Pittsburgh Gazette.

SATURDAY MORNING.....JAN. 23, 1864.

CITY AND SUBURBAN.

OFFICIAL PAPER.

Two good routes on the *Morning Gazette* for sale. Apply at the Counting Room of the office.

Distressing Suicide.

Coroner McClung was yesterday afternoon called upon to hold an inquest on the body of a young girl by the name of Mary Kate Purcell, aged between 16 or 17 years, who had committed suicide at the Scott House, by taking laudanum. Miss Purcell had been living at the Metropolitan Hotel, on St. Clair street, where she acted in the capacity of a dining room servant. From the testimony adduced during the inquest, it appeared that she was very ambitious, and felt that the position she occupied was a degrading one. She was very anxious to adopt the theatrical profession, and appear upon the stage, but was discouraged on account of not having a proper or sufficient wardrobe. She was very high spirited, and sometime since, taking offront at something said to her, was about to leave her situation at the Metropolitan, but was at length persuaded to remain. On Wednesday she appeared out of humor again, and sent a little colored boy to the druggist's to get her some chloroform, asserting that she had a very severe toothache. The chloroform was brought, and she took enough to have destroyed her life at that time, but a physician was called in who administered some powders, which relieved her. This was Wednesday afternoon.

On Thursday she left the Metropolitan, and went to the Scott House, taking a room for the night, and paying her bill in advance. The clerk, who entered her name upon the register did not think there was anything remarkable about her at the time. She was perfectly calm and collected, and acted as any lady arriving at a hotel would naturally act. She requested that her supper might be sent to her room, which was done. Yesterday afternoon, Mrs. Sharp, the housekeeper, entered her room, and found her in a dying condition. She immediately sent for Dr. Kern, who upon his arrival called for assistance, and sent for his stomach-pump. She was taken out of bed, and the doctor and those assisting him endeavored to keep her in motion until the pump arrived, but she was too far gone, and in a few moments she slowly settled in their arms, a corpse.

The dose of laudanum she took was a very large one, and still she did not take all that was in the bottle. She is said to have been very good girl, but fond of light-reading. In person she was quite handsome. She stated to Mr. Rogers of the Metropolitan that her parents resided in Sharpsburg, but before she committed the fatal deed, she sent her trunk to the Express office. Upon her table she left the following note, with the bottle containing the remaining laudanum placed upon it:

You may think this very odd, but I could not stand this wretchedness and degradation longer. You will please pay respect to my remains for my parents sake, as my father will bear the expense. Take this note to the Metropolitan, St. Clair street. Excuse my writing, as I am nervous. YOURS, KATE.

Her body was given into the care of Mr. Devore, at whose rooms it will remain until to-morrow, unless sooner claimed by her parents.

Arrival of Troops.

The 102d New York, and 147th Pennsylvania regiments, belonging to the veteran corps, arrived in this city yesterday afternoon, on their way home, on the usual 30 day furlough.

The 102d New York is under the command of Capt. G. R. Stagman, and the 147th Pennsylvania is commanded by Lt. Col. Aris Parsons and Maj. Jno. Craig. They numbers all about 450 men, and both belong to the 2d division 12th army corps, Gen. Slocum. Gen. Geary is their division commander. They left Chattanooga in December, and have been ever since on the way. Both the regiments participated in all the recent battles at Chattanooga, Lookout Mountain, Missionary Ridge and Ringgold Station and have suffered very severely, as their ranks plainly show. On their arrival they marched to the City Hall, but found it closed up, as the railroad company had neglected to inform the Subsistence Committee of their being on the road. The members of this most excellent institution were soon on hand, and in a very short time had a warm dinner ready for them, which, as they had had nothing to eat since the day before, they soon finished. They started East about five o'clock. The prompt manner in which the Subsistence Committee attended to the wants of these men, is deserving of great praise, and contrasts very favorably with that of those railroad officials who would allow two regiments of our brave soldiers to go unfed, on account of their want of accommodation, in informing the Committee of their expected arrival.

Juvenile Thieves.

Day before yesterday Chief Hague received a dispatch from Benjamin Franklin, chief of the Detective Police in Philadelphia, requesting him to arrest two boys, aged respectively twelve and thirteen years, who had stolen five hundred dollars in ones, twos, fives and tens, mostly greenbacks, and were supposed to have come this way. A very accurate description of the lads was given, so that the chief had no difficulty in recognizing the little rascals upon the arrival of the cars, and they were immediately taken into custody. They will be detained until called for by their parents or authorized agent. These boys are the sons of highly respectable parents, who have done all in their power to bring them up properly, but they have thus early chosen the road to crime, which sooner or later, if persevered in, must lead to their destruction.

On the person of the oldest boy was found $370, he having appropriated the remainder in the purchase of a gold watch each for himself and companion, and for the purchase of their tickets and other expenses incident to the trip. This lad had been in the habit of drawing money for his father, and at length succeeded in forging a check so closely resembling the genuine, that the Bank officers were deceived. The lads are good looking boys, and do not appear to be capable of the crime they have committed. Their parents will be here to-day to take charge of them.

Bounty Meeting in Ross Township.

A meeting of the citizens of Ross township was held at Lightcap's tavern, on Friday afternoon, for the purpose of raising a local bounty for volunteers. Judge John Brown was called to the chair. The following committees were appointed to *collect* from those subject to draft, $25 each.

1st. David Hilands, John English, Jefferson Morrow.

2d. John H. Mooney, Henry Hook, David R. Quail.

3d. Moses D. Peebles, John McKnight, Wm. Bradley.

4th. Gilson Lightcap, Wm. Peters, C. Freshlich.

5th. A. Herspergen, George Campbell.

6th. Andrew Buchanan, William Morrow, James Landrum.

All the members of this committee are earnestly requested to meet at Lightcap's tavern on Monday evening, Jan. 25, at seven o'clock, to take the necessary measures toward raising a local bounty fund.

JOHN BROWN, Chairman.

T. M. BAYNE, Secretary.

West Virginia State Finances.

One of the most gratifying features of the message of Governor Boreman, to the Legislature of West Virginia, is the healthy exhibition of the State finances. On the first of January there was a balance in the treasury of $209,683 61, and this too after paying out $97,315 97 since the 20th of June last; and in spite of the fact also that not more than one half of the counties pay any tax at all, and only part of the remainder pay their full proportion. The Governor gives it as his opinion that when things settle down, and they become a quiet, peace pursuing State, entirely let alone by their late Virginia brethren, their people "will pay less taxes in proportion to the value of their property, than any State in the Union."

The message contains some important recommendations, among others the appointment of a State Geologist, to ascertain and publish to the world the mineral advantages possessed. The building of a penitentiary is also regarded as a matter of necessity.

BOUNTY MEETING IN LAWRENCEVILLE.—A meeting of the citizens of Lawrenceville will be held in Robinson's Hall, this evening, to devise measures for filling the quota of the borough by volunteers. The subject is one in which every citizen of the borough has a direct interest, and it is to be hoped that the attendance will be prompt and full.

PAID OFF.—The 54 Battalion P. V., six months men, were yesterday paid off, and mustered out of service.

Theatre.

Last night, on the occasion of his benefit, Bandman personated the character of Iago, in Shakspeare's great play of Othello. We were unable to be present except for a few moments, during the closing scene, and consequently unable to be present except for a few moments, cannot speak of our own knowledge of his merits in the character, but it was spoken of as an excellent piece of acting. Mr. Bandman received the well deserved compliment of a full house.

To-night Schiller's celebrated play of the Robbers of Bohemia will be produced, Mr. Wm. Henderson appearing as Charles De Moor. This announcement we feel certain will be sufficient to fill the house. This will be followed by the beautiful drama of the Lost Ship, the whole concluding with the roaring comedy of the Toodles, Mr. Sefton appearing as the veritable Timothy himself.

John B. Gough.

This far-famed and popular orator lectures this evening at Concert Hall, on "Peculiar People." Unlike many of our popular platform orators, Mr. Gough comes out boldly and uncompromisingly on the side of moral right. His out-spoken regard for the Bible and religion show that his heart is right. The Committee, we are informed, are using every means to have the hall in a comfortable condition. We learn by telegraph dispatch that Mr. Gough left Philadelphia yesterday by the noon train, due here early this morning, to be in good season to fill his engagement here.

GRADUATED AT DUFF'S MERCANTILE COLLEGE, PITTSBURGH.—Joseph Ritter, Jr., White Ash, Pa.; Barclay Kincaid, Lima, Ohio; Wm. G. Washmood, Carlisle, Pa. D. S. Stouffer, Columbiana, Ohio; Andrew Washmood, Carlisle, Pa.; William H. Neal, Lima, Ohio; D. C. Bergundthal, Pewhatan, Ohio; James C. Moore, Saltsburg, Pa., all of whom passed an honorable examination, and who will no doubt hereafter continue to distinguish themselves by their proficiency in business. Each graduate was awarded the elegant diploma of the College, and was presented by the faculty with a copy of the College Gems of Penmanship, in commendation of his industry and exemplary deportment during his attendance at College.

DRAIN YOUR CELLARS.—The recent cold weather has filled the gutters with ice to such an extent, that in places it is almost on a level with the sidewalks. Now that it has moderated, and water is beginning to run freely, a great deal of trouble and inconvenience can be avoided by cutting drains to carry off the water. We notice that in many places it runs over the pavements, and the natural consequence will be the cellars will be flooded, unless measures are taken to prevent it.

BARN BURNT.—The barn of Lieut. John M. Chase, of Woodward township, Clearfield county, was destroyed by fire, on Thursday night, January 14th, together with 14 tons of hay, a large quantity of straw, one yoke oxen, and 18 head of sheep. The loss is about $600—as the barn was but an old one. The fire was evidently the work of an incendiary, as neither Mr. C. nor any of his family had been near the barn with a light for two or three days previous to the occurrence.

DAMAGES AGAINST THE P. & S. R. R.—In the Windham county court, a case of some interest to railroad men has just been decided. The case was that of John Dinsmore, of Smith's township, against the Pittsburgh and Steubenville railroad, for damages done the plaintiff's farm by locating and constructing the road through it. A verdict was rendered in favor of the plaintiff, for $1,650. A motion was made for a new trial, which will be argued during the February term.

ADVANCE IN LIQUOR.—At a meeting of the tavern keepers of Pittsburgh, held night before last, it was resolved to advance the price of drinks to ten cents a glass. Some men would deem it a great hardship to be taxed fifty cents a day to support the government, but at the same time are willing to tax their system with drink that amount by guzzling down double distilled damnation. The difference betwixt twoedle dum and tweedledee is much more than is generally supposed.

OIL IN FRANKLIN.—The *Citizen* says: "Several of the old wells in this place, that were stopped during the prevalence of the very low prices, have been started up; and we are only surprised that many more have not been put in operation, when it is known that the oil obtained in this place is of the very best quality for lubricating, and commands more than double the ordinary price of oil."

PREACHING.—Rev. Alex. Clark will preach in the Methodist Protestant Church in New Brighton, to-morrow (Sabbath) morning and evening. Subject, morning, *"Holding Fast the Faith;"* evening, *"The Inner Life, or the Difference between Character and Reputation,"* as occurred in Prophet's and outsiders. Room and welcome for the public.

TURNING THE TABLES.—A fellow in the 5th ward, yesterday morning, undertook to chastise his wife, for some real or imaginary offence, but she not choosing to submit, completely turned the tables by giving him a sound thrashing, blacking both his eyes, and completely cleaning one. She succeeded in conquering a peace.

FIRST NATIONAL BANK OF FRANKLIN.—This institution has organized by the appointment of the following officers: President—Arnold Plumer. Cashier—James Bleakley. Directors—A. Plumer, Hamilton McClintock, Reb Crawford, S. G. Brown, A. B. Young, R. S. McCormick, J. K. Kerr, Samuel Plumer and J. Hoover.

DANGEROUS SPORT.—A number of lads, taking advantage of the slippery condition of the streets, have turned Fifth street into a regular course for their sleds, much to the disgust of staid and sober citizens. Yesterday evening, one of their sleds ran against a lady, knocking her down and injuring her severely.

POISONED.—F. Bunce, Esq., and four of his family, residing at Franklin, were poisoned on Saturday last. They had been using Costar's Rat Exterminator, which, it is supposed, was introduced into a barrel of beef, out of which the family were using. Fortunately there who were poisoned are all recovering.

APPOINTMENTS BY THE GOVERNOR.—Governor Curtin has made the following appointments for the ensuing term: Hon. Wm. M. Meredith, Attorney General, and Hon. Eli Slifer, Secretary of the Commonwealth. Mr. Slifer has appointed Hon. Wm. H. Armstrong as his Deputy.

IN TOWN.—Capt. Coleman, formerly of the 102d Regiment, but now of Gen. Wheaton's staff, arrived in the city yesterday, on a short leave of absence. He has been absent since the summer of 1861, but looks as familiar as ever. He is stationed at present at Harper's Ferry.

GOOD.—We noticed workmen yesterday evening engaged in rendering the crossings at the corner of Wood and Fourth streets foordable. Navigation in that vicinity will soon be suspended.

PASSED DOWN.—A number of rafts, which had been ice-bound in the Allegheny river, were yesterday broken loose by the tow boats and passed on down the river for a market.

THE Sixth Ward Council, O. L., will hold a meeting this (Saturday) evening, at half past seven o'clock.

SPECIAL LOCAL NOTICES.

GROVER & BAKER'S SEWING MACHINES have obtained the highest premium at every State, County, and Institute Fair held in 1863, as the best family and the best manufacturing machines, and for the best machine work.

A. F. GALLOWAY, General Agent,
19 Fifth street, Pittsburgh, Pa.

THOMAS PARRY, Slate and Ornamental Slate Roofer, and dealer in Pennsylvania and Vermont slate of the best quality at low rates. Office at Alex. Laughlin's, near the Water Works, Pittsburgh, Pa.

SCURVY and scrofulous eruptions will soon cover the pores of those brave men who are fighting their country's battles. Night sweats and fever, and drenching rains will make sad havoc with the strongest; therefore let every man supply himself with HOLLOWAY'S OINTMENT; it is certain cure for every skin disease. Only 25 cts. per pot.

For sale at Fulton's drug store, Fifth street.

WATCHES, JEWELRY, &c.—J. M. Roberts, No. 17 Fifth street, is now opening the most choice stock of fine Gold and Silver Watches, Jewelry, Silver ware and Fancy Goods ever displayed in this city, and is selling them at remarkably low prices.

DEATHS and marriage calls will be taken at the Gazette office, No. 62 Penn street, day or night. All orders left at the above place will be promptly attended to. All calls must be paid in advance.

G. SEE, Painter, 343 Penn street, will attend to all business of his profession.

The Second Auditor's Office—Applications for Pensions—Important Information for the People.

Opposite the War and Navy buildings in Washington, and much larger than either of them, is Winder's building, a fire-proof brick structure, five stories high, and containing 130 rooms. Its exterior is covered with a preparation of whitish sand, which at a short distance gives it the appearance of a building of stone. Its form is that of the letter L—the perpendicular part extending along F street, and the horizontal fronting on 17th street. With the exception of a plain iron balcony, projecting from the second story, and extending the whole length and front of the building, it is entirely without ornament. Recently a brick addition, three stories high, and intended to accommodate about 200 clerks, has been attached at right angles to the F street portion of the building. It will be ready for occupancy early in February. The main building is heated by hot air, and the new wing will be heated in the same way.

Winder's Building was erected in 1845-6 by a company, of which Wm. M. Winder, of Philadelphia, was the principal member. Hence its name. It is said to have been intended for an up-town hotel. The entire cost of the structure is reported to have been less than $100,000, but it was sold to the Government, a short time after its completion, for $250,000. (It is interesting to note the fact that this same Wm. M. Winder was incarcerated in Fort Warren during a part of the year 1862, for disloyalty.) The building was first partly occupied in 1847, during the Mexican war, when the Second Auditor's office of the Treasury Department, which until then had been located in the War Building, was removed into it. Other branches of the Treasury, War and Navy departments soon followed. The whole building is now crowded to its utmost capacity by about 460 officials, clerks and messengers, representing the Second Auditor's Office, the Office of Quartermaster General of the Army, the Ordnance Bureau, the Army Engineer Department proper, the Bureau of Topographical Engineers, the Office of the Judge Advocate General of the Army, and the Office of the Commissary General of Prisoners. A couple of clerks from the Navy Department still retain the occupancy of one room. It is of the first named Bureau that we propose to speak in the remainder of this article.

The Second Auditor's office is at present the most extensive branch of the Treasury Department. Before the rebellion its duties were performed by an Auditor, chief clerk, twenty additional clerks, two messengers and a laborer. On the first day of January, 1864, the number of clerks had increased to 211, and one messenger and one laborer had been added. On that day the entire clerical force was engaged in the settlement of the following classes of accounts, mainly pertaining, as will be seen, to the Administration of the War Department of the Government: Claims by heirs of deceased soldiers for back pay and bounty; also claims of discharged soldiers for back pay. The accounts of Army Paymasters, Ordnance accounts. The accounts of all officers charged with the care of farms, camp and garrison equipage, and clothing. Contingent account of the Quartermaster-General's Department, and miscellaneous army accounts. Medical and hospital accounts, including the accounts of contract surgeons. All accounts relating to recruiting for the Regular Army, collecting, drilling and mustering of volunteers, and the general expenses of the enrollment and draft. Accounts of Indian Agents and Superintendents, and miscellaneous accounts relating to the Indians. Sutlers' and laundresses' accounts. In addition to the foregoing, there is a book-keeper, requisition clerk, a clerk whose duty it is to register the sums drawn from the Treasury under the different War and Indian Appropriations, of which the Second Auditor's office takes charge, and two clerks who keep the accounts of officers of the regular and volunteer army. It will be understood, of course, that a number of clerks are kept constantly engaged in examining the rolls, regulating the files, copying letters, &c. The amount of mail matter received and transmitted daily is measured by buskels.

Of the different branches of work above named, the most important by far is that which embraces the settlement of claims for back pay and bounty of deceased soldiers. The labor of this branch alone, about forty-five clerks, is engaged an equal number of hours in the *preliminary* examination of applications and accompanying evidence, the registering of these applications, the recording of settlements, &c. All correspondence with claimants relative to additional evidence required before their claims can be audited, is conducted by this division of the branch. These are, briefly, the duties of the "dead branch" of the office. Subjoined are some details of the operations of this branch:

During the whole of the years 1861-2, and up to the first day of November, 1863, the number of claims received was largely in excess of the number settled. This fact was mainly owing to the limited number of clerks employed in the office, the increase of which was prevented by two causes. Chief of these, at first, was the absence of authority from Congress to add to the clerical force of the office. A little special session in 1861, and for some time after the convening of the regular session in December of that year, Congress did not think it necessary to increase materially the clerical force of the Second Auditor's Office, as everybody in these days looked forward to an early termination of the war. The second cause is found in the absolute want of room for additional clerks in the apartments under the control of the Auditor. Nor could other convenient and fire-proof apartments be obtained; and, that the valuable papers and records of the office should be kept in a *fire-proof* building, was absolutely essential. The whole of Winder's Building, was occupied by branches of the public service, none of which could be removed. At length, by the completion of the west wing of the Treasury Building, the Fourth Auditor and his clerks were enabled to vacate several rooms in Winder's Building, when the Second Auditor at once commenced to fill them with new clerks. From this time until the present, the clerical force of the office has gradually been increased, until to-day every square foot of space at the disposal of the Auditor is again occupied.

The annexed table will show the progress that has been made during the past few months in disposing of this class of accounts, and how favorably it contrasts with the progress made a year or a year and a half ago, when the number of clerks was much less than it is now, and when there was no office-room for any larger number than was then employed. It has been prepared from the official records:

Number of claims on hand June 30, 1863	15,446
Number of claims received during the fiscal year ending June 30, 1863	78,706
Total on hand and received	92,152
Number of claims disposed of during the same fiscal year	22,371
On hand June 30, 1863	69,781
Number of claims received during the first six months of the current fiscal year, namely, from June 30, 1863, to January 1, 1864	36,349
Total on hand and received	106,120
Number of claims disposed of during the same six months	31,530
On hand January 1, 1864	74,590

An analysis of the foregoing figures will show that the average *monthly* receipts of claims during the last fiscal year was over 6,000; while, during the first six months of the present fiscal year the average monthly receipts were but a fraction over 6,000, or 500 *less* than last year. And this latter number, 6,000, may be regarded as above rather than below the probable average monthly receipts during the remaining half of the current fiscal year. The statement of claims disposed of exhibits a still more favorable contrast. During the fiscal year ending June 30th, 1863, the average number of claims disposed of monthly was less than 2,000; while the average number disposed of monthly during the first six months of the current fiscal year was over 5,000, or more than *two and a half times* the number settled during an average month of last year. In other words, the figures for the first six months of the present fiscal year show a *decrease* of 500 claims upon the average monthly *receipts* of last year, and an *increase* of 3,000 per month in the number *audited*.

We state explicitly another gratifying fact. As has already been remarked, from the commencement of active hostilities in 1861 up to the first day of November, 1863, the number of claims received was largely in excess of the number settled. And the same proportion applied to the business of any given *month*. But during November the tables were turned. In that month the

Number of claims disposed of was	6,446
Number of claims received was	5,297

Gain over receipts in November 1,149

December shows a still better exhibit. In that month the

Number of claims disposed of was	9,020
Number of claims received was	7,304

Gain over receipts in December 1,716

To recapitulate once more: From June 30, 1862, to June 30, 1863, the average number of claims received monthly was 6,500; the number disposed of was not quite 2,000, or less than one in *three*. In November, 1863 the diminution of casualties in the army and the increase of clerks had enabled the Second Auditor to settle 1,049 more claims than were received, or as *six to five*; and in December to settle 1,716 more claims than were received, or as *six to six*. At this rate of increase, unless a series of unexpected disasters should befall our arms, the entire list of claims now on file and to be filed would be reduced to a comparatively insignificant number, by the 30th day of next June, when the present fiscal year expires.

But there is a lion in the way. There exists an obstruction which cannot be removed. It has heretofore delayed the settlement of claims, and it will delay their settlement in the future. We allude to the difficulty of obtaining the accounts of Army Paymasters, in which the muster and pay rolls of companies and detachments are embraced, and without which the business of the "dead branch" cannot proceed. These rolls contain the entries upon which the clerks of the Second Auditor base their calculations of the amount of pay due to deceased soldiers, and which furnish the only evidence upon which bounty can be paid. It is deemed unnecessary to particularize all the details of the difficulty attending the procurement of these rolls. We will simply mention that, until recently, *ten, eleven* and *twelve months* have usually elapsed after the death of a soldier before the roll containing the only legal evidence of his death, and of the amount of pay due to him, would reach the Second Auditor. The reader will at once see why, even if the Auditor had never wanted either clerks or office-room, the widows and other heirs of deceased soldiers have heretofore had to wait ten months and a year, and even longer in some instances, before they could be paid the sums due to them by the Government. The want of clerks and office-room has at last been partly met. It is believed, also, that, with the recent increase of clerks in the Paymaster-General's office, and the adoption of a new rule, not necessary to explain, in the same office, the facilities of the Second Auditor for obtaining rolls will soon be *doubled*. The house is therefore confidently indulged that, forsooth, the clerks of the Second Auditor will not only be able to settle monthly a larger number of claims than are received, but, also, that the time consumed after a soldier's death before his heirs can be paid will gradually be reduced from an average of *twelve months*, to an average of *six months*.

A WORD TO APPLICANTS.

It is never necessary to come to Washington, to file a claim. Any attorney may prepare a proper form to use in making your application, write to the Second Auditor, requesting him to send it to you. It will be mailed to you promptly, and will be accompanied by all necessary directions for filling up. State in your letter whether you are the heir of the deceased soldier, and mention whether you are the father, mother, brother, sister, wife, or an daughter. If you are not the heir, state distinctly who is. Upon receiving the form, if you are not competent to fill it up yourself, get some friend to do so for you; then comply with the instructions relative to oath, proof of marriage, &c., and forward the paper or papers by mail to Mr. French, the Second Auditor. Write your name and post-office address plainly and pay the postage. Address your letter to *"Hon. E. B. French, Second Auditor of the Treasury, Washington City, D. C."* In due time you will receive a certificate, which will enable you to obtain from the nearest Army Paymaster, or from the nearest bank, the amount which the Government owed your deceased friend at the time of his death.

J. M. S.

WASHINGTON, D. C., January 18, 1864.

GENTLEMEN, have you examined the fall and winter stock of goods at the Merchant Tailoring establishment of Sam. Graham & Co., No. 54 Market street?

A fresh supply of goods every week.

Have you examined the prices of goods at the Merchant Tailoring establishment of Sam. Graham & Co., No. 54 Market street; if not, it is now time you would, and save 20 per cent. in your clothing bill.

Every garment warranted a perfect fit.

SAMUEL GRAHAM. GEO. MCCANDLESS.

JUST RECEIVED AND READY FOR SALE.—The fine assortment of Fall and Winter Clothing, lately received by the firm of Wise & Co., Merchant Tailors, No. 146 Federal street, Allegheny. The stock of clothing consists of the finest variety of gents' gentlemens, vests, coats and overcoats. Also a style of pantaloons now employed on this branch. About twenty-five of these are closely engaged seven hours daily in *cutting* clothes—that is, examining *finds* in applications and evidence submitted by claimants, examining the proper muster and pay rolls, and issuing certificates of indebtedness to be transmitted by mail to the claimants. The remainder of the force of this branch consists of forty-five clerks, is engaged an equal number of hours in the *preliminary* examination of applications and accompanying evidence, the registering of these applications, the recording of settlements, &c. All correspondence with claimants relative to additional evidence required before their claims can be audited, is conducted by this division of the branch. These are, briefly, the duties of the "dead branch" of the office. Subjoined are some details of the operations of this branch:

During the whole of the years 1861-2, and up to the first day of November, 1863, the number of claims received was largely in excess of the number settled. This fact was mainly owing to the limited number of clerks employed in the office, the increase of which was prevented by two causes. Chief of these, at first, was the absence of authority from Congress to add to the clerical force of the office. A little special session in 1861, and for some time after the convening of the regular session in December of that year, Congress did not think it necessary to increase materially the clerical force of the Second Auditor's Office, as everybody in these days looked forward to an early termination of the war. The second cause is found in the absolute want of room for additional clerks in the apartments under the control of the Auditor. Nor could other convenient and fire-proof apartments be obtained; and, that the valuable papers and records of the office should be kept in a *fire-proof* building, was absolutely essential. The whole of Winder's Building, was occupied by branches of the public service, none of which could be removed. At length, by the completion of the west wing of the Treasury Building, the Fourth Auditor and his clerks were enabled to vacate several rooms in Winder's Building, when the Second Auditor at once commenced to fill them with new clerks. From this time until the present, the clerical force of the office has gradually been increased, until to-day every square foot of space at the disposal of the Auditor is again occupied.

The annexed table will show the progress that has been made during the past few months in disposing of this class of accounts, and how favorably it contrasts with the progress made a year or a year and a half ago, when the number of clerks was much less than it is now, and when there was no office-room for any larger number than was then employed. It has been prepared from the official records:

Number of claims on hand June 30, 1863	15,446
Number of claims received during the fiscal year ending June 30, 1863	78,706
Total on hand and received	92,152
Number of claims disposed of during the same fiscal year	22,371
On hand June 30, 1863	69,781
Number of claims received during the first six months of the current fiscal year, namely, from June 30, 1863, to January 1, 1864	36,349
Total on hand and received	106,120
Number of claims disposed of during the same six months	31,530
On hand January 1, 1864	74,590

An analysis of the foregoing figures will show that the average *monthly* receipts of claims during the last fiscal year was over 6,000; while, during the first six months of the present fiscal year the average monthly receipts were but a fraction over 6,000, or 500 *less* than last year. And this latter number, 6,000, may be regarded as above rather than below the probable average monthly receipts during the remaining half of the current fiscal year. The statement of claims disposed of exhibits a still more favorable contrast. During the fiscal year ending June 30th, 1863, the average number of claims disposed of monthly was less than 2,000; while the average number disposed of monthly during the first six months of the current fiscal year was over 5,000, or more than *two and a half times* the number settled during an average month of last year. In other words, the figures for the first six months of the present fiscal year show a *decrease* of 500 claims upon the average monthly *receipts* of last year, and an *increase* of 3,000 per month in the number *audited*.

We state explicitly another gratifying fact. As has already been remarked, from the commencement of active hostilities in 1861 up to the first day of November, 1863, the number of claims received was largely in excess of the number settled. And the same proportion applied to the business of any given *month*. But during November the tables were turned. In that month the

Number of claims disposed of was	6,446
Number of claims received was	5,297
Gain over receipts in November	1,149

December shows a still better exhibit. In that month the

Number of claims disposed of was	9,020
Number of claims received was	7,304
Gain over receipts in December	1,716

To recapitulate once more: From June 30, 1862, to June 30, 1863, the average number of claims received monthly was 6,500; the number disposed of was not quite 2,000, or less than one in *three*. In November, 1863 the diminution of casualties in the army and the increase of clerks had enabled the Second Auditor to settle 1,049 more claims than were received, or as *six to five*; and in December to settle 1,716 more claims than were received, or as *six to six*. At this rate of increase, unless a series of unexpected disasters should befall our arms, the entire list of claims now on file and to be filed would be reduced to a comparatively insignificant number, by the 30th day of next June, when the present fiscal year expires.

But there is a lion in the way. There exists an obstruction which cannot be removed. It has heretofore delayed the settlement of claims, and it will delay their settlement in the future. We allude to the difficulty of obtaining the accounts of Army Paymasters, in which the muster and pay rolls of companies and detachments are embraced, and without which the business of the "dead branch" cannot proceed. These rolls contain the entries upon which the clerks of the Second Auditor base their calculations of the amount of pay due to deceased soldiers, and which furnish the only evidence upon which bounty can be paid. It is deemed unnecessary to particularize all the details of the difficulty attending the procurement of these rolls. We will simply mention that, until recently, *ten, eleven* and *twelve months* have usually elapsed after the death of a soldier before the roll containing the only legal evidence of his death, and of the amount of pay due to him, would reach the Second Auditor. The reader will at once see why, even if the Auditor had never wanted either clerks or office-room, the widows and other heirs of deceased soldiers have heretofore had to wait ten months and a year, and even longer in some instances, before they could be paid the sums due to them by the Government. The want of clerks and office-room has at last been partly met. It is believed, also, that, with the recent increase of clerks in the Paymaster-General's office, and the adoption of a new rule, not necessary to explain, in the same office, the facilities of the Second Auditor for obtaining rolls will soon be *doubled*. The house is therefore confidently indulged that, forsooth, the clerks of the Second Auditor will not only be able to settle monthly a larger number of claims than are received, but, also, that the time consumed after a soldier's death before his heirs can be paid will gradually be reduced from an average of *twelve months*, to an average of *six months*.

A WORD TO APPLICANTS.

It is never necessary to come to Washington, to file a claim. Any attorney may prepare a proper form to use in making your application, write to the Second Auditor, requesting him to send it to you. It will be mailed to you promptly, and will be accompanied by all necessary directions for filling up. State in your letter whether you are the heir of the deceased soldier, and mention whether you are the father, mother, brother, sister, wife, or an daughter. If you are not the heir, state distinctly who is. Upon receiving the form, if you are not competent to fill it up yourself, get some friend to do so for you; then comply with the instructions relative to oath, proof of marriage, &c., and forward the paper or papers by mail to Mr. French, the Second Auditor. Write your name and post-office address plainly and pay the postage. Address your letter to *"Hon. E. B. French, Second Auditor of the Treasury, Washington City, D. C."* In due time you will receive a certificate, which will enable you to obtain from the nearest Army Paymaster, or from the nearest bank, the amount which the Government owed your deceased friend at the time of his death.

J. M. S.

WASHINGTON, D. C., January 18, 1864.

GENTLEMEN, have you examined the fall and winter stock of goods at the Merchant Tailoring establishment of Sam. Graham & Co., No. 54 Market street?

A fresh supply of goods every week.

Have you examined the prices of goods at the Merchant Tailoring establishment of Sam. Graham & Co., No. 54 Market street; if not, it is now time you would, and save 20 per cent. in your clothing bill.

Every garment warranted a perfect fit.

SAMUEL GRAHAM. GEO. MCCANDLESS.

JUST RECEIVED AND READY FOR SALE.—The fine assortment of Fall and Winter Clothing, lately received by the firm of Wise & Co., Merchant Tailors, No. 146 Federal street, Allegheny. The stock of clothing consists of the finest variety of gents' gentlemens, vests, coats and overcoats. Also a style of pantaloons now employed on this branch. About twenty-five of these are closely engaged seven hours daily in *cutting* clothes—that is, examining *finds* in applications and evidence submitted by claimants, examining the proper muster and pay rolls, and issuing certificates of indebtedness to be transmitted by mail to the claimants. The remainder of the force of this branch consists of forty-five clerks, is engaged an equal number of hours in the *preliminary* examination of applications and accompanying evidence, the registering of these applications, the recording of settlements, &c. All correspondence with claimants relative to additional evidence required before their claims can be audited, is conducted by this division of the branch. These are, briefly, the duties of the "dead branch" of the office. Subjoined are some details of the operations of this branch:

During the whole of the years 1861-2, and up to the first day of November, 1863, the number of claims received was largely in excess of the number settled. This fact was mainly owing to the limited number of clerks employed in the office, the increase of which was prevented by two causes. Chief of these, at first, was the absence of authority from Congress to add to the clerical force of the office. A little special session in 1861, and for some time after the convening of the regular session in December of that year, Congress did not think it necessary to increase materially the clerical force of the Second Auditor's Office, as everybody in these days looked forward to an early termination of the war. The second cause is found in the absolute want of room for additional clerks in the apartments under the control of the Auditor. Nor could other convenient and fire-proof apartments be obtained; and, that the valuable papers and records of the office should be kept in a *fire-proof* building, was absolutely essential. The whole of Winder's Building, was occupied by branches of the public service, none of which could be removed. At length, by the completion of the west wing of the Treasury Building, the Fourth Auditor and his clerks were enabled to vacate several rooms in Winder's Building, when the Second Auditor at once commenced to fill them with new clerks. From this time until the present, the clerical force of the office has gradually been increased, until to-day every square foot of space at the disposal of the Auditor is again occupied.

The annexed table will show the progress that has been made during the past few months in disposing of this class of accounts, and how favorably it contrasts with the progress made a year or a year and a half ago, when the number of clerks was much less than it is now, and when there was no office-room for any larger number than was then employed. It has been prepared from the official records:

Number of claims on hand June 30, 1863	15,446
Number of claims received during the fiscal year ending June 30, 1863	78,706
Total on hand and received	92,152
Number of claims disposed of during the same fiscal year	22,371
On hand June 30, 1863	69,781
Number of claims received during the first six months of the current fiscal year, namely, from June 30, 1863, to January 1, 1864	36,349
Total on hand and received	106,120
Number of claims disposed of during the same six months	31,530
On hand January 1, 1864	74,590

An analysis of the foregoing figures will show that the average *monthly* receipts of claims during the last fiscal year was over 6,000; while, during the first six months of the present fiscal year the average monthly receipts were but a fraction over 6,000, or 500 *less* than last year. And this latter number, 6,000, may be regarded as above rather than below the probable average monthly receipts during the remaining half of the current fiscal year. The statement of claims disposed of exhibits a still more favorable contrast. During the fiscal year ending June 30th, 1863, the average number of claims disposed of monthly was less than 2,000; while the average number disposed of monthly during the first six months of the current fiscal year was over 5,000, or more than *two and a half times* the number settled during an average month of last year. In other words, the figures for the first six months of the present fiscal year show a *decrease* of 500 claims upon the average monthly *receipts* of last year, and an *increase* of 3,000 per month in the number *audited*.

We state explicitly another gratifying fact. As has already been remarked, from the commencement of active hostilities in 1861 up to the first day of November, 1863, the number of claims received was largely in excess of the number settled. And the same proportion applied to the business of any given *month*. But during November the tables were turned. In that month the

Number of claims disposed of was	6,446
Number of claims received was	5,297
Gain over receipts in November	1,149

December shows a still better exhibit. In that month the

Number of claims disposed of was	9,020
Number of claims received was	7,304
Gain over receipts in December	1,716

To recapitulate once more: From June 30, 1862, to June 30, 1863, the average number of claims received monthly was 6,500; the number disposed of was not quite 2,000, or less than one in *three*. In November, 1863 the diminution of casualties in the army and the increase of clerks had enabled the Second Auditor to settle 1,049 more claims than were received, or as *six to five*; and in December to settle 1,716 more claims than were received, or as *six to six*. At this rate of increase, unless a series of unexpected disasters should befall our arms, the entire list of claims now on file and to be filed would be reduced to a comparatively insignificant number, by the 30th day of next June, when the present fiscal year expires.

But there is a lion in the way. There exists an obstruction which cannot be removed. It has heretofore delayed the settlement of claims, and it will delay their settlement in the future. We allude to the difficulty of obtaining the accounts of Army Paymasters, in which the muster and pay rolls of companies and detachments are embraced, and without which the business of the "dead branch" cannot proceed. These rolls contain the entries upon which the clerks of the Second Auditor base their calculations of the amount of pay due to deceased soldiers, and which furnish the only evidence upon which bounty can be paid. It is deemed unnecessary to particularize all the details of the difficulty attending the procurement of these rolls. We will simply mention that, until recently, *ten, eleven* and *twelve months* have usually elapsed after the death of a soldier before the roll containing the only legal evidence of his death, and of the amount of pay due to him, would reach the Second Auditor. The reader will at once see why, even if the Auditor had never wanted either clerks or office-room, the widows and other heirs of deceased soldiers have heretofore had to wait ten months and a year, and even longer in some instances, before they could be paid the sums due to them by the Government. The want of clerks and office-room has at last been partly met. It is believed, also, that, with the recent increase of clerks in the Paymaster-General's office, and the adoption of a new rule, not necessary to explain, in the same office, the fac