Scraps, Facts and Fancies.

- Why is a fashionable lady like a sportsman? Because she bags the hare. - If you wish to know how quick you can run a mile, tell a red-headed woman her baby squints.

- The definition of love is-"A prodigal desire on the part of a young man to pay for some young woman's board." - The right man in the right place-

MARK Lemon as editor of the London

- A charity scholar, under examination in the Psalms, being asked "What is the pestilence that walked in the darkness?" replied, "Please sir, bed-bugs."

- "The ocean speaks eloquently and forever," says Beecher. "Yes," retorts Prentice," and there is no use of telling it to dry up."

- To keep eggs from spoiling, eat them while they are fresh. We have tried all kinds of methods, but this we think is the only one to be relied on "in any climate." - "Do you know who I am?" said an officer to a fellow whom he had by the

collar. "Not exactly, sir," the fellow replied, "but I think you must be the malignant collarer." - "Now, children," said a school in-

spector, "who loves all men?" A little girl, not four years old, and ev-

idently not posted in the catechism, an swered quickly: "All women." - The best defence of lying that was

over read, was the remark of Charles Lamb, related by Leigh Hunt, that "truth was precious and not to be wasted on every body."

- A person was boasting that he was sprung from a high family in Ireland .-"Yes," said a bystander. "I have seen some of the same family so high that their feet could not touch the ground."

- A young lady writes, indignantly, to us to "know when we are going to let hoops alone?" We assure our fair correspondent that we never trouble ourselves about hoops unless there is a woman in them.

- A man out West says that he moved so often during one year, that whenever a covered wagon stopped at his gate his chickens would fall on their backs and hold up their feet, in order to be tied and thrown in.

- A New Hampshire man having lost his wife, caused a stone to be raised over her grave, upon which, in the depth of his grief, he had ordered to be inscribed :-"Tears cannot restore her; therefore I news. It is sufficient to say that he de-

- An editor thus logically nudges his delinquent subscribers: "We don't want the enemy in their advance, and he at money desperately bad, but our creditors once set off for the pass. He knew that do, and no doubt they owe you. If you the pass was defended by a stout tower, pay us, we'll pay them, and they'll pay and a garrison of thirty men, and he hoped you."

- An Arabian having brought a blush bid my gathering them? The law permits him who sows to reap a harvest."

- The editor of the Belleville (Texas) near that village which was fourteen feet kets. long, six inches through the body, and had forty-two rattles. Three men, armed with fence rails, had a desperate struggle

- A lady residing on Masachusetts avenue, in Indianapolis, the other day commenced tickling her daughter, a girl fourteen years old. She continued this amusement until the girl became completely exhausted and finally in struggling to free the guns he could find, and placed them, held that tower against me?" herself, burst a blood vessel and died.

- A cotemporary speaks enthusiastically and hopefully of binding the radical ed the road by which the enemy must disunion party firmly together with advance. "hooks of steel." A good deal of "hook, ing" and "stealing" has been going on which he had brought with him, and sat in that party for years, and they may be down to wait. He had absolutely formed considered as already pretty well bound the heroic resolution to defend the tower -by the "cohesive attraction of public alone against the enemy. plunder."

state that the general's name is not But- regiment.

a divorce from his wife while she was absent from home visiting some friends .-When she returned he received her as usual, said nothing about the divorce, and they had abandoned the expedition. they continued to live together for some and had not been for some time. She last he heard them entering the defile.husband avoided arrest by keeping out of muskets into the darkness to let them into tears. He said: "How beautiful at home the young women would come

THE FIRST GRENADIER.

For many a year there was a touching and beautiful custom to be witnessed in a certain regiment of French grenadiers, and which was meant to commemorate the heroism of a departed comrade.

When the companies assembled for parade, and the roll was called, there was one name to which its owner could not piece of artillery was brought into the answer-it was that of La Tour d'Au- pass and opened on the tower. But to

When it was called, the oldest sergeant present stepped a pace forward, and raising his hand to his cap, said, proudly: "Died on the field of honor."

For fourteen years this custom was continued, and only ceased when the restored Bourbons, to please their foreign masters, forbade everything that was calculated to preserve the spirits of the soldiers of France.

La Tour d'Auvergne was not unworthy in life the honor thus paid him after his death. He was educated for the army, entered in 1766, and in 1781 served under the Duke de Crillon at the siege of Port Mahon. He served always with distinction, but constantly refused offers of promotion, saying that he was only fit for the command of a company of grenadiers; but finally, the various grenadier companies being united, he found himself in command of a body of 8,000 men, while retaining only the rank of captain.

Hence he was known as the First Grenadier of France.

But it is of one particular exploit of his that we wish to write, more than his career in general.

When he was forty years of age he went on a visit to a friend, not far from a section of the country that was soon to become the scene of a campaign. While there he was busy in acquainting himself with the features of the country, thinking it not unlikely that this knowledge might be of use to him, and while here the brave grenadier was astonished to learn that the war had been rapidly shifted to this quarter, and that a regiment of Austrians was pushing on to occupy a narrow pass about ten miles from where he was staying, and the possession of which would give them an opportunity to prevent an important movement of the French which was then on foot.

They hoped to surprise this post, and were moving so rapidly upon it that they were not more than two hours distant from the place where he was staying, and which they would have to pass in their march. It matters not how he heard the termined at once to act upon it.

He had no idea of being captured by to be able to warn the men of their

to a maiden's cheek by the earnestness of He hastened on, and arriving there, his gaze, said to her, "My looks have found the tower in a perfect condition. It pass out. planted roses on your cheeks; why for has just been vacated by the garrison, who had heard of the approach of the Austrians, and had been seized with a panic thereat and had fled, leaving their Countryman, has seen a rattlesnake killed arms, consisting of thirty excellent mus-

> La Tour d'Auvergne gnashed his teeth with rage as he discovered this. Searching in the building he found several boxes of ammunition which the cowards had not destroyed. For a moment he was in despair, but then with a grim smile he began to fasten the main door and pile against it such articles as he could find.

> together with a good supply of ammunition, under the loop-holes that command-

Then he ate heartily of the provisions

There were some things in his favor in - A general in a "loyal" State has such an undertaking. The pass was commenced a suit against a newspaper for steep and narrow, and the enemy's troops La Tour d'Auvergne could not carry to publishing a dispatch from its Washington | could enter it only in double files, and in | be collected, and sent them all, with the correspondent, stating that facts would doing this would be fully exposed to the soon be published showing that he had ap- fire from the tower. The original garri- with a note relating to the whole affair. propriated silverware and china to his son of thirty men could easily have held own private use while with the army in it against a division, and now one man ears of Napoleon, he offered to promote the South. It is hardly necessary to was about to attempt to hold it against a La Tour d'Auvergne, but the latter de-

It was dark when La Tour d'Auvergne - A man in Illinois recently obtained reached the tower, and he had to wait some time for the enemy. They were longer in coming than he had expected, and for a while he was tempted to believe

About midnight, however, his practime. At length he informed her for the ticed car caught the tramp of feet. Every first time that she was no longer his wife | moment the sound came nearer, and at complained to the authorities, but the Immediately he discharged a couple of reproved for something, blushed and burst know that he knew of their presence and your repreach has made your daughter. -A gentleman living in this county by intentions, and he heard the quick, short | That crimson hue and those silvery tears the name of Sol Nettles, some fifty years | commands of the officers, and, from the | become her much better than any ornaold, and not a large man, ate seventy- sounds, he supposed that the troops were ment of gold or pearls; these may be hung that respects Brownlow, or respects any three raw eggs in town last Saturday. retiring from the pass. Until the morn- on the neck of any woman, but those are human being that does respect him, or three raw eggs in town last Saturday. The contracted with a family grocery ling he was undisturbed. The Austrian on the neck of any woman, but those are human being that does respect him, or by brokers, banks or bankers who pay a special even any dog that will follow him. Very lax, require stamps equal to 1 cent ou every \$100. merchant for as many eggs as he could commander, feeling assured that the gar- ty. A full-blown flower, besprinkled with few dogs will follow him at all. Dogs suck, agreeing to pay twenty-five cents rison had been informed of his move- the purest hue, is not so beautiful as this follow a man by the scent of his footmerchant for as many eggs as he could commander, feeling assured that the garsuck, agreeing to pay twenty-five cents for the meal. He ate all the merchant
for the meal. He ate all the merchant
for the meal are all the merchant for the meal are all the merchant for the meal are all the merchant for the meal are all the merchant for the meal are all the merchant for the meal are all the merchant for the meal are all the merchant follows a man by the scent of his footsteps, but almost every dog that chances
to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being seller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contract being to hit upon Brownlow's trail is so overseller to the buyer upon the sale or contrac bad, and said "he would like a few more," saw that he could not surprise the post as plesure and shedding tears of sorrow for to hit upon Brownlow's trail is so overhad, and said "he would like a few more," saw that he could not surprise the post as but yet did not wish to trouble the mer- he had hoped to do, and deemed it pru- her fault. A blush is a sign which nature come by the concatenation of foulest made, and the stamps affixed thereto.

| Made, and the stamps affixed thereto. | al of the charter of Earle's Bridge, over Seneca | the had hoped to do, and deemed it pru- her fault. A blush is a sign which nature | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write 50 cents. Where the amount claims | write- write- write 50 cents. Where the amount claims | write- writ but yet did not wish to trouble the merhe had hoped to do, and deemed it pruher haut. A blush is a sign which hat he goes off howling to his
chant to go out and get them.—Rome dent to wait until daylight before making hangs out to show where chasity and
learned to do on the final transfer of the first the first that he goes off howling to his
stinks that he goes off howling to his
still he goes off howling that he goes

At sunrise he summoned the garrison to surrender. A grenadier answered the

"Say to your commander," he said, in reply to the messenger, "that this garrison will defend this post to the last ex-

The officer who had borne the flag of truce retired, and in about ten minutes a effect this the piece had to be placed directly in front of the tower, and within easy musket range of it. They had scarcely got the gun in position when a rapid fire was opened on it from the tower, and continued with such marked effect that the piece was withdrawn after the second discharge, with a loss of five men.

This was a bad beginning, so half an hour after the gun was withdrawn, the Austrian colonel ordered an assault.

As the troops entered the defile they were received with a rapid and accurate fire, so that when they had passed over half the distance they had to traverse, they had lost fifteen men. Disheartened by this, they returned to the mouth of

Three more assaults were repulsed in this manner, and the enemy by sunset had lost forty-five men, of whom ten were

The firing from the tower had been rapid and accurate, but the Austrian commander had noticed this peculiarity about it-every shot seemed to come from the same place. For awhile this perplexed him, but at last he came to the conclusion that there were a number of loop-holes close together in the tower, so constructed as to command the ravine perfectly.

At sunset the last assault was made and repulsed, and at dark the Austrian commander sent a second summons to the

This time the answer was favorable. The garrison offered to surrender at sunrise the next morning, if allowed to march out with their arms and return to the army unmolested. After some hesitation the terms were accepted.

Meantime, La Tour d'Auvergne had passed an anxious day in the tower. He had opened the fight with an armament of thirty loaded muskets, but had not been able to discharge them all. He had fired with surprising rapidity, but with surprising accuracy, for it was well known in the army that he never threw away a shot. He had determined to stand to his post until he had accomplished his end, which was to hold the place twenty-four hours, in order to allow the French army time to complete its manœuvre. After consequence to the enemy.

When the demand for a surrender came to him after the last assault, he consented to it upon the conditions named.

The next day at sunrise the Austrian troops lined the pass in two files, extending from the mouth to the tower, leaving a space between them for the garrison to

The heavy door of the tower opened slowly, and in a few minutes a bronzed and scarred grenadier, literally loaded down with muskets, came out and passed down to the line of troops. He walked with difficulty under his heavy load.

To the surprise of the Austrians, no one followed him from the tower.

In astonishment the Austrian colonel rode up to him, and asked him in French why the garrison did not come out. "I am the garrison, colonel," said the

soldier, proudly. "What," exclaimed the colonel; "do

When he had done this he loaded all you mean to tell me that you alone have

"I have that honor, colonel," was the

"What possessed you to make such an attempt, grenadier?" "The honor of France was at stake."

The colonel gazed at him for a moment with undisguised admiration; then, raising his cap, he said, warmly: "Grenadier, I salute you. You have proved yourself the bravest of the brave."

The officer caused all the arms which grenadier, into the French lines, together

When the knowledge of it came to the clined to accept the promotion, saying that he preferred to remain where he was.

Emperor himself.

er and daughter, when the latter, being

From the Atlanta Intelligencer. PADDY O'SHEA.

One midsummer day Poor Paddy O'Shea Met Logic returning from school; And here, by the way, It is proper to say That Logic thought Paddy a fool.

But Patrick O'Shea Was a wit in his way-Too clever a fool to be caught; Quoth Logic: "Hello! Pat how do you do ?" And Paddy responded: "Do what?"

"Why, how do you find Yourself, body and mind? Is what I would ask you, you goose?' "Och! sure as to that, Misthur Logic," said Pat, "Myself I'm too sharp for to lose."

"Pshaw! Paddy give in, You know what I mean, So, how are you feeling to-day ?" "Why, Misthur Logic, I feel pretty shlick-Just feel me," quoth Paddy O'Shea.

"Well, Mr. O'Shea, I'll bid you good-day ! The patience of Job you would try." "'Tis not a good day," Said Paddy O'Shea, "For the weather is hot and dry."

HANDSOMELY TURNED .- A correspondent of the Macon Telegraph, writing of some of the incidents of a late session of the County Court of Putnam, reports the the County Court of Futnam, reports the or used in connection with mortage deeds, and not following good repartee by J. A. Turner, otherwise charged in this schedule, 25 cents. late of the Countryman:

After the business of the Court was while the bench and bar were indulging in pleasantries, Dr. H., a wag, applied for Certificate of Profits.—In any incorporated comover, just before the adjournment, and license to plead and practice law in the County Court. In order to humor the joke, the Court appointed J. A. Turner to examine the candidate for license.

Quoth Turner to applicant, with great dignity and gravity: "What is the first requisite for making a good lawyer?"

"To be a d-d rascal," was H.'s ready response, followed by great laughter, the spectators evidently thinking Turner was

But Turner arose with dignity, and addressing the Court, said: "May it please the Court, I deem it unnecessary to prolong this examination. Dr. H. has said that the first requisite to make a good lawyer is to be a d-d rascal. I pronounce the Doctor fully qualified, and move that he be enrolled as an attorney dum of sale, 10 cents.

Conveyance of Deed of Grant—Where the consideration of this Court." of this Court."

Soup or Nothing .- At a very excellent hotel not 100 miles from our parts, they were one day short of a waiter, when a that, he knew the pass would be of no newly arrived Hibernian was hastily made to supply the place of a more expert hand. "Now, Barney," said mine host, "mind

you serve every man with soup the first thing-serve soup first." "Bedad, I'll do that same," said the

alert Barney. Soup came on, and Barney, after help-

ing all but one guest, came to the last one. "Soup, sir?" said Barney.

" No soup for me," said the man. "But you must have it-it is the rules of the house."

"Hang the rules of the house!" exclaimed the guest. "When I don't want soup I won't eat it." "Well," said Barney, with all due so-

lemnity, "all I can say is just this, it's the regulations of the house, and divil the drop else will ye get till ye's finished the

The traveler gave in and the soup was gobbled.

Hudging .- An editor in Iowa has been fined two hundred dollars for hugging a girl in church.-Exchange.

Cheap enough! We once hugged a girl in church some ten years ago, and it shall be required equal to that imposed on the

school some twenty-five years ago, and had to support her and the family ever since.-Tioga Democrat.

Come to Salem, Oregon, boys! Come to Salem, Oregon; we have hugged a dozen, and it hain't cost a cent .- Demo-

cratic Review. We hug, and like to hug, and darn the expenses; fellers, if you enjoy luxuries, you must pay for them .- Day Book.

A QUAKER WOMAN'S SERMON .-- My dear friends, there are three things that I very much wonder at. The first is that This brave soldier met his death in an children should be so foolish as to throw action at Aberhausen, in June, 1800, and up stones, clubs and brickbats into fruit the simple but expressive scene at roll trees to knock down fruit. If they would call in his regiment was commenced and let it alone it would fall itself. The seccontinued by the express command of the ond is that men should be so foolish as to go to war and kill each other. If let - Goethe was in company with a moth- alone they would die themselves. The of money, or for the payment of any debt due, third and last thing I wonder at is that exceeding \$20, not being for satisfaction of any alone they would die themselves. The

- There is not a man in the nation

Stamp Duties.

As a matter of interest and importance to all classes of our readers, we publish below the new stamp Act, alphabetically arranged, which went into operation on the 1st instant. Our readers should cut it out and preserve it for future refer- \$100, 25 cents; when exceeding \$100, 50 cents.

Agreement-Other than those mentioned in this schedule, (or any appraisement,) for every sheet or piece of paper on which it is written, 5 cents; appraisements of value or damage, 5 cents.

Bill of Ezchange, foreign.—Lrawn in but payable out of the United States, if drawn singly or

otherwise than in a set of three or more-same as exceed \$100, or the equivalent thereof, in any for-eign currency in which such bills may be express-ed, 2 cents; for every additional \$100, or frac-tional part thereof in excess of \$100, 2 cents.

Bill of Exchange, inland.—Draft or order for the payment of any sum of money, not exceeding \$100, otherwise than at sight or on demand, or promissory notes, except bank notes and checks; or any memorandum, check, receipt or other written or printed evidence of an amount of money to be paid on demand or at a time designated, for a sum not exceeding \$100, 5 cents; for every additional \$100, or fractional part in excess of \$100, 5 cents.

Bill of Sale.—Bills of sale by which any ship or vessel, or any part thereof, shall be conveyed to or vested in any other person or persons, when the consideration shall not exceed \$500, stamp duty 50 cents; do., when the consideration exceeds \$500 and does not exceed \$1,000, \$1. Exceeding \$1,000, for every additional amount of \$500, or fractional part thereof, 50 cents. Personal property other than ships or vessels, 5 cents.

Bill of Lading.—For goods and merchandize exported to foreign ports other than charter party, each 10 cents.

each 10 cents.

Bonds .- Of indemnity-where the money ultimately recoverable thereupon is \$1,000 or less, 10 cents; where the penalty exceeds \$1,000 for every additional \$1,000 or fractional part in excess of \$1,000, 50 cents. For the due execution of the duties of any office, \$1. Of any description other than such as may be required in legal proceedings,

Certificate .-- Other than those mentioned, 5 cents. Certificate of Damage.—And all other documents issued by any port-warden or marine surveyor, 25

pany, for an amount not less than \$10, nor exceeding \$50, 10 cents; from \$50 to \$1,000, 25 cents; exceeding \$1,000, for every additional \$1,000, or fractional part thereof, 25 cents.

Certificate of Stock .- Incorporated company, 25 Charter Party .- On any letter or memorandum

relating to the charter of any vessel, if the registered tonnage does not exceed 150 tons, \$1; from 150 to 3000 tons, \$3; from 300 to 660 tons, \$5; over 600 tons, \$10.

Checks, Drafts or Orders.—For any amount on

any bank, broker or trust company, at sight or on demand, 2 cents; for amount exceeding \$10, on any person other than a bank, banker or trust company, at sight on demand, 2 cents; for amount exceeding \$10, on any person other than a bank, banker or trust company, at sight or on demand, Cigar Lights-Made in part of wood, wax, glass, paper, or other materials, in parcels or packages, 1 cent; in packages of more than 25 and not more

lights, or fractional part of that number, 1 cent. Contracts—Contracts, broker's note, or memorandum of sale of any goods or merchandize, stocks, bonds, notes of hand, for each note or memoraneration of value does not exceed \$500, 50 cents; from \$500 to \$1,000, \$1; and for every additional

than 50 lights, 2 cents; for every additional 25

\$500, or fractional part thereof, in excess of \$1,000, Entry of Goods-At custom house, not exceeding

in value \$100, 25 cents; from \$100 to \$500, 50 cents; exceeding \$500, \$1; for the withdrawal of goods from bonded warehouse, 50 cents. Friction Matches-Or Lucifer matches, made in part of wood, in packages of 100 or less, 1 cent; when in parcels of packages containing more than 100, and not more than 200, for each parcel or package, 2 cents, and for every additional or fractional

part thereof, 1 cent; for wax tapers, double the rates herein imposed upon friction matches, 1 cent. Lease-Where rent is \$300, or less, 50 cents; where the rent exceeds \$300, for each additional

Manifest Entry, Clearance—Of cargo of vessel for foreign port, if tonnage does not exceed 300 tons, \$1; from 300 to 600, \$3; exceeding 600, \$5. Meals, Fish, Fruits, Sauces, Jellies, &c-For, and

upon every can, bottle or other single package. containing meats, fish, shell-fish, fruits, vegetables, sauces, syrups, prepared mustard, jam or jellies, contained therein, packed or sealed, made, prepare ed and sold, or offered for sale, or removed for con sumption in the United States, on or after the 1st day of October, 1866, when such can, botrie or other single package, with its contents, shall not exceed two pounds in weight, 1 cent; when such can, bottle or other single package, with its contents, shall exceed two pounds in weight, for every additional pound or fractional part, 1 cent.

Mortgage or Personal Bonds—Given as security for the payment of any definite sum, from \$100 to \$500, 50 cents; exceeding \$500, and not exceeding \$1,000, \$1. For every additional \$500, or fractional part thereof, in excess of \$500, 50 cents; provided, that upon each and every assignment or transfer of a mortgage, policy of insurance, or the renewal or continuance of any agreement, contract

has cost us a thousand a year ever since.

— Youny America.

That's nothing! We hugged a girl in school some twenty-five years ago, and shall be required equal to that imposed on the original instrument.

Passage Ticket—To a foreign port, if of less price than \$35, 50 cents; from \$35 to \$50, \$1; and for every additional \$50, or fractional part thereof, in excess of \$50, \$1.

Paumbroker's Certificate—For any sum, 5 cents.

Playing Cards—For and upon every pack, not
exceeding 52 cards in number, irrespective of price

or value, 5 cents.

Policy of Insurance—On any life or lives, where the amount insured does not exceed \$1,000, 25 cents; from \$1,000 to \$5,000, 50 cents; exceeding \$5,000, \$1. Fire and Marine Risks.—Premium not exceeding \$10, 10 cents; premium not exceeding \$50, 25 cents; exceeding \$50, 50 cents. Accidental insurance policies are exempt.

Proceed of Attarphy.—To transfer stock, bonds or

Power of Attorney.—To transfer stock, bonds or serip, to collect dividends, interest or rent, 25 cents; to vote by proxy, except in charitable, religious, literary and cemetery societies, 10 cents; to sell or lease real estate, and perform all other acts not specified, \$1; and other purpose, 50 cents.

Probate of Will, or letter of Administration.—Where
the estate does not exceed the value of \$2,000, \$1; for every additional \$1,000, or fractional part in excess of \$2,000, 50 cents. Protest of Note, Drafts, &c .- Or marine protest,

&c., 24 cents. Proprietary Medicines, Cosmetics, &c .- Not over 25 cents, 1 cent; not over 50 cents, 2 cents; not over 75 cents, 3 cents; not over \$1, 4 cents. For

every additional 50 cents, or fractions thereof, 2 Receipt-Receipts for the payment of any sum mortgage or judgment, or decree of a court, or enyoung men should be so unwise as to go dorsement on any stamp obligation in acknowlafter young women. If they would stop edgement of its fulfillment, for each receipt 2 Provided, That when more than one signature is affixed to the same paper, one or more stamps may be affixed thereto representing the whole amount of stamps required by such signa-

Sules-Or contracts for the sale of stocks, bonds, foreign exchange, gold and silver bullion and coin, promissory notes or other securities, when made stamped at the full rate of \$100. When made by

judgment, or cognovit, for \$100 or over, (except in those cases where the tax for the writ of a con mencement of suit, has been paid,) 50 cents. Writs or other process on appeals from justices' courts or other courts of inferior jurisdiction to a court of record, 50 cents. Warrant of distress, when the amount of rent claimed does not exceed

EXEMPTIONS. No stamp duty shall be required on powers of attorney or any other paper relating to application for bounties, arrearages of pay, or pensions, or to the receipt thereof from time to time; or upon tickets or contracts of insurance, when limited to injury of persons while traveling; nor on certifi-cates of the measurement or weight of animals, wood, coal, or other articles, nor on deposit notes Drawn in sets of three or more, for every bill of to mutual insurance companies for the insurance each set, where the sum made payable shall not upon which policies subject to stamp duties have een or are to be issued; nor on any warrant of attorney accompanying a bond or note, when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required; and whenever any bond or note shall be secured by a mortgage, but one stamp duty shall be required to be placed on such papers; nor on any certificate of the record of a deed or other instrument in writing, or of the acknowledgment or proof thereof by attesting witnesses; nor to any endorsement of a negotiable instrument.

Provided, That the stamp duty placed thereon shall be the highest rate required for said instruments, or either of them.

Receipt by express companies for the delivery of any property for transportation are exempt from

PENALTIES.

Penalty for making, signing or issuing any in-strument, document or paper of any kind whatsoever, or shall accept, negotiate or pay, or cause to be accepted, negotiated or paid, any bill of exchange, draft or order, or promissory note for the payment of money, without the same being duly stamped, or denoting the duty hereby imposed thereon, \$50; and the instrument shall be deemed invalid and of no effect; or for counterfeiting stamps or dies, \$1,000, and imprisonment to hard stamps or dies, \$1,000, and imprisonment to hard labor not exceeding five years. For making, signing, issuing, accepting or paying any bill of exchange, draft, order or note without stamp, \$200. For selling proprietary cosmetics, matches, meats, fish, fruits, sauces, jellies, &c., without proper stamps, \$50 stamps, \$50.

OTHER PROVISIONS. Instruments are not to be recorded unless prop-

erly stamped.
No instrument is invalid for the want of the particlarly kinds of stamps designated, provided a legal stamp of equal amount (except proprietary stamps) duly affixed. All official instruments, documents and papers issued or used by officers of the United States Gov-

ernment or by the officers of any State, County or other municipal corporation, are exempt.

In cases where an adhesive stamp shall be used for denoting any duty imposed by this Act, the person using or affixing the same shall write thereon the initials of his name and date upon which the same shall be attached or uned, so that the same may not again be used, under a penalty of

Instruments heretofore issued without stamps, not to be void, where stamps are subsequently iffixed. Postage stamps cannot be used as revenue

Any person may present to the Commissioner of Internal Revenue any instrument and require his opinion whether the same is chargeable with any luty; and if the said Commissioner shall be of opinion that it is not chargeable with any stamp luty, he is required to impress on it a particular stamp, with words to signify that it is not charge-able with stamp duty; and every instrument on which said stamp is impressed shall be received in evidence in all courts, notwithstanding objections on the ground of such instrument being without

the proper stamp.

The party to whom a document is issued from a foreign country, or by whom it is to be used, shall, before using the same, affix thereon the stamp or

stamps indicating the duty required. Proprietors of cosmetics, medicines, or proprietary articles, may furnish private dies, and are allowed 5 per cent. on all purchases of \$500; over \$500, 10 per cent.

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Feb 8, 1866

J. B. EARLE.

W. H. D. GAILLARD, Superintendent B. R. R. R.