

LETTER FROM GEN. SHERMAN.

Camp near Alexandria, Va., May 19, 1865.

DEAR BOWMAN: I am just arrived. All my army will be in to-day. I have been lost to the world in the woods for some time. Yet on arriving at the "settlements" found I have made quite a stir among the people at home, and that the most sinister motives have been ascribed to me.

I have made frequent official reports of my official action in all public matters, and all of them have been carefully suppressed, while the most ridiculous nonsense has been industriously spread abroad through all the newspapers. Well, you know what importance I attach to such matters, and that I have been too long fighting with real Rebels with muskets in their hands to be scared by mere non-combatants, no matter how high their civil rank or station.

It is amusing to observe how brave and firm some men become when all danger is past. I have noticed on fields of battle brave men never insult the captured or mutilate the dead; but cowards and laggards always do. I cannot recall the act, but Shakespeare records how poor Falstaff, the prince of cowards and wits, rising from a figured death, stabbed again the dead Percy and carried the carcass aloft in triumph to prove his valor. So now, when the Rebellion in our land is dead, many Falstaffs appear to brandish the evidence of their valor and seek to win applause, and appropriate honors for deeds that never were done.

As to myself, I ask no popularity, no reward; but I dare the War Department to publish my official letters and reports. I assert that my official reports have been purposely suppressed, while all the power of the press has been malignantly turned against me.

I do want peace and security and the return to law and justice from Maine to the Rio Grande; and if it does not exist now substantially, it is for State reasons beyond my comprehension. It may be thought strange that one who has no fame but as a soldier should have been so careful to try to restore the civil power of the Government and the peaceful jurisdiction of the Federal Courts; but it is difficult to discover in that fact any just cause of offense to an enlightened and free people. But when men choose to slander and injure others, they can easily invent the facts for the purpose when the proposed victim is far away, engaged in public service of their own bidding. But there is consolation in knowing that, though truth lies in the bottom of a well, the Yankees have perseverance enough to get to that bottom.

Yours, truly, W. T. SHERMAN.

From the Jackson, (Michigan) Patriot.
STATE RIGHTS.

The Constitution of the United States guarantees to every State a republican form of government, while the Federal compact reserved the right of States to make their own internal regulations without let or hindrance so long as they conformed to the general law, and were not antagonistic to the General Government. The question now comes up, the rebellion being over, what position do the States occupy that have been so long in rebellion? Are they States or subjugated territory? and if States what rights have they under the Constitution, and who shall assist in their return to their former position? We cannot recognize the States that were in rebellion as having been out of the Union; nor could they get out until they had accomplished it by force against the armies of the Union. And not having been out, the General Government is bound to sustain the loyal citizens of these States in their rights of self-government, recognize their Courts and Legislatures, and when they send Senators and Members of Congress to Washington, to admit them to seats when they take the customary oath, while at the same time they have the right to try and punish those who were the movers in the rebellion. The idea is most preposterous that the rights of the loyal citizen at the South are to be ignored because in his State traitors for a time gained the ascendancy, and by force and violence defied the law. The good sense of the loyal North will not consent to this.

Another question we see advocated by Northern radicals, who are not satisfied with the desolation they have already caused, and would again sow the seeds of civil strife, is that of placing the government of the South in the hands of the blacks and the poor whites, whom they claim, are the only loyal citizens that can be found there. This policy would be so suicidal as not to be tolerated for a moment. The slaves are not yet all legally free. President Lincoln's Emancipation Proclamation came as a military necessity, and those slaves that were liberated by military force are doubtless legally free; but the military necessity having passed away, it cannot reach those who yet remain enslaved. Nor can they be freed except by the action of the respective States after their return to allegiance. This right of regulating their domestic institutions is one of the reserved rights of the States never surrendered for the public good; and its infringement would be as great an outrage as the act of secession by the South. There are some at the North who, for the sake of revenge, would take from even the loyal men at the South every right they may

have had—who would consider those States as subjugated or conquered provinces, forgetting that it is the solemn guarantee of the Constitution and the Federal compact, to maintain forever their right of self-government—republican in form. The Democratic party, north and south, have ever stood firmly to the doctrine of State rights, and we much mistake the party if, in this hour, they should prove recreant to it. President Johnson has heretofore upheld this right by word and official act, and now that accident has placed him where he can control the destinies of the nation, we hope he will not forget it.

NEWS ITEMS.

WILMINGTON, May 20, 1865.

The Secretary of the Treasury announces that any person may purchase cotton, provided one fourth is turned over to the government. No abandoned or contraband property to be purchased. Other products than cotton can be purchased and shipped by all.

D. HEATON, Sup. Agent.

The Confiscation Decrees in Full Force.—Washington, May 26.—The Attorney General has just made a most important decision. He affirms that the Amnesty proclamation was a means only to secure a specific purpose, which was the suppression of the rebellion. The rebellion ended, the Amnesty is void. It does not restore citizenship, property, or vested rights.

The President has no power to pardon except for what is past. The Executive clemency cannot stretch to the future. Therefore, the decrees of confiscation there must stand. The decision will be given to the public in a few days.

A battle in Texas.—On the 12th of May the last fight between Confederate and U. S. troops occurred. One account locates it near the old Palo Alto battle field, and another at Boco del Chico Pass. The U. S. troops were under command of Col Barret, and the Confederates under Gen Slaughter. The latter was at first driven back, but rallied and forced Col Barret to retreat to Brazos, losing 72 men in killed, wounded and missing.

Surrender of Kirby Smith.

War Department, Washington, May 27.

Maj. Gen. Dix, New York: A dispatch from General Canby, dated at New Orleans yesterday, the 26th instant, states that arrangements for the surrender of the Confederate forces in the Trans-Mississippi Department have been concluded. They include the men and material of both the army and navy.
EDWIN M. STANTON,
Secretary of War.

GEN. R. E. LEE.—The Richmond correspondent of the N Y Herald says:

"It is known that Gen Lee will soon leave the city and repair to his farm, situated near the famous White House on the Pamunkey river, to spend the remainder of his days in peace, quiet and agriculture, if unmolested by the government."

The New York Express says: "Baltimoreans, it is said, are raising a fund for presentation to Gen Lee. \$40,000 has already been secured, with a promise of \$60,000 additional."

It is reported in some of the northern papers that Gen Lee is to be arrested and tried for treason. A Chicago paper disgraces itself by calling him a "scoundrel."

DEATH OF A LION TAMER.—Here is a foreign item of sanguinary interest:

A Frenchman named Soulaiges, a native of Colmar, has for some time past been exhibiting, with great success, at Wartzburg, as a lion tamer. One day last month he entered a den containing a lion and lioness, and made them go through various performances. The spectators loudly applauded. Elated by these plaudits, Soulaiges determined to do something more extraordinary, and for that purpose he collected in one den a lion, a lioness, a white bear, two black bears, four hyenas, two wolves, and a tiger.

He then entered himself, whip in hand, but the door was scarcely closed when the tiger made a spring at the white bear. This was the signal for a terrific struggle between all the beasts, who appeared at once to recover all their natural ferocity. Soulaiges, hoping to intimidate the animals, fired two pistol shots at the tiger and white bear. This act sealed his fate, for the tiger, leaving the bear, sprang upon the keeper, threw him down and began to tear him with teeth and claws. The other beasts, rendered furious by the smell of blood, all fell on the unhappy man, and in a few minutes he was torn in pieces and almost devoured in the presence of the horror stricken spectators, who were powerless to render assistance.

It is announced that President Johnson has had his life insured for \$10,000.

The records of the Navy Department show that during the war more than five hundred officers were dismissed for drunkenness.

THE STAMP ACT.

One of the Tax Laws of the United States.

There are probably not a dozen of the readers of this paper who know the details of the Stamp Act. Yet, there is no law, State or national, the provisions of which are more important to the people. Here are such of its provisions as we think will prove most interesting and important to the reader:

SCHEDULE B.

ACKNOWLEDGEMENT—of deeds	exempt
AFFIDAVIT in suit or legal proceedings	5 cents
AGREEMENT OR APPRAISEMENT—for each sheet or piece of paper on which the same is written	5 cents
ASSIGNMENTS OR TRANSFERS—of mortgage, lease or policy of insurance, the same duty as on the original instrument.	5 cents
Of patent right	5 cents
BANK CHECKS, DRAFTS OR ORDERS, &c.—at sight or on demand	2 cents
BILLS OF EXCHANGE, INLAND—draft or order, payable otherwise than at sight or on demand, and any promissory note whatever, payable on demand or at a time designated, [except bank notes issued for circulation, and checks made and intended to be, and which shall be forthwith presented for payment] for a sum not exceeding \$100	5 cents
For every additional hundred dollars, or fractional part thereof	5 cents
BILLS OF LADING—of vessels for ports of the United States or British North America	exempt
Or receipt for goods on any foreign ports	10 cents
BILL OF SALE—of any vessel, or part thereof when the consideration does not exceed five hundred dollars	50 cents
Exceeding \$500 and not exceeding \$1,000	\$1.00
Exceeding \$1,000, for each \$500, or fractional part thereof	50 cents
Of personal property [other than ship, or vessel]	5 cents
BOND—personal, for payment of money [See Mortgage]	\$1.00
Official	\$1.00
For indemnifying any person for the payment of any sum of money, where the money ultimately recoverable thereupon is \$1,000 or less	50 cents
Where the money recoverable exceeds \$1,000, for every additional \$1,000, or fractional part thereof	50 cents
BONDS—county, city and town bonds, railroad and other corporation bonds, and script are subject to stamp duty. [See Mortgage.]	
Of any description other than such as are required in legal proceedings, and such as are not otherwise charged in this schedule	25 cents
CERTIFICATES—of deposit in bank, sum not exceeding one hundred dollars	2 cents
Of deposit in bank, sum exceeding \$100	5 cents
Of stock in an incorporated company—	25 cents
General	5 cents
Of a qualification of a Justice of the Peace	
Commissioner of Deeds or Notary Public	5 cents
Of search of records	5 cents
That certain papers are on file	5 cents
That certain papers cannot be found	5 cents
Of redemption of land sold for taxes	5 cents
Of birth, marriage and death	5 cents
Of qualifications of school teachers	5 cents
Of profits in an incorporated company, for a sum not less than \$10 and not exceeding \$50	10 cents
Exceeding \$50 and not exceeding \$1,000	25 cents
Exceeding \$1,000, for every additional \$1,000, or fractional part thereof	25 cents
Of damage or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such	25 cents
CERTIFIED TRANSCRIPT—of judgments, satisfaction of judgments and of all papers recorded or on file (N. B.—As a general rule, every certificate which has, or may have, a legal value in any court of law or equity, will require a stamp duty of 5 cents)	5 cents
CHECK DRAFT OR ORDER—for the payment of any sum of money, exceeding \$10 drawn upon any person other than a bank, banker or trust company, at sight or on demand	2 cents
CONTRACT—[See Agreement]	
Brokers	10 cents
CONVEYANCE—deed, instrument or writing whereby lands, tenements, or other realty sold shall be conveyed, the actual value which does not exceed \$500	50 cents
Exceeding \$500, and not exceeding \$1,000	\$1.00
For every additional \$500, or fractional part thereof, in excess of \$1,000	50 cents
ENTRY—of any goods, wares or merchandise at any custom house not exceeding \$100 in value	25 cents
Exceeding \$100 and not exceeding \$500 in value	50 cents
Exceeding \$500 in value	\$1.00
For the withdrawal of any goods or merchandise, from bonded warehouse	50 cents
GUAGES RETURN—if for quantity not exceeding 500 gallons, gross	10 cents
Exceeding 500 gallons	25 cents
POWER OF ATTORNEY—to sell or transfer stock, or collect dividends thereon	25 cents
To vote at an election of incorporated company	10 cents

To receive or collect rents	25 cents
To sell, or convey, or rent, or lease real estate	\$1.00
For any other purpose	50 cents
PROBATE OF WILL—or letters of administration, where the value of both real and personal estate does not exceed \$4,000	\$1.00
For every additional \$2,000, or fractional part thereof, in excess of \$2,000	50 cents
Bonds of executor, administrators, guardians and trustees, are each subject to a stamp duty of	\$1.00
PROTEST—upon bill note, check or draft	25 cents
PROMISSORY NOTE—[See Bills of Exchange, inland.]	
Renewal of, subject to same duty as an original note.	
RECEIPT—for the payment of any sum of money, or debt due, exceeding \$20, or for the delivery of any property	2 cents
TRUST DEED—made to secure a debt to be stamped as a mortgage Conveying estate to uses, to be stamped as a conveyance.	
WAREHOUSE RECEIPT—for any goods, wares or merchandise not otherwise provided for, deposited or stored in any public or private warehouse, not exceeding \$500 in value	10 cents
Exceeding \$500, and not exceeding \$1,000	20 cents
Exceeding \$1,000, for every additional \$1,000, or fractional part thereof, in excess of \$1,000	10 cents
For any goods, &c., not otherwise provided for, stored or deposited in any public or private warehouse or yard	25 cents
WRITS & LEGAL DOCUMENTS—writ or other legal process, by which any suit is commenced in any court of record, either of law or equity	50 cents
Writ or other original process issued by a court not of record, where the amount claimed is \$100 or over	50 cents
Upon every confession of judgment or cognovit, for \$100, or over, except in cases where the tax for a writ has been paid	50 cents
Writ or other process appeals from justices' courts, or other courts of inferior jurisdiction, to a court of record	50 cents
Warrants of distress, when the amount or rent claimed does not exceed \$100	25 cents
When the amount exceeds \$100	50 cents
INSURANCE—Marine, Inland and Fire. Where the consideration paid for the insurance, in cash, premium notes, or both, does not exceed \$10	10 cents
Exceeding \$10, and not exceeding \$50	50 cents
INSURANCE, LIFE—when the amount insured does not exceed \$1,000	25 cents
Exceeding \$1,000, and not exceeding \$5,000	50 cents
Exceeding \$5,000	\$1.00
LEASE—of lands or tenements, where the rents does not exceed \$300 per annum	50 cents
Exceeding \$300, for each additional \$300, or fractional part thereof, in excess of \$300	50 cents
Perpetual, subject to stamp duty as a conveyance.	
Clause of guaranty of payment of rent, incorporated or indorsed, five cents additional	
MEASURES' RETURN—if for quantity not exceeding 1,000 bushels	10 cents
Exceeding 1,000 bushels	25 cents
MORTGAGE—trust deed, bill of sale, or personal bond for the payment of money exceeding \$100, and not exceeding \$500	50 cents
Exceeding \$500, for every additional \$500 or fractional part thereof, in excess of \$500.	50 cents
PAWNERS' CHECKS	5 cents
PASSAGE TICKET—from the United States to any foreign port, costing not more than \$35	50 cents
Costing more than \$35, and not exceeding \$50	\$1.00
For every additional \$50, or fractional part thereof, in excess of \$50	\$1.00
GENERAL REMARKS.	
Revenue Stamps may be used indiscriminately upon any of the matters or things enumerated in schedule B, except proprietary and playing card stamps, for which a special use has been provided.	
Postage stamps cannot be used in payment of the duty chargeable on instruments.	
It is the duty of the maker of an instrument to affix and cancel the stamp thereon. If he neglects to do so, the party for whose use it is made and stamp it before it is used; but in no case can it be legally used without a stamp; and if used after the 30th of June, 1863, and used without a stamp, cannot afterwards be effectually stamped. Any failure upon the part of the maker of an instrument to appropriately stamp it, renders him liable to a penalty of two hundred dollars.	
Suits are commenced in many States by other process than writ, viz: summons, warrant, publication, petition, &c., in which case there, as the original process, severally require stamps.	
Writs of scire facias are subject to stamp duty on original processes.	
The jurat of an affidavit, taken before a Justice of the Peace, Notary Public, or other officer duly authorized to take affidavits, is held to be a certificate and subject to a stamp duty of 5 cents, except when taken in suits or legal proceedings.	
Certificates of loan, in which there shall appear any printed or written evidence of an amount of money to be paid on demand, or at any time design-	