THE MEMPHIS DAILY APPEAL.

BY M'CLANAHAN & DILL. MEMPHIS, SATURDAY, OCTOBER 12, 1861. VOL. XII.—NO. 235.

Daily Appeal.

THE SEQUESTRATION ACT.

AN ACT for the Sequestration of the Estates, Property and Effects of Alien Enemies, and for the Indemnity of Citizens of the Confederate States, and Persons aiding the same in the existing War with the United States.

WHEREAS, The Government and people of the United States have departed from the usages of civilized warfare in confiscating and destroying the property of the people of the Confederate States of all kinds, whether used for military purposes or not; and, whereas, our only protection against said wrongs is to be found in such countersures of retaliation as will ultimately indemnify our citizens for their losses, and restrain the nation crowned of our enemies; Therefore,

SECTION 1. Be it enacted by the Congress of the Confederate States of America, That all and every the lands, tenements and hereditaments, goods and chattels, rights and credits, within the Confederate States, and every right and interest therein held, owned, possessed or enjoyed by any alien enemy since the twenty-first day of May, one thousand eight hundred and sixty-one, except such debts due to an alien enemy as may have been paid into the Treasury of the Confederate States prior to the passage of this law, be, and the same are hereby sequestrated by the Confederate States of America, and shall be held for the full indemnity of any true and loyal citizen or resident of these Confederate States, or other person aiding said Confederate States in the prosecution of the present war between said Confederate States and the United States of America, and for which he may suffer any loss or injury under the act of the United States to which this act is retaliatory, or under any other act of the United States, or of any State thereof, authorizing the seizure, condemnation, or confiscation of the property of citizens or residents of the Confederate States, or other person aiding said Confederate States, and the same shall be seized and disposed of, as provided for in this act: *Provided*, however, when the estate, property or rights to be effected by this act were, or are within some State of this Confederacy, which has become such since said twenty-first day of May, then this act shall operate upon, and as to such estate, property or rights, and all persons claiming the same from and after the day such State so became a member of this Confederacy, and not before: *Provided, further*, That the provisions of this act shall not extend to the stocks or other public securities of the Confederate government, or any of the states of this Confederacy, held or owned by any alien enemy, or to any debt, obligation, or sum due from the Confederate government, or any of the States, to such alien enemy: *And provided also*, That the provisions of this act shall not embrace the property of citizens or residents of either of the States of Delaware, Maryland, Kentucky or Missouri, or of the District of Columbia, or the Territories of New Mexico, Arizona, or the Indian Territory south of Kansas, except such of said citizens or residents as shall commit actual hostilities against the Confederate States, or aid and abet the United States in the existing war against the Confederate States.

SEC. 2. And be it further enacted, That it is, and shall be the duty of each and every citizen of these Confederate States speedily to give information to the officers charged with the execution of this law of any and every lands, tenements and hereditaments, goods and chattels, rights and credits within this Confederacy, and of every right and interest therein held, owned, possessed or enjoyed by or for any alien enemy as aforesaid.

SEC. 3. Be it further enacted, That it shall be the duty of every attorney, agent, former partner, trustee, or other person holding or controlling any such lands, tenements or hereditaments, goods or chattels, rights or credits, or any interest therein, of or for any such alien enemy, speedily to inform the receiver, hereinafter provided to be appointed, of the same, and to render an account thereof, and so far as is practicable, to place the same in the hands of such receiver; whereupon, such person shall be fully acquitted of all responsibility from property and effects so reported and turned over. Any such person wilfully failing to give such information and render such account shall be guilty of a high misdemeanor, and, upon indictment and conviction, shall be fined in a sum not exceeding five thousand dollars and imprisoned not longer than six months, said fine and imprisonment to be determined by the court, trying the case, and shall further be liable to be sued by said Confederate States, and subjected to pay double the value of the estate, property or effects of the alien enemy held by him or subject to his control.

SEC. 4. It shall be the duty of the several Judges of this Confederacy to give this act specially in charge to the grand juries of these Confederate States, and it shall be their duty at each sitting well and truly to inquire and report all lands, tenements and hereditaments, goods and chattels, rights and credits, and every interest therein, within the jurisdiction of such grand jury, held by or for any alien enemy, and it shall be the duty of the several Receivers, appointed under this act, to take a copy of every such report, and to proceed in obtaining the possession and control of all such property and effects reported, and to institute proceedings for the sequestration thereof in the manner hereinafter provided.

SEC. 5. Be it further enacted, That each Judge of this Confederacy shall, as early as practicable, appoint a receiver for each section of the State for which he holds a court, and shall require him, before entering upon the duties of his office, to give a bond in such penalty as may be prescribed by the judge, conditioned that he will diligently and faithfully discharge the duties imposed upon him by law. And said officer shall hold his office at the pleasure of the judge of the district or section for which he is appointed, and shall be removed for incompetency, or inefficiency, or infidelity in the discharge of his trust. And should the duties of any such receiver, at any time, appear to the judge to be greater than can be efficiently performed by him, then it shall be the duty of the judge to divide the district or section into one or more other receivers' districts, according to the necessities of the case, and to appoint a receiver for each of said newly created districts. And every such receiver shall also, before entering upon the duties of his office, make oath in writing before the judge of the district or section for which he is appointed, diligently, well and truly to execute the duties of his office.

SEC. 6. Be it further enacted, That it shall be the duty of the several receivers aforesaid to take the possession, control and management of all lands, tenements and hereditaments, goods and chattels, rights and credits of each and every alien enemy within the section for which he acts. And to this end he is empowered and required, whenever necessary for accomplishing the purposes of this act, to sue for and recover the same in the name of said Confederate States, allowing in the recovery of credits, such delays as may have been or may be prescribed in any State as to the collection of debts therein during the war. And the form and mode of action, whether the matter be of jurisdiction in law or equity, shall be by petition to the court setting forth, as best he can, the estate, property, right or thing sought to be recovered, with the name of the person holding, exercising supervision over, in possession of or controlling the same, as the case may be, and praying a sequestration thereof. Notice shall thereupon be forthwith issued by the clerk of the court, or by the receiver, to such person, with a copy of the petition, and the same shall be served by the Marshal or his deputy and returned to the courts as other mesne process in law cases; whereupon the cause shall be docketed and stand for trial in the court according to the usual course of its business, and the court or judge shall, at any time, make all orders of seizure that may seem necessary to secure the subject matter of the suit from danger of loss, injury, destruction or waste, and may, pending the cause, make orders of sale in cases that may seem to such judge, or court, necessary to preserve any property used for from perishing or waste: *Provided*, That in any case when the Confederate Judge shall find it to be consistent with the safe-keeping of the property so sequestered to have the same in the hands under the control of any debtor or person in whose hands the real estates and slaves were seized, who may be in possession of the said property or credits, he shall order the same to remain in the hands and under the control of said debtor or person in whose hands the real estate and slaves were seized, requiring in every such case such security for the safe keeping of the property and credit as he may deem sufficient for the purpose aforesaid, and he shall by such further orders as the court may make in the premises. But this proviso shall not apply to bank or other corporation stock, or dividends due, or which may be due thereon, or to rents on real estate in cities. And no debtor or other person shall be entitled to the benefit of this proviso unless he has first paid into the hands of the receiver all interests or net profits which may have accrued since the 21st of May, eighteen hundred and sixty-one; and in all cases coming under the proviso, such debtor shall be bound to pay over annually to the receiver all interest which may accrue as the same falls due; and the person in whose hands any other property may be left shall be bound to account for, and pay over annually to the receiver the net income or profits of said property, and on failure of such debtor or other person to pay over such interest, net income or profits, as the same falls due, the receiver may demand and recover the debt or property. And, wherever, after ten days notice to any debtor or person in whose hands property or debts may be left, of an application for further security, it shall be made to appear to the satisfaction of the court that the security of such debtor or person are not ample, the court may, on the failure of the party to give sufficient additional security, render judgment against all the parties on the bond for the recovery of the debt or property: *Provided*, further, that said court may, whenever in the opinion of the judge thereof the public exigencies may require it, order the money due as aforesaid to be demanded by the receiver, and if upon the demand of the receiver, made in conformity to a decretal order of the court requiring said receiver to collect any debts for the payment of which security may have been given under the provisions of this act, the debtor or his security shall fail to pay the same, then upon ten days notice the said debtor and his security, given by said receiver of a motion to be made in said court for judgment for the amount so secured, said court at the next term thereof, may proceed to render judgment against said principal and security, or against the party served with such notice, for the sum so secured, with interest thereon, in the name of said receiver, and to issue execution therefor.

SEC. 7. Any person in the possession and control of the subject matter of any such suit, or claiming any interest therein, may, by order of the court, be admitted as a defendant and be allowed to defend to the extent of the interest propounded by him; but no person shall be heard in defense, until he shall file a plea, verified by affidavit and signed by him, setting forth that no alien enemy has any interest in the right which he asserts, or for which he litigates, either directly or indirectly, by trust, open or secret, and that he litigates solely for himself, or for some citizen of the Confederate States whom he legally represents; and when the defense is conducted for or on account of another, in whole or part, the plea shall set forth the name and residence of such other person, and the relation that the defendant bears to him in the litigation. If the cause involves matter which should be tried by jury, according to the course of common law, the defendant shall be entitled to a jury trial. If it involves matters of equity jurisdiction, the court shall proceed according to its usual mode of procedure in such cases, and the several courts of this Confederacy, may, from time to time, establish rules of procedure under this act, not inconsistent with the act or other laws of these Confederate States.

SEC. 8. Be it further enacted, That the clerk of the court shall, at the request of the receiver, from time to time, issue writs of garnishment, directed to one or more persons, commanding them to appear at the then sitting, or at any future term of the court, and to answer under oath what property or effects of any alien enemy he had at the service of the process, or since has had under his possession or control belonging to or held for an alien enemy, or in what sum, if any, he is owing at the time of service of the garnishment, or since has been indebted to any alien enemy, and the court shall have power to condemn the property or effects, or debts, according to the answer, and to make such rules and orders for the bringing in of third persons claiming or disclosed by the answer to have an interest in the litigation as to it shall seem proper; but in no case shall any one be heard in respect thereto until he shall, by sworn plea, set forth substantially the matters before required of parties pleading. And the decree or judgment of the court, rendered in conformity to this act, shall forever protect the garnishee in respect to the matter involved. And in all cases of garnishment under this act, the receiver may test the truth of the garnishee's answer by filing a traverse thereto, under oath that, this he believes the answer to be untrue, specifying the particulars in which he believes the garnishee has, by omission or commission, not answered truly; whereupon the court shall cause an issue to be made between the receiver and garnishee, and judgment rendered upon the trial of other issues. And in all cases of litigation under this act, the receiver may propound interrogatories to the adverse party touching any matter involved in the litigation, a copy of which shall be served on the opposite party or his attorney, and which shall be answered under oath within thirty days of such service, and upon failure so to answer, the court shall make such disposition of the cause is shall to it seem most promotive of justice, or should it deem answers to the interrogatories necessary in order to secure a discovery, the court shall imprison the party in default until full answers shall be made.

SEC. 9. It shall be the duty of the district attorney of the Confederate States, diligently to prosecute all causes instituted under this act, and he shall receive as a compensation therefor two per cent. on and from the fruits of all litigation instituted under this act: *Provided*, That no matter shall be called litigated except a defendant be admitted by the court, and a proper plea be filed.

SEC. 10. Be it further enacted, That each receiver appointed under this act shall, at least every six months, and as much oftener as he may be required by the court, render a true and perfect account of all the matters in his hands or under his control under the law, and shall make and state just and perfect accounts and settlements under oath of his collections of moneys and disbursements under this law, stating accounts and making settlements of all matters separately, in the same way as if he were administrator of several estates of deceased persons by separate appointments. And the settlements and decrees shall be for each case or estate separately, so that the transaction in respect to each alien enemy's property may be kept recorded and preserved separate and apart. No settlement as above provided shall, however, be made until judgment or decree of sequestration shall have passed, but the court may at any time pending litigation, require an account of matters in litigation and in the possession of the receiver, and may make such orders touching the same as shall protect the interest of the parties concerned.

SEC. 11. When the accounts of any receiver shall be filed respecting any matter which has passed sequestration, the court shall appoint a day for settlement, and notice thereof shall be published consecutively for four weeks in some newspaper near the place of holding the court, and the court shall also send a copy of such newspaper to the district attorney of the Confederate States, for the court where the matter is to be heard, and it shall be the duty of said district attorney to attend the settlement and represent the government, and see that a full, true and just settlement is made. The several settlements preceding the final one shall be interlocutory only, and may be impeached by the final settlements, which latter shall be conclusive unless reversed or impeached within two years for fraud.

SEC. 12. Be it further enacted, That the court having jurisdiction of the matter shall, whenever sufficient cause is shown therefor, direct the sale of any personal property, other than slaves, sequestrated under this act, on such terms as to it shall seem best, and such sale shall pass the title of the person as whose property the same has been sequestrated.

SEC. 13. All settlements of accounts of receivers for sequestrated property shall be recorded, and a copy thereof shall be forwarded by the clerk of the court to the treasurer of the Confederate States within ten days after the decree, interlocutory or final has been passed and all balances found against the receiver shall by him be paid over into the court, subject to the order of the treasurer of the Confederate States, and upon failure of the receiver for five days to pay over the same, execution shall issue therefor, and he shall be liable to attachment by the court and to suit upon his bond. And any one embezzling any money under this act shall be liable to indictment, and on conviction shall be confined at hard labor for not less than six months nor more than five years, in the discretion of the court, and fined in double the amount embezzled.

SEC. 14. Be it further enacted, That the President of the Confederate States shall, by and with the advice and consent of Congress, or of the Senate, if the appointment be made under the permanent government, appoint three discreet commissioners, learned in the law, who shall hold at the seat of government two terms each year, upon notice given, who shall sit so long as the business before them shall require, whose duty it shall be, under such rules as they may adopt, to hear and adjudge such claims as may be brought before them by any one aiding this Confederacy in the present war against the United States, who shall allege that he has been put to loss under the act of the United States, in retaliation for which this act is passed, or any other act of the United States, or of any State thereof, authorizing the seizure, condemnation or confiscation of the property of any citizen or resident of the Confederate States, or other person aiding said Confederate States in the present war against the United States, and the finding of such commissioners in favor of any such claim shall be *prima facia* evidence of the correctness of the demand, and whenever Congress shall pass the claim, the same shall be paid from any money in the treasury derived from sequestration under this act: *Provided*, That said board of commissioners shall not continue beyond the organization of the court of claims, provided for by the constitution; to which court of claims the duties herein provided to be discharged by commissioners shall belong upon the organization of said court. The salaries of said commissioners shall be at the rate of two thousand five hundred dollars per annum, and shall be paid from the treasury of the Confederacy. And it shall be the duty of the attorn-y-general or his assistant to represent the interests of this government in all cases arising under this act before said board of commissioners.

SEC. 15. Be it further enacted, That all expenses incurred in proceedings under this act shall be paid from the sequestrated fund, and the judges, in settling accounts with receivers, shall make to them proper allowances of compensation, taking two and a half per cent. on receipts, and the same amount on expenditure, as reasonable compensation in all cases. The fees of the officers of the court shall be such as are allowed by law for similar services in other cases, to be paid, however, only from the sequestrated fund: *Provided*, that all sums realized by any receiver in one year for his services, exceeding five thousand dollars, shall be paid into the Confederate Treasury, for the use of the Confederacy.

SEC. 16. Be it further enacted, That the attorney-general shall prescribe such uniform rules of proceeding under this law, not herein otherwise provided for, as shall meet the necessities of the case.

SEC. 17. Be it further enacted, That appeals may lie from any final decision of the court under this law in the manner and within the same time as is now, or hereafter may be by law prescribed for appeals in other civil cases.

SEC. 18. Be it further enacted, That the word "person" in this law includes all private corporations; and in all cases, when corporations become parties, and this law requires an oath to be made, it shall be made by some officer of such corporation.

SEC. 19. Be it further enacted, That the courts are vested with jurisdiction, and required by this act to settle all partnerships heretofore existing between a citizen and one who is an alien enemy; to separate the interest of the alien enemy, and to sequestrate it. And shall, also, sever all joint rights when an alien enemy is concerned, and sequestrate the interest of such alien enemy.

SEC. 20. Be it further enacted, That in all cases of administration of any matter or thing under this act, the court having jurisdiction may make such orders touching the preservation of the property or effects under the direction or control of the receiver, not inconsistent with the foregoing provisions, as to it shall seem proper. And the receiver may, at any time, ask and have the instructions of the court, or judge, respecting his conduct in the disposition or management of any property or effects under his control.

SEC. 21. That the Treasury notes of this Confederacy shall be receivable in payment of all purchases of property or effects sold under this act.

SEC. 22. Be it further enacted, That nothing in this act be construed to destroy or impair the lien or other rights of any creditor, a citizen or resident of the Confederate States, or of any other person, a citizen or resident of any country, State or territory, with which this Confederacy is in friendship, and which persons is not in actual hostility to this Confederacy. And any lien or debt claimed against any alien enemy, within the meaning of this act, shall be propounded and filed in the court, in which the proceedings of sequestration are had, within twelve months from the institution of such proceedings for sequestration; and the court shall cause all proper parties to be made and notices to be given, and shall hear and determine the respective rights of all parties concerned: *Provided*, however, that no sales or payments over of money shall be delayed for, or by reason of such rights or proceedings; but any money realized by the receiver, whether paid into the court or treasury, or still in the receiver's hands, shall stand in lieu of that which produced said money, and be held to answer the demands of the creditor aforesaid, in the same manner as that which produced such money was. And all claims not propounded and filed as aforesaid, within twelve months as aforesaid, shall cease to exist against the estate, property, or effects sequestrated, or the proceeds thereof.

Approved August 30, 1861.

THE SEQUESTRATION ACT.

DEPARTMENT OF JUSTICE, RICHMOND, September 12, 1861.

Instructions to Receivers under the act entitled "An Act for the Sequestration of the Estates, Property and Effects of Alien Enemies, and for the indemnity of Citizens of the Confederate States, and persons aiding the same in the existing war against the United States."—Approved August 30, 1861.

1. The following persons are subject to the operation of the law as alien enemies:

1. All citizens of the United States, except the citizens or residents of Delaware, Maryland, Kentucky or Missouri, or the District of Columbia, or the Territories of New Mexico, Arizona, or the Indian Territory south of Kansas.

2. All persons who have a domicil within the States with which this government is at war, no matter whether they be citizens or not; thus the subjects of Great Britain, France, or any other neutral nations, who have a domicil, or are carrying on business or trade within the States at war with this Confederacy, are alien enemies under the law.

3. All such citizens or residents of the States of Delaware, Maryland, Kentucky or Missouri, and of the Territories of New Mexico, Arizona, and the Indian Territory south of Kansas, and of the District of Columbia, as shall commit actual hostilities against the Confederate States, or aid or abet the United States in the existing war against the Confederate States.

II. Immediately after taking your oath of office, you will take possession of all the property of every nature and kind whatsoever within your district belonging to alien enemies as above defined.

III. You will forthwith apply to the clerk of the court for writs of garnishment under the 8th section of the law, and will propound to the garnishees the interrogatories you will propound to the following persons, viz:

1. All attorneys and counsellors practicing law within your district.

2. The presidents and cashiers of all banks and principal administrative officers of all railroads and other corporations within your district.

3. All agents of foreign corporations, insurance agents, commission merchants engaged in foreign trade, agents of foreign mercantile houses, dealers in bills of exchange, executors and administrators of estates, assignees and syndics of insolvent estates, trustees, and generally all persons who are known to do business as agents for others.

4. In the first week of each month, you will exhibit to the judge a statement showing the whole amount of money in your hands as receiver, and deposit the same for safe-keeping in such bank or other depository as may be selected for that purpose by the judge—reserving only such amount as may be required for immediate necessary expenditure in the discharge of your duties as receiver.

5. You are strictly prohibited from making personal use in any manner whatever or investing in any kind of property, or loaning with or without interest, or exchanging for other funds, without leave of the court, any money or funds of any kind received by you in your official capacity.

VI. You are prohibited from employing except at your own personal expense, any attorney or counsellor to aid you in the discharge of your duties, other than the district attorney of the Confederate States for your district; and you are instructed to invoke to his aid under the 9th section of the law, in all matters of litigation that may arise under the law.

VII. You will take special care to avoid the loss or deterioration of all personal property perishable in its nature, by applying for the sale thereof under the provisions of the 12th section of the law.

VIII. You will keep an account, showing exactly all sums received by you as allowances of compensation, under the 15th section of the law, setting forth the date and amount of each receipt of such sums, and as soon as the amount received by you, in any one year, shall reach the sum of five thousand dollars, you will pay over to the assistant treasurer of the Confederate States, most convenient to your domicil, all further sums allowed you as compensation, taking duplicate receipts therefor, one to be retained as a voucher by yourself, and the other to be forwarded by mail to the Secretary of the Treasury.

IX. Whenever, in the discharge of your duties, you discover that any attorney agent, former partner, trustee or other person holding or controlling any property, rights or credits of an alien enemy, has wilfully failed to give you information of the same, you will immediately report the fact to the district attorney for your district, to the end that the guilty party may be subjected to the pains and penalties prescribed by the 3d section of the law.

J. P. BENJAMIN,
Attorney-General.

The following interrogatories to garnishees have been prepared for your use, together with a note annexed for the information of the garnishee:

1. Have you now, or have you had in your possession or under your control since the twenty-first day of May last, (1861,) and if yes, at what time, any land or lands, tenement or tenements, hereditament or hereditaments, chattel or chattels, right or rights, credit or credits, within the Confederate States of America, held, used, possessed or enjoyed for or by an alien enemy or in or to which any alien enemy had, and when, since that time, any right, title or interest, either directly or indirectly?

2. If you answer any part of the foregoing interrogatory in the affirmative, then set forth specially and particularly a description of such property, right, title, credit or interest accruing therefrom, then state when you made such disposition, and to whom; and where such property now is and by whom held?

3. Were you since the twenty-first day of May, 1861, and if yes, at what time, indebted either directly or indirectly, to any alien enemy or alien enemies? If yes, state the amount of such indebtedness if one, and of each indebtedness if more than one; give the name or names of the creditor or creditors, and the place or places of residence, and state whether, and to what extent, such debt or debts have been discharged, and, also, the time and manner of the discharge.

4. Do you know of any land or lands, tenement or tenements, hereditament or hereditaments, chattel or chattels, right or rights, credit or credits, within the Confederate States of America, or any right or interest held, owned, possessed or enjoyed directly or indirectly by or for one or more alien enemies since the twenty first day of May, 1861, or in or to which any one or more alien enemies had since that time any claim, title, or interest direct or indirect? If yes, set forth specifically and particularly what and where the property is, and the name and residence of the holder, debtor, trustee or agent.

5. State all else that you know which may aid in carrying into full effect the sequestration act of the 30th August, 1861, and state the same as fully and particularly as if thereunto specially interrogated.

A. B., Receiver.

NOTE.—The garnishee in the foregoing interrogatories is specially warned, that the sequestration act makes it the duty of each and every citizen to give the information asked in said interrogatories. [Act of 30th August, 1861, section 2.]

And if any attorney, agent, former partner, trustee or other person holding or controlling any property or interest therein of or for any alien enemy shall fail speedily to inform the receiver of the same, and to render him an account of such property or interest, he shall be guilty of a high misdemeanor, and, upon conviction, shall be fined in a sum not exceeding five thousand dollars, and imprisonment not longer than six months, and be liable to pay besides to the Confederate States, double the value of the property or interest of the alien enemies so held or subject to his control. [Sec. 3.]

The attorney-general has also prescribed the following rule of practice for courts, by virtue of the authority vested in him under the 16th section of the law:

RULE.—Garnishees, to whom written or printed interrogatories are addressed, may make appearance by filing written answers sworn to before a justice of the peace or other competent officer, unless specially ordered by the court to appear in person.

For Congress.

WE are authorized to announce D. A. CURRIN as a candidate for Congress in the Tenth Congressional District, at the ensuing election.

For Congress.

WE are authorized to announce H. D. MABRY as a candidate for Congress in the Tenth Congressional District.

For Congress.

WE are authorized to announce Hon. J. D. C. ATKINS as a candidate for Congress in the Ninth Congressional District. Election first Thursday in November.

For Congress.

WE are authorized to announce JAS. H. PATTERSON as a candidate for Congress in the Four Congressional District of Arkansas, at the ensuing November election.

INSURANCE COMPANY OF THE STATE OF VIRGINIA.

RICHMOND, July 1st, 1861.

STATEMENT OF THE INSURANCE COMPANY of the State of Virginia, on the 1st day of July, 1861, made in compliance with the laws of the State of Tennessee, showing:

1st. The name and location of the Company—Insurance Company of the State of Virginia.

2nd. The amount of its capital stock paid in—Three hundred and thirty thousand dollars.

3rd. The amount of the Company's outstanding liabilities.

4th. The assets of the Company, including—1st. The amount of cash on hand and in the hands of Agents or other persons..... $48,920 27

2d. The Real Estate owned by the Company unincumbered..... 8,000 00

3d. Bonds owned by the Company and how they are secured, with the rate of interest thereon—

1st. Bond for Loans on demand, bearing 6 per cent. interest:

1. Secured by mortgages on Real Estate..... $203,150 00
2. Secured by State and other stocks..... 22,438 00 ——— $225,588 00

2d. State and Corporation Bonds bearing six per cent. interest:

1. Bonds of the State of Virginia $72,000 00
2. Bonds of the State of Tennessee..... 30,000 00
3. Bonds of the City of Richmond..... 8,200 00 ——— $110,650 00

3d. Bonds of the Confederate States bearing eight per cent. interest..... 5,000 00

4. Loans of the Company secured by mortgages..... none.
5. Debts otherwise secured..... 5,296 42
6. Debts for Premiums..... 1,0 96
7. All other assets (list)..... none.

1st. Bills Receivable..... 30,490 00
2d. Interest accrued..... 11,328 12
4th. Bank Stocks:
1. 6 shares Bank Commonwealth..$ 2,400 00
2. 2 shares Exchange Bank..... 200 00
3. 125 shares Farmers Bank..... 12,500 00 ——— $ 20,400 00
5th. Office Furniture and Furniture..... 1,500 00
6th. Advanced on unfinished Loans..... 100 00 ——— $451,321 99

5th. The amount of the liabilities of the Company, not due to Banks or other creditors—

1st. Losses adjusted and due—none.
2d. Losses adjusted and not due..... 28,168 00
3d. Losses unadjusted—including such as have been partially reported to the Company..... 98,318 12
4th. Losses in abeyance, waiting further proof..... 9,800 00
5th. Amount of claims against the Company, none.
6th. All other claims against the Company, none.
7th. The greatest amount insured in any one risk is $15,000.
8th. The greatest amount allowed by the rules of the Company to be insured in any town, city or village—depends upon the size of the town and character of the buildings.
9th. The greatest amount allowed to be insured in any one block, depends upon its size and character.
10th. The number of loss persons of the Company—none so last statement, except the following amendments, etc.: (See copy accompanying.)

BOWLING W. HAXALL, Pres't.
O. F. BRENER, Secretary.

AN ACT to amend the Act incorporating the Insurance Company of the State of Virginia of Richmond, passed March 1, 1858.

Be it enacted by the General Assembly, That the first and second section of the act, passed Mar. 1st 1858, entitled an act to incorporate the Insurance Company of the State of Virginia of Richmond, be and the same are hereby amended and re-enacted so as to read as follows:

SEC. 1. Be it enacted by the General Assembly of Virginia, That James Alfred Jones, Washington Dandridge, Daniel Dodson, and such other persons as may be hereafter associated with them, shall be, and they are hereby ordained and made a body politic and corporate, by the name and style of the Insurance Company of the State of Virginia, and by that name and style are vested with all the rights and privileges conferred, and made subject to all the duties, regulations and restrictions imposed by the laws of Virginia, applicable to such corporations, and not inconsistent with the provisions of this act.

SEC. 2. The capital stock of said corporation shall not be less than one hundred thousand dollars, or more than one hundred ten dollars, divided into shares of twenty-five dollars each.

This act shall be in force from its passage.

BOWLING W. HAXALL, Pres't.
O. F. BRENER, Secretary.

STATE OF VIRGINIA, CITY OF RICHMOND, to-wit:

Personally appeared before me, a Notary Public for the city aforesaid, Bolling W. Haxall, President, and O. F. Brener, Secretary of the Insurance Company of the State of Virginia, and severally made oath that the within statement of the affairs of said Company are correct and true.

Given under my hand this 13th day of September, 1861.

J. L. APPERSON, N. P.

The undersigned continues to write Policies in the above reliable Company and settle all losses promptly.

W. T. WEST, Agent.
Madison street, opposite the Bank of Memphis.
oct8-43w

SALE OF LAND!

I OFFER for sale a valuable TRACT OF LAND, situated in Gerrard Bend, Arkansas, known as the Briscoe & Jenkins' place, being the south set fractional quarter and east half of southwest quarter of section 12, and south half of section 22, and one half of north east quarter of section 21, township 1 south, range 6 east, adjoining the land of Mason Avery on the south. Said land will be sold privately and proposals for the same are invited. The sale to be closed after the 1st of December next. Terms—One third cash, the balance in two equal annual instalments. Address

GORDENTIA WAITE, Exor, Etc.,
oct7 3m Holly Springs, Miss.

In Chancery at Memphis.

STATE OF TENNESSEE—Proceedings had in the clerk's office, chancery side of the common law and chancery court of the city of Memphis, Friday, October 3d, 1861.

Isabella B. Bradford, Simon Bradford and Jepitha Fowlkes, Complainants
vs.
Ohio Life Insurance and Trust company, Ezekiel S. Haines and Daniel B. Turner, Defendants.

It appears by affidavit filed in this cause that the defendants, the Ohio Life Insurance and Trust company, Ezekiel S. Haines and Daniel B. Turner, are non-residents of the State of Tennessee:

It is ordered that they do enter their appearance herein before us within the first six days of the next term of said court, to be held on the second Monday in November next, 1861, and plead, answer or demur to complainant's bill, or the same will be taken for confessed as to them, and set for hearing ex parte, and that a copy of this order be published once a week for four successive weeks in the Memphis Appeal.

A copy—attest: JOHN G. LANIER,
Clerk and Master.

W. Thompson, solicitor for complainant.
oct11-w6w

NO MORE COTTON.

HEADQUARTERS MILITARY COMMITTEE, MEMPHIS, Sept ember 30, 1861.

It is desirable that no more COTTON and TOBACCO be shipped to the place until further orders. Planters are advised to not to ship it for the present. Shipping will be needed in the Mississippi authorities will be compelled to order the cotton returned to the country at the owner's expense.

M. J. WICK, Chairman.
oct

In Chancery at Memphis.

STATE OF TENNESSEE—Proceedings had in the clerk's office, chancery side of the common law and chancery court of the city of Memphis, Tuesday, October 1st, 1861.

P. F. Sullivan, Complainant,
vs.
Charles Latimer, William Latimer and others, Defendants.

It appearing from affidavit filed in this cause that the defendants, Charles Latimer and William Latimer, are non-residents of the State of Tennessee:

It is ordered that they do enter their appearance herein before us within the first three days of the next term of said court to be held on the second Monday in November next, 1861, and plead, answer or demur to complainant's bill, or the same will be taken for confessed as to them, and set for hearing ex parte, and that a copy of this order be published once a week for four successive weeks in the Memphis Appeal.

A copy—attest: JOHN G. LANIER,
Clerk and Master.

J. H. Pinkard, solicitor for complainant.
oct-1w6w

In Chancery at Memphis.

STATE OF TENNESSEE—Proceedings had in the clerk's office, chancery side of the common law and chancery court of the city of Memphis, Monday, September the 16th, 1861.

William Walker and James Boyd, Complainants,
vs.
W. Cox, adm'r, etc., and John G. Lanier, C. and M., Defendants.

It appearing from affidavit filed in this cause that the defendant, W. Cox, is a non-resident of the state of Tennessee:

It is ordered that he do enter his appearance herein before or within the first three days of the next term of said court, to be held on the second Monday in November next, 1861, and plead, answer or demur to complainants' bill, or the same will be taken for confessed as to him, and set for hearing ex parte, and that a copy of this order be published once a week for four successive weeks in the Memphis Appeal.

A copy—attest: JOHN G. LANIER,
Clerk and Master.

B. A. Maury, solicitor for complainants.
oct8-1w6w

In Chancery at Memphis.

STATE OF TENNESSEE—Proceedings had in the clerk's office, chancery side of the common law and chancery court of the city of Memphis, Friday, September the 13th, 1861.

Mississippi Central Railroad Company, Complainant,
vs.
Charles Latimer, A. A. Hunt and others, Defendants.

It appearing from affidavit filed in this cause that the defendants, Charles Latimer, A. A. Hunt, W. H. Graham and G. B. Stanley, are non-residents of the State of Tennessee:

It is ordered that they do enter their appearance herein before us within the first three days of the next term of said court, to be held on the second Monday in November next, 1861, and plead, answer or demur to complainant's bill, or the same will be taken for confessed as to them, and set for hearing ex parte, and that a copy of this order be published once a week for four successive weeks in the Memphis Appeal.

A copy—attest: JOHN C. LANIER,
Clerk and Master.

J. B. Pinkard, solicitor for complainant.
oct-1w6w

In Chancery, at Memphis.

STATE OF TENNESSEE—Proceedings had in the clerk's office, chancery side of the common law and chancery court of the city of Memphis, Monday, September the 16th, 1861.

William Walker and James Boyd, Complainants,
vs.
W. Cox, adm'r, etc., and John G. Lanier, C. and M., Defendants.

It appearing from affidavit filed in this cause that the defendant, W. Cox, is a non-resident of the state of Tennessee:

It is ordered that he do enter his appearance herein before or within the first three days of the next term of said court, to be held on the second Monday in November next, 1861, and plead, answer or demur to complainants' bill, or the same will be taken for confessed as to him, and set for hearing ex parte, and that a copy of this order be published once a week for four successive weeks in the Memphis Appeal.

A copy—attest: JOHN G. LANIER,
Clerk and Master.

B. A. Maury, solicitor for complainants.
oct8-1w6w

CHIROPODIST.

VERY IMPORTANT!

CORNS,
BUNIONS,
CALLOSITIES,
DISEASED NAILS,
CLUB FEET,
ALL EXCRESCENCES AND DEFORMITIES
OF THE
Feet, Hands and Face,

Will be EFFICACIOUSLY and PERMANENTLY ERADICATED by

DOCTOR WARNER,
RESIDENT
Surgeon Chiropodist!

No. 327 Main street, over Jones & Tagg, Memphis, Tennessee.

DR. WARNER, with grateful thanks, has the honor to inform the ladies and gentlemen of Memphis, that, through the kind and liberal patronage which he has received from them, he has been induced to settle here permanently and become a citizen of Memphis. He considers it unnecessary, in this connection, to publish the hundreds of

Flattering Testimonials

Which he has received from gentlemen of the highest respectability, in this city and elsewhere. They are in his possession and open for the inspection of all, but the reference below are of a nature that will abundantly satisfy all who peruse them.

REFERENCES:

T. A. Nelson, Esq., President of the Bank of West Tennessee.
LeRoy Pope, Esq., Sup't City Schools.
Dr. P. S. Jones, firm Sheldon, Jones & Co.
E. M. Yerger, Esq., Attorney-at-Law.
J. Knox Walker, Esq., "
John Hamilton, Esq., "
R. E. Chew, Esq., "
T. J. Finnie, Esq., "
E. S. Hammond, Esq., "

CONSULTING ROOMS,
327 Main Street, 327
Between Union and Gayoso streets,
Memphis, Tenn.

☞ Office hours—from 9 A. M. to 5 P. M.

Ladies will be waited on by leaving their address at the Doctor's office. oct17

TO THE LADIES.

FASHIONABLE AND ELEGANT

DRESS MAKING,

IN ALL ITS VARIETIES!

LADIES furnishing their rich and costly materials may rely on being artistically fitted, and their work finished in the most prompt and efficient manner, at the lowest possible prices.

Gentlemen's Shirts and Children's Clothing, cut and basted at the shortest notice, from the latest Paris designs.

M. CARTER,
No. 327 Main Street,
Over Mr. Jones' Store.

Notice to Absent Soldiers.

FORT PILLOW, September 28, 1861.

ALL soldiers absent on leave from this post belonging to the 5th Regiment of Arkansas volunteers, are hereby notified to report at headquarters immediately. By order of

J. C. TAPPAN, Col. Commanding.
G. WEBB, Adjutant Post. oct 9

NEW SOUTHERN ENGLISH GRAMMAR.

THE undersigned have now in press, and about the first day of September next will publish a

NEW SOUTHERN ENGLISH GRAMMAR,

BY REV. ALLEN S. SCOTT, D. D.,

Late President of South Hilton College, in this State.

Dr. Scott is a Tennessean by birth and education, and he has been a practical teacher in both parts of the north and West for thirty years. He has made English Grammar a specialty, and, perhaps, has taught, and taught, more persons than any other in the southern Confederacy.

The forthcoming work has been examined in MSS by many others, and in every instance pronounced by them eminently adapted to the purpose of school instruction.

The rules are brief and comprehensive, the illustrations are amusing, and the notes just such as the student may need. The examples in parsing are nearly new, and the book will show on almost every page that it is a

SOUTHERN WORK BY A SOUTHERN AUTHOR.

We appeal to teachers and all others interested in the cause of Southern Education to aid us in our efforts to attempt to furnish School Books for our people. Let us have no more School Books obnoxious from the North. Let our divines, our statesmen, our ladies, have proved rich upon our industry, and who are now seeking to subjugate us, be extended to our literature in all its dependments.

☞ The price of the Grammar will be 75 cents.

☞ Liberal arrangements made to supply schools, etc., etc. Booksellers furnished at a liberal discount.

☞ We have also in preparation, from the same author, an w speller.

HUTTON & FRELIGH.
oct9 2w

DISSOLUTION.

JAMES L. WINFIELD, Senior, one of the undersigned, has withdrawn from the firm of FARRINGTON, HOWELL & CO.

In future the business will be carried on by the remaining partners, under the same firm name. They assume all liabilities against the late firm and are alone charged with the settlement of its business.

WM. M. FARRINGTON,
H. B. HOWELL,
W. W. MIND,
J. L. WINFIELD, SR.

Memphis, September 10th, 1861. 14-d wlm

Non-Resident Notice.

State of Tennessee, Chancery Court,
Tipton County. OCTOB R RULES, 1861.

Mary J. Smith vs. Robert P. Smith.

It appearing to the satis