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OBSERVATIONS.

Who would old Ben Butler look under that white plumage of Navarre, anyhow? Maj. E. A. Burke, of New Orleans, was, ten years ago, a day laborer in a brick-yard.

Three dry loads of silver dollars were lately drawn to the United States treasury in San Francisco. The entire value was only \$300,000.

The Atlanta Constitution grumbles because some men who set negroes free has a monument, while George Washington, who set white men free, has none.

Paul de Cassagne remarks that the Treaty of Berlin was signed with the quills of four vintners, two geese and one pigeon. France, he admits, played the part of a goose.

The new rules of jails in Ireland, require prisoners to lie on planks and sleep with their clothes on for the first month. Experience shows this to be a torture.

The New York Express sings: "Root, hog, or die," or words to that effect, express John Sherman's advice to the workmen out of work, and this is in strict accordance with Beecher's gospel that starvation is a means of grace.

The annual payments by the English Government to the Queen, her children and relatives foot up \$2,781,000. It seems cruel to make Victoria pay a full income tax on this vast amount, but the hard-hearted Government forces her to do it.

Columbus Alexander hasn't got through with Congressman Hunton, of Virginia, yet. He proposes to have him indicted for "pestering" him (Alexander) for refusing to fight a duel, which is a penal offence under the District of Columbia laws.

A man who has been trying to borrow five dollars, states that he has drawn \$30,000 in a New Orleans lottery, but telegraphed the company to quarantine the draft until October on account of the yellow fever. He would make a splendid Christian statesman.

A reporter of The Post yesterday met on the Avenue an old friend of his school boy days. The reporter asked him if he was still in business. "No," said he, "I am a bankrupt." "What! you the son of the first merchant in Toledo?" "Yes, sir; I was sired by — and damned by John Sherman."

There are those who turn up their noses at watering-place letters; but if they could for one instant look in upon the watering-place correspondent as he mops his brow and wriggles in his seat, and sees his head with his penholder, and sees his feet, and sees how the beautiful and accomplished Miss Baddydady, the cynosure of all eyes, is "stopping" there, they would be far more lenient.

The Case of the R. & D. R. Co. vs. the Government. Very much having been said by Republican papers about the injustice of the claims of the Richmond & Danville Railroad Company which were ordered to be paid by the last Congress, simple justice induces us to publish the following state of facts in the case, as furnished by Mr. Rayner, the present solicitor of the Treasury. In a letter to the editor of the National Republican he says:

The simple facts are that the Richmond & Danville Railroad Company in 1865 presented a claim for transportation of paroled prisoners at the uniform rate of two cents per mile per man, and it was rejected by the accounting officers, except \$187.20, for want of proper vouchers, and that the services were rendered before the road was turned over by the military authorities to the railroad company.

In 1876 the railroad company renewed their application for payment, having the proper vouchers and evidence that the road was turned over to them before the date of the service, and they then carried as they were advised by counsel, six cents per mile per man, that being their regular and legal charge at all times, and because, being within the territory of the rebel government, they were no party to the convention of roads held during the war fixing the rate for war purposes at two cents per mile per man. The vouchers and evidence of service were found correct by the Secretary of War, and he then acting Quartermaster-General and then Assistant-Judge-Advocate-General decided that this company was not bound by the "military rate," not being a party to it or consenting to it, and allowed as a fair compensation four and one-half cents per mile per man, that being the sum allowed the Baltimore & Ohio and other roads situated as these roads were subject to raids, &c. The total amount thus fixed was \$17,814.25.

This was recommended to be paid by the Acting Quartermaster-General, it was approved by the Secretary of War and was thus stated by the Third Auditor, and was examined, passed and duly certified by the then Second Comptroller, and was duly certified to Congress by the then Secretary of the Treasury, and Congress appropriated the money to pay it.

Now, when the new Secretary of War had come in and was asked for a warrant to pay this appropriation, it was refused solely upon the ground that the account should be two cents per mile per man, and entirely new accounting officers undertook to review all that had been done. Upon such a state of facts it would certainly appear to ordinary comprehension, and especially to a legal mind, that new incumbents of office could not thus reverse the action of their predecessors. Before the Solicitor of the Treasury it was simply a question of law, and he decided in accordance with law. Attorney-General Butler had long ago (23 Opinions) Butler had decided that the decision of the Second Comptroller was final, so far as the accounting officers of the Government were concerned. He says that "it ceases to be a matter of account and becomes a liquidated and adjusted demand where he has certified the balance to the Secretary." So Attorney-General Butler, in an exactly similar case, says, in 3 Opinions, 168: "Whether the original allowance by the Secretary of War was proper or not, as an executive act, it stands after the application to Congress and the submission of the exact allowance and the actual appropriation by law of the precise amount, it would be unreasonable to turn over the party to the voters and delays of a special application to the Legislature."

It is attempted to justify the Secretary of War for his refusal of a warrant, by section 191 Revised Statutes; but that requires him to submit facts affecting the correctness of the account, and these facts must be new and material. He did not do so; he simply set up his judgment against that of his predecessor. It is due to all concerned that this correction should be made. It is proper to add that no other Southern road can claim the Solicitor's opinion as a precedent. None are situated as the Danville railroad was, and all accounts in such cases must pass the different accounting officers. It is preposterous to talk of the opinion as a precedent. It was based upon the facts of that case, alone, and the law under which the Solicitor acted can apply only to an exactly similar state of facts. The final appropriation of Congress to the Richmond & Danville Railroad was only some \$29,000. Very Respectfully, WASHINGTON, August 9, 1878.

New Advertisements.

WE HAVE A List of a Thousand advertisements in one inch advertisement one year for two dollars and a quarter a paper, or for the same price we can insert fifty free reading notices (a new one every week), averaging seven lines each. For list of papers and other particulars, address GEO. F. ROWELL & CO., 10 Spruce Street, New York.

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SWEET CHEWING TOBACCO. Awarded Highest Prize at Centennial Exposition in London, 1873. For catalogue address R. H. RAWLINGS, M. A., President.

PIANO CONCERT ORGAN. Grand Pianos, cost \$1,600, only \$425. Superb Grand Square Pianos, cost \$1,100 only \$225. Elegant Upright Pianos, cost \$800, only \$155. New Style Upright Pianos, \$112.50. Organs \$35. Organs 12 stops, \$72.50. Church Organs, 16 stops, cost \$390, only \$85. Elegant \$75 Mirror Top Organs only \$105. Tremendous sacrifice to close out present stock. New Steam Factory soon to be erected. Newspapers with much information about cost of Pianos and Organs, and free. Address DANIEL F. BEATTY, Washington, N. J.

A DAY TO AGENTS canvassing for the \$7 Freesia Visitor. Terms and outfit free. Address P. O. VICKERY, Augusta, Maine.

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A BRIEF TREATISE ON PULMONARY DISEASES will be sent free to all applicants. Address OSCAR G. MOSEB, 18 Cortland street, New York.

W. M. CROWELL, at the CASH STORE. Second door below Hales & Parrior's Jewelry Store, will sell you Groceries as the very lowest living prices. Everything sold at retail for cash, thus saving the trouble, expense and losses of collecting bills. A good assortment of Coffee, Sugar, Flour, Lard, Ham, in fact everything usually found in a first-class grocery store. Motto:—Quick sales and small profits. July 25

UNIVERSITY OF VIRGINIA.—Session begins on the First of October, and continues nine months. The institution is organized on the elective system, giving the student free choice of studies, with full courses in the Schools of the Academic Department and in the Schools of Law, Medicine, Engineering and Agriculture. For catalogue apply to the Secretary of the Faculty, P. O. University of Virginia. JAMES F. HARRISON, M. D., Chairman of the Faculty.

Aug 2-2 mo IMPERIAL SALOON. I TAKE pleasure in informing my friends that I will leave Charlotte on the 23rd June, for the Paris Exposition, and expect to be absent three months. During my absence my business will be under the management of my brother, Ambrose Fischesser. I trust that my friends will give the "Imperial" Saloon, during my temporary absence, the patronage that they have so generously given me in the past. Joseph Fischesser, PROPRIETOR.

CAROLINA MILITARY INSTITUTE, CHARLOTTE, N. C. Col JOHN P. THOMAS, Superintendent. Assisted By a corps of experienced teachers. Ample provision for instruction in Preparatory and Collegiate Departments. Next session will begin September 15th. Health of the pupils guaranteed. For circular apply to the Superintendent. July 10

CHEAP FOR CASH. I have now in store full supply of Groceries and family supplies, which will be sold at the lowest possible prices. Pure Cider Vinegar, double strength. 250 Bushels of Seed Wheat, for sale. S. M. HOWELL. July 31

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—OF— SPRING AND SUMMER GOODS. This day you can buy our 75c, \$1, \$1.25 and \$1.50 Straw Hats at one uniform clearing price, 50c. Our \$1.75, \$2.00, \$2.50 and \$3.00, very finest Straw Hats at one uniform clearing price, \$1.00.

An attractive line of all-wool Cassimere Suits worth 10, 11, 12.50, 13.50, 14, 14.50 and \$15, reduced uniformly to the sacrificing price of \$6.00. Standard Indigo Blue Flannel Suits reduced to \$6.50. Our celebrated and elegant Yacht Cloth Suits, the finest in the world, reduced in this clearing sale from \$17.50 to \$12.50.

Heavy Reductions in our Superior White Vests. Great Reductions in our Alpaca Coats. Enormous Reductions in our Cassimere Pants. Startling Reductions in our Merino and Gauze Under Shirts. Crushing Reductions in our Mohair and Linen Dusters. It will repay the customer to purchase and reserve for another season, for we mean a peremptory sale and intend to effectually close the balance of our Summer Stock without regard to real value or actual cost.

Remember it is a clearing, closing and absolute Slaughter of Summer Goods.

E. D. LATTA & BRO. Merchant Tailoring Department of L. BERWANGER & BRO.

We have just received our samples of FALL AND WINTER GOODS. For Garments to be made to order. We would be pleased to see our friends and patrons, and receive their orders.

We have the finest of French, German, English and Scotch Imported Goods, and we will manufacture them at 25 per cent cheaper than any tailor that comes to this part of the country. Respectfully, L. BERWANGER & BRO., FINE CLOTHIERS AND TAILORS, NATIONAL CLOTHING HALL.

N. B.—We are selling the balance of our Spring and Summer Goods regardless of cost. L. B. & B.

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