Pittsburgh Gazette.

MONDAY MORNING, DEC. 29.

CITY AFFAIRS.

BY OFFICIAL PAPER OF THE CITY.

METEOROLOGICAL OBSERVATIONS for the *Gazette*, by G. E. Shaw, Optician, No. 55 Fifth street—corrected daily:

	IN SUN.	IN SHADE.
9 o'clock, A. M.	00	56
12 " M.	00	56
6 " P. M.		55
Barometer		29 4-10

NOTICE.—J. T. Sample, of Allegheny city, supplies passengers with the GAZETTE on the Mail Train West at 8 a. m., the Express Train West at 1:40 p. m., and on the Accommodation Train West at 4 p. m. Mr. Sample can supply any orders along the line to Crestline, Ohio, from either of the trains first named, and has also a supply of every edition at his news depot, at the Federal street station, Allegheny city.

Letter from Col. Clark--Names of the Missing--Deaths in the Hospital, etc.

HEADQUARTERS 123d PENNSYLVANIA VOLUNTEERS, } CAMP NEAR FALMOUTH, Va., Dec. 24, 1862.

Editors Gazette: As there is doubtless much anxiety felt by the friends of the missing since the late battle, and as it may afford some satisfaction to know who are still absent, I send you the following list:

Co. A—John J. Hirsch, not heard of since the battle.

Co. B—Wm. Dillon, not seen since the regiment left the field.

Co. D—Alexander Laverty and Henry Crotty, nothing known of them; Henry Kaufman, known to have been wounded, not seen since.

Co. F—Sergeant A. A. Adams, supposed to be killed; James Ewing, nothing known about him.

Co. G—John C. Austin, in battle, not heard of since.

Co. H—Spencer B. Redmond, still missing; Wm. Bothwell, wounded in shoulder, whereabouts unknown.

Co. I—James D. McLaughlin, in battle, nothing more known.

Co. K—John Miller, supposed to be killed; John Gordon and Josiah Riley were both seen since the fight, but are not with the regiment.

These are the only men for which the officers cannot account. Some of them may be killed, or they may be wounded and in some hospital unknown to us. They are absent from the regiment. Nearly all our wounded have been taken to Washington, and I hear are well attended to. Up to this date, I have only heard of two deaths among our wounded, viz: Capt. D. Beisel, and private John Carrile, of Co. H. There are still many on our sick list. John Callender, of Co. E, expired yesterdayin our regimental hospital. He was a good man and a brave soldier.

Hospital supplies were considerably exhausted during the days of the engagement, but that christian gentleman, Mr. Brunot, who is ever looking after the interests of soldiers, brought us a timely addition to our stock, which will make our men comfortable for a few days. Other friends I know would send us supplies, but, for some reason, express goods are regarded at Washington as almost contraband of war. There have been, I may say, scores of boxes there for the men for some time, but my order would not bring them, and our superiors would not allow any one to be sent for them. Unless there is a speedy change, I fear the men will be short of luxuries during the *holidays*.

JOHN B. CLARK,
Colonel Commanding.

Eighth Ward Primary Nominations.

The Republicans of the Eighth Ward met on Saturday evening, and placed in nomination the following candidates, to be voted for at an election to be held on Tuesday, the 30th inst., between the hours of four and seven o'clock:

Select Council—John Allen.

Common Council, (three to be voted for)—John Bennett, Robert Coward, Wm. Hutchinson, John M. Killen, John R. Williams.

Alderman, (one to be voted for)—Eustace S. Morrow, Christopher W. Smith.

Assessor—Christian H. King.

School Directors—John Glass, John L. Hamilton.

Inspector, (one to be voted for)—Edward D. Dithridge, John A. Kercher, James Mawhinney.

Judge—David Hutchinson.

Constable—George W. Shafer.

Messrs. Jacob Koehler, Thomas Neely and John A. Sergeant were appointed to conduct the election.

Republican Ward Nominations.

The following Republican nominations were made on Saturday evening:

Second Ward—Select Council, Wm. Phillips. Common Council, Daniel O'Neill, Thos. Steel. Judge, Wm. Owens. Inspector, Thos. B. Davis. Assessor, Robert Rodgers. School Directors, C. Hasbrouck, George F. Gilmore. Constable, John Herron.

Sixth Ward—Select Council, David Reed. Common Council, A. G. McCandless, Thomas McVay, Allan Hays, Wm. Rowbottom. School Directors, Geo. J. Lamborn, Wm. B. Hays. Alderman, Joseph A. Butler. Judge, John Ward. Inspector, Samuel B. Cooper. Assessor, Emanuel Ecker. Constable, Wm. Shore.

Seventh Ward—Select Council, Wm. C. McCarthy. Common Council, Samuel Barclay, Chas. W. Hubbard, School Directors, Hugh Young, James Robb. Alderman, J. F. M. Jones. Election Officers—Judge, John W. Miller; Inspector, John B. Crawford. Assessor, Robert Thompson. Constable, James S. Richardson.

Look out for Hall Thieves.

Some "sneak thief" in Allegheny has made several good hauls, during the past few days, and will no doubt continue his visits. His plan is to sneak into the hall, about dusk in the evening, or while the family is at supper, and appropriate such articles as may be found. The residence of Mr. Lutton, on the canal bank, and that of Mrs. Arbuckle, on the West Common, were recently entered in this way, and robbed of valuable articles of clothing. On Saturday evening, the residence of Prof. Elliott, on Ridge street, was entered, and a fine overcoat and hat belonging to Dr. T. H. Elliott, were stolen. A sharp look out should be kept for the thief, and to prevent depredations of this character the hall door should be locked after dark.

HARPER, FOR JANUARY.—J. W. Pittock, opposite the Postoffice, has received the January number of *Harper*. It contains several papers of interest—among others, one on "revolving towers," which gives an account of the origin of their invention, and with the aid of some clear illustrations, explains their structure, etc., and shows their adaptation to the purposes of offensive and defensive warfare." Miss Mulock's story, "Mistress and Maid," is concluded in this number, and Miss Evans' and Mr. Trollope's stories are continued. In short, *Harper* adapts itself exceedingly well to the diversities of taste among its readers.

SO—DIER DEAD.—J. W. Vincent, 2d Lieutenant in one of our Western Pennsylvania regiments, died recently in the hospital at Washington from the effect of wounds received in the late battle of Fredericksburg. His father, Professor G. O. Vincent, of Westminster College, New Wilmington, Pa., went on to Washington last week expecting to find him in one of the hospitals. We may conceive something of his feelings when he learned, on his arrival, that his son had already been dead ten days. Such is war.

ARBUTT M. E. CHURCH FESTIVAL opens at Lafayette Hall this morning, and will continue during the day and evening of Tuesday and Thursday. A sumptuous dinner will be served up each day at noon, consisting of "chicken pie" and all the estables of the season. The proceeds of the Festival are to be devoted to defraying the cost of the erection of their new edifice, on Pennsylvania Avenue. The ladies of the church have always sustained the reputation of getting up festivals in an excellent manner, and the present one will not be an exception.

ARM BROKEN.—Mr. J. B. McKee, of the firm of Knox & McKee, flour merchants, met with a painful accident on Friday last. While piling up flour in the warehouse, on Liberty street, one of the barrels rolled upon Mr. McKee's arm and broke the bone.

Casualties in the 103d and 85th Regiments.

There are three Pennsylvania regiments under General Foster, all of which participated in the late battles in North Carolina—the 85th, Col. Howell; the 101st, Col. Wilson, and the 103d, Col. Lehman. The former is composed mainly of Fayette county men, while the latter was recruited in this vicinity. The casualties amount to between three and four hundred killed and wounded. The 101st did not lose any in killed or wounded. The 85th had nine wounded. When the 103d went into action it had about four hundred and fifty men, and after the action it was found that it had fourteen killed and fifty-eight wounded:

ONE HUNDRED AND THIRD REGIMENT.

Killed.

Orderly Sergeant Wm. McKinney, Co. I.
Patrick Nolan, G. W. Griffin, Wm. Powers, and J. Collingwood, Co. I.
M. Waner, Co. L.
Hiram Reed, J. Boyd and H. Weisel, Co H.
Wm. Wheeler and Sergt. Thos. Shangler, Co. D.
A. M. Wilson, James Austin and James Stiffer, Co. C.

Wounded.

O. McCall, 1st Sergeant, face, slightly.
R. Myers, Corporal, Co. A, foot.
J. Kramp, Co. A, hand, slightly.
D. R. Krampton, Co. A, thigh.
E. W. Loughner, Co. A, breast, severely.
D. N. Titus, Co. A, head, slightly.
C. R. McKee, Corporal, Co. B, hand, slight.
Peter Hillard, Co. B, left ear.
S. M. Evans, Corporal, Co. C, left arm.
A. Flemming, Co. C, chest.
T. J. McKee, Co. C, left arm.
J. F. Schaup, Co. C, back, slightly.
Samuel Elgin, Co. C, thumb.
Samuel Thompson, Co. C, hand.
P. Connell, Co. C, left hip.
George Heitrich, Co. C, right hip.
R. M. Watson, Co. C, left arm, slightly.
James Sackett, Co. D, arm, slightly.
Geo. W. Dasher, Co. D, compound fracture of the left arm.
A. Rasly, Co. D, left arm and right shoulder.
G. (or J.) Simmons, Co. D, right forearm.
J. Humphrey, Co. D, left cheek.
E. Fish (or Fisher), Co. D, back, slightly.
R. B. Bryson, 2nd Lieut., Co. E, thigh.
G. Duffy, Co. E, arm.
E. Stewart, Corporal, Co. F, wrist.
D. Johnson, Co. F, fracture of lower thigh, severely.
W. Lillifier, Co. F, left arm.
Wm. Sanford, Co. F, left arm and leg.
James Brown, Co. F, right shoulder.
J. Yorker, Co. F, right ear.
L. Slage, Co. F, left arm.
A. J. Williams, Co. F, left thigh.
Sergt. C. Annegost, Co. F, side, slightly.
D. M. Gallagher, Co. I, face, slightly.
Corp. Wm. Gorman, Co. I, left thumb.
Wm. Major, Co. I, breast, slightly.
D. McCoy, Co. I, left side and arm.
Miles Hanlon, Co. I, right arm fractured.
J. K. McCleary, Co. I, neck, seriously.
Corp. J. S. Kelster, Co. I, side, slightly.
J. S. Griffin, Co. I, left arm.
H. Donaldson, Co. I, right side.
Corp. J. McKellen, Co. I, right wrist.
J. Shill, Co. I, face, slightly.
S. Cook, Co. H, left hand.
H. Reed, Co. H, abdomen, mortally.
R. Reed, Co. H, thigh slightly.
J. S. Dandis, Co. H, lower jaw, seriously.
D. Hodgkinson, Co. H, side, slightly.
P. Pfinger, Co. H, leg, slightly.
Serg't E. Terwilliger, Co. H, right leg, slightly.
Jacob Walty, Co. K, cheek.
J. C. Mapes, left arm and leg.
Serg't Ed Stangler, Co. K, left groin and head, seriously.
A. Penny, Co. K, shoulder.
J. Maynard, Co. G, right thigh.
J. Donkin, Co. G, thigh, slightly.

EIGHTY-FIFTH REGIMENT.

Wounded.

Corporal Thomas Cox, Co. C, abdomen, mortally.
Sergeant Chas. Pullen, Co. H, right leg amputated.
John P. Norris, Co. C, left hand, slightly.
Sergeant A. W. Pollock, Co. A, left thigh, slightly.
Corporal D. Miller, Co. D, chest, slightly.
Sam. Daniel, Co. H, both thighs, severely.
Jonas S. Cook, Co. K, hand, slightly.
John P. McCoy, Co. K, shoulder, slightly.
Corporal Thomas E. Bailey, Co. K, hip, slightly.

A Novel Suit--How a Lady Gets a New Dress.

On Saturday, Judge Stowe filed the following opinion upon a case stated, which is interesting not only on account of its novelty, but also in reference to the point of law involved. The facts are fully set forth in the opinion:

Magogney and Wife, vs. Walker Reed.—This is a case stated for the opinion of the Court, upon these facts: The defendant having entered into a contract or agreement in writing for the sale of certain coal land, with William Magogney, one of the plaintiffs, in which it is assumed, there were the ordinary covenant for a title clear of incumbrance, etc., (the agreement having been lost.) When the plaintiff and defendant came together to execute a deed for the land and paying or securing the purchase money, the wife of Magogney, the plaintiff, "refused to sign the deed to Walker Reed, the defendant, unless he would buy her a new dress," which he agreed to do if she would sign the deed, whereupon she did sign it. The price of the dress, in case plaintiff should be entitled to recover, is fixed at $25.

The only question is whether the facts stated create a legal liability on the part of defendant to pay the value of the dress, (viz. $25.) It is alleged on the part of the defendant that this promise is a mere *nudum pactum*, unsupported by any consideration, and that therefore it was null and void. If this is so, then of course the plaintiff is not entitled to our judgment, but I am unable to arrive at any such conclusion. Magogney had agreed to convey land to Reed free from incumbrance, but when his wife was called upon to sign the deed she did what she had legally a perfect right to do—refused to execute the conveyance. She was in no respect bound by the covenant in the article of agreement. Here then defendant had a right to refuse to take the land and bring his action on the covenant, or make such other arrangement as he could, which might most accord with his opinions as to what was most advantageous for him. He chooses the latter course and enters into an agreement, by which he promised if Mrs. Magogney would execute the deed and thus divest her dower interest in the land, which nothing but her own consent could accomplish, he would give her a new dress worth $25. The statement of the proposition would seem to be a complete answer to the defendant's argument. The essence of every consideration is that it should create some benefit to the party promising, or some trouble, prejudice, or inconvenience to the party to whom the promise is made. Here then is a benefit to the defendant, for he gets a clear title; and there is prejudice to the wife, for she gives away her prospective right of dower in the lands. Even throwing out of view the benefit and injury, it is quite sufficient that the wife did that which she was under no legal obligation to do at the request of defendant and to secure the promised dress, although the act might have been no real loss to herself or advantage to defendant.

Judgment must therefore be entered in this case in favor of plaintiff and against defendant for the sum of $25, with interest from August 6th, 1859, to-wit: $30,08.

ADJUTANT E. A. MONTOOTH, of the 155th regiment, arrived about the close of the week from the camp on the Rappahannock, and will remain at his father's house, on Smithfield street, until Wednesday evening, where he will be pleased to see his and his comrades' friends.

ALLEGED LARCENY.—Mary Roberts, a rather good looking girl, was committed to jail on Saturday, to answer a charge of larceny preferred by May Miller, of Diamond alley.

JUST THINK.—Five photographs of Generals, copies of pictures, &c., given with photograph albums purchased at Pittock's opposite the post-office.

THE largest assortment of pocket books and wallets in the city can be found at Pittock's, opposite the post-office.

HARPER FOR JANUARY.—Pittock, opposite the post-office, has this monthly for January. He receives subscriptions.

MARRIED:

WEST—WEST—On the 25th December, 1862, at M. Anderson's, No. 168, Webster street, Pittsburgh, Mr. JOHN D. WEST to Miss M. E. WEST, both of Washington, Pa.

A Stirring Address.

We have received a copy of the address which Brig. Gen. F. J. Herron issued to his troops after the battle of Prairie Grove, Ark. The address was printed on the field, and is enclosed to us by a son of W. A. Herron, Esq., who is on the General's staff. It is as follows:

Fellow Soldiers: It is with pride and pleasure that I am enabled to congratulate you on the victory so lately achieved over the enemy. Meeting their combined forces, vastly your superiors in numbers, armed and equipped in the most efficient manner, contrary to what we had been led to believe, marshalled by their ablest Generals, posted in a strong position of their own selection, prepared and ready to attack us, entertaining towards us feelings of hatred and fiendish passion, evoked by infamous lies which even rebel Generals should have disdained to utter, you, fellow-soldiers, after a forced march of over one hundred miles in less than three days, weary, exhausted, and almost famishing, animated only by that feeling of patriotism that induced you to give up the pleasures and comforts of home to undergo the dangers and hardships of the field, did most gallantly meet, fight and repulse the enemy. Your fellow-soldiers elsewhere, your friends and relatives at home, your fellow-citizens and your country, as they learn of the splendid service of the artillerymen, of the determined, daring, and brilliant charges of the infantry, will render you that praise and honor which is justly your due. Iowa, Illinois, Indiana, Wisconsin and Missouri, your native States, are proud of their noble sons. I who witnessed your gallant daring in every encounter, in behalf of your country and myself, tender you grateful thanks for the services you have rendered. Whilst we drop a tear, therefore, for those who have fallen, and sympathize with those who are yet suffering, let us not forget to render thanks to the Beneficent Giver of all blessings for the success that has thus far attested the truth and right of our glorious cause. F. J. HERRON,
Brig. Gen. Commanding 2d and 3d Divisions.

SPECIAL LOCAL NOTICES.

GROVER AND BAKER'S SEWING MACHINE, for family and manufacturing purposes, are the best in use.
A. F. GRATONY, General Agent,
No. 18, Fifth street.

THE WHEELER & WILSON SEWING MACHINE has taken the first premium at the World's Fair just held in London, all the machines of the world competing. Salesroom 37 Fifth street.

THE great sale of dry goods, at reduced rates, continued at Barker & Co.'s, 59 Market street. Those of our readers who are not fully supplied should improve this rare opportunity, for it will soon be past.

OMNIBUS CALLS will be taken at the Omnibus office, No. 405 Liberty street, day or night. All orders left at the above place will be promptly attended to. All calls must be paid in advance.

NOTICE to the property owners of this city is hereby given, that any repairs needed about their houses will be done promptly, if they leave their order at Cuthbert's Carpenter and Joining Shop, on Virgin alley, just above Smithfield street.

CHOICE HOLIDAY PRESENTS.—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 for displayed in this city, and is selling them at remarkably low prices.

HOLIDAY PRESENTS.—All in want of books suitable for holiday presents, or Photograph Albums, will find the largest and best assortment in this city at the great Gift Book Store, No. 118 Wood street. A costly gift, worth from 50 cents to $100, is given with each book sold.

VOLUNTEERS, READ THIS!—For the derangement of the system, change of diet, wounds, sores, bruises and eruptions, to which every volunteer is liable, there are no remedies so safe, convenient and sure as Holloway's Pills and Ointment, thoroughly tested in the Crimean and Italian Campaigns. Only 25 cents per box or pot. 234.

LAST NOTICE—ALLEGHENY TAXES FOR 1861. S. D. Schuyer, Jr., Esq., Solicitor for Allegheny, requests us to say that sales of property in Allegheny, for the unpaid taxes of that city for 1861, will be made by the Sheriff, on the 4th Monday of January, 1863; and that to save the heavy costs, payment must be made to him on or before Saturday, Jan. 2d, 1863, at his office, 139 Fourth street, Pittsburgh.

A GREAT SUCCESS.—The Matinee, at Trimbles' Varieties on Saturday afternoon, was a great success. The Hall was crowded with ladies and children, who enjoyed themselves in the highest degree, and we have no doubt but that the Varieties will be crowded again on next Saturday as it was on last. Manager Smyth has certainly inaugurated a new feature in Pittsburgh amusements, and we look to see hereafter the Varities the great resort for the ladies and children on Saturday afternoon. We wish all success to the Varities.

SAMUEL GRAHAM, merchant tailor, would most respectfully inform his friends and the public generally that he has returned from the East with his new stock of fall and winter goods. His stock consists of the latest styles of cloths, cassimeres and vestings, selected from the latest importations. Gentlemen desiring a neat fitting garment, and at prices lower than at any other tailoring establishment in the city, would do well to give him an early call. Samuel Graham, merchant tailor, No. 54 Market street, one door from Third.

PATENT ROOFING.—Among others engaged in the patent roofing business in this city, there is none more largely interested than Mr. B. F. Shope, who has, during the past year, introduced gravel, felt and canvas roofing on some of the most extensive buildings in the vicinity, and in such a manner, too, as to merit and receive high commendation. He has always on hand a large assortment of all the necessary materials for roofing, which he will furnish to parties wanting it, with instructions how to put it on. By calling at No. 75 Smithfield street, near Diamond alley, all necessary information as to patent roofing, which cannot be excelled West of the mountains, may be had.

FOR FALL AND WINTER WEAR.—The winter is upon us, and we must provide ourselves with the material to keep us comfortable. A good and well-made overcoat is the very article, and we don't know of any place where our readers can get one that will look as well, and at the same time withstand the most severe weather, as at W. H. McGee & Co.'s, corner of Federal street and Diamond Square, Allegheny. Their stock of overcoatings, business and dress clothing, pantaloons of all descriptions, are well assorted, and of the latest style. The gentlemen's furnishing goods department is all that a purchaser would wish. Call on McGee & Co. if you desire a nice suit.

AMUSEMENTS.

PITTSBURGH THEATRE

Lessee and Manager.....WM. HENDERSON.
Treasurer.....R. LEES

☞ By engagement of the charming actress, Miss CHARLOTTE THOMPSON.

THIS (Monday) EVENING, Dec. 29th, 1862,
Will be presented,

Little Fadette, or the Cricket.

FANCHON.....Miss THOMPSON.
LANDRY BARBAND.....Mr. CHAPLIN.
FATHER BARBAND.....Mr. CRIPPENDALE.
OLD FADETTE.....Miss GILLET.

WANTS.

WANTED—An owner for 30 SACKS WHEAT, marked "C. C. Smith," from steamer Ohio No. 3.
J. C. McVAY,
dec27 No. 10 Smithfield str.

WANTED—A GIRL to do general housework. Inquire at THIS OFFICE.
dec26:dtf

WANTED IMMEDIATELY.—IRON WORKERS, FINISHERS, FITTERS, CHIPPERS, CALKERS, RIVETERS and LABORERS. Apply at the Gunboat Yard, Monongahela River, near Echo Bridge.
TOMLINSON, HARTUPEE & CO.
dec23:tr

WANTED—A young man capable of taking charge of a country residence, between East Liberty and Wilkinsburg; one familiar with horses and cattle. To such person a permanent situation can be had. References required. Inquire at 114 Second street, near Wood. no28

BASKET WILLOWS—40 bdls now landing and for sale by
de24 ISAIAH DICKEY & CO.

ROLL BUTTER—5 barrels and 6 half barrels for sale by
J. D. CANFIELD.

THE LATEST NEWS
BY TELEGRAPH.

FROM WASHINGTON.

OUR SPECIAL DISPATCHES.

Special Dispatches to the Pittsburgh Gazette.

WASHINGTON, Dec. 26, 1862.

A SUBSTITUTE FOR SECRETARY CHASE'S FINANCIAL BILL.

A bill has been prepared by members of the Committee of Ways and Means, a majority of whom are to approve it, which will be presented to the House as a substitute to Secretary Chase's bill. Its leading feature are a further emission of Treasury Notes and short loans—one, two, and three years. No notice is taken of the banking part of Secretary Chase's scheme.

GENS. BANKS AND BUTLER.

Gen. Banks is believed to have reached New Orleans by this time. It is believed that his orders contemplate the continuance of Gen. Butler there in a subordinate command, but those who know the character of that officer anticipate his speedy return to the North.

THE TRANSPORTS FOR BANKS' EXPEDITION.

The Senate Committee, charged with the investigation relative to the transports for Banks' expedition, hold daily sessions, and have already examined a number of important witnesses.

WASHINGTON, Dec. 28, 1862.

CORRESPONDENCE BETWEEN THE MEXICAN MINISTER AND THE SECRETARY OF STATE.

A correspondence is going on between the Mexican Minister here and the Secretary of State, based on the following facts: Last summer permission was refused Mexico to export arms, although those purchased were of a quality which our volunteers wouldn't use. Now, the French are permitted to clear vessels carrying mules, wagons, railroad ties, and other contrabands of war, notwithstanding the remonstrances of the Mexican Minister.

OCCOQUAN IN POSSESSION OF THE REBELS.

Occoquan was in possession of the rebels last night. Their cavalry surprised a force under Col. Canby at Dumfreys, capturing parts of three regiments and four guns. They then pounced upon Occoquan, where the 2d Pennsylvania Cavalry lost twenty killed and wounded. In the former Capt. Johnson captured or dispersed the rest. Efforts are making by Slocum and Burnside to capture the rebels. There are no tidings yet of their success.

CLAIMS ON THE GOVERNMENT.

Several French subjects have made claims upon the Government, through their Minister here, for property destroyed by our armies in Kentucky.

NUMBER OF SICK IN THE HOSPITALS.

Between thirteen and fourteen thousand sick are in the hospitals here.

RECEIPTS FROM THE TAX LAW.

Commissioner Boutwell has received at his office since the law went into operation nearly six millions and a-half dollars. This does not include the Collector's receipts.

DECISION UNDER THE EXCISE LAW.

Commissioner Boutwell has decided that when manufactured chewing or smoking tobacco is put up in packages of tin foil, paper, or other wrapping material for consumers, the cost of such material shall first be deducted from the gross amount of the sales of such tobacco before the tax on the sum is levied.

Refiners who make or refine sugar or make it from molasses, are subject to a tax of one-fifth of a cent per pound on the sugar produced. The molasses or the soft or coffee sugar so produced is not taxed, being considered as a residuum.

FROM PHILADELPHIA.

[Special Dispatch to the Pittsburgh Gazette.]

PHILADELPHIA, Dec. 27.

Jeff. Davis has issued a high sounding proclamation in which he announces that he will retaliate on Gen. Butler for the hanging of Mumford. Butler is ordered to be immediately executed when caught, and his commissioned officers are to be held as felons; the private soldiers, not being responsible, will be paroled.

This vindictive pronunciamento needs no comment, and should be circulated in the North as an evidence of the barbarity of the wretches engaged in this wicked rebellion.

The Richmond *Dispatch*, in noticing this proclamation, says it comes up to the full measure of rebel expectations. It trusts that the proclamation will be carried out to the letter whenever Butler and his officers are taken.

In this paper, Jeff. also declares that all negroes found in arms will be handed over to the several States for punishment.

From California--Capture and Release of the Steamship Ariel, by the Pirate Alabama--Arrival of the Ariel in New York.

SAN FRANCISCO, Dec. 27.—By the arrival of the steamship Constitution, from Panama, we have highly important and exciting news. The Constitution reports that the steamship Ariel, from New York to Aspinwall, was captured on the 7th inst. by the pirate Alabama. The Alabama detained the Ariel until the 10th inst., when she allowed her to proceed towards Aspinwall—upon her giving bonds in the sum of $228,000 as a ransom. The arms and ammunition on board the Ariel were taken from her, and 120 U. S. marines were paroled. Much anxiety is felt here lest the Alabama should recapture the Ariel on her return trip to New York, and seize the large amount of treasure which she will carry. The passengers on board the Ariel speak in the highest terms of the courtesy shown them by Capt. Semmes. The Ariel was captured near the east end of Cuba. The only plunder, with the exception of the arms and ammunition, which the Alabama secured was $8,000 in greenbacks, belonging to Wells, Fargo & Co. The Alabama last coaled at Martinique. When she was leaving that port the San Jacinto aimed her guns at her, when simultaneously the guns of the fort were turned on the San Jacinto. This is the statement of the First Lieutenant of Capt. Semmes.

The Alabama claims to have a speed, under twenty-five pounds of steam, of fifteen knots an hour. She overtook the Ariel when running with only eleven pounds of steam, and fired two guns at her, when she hove to.

Second Dispatch.—Capt. Semmes at first intended to destroy the steamship Ariel by burning her, putting the passengers ashore in the little settlement huts at San Domingo, but Capt. Jones, of the Ariel, protested that half of his passengers would die if this were done. Capt. Semmes then proposed to land the passengers at Kingston, but after much parleying an arrangement was effected to release the Ariel on Capt. Jones giving bonds in the sum of $228,000, payable in thirty days after the acknowledgment of the Southern Confederacy.

Sandy Hook, Dec. 27—11.30 P. M.—The steamship Ariel has just been signalled. She will arrive up to port between 12 and 1 o'clock in the morning.

New York, Dec. 28—1 A. M.—The steamship Ariel arrived up to port. The news of her capture and release by the Alabama, on her outward trip, as stated in the dispatches from San Francisco, are fully confirmed.

A Fight with Morgan's Guerrillas.

LOUISVILLE, Dec. 28.—John Morgan, with 2,300 men, attacked Lieut. Col. Smith at Elizabethtown, yesterday. After a severe fight our forces retreated to the camp house and building near it. Losses not stated, and the result is not known.

The city was excited all day with numerous rumors of skirmishes in various localities. Headquarters, up to eleven o'clock last evening, were unadvised thereof, and utterly discredit them. Reports from Memphis say that our pickets had been driven into the fortifications, and that the rebels have been committing depredations there.

Important from New Orleans--Gen. Butler Superceded by Gen. Banks --The Expedition--Proclamation of Gen. Banks, etc.

NEW YORK, Dec. 28.—The steamship Roanoke has returned from New Orleans, with dates to the 23th, via Havana, on the 22d. The news is very important.

The steamship North Star, with General Banks and Staff, arrived at New Orleans on the evening of the 14th. News transpired on the following day that Gen. Butler had been superceded, and occasioned the utmost surprise among all classes, even those on the register lists as enemies of the United States. They are all sorry to part with an officer who at least had brought order and security to the city.

On the 16th Gens. Butler and Banks met at headquarters. Gen. Butler welcomed Gen. Banks to the Department of the Gulf, and assured him that he would find here troops who would yield a cheerful obedience to his every order.

Gen. Banks, in responding, said the only pleasure he had in taking command was in obeying the order of the Government of the United States.

The meeting was a most cordial interchange of sentiment—that which marks the coming together of old friends.

After the introduction Gen. Banks and staff withdrew. Gen. Butler then addressed his officers, requesting each member to take pains to enlighten and assist their successors. He spoke in a most generous manner of Gen. Banks and staff.

Gen. Butler's parting address to his troops bears date of the 15th. He alludes in eloquent terms to their successes in the field, and in restoring order and quiet to New Orleans; to the feeding of starving women and children of their enemies, and states that the expedition has cost this government less by four-fifths than any other. Speaking the word farewell was the only sorrowful thought he had, and he commends them to their new commander as worthy of his love.

On the 15th, Gen. Banks issued a general order on assuming command of the Department of the Gulf and State of Texas, and announcing his Staff officers, whose names are already known at the North.

Another order directing the military and civil officers in the department to report to him; and still another suspends the sales of property on account of the United States till further orders.

Gen. Butler, accompanied by Col. Shaffer, Col. Turner, Maj. Strong, Maj. Bell, Captain Davis, Capt. Kinne and others, members of his Staff, was to sail on the 22d for New York. Capt. Clark is to remain on duty at New Orleans.

Gen. Banks is pushing things with characteristic energy. Five thousand of the troops that accompanied him had landed at Baton Rouge, and the remainder of the expedition would be sent forward as fast as they arrived.

The weather at New Orleans was fine, and the troops are in good health.

On the 18th, Gen. Banks issued the following proclamation:

PROCLAMATION:

Head-quarters Department of the Gulf,
New Orleans, Dec 16.

In obedience to orders from the President, I assume command of the Department of the Gulf, to which is added, by his special order, the State of Texas. The duty with which I am charged requires me to assist in their restoration to the government of the United States. It is my desire to secure to the people of every class all the privileges of possession and employment which is consistent with public safety, or which is possible for a beleaguered or just government to confer.

In the execution of the high trust with which I am charged I rely upon the co-operation and counsel of all loyal and well disposed people, and upon the manifest interest of those dependent upon the pursuits of peace as well as upon the support of naval and land forces. My instructions require me to treat as enemies those who are enemies; but I shall gladly treat as friends those who are friends.

No restriction will be placed upon the freedom of individuals, which are not imperatively demanded by considerations of public safety, but while their claims will be liberally considered, it is due also to them to state that all the rights of the government will be unflinchingly maintained. Respectful consideration and prompt reparation will be accorded to all persons wronged, in body or estate, by those under my command.

The Government does not profit by the prolongation of the civil contest, or private or public sufferings which attend it. Its fruits are not equally distributed.

In the disloyal States desolation has its empire—both on the sea and land. In the North the war is an abiding sorrow, but not such a calamity. Its cities and towns are increasing in population, wealth and power. Refugees from the South alone compensate in a great part for the terrible decimations of battle.

People of this department disposed to stake their fortunes and lives upon resistance to the government, may wisely reflect upon the immutable conditions which surround them.

The valley of the Mississippi is the chosen seat of population, product and power on this continent. In a few years twenty-five millions of people, unsurpassed in material resources and capacity for war, will swarm upon its fertile rivers. Those who assume to set conditions upon their access to the Gulf, count upon a power not given to man. The country washed by the waters of the Ohio, Missouri and Mississippi can never be permanently severed. If one generation basely barters away its rights, immortal honors will rest upon another that reclaims. Let it never be said that either the East or the West may be separated. Thirty days distance from the markets of Europe may satisfy the wants of Louisiana and Arkansas, but it will not answer the demands of Illinois and Ohio. The Valley of the Mississippi will have its delta upon the Atlantic. The physical forces of the West will debouche upon its shores with a power as resistless as the torrents of its giant rivers. This country cannot be permanently divided.

Ceaseless wars may drain its blood and treasure. Domestic tyrants or foreign foes may grasp the sceptre of power, but its destiny will remain unchanged. It will still be united. God has ordained it. What avails the 10th inst., when she silowed her to proceed towards Aspinwall—upon her giving bonds in the sum of $228,000 as a ransom. The arms and ammunition on board the Ariel were taken from her, and 120 U. S. marines were paroled. Much anxiety is felt here lest the Alabama should recapture the Ariel on her return trip to New York, and seize the large amount of treasure which she will carry. The passengers on board the Ariel speak in the highest terms of the courtesy shown them by Capt. Semmes. The Ariel was captured near the east end of Cuba. The only plunder, with the exception of the arms and ammunition, which the Alabama secured was $8,000 in greenbacks, belonging to Wells, Fargo & Co. The Alabama last coaled at Martinique. When she was leaving that port the San Jacinto aimed her guns at her, when simultaneously the guns of the fort were turned on the San Jacinto. This is the statement of the First Lieutenant of Capt. Semmes.

The Alabama claims to have a speed, under twenty-five pounds of steam, of fifteen knots an hour. She overtook the Ariel when running with only eleven pounds of steam, and fired two guns at her, when she hove to.

Second Dispatch.—Capt. Semmes at first intended to destroy the steamship Ariel by burning her, putting the passengers ashore in the little settlement huts at San Domingo, but Capt. Jones, of the Ariel, protested that half of his passengers would die if this were done. Capt. Semmes then proposed to land the passengers at Kingston, but after much parleying an arrangement was effected to release the Ariel on Capt. Jones giving bonds in the sum of $228,000, payable in thirty days after the acknowledgment of the Southern Confederacy.

Sandy Hook, Dec. 27—11.30 P. M.—The steamship Ariel has just been signalled. She will arrive up to port between 12 and 1 o'clock in the morning.

New York, Dec. 28—1 A. M.—The steamship Ariel arrived up to port. The news of her capture and release by the Alabama, on her outward trip, as stated in the dispatches from San Francisco, are fully confirmed.

A Fight with Morgan's Guerrillas.

LOUISVILLE, Dec. 28.—John Morgan, with 2,300 men, attacked Lieut. Col. Smith at Elizabethtown, yesterday. After a severe fight our forces retreated to the camp house and building near it. Losses not stated, and the result is not known.

The city was excited all day with numerous rumors of skirmishes in various localities. Headquarters, up to eleven o'clock last evening, were unadvised thereof, and utterly discredit them. Reports from Memphis say that our pickets had been driven into the fortifications, and that the rebels have been committing depredations there.

From Washington.

WASHINGTON, Dec. 27.—The cross examination of General Sigel is still prolonged, to explain the inconsistency of his having returned almost to the point he had started from. While on march toward Manassas he urged that it was in compliance with Gen. Pope's orders he had done so, they having directed him to march to Centreville by the way of New Market. He was asked if Gen. McDowell had not informed him at Buckland's Mills, that the cavalry which had been sent forward under Buford, had forced Longstreet to deploy his whole army between Salem and White Plains, thereby delaying his progress. He said he did not remember. He was also questioned as to the reason of his advance, still halting at Gainsville at 7½ A. M., where they had spent the whole night. He answered he had chosen this position because it contained plenty of water and was easily defensible.

Examination of Major General McDowell Continued.—He said he received about daybreak, on the morning of August 30th, a dispatch from Gen. Porter, bidding him to instantly withdraw his forces in the advance back to the main body of the corps. This occurred whilst that portion of the peninsular army was on march from Arquia Creek to form a junction with Gen. Pope. He declared that Gen. Porter always expressed a willingness to co-operate with the other commanders, and had managed his corps with zeal and ability.

Col. Ruggles, chief of the staff, of the Army of the Virginia, not of that of General Pope, as he desired particularly to state, was next examined. He was handed several orders which he had written when chief of the staff, and after inspection, pronounced them to be genuine. The main point to which his evidence referred to was the purport of a private conversation between General's Pope and Porter, at the headquarters of the former near Fairfax Court House. Being cross questioned by the Judge Advocate as to the cause of his feelings towards Gen. Pope, he replied that he was not absolutely opposed to him, but should prefer never to serve again under his command.

A surgical corps—Dr. Cutler, Chief, assisted by Drs. Leonard, King, Swan, Hays and Hutchins, of the Stanton Hospital, 3d division, 9th army corps—arrived here with the last of their wounded, yesterday, from the Rappahannock. There have been registered in that hospital over 800 wounded patients, on whom the surgeons have performed capital operations, namely, amputation of legs, arms or resections of those limbs, to the number of 74. All excepting four were primary operations. The deaths after operation were eight. The patients reached Washington in good condition.

The report of J. D. De Frees, Superintendent of Public Printing, giving in detail the transactions of his office for the year ending 30th of September, has just been printed. The demand for printing blanks, occasioned by the war, etc., has been very great. The report shows a saving to the government of $205,505, since the establishment of that office in March last year.

A report has reached Washington that a company of the 2d Pennsylvania Cavalry, commanded by Col. Price, stationed at Occoquan, was surprised this morning by a detachment of rebel cavalry. A fight occurred. A number were wounded and captured. Johnson, of Pa., who was in command, was killed. Several supply wagons