HDQRS. MILITARY DIVISION OF THE MISSISSIPPI, In the Field, Atlanta, Ga., September 10, 1864.

General J. B. HOOD, C. S. Army, Comdg. Army of Tennessee:

GENERAL: I have the honor to acknowledge the receipt of your letter of this date [9th], at the hands of Messrs. Ball and Crew, consenting to the arrangements I had proposed to facilitate the removal south of the people of Atlanta who prefer to go in that direction. I inclose you a copy of my orders, which will, I am satisfied, accomplish my purpose perfectly. You style the measure proposed "unprecedented," and appeal to the dark history of war for a parallel as an act of "studied and ingenious cruelty." It is not unprecedented, for General Johnston himself, very wisely and properly, removed the families all the way from Dalton down, and I see no reason why Atlanta should be excepted. Nor is it necessary to appeal to the dark history of war when recent and modern examples are so handy. You, yourself, burned dwelling-houses along your parapet, and I have seen to-day fifty houses that you have rendered uninhabitable because they stood in the way of your forts and men. You defended Atlanta on a line so close to town that every cannon shot and many musket shots from our line of investment that overshot their mark went into the habitations of women and children. General Hardee did the same at Jonesborough, and General Johnston did the same last summer at Jackson, Miss. I have not accused you of heartless cruelty, but merely instance these cases of very recent occurrence, and could go on and enumerate hundreds of others and challenge any fair man to judge which of us has the heart of pity for the families of a "brave people." I say that it is kindness to these families of Atlanta to remove them now at once from scenes that women and children should not be exposed to, and the "brave people" should scorn to commit their wives and children to the rude barbarians who thus, as you say, violate the laws of war, as illustrated in the pages of its dark history. In the name of common sense I ask you not to appeal to a just God in such a sacrilegious manner; you who, in the midst of peace and prosperity, have plunged a nation into war, dark and cruel war; who dared and badgered us to battle, insulted our flag, seized our arsenals and forts that were left in the honorable custody of peaceful ordnance sergeants; seized and made "prisoners of war" the very garrisons sent to protect your people against negroes and Indians long before any overt act was committed by the, to you, hated Lincoln Government; tried to force Kentucky and Missouri into rebellion, spite of themselves; falsified the vote of Louisiana, turned loose your privateers to plunder unarmed ships; expelled Union families by the thousands; burned their houses and declared by an act of your Congress the confiscation of all debts due Northern men for goods had and received. Talk thus to the marines, but not to me, who have seen these things, and who will this day make as much sacrifice for the peace and honor of the South as the best born Southerner among you. If we must be enemies, let us be men and fight it out, as we propose to do, and not deal in such hypocritical appeals to God and humanity. God will judge us in due time, and He will pronounce whether it be more humane to fight with a town full of women, and the families of "a brave people" at our back, or to remove them in time to places of safety among their own friends and people.

W. T. SHERMAN, Major-general, Commanding.