merchandise, property or effects of any kind, not enumerated in the preceding paragraph, between the times named therein, ten per cent, in addition to the tax on such profits as income, under the act aforesaid.

VIII. On the amount of profits exceeding twenty-five per cent, made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, twenty-five per cent on such excess.

IX. The following exemptions from taxation under this act shall be allowed, to-wit: I. Property of each head of a family to the value of five hundred dollars; and for each minor child of the family to the further value of one hundred dollars; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of five hundred dollars.

II. Property of the widow of any officer, soldier, sailor or marine, who may have died or been killed in the military or naval service, or where there is no widow, then of the family, being minor children, to the value of one thousand dollars.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, of such as have been disabled in such service, to the value of one thousand dollars; provided, that the above exemptions shall not apply to any person, whose property, exclusive of household furniture, shall be assessed at a value exceeding one thousand dollars.

IV. That where property has been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use or occupancy thereof, or of the means of cultivating the same, by reason of the presence or the proximity of the enemy, the assessment on such property may be reduced, in proportion to the damage sustained by the owner, or the tax assessed thereon may be reduced in the same ratio by the district collector, on satisfactory evidence submitted to him by the owner or assessor.

Sec. 6. That the taxes on property laid for the year 1863, shall be assessed as on the day of the passage of this act, and be due and collected on the first of June next, or as soon after as practicable, allowing an extension of ninety days West of the Mississippi river. The additional taxes on incomes or profits for the year 1863, levied by this act, shall be assessed and collected on the 1st day of July, 1863, and no estimated rate or interest on property or credits taxed *ad valorem*, shall be assessed or collected as incomes under the tax act of 1863.

Sec. 7. So much of the tax act of the 24th day of April, 1863, as levies a tax on incomes derived from property or effects on the amount or value of which a tax is levied by this act, and also the first section of said act, are suspended for the year 1863, and no estimated rate or interest on property or credits taxed *ad valorem*, shall be assessed or collected as incomes under the tax act of 1863.

Sec. 8. That the tax imposed by this act on bonds of the Confederate States heretofore issued, shall in no case exceed the interest on the same, and such bonds, when held by or for minors or lunatics, shall be exempt from the tax in all cases where the interest on the same shall not exceed one thousand dollars.

[Adopted in February, 1864.] THE NEW MILITARY LAW. A Bill to organize forces to serve during the War.

Sec. 1. That from and after the passage of this act all white men, residents of the Confederate States, between the ages of 17 and 50, shall be in the military service of the Confederate States for the war.

Sec. 2. That all the persons aforesaid, between the ages of 18 and 45, now in service, shall be retained during the present war, and the soldiers from the same regiments, battalions and companies to which they belong at the passage of this act, with the same organization and officers, unless regularly transferred or discharged, in accordance with the laws and regulations for the government of the army.

Sec. 3. Be it further enacted, That at the expiration of six months from the passage of this act, one hundred dollars in a six per cent. Government bond, which the Secretary of the Treasury is hereby authorized to issue, shall be paid to every non-commissioned officer, musician and private who shall then be in service, or in the receipt of his pay, previous to the date of his discharge, then to the person or persons who would be entitled by law to receive the arrearages of his pay; but no one shall be entitled to the bounty herein provided, who shall at any time, during the period of six months next after the said first day of April, be absent from his command, without leave.

Sec. 4. Be it further enacted, That no person shall be relieved from the operation of this act by reason of having been heretofore discharged from the army, where no disability now exists; nor shall those who have furnished substitutes be any longer exempted by reason of the substitution of another person, or of being exempted on account of religious opinions and who has paid the tax levied to relieve him from service shall be required to render military service under this act.

Sec. 5. Be it further enacted, That all white male residents of the Confederate States, between the ages of 17 and 45 and 50 years, shall enroll themselves at such times and places, and under such regulations, as the President may prescribe, the time at which they shall be required to enroll, and the day and six days for those west of the Mississippi river, and any person who shall fail to so enroll himself, without a reasonable excuse therefor, to be judged of by the President, shall be placed in service in the field for the war, in the same manner as though they were actually enlisted in the service.

Sec. 6. That all persons required by the 5th section of this act to enroll themselves, may within thirty days after the passage thereof, east of the Mississippi river, and within sixty days, if west of said river, form themselves into voluntary organizations of companies, battalions, or regiments, and elect their own officers; said organizations to conform to the existing laws, and having so organized, to tender their services as volunteers during the war to the President; and if such organizations shall furnish proper muster rolls, as now organized, and deposit a copy thereof with the enrolling officer, they may be accepted as militia units, and their places of rendezvous, as before provided; and may, by the President, be assembled at convenient places and places of rendezvous, as before provided, or organized into companies, battalions and regiments, under regulations to be prescribed by him; and shall have the right to elect their company and regimental officers; and all troops organized under this act for State defence, shall be entitled to the same pay and allowances as troops now in the field.

Sec. 7. That any person who shall fail to attend at the place of rendezvous as required by the authority of the President, without a sufficient excuse, to be judged of by him, shall be liable to be placed in service in the field for the war, as if he were between the ages of 18 and 45 years.

Sec. 8. That hereafter the duties of provost and hospital guards and clerks, and of clerks, guards, agents, messengers or runners in the commissary and Quartermaster Departments, in the Ordnance Bureau, and clerks and employees of navy agents, as also in the execution of the enrollment act, and all similar duties, shall be performed by persons who are within the ages of eighteen and forty-five years, and who by the report of a Board of Enrolment, established by the President, to perform active service in the field, but capable of performing some of the above said duties, specifying which; and when those persons shall have been assigned to those duties as far as practicable, the President shall assign or detail to other duties, such bodies of troops or individuals required to be enrolled under the 5th section of this act, as may be needed for the discharge of such duties; provided, that persons between the ages of 17 and 18 shall be assigned to those duties; provided, further, that nothing contained in this act shall be construed as to prevent the President from detailing artisans, mechanics, or persons of scientific skill, to perform indispensable duties in the departments or bureaus herein mentioned.

Sec. 9. That any Quartermaster or Assistant-Quartermaster, Commissary, or Assistant-Commissary (other than those serving with brigades or regiments in the field), or officers in the Ordnance Bureau, or Navy Agents, or Provost Marshal, or officer in the conscript service, who shall hereafter employ or retain in his department or bureau, any person, other than those mentioned in the preceding paragraph, between the times named therein, ten per cent, in addition to the tax on such profits as income, under the act aforesaid.

Sec. 10. Be it further enacted, That all laws granting exemptions from military service be, and the same are hereby repealed, and hereafter none shall be exempted except the following:

I. All who shall be held unfit for military service, under the rules to be prescribed by the Secretary of War.

II. The Vice-President of the Confederate States, the members and officers of Congress and of the several State Legislatures, and each other Confederate and State officer, as the President or Governor of the respective States, may certify to be necessary for the proper administration of the Confederate or State Governments, as the case may be.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, of such as have been disabled in such service, to the value of one thousand dollars; provided, that the above exemptions shall not apply to any person, whose property, exclusive of household furniture, shall be assessed at a value exceeding one thousand dollars.

IV. That where property has been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use or occupancy thereof, or of the means of cultivating the same, by reason of the presence or the proximity of the enemy, the assessment on such property may be reduced, in proportion to the damage sustained by the owner, or the tax assessed thereon may be reduced in the same ratio by the district collector, on satisfactory evidence submitted to him by the owner or assessor.

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[Adopted in February, 1864.] DR. J. M. MILLER, Charlotte, N. C., Can be found at his Office next door to Hutchison's Drug Store, opposite the Democrat Office. Jan. 12, 1864.

THE KEY-STONE. A MASONIC MONTHLY MAGAZINE. On the first of January, 1865, I shall commence the publication of a Monthly Magazine under the above title, to be devoted to the interest of the Ancient and Honorable Fraternity of Free and Accepted Masons.

I believe that every good Mason will agree with me in the opinion that such a publication will be beneficial in enlightening our less informed brethren, and in dispelling many a cruel, kind word of cheerfulness to the hearts and homes of thousands of worthy brethren, their widows and orphans. It will be my earnest purpose to bring to bear whatever humble ability I may possess to make it a reliable custodian of sound Masonic Law and Tenets, ever adhering closely to the Ancient Landmarks of the Craft in all their pristine strength and symmetrical beauty.

Trembling, lest I err, in clothing myself for so responsible an office, I shall engage upon the Key-Stone such talented and highly respected writers, as will be named and brightly burning, with the same hope that as our work goes forth each month, from the quarries of our labour it may pass an improved inspection and be acceptable to the head and to the heart of every good Master at whose home or hands it may be received.

TERMS: One copy six months, \$6.00 Ten copies six months, \$5.00 Single copies, 1.50

Marions, Lodges, Chapters, Councils and Encampments will please send in their subscriptions at once. Address WM. B. SMITH, Proprietor, Raleigh, N. C. November 21, 1864.

COPPERAS. TAYLOR & ASBURY are now prepared to furnish by the ton or otherwise, a fine article of Copperas, superior to any English made in market. Druggists and Apothecaries supplied with a chemically pure article. Address TAYLOR & ASBURY, Charlotte, N. C. May 5, 1863.

Every minister of religion authorized to preach according to the rules of his church, and who, at the passage of this act, shall be regularly employed in the discharge of his ministerial duties; superintendents and principals of common schools, and State Government school and of the insane; one editor for each newspaper being published at the time of this act, and such employees as said editor may certify on oath to be indispensable to the publication of such newspaper; the public printer of the Confederate States; and such public printer shall certify, on oath to be indispensable to perform the public printing; one skilled apothecary in each apothecary store, who was doing business as such on the 10th day of October, 1862, and has continued said business, without interruption, since that period; all physicians over the age of thirty years, who now are, and for the last seven years have been, in the actual and regular practice of their profession, but the term physician shall not include dentists; all presidents and teachers of colleges, theological seminaries, academies and schools, who have been regularly engaged as such for two years next before the passage of this act: provided, that the benefits of this exemption shall extend to those teachers only whose schools are composed of twenty students or more. All superintendents of public hospitals, established by law before the passage of this act, and such physicians and nurses therein as such superintendents shall certify, on oath, to be indispensable to the proper and efficient management thereof.

That all persons who are owners or agriculturalists on each farm or plantation upon which there are now, and were on the 1st day of January last, sixteen able-bodied field hands, between the ages of sixteen and fifty, upon the following conditions:

I. This exemption shall only be granted in cases in which there is no white male adult on the farm or plantation not liable to military service, nor unless the person claiming the exemption was, on the 1st of January, 1864, either the owner and manager or overseer of said plantation; but in no case shall more than one person be exempted for one farm or plantation.

II. Each able-bodied slave on said farm or plantation, as may be designated by the Secretary of War, within 120 days next ensuing, 100 pounds of bacon, or 100 pounds of beef (said beef to be delivered on foot), for each able-bodied slave on said farm or plantation, within the above said ages, whether said slaves are used in the field or not, which said bacon or beef shall be paid for by the Government at the prices fixed by the Secretary of War, as determined by the Commissioner of the State.

III. That when the person thus exempted shall produce satisfactory evidence that it has been impossible for him, by the exercise of proper diligence, to furnish the amount of meat thus contracted for, and leave an adequate supply for the subsistence of those living on the said farm or plantation, the Secretary of War shall direct a commutation of the same, to the extent of two-thirds thereof in grain or other provisions, to be delivered by such person as the Secretary of War may designate.

IV. Such persons shall further bind himself to sell the marketable surplus of provisions and grain now on hand, and which he may raise from year to year while his exemption continues, to the Government or to the families of the army and the families of soldiers. He may, also, grant exemptions or details on such terms as he may prescribe, such as provisions, farms, he may be satisfied will be more useful to the country in the pursuits of agriculture than in the military service: provided, that such exemption shall cease whenever the farmer, planter or stock raiser, shall be engaged to employ, in good faith, his own skill, capital and labor exclusively in the production of grain and provisions to be sold to the Government and families of soldiers at prices not exceeding those fixed at the time for like articles by the commissioners of the State.

V. The President, treasurer, auditor and superintendent of any Railroad company engaged in transportation for the Government, and such officers and employees thereof as may be designated by the President, shall be held to be indispensable to the efficient operation of said railroad: provided, that the number of persons so exempted by this act on any railroad shall not exceed one person for each mile of said road in actual use for military transportation; and said exempted persons shall be held to be indispensable by the names of any who may have left the employment of said company, or who may cease to be indispensable.

VI. Nothing herein contained shall be construed as repealing the act approved April 14th, 1863, entitled an act to exempt contractors for carrying the mails of the Confederate States, and the drivers of post coaches and hacks, from military service: provided, that all the exemptions granted by such contract, shall only continue while the persons exempted are actually engaged in their respective pursuits or occupations.

Section 11. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons or of companies, from the ranks of the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail when he thinks proper: provided, that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government by reason of said contract, unless the head or secretary of the department shall certify that such contractor is indispensable to the services of said contract: provided further, that when any such contractor shall fail, diligently and faithfully, to prosecute the execution of such contract, his exemption or detail shall cease.

Section 12. That in appointing local boards of Sergeants for the examination of persons liable to military service, no member composing the same shall be appointed from the county or district in which they are required to make such examination.

Section 13. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons or of companies, from the ranks of the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail when he thinks proper: provided, that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government by reason of said contract, unless the head or secretary of the department shall certify that such contractor is indispensable to the services of said contract: provided further, that when any such contractor shall fail, diligently and faithfully, to prosecute the execution of such contract, his exemption or detail shall cease.

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Section 18. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons or of companies, from the ranks of the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail when he thinks proper: provided, that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government by reason of said contract, unless the head or secretary of the department shall certify that such contractor is indispensable to the services of said contract: provided further, that when any such contractor shall fail, diligently and faithfully, to prosecute the execution of such contract, his exemption or detail shall cease.

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Section 23. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons or of companies, from the ranks of the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail when he thinks proper: provided, that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government by reason of said contract, unless the head or secretary of the department shall certify that such contractor is indispensable to the services of said contract: provided further, that when any such contractor shall fail, diligently and faithfully, to prosecute the execution of such contract, his exemption or detail shall cease.

Section 24. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons or of companies, from the ranks of the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail when he thinks proper: provided, that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government by reason of said contract, unless the head or secretary of the department shall certify that such contractor is indispensable to the services of said contract: provided further, that when any such contractor shall fail, diligently and faithfully, to prosecute the execution of such contract, his exemption or detail shall cease.

Section 25. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons or of companies, from the ranks of the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail when he thinks proper: provided, that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government by reason of said contract, unless the head or secretary of the department shall certify that such contractor is indispensable to the services of said contract: provided further, that when any such contractor shall fail, diligently and faithfully, to prosecute the execution of such contract, his exemption or detail shall cease.

Section 26. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons or of companies, from the ranks of the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail when he thinks proper: provided, that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government by reason of said contract, unless the head or secretary of the department shall certify that such contractor is indispensable to the services of said contract: provided further, that when any such contractor shall fail, diligently and faithfully, to prosecute the execution of such contract, his exemption or detail shall cease.

Section 27. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons or of companies, from the ranks of the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail when he thinks proper: provided, that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government by reason of said contract, unless the head or secretary of the department shall certify that such contractor is indispensable to the services of said contract: provided further, that when any such contractor shall fail, diligently and faithfully, to prosecute the execution of such contract, his exemption or detail shall cease.

Section 28. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons or of companies, from the ranks of the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail when he thinks proper: provided, that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government by reason of said contract, unless the head or secretary of the department shall certify that such contractor is indispensable to the services of said contract: provided further, that when any such contractor shall fail, diligently and faithfully, to prosecute the execution of such contract, his exemption or detail shall cease.

Section 29. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons or of companies, from the ranks of the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail when he thinks proper: provided, that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the Government by reason of said contract, unless the head or secretary of the department shall certify that such contractor is indispensable to the services of said contract: provided further, that when any such contractor shall fail, diligently and faithfully, to prosecute the execution of such contract, his exemption or detail shall cease.

Section 30. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department