Transcribed by Terry Crooks. The original letter is in the *Porter Family Papers*, Department of Rare Books and Special Collections, University of Rochester Libraries.

> Head Quarters 108th March 7th '63

Dear Mattie¹

For a long time I have owed you a letter and have been on the point of writing to you several times. Some thing however has always interfered and until the present time I have never been able to finish a letter. To day however things seem favorable and unless my expectations are sadly disappointed I shall be able to repay you in part for your nice letter. Our adjutant² left for home a few days ago and as I am filling his place while absent, I was not liable for the picket duty which it came our turn to perform. So here I sit in a nice comfortable office while every other available man in the Regiment is away on picket. Capt Merril (sic) returned last night and brought me my commission also a pair of leggings³. They are very nice and will be serviceable. He brought besides a letter from Father which I shall answer soon. The box sent to me some time ago has not arrived yet but I trust it soon will. Col Palmer returned some days ago and on Dress Parade last evening read his farewell address⁴. He leaves for home tomorrow. This morning I was much surprised by a visit from James Humphrey⁵. He is staying at the 140th where I hope to see him tomorrow. Every thing here is going on swimmingly & our Regt is I think one of the best in the field. Thursday our entire Corps of nearly 25,000 men was reviewed by Genl Hooker. It was a fine sight and I wish you could have been here to witness it. I hate always to be sending home for things but I wish when Henry Hamilton returns you would ask Mother to send me two handkerchiefs and a pair of stockings. I have finally given up all hope of seeing my baggage again as Mr. Sperry says that he has never seen my carpet bag and the officers who had it in charge know nothing about it.⁶ Give my love to all the folks and believe me your affectionate bro

Saml Porter

Notes: ¹ Martha T. ('Mattie' Porter was Porter's younger sister.

² John Chumasero, the original Adjutant departed on Dec. 5th, 1862 and was replaced by Marvin Williams, 1st Lt. Co. H on Jan. 1, 1863.

³William H. Merrell, Capt, Co.A, 108th NY. There were two men with the same sounding last name and Porter spelled them both the same which was incorrect. Lt. Henry Merrill was discharged on Dec. 30, 1862 (Porter appropriated his tent) and the Merrell above did not leave the 108th NY until June 28th, 1863.

⁴ Col. Oliver Hazard Palmer officially left the service on March 2nd and left the regiment on March 6th. That Porter shows no emotion should not be surprising sine he had little love for the old Colonel whom he considered an imbecile (see letter of Dec. 20 1862).

⁵ James Humphrey could be James B. Humphrey of Rochester, a prominent town leader, but no clear record could be found.

⁶ Maj. Gen. Joseph Hooker now commanded the Army of the Potomac after the departure of Burnside. The Corps review took place on March 3rd, 1863.

Henry Hamilton, Porter's friend, was still a private in Co. B, 13th NY.

H.H. Sperry, the Monroe County Rep on the Soldiers Relief Committee apparently provided little actual relief.