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Claim of the State of Florida.

CLAIM OF THE STATE OF FLORIDA.

SEPTEMBER 11, 1893.—Committed to the Committee of the Whole House and ordered to be printed.

Mr. HUTCHINSON, from the Committee on Claims, submitted the following

REPORT:

[To accompany H. R. 102.]

The Committee on Claims, to whom was referred House bill No. 102, submit the following report, which is substantially the report of the Committee on Claims of the Fifty-second Congress, submitted by Mr. Bullock:

The mutual accounts between the United States and the State of Florida, involved in the bill now under consideration, originated from the advances made by the State in the suppression of Indian hostilities, and in the purchase of State bonds by the Indian trust fund upon the security of the United States' indebtedness to the State for these advances.

The liability of the United States to Florida for these advances has not only the authority of the United States Constitution, but also of numerous precedents in like cases of advances in the war of the revolution, the war of 1812, and of every other war in which the States have made advances toward the public defense. The liability of the State of Florida to the Indian trust fund is attested by the possession by that fund of the State's bonds.

The bill (No. 82) is for the adjustment and settlement of these mutual accounts.

The claim of the State for these advances was, by act of Congress of March 3, 1881 (12 Stat. L., p. 520), investigated, ascertained, approved, and reported to Congress by the Secretary of War, with the report of Maj. Thos. F. Barr, Judge-Advocate of the U. S. Army, in Ex. Doc. 203, Forty-seventh Congress, first session. The Committee on Claims of the Forty-ninth Congress, considered that report and reported a bill founded thereon, favorably, and the House of Representatives passed the bill for the settlement and payment of those accounts, but that bill was passed over in the Senate.

In the Fiftieth Congress the same bill was again considered by this committee and favorably reported, but instead of action being taken thereon by the House, it was deemed best to have the claims and accounts examined and investigated by the officers of the Treasury, and to that end the fifth section of the deficiency act, approved March 2, 1889 (25 Stat. L., p. 939), directed the Secretary of the Treasury to examine this claim against the United States, as reported by the Secretary of War, and also to report to Congress the amount of all claims of the General Government against the State of Florida,—that report of the Secretary of the Treasury, dated December 14, 1889, is printed as Ex. Doc. 68, Fifty-first Congress, first session.

Thus both the executive departments of War and of the Treasury have examined and approved these mutual accounts, and reported them to Congress for an appropriation to settle and pay the balance.

That balance the Secretary of the Treasury reported in two forms—in both of which the principal sum due that State is fixed at the sum of $261,934.31, and the principal of the sum due the General Government from Florida is found to be the principal of the State's bonds held by the Indian Trust Fund, viz: $132,000, and both statements recognize that interest is due on each account.

By the first form of stating the mutual accounts the Secretary carries interest on the principal due the State from January 1, 1858, to January 1, 1890, and the principal due from the State to the United States is $132,000, with interest from November 27, 1873, to January 1, 1890, and the balance found due the State by the Secretary of the Treasury on January 1, 1890, is stated at $567,954.50. This form of stating the account, if brought down to the day of settlement under the bill under consideration, will be accepted by the State as a proper and full adjustment of these mutual accounts.

The committee recommends the following amendment in order to close the settlement of these accounts.

A similar bill passed the Senate in the Fifty-second Congress twice, and failed in the House only on account of a failure to reach a vote.

Your committee append to this report the report of the Committee on Claims of the Fiftieth Congress, and also the letter of the Secretary of the Treasury dated December 16, 1889.

[House Report No. 367, Fiftieth Congress, first session.]

The amounts to be reported to Congress, in the view taken by me of the provisions of the joint resolution of March 3, 1881, are as follows:

Abstract A	$154,623.66
Abstract B	7,890.92
Abstract C	34,669.74
Abstract D	17,247.39
Abstract E	98.59
Abstract F	395.16
Abstract G	187.90
Abstract H	9,015.81
Abstract I	10.10
Abstract K	501.32
Account of J. H. Cooper	7.50
Total	224,648.09

An amount less by $54,985.58 than that of the claim as submitted by the State; $11,316.91 of this is for payment of troops for service in 1849, and $6,270.37 for the payment of two companies in cases where both muster and pay rolls are missing and referred to specifically in this report in consideration of Abstract A. The reasons for the failure to include the remainder have been hereinbefore set forth.

"Very respectfully, your obedient servant,

THOMAS F. BARR,
Judge-Advocate, United States Army.

The SECRETARY OF WAR.

The expenditures grew out of the Seminole war of 1855, 1856, and 1857, the State authorities being compelled, in the presence of an anticipated and subsequently actual outbreak of the Indians, to call forth the militia of the State, the force of United States troops then on duty being inadequate to the protection of the people. The report of the Secretary of War (Ex. Doc. 203) fully sets forth in detail the items

of expenditure allowed and disallowed. The total amount of the claim found to be due is $224,648.09.

All of the facts are set forth in letter from the Secretary of War heretofore appended, together with copies of documents which establish the necessity for the use of the troops.

From the records cited in said letter it clearly appears that the use of the troops was approved by the authorities, viz, President of the United States through the Secretary of War, and that orders were issued to have them mustered in and out of the service of the United States, so that they might be paid as other United States troops were paid.

It also appears that the orders for such mustering in and out of the service did not reach the seat of war in said State in time, and the State was left to pay the troops.

Upon this subject the following statement and letters seem conclusive:

"On the 8th of May, 1857, the governor of Florida addressed a communication to the Secretary of War, setting forth at considerable length his action in calling for troops, the service in which they were employed for the protection of the citizens, and the faithful manner in which they acquitted themselves. He called special attention to the fact that these forces had acted in effective coöperation with the United States troops; and, to emphasize the necessity of the course he pursued, he alluded to the circumstance that when Brig. Gen. Harney was subsequently ordered to the command in Florida he felt it necessary, in addition to a greatly increased regular force, to make requisition for ten mounted and five foot companies of volunteers, 'being,' as the governor remarks, 'a much larger volunteer force than had at any previous time since this last outbreak occurred been employed by the Federal and State authorities combined, thus fully indorsing and vindicating the action of the State in this matter.' The governor concluded his letter by asking the Secretary of War, in behalf of the United States, 'to approve and adopt the service.'

"Upon this letter of Governor Broome's are indorsements of the Paymaster-General and Adjutant-General, reciting that according to the precedents it was only necessary for the President to recognize the troops as having been in the service of the United States, and direct that they be mustered in and out of service, when they could be paid upon an appropriation therefor being made by Congress. The Adjutant-General recommended that 'an officer be sent as soon as possible to muster them in and out of the service of the United States,' which recommendation was approved by the Secretary of War, who notified the governor as follows:

"WAR DEPARTMENT,
"*Washington, D. C., May* 21, 1857.

"SIR: I have the honor to acknowledge the receipt of your letter of the 8th instant, asking an approval of the services of certain volunteers called out by you, and in reply to inform you that the explanation as to the necessity of their services is satisfactory, and orders have been issued to the officer commanding in Florida to muster them in and out of the service of the United States.

"Very respectfully, your obedient servant,

"JOHN B. FLOYD,
"*Secretary of War.*

"His excellency JAMES E. BROOME,
"*Governor of Florida, Washington.*"

"WAR DEPARTMENT,
"ADJUTANT-GENERAL'S OFFICE,
"*Washington, D. C., May* 21, 1857.

"SIR: I have the honor to transmit a copy of a letter addressed by the governor of Florida, under date of May 3, 1857, to the Secretary of War, respecting volunteers called out by the former to suppress Indian hostilities in Florida, but never regularly mustered into the service of the United States.

"The services of these volunteers having been recognized and approved by the President, the Secretary of War directs that you cause one of the officers of your command to muster into and out of the service of the United States, as soon as practicable, the troops indicated by Governor Broome, to the end that they may be paid whenever Congress shall make the necessary appropriation for the purpose. A supply of blank muster rolls will at once be sent to your address.

"I am, sir, very respectfully, your obedient servant,

"S. COOPER,
"*Adjutant-General.*

"COMMANDING OFFICER, DEPARTMENT OF FLORIDA,
"*Tampa, Fla.*"

"On the 7th of July following the governor wrote to the Secretary of War, stating that it had been found to be impracticable to muster in those troops, as directed by the Secretary, they having long since been disbanded, and it being impossible again to assemble them at any one point. The governor suggested that the muster be made from the properly certified rolls of the State. To this the Secretary replied that no officer could make a constructive muster, as suggested, but that to certify the rolls he must have mustered the troops present. The Secretary adds:

"'Under the circumstances the only course left for the Department is to receive as official the State rolls, duly certified by the State authorities, and to base upon them a recommendation to Congress for the appropriation necessary to pay off the troops. This course will obviate the difficulties mentioned by you on account of the disbandment of the volunteers in question.'" (See muster rolls in appendix.)

Congress having directed the Secretary of War to ascertain the amount of the claim of Florida, and that Department having reported the amount of the claim of the State to be $224,648.09, there is no difficulty presented as to the amount.

The grounds for the claim being clearly set forth, the question arises, Is it the duty of the Government to pay said claim?

The Constitution, the laws, and the precedents in similar cases establish this liability.

Article 4, section 4, of the Constitution expressly enjoins upon the United States the duty to "protect them (the States) against invasion." The act of February 28, 1795, was passed to effectuate that provision of the Constitution, and its section 1642, R. S. included "invasion of Indian tribes" as one of the kind of invasions against which the United States shall guaranty the States.

The question of authority on the part of the President in such cases is no longer an open one, but has been decided by the Supreme Court in Luther *vs.* Burden (7 Howard, 45), that the President was the sole and exclusive judge of the fact as to when an emergency calling for Federal aid to repel invasion had arisen, and that "the State itself must determine what degree of force the crisis demands." The same was also held in Martin *vs.* Mott (12 Wheaton, 29).

In the case of Florida the State did determine that the employment of the State troops was necessary, and the Secretary of War, whose official acts are those of the President (Wilcox *vs.* McConnell, 13 Peters, 513), did decide in May, 1857, that the State troops maintained and paid by Florida were essential to the security of the State, and approved and adopted their service, and ordered that they be "mustered in and out of the United States service," that they might be paid.

Under these authorities quoted above the decision of the President was final and conclusive upon all parties, and can not be disturbed or inquired into by Congress or the courts.

The President decided that an emergency had arisen calling for Federal aid in protecting Florida. The governor decided that additional force was needed and the President approved his decision, and these troops were employed and paid by the State. Congress directs the War Department to ascertain what amount was so paid by Florida, and he ascertains and reports the sum.

A line of unbroken precedents setting forth the action of the Government in similar cases establishes the liability of the Government to pay the claim and to reimburse the State for money expended.

Such a basis of settlement introduces in this case the question of interest.

It is established that the funds at the command of the executive of the State of Florida in the years referred to were insufficient to equip, supply, and pay the troops in the field, and, relying upon the approval given by the President of the United States, through the Secretary of War, on the 21st day of May, 1857, of the services of these volunteers, the State legislature, in order to provide their equipment and maintenance, authorized the issue of 7 per cent bonds.

A portion of the bonds, amounting to $132,000, was sold by the governor to the Indian trust fund of the United States, and the proceeds of such sale were disbursed by the treasurer of the State for the "expenses of Indian hostilities," as appears from his report to the legislature for the year ending October 31, 1857 (Ex. Doc. 203, Forty-seventh Congress, first session). Another portion was hypothecated to the banks of South Carolina and Georgia as security for a loan of $222,015, and $192,331 of this loan was disbursed directly by a disbursing agent of the State in payment of "expenses of Indian hostilities," including pay of volunteers (Ex. Doc. 203, Forty-seventh Congress, first session, hereto appended).

The Government has uniformly paid interest in cases where the States have borrowed money expended in its behalf, upon which they themselves have paid interest.

We cite the cases where interest has been allowed and paid for moneys advanced during the war of 1812–'15, as follows:

Virginia, act March 3, 1825 (4 Stat. at Large, p. 132).

Maryland, act May 13, 1826 (4 Stat. at Large, p. 161).

Delaware act May 20, 1826 (4 Stat. at Large, p. 175),

New York, act May 22, 1826 (4 Stat. at Large, p. 192).
Pennsylvania, act March 3, 1827 (4 Stat. at Large, p. 241).
South Carolina, act March 22, 1832 (4 Stat. at Large, p. 499).
Massachusetts, act July 8, 1870 (16 Stat. at Large, p. 198).

For advances for Indian and other wars the same rule has been observed in the following cases:

Alabama, act January 26, 1849 (4 Stat. at Large, p. 344).
Georgia, act March 31, 1851 (9 Stat. at Large, p. 626).
Georgia, act March 3, 1879 (20 Stat. at Large, p. 385).
Washington Territory, act March 3, 1859 (11 Stat. at Large, p. 429).
New Hampshire, act January 27, 1852 (10 Stat. at Large, p. 1).

In addition to the citations above, there seems nowhere any conflict of authorities upon this point.

Following the same line will be found the reports of the Senate Committee on Claims, No. 2, Forty-ninth Congress, first session, and No. 1900, Forty-ninth Congress, second session, respectively.

The opinion of Attorney-General Wirt on an analogous case is as follows:

"The expenditure thus incurred forms a debt against the United States which they are bound to reimburse. If the expenditures made for such purpose are supplied from the treasury of the State, the United States reimburse the principal without interest; but if, being unable itself, from the conditions of its own finances, to meet the emergency, such State has been obliged to borrow money for the purpose, and thus to incur a debt on which she herself has had to pay interest, such debt is essentially a debt due by the United States, and both the principal and the interest are to be paid by the United States." (See Opinions of Attorneys-General, vol. 1, p. 174.)

In addition, the opinion of Attorney-General Crittenden, who says:

"The act of 27th of February, 1851, is intended to indemnify the State against loss or damage. Reimbursing means repairing the loss or expenses by an equivalent. If the State of Florida has contracted obligations bearing interest, or has paid money with interest, for the use and benefit, in necessary and proper supplies for the troops called into service in 1849, to refund to the State of Florida the principal sum only, without the interest, would not reimburse the State, would not save the State from loss and damage, would not be an equivalent for the expense the State has incurred for the United States. There is no public policy, no saving to the public treasury, no virtue, no laudable end consulted in order to cut down the claims of the several States in opposition to the intention of Congress and the good faith of the Government."

Also of Attorney-General Brewster, in case of the State of New York, dated July 23, 1883—

"Undoubtedly the interest paid by the State of New York on money borrowed and applied to the objects specified in the act of July 27, 1861, forms a part of the burden borne by that State for general public defense, and constitutes a just charge against the United States, and the obligation to reimburse for payments of that kind, made under similar circumstances, has frequently been recognized by Congress, as appears by statutes above cited."

Upon the facts as presented by the official records of the State of Florida, by those of the War Department as set forth in letter of Secretary appended hereto, and from the law and precedents, your committee arrive at the following conclusions:

1. That the services were rendered by the troops of the State of Florida in connection with the Army of the United States.

2. These services were recognized and approved by the President and Secretary of War, and the Secretary of War issued orders that the troops be mustered in and out of the service of the United States for the purpose of paying for such service in the usual and regular way.

3. That before the orders for mustering in and out of service reached Florida, the State troops had been disbanded, and they could not be actually mustered, and the officers of the Army decided that there could not be a constructive muster, which was right and proper, and which brought the claim to Congress.

4. The report of the Secretary of War excludes all claims and charges except those usually allowed to the regular Army under similar circumstances.

5. The amendments recommended continue to shut out these claims and claims heretofore allowed or disallowed under other appropriations.

6. The law has been decided to be that where a State pays interest on disbursements for the United States, that in allowing the claim interest shall be allowed.

The case is further strengthened, in the opinion of the committee, by the fact that a committee of the Senate has twice reported a bill to pay the State of Florida the sum of $92,000, and a bill to that effect passed the Senate on June 9, 1886. (See Congressional Record, first session Forty-ninth Congress.)

A bill identical with this, as has been stated, passed the House of Representatives,

second session Forty-ninth Congress, the only difference between the two bills being the amount of the appropriation.

Therefore, the passage of the bill with the following amendments is recommended:

Strike out in lines 10 and 11 the words "and also any further sum that may be found to be due the said State on any other account."

In line 14, section 2, after the words "direct tax" insert the words "under the."

In line 20, after the word "paid," insert "*And provided further*, That no portion of any claim heretofore paid said State under any appropriation by Congress shall be considered in said settlement."

[House Ex. Doc. No. 203, Forty-seventh Congress, first session.]

Letter from the Secretary of War relative to the claim of Florida against the United States for the suppression of Indian hostilities between the years 1855 *and* 1860.

WAR DEPARTMENT, *Washington, May* 22, 1882.

SIR: I have the honor to transmit herewith a report prepared in this Department, in accordance with the provisions of a joint resolution approved March 3, 1881 (21 Stat., 520), for the investigation of the claim of the State of Florida against the United States for the suppression of Indian hostilities between the years 1855 and 1860.

A duplicate of this report has this day been transmitted to the President *pro tempore* of the Senate.

Very respectfully, your obedient servant,

ROBERT T. LINCOLN,
Secretary of War.

To the SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Report of Maj. Thomas F. Barr, judge-advocate, United States Army.

WAR DEPARTMENT,
DIVISION OF REQUISITIONS AND ACCOUNTS,
May 20, 1882.

SIR: I have the honor to submit in duplicate the following report upon the claim of the State of Florida against the United States for expenditures made in suppressing Indian hostilities in said State between the years 1855 and 1860:

This report is based upon the provisions of the joint resolution of Congress approved March 3, 1881, as follows:

"That the Secretary of War be, and he is hereby, authorized and directed to investigate, ascertain, and report to Congress, as soon as practicable, the amount of the claims of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860. In making such investigation the said Secretary is directed to receive and consider such testimony as he may deem necessary or proper for or against claims, including the muster-rolls of the State troops, and such other official data as may be on file in the War Department.

"In submitting his report to Congress the said Secretary shall not include any payments or allowances made by the State in excess of the amounts allowed by law at the time in behalf of troops regularly in the service of the United States." (21 Stat., 520.)

From data afforded by the records of the War Department and executive publications of the State of Florida, the history of the affairs that caused the expenditures set forth in the claim now under consideration appears as follows:

Military operations in Florida during the years 1855, 1856, and 1857 extended over an area of 27,400 square miles, and were against ninety-eight hostile warriors. The forces engaged were as follows:

1. Regular troops numbered 840 in 1855; 866 for first nine months of 1856; 1,756 from October 1, 1856, to September, 1857; and 339 for the remaining four months of 1857.

2. Volunteers called out and mustered into the service of the United States (none in 1855), 321 in 1856; 1,164 in 1857.

3. Militia forces called out by the State authorities for short periods of service between December 1, 1855, and January, 1857. (See annexed Exhibit No. 1.)

December 7, 1855, Lieut. Hartsuff, of the Second Artillery, with two noncommissioned officers and eight privates, left Fort Myers, Fa., to reconnoiter the Big Cypress Swamp and its neighborhood. During the previous winter he had repeatedly passed alone, or with an escort of one man, over the very same ground, and the Indians had given no evidence of a hostile disposition. Between the date of its departure from Fort Myers and the 20th of the same month, Lieut. Hartsuff's party visited many places which had been occupied by Indians in previous years, and from signs of abandonment discovered "came to the conclusion that the Indians had left the country, with the exception of a few stragglers, and had gone, probably, to the seaboard." On the last-named date, when encamped about three miles north of Billy's Town, on an island covered with dwarf palmettos, and before breakfast, whilst preparing for a march, was attacked by a party of Indians whose number was estimated to be from twenty-five to fifty. The lieutenant and three of his men were wounded, four men were killed, and three men escaped. (See exhibits annexed, Nos. 2 and 3.)

Indian hostilities prior to and at the time above specified were anticipated by the State authorities, as is shown in the governor's message to the assembly, dated November 24, 1856, from which is taken the following extracts:

"On the 12th day of January, 1853, the general assembly passed an act entitled 'An act to provide for the final removal of the Indians from this State, and for other purposes.' The first section of that act makes it unlawful for any Indian to remain in the State. The second section requires the governor to raise a brigade.

"The fifth section provides that the governor shall tender said brigade to the Federal Government for the removal of the Indians.

"The sixth section makes it the duty of the governor, in the event of the Federal Government refusing to accept the services of said brigade, forthwith to secure the frontier settlers and employ the brigade in capturing the Indians, etc. The seventh and ninth sections provide for meeting the expenses of the force. The eleventh section provides that when the Indians commence actual hostilities the governor shall carry this act into execution."

After thus citing the law, the message continues:

"In obedience to the requirements of the act, I attempted, on my inauguration, to raise the brigade. The mounted regiment was readily procured and organized, but the infantry regiment I found it impracticable to recruit. In December last the contingency occurred upon the happening of which the executive was required to carry the law into execution. The Indians commenced actual hostilities by attacking a detachment of United States troops, commanded by Lieut. Hartsuff. This attack was entirely unexpected, and found our frontier population in an unprotected condition. The officer in command of the United States forces was not able to give promptly the protection required for such a line of frontier, and the citizens, naturally and properly, called upon the State government to protect them in the enjoyment of their lives and property. Before, however, the decision of the executive could be obtained, many men from the counties of Manatee, Hillsboro., and Hernando, moved by patriotic impulses, had organized themselves into companies, elected officers, armed, equipped, and rationed themselves, and had marched to the frontier. These companies I promptly recognized as in the service of the State, and instructed them to give efficient protection to the frontier population, and prevent, if possible, the breaking up and abandonment of the settlements. I immediately tendered to the Secretary of War such portion of the brigade as had been raised, and offered to raise the balance at the earliest practicable period. He declined, however, to receive more than five companies, three of mounted men and two of infantry, the latter of which I could only procure to the extent of one detachment.

"The three mounted companies of volunteers, numbering, rank and file, about 260 men, were all the force of that description that I was advised the Government designed using for frontier protection. This, to my mind, was quite insufficient for the reasonable protection of the country, to say nothing of furnishing pursuing parties when the Indians should make their appearance in the settlements.

"I therefore determined to retain in the service of the State the companies of Capts. F. M. Durrance, L. G. Lesley, William H. Kendrick, and Abner Johnson, and afterward added a detachment under Lieut. John Addison, making, rank and file, about 400 men. These troops have been employed partly on the frontier and partly in the Indian country. Detachments have, on three several occasions, overtaken and fought the enemy, once recovering a large amount of property (of which they had robbed one of our best citizens), and killing, as was supposed, from four to seven Indians.

"This was effected under Lieut. John Addison, without loss. The other two engagements were by small detachments from the companies of Capts. F. M. Durrance, L. G. Lesley, and W. B. Hooker, and were the most gallantly contested actions that have probably ever occurred in Florida. The Indians, having the advantage in point of numbers, appeared determined to destroy their pursuers, and such was the desperation with which they fought that one contest was decided by a resort to pocket-

knives, in which an Indian was killed by having his throat cut. In these three engagements it is supposed that over 20 Indians were killed and a number wounded, and so thoroughly were they chastised that, although more than five months have elapsed, they have not, as I have been advised, ventured an engagement or even an attack upon the frontiers. In these last two engagements we lost, in killed, Lieuts. Carleton, Whiddon, and William Harker, some of the most gallant spirits of our little army; and while all did their duty nobly, and are entitled to the gratitude of the whole State, the memories of those who perished should be embalmed in every heart.

"For a more detailed account of these gallant actions, I respectfully refer to the report of Capt. F. M. Durrance, herewith communicated." (See annexed Exhibit No. 4.)

Immediately succeeding the surprise and defeat of Lieut. Hartsuff, much uneasiness was exhibited among the frontier settlements. The governor of the State, Federal military officers, officials connected with the Indian service, and the United States postmasters, as well as the citizens whose lives and property were in danger, seem to have unitedly suggested the employment of volunteer troops and the forcible removal or destruction of the Indians. These facts are shown in the voluminous correspondence then had upon the subject, some of which accompanies this report.

On January 3, 1856, the Secretary of War wrote to Capt. Casey, of the Army, then on Indian service in Florida:

"The occurrence of actual hostilities commenced by the Seminole Indians suspends all instructions heretofore given with a view to effect the peaceable removal of those Indians." (See Exhibits 5 and 6.)

On the 7th, following, he authorized the employment in United States service of five companies of volunteers. (See Exhibits 7 and 8.) Under this authority four companies were received into the United States service—two on February 18, one on March 1, and one on March 10, 1856; and from the time last mentioned until May, 1858, some four or five companies of volunteers were continued in the said service, and were paid and supplied as were regular troops.

Before the organizations were received into United States service, however, they, with other bodies of men, had been accepted by the governor, and had been actively employed as militia companies in the service of the State.

Of some of these organizations the department commander, Col. Munroe, wrote to the governor, January 12, 1856, that—

"The State volunteers, under Capts. Kendrick and Johnston and Lieut. Kendrick, performed their thirty days' service south of the Caloosahatchee and in the Everglades, with much credit to themselves; and they have been spoken of by the United States officers with whom they were associated on their tour in the most favorable manner." (See Exhibit No. 9.)

The communication of January 12, 1856, seems to be the first recognition had through any United States official of services rendered by the militia after the surprise in December, 1855. The companies above mentioned, as those of Capts. Kendrick and Johnston and Lieut. Kendrick, were in the militia service of the State at the time, and did not become United States volunteers until a later period.

The expenditures made by the State for these and other militia companies from December, 1855, to December 31, 1860, are now presented for consideration under the resolution of Congress aforesaid.

The organizations to which the expenditures relate, with number of vouchers for their pay, period of State service paid for by the State, and time of muster into United States service, are specified on the annexed Exhibit No. 10.

The claim of the State is submitted on abstracts of vouchers, as follows:

A, for pay of troops	$180,037.28
B, for subsistence	23,474.90
C, for forage	42,279.52
D, for transportation	19,843.28
E, for camp and garrison equipage	193.81
F, for quartermaster's stores	589.67
G, for ordnance stores	808.43
H, for contingencies	10,332.84
I, for stationery	111.11
K, for medical and hospital stores	1,362.83
Total	279,033.67

After my assumption of the duties of this office a communication was addressed to Hon. William D. Bloxham, governor of the State of Florida, requesting him to furnish the War Department with a transcript, under seal of the State, of the financial statement of Capt. J. W. Pearson, disbursing officer, exhibiting expenditures made in settlement of militia claims, for service and for supplies, in the year 1856 (an uncer-

tified copy of which had been submitted as a partial basis of the claim under consideration), and also of any other financial exhibits to be found on the records of the State germane to the subject. (See Exhibit 11.)

Under date of April 12, 1882, Governor Bloxham forwarded the transcripts as requested (see Exhibits 12, 13, and 14), from which it appears that Capt. Pearson was given credit in the settlement of his accounts for the sum of $193,330.16; and that warrants drawn by the State treasurer on account of Indian hostilities amounted to $78,056.11. These sums aggregate $271,041.27, or $7,992.40 less than the amount claimed to have been expended by the State according to the claim as hereinbefore set forth.

On December 20, 1859, as appears from page 113 of a journal of the proceedings of the senate of the general assembly of the State of Florida covering that date, a resolution was *introduced in the senate* calling upon members of Congress from Florida to procure the passage of a law refunding to the State the sum of $241,300, advanced by the State on the payment of Florida troops. This sum is the amount of the loan negotiated by the State upon which $222,015 was realized and placed in the hands of Capt. J. W. Pearson for disbursement. All the amounts seth forth in the transcripts furnished by the governor were, it is to be remarked, expended prior to the date when this resolution was offered. These discrepancies of statement as to amounts expended, coupled with the loss and destruction of certain vouchers during the war of the rebellion, serve to greatly embarrass a consideration of the claim as submitted.

After a careful study of the resolution it was concluded by me that its scope only embraced expenditures made incident to the suppression of Indian hostilities during the period mentioned therein, and that it did not embrace the payment of antecedent claims of a like character which happened to be paid at the same time as were the claims specified by the terms of the resolution. Acting upon this judgment, I have eliminated from consideration the following payments made by the State for services in the year 1849:

Capt. Hansford D. Dyche's company	$4,786.43
Capt. Aaron Jernegan's company	4,929.48
Capt. James O. Devall's company	1,601.00
	11,316.91

This leaves the sum of $168,720.37 to be passed upon under the head of Abstract A, for pay of troops. This abstract, with its accompanying vouchers, was referred to the Paymaster-General of the Army for examination and report upon the propriety of the payments made under the laws of the United States governing organization and rates of pay and allowances during the period charged, and also as to what payments should not be accepted under the terms of the joint resolution. (See Exhibit 15.) Both pay and muster rolls of Capt. John McNeil's company and Capt. Simon Sparkman's company, upon which payments amounting, respectively, to $3,303.06 and $2,967.31, appear to have been made by Capt. Pearson, have been lost, so that rolls amounting to but $162,450 could be submitted to the administrative scrutiny of the Paymaster-General.

As to the payments embraced in this amount, that officer submits a report, dated April 20, 1882 (see Exhibit 16), with statements of differences, numbered to correspond with the vouchers to which they respectively pertain, showing in detail the amounts claimed, allowed, suspended, and disallowed, with reasons for suspension or disallowance. (See Exhibit 17.)

This statement notes suspensions to the extent of $50,852.11, and disallowances in the sum of $11,977.40, leaving $99,620.49 as the amount allowed under the strict rules of examination governing the scrutiny of paymasters' accounts in the office of the Paymaster-General. Under the joint resolution of Congress, however, it is conceived that those rules cannot be so applied, and that the chief purpose of the investigation thereby directed is to ascertain what expenditures were actually made by the State in the suppression of Indian hostilities by its militia, of a character which would have been made by the General Government had the troops in question been in its service. In this view suspensions of amounts paid to attorneys or administrators because no power nor letter of administration is found, while property noted by the Paymaster-General, will not govern the conclusion of this report. The vouchers will be considered in their order, as follows:

Voucher No. 1.—Amount, $4,809.57; suspended, $307.87; disallowed, $252.56. The disallowances are based upon overpayments. The company was mustered into the United States service February 21, 1856, and paid for that day in such service, while it appears by this voucher its members were paid by the State. The suspension rests on the absence of powers of attorney and letters of administration. These payments were made by the State in 1859, and the accounts of the officer by whom they were paid were accepted and certified to by the proper State officers. It may be assumed that he furnished satisfactory proof of their having been made to authorized parties

at that time. It is my conclusion, therefore, that the amounts suspended in this voucher should be added to the amount allowed. Together they aggregate $4,557.01. (See Exhibit 18.)

Voucher No. 2. Amount, $15,794.91; suspended, $6,916.81; disallowed, $789.19. The same remarks apply to this statement as are noted in regard to voucher No. 1. The amount admitted as falling within the intent of the joint resolution is $15,005.72. (See Exhibit 19.)

Voucher No. 3. Amount, $9,693; suspended, $3,598.24; disallowed, $125.08. Applying rule as above, amount allowed should be $9,567.92. (See Exhibit 20.)

Voucher No. 4. Amount, $16,277.99; suspended, $2,235.20; disallowed, $119.53. Amount allowed should be $16,158.46. (See Exhibit 21.)

Voucher No. 5. Amount, $8,906.50; suspended, $1,581.34; disallowed, $74.39. Amount allowed should be $8,832.11. (See Exhibit 22.)

Voucher No. 6. Amount, $16,739.85; suspended, $3,638.36; disallowed, $280.19. Amount allowed should be $16,459.66. (See Exhibit 23.)

Voucher No. 7. Amount, $8,833.93; suspended, $2,084.19: disallowed, $127.47. Amount allowed should be $8,706.46. (See Exhibit 24.)

Voucher No. 8. Amount, $14,108.34; suspended, $888.83; disallowed, $368.04. Amount allowed should be $13,740.30. (See Exhibit 25.)

Voucher No. 9. Amount, $574.68; suspended, $90.18; disallowed, $30.19. Amount allowed should be $544.49. (See Exhibit 26.)

Voucher No. 10. Amount, $9,667.71; suspended, $1,926.36; disallowed, $206.20. Amount allowed should be $9,461.51. (See Exhibit 27.)

Voucher No. 11. Amount, $2,059.45; suspended, $167.59; disallowed, $55.40. Amount allowed should be $2,004.05. (See Exhibit 28.)

Voucher No. 12. Amount, $11,510.89; suspended, $3,896.93; disallowed, $18.58. Amount allowed should be $11,492.31. (See Exhibit 29.)

Voucher No. 13. Amount, $5,804.18; suspended, $1,671.51; disallowed, $106.13. Amount allowed should be $5,698.05. (See Exhibit 30.)

Voucher No. 14. Amount, $1,994.82; suspended, $809.19; disallowed, $12.97. Amount allowed should be $1,981.85. (See Exhibit 31.)

Voucher No. 15. Amount, $180.14; suspended, $14.19; disallowed, $1.10. Amount allowed should be $179.04. (See Exhibit 32.)

Voucher No. 16. Amount, $3,526.62; suspended, $1,440.53; disallowed, $115.01. Amount allowed should be $3,411.61. (See Exhibit 33.)

Voucher No. 17. Amount, $784.40; suspended, $229.26; disallowed, $3.38. Amount allowed should be $781.02. (See Exhibit 34.)

Voucher No. 18. Amount, $3,243.36; suspended, $1,928.74; disallowed, $44.20. Amount allowed should be $3,199.16. (See Exhibit 35.)

Voucher No. 19. Amount claimed to have been paid on this voucher is $10,232.43 to the members of Capt. John Addison's company. The pay roll which should have constituted this voucher has been lost, and the muster roll of the company alone is furnished. For this reason the Paymaster-General reports a suspension of the whole amount. The muster roll indicates a service from April 8 to October 7, 1856, and upon this basis the Paymaster-General makes a computation of the amounts to which the members were entitled, which aggregate $10,860.27, or an excess of $627.74 above the sum in which the State now claims reimbursement. Capt. J. W. Pearson, as appears by the transcript of his account with the State, actually paid this company $10,232.43, and the State paymaster certified to a comparison of the payments with the pay rolls. It is believed that this payment should be admitted as established. (See Exhibit 36.)

Voucher No. 20.—Amount, $4,556.59. This also rests upon a muster roll alone, and in the absence of the pay roll it can not be determined which of the men were paid. A computation based upon the period of service indicated by the muster roll, October 8 to December 15, 1856, establishes the amount proper to have been paid as $4,023.98. The payment of this company by Capt. Pearson to the amount of $4,556.59 is certified to by the State paymaster. The amount as computed by the Paymaster-General should, it is believed, be held to be within the provision of the joint resolution. (See Exhibit 37.)

Voucher 21 and *Voucher* 22, referred to in Abstract A, pertaining to John McNeil's company and S. Sparkman's company, for the amounts, respectively, of $3,303.06 and $2,967.31. Neither muster rolls nor pay rolls are furnished, and there is, therefore, no data of service nor of the membership of the companies upon which to base even an estimate. It can only be said that Capt. Pearson received credit for the payments. But as it is impossible to decide, as is required by the terms of the joint resolution, whether the allowances made on the missing rolls were or were not in excess of the amounts allowed by law to troops regularly in the service of the United States at the time, I do not feel justified in recommending that the amounts as stated be admitted as properly expended. This statement, it is believed, is sufficiently clear to enable Congress to pass upon the question as to whether these two rejected items should be

included in any appropriation made for the reimbursement of the State, in the event of such legislative action being had in the premises.

Voucher 23.—Amount, $809.15. The same remarks apply to this item as appear in consideration of voucher No 20. The pay roll is lost, and a computation based upon the muster roll for the period of service it indicates (September 6 to 30, 1856) shows that if all the members were paid, the amount would have aggregated $1,120.41. The amount claimed for ($809.15), having been promptly certified to by the State paymaster, may properly, it is claimed, be admitted as expended. (See Exhibit 38.)

Vouchers 24, 25, and 26, referring to services in 1849, were eliminated from the case, as has hereinbefore been remarked.

Voucher 26½.—Amount claimed as per abstract, $12,341.49, as payments to field and staff. A computation of the service of officers as shown by the roll filed in the office of the Adjutant-General, and the additions thereto of amounts paid on subvouchers only, aggregate $10,142.09, leaving $2,199.40 unaccounted for. The Paymaster-General in his report recommends allowance of $1,265.08, the suspension of $2,361.23, and the disallowance of $6,515.78. The disallowances are made for the reason that no vouchers or receipts are furnished by the officers, and no evidence of any kind appears as to the individual payments. The suspensions are because of the absence of evidence connecting the persons paid with the service. The suspended payments are as follows: M. Whit Smith, pay as colonel from June 12 to October 30, 1856, $1,075.40. His name is not on the staff roll, nor does there appear any certificate of his service. There was no regimental organization, and this officer would not have been recognized and paid in the service of the United States had the different organizations of militia been mustered therein. The payment of $833 to Edward R. Ives, assistant quartermaster, of $370 to Richard N. Jefferys, quartermaster's clerk, and $85.33 to Perry G. Wall, wagonmaster, are subject to the same remark. In my judgment these suspensions should be made absolute, and not admitted as embracing proper expenditures. It is also my judgment, however, that the amount of $6,512.29, disallowed, may properly be admitted and included in a report of the amount expended by the State; $3.49 of the amounts carried among the disallowances pertained to the suspended accounts, rejected as above. The amount allowed in the view above expressed should be $7,777.37, which is less by $4,564.12 than the sum set forth in the abstract and in Capt. Pearson's account, and less by $2,361.23 than the amounts embraced in the claims pertaining to this voucher as submitted. (See Exhibit 39.)

The aggregate of the allowances reported by the Paymaster-General under Abstract A is $99,620.49; suspensions, $50,852.11; disallowances, $11,977.40. The aggregate of the sums admitted as falling within the purview of the joint resolution, as specified in the consideration of the vouchers pertaining to this abstract, is $154,623.66. Should the amounts expended by Capt. Pearson on the missing vouchers Nos. 21 and 22 be also accredited, the total would be $160,894.03.

Abstract B, subsistence stores, covering alleged expenditures amounting to $23,474.90, having been referred to the Commissary-General for examination (see Exhibit 40), was by him returned May 19, 1882, with a report setting forth the errors, irregularities, etc., found existing in the abstract and vouchers (see Exhibit 41). From the detailed statement accompanying this report it appears the amount of this abstract should have been $23,836.44¼. Of this amount the Commissary-General reports as having been expended properly, with proof submitted of payment to authorized parties, $6,061.31. His report is summarized as follows:

Amount of abstract		$23,836.44¼
Amount of vouchers purchased of company commander	$1,297.72	
Amount of vouchers missing	2,614.79½	
Amount of vouchers not receipted	11,575.59½	
Amount of vouchers receipted by administrator	531.89½	
Amount of vouchers, unauthorized expenditures	1,755,13	
		17,775.13¼
		6,061.31

$1,514.52 of the amount included in unauthorized expenditures is for purchases in 1849.

As the stores purchased from officers, although prohibited by regulations, were acknowledged by the State as properly purchased, it is believed that the sum of $1,297.72 disallowed by the Commissary-General should be included in the established claim of the State. The same may be remarked of the disallowances based upon th absence of letters of administration and powers of attorney, and these, amountin to $531.89¼, are admitted, making an aggregate of $7,890.92 entitled, in my judgment, to acceptance.

For the disallowances because of missing vouchers, $2,614.79¼, and of vouchers not receipted, $11,575.59¼, there is no reasonable ground for including them. For all that appears, the missing vouchers may pertain to expenditures in 1849, while the vouch-

ers not receipted are simply invoices. Such portions of the claim as partake of this character should, it is held, be passed upon by the accounting officers of the Treasury under proper equitable rules provided by legislation in that behalf. (See Exhibit 42.) Abstracts C, D, E, F, H, and I, with supporting vouchers, together with four separate accounts, were referred to the Quartermaster-General of the Army, with similar instructions to those contained in the communication to the Paymaster-General. (See Exhibit 43.)

These abstracts aggregate as follows:

Abstract C, forage	$42,279.52
Abstract D, transportation	19,843.28
Abstract E, camp and garrison equipage	193.81
Abstract F, quartermaster's stores	589.67
Abstract H, contingent for troops	10,332.84
Abstract I, stationery	111.11
Account of J. M. Cooper, services	7.50
Account of J. A. Garrard, services	22.00
Account of Fred Dykes, rent	5.00
Account of P. G. Wall, rent	31.25
Total	73,415.98

Upon these abstracts and accounts the Quartermaster-General reported, under date of April 20, 1882:

That the expenditures which seem to have been properly made are supported by vouchers issued by officers of the Florida Volunteers and by Jesse Carter, a special agent of the State, which I think may be accepted as reasonable charges, and are in amount as follows:

Abstract C	$34,669.74
Abstract D	17,247.39
Abstract E	98.59
Abstract F	395.16
Abstract H	9,015.81
Abstract I	10.10
Account of J. M. Cooper	7.50
Total	61,444.29

(See Exhibit 44.)

This is a reduction from the amount as claimed of $11,971.69, arising from the absence of subvouchers, the absence of signatures acknowledging receipts, and errors of computation.

The Quartermaster-General reports that, from such comparisons as the records of his office afford opportunity to make, the prices for forage, transportation, etc., paid by the State appear to have been reasonable.

The amount claimed to have been expended for "forage," Abstract C, is $42,279.52, of which the Quartermaster-General is of opinion that $34,669.74 was properly expended, and that payment thereof is shown to have been made.

The difference between these two amounts, $7,609.78, arises from absence of vouchers in support of alleged payments, absence of signatures in acknowledgment of receipt, and error in vouchers. These vouchers appear to have been paid by Jesse Carter, special agent for the State, of whose accounts, as accepted by the State, no transcript is furnished. It will be observed that upon Abstract D, transportation, the Quartermaster-General finds payments supported by sufficient evidence to the amount of $17,247.39, a less sum by $2,959.89 than that submitted, while in the statement of Capt. J. W. Pearson's account, hereinbefore referred to, and by whom all the subvouchers appear to have been paid, he claimed credit for payments of claims for transportation of $17,546.95. Under this head there are subvouchers missing to the extent of $2,060.14, and subvouchers amounting to $535.75, not properly receipted.

Of the payments claimed to have been made for camp and garrison equipage vouchers for but $98.59 are furnished, the balance, $95.22, not being sustained.

Under Abstract F, quartermaster's stores, there is a disallowance of $55.56, caused by a missing voucher, and $138.95 by a nonreceipted voucher, leaving, as approved by the Quartermaster-General, the sum of $395.16.

For "contingencies" Abstract H, there is admitted the sum of $9,015.81, subvouchers amounting to $716.78 being missing, and others for $600.25 not being receipted.

For "stationery," Abstract I, proof is furnished for the payment of but $10.10, no voucher appearing in support of an alleged payment of $44.10, and vouchers amounting to $56.91 not being receipted.

The accounts of Jacob A. Garrard, $22, Fred. Dykes, $5, and P. G. Wall, $31.25, are not receipted and are not approved by the Quartermaster-General.

The statement accompanying the report of the Quartermaster-General, setting forth the errors, irregularities, etc., commented upon, is appended to this report. (See Exhibit 45, 46, and 47.)

Abstract G, ordnance, for $808.43, was referred to the Chief of Ordnance for examination (see Exhibit 48), and by him returned with a statement setting forth the amounts allowed and disallowed (see Exhibit 49). This statement embraces accounts amounting to $623.43, no voucher for an alleged payment of $235 to Post & Mel having been filed. Of this amount the Chief of Ordnance reports an allowance of $507.80. The item not considered is found filed with Abstract B as part of an invoice simply made out in the name of the firm indicated. It can not be accepted as evidence of a money payment. The same may be remarked of another account in the name of the said firm upon which the Chief of Ordnance reports an allowance of $156.50, and of an invoice of stores amounting to $205 in the name of E. G. Rogers & Co., upon which an allowance is made by the Chief of Ordnance of $163.40. Neither of these allowances should, it appears to me, be included in a report based upon the terms of the joint resolution, and they are therefore deducted from the total sum reported by the Chief of Ordnance, leaving, as properly established under Abstract G, $187.90. Abstract K, pertaining to medical attendance and medicines, was referred to the Surgeon-General for examination. (See Exhibit 50.)

This abstract embraced accounts amounting to $1,357.83, less by $5 than the sum it was submitted to sustain. The Surgeon-General recommends the allowance of $501.32. His reasons for failing to recommend the allowance of the remainder of the sum are set forth in his report, which is appended hereto. (See Exhibit 51.) Accounts are not certified nor receipted, and in one account the acknowledgment is simply of the receipt of a certificate of compensation.

In the examination of the State's claim and the preparation of the report full consideration has been given to the facts as to the loss of vouchers belonging to the State during the war of the rebellion, and amounts admitted as having been expended, even when receipts were missing, if evidence could be found tending to show that the payments were really made. Such claims as could be sustained by reference to the audited and accepted account of Capt. J. W. Pearson have been embraced in the conclusions of this report, but beyond this there has seemed to be no legitimate room for widening the field of inquiry and inferentially to admit payments to have been regularly made.

The amounts to be reported to Congress in the view taken by me of the provisions of the joint resolution of March 3, 1881, are as follows:

Abstract A	$154,623.66
Abstract B	7,890.92
Abstract C	34,669.74
Abstract D	17,247.39
Abstract E	98.59
Abstract F	395.16
Abstract G	187.90
Abstract H	9,015.81
Abstract I	10.10
Abstract K	501.32
Account of J. M. Cooper	7.50
Total	224,648.09

an amount less by $54,985.58 than that of the claim as submitted by the State; $11,316.91 of this is for payment of troops for service in 1849, and $6,270.37 for the payment of two companies in cases where both muster and pay rolls are missing and referred to specifically in this report in consideration of Abstract A. The reasons for the failure to include the remainder have been hereinbefore set forth.

Very respectfully, your obedient servant,

THOMAS F. BARR,
Judge-Advocate, U. S. Army.

The SECRETARY OF WAR.

EXHIBIT No. 1.

[Indorsement on letter (No. 199 S.) of Hon. I. I. Stevens, dated May 17, 1858, relative to the number of regular and volunteer troops employed in Florida in 1855, 1856, and 1857, and the number of Indians engaged in hostilities, etc.]

1st. The average number of regular troops employed in the late Indian difficulties in Florida was, in 1855, 840; in the first nine months of 1856, 866; from October 1, 1856, to September 1, 1857, 1,755; and in the remaining four months of 1857, 339.

Of volunteers there were employed in 1855, *none;* in 1856, an average number of 321; in 1857, an average number of 1,164; and in addition to these, who were called into service by the Federal authorities, the State authorities of Florida called out for short terms of service, in the year 1855, certain other companies of volunteers, whose services have not as yet been recognized by Congress.

2d. The number of Indian warriors engaged in these hostilities is, from the best information contained in the records of this office, supposed to have fallen short of 100. The Indian Office may possibly be more correctly informed on this head.

3d. According to the calculations of an officer of the Corps of Topographical Engineers (Lieut. G. K. Warren), the military operations during the period named extended over an area of 27,400 square miles, being all that portion of Florida lying south of the twenty-ninth parallel of north latitude.

Respectfully submitted.

S. COOPER,
Adjutant-General.

ADJUTANT-GENERAL'S OFFICE, *May* 20, 1858.

EXHIBIT No. 2.

HEADQUARTERS TROOPS ON THE CALOOSAHATCHEE,
Fort Myers, December 24, 1855.

SIR: In my letter of the 21st instant I informed you of the attack on Lieut. Hartsuff's party by the Indians. I now proceed to give a more detailed statement of the affair and of the operations of Lieut. Hartsuff from the time of his leaving this post until the attack on his camp.

Lieut. Hartsuff was ordered, with two noncommissioned officers and eight privates (six mounted and two on foot), with two six-mule teams, to proceed to and reconnoiter the Big Cypress swamp and its neighborhood, his whole force, including teamsters, being ten men, a number deemed by me sufficient, he having during the last winter repeatedly passed unmolested alone and with an escort of one man over the very same grounds, and the Indians never subsequently having given the slightest evidence of a hostile disposition. Accordingly, on the morning of the 9th instant he left this post, and, as I learn from the reports of the men of his party who escaped (copies of which I send you), he encamped on the second day's march 30 miles from his post, and with a sergeant and two privates went on a reconnaissance. He saw while out an Indian man and boy driving hogs, who endeavored to avoid him, and who showed no disposition to give him information. He, the next morning, reached Fort Simon Drumm, and found the fort burned. He then proceeded to Fort Shackelford, and found it burned. He remained there two days, engaged in visiting the neighboring villages and exploring the country, but found no Indians and no evidence of their having been there for months. He then returned to Fort Simon Drumm, and marched from thence towards Billy's town, one day's march south. He encamped about 3 miles north of Billy's town, in a fine island covered with dwarf palmettoes, and was employed two days (the 18th and 19th) in examining the country, during which time he visited Billy's town, Assenwat's town, and several other villages, and saw no Indians and not the slightest evidence that any had during the summer been there. On the contrary, the paths, which were fresh and traveled last winter are now quite overgrown. He thus came to the conclusion that the Indians had left the country, with the exception of a few stragglers, and had gone probably to the seaboard. He then ordered his party to prepare for an early start for this post in the morning (Thursday, the 20th instant). Accordingly the men had at daybreak got their breakfasts, struck their tents, and partly saddled and harnessed their horses and teams (Lieut. Hartsuff himself not yet having breakfasted nor had his tent struck), and were employed in preparing for their march, when they were attacked by a party of Indians, varying, in the opinions of the different men, from 25 to 40. The Indians being distant about 15 to 20 yards, and behind trees, and the soldiers in the open prairie, there is great obscurity as to the conduct of part of these men, which requires a closer investigation than I can now give it, but the probability is that the most of them fell

at the first fire. Lieut. Hartsuff, on hearing the whoop, ran immediately from his tent to the wagons, passing a soldier (Foster or Hook) with his leg broken, and found at the wagon three privates, Hanna, of Company K, Baker, of Company G, and Murtagh, of Company K. He was wounded in the arm probably in passing from his tent to the wagon. Being from his wound unable to load, he directed one of the men to load for him, and he fired two or three times with a musket and about the same number with a rifle. He was, while so engaged, and most nobly and gallantly encouraging his men, again struck in the breast, the ball striking his pistol hilt and stunning him. Whether wounded a third time seems somewhat doubtful, but he probably was, in the arm, when he told the men (they all being wounded and Murtagh killed) they could do no more, and directed them to take care of themselves, and he himself retreated to the hammock, since which he has not been seen or heard of and it is to be feared that he has fallen. He was nobly sustained in his short and unequal conflict by Privates William Baker, of Company G, and John Hanna, of Company K, and by Private Patrick Murtagh, of Company K, who fell. Had he been equally supported by the rest of his command, the result might have been very different. Private Foster, of E, or Hook, of G, fell early with his thigh broken. Hurst, of E, having fired once, hid himself in a hammock. Sergeant Holland, of K, and Corporal Williams, of G, abandoned the party apparently without an attempt at defense, and of the rest nothing is known.

Five have escaped and arrived at this post, viz, Sergt. Holland, Corpl. Williams, and Privates Hanna, Baker, and Houst. Of the others, with their brave commander, nothing has been heard, and it is to be feared all have fallen.

Lieut. Hartsuff was an officer of great promise, intelligent, amiable, and energetic. He was beloved as a man and respected as a soldier, and in him the service has suffered a great loss.

I am, sir, very respectfully, your obedient servant,

HARVEY BROWN,
Brevet Colonel, Commanding.

Lieut. T. M. VINCENT,
Acting Assistant Adjutant-General.

EXHIBIT No. 3.

HEADQUARTERS TROOPS ON CALOOSAHATCHEE,
Fort Myers, December 27, 1855.

SIR: I have the very great satisfaction of reporting the safety of Lieut. Hartsuff, who arrived here, under escort of Capt. Allen's company, about 2 o'clock yesterday afternoon, and, though severely wounded, in much better condition than could have been hoped for. He has two ugly wounds, neither of which the doctor considers dangerous. The one is a flesh wound through the arm, the other in the left breast. The surgeon at Fort Simon Drumm probed to the extent of 2½ inches without finding the ball, and since here the doctor has not deemed it advisable to make further search. He is comfortable and doing well. His statement of the affair as well as of his previous proceedings are strongly corroborative of those of Privates Hanna and Baker. Of their bravery and coolness he speaks in the highest terms. The former, besides a very severe wound in the belly, had a ball through his hat, two through his coat, and three through his pantaloons; the other was wonderfully preserved by the ball striking his knife and bending it up. Lieut. Hartsuff himself escaped in a similar manner, a ball having struck the cylinder of his pistol, very much stunning him and giving him intense pain, but otherwise not serious.

Lieut. Hartsuff says he considered the burning of the forts as a cause for additional care and vigilance, but not for the abandonment of the duty on which he was sent; that he was confirmed in his opinion by the abandonment of the country, he not finding the slighest trace of Indians, or of their having been at any place he visited during the past season.

On the morning of the fight, when he first heard the whoop and the firing, he had just arisen. He secured his revolver, and, looking through the opening of the door of his tent, distinctly saw the Indians behind the trees, their attention directed to the wagons. Three or four of them were within as many yards of him, the others at various distances, scattered through the little pine island, in front of and distant twelve to fifteen paces from the wagons, their flank to him. He fired twice at the Indians, and both times with effect, the Indians being almost within reach of his arm. He then, hearing the firing at the wagons, ran there and joined his command. He there found Privates Murtagh laying on the ground badly wounded, and Hanna and Baker standing behind the wagons and engaged with the enemy. He left Horth near his tent, and Foster between the tent and wagon, on the ground, both severely wounded. All

this was within the space of 5 minutes' time. Murtagh told him that his musket was loaded. He took and fired it, and then Baker loading for him, he fired several times, during which he received a wound in the arm, which he thought had broken it, and afterwards another, which gave him intense pain and great faintness, and which at the time he thought mortal. He then told the two surviving men that he could do nothing more and they must take care of themselves, and he endeavored to get to a hammock distant about 20 yards, and fell on its edge, Hanna and Baker passing him, and the latter telling him that he would try to get to Fort Myers and carry the news. All this was within fifteen or twenty minutes of the first fire. He then endeavored to get on, but in crossing a lily pond close by he fell and was unable to rise again, the water covering all but his head. While there he heard an Indian repeatedly cry, "Come out; come out!" He remained there about two hours, when the agony of his wound was so intense that he contrived to get up and walk towards the road, some two hundred yards, where he fell, from exhaustion, among the dwarf palmettoes. He remained there, unable to move, until night, when he moved half a mile. He then fell again exhausted, and so remained, unable to move, for two days and nights, and until the evening of Saturday, when he succeeded in getting up (he having had no food or water, and suffering from thirst and but little from hunger), and commenced his march towards Fort Simon Drumm, being able to go about half a mile at a time. He thus proceeded till sunrise, and then laid by completely exhausted. He here, however, got water. He remained concealed in this place until the afternoon (Sunday), when he resumed his march, and reached Fort Simon Drumm about 8 o'clock p. m., and there found Major Arnold's command.

The following is the result of the battle, so far as known: One first lieutenant and three privates wounded; four privates killed, and one sergeant, one corporal, and one private unhurt; total, 11—4 killed, 4 wounded, and 3 escaped; total, 11.

Lieut. Hartsuff reports the country as being very wet towards the Everglades, for many miles covered with water.

The perfect coolness and bravery of Lieut. Hartsuff in these most trying circumstances, as warmly attested by Hanna and Baker, both before and since his return, and the fortitude and energy exhibited in his escape, merit the highest praise, and I hope will receive the notice of the War Department; and I also most respectfully recommend to its favorable consideration Privates John Hanna, of Company K, and William Baker, of Company G, Second Artillery, for their distinguished bravery.

I am, sir, very respectfully, your obedient servant,

HARVEY BROWN,
Brevet Colonel, Commanding.

Lieut. VINCENT, *A. A. A. G.*

HEADQUARTERS TROOPS IN FLORIDA,
Fort Brooke, January 2, 1855.

A true copy.

T. M. VINCENT,
First Lieutenant, Second Artillery, Acting Assistant Adjutant-General.

EXHIBIT No. 4.

Governor's message.

EXECUTIVE DEPARTMENT,
Tallahassee, November 24, 1856.

Fellow-citizens of the senate and house of representatives:

* * * * * * *

INDIAN HOSTILITIES.

On the 12th day of January, 1853, the general assembly passed an act entitled "An act to provide for the final removal of the Indians from this State, and for other purposes."

The first section of that act makes it unlawful for an Indian to remain in this State.

The second section required the governor to raise a brigade, composed of one regiment of mounted volunteers and one regiment of infantry, of not more than one thousand men each.

The fifth section provides that the governor shall tender said brigade to the Federal Government, for the removal of the Indians.

The sixth section makes it the duty of the governor, in the event of the Federal Government's refusing to accept the services of said brigade, forthwith "to secure the frontier settlers" and employ the brigade in capturing the Indians, etc.

The seventh section appropriates $500,000 for the expenses of the war, and authorizes the governor to borrow the money at 6 per cent interest.

The ninth section authorizes the comptroller to audit the accounts and issue warrants upon the treasury for their payment.

The eleventh section provides that when the Indians commence actual hostilities the governor shall carry this act into execution.

In obedience to the requirement of this act, I attempted on my inauguration to raise the brigade. The mounted regiment was readily procured and organized, but the infantry regiment I found it impracticable to recruit. In December last the contingency occurred upon the happening of which the executive was required to carry the law into execution. The Indians commenced actual hostilities by attacking a detachment of United States troops commanded by Lieut. Hartsuff. This attack was entirely unexpected, and found our frontier population in an unprotected condition. The officer in command of the United States forces was not able to give promptly the protection required for such a line of frontier, and the citizens naturally and properly called upon the State government to protect them in the enjoyment of their lives and property. Before, however, the decision of the executive could be obtained many men from the counties of Manatee, Hillsboro, and Hernando, moved by patriotic impulses, had organized themselves into companies, elected officers, armed, equipped and rationed themselves, and had marched to the frontier. These companies I promptly recognized as in the service of the State, and instructed them to give efficient protection to the frontier population, and prevent, if possible, the breaking up and abandonment of the settlements. I immediately tendered to the Secretary of War such portion of the brigade as had been raised, and offered to raise the balance at the earliest practicable period. He declined, however, to receive more than five companies, three of mounted men and two of infantry—the latter of which I could only procure to the extent of one detachment.

The three mounted companies of volunteers, numbering, rank and file, about 260 men, were all the force of that description that I was advised the Government designed using for frontier protection. This, to my mind, was quite insufficient for the reasonable protection of the country, to say nothing of furnishing pursuing parties when the Indians should make their appearance in the settlements. I therefore determined to retain in the service of the State the companies of Capts. F. M. Durrance, L. G. Lesley, William H. Kendrick, and Abner Johnson, and afterwards added a detachment under Lieut. John Addison, making, rank and file, about 400 men. These troops have been employed partly on the frontier and partly in the Indian country. Detachments have on three several occasions overtaken and fought the enemy, once recovering a large amount of property (of which they had robbed one of our best citizens), and killing, as was supposed, from 4 to 7 Indians. This was effected, under Lieut. John Addison, without loss. The other two engagements were by small detachments from the company of Capts. F. M. Durrance, L. G. Lesley, and W. B. Hooker, and were the most gallantly contested actions that have probably ever occurred in Florida. The Indians, having the advantage in point of numbers, appeared determined to destroy their pursuers, and such was the desperation with which they fought that one contest was decided by a resort to pocket-knives, in which an Indian was killed by having his throat cut. In these three engagements it is supposed that over 20 Indians were killed, and a number wounded; and so thoroughly were they chastised that, although more than five months have elapsed, they have not, as I have been advised, ventured an engagement or even an attack upon the frontiers. In these last two engagements we lost in killed Lieuts. Carleton and Widdon, and William Parker, some of the most gallant spirits of our little army; and, while all did their duty nobly, and are entitled to the gratitude of the whole State, the memories of those who perished should be embalmed in every heart. For a more detailed account of these gallant actions, I respectfully refer to the report of Capt. F. M. Durrance, herewith communicated.

When the Indian outbreak occurred, the money markets of the world were in such a condition as to forbid even the hope of negotiating a dollar upon the terms to which I was limited by the act of January 12, 1853. The impossibility of procuring subsistence and forage, except to a limited extent, forbade my calling into the service of the State such a force as would have protected the frontier and promptly captured or humbled the enemy. Under these circumstances I was compelled to limit the force to four companies and a detachment. These I provided for temporarily by using the contingent fund, and borrowing the small balance remaining uninvested of the school and seminary funds. Having made this temporary provision, I proceeded to Washington City, with the hope of inducing the War Department to accept the services of a brigade of volunteers, or, at all events, receive the companies retained by the State. I did not, however, succeed in either, but received assurance of the de-

termination of the Government to remove the Indians by force, and to use such an amount of force for that purpose as could be profitably employed. The correspondence upon this point with the War Department is herewith communicated for the information of the general assembly.

That the Secretary of War did honestly determine to remove the Indians I entertain no doubt, but that he made a mistake in reference to the kind and extent of force necessary for that purpose is now manifest. The purpose of removal is, however, prominently preserved, and recently a general officer of great skill and success in such warfare has been ordered to the command, with increased forces. To what extent he may estimate for a mounted volunteer force I am not yet advised. That he will find the war interminable without a mounted force, there is too much reason to fear. I have, however, great confidence in his capacity for such a service.

Having failed to effect what I desired at Washington, and having determined to continue in the service of the State such a mounted force as was deemed sufficient to give reasonable protection to the frontier, I found myself compelled to negotiate for money on terms not authorized by the statute. I negotiated a loan in the city of Charleston for $30,000, at an interest of 7 per cent per annum, to be returned at some early day after the adjournment of the present session of the general assembly. This fund has been reserved for the purchase of subsistence and forage, and for the payment of incidental expenses, and will at an early day be exhausted. I respectfully invite the general assembly to appoint a committee to examine and report upon this loan, and the disbursements of the funds made by my special orders.

During my absence on my visit to Washington City, a very great excitement occurred in Levy County, which spread rapidly into the counties of Madison, Columbia, and Alachua. The report of Indian trails in great number, with an attack upon a citizen and another upon a fort or stockade, with a threatened depopulation of the section of country, induced me to send Capt. A. J. T. Wright, with a select detachment, to examine carefully and report the facts. His report is herewith communicated. It will be seen that his examination confirmed the impression, so generally prevailing, that there were Indians in considerable number in that section, and called for two mounted companies to capture or expel them. The balance of his own company, with the company of Capt. Stewart, were promptly ordered to join him. On the 13th of June the command of that special service was assigned to Col. M. Whit Smith, with authority to recruit four infantry companies to aid in scouring thoroughly the Gulf and Suwannee hammocks, and other suspected places. This assignment of command was connected with the duties of recruiting officer, quartermaster, and commissary, to be covered by a major's pay, as will be seen by my letter of instructions of that date, a copy of which is herewith communicated.

The infantry companies ordered to be recruited were deemed necessary for temporary service in the Gulf hammock and adjacent places, and were then desired for Col. Munroe, commanding United States forces in Florida, to aid in filling a requisition then daily expected, of which advices from the War Department had been received. A portion of these were recruited, but it was found difficult to raise full companies, and as the commanding officer required such, they were discharged at the completion of the special service for which they were enlisted. The whole special service terminated in September, and the companies were generally discharged on the 30th day of that month.

At the expiration of six months from the respective dates of mustering the three mounted companies and one infantry detachment of volunteers into the service of the United States, and the four companies and one detachment of mounted volunteers into the service of the State, they were all regularly mustered out. The second requisition from Col. Munroe for three companies, to supply the places of those mustered out, was filled by companies organized and commanded by Capts. S. L. Sparkman, L. G. Lesley, and Robert Bullock. The companies mustered out of the service of the State were promptly supplied by others commanded by Capts. F. M. Durrance, W. H. Kendrick, Abner Johnson, and E. T. Kendrick. The detachment commanded by Lieut. Addison was ordered to be substituted by a full company, the organization of which has not yet been reported to me.

The great distance at which I was located from the seat of war, the necessity for economizing the limited means at my disposal, and the difficulty of communicating my instructions, with the mails virtually suspended for a portion of the time, made it, in my judgment, proper to appoint a special and confidential agent, near the seat of war, to discharge all such duties, whether civil or military, as might be devolved upon him by executive authority. I therefore, on the 4th of February last, appointed as such agent Gen. Jesse Carter, of Tampa, who has since that date been laboriously engaged in duties connected with the present Indian disturbances. His reports, letters, and abstracts are on file, copies of which will be furnished to the general assembly, if desired. A copy of the letter of his appointment and such general instructions as have been issued to him in relation to the service are herewith communicated. He is now, in company with a portion of the State troops, on an extended expedition into

the Indian country, a report of which and its results I hope to be able to communicate to the general assembly at an early day.

Should the United States call for no additional mounted volunteer force for the present campaign, and make no other provision for cavalry, it will, in my judgment, be unsafe to discharge any part of the mounted force now employed by the State.

It will be seen by a correspondence, herewith communicated, between the Post-Office and War Departments, and one of our Senators, that the provision for mounted force on the part of the Government was so limited that the mails between Palatka and Tampa were virtually suspended for the want of protection. On being advised of this state of things I ordered General Carter, the State's special agent, to confer with the colonel in command on this subject, and if he was unable to give the necessary protection, to furnish it from the forces in the service of the State. My order in reference to the matter is herewith communicated.

No provision having been made by the Government of the United States to pay or subsist our State forces, it became the imperative duty of the State government to do so. The amount, which will be due on the 20th of February next, should no change in our present force be made, will be (including pay, subsistence, forage, transportation, incidental expenses, and the loan negotiated in Charleston), according to my estimate, about $225,000, and for each six months' service beyond that period, should the necessity unfortunately continue to exist, a provision of $110,000 should be made.

With these explanations and suggestions, this embarrassing question is submitted to the general assembly, with the assurance that I shall cheerfully and heartily coöperate with you in any proper measure which your wisdom may suggest for protecting the credit of the State, discharging her obligations, and removing the Indians from within her borders.

* * * * * * * *

I am your fellow-citizen,

JAMES E. BROOME.

EXHIBIT No. 5.

[Washington and New Orleans Telegraph Line Office, Washington, corner Seventh and D streets. Dated Tampa, Fla., 23d December, via Savana, m. Received, Washington, 2d instant, January, o'clock 6:35 min. p. m.]

To Hon. JEFFERSON DAVIS,
Secretary of War:

The Seminoles attacked the advanced party of troops on the Big Cypress on the morning of 20th. Lieut. Hartsuff and five men killed or missing. A peaceful removal is impossible.

J. C. CASEY.

EXHIBIT No. 6.

WAR DEPARTMENT,
Washington, January 3, 1855

SIR: Your note by telegraph, of the 23d ultimo, was received yesterday. The occurrence of actual hostilities, commenced by the Seminole Indians, suspends all the instructions heretofore given you with a view to effect the peaceable removal of those Indians. It is presumed that Col. Monroe has dispached by mail to this Department a report in relation to Indian affairs in Florida, and on its receipt further insructions will be given for your guidance.

Very respectfully, your obedient servant,

JEFFERSON DAVIS,
Secretary of War.

Capt. JOHN C. CASEY,
Tampa Bay, Florida.

EXHIBIT No. 7.

HEADQUARTERS TROOPS IN FLORIDA,
Fort Brooke, January 20, 1856.

SIR: By virtue of authority from the War Department, dated Adjutant-General's Office, Washington, January 7, 1856, and received by me on the 19th instant (of which a copy is herewith), I have now the honor to call on your excellency for the follow-

ing volunteer force, to provide for the protection of the frontier and to coöperate with the United States troops in enforcing the removal of the Indians remaining in the State:

One company of mounted volunteers, to be mustered into service, say, in the neighborhood of Fort Gatlin.

One company of mounted volunteers, to be mustered into service, say, in the neighborhood of Heecheepoksasa, and one company of mounted volunteers, to be mustered into service, say, in the neighborhood of Fort Meade.

Two companies of foot, to be composed exclusively of good woodsmen, familiar with the habits of Indians, to be employed as hunters and trailers in the swamps and morasses, where horsemen can not go, and where alone Indians are to be found and overcome.

As each mounted company will act separately, and the foot companies are to be associated with the regular troops in their operations, no field or staff officers will be required or received with them.

"Companies serving in the peninsula of Florida and at Key West are authorized to be carried up to the maximum legal standard of seventy-four privates." (See Special Order No. 70, dated War Department, Adjutant-General's Office, Washington, April 18, 1855, copy herewith, and second section of act of June 17, 1850, entitled "An act to increase the rank and file of the Army," etc.) The volunteer companies now called for will therefore each be composed as follows, viz: One captain, one first lieutenant, one second lieutenant, four sergeants, four corporals, two musicians, and seventy-four privates.

Gen. Jesse Carter, of this county, has consented to proceed immediately to the capital for the purpose of conferring with your excellency on the details of this business, as my duties here will not allow me to leave.

Most respectfully, your obedient servant,

JOHN MUNROE,
Maj., 2d Regt. Arty., Bvt. Col., Comdg. Troops in Peninsula of Florida.

To his excellency JAMES E. BROOME,
Governor of Florida, Tallahassee.

HEADQUARTERS TROOPS IN FLORIEA,
Fort Brooke, January 23, 1856.

A true copy.

J M. VINCENT,
First Lieutenant, Second Artillery, Actg. Asst. Adjt. Gen.

EXHIBIT No. 8.

HEADQUARTERS TROOPS IN FLORIDA,
Fort Brooke, January 23, 1856.

COLONEL: I have the honor to transmit you herewith a copy of a requisition made by me on the governor of Florida, based on the instructions of the Secretary of War, as communicated in your letter of the 7th instant. Doubting whether foot troops could be readily raised, if at all, of a suitable character, my call has been for the maximum number of mounted men authorized, believing it to be the only course which would keep the mass of the frontier settlers at their homes, which they would otherwise abandon, thereby subjecting themselves to much suffering.

From the absolute want of officers under my control, it will be necessary that instructions be given from the War Department for an officer to repair to the St. Johns River, say in the vicinity of Fort Gatlin, to muster into service the company which it is proposed should rendezvous there, and that the same, or some other competent officer, be designated to perform the duties of quartermaster and commissary on that side the peninsula, and directed to make requisitions for transportation, forage, subsistence, etc., direct and without loss of time. The length of time required for communication from this post with troops serving in that vicinity will prevent my giving direct the timely instructions requisite for the prompt performance of the necessary duties. In addition a staff or other officer will be required to muster in the volunteers on this side the peninsula, and exercise a further supervision over their duties, accountability, and upplies; also, an officer to act in the quartermaster's and subsistence department.

During a recent visit to Fort Myers (consulting with Col. Brown), I directed a picket work of a very temporary character to be established at Fort Simon Drum, this to serve as a depot for ulterior operations, Fort Deynaud being the principal depot. Two companies to be detached for the erection of this work and for scouting

through the southern and southeasterly portion of the Big Cypress. Forts Centre and Thompson are reoccupied; boats are kept at the former place for service on Lake Okechobee and scouting parties constantly in motion from both posts.

There has been a good deal of sickness among the troops during the past summer and autumn, and although not of a very aggravated character, has influenced unfavorably the physical condition of the whole command. At Fort Deynaud, since the return of the troops to that post, about the middle of December, the sick list has been very heavy, as reported by the commanding officer and surgeon of the post. From the amount of rain which has fallen lately there is a large quantity of surface water over the entire country where this time last winter it was completely dry.

I am, very respectfully, your obedient servant,

JOHN MUNROE,
Major 2d Regt. Art., Bvt. Col., Commanding.

Col. S. COOPER,
Adjutant-General, Washington, D.C.

EXHIBIT No. 9.

HEADQUARTERS DEPARTMENT OF FLORIDA,
Fort Brooke, January 12, 1856.

SIR: I received your letter of the 8th ultimo on the 31st instant, on my return from a visit to Fort Myers. General Carter has, I presume, kept you daily advised of the correct operations of the troops. With the view you express in relation to active operations being continued during the summer months I concur, but there are occasionally practical difficulties which interpose to check our movements. The character of the country as you approach the Big Cypress from the north becomes so saturated with water and boggy that nothing can be done in that direction during the rainy season. It is proposed to keep up during the summer months expeditions by boats penetrating from the coast to the interior. The number of Indians who have shown themselves in this section of the country since the outbreak, although not numerous, have presented themselves at so many different points as to keep the entire frontier in a state of alarm, as you are fully informed. Owing to a sparse population and the extensive cover the country offers, these Indians have succeeded in avoiding all our parties except in a single instance, although much perseverance has been shown and fatigue endured in scouting after them.

The State Volunteers, under Capts. Kendrick and Johnson and Lieut. Kendrick, performed their thirty days' service south of the Caloosahatchee and in the Everglades with much credit to themselves, and they have been spoken of by the United States officers with whom they were associated on their tour in the most favorable manner.

The company of Capt. Jernigan has, I am sorry to say, been the subject of much serious complaint from the citizens in the vicinity of his posts, particularly the detachment stationed at "Houstouns," near Enterprise. They charge, and I have no doubt with truth, that the public duties of the company, particularly of that part of it, have been grossly neglected, and the individual conduct of many of the men as being extremely improper. I transmit herewith a copy of my order in reference to this subject, which will explain my action in the matter. My letter to you of the 17th ultimo, asking for additional foot volunteers, states the number and description of troops which has been advisable to call for. Gen. Carter left here on the 9th instant, Capt. Sparkman in company, having with them detachments of State and United States volunteers, and proposing to make a scout of ten or twelve days in Hernando County, where Indians have recently been seen. I had prepared a copy of a map of South Florida, which is accompanied by a memorandum of the positions of troops, to be transmitted to you through Gen. Jesse Carter. It adds somewhat to our knowledge of the topography of that section.

I am, sir, very respectfully, your obedient servant,

JOHN MUNROE,
Major Second Artillery and Brevet Colonel, Commanding.

His excellency JAMES E. BROOME,
Governor of Florida.

EXHIBIT No. 10.

Florida troops alleged to have been employed in State service in 1855–'56, with organization record as shown by rolls filed in office of the Adjutant-General of the Army.

Voucher.	Company.	Period of State service shown by rolls filed in A. G. O. prior to year 1861.		Period of time paid for by State on claims presented.		Remarks.
		When enrolled or mustered in.	When mustered out.	From—	To—	
1	Wm. B. Hooker.....	Jan. 3,'56	Feb. 21,'56	Jan 3,'56	Feb. 21,'55	Mustered into United States service Feb. 21, 1856. Date of enrollment on United States roll is Feb. 18, 1856.
2	Frank M. Durrance.	Dec. 29,'55	Aug. 22,'56	Feb. 21,'56	Aug. 22,'56	Mustered into United States service Dec. 22, 1856.
3	Frank M. Durrance.	Aug. 22,'56	Dec. 21,'56	Aug. 22,'56	Dec. 21,'56	Do.
4	Wm. H. Kendrick ..	Jan. 1,'56	Aug. 28,'56	Feb. 26,'56	Aug. 28,'56	Mustered into United States service Dec. 6, 1856.
5	Wm. H. Kendrick ..	Aug. 28,'56	Dec. 6,'56	Aug. 28,'56	Dec. 6,'56	Do.
6	Abner D. Johnston.	Dec. 31,'55	Dec. 20,'56	Feb. 26,'56	Sept. 2,'56	Mustered into United States service Dec. 20, 1856.
7	Abner D. Johnston..	Dec. 31,'55	Dec. 20,'56	Sept. 2,'56	Dec. 20,'56	Do.
8	Leroy G. Lesley.....	Jan. 3,'56	Aug. 20,'56	Mar. 12,'56	Aug. 20,'56	Mustered into United States service Aug. 20, 1856.
9	A. J. T. Wright.....	Apr. 28,'56	May 17,'56	Apr. 28,'56	May 17,'56	Not mustered into United States service. *With Whitsmith's command.
10	A. J. T. Wright.....	May 18,'56	Sept. 30,'56	May 18,'56	Aug. 1,'56	Do.
11	John McNeill.....	May 15,'56	July 12,'56	May 15,'56	Aug. 12,'56	Mustered into United States service Dec. 26, 1856.
12	Asa A. Stewart.....	May 18,'56	Sept. 30,'56	May 18,'56	Sept. 30,'66	With Whitsmith's command. Was mustered into United States service July 27, 1857.
13	Robert Youngblood.	May 18,'56	Sept. 30,'56	May 18,'56	Sept. 30,'56	(*)
14	Enoch Daniel.....	May 30,'56	July 20,'56	May 30,'56	July 20,'56	With Whitsmith's command.
15	W. B. Hardee	June 1,'56	June 29,'56	June 1,'56	June 29,'56	*Called Watson's detachment.
16	Alex. Bell	June 24,'56	Sept. 30,'56	June 24,'56	Sept. 30,'56	*With Whitsmith's command.
17	Thos. Hughy.....	Aug. 18,'56	Sept. 30,'56	Aug. 18,'56	Sept. 30,'56	Do.
18	Edw'd T. Kendrick	Aug. 23,'56	Jan. 14,'56	Oct. 23,'56	Jan. 14,'57	Mustered into United States service Jan. 14, 1857.
19	John Addison	Jan. 16,'56	Oct. 7,'56	Apr. 8,'56	Oct. 7,'56	(*)
20	John Parker.....	Oct. 7,'56	Dec. 17,'56	Oct. 7,'56	Dec. 15,'56	(*)
21	John McNeill	Oct. 13,'56	Dec. 25,'56	Not stated on abstract.		Mustered into United States service Dec. 21, 1856.
22	S. L. Sparkman	Dec. 31,'55	Feb. 18,'56	.....do.....		Mustered into United service Feb. 18, 1856.
23	R. B. Sullivan	Sept. 6,'56	Sept. 30,'56	.....do.....		(*)
24	Hansford D. Dyches	No roll....	No roll....	.....do.....		(*)
25	Aaron Jernigan	No roll....	No roll....	.....do.....		Was in United States service by muster from Mch. 10 to Sept. 10, 1856.
26	James O. Devall....	No roll....	No roll....	.....do.....		(*)
26½	Field and staff.....	Feb. 1,'56	Feb. 22,'56	.....do.....		See copies of (two) staff rolls, herewith.

EXHIBIT No. 11.

WAR DEPARTMENT,
Washington City, March 24, 1882.

SIR: I have the honor to request to be furnished with a transcript, under seal of the State, of the financial statement of Capt. J. W. Pearson, disbursing agent of the State of Florida, under date of November 30, 1859, exhibiting expenditures made in settlement of militia claims for services in the year 1856, and also transcripts, under

seal of the State, of any other financial exhibits to be found on the records of the State showing the amounts expended by the State for expenses incurred in suppressing Indian hostilities in Florida between the 1st day of December, 1855, and the 1st day of January, 1860.

This evidence is required to enable this Department to properly comply with the provisions of the joint resolution approved March 3, 1881, directing an investigation as to the amount and character of the disbursements referred to.

Very respectfully, your obedient servant,

ROBERT T. LINCOLN,
Secretary of War.

Hon. WILLIAM D. BLOXHAM,
Governor of the State of Florida, Tallahassee, Fla.

EXHIBIT No. 12.

EXECUTIVE OFFICE,
Tallahassee, Fla., April 12, 1882.

SIR: I have the honor to acknowledge the receipt of your communication of the 24th ultimo., requesting to be furnished with a "transcript, under seal of the State, of the financial statement of Capt. J. W. Pearson, disbursing agent of the State of Florida, under date of November 30, 1859, exhibiting expenditures made in settlement of militia claims for service in the year 1856, and also transcripts, under seal of the State, of any other financial exhibits to be found in the records of the State showing the amounts expended by the State for expenses incurred in suppressing Indian hostilities in Florida between the 1st day of December, 1855, and the 1st day of January, 1860," and in compliance therewith I herewith transmit papers marked respectively A and B, duly authenticated under seal of State.

I am informed by the agent of the State that the vouchers in most part sustaining the account of J. W. Pearson (marked A) have been filed in your Department, and it is much to be regretted that all of these vouchers, as well as the vouchers upon which the payments by the Treasury (Statement B) were made, can not be furnished. In probable explanation of this it may not be improper for me to say that, after the late civil war, the archives and official records of the State were removed from their original places of deposit and stored in an unused and damp vault, where many of them were much mutilated and defaced, and some entirely lost.

The payments of these expenses of Indian hostilities by the State were made in good faith, and upon full recognition and approval of the State authorities, and I may add with borrowed capital, upon which the State is now at this date paying interest.

I will also add that no portion of these disbursements has ever been reimbursed by United States.

Very respectfully,

W. D. BLOXHAM,
Governor of Florida.

Hon. ROBERT T. LINCOLN,
Secretary of War, Washington, D. C.

A.

EXHIBIT No. 13.

Message from the governor on the subject of payment of volunteers, State loan, etc.

EXECUTIVE DEPARTMENT,
Tallahasse, December 9, 1859.

Gentlemen of the Senate and House of Representatives:

I submit herewith the official report of Col. John W. Pearson, who was appointed by me disbursing agent to discharge the debts and liabilities of the State incurred in suppressing Indian hostilities in the year 1856. I negotiated a loan for the State, through the agency of Col. Pearson, in the cities of Charleston and Savannah, for $241,300, payable in twelve months, which will be due in April, 1860. The State realized in cash from said loan $222,015, and has disbursed $193,331, leaving a cash balance of $28,684, as per report of the disbursing agent, to which your attention is respectfully invited. The abstracts and vouchers for the unpaid claims referred to in

the report of the agent have been placed in his hands with instructions to pay the same. In this connection I would call your attention to the fact that no claims for services rendered prior to the mustering in of the several companies have been paid. In several instances companies were organized on the first outbreak of the Indians, without awaiting orders, and promptly marched to the defense of the unprotected citizens, who were being massacred by the savages, and actually performed active and arduous service for which they have not been paid. This service was recognized and approved by the executive, but the agent has not felt authorized to pay from the day of enrollment, but from the date of mustering in, in accordance with the Army Regulations of the United States. I would respectfully recommend that the several companies of State troops be paid from the date of enrollment, upon satisfactory proof being made that they did actually perform active service in suppressing Indian hostilities. The act "to provide for the payment of the debts of the State," approved December 27, 1856, authorized the issuance of $500,000 of bonds in the name and behalf of the State, for the payment of the debts of the State, or so many thereof as may be necessary, conditioned, however, that the said bonds should be sold at their par value or hypothecated for the payment of a loan to the State, to be negotiated on the most practicable terms. It was questioned by capitalists whether the power to hypothecate carried with it the right to sell the bonds upon the failure of the State to pay the loan at maturity, and I was unable either to sell the bonds at their par value or to negotiate a loan upon them by hypothecation. This fact was communicated by me to the legislature, and the difficulty removed by "An act in addition to an act to provide for the payments of the debts of the State," approved January 15, 1859, empowering the governor to stipulate for the sale of the bonds hypothecated, or so many thereof as may be found necessary, at their market value, to meet the debt at maturity in the event the same shall not be otherwise provided for.

It has always been claimed, and I believe never denied, that the duty of suppressing Indian hostilities devolved upon the general Government, and that Government had long ago endeavored to effect their removal, and assumed the right to permit them to remain in the State, and withdrew the protection which the people had a right to expect. On the breaking out of hostilities the people on the frontier, for want of the protection which it was the duty of the Federal Government to give, found it necessary to embody themselves, and perform the services which the exigencies of the times imposed upon them, and in doing so they had to abandon their usual occupations and suffer all the privations incident to an exposed frontier life. Under these circumstances the State felt it due to her own citizens to provide for their payment, relying on the justice of the General Government to refund to her the amount which she felt it her duty to pay.

The justice of such a demand can not rightfully be disputed, and it is hoped will at once be recognized. I therefore recommend that the general assembly will, either by memorial or resolutions, or such other mode as they deem best, request of Congress the passing of a law refunding to the State the amount she has expended.

The loan made by the State to enable her to pay the just claims of her citizens falls due in April next, for the payment of which three hundred and forty-six thousand dollars of the bonds of the State ($346,000) have been hypothecated, by virtue of authority in me vested by the above-recited acts, and as the Federal Government may fail to refund in time the amount thus advanced by the State, I would recommend that the governor be authorized to sell, at their fair market value, so many of the bonds as may be found necessary to pay the loan at maturity, rather than permit them to be thrown upon the market at the option of the parties holding them, in the event of the payment not being otherwise provided for.

Very respectfully,

M. S. PERRY.

TALLAHASSEE, FLA., *November* 30, 1859.

DEAR SIR: I herewith transmit to you a statement, together with my account current with the State of Florida as disbursing agent in the settlement of militia claims for services rendered in the year 1856:

I received from the State in cash		$222,015
I have paid claims to the amount of	$193,331	
Cash balance on hand ready to pay over	28,684	
		222,015

I refer to account current with vouchers for proof. The pay rolls show the amount of nearly $1,800 which is yet unpaid, owing to the fact that the parties performing the service for which it is due have deceased, and no representatives have qualified as executors or administrators to receipt for the same. The abstracts and vouchers

of Captains Hooker, E. T. Kendrick, Addison, and Parker's companies, for transportation, etc., have not been placed in my hands for disbursement; consequently they are not paid. I have no means of knowing the amount, as I have not been able to see abstracts and vouchers.

Very respectfully, your obedient servant,

J. W. PEARSON,
Disbursing Agent.

His Excellency Governor PERRY.

J. W. Pearson in account with State of Florida.

DR.

To cash received from Bank of Charleston	$92,000.00
To cash received from People's Bank	46,000.00
To cash received from the People's Bank	12,880.00
To cash received from S. W. R. R. Bank	46,000.00
To cash received from Merchants and Planters' Bank	25,135.00
	222,015.00
To balance	29,029.84
Less additional allowance, account omitted	345.00
	28,684.84

CR.

By cash paid A. J. T. Wright's company	$9,667.71
By cash paid Asa Stewart's company	11,510.89
By cash paid A. Bell's company	3,526.62
By cash paid W. B. Hardee's company	180.14
By cash paid Robert Youngblood's company	5,804.18
By cash paid E. Daniel's company	1,999.35
By cash paid A. D. Johnson's company	16,739.85
By cash paid A. D. Johnston's company	8,893.93
By cash paid W. H. Kendick's company	16,277.99
By cash paid W. H. Kendrick's company	8,966.50
By cash paid Ed. Kendrick's company	3,243.36
By cash paid L. G. Lesley's company	14,108.34
By cash paid W. B. Hooker's company	4,809.57
By cash paid John Addison's company	10,232.41
By cash paid F. M. Durrance's company	15,794.93
By cash paid F. M. Durrance's company	9,693.00
By cash paid John McNeill's company	2,059.03
By cash paid John McNeill's company	3,303.06
By cash paid Simeon Sparkman's company	2,967.31
By cash paid Thos. Hughey's company	803.91
By cash paid R. B. Sullivant's company	809.15
By cash paid A. J. T. Wright's company	574.68
By cash paid John Parker's company	4,556.69
By cash paid staff officers, assistant surgeons, etc	13,341.49
By cash paid quartermaster men	710.33
By cash paid transportation, etc	17,546.95
By cash commissions for negotiating and disbursing	5,550.37
By cash on hand due State of Florida	29,029.84
	222,015.00

TALLAHASSEE, *December* 2, 1859.

I have compared with this account the abstract of disbursements on account of transportation, etc., and find that the paymaster is entitled to $345 more than is embraced in this account.

I also find the account to correspond with abstracts of disbursements to staff offi-

ɔers, etc., and persons employed in the quartermaster's department. The proper amounts are as follows:

Transportation, etc	$17,891.95
Staff officers, etc	12,341.49
Quartermaster men	710.33

HUGH ARCHER,
Quartermaster-General.

I have compared the pay rolls with the above (except $12,341.49, $710.43, and $17,546.95) and find them to correspond.

DECEMBER 2, 1859.

C. H. AUSTIN, *Paymaster.*

STATE OF FLORIDA,
Office of the Secretary of State:

I, John L. Crawford, secretary of state, do hereby certify that the foregoing (embraced in pages 1 to 7, inclusive) is a true and correct copy of and transcript from the original manuscript record of the proceedings of the senate of the State of Florida as recorded on pages 519, 520, 521, and 522 of "Record Book D, senate journal of 1856 to 1861," and as the same appears on pages 102, 103, 104, and 105 of the printed official journals of the senate.

Given under my hand and the great seal of the State of Florida this 12th day of April, A. D. 1882, at Tallahassee, the capital.

[SEAL.]

JNO. L. CRAWFORD,
Secretary of State.

B.

Treasurer's report.

TREASURER'S OFFICE,
Tallahassee, November 1, 1856.

To the general assembly of the State of Florida:

GENTLEMEN: In accordance with the requisitions of the law relative to the duties of this office, I have the honor herewith to submit my report of the transactions at the treasury for the period of from November 1, 1855, to October 31, 1856; also reports of the school and seminary funds for the same period.

Very respectfully, your obedient servant,

C. H. AUSTIN, *Treasurer.*

[Extract.]

The treasurer in account with the State of Florida.

1856. CR.

November 1. By amount of comptroller's warrants paid under the following heads of appropriations:

* * * * * *

Indian hostilities $2,688.28

Treasurer's report.

TREASURER'S REPORT,
Tallahassee, November 1, 1858.

To his Excellency MADISON S. PERRY,
Governor of Florida:

SIR: I have the honor to present herewith, and through you to the general assembly, reports exhibiting the transactions at this office from the period of November 1, 1856, to October 31, 1857, and from November 1, 1857, to October 31, 1858; also reports for the same period upon the school fund and seminary fund.

Very respectfully,

C. H. AUSTIN, *Treasurer.*

[Extract.]

The treasurer in account with the State of Florida.

1857.

November 1. By amount of comptroller's warrants paid and other disbursements, viz:

* * * * * * *

Subsistence and forage claims	$40,830.17
Indian war of 1856	25,865.20
	66,695.37

[Extract.]

The treasurer in account with the State of Florida.

1858.

November 1. By amount of comptroller's warrants paid and other disbursements, viz:

* * * * * * *

Subsistence and forage:	
H. H. Hooker's account, subsistence and forage	$2,440.64
C. M. Castello, subsistence and forage	172.00
Jesse Carter, special agent, services	4,920.82
H. Archer, jr., quartermaster	1,139.00
	8,672.46

STATE OF FLORIDA,
Office of the Secretary of State:

I, John L. Crawford, secretary of state, do hereby certify that the foregoing are true and correct copies of the official reports of the treasurer of the State of Florida for the years respectively from November 1, 1855, to October 31, 1856; from November 1, 1856, to October 31, 1857; and from November 1, 1857, to October 31, 1858; and the extracts given from the financial statement in said reports are true and correct extracts, and are corroborated by original entries in the books of record and accounts now on file in the office of the treasurer of the State.

Given under my hand and the great seal of the State of Florida, at Tallahassee, the capital, this 12th day of April, A. D. 1882.

[SEAL.]

JNO. L. CRAWFORD,
Secretary of State.

EXHIBIT No. 15.

WAR DEPARTMENT,
Washington City, March 27, 1882.

SIR: The accompanying abstract (A) with vouchers, submitted to this Department under the provisions of the joint resolution of March 3, 1881, pertaining to the amount of the claims of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, are, by direction of the Secretary of War, respectfully referred to you for investigation and report as soon as practicable.

The report will be so framed as to show in detail the amount of each payment properly made under the laws of the United States governing organization and rates of pay and allowances during the periods charged for, and also the payments as in a statement of differences which should not be accepted under the terms of the joint resolution above referred to as falling within the rules of admission, and to indicate generally the character of the proofs submitted in the premises.

The joint resolution to which reference is made will be found on page 520, volume 21 of the United States Statutes at Large.

Very respectfully,

JOHN TWEEDALE,
Acting Chief Clerk.

To the PAYMASTER-GENERAL.

EXHIBIT No. 16.

Report of the Paymaster-General on the Claim of the State of Florida under joint resolution dated March 3, 1881.

The vouchers referred to this office for examination and report are numbered 1 to 20, inclusive, 23 and 26½, Abstract A.

Herewith submitted are an extract and statement of differences numbered to correspond with the vouchers to which they respectively pertain, showing in detail the amounts claimed, allowed, suspended, and disallowed, with reasons for suspension or disallowance.

Where short payments occur, the amount short paid is not stated, as the State can not claim credit for an amount greater than that paid.

Where short and overpayments occur in the same case, the short payment has been allowed to offset, so far as it would, the overpayments.

On vouchers Nos. 1 to 18, inclusive, all suspensions, unless otherwise indicated, are on account of the absence of powers of attorney and letters of administration authorizing parties other than the payees to receipt the rolls.

With voucher No. 19 there is a muster roll, but no pay roll.

Pay and allowances have been computed for each man named, with the exception of two, who received commissions.

The estimated amount exceeds the amount claimed, but the whole is suspended, as it can not be determined who were and who were not paid by the State.

Voucher No. 20 has a muster roll but no pay roll. The amount claimed exceeds the amount estimated. The whole is suspended for same reason as vo ucher No. 19.

Voucher No. 23 same as No. 19.

Voucher No. 26½.

In the statement of differences the cases marked * are borne on the F. & S. muster roll, but there are no vouchers or other evidence of payment. Pay and allowances are estimated for the time stated, but the amount is suspended.

In the cases marked † the names are *not* borne on the muster roll, but vouchers for the amounts claimed to have been paid are filed, though not certified by the State agent, nor authenticated in any manner. These amounts are suspended, no evidence connecting them with the service.

In cases marked ‡ the names are borne on the muster roll, and vouchers are filed for the amounts claimed.

These cases are allowed, except as to amounts overcharged.

The total amount claimed on this voucher, as per abstract, largely exceeds the amount of ascertained and estimated pay. The excess is disallowed.

Vouchers Nos. 10, 12, 13, 14, 16, and 17.

The muster rolls are not certified by the State agent.

Vouchers Nos. 6 and 15 have no muster rolls, and the pay rolls are not certified by the State agent.

The payments, except where suspended on account of powers of attorney, etc., not being filed, though entered in column of "allowed," should not be *finally* allowed until there be some evidence filed of service rendered.

Pay and allowances have been computed at rates authorized by law and regulations in force at the time the service is alleged to have been rendered.

WM. B. ROCHESTER,
Paymaster-General, U. S. Army.

T. M. E.

PAYMASTER-GENERAL'S OFFICE, *April* 20, 1882.

EXHIBIT No. 17.

Abstract of differences, Abstract A.

Company.	Voucher.	Amount claimed.	Amount allowed.	Amount suspended.	Amount disallowed.
W. B. Hooker	1	$4,809.57	$4,249.14	$307.87	$252.56
F. M. Durrance	2	15,794.91	8,088.91	6,916.81	789.19
F. M. Durrance	3	9,693.00	5,969.68	3,598.24	125.08
William H. Kendrick	4	16,277.99	13,923.26	2,235.20	119.53
William H. Kendrick	5	8,906.50	7,250.77	1,581.34	74.39
A. D. Johnson	6	16,739.85	12,821.30	3,638.36	280.19
A. D. Johnson	7	8,833.93	6,222.27	2,084.19	127.47
L. G. Lesley	8	14,108.34	12,851.47	888.83	368.04
A. J. T. Wright	9	574.68	454.31	90.18	30.19
A. J. T. Wright	10	9,667.71	7,535.15	1,926.36	206.20
John McNeill	11	2,059.45	1,836.46	167.59	55.40
Asa A. Stewart	12	11,510.89	7,595.38	3,896.93	18.58
Robert Youngblood	13	5,804.18	4,026.54	1,671.51	106.13
E. Daniel	14	1,994.82	1,172.66	809.19	12.97
W. B. Hardee	15	180.14	164.85	14.19	1.10
A. Bells	16	3,526.62	1,971.08	1,440.53	115.01
T. Hughey	17	784.40	551.76	229.26	3.38
E. Kendrick	18	3,243.36	1,270.42	1,928.74	44.20
John Addison	19	10,232.43	.....	10,232.43	.....
John Parker	20	4,556.59	.....	4,023.98	532.61
R. B. Sullivant	23	809.15	.....	809.15	.....
Field and staff	26½	12,341.49	1,265.08	2,361.23	8,715.18
		162,450.00	99,620.49	50,852.11	11,977.40

EXHIBIT No. 18.

Statement of differences—Voucher No. 1, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	William B. Hooker	Captain	$241.09	$215.40		$25.69	Entitled only to $40 per month pay proper, $10 per month for command of company, and $2.50 per month servant's clothing.
2	John Parker	Lieutenant	224.42	183.40		41.02	Entitled only to $30 per month pay proper and $2.50 per month servant's clothing.
3	Joseph M. Pearce	do	216.09		$175.40	40.69	Entitled only to $25 per month pay proper and $2.50 per month servant's clothing. Balance suspended; no evidence of authority of administrator.
4	James D. Greene	Sergeant	59.50	57.60		1.90	
5	Francis A. Ivey	do	54.50	52.76		1.74	
6	George W. Hendry	do	54.50	52.76		1.74	
7	William Hall	do	54.50	52.76		1.74	
8	John Underhill	Corporal	46.65	45.38		1.27	
9	Michael Alderman	do	47.83	46.33		1.50	
10	John W. Riggs	do	47.83	46.33		1.50	
11	William Simmons	do	47.83		46.33	1.50	Balance suspended; no power of attorney filed.
12	Benjamin Hilliard	Bugler	46.20	44.82		1.38	
13	James H. Thomas	do	44.43	44.43			Paid as private instead of musician; short payment exceeds overpayment.
14	Mathew Driggers	F. and B	49.50	43.07		6.33	Difference between pay of private and pay of farrier disallowed; infantry not allowed a farrier.
15	Alderman, Jesse	Private	44.43	43.07		1.36	
16	Alderman, Mathew	do	44.43	43.07		1.36	
17	Alderman, Mitchel	do	44.43	43.07		1.36	
18	Alderman, William	do	44.43	43.07		1.36	
19	Braning, David	do	43.56	42.20		1.36	
20	Barber, William W	do	42.70	41.30		1.40	
21	Burnett, Mathew	do	42.70	41.30		1.40	
22	Brown, Henry	do	42.70	41.30		1.40	
23	Canova, Andrew	do	34.65	33.30		1.35	
24	Cathron, Aaron C	do	44.43	43.07		1.36	
25	Campbell, William L	do	38.21	36.85		1.36	
26	Carlton, Isaac	do	44.43	43.07		1.36	
27	Collins, William A	do	44.43	43.07		1.36	
28	Driggers, Jacob	do	44.43	43.07		1.36	
29	English, Eli	do	44.43	43.07		4.36	
30	Gillet, Daniel	do	44.43	43.07		1.36	
31	Gillet, Daniel K	do	44.43	43.07		1.36	
32	Gillet, David W	do	44.43	43.07		1.36	
33	Guilley, William	do	44.43	43.07		1.36	
34	Guilley, Nathan	do					Not paid.
35	Guy Benjamin	do	44.43	43.07		1.36	
36	Guy, William B	do	44.43	43.07		1.36	
37	Hendry, George W	do	44.43	43.07		1.36	

38	Hendry, Albert J	do	38.21	36.85		1.36	
39	Henderson, Robert	do	44.43		43.07	1.36	Balance suspended; no power of attorney filed.
40	Hilliard, Benjamin	do	43.56	42.20		1.36	
41	Hooker, John J	do	44.43	43.07		1.36	
42	Hooker, William J	do	44.43	43.07		1.36	
43	Hooker, Stephen P	do	44.43	43.07		1.36	
44	Hollingsworth, William R	do	44.43	43.07		1.36	
45	Hollingsworth, John H	do	44.43	43.07		1.36	
46	Howard, Seth	do	43.56	42.20		1.36	
47	Ivy, William I	do	42.70	41.30		1.40	
48	Jones, Lucurtes	do	41.83	40.40		1.43	
49	Langford, Henry	do	44.43	43.07		1.36	
50	Lanier, Lewis	do	44.43	43.07		1.36	
51	McLeod, Daniel J	do	43.56	42.20		1.36	
52	McLeod, John	do	43.56	42.20		1.36	
53	McLeod, William	do	43.56	42.20		1.36	
54	McCullough, William	do	44.43	43.07		1.36	
55	McDonald, John	do	44.43	43.07		1.36	
56	McMullen, James P	do	44.43	43.07		1.36	
57	Moore, Joseph	do	44.43	43.07		1.36	
58	Main, David	do	37.66	36.06		1.60	Also error of 27 cents in calculation of pay.
59	Moody, Benjamin	do	39.99	38.63		1.36	
60	Moody, James A	do	44.43	43.07		1.36	
61	Moody, William B	do	44.43	43.07		1.36	
62	O'Neill, John	do	44.43	43.07		1.36	
63	Orr, Henry B	do	44.43	43.07		1.36	
64	Parker, William	do	44.43	43.07		1.36	
65	Pelham, Richard	do	44.43	43.07		1.36	
66	Platt, John	do	43.56	42.20		1.36	
67	Platt, Lewis B	do	44.43	43.07		1.36	
68	Platt, William C	do	44.43	43.07		1.36	
69	Raulerson, Jacob R	do	44.43	43.07		1.36	
70	Riggs, Joshua D. C	do	38.21	36.85		1.36	
71	Russell. David	do	44.43	43.07		1.36	
72	Singletary, Simpson	do	44.43	43.07		1.36	
73	Skipper, John L	do	42.70	41.30		1.40	
74	Sloan, Daniel	do	44.43	43.07		1.36	
75	Sloan, Alford	do	43.56	42.20		1.36	
76	Sloan, Joseph	do	44.43	43.07		1.36	
77	Sloan, Owen	do	43.56	42.20		1.36	
78	Smith, Renney J	do	44.43	43.07		1.36	
79	Stallings, William W	do	43.56	42.20		1.36	
80	Summerall, Thomas	do	44.43	43.07		1.36	
81	Tyson, George	do	43.56	42.20		1.36	
82	Underhill, William	do	44.43	43.07		1.36	
83	Waters, Isaac	do	44.43	43.07		1.36	
84	Weeks, John	do	38.21	36.85		1.36	
85	Wilson, James T	do	44.43	43.07		1.36	
86	Whidden, Bennett	do	42.70	41.30		1.40	
87	Whidden, James, jr	do					Not paid
88	Whidden, John	do	38.21	36.85		1.36	
89	Whidden, Edward	do	44.43	43.07		1.36	

EXHIBIT No. 18.—*Statement of differences—Voucher No.* 1, *Abstract A*—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
90	Whidden, Jesse	Private	$43.56	$42.20		$1.36	
91	Whidden, Maxfield, sr	do	43.56	42.20		1.36	
92	Whidden, Maxfield, jr	do	43.56	42.20		1.36	
93	Whidden, William	do	43.56	42.20		1.36	
94	Whidden, Willoughby	do	43.56	42.20		1.36	
95	Whidden, William J	do	44.43	43.07		1.36	
96	Whidden, James, sr	do	43.56	42.20		1.36	
97	Weeks, Levi	do	44.43	43.07		1.36	
98	Henry A. Crane	do	56.93		$43.07	13.86	Also $12.50 extra pay; company quartermaster and commissary not authorized. Balance suspended; no power of attorney filed.
			4,309.57	4,249.14	307.87	252.56	

All officers and men on this roll are overpaid two days' pay and clothing and one day for use of horse and horse equipments.
The company was mustered into United States service February 21; therefore, pay on this roll for that day is disallowed.
Pay and clothing are not allowed for January 31, but subsistence and pay for use of horse, being per diem allowances, are allowed for that day.

EXHIBIT No. 19.

Statement of differences—Voucher No. 2, Abstract A.

No.	Name]	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Francis M. Durrance	Captain	$867.96	$867.96			Short payments exceed overpayments. Entitled to $40 pay proper, $10 per month for command of company, $2.50 per month servant's clothing, and $1 per day subsistence prior to July 1, 1856; $60 pay proper, $10 command of company, $2.50 servant's clothing, and $1.50 per day subsistence since July 1, 1856.
2	Edward T. Kendrick	First lieutenant	807.96	748.38		$59.58	Entitled to $30 per month to July 1; $50 per month after July 1. Other allowances same as above, except for command of company.
3	Alderman Carlton	Second lieutenant	483.92			483.92	$73.43 of this amount is overpayment by various errors. The balance, $410.49, is disallowed, as the officer's name does not appear on the muster-roll, and there is no evidence that he was ever in the State service.
4	F. C. M. Bogges	First sergeant	194.50	194.50			
5	Joseph L. Durrance	Second sergeant	196.30	196.30			
6	Thomas Underhill	Third sergeant	196.30	171.00		25.30	Pay for use of horse since June 14, when horse was killed, is disallowed; not shown that he furnished a horse after that time. Less 1 day short paid pay and clothing.
7	John Attman	Fourth sergeant	196.30		$196.30		
8	Silas McClelland, sr.	First corporal	167.76	167.76			
9	James H. Kenady	Second corporal	172.26		172.26		
10	James A. Stephens	Third corporal	165.61		165.61		
11	William H. Mansfield	Fourth corporal	172.26	172.26			
12	William H. Durrance	Bugler	166.66	166.66			
13	Lorenzo D. Townsend	do	159.96		159.96		Overpaid difference between pay of private and pay of farrier. Less 19 days' pay and clothing and 3 days' pay for use of horse short paid.
14	Wyley D. K. Pollard	F. and B	177.96	161.71		16.25	
15	Attman, James R.	Private	159.96	159.96			
16	Attman, William	do	159.96		159.96		
17	Branon, Joseph S	do	159.96		159.96		
18	Brocker, Stephen	do	159.96	159.96			
19	Brazil, Green	do	159.96		159.96		
20	Brooker, William P	do	159.96		159.96		
21	Brown, Raigdon	do	159.96	159.96			
22	Brown, Reigdon H	do	159.96		159.96		
23	Brown, William H	do	159.96		159.96		
24	Carlton, Daniel H	do	150.96	134.51		25.45	Overpaid for use of horse since June 14, when horse was killed; no shown to have remounted himself. Less 1 day's pay and clothing short paid.
25	Crews, Isham	do	159.96	159.96			
26	Davis, Stafford	do	159.96	159.96			
27	Dyning, Jeremiah	do	178.71	178.71			
28	Downing, Charles W	do	159.96		159.96		
29	Durrance, George T	do	159.96	159.96			
30	Durrance, John R	do	159.96		159.96		

Statement of differences—Voucher No. 2, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
31	Durrance, Jesse H.	Private	$159.96	$159.96			
32	Ellis, Thomas	do	159.96		$159.96		
33	Ellis, Thomas B	do	159.96		159.96		
34	Ellis, William	do	159.96		159.96		
35	Garrison, Green	do	159.96		159.96		
36	Green, Israel	do	159.96		159.96		
37	Green, John	do	159.96	159.96			
38	Godwin, Jacob	do	159.96		159.96		
39	Godwin, John	do	159.96		159.96		
40	Godwin, Samuel S	do	159.96		159.96		
41	Haywood, John	do	159.96		128.51	31.45	Overpaid for use of horse since May 30, when horse died; not shown to have remounted himself. Less 1 day's pay and 55 cents clothing short paid.
42	Hickey, Dennis	do	159.96	159.96			
43	Hinson, Alfred G	do	159.96		159.96		
44	Hill, Thomas W	do	159.96		159.96		
45	Mansfield, George	do	159.96		159.96		
46	McClelland, Maxfield	do	159.96	159.96			
47	McClelland, Erastus W	do	159.96		128.51	31.45	Same as No. 41.
48	McClelland, Jesse	do	159.96		159.96		
49	McClelland, Moses A	do	159.96		159.96		
50	McClelland, William	do	159.96	159.96			
51	McCormick, Thomas	do	159.96		159.96		
52	Platt, Berrian	do	159.96	159.96			
53	Platt, Peter	do	159.96	159.96			
54	Ranlerson, Jackson	do	159.96	159.96			
55	Ranlerson, John B	do	159.96	159.96			
56	Ranlerson, Raburn	do	159.96	159.96			
57	Roberts, James	do	159.96		159.96		
58	Sistrunk, Henry	do	159.96	159.96			
59	Shepherd, Isaac	do	159.96	159.96			
60	Seward, Walter B	do	159.96		159.96		
61	Scott, Charles H	do	159.96		159.96		
62	Shepherd, W. H	do	159.96	159.96			
63	Summerall, Joseph	do	159.96		159.96		
64	Tillis, Dempsey	do	159.96		159.96		
65	Tillis, James L	do	159.96		134.51	35.45	Overpaid for use of horse since June 14, when horse was killed; not shown to have remounted himself. Less 1 day's pay and 55 cents clothing short paid.
66	Thomas, John	do	159.96	159.96			
67	Tyre, John	do	159.96		159.96		
68	Tillis, Willoughby	do	159.96	134.51		35.45	Same as No. 65.
69	Tyre, Thomas L	do	159.96		159.96		
70	Underhill, Joseph	do	159 96		159.96		
71	Varns, Frederick	do	159.96	159.96			

72	Whidden, Eli P	do	150.96	159.96			
73	Whitehurst, George W	do	159.96	159.96			
74	Williams, James	do	159.96		159.96		
75	Weissboad, Herman	do	159.96	159.96			
76	Whidden, James	do	159.96	159.99			
77	Wareing, Francis H	do	159.96		159.96		
78	Whidden, John	do	159.96	159.96			
79	Easom, Messic H	Private	51.35		50.85	0.50	Overpaid 1 day in pay and clothing.
80	Howell, Joseph	do	77.32	76.36		96	Overpaid 73 cents pay and 23 cents clothing.
81	Hogan, Daniel	do	103.16	103.04		12	Overpaid 36 cents pay and 18 cents clothing. Less 40 cents horse pay and 2 cents error in extension short paid.
82	Payne, Cyrus D	do	79.09	78.14		95	Overpaid 73 cents pay and 22 cents clothing.
83	Ranlerson, John	do	83.35		83.35		
84	Tyre, Jacob H	do	55.10		55.10		
85	Whidden, Bennet, jr	do	55.10	55.10			
86	Wiggins, John R	do	55.10	55.10			
87	John Howell	Second lieutenant	267.95	267.95			
88	Marvel M. Edwards	First sergeant	77.40		77.40		Not borne on muster-roll except by reference. See Daniel Hogans.
89	John E. Tucker	Private	79.98		79.98		Not borne on muster-roll except by reference. See Cyrus D. Payne.
90	James M. Harrel	Corporal	62.26			62.26	This man does not appear on muster-roll, and there is no evidence that he was ever in the State service; receipted for by attorney.
91	Robert T. Prine	Private	100.26		100.26		Not borne no muster-roll except by reference. See J. R. Wiggins.
92	Randall B. Williams	do	90.52		90.52		Not borne on muster-roll except by reference. See Messic H. Easom.
93	Lot Whidden	do	99.49		99.49		Not borne on muster-roll except by reference. See Bennet Whidden, jr.
94	Levi Starling	do	75.49		75.48		Not borne on muster-roll except by reference. See John Ranlerson.
	John Evans	Corporal					Not paid.
	Nelson McDonald	Private					Do.
	Christoper C. Rauls	do					Do.
			15,794.91	8,088.91	6,916.81	788.09	
						10	Overaddition of amount claimed.
			15,794.91	8,088.91	6,916.81	789.19	

The men on this roll are short paid one day's pay and allowances, except where otherwise indicated in remarks. Payments suspended; no powers of attorney filed.

EXHIBIT No. 20.

Statement of differences—Voucher No. 3, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	F. M. Durrance	Captain	$578.64	$578.64			Entitled to $60 per month pay proper, $10 per month for command of company, $1.50 per day for subsistence, $2.50 per month servant's clothing. Short payments exceed overpayments.
2	Willoughby Tillis	First lieutenant	538.64	518.64			Short payments exceed overpayments.
3	Joseph Howell	Second lieutenant	518.64	518.64			Do.
4	T. C. M. Bogges	First sergeant	142.64	142.64			
5	Thomas L. Tyre	Second sergeant	130.84		$130.84		
6	Jacob Tyre	Third sergeant	130.84		130.84		
7	James A. Stephens	Fourth sergeant	130.84		130.84		
8	John Ranlerson	First corporal	114.72		114.72		
9	Berrien Platt	Second corporal	114.72	114.72			
10	Thomas Ellis	Third corporal	114.72		114.72		
11	Dempey Tillis	Fourth corporal	114.72		114.72		
12	Isaac Watters	Bugler	111.12	111.12			
13	John R. Durrance	do	106.64	166 64			
14	John Tyre	F. and B	118.64		107.48	$11.16	Overpaid difference between private F. and B., less 80 cents short paid for use and risk of horse and 4 cents short paid in clothing. Infantry not entitled to F. and B.
15	Attman, William	Private	106.64		106.64		
16	Attman, James B	do	106.64	106.64			
17	Attman, John	do	106.64		106.64		
18	Attman, Lewis	do	106.64		106.64		
19	Blout, John	do	106.64	106.64			
20	Boney, David J. W	do	106.64	106.64			
21	Baxley, Willis	do	106.64		106 64		
22	Brown, William	do	106.64		106.64		
23	Durance, Joseph L	do	106.64	106.64			
24	Durance, William H	do	106.64	106.64			
25	Durance, Jesse H	do	106.64	106.64			
26	Dyning, Jeremiah	do	106.64	106.64			
27	Ellis, William	do	106.64	106.64			
28	Eason, M. H	do	106.54		106.64		
29	Ellis, Thomas B	do	106.64		106.64		
30	Green, John	do	106.64	106.64			
31	Godwin, John	do	106.64		106.64		
	Garrison, Green	do					Not paid.
32	Godwin, Jacob	do	106.64		106.64		
33	Hill, Thomas W	do	106.64		106.64		
34	Hogan, Daniel N	do	106.64	106.64			
	Haywood, John	do					Not paid.
35	Hendry, Charles W	do	106.64	106.64			
36	McClelland, William	do	106.64	106.64			
37	McClelland, William E	do	106.64		106.64		
38	McClellen, Jesse	do	106.64		106.64		

39	Mansfield, Willard'H	do	106.64	106.64			
40	Mansfield, George	do	106.64		106.64		
41	Platt, Peter	do	106.64			$106.64	Was dismissed without pay October 23, 1856.
42	Payne, Cyrus D	do	106.64	106.64			
43	Seward, Henry S	do	106.64	106.64			
44	Seward, Felix J	do	106.64	106.64			
45	Seward, Zachariah	do	106.64	106.64			
46	Shepard, William W	do	106.64	106.64			
47	Scott, Charles H	do	106.64		106.64		
48	Sistrunk, Henry	do	106.64	106.64			
49	Shepard, Isaac	do	106.64	106.64			
50	Seward, Walter B	do	106.64		106.64		
51	Thomas, John	do	106.64	106.64			
52	Thomas, Lewis	do	106.64	106.64			
53	Underhill, Thomas	do	106.64	106.64			
54	Varn, Josiah	do	106.64	106.64			
55	Weissbroad, Herman	do	106.64	106.64			
56	Whitehurst George W	do	106.64		106.64		
57	Whidden, Eli P	do	106.64	106.64			
58	Williams, James	do	106.64		106.64		
59	Branen, Joseph S	do	72.66		72.40	.26	Overpaid in clothing 66 cents, and short paid for use of horse 40 cents; balance, overpaid, 26 cents.
60	Brown, Rigdon H	do	72.66		72.40	.26	Do.
61	Blount, Redding	do	72.66	72.40		.26	Do.
62	Baxley, James	do	72.66		72.40	.26	Do.
63	Branen, Mileage	do	72.66		72.40	.26	Do.
64	Baxley, Samuel	do	72.66	72.40		.26	Do.
65	Canady, James H	do	72.66		72.40	.26	Do.
66	Canady, Henry	do	72.66		72.40	.26	Do.
67	Durrance, George T	do	72.66	72.40		.26	Do.
68	Downing, Charles W	do	72.66	72.40		.26	Do.
69	Evans, John	do	72.66		72.40	.26	Do.
70	Filmore, Martin	do	72.66		72.40	.26	Do.
71	Green, Israel	do	72.66		72.40	.26	Do.
72	Hall, William	do	72.66		72.40	.26	Do.
73	Hearn, James	do	72.66		72.40	.26	Do.
74	Hague, Gideon	do	72.66	72.40		.26	Do.
75	Hogans, Andrew J	do	72.66		72.40	.26	Do.
76	McClelland, Maxfield	do	72.66	72.40		.26	Do.
77	McClelland, Silas	do	72.66	72.40		.26	Do.
78	Ranlerson, John B	do	72.66	72.40		.26	Do.
79	Ranlerson, Rabourn	do	76.66	72.40		.26	Do.
80	Ranlerson, Jackson	do	72.66	72.40		.26	Do.
81	Varn, Frederick	do	72.66	72.40		.26	Do.
82	Varn, William	do	72.66	72.40		.26	Do.
83	Wiggins, William	do	72.66	72.40		.26	Do.
84	Wiggins, John R	do	72.66	72.40		.26	Do.
85	Waring, Francis H	do	72.66		72.40	.26	Do.
86	Whidden, James L	do	72.66	72.40		.26	Do.
			9,693.00	5,969.68	3,598.24	125.08	

The men on this roll are short paid one day each in pay for use and risk of horse, except where otherwise indicated in remarks.

EXHIBIT No. 21.

Statement of differences—Voucher No. 4, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	William H. Kendrick	Captain	$867.96	$867.96			Short paid two days in time; entitled to $40 per month pay proper, $10 for command of company, $1 per day subsistence, and $2.50 per month servant's clothing prior to July 1, and to $60 per month pay proper, $10 per month for command of company, $1.50 per day subsistence, and $2.50 per month servant's clothing since July 1; short payments exceed overpayment.
2	Francis M. Durrance	Lieutenant	807.96	759.16		$48.80	Short paid two days in time; overpaid $20 per month in pay proper prior to July 1; entitled only to $2.50 per month servant's clothing; overpayments exceed short payments.
3	John Knight	do	777.96	728.83		49.13	Same as No. 2.
4	Joseph M. Tucker	Sergeant	202.30	202.30			
5	Enoch B. Phelps	do	196.30	196.30			
6	James M. Bates	do	196.30	196.30			
7	Morgan Mizell	do	196.30	196.30			
8	Jesse H. Tucker	Corporal	172.26	172.26			
9	Seth S. Prevatt	do	172.26	172.26			
10	William D. O'Neill	do	172.26	172.26			
11	George Stafford	do	172.26	172.26			
12	Nathan Boyet	Bugler	166.56	166.56			
13	William R. Overstreet	do	159.96		$159.96		
14	Nathaniel M. Moody	F. and B	177.96	162.59		15.57	Overpaid difference of pay between private and F. and B., less two days' pay and clothing and four day's pay for use of horse short paid.
15	Bates, John M.	Private	159.96	159.96			Short paid two days' pay and clothing, and four days' pay for use and risk of horse, $2.63.
16	Bates, Robert J.	do	159.96	159.96			Do.
17	Bates, George W	do	159.96	159.96			Do.
18	Barnes, Caleb	do	159.96	159.96			Do.
19	Barnes, James F.	do	159.96	159.96			Do.
20	Bradford, James I	do	159.96		159.96		Do.
21	Branch, Charles L	do	159.96		159.96		Do.
22	Branch, Samuel E. I	do	159.96	159.96			Do.
23	Branch, William T	do	159.96	159.96			Do.
24	Bassil, Darling	do	159.96		159.96		Do.
25	Bisset, George	do	159.96	159.96			Do.
26	Bird, Jackson	do	159.96	159.96			Do.
27	Boyet, Anderson A.	do	159.96	159.96			Do.
28	Boyet, James A	do	159.96	159.96			Do.
29	Boyet, John	do	159.96	159.96			Do.
30	Brown, James L	do	159.96	159.96			Do.
31	Carter, Jesse W	do	159.96	159.96			Do.
32	Friar, James I.	do	159.96	159.96			Do.
33	Gobrich, Peter	do	159.96	159.96			Do.

34	Godwin, Jacob	do	159.96	159.96			Do.
35	Head, Stephen	do	159.96	159.96			Do.
36	Hagan, Francis B	do	159.96	159.96			Do.
37	Hana, James H	do	159.96	159.96			Do.
38	Hammack, Samuel	do	159.96	159.96			Do.
39	Harn, Alonzi	do	159.96	159.96			Do.
40	Harn, Henry J	do	159.96	159.06			Do.
41	Harrell, John W	do	159.96	159.96			Do.
42	Hawthorn, Kedar	do	159.96	159.96			Do.
43	Hawthorn, Washington L	do	159.96	159.96			Do.
44	Jackson, Thomas B	do	159.96	159.96			Do.
45	Jackson, James W	do	159.96	159.96			Do.
46	Kersey, Liborn	do	159.96	159.96			Do.
47	Legget, Benjamin	do	159.96	159.96			Do.
48	Mathews, William H	do	159.96	159.96			Do.
49	Marsh, James I	do	159.96	159.96			Do.
50	Morris, James E	do	159.96		159.96		Do.
51	O'Neill, Seaborn C	do	159.96	159.96			Do.
52	Osborn, David	do	159.96	159.96			Do.
53	Pinkerton, Daniel W	do	159.96	159.96			Do.
54	Phelps, Joseph I	do	159.96	159.96			Do.
55	Platt, John W	do	159.96	159.96			Do.
56	Powell, George W	do	159.96	159.96			Do.
57	Rivers, Sylvester	do	159.96	159.96			Do.
58	Sharp, Charles W	do	159.96	159.96			Do.
59	Smith, William	do	159.96		159.96		Do.
60	Stafford, William	do	159.96		159.96		Do.
61	Sylvester, Augustine	do	159.96	159.96			Do.
62	Sumner, Jesse C	do	159.96	159.96			Do.
63	Tyner, Jackson	do	159.96	159.96			Do.
64	Tyner, Jordan	do	159.96		159.96		Do.
65	Tyner, Wilson	do	159.96	159.96			Do.
66	Thigpen, William H	do	159.96	159.96			Do.
67	Thomas, James M	do	159.96	159.96			Do.
68	Thomas, William	do	159.96	159.96			Do.
69	Thompson, William I	do	159.96	159.96			Do.
70	Tucker, Alonzi	do	159.96		159.96		Do.
71	Tucker, Edward D	do	159.96	154.96			Do.
72	Tucker, Pleasant T	do	159.96	159.96			Do.
73	Tucker, Lewis M	do	159.96	159.96			Do.
74	Tucker, Thomas R	do	159.96	159.96			Do.
75	Watson, William I	do	159.96		159.96		Do.
76	Wamsley, Lewis W	do	159.96		159.96		Do.
77	Weeks, Andrew J	do	159.96	159.96			Do.
78	Tucker, Thomas M	do	159.96	159.96			Do.
79	Weeks, George W	do	159.96	159.96			Do.
80	Wilson, John	do	159.96	159.96			Do.
81	Williams, Abraham F	do	159.96	159.96			Do.
82	Williams, Irwin I	do	159.96	159.96			Do.
83	Williams, Judge E	do	159.96		159.96		Do.
84	Wingate, Richard	do	159.96	159.96			Do.
85	Davis, William H	do	103.23		103.23		

Statement of differences—Voucher No. 4, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
86	Lanier, Isaac	Private	$40.00	$40.00			
87	McMinn, Charles I.	....do	48.42	48.42			
88	Sylvester, Eli	....do	59.90	59.90			
89	Tucker, William W	....do	94.71		$94.71		
90	Wilkinson, Malcom H	....do	123.97		117.74	$6.23	Receipt purports to be signed by the soldier in person; died July 7 instead of July 17. See muster roll.
91	Williams, Robert H	....do	171.96	171.96			
			16,277.99	13,923.26	2,235.20	119.53	

EXHIBIT No. 22.

Statement of differences—Voucher No. 5, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	William H. Kendrick	Captain	$481.96	$481.96			Entitled to $60 per month pay proper, $10 per month for command of company, $1.50 per day for subsistence, and $2.50 per month servant's clothing, and overpaid 2 days' pay and servant's pay. Short payments exceed overpayments.
2	Nathaniel M. Moody	Lieutenant	448.62	448.62			Overpaid 2 days' pay and servants' pay; short paid in subsistence. Short payments exceed overpayments.
3	Morgan Mizell	do	431.96	431.96			Do.
4	Thomas Barco	Sergeant	118.79	117.59		$1.20	Overpaid 2 days' pay, less 13 cents short paid in clothing.
5	Stephen D. Hall	do	108.79	107.70		1.09	Overpaid 2 days' pay, less 4 cents short, paid in clothing.
6	George W. Weeks	do	108.79	107.70		1.09	Do.
7	Nathan Boyet	do	108.79	107.70		1.09	Do.
8	James F. Barnes	Corporal	95.33	94.59		.74	Overpaid 2 days' pay, less 12 cents short paid in clothing.
9	Joshua A. Platt	do	95.33	94.59		.74	Do.
10	John Boyet	do	95.33	94.59		.74	Do.
11	Daniel W. Pinkston	do	95.33	94.59		.74	Do.
12	Edward Boyet	Bugler	92.38	91.49		.89	Overpaid 2 days' pay and 9 cents clothing.
13	William R. Overstreet	do	88.64		$88.64		Overpaid 2 days' pay, but short paid as musician. Short payments exceed overpayments.
14	James M. Bates	E. and B	98.64	87.91		10.73	Overpaid 2 days' pay and difference between private and F. and B Infantry not entitled to F. and B.
15	Allen, William E	Private	88.64	87.91		.73	Overpaid in pay proper 2 days each.
16	Bates, John M	do	88.64	87.91		.73	Do.
17	Bates, Robert I	do	88.64	87.91		.73	Do.
18	Bates, George W	do	88.64		87.91	.73	Do.
19	Bissett, George	do	88.64	87.91		.73	Do.
20	Boyet, John G. B	do	88.64		87.91	73	Do.
21	Brassel, Darling	do	88.64		87.91	.73	Do.
22	Branch, William T	do	88.64	87.91		.73	Do.
23	Carter, Jesse	do	88.64	87.91		.73	Do.
24	Chapman, Nathaniel T	do	88.64	87.91		.73	Do.
25	Coleman, John	do	88.64	87.91		.73	Do.
26	Douglass, Daniel R	do	88.64	87.91		.73	Do.
27	Duggers, James J	do	88.64	87.91		.73	Do.
28	Frier, James J	do	88.64	87.91		.73	Do.
29	Gobrick, Peter	do	88.64	87.91		.73	Do.
30	Godwin, Jacob	do	88.64	87.91		.73	Do.
31	Green, John C	do	88.64		87.91	.73	Do.
32	Hand, James H	do	88.64	87.91		.73	Do.
33	Ham, Alonzo	do	88.64	87.91		.73	Do.
34	Hagan, Francis B	do	88.64	87.91		.73	Do.
35	Harn, Henry, jr	do	88.64		87.91	.73	Do.
36	Hammock, Samuel	do	88.64	87.91		.73	Do.

Statement of differences—Voucher No. 5, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
37	Harris, Joseph	Private	$88.64	$87.91		$0.73	Overpaid in pay proper two days each.
38	Halliday, Edward B	do	88.64		$87.91	.73	Do.
39	Harrell, Edward E	do	88.64	87.91		.73	Do.
40	Jackson, James W	do	88.64	87.91		.73	Do.
41	Jackson, William S	do	88.64	87.91		.73	Do.
42	Jackson, Thomas B	do	88.64	87.91		.73	Do.
43	Jones, Mathew E	do	88.64	87.91		.73	Do.
44	Kersey, Libourn	do	88.64	87.91		.73	Do.
45	Kyle, Christopher H	do	88.64	87.91		.73	Do.
46	Knight, John	do	88.64	87.91		.73	Do.
47	Lanier, Isaac	do	88.64	87.91		.73	Do.
48	Mobley, Ransom	do	88.64	87.91		.73	Do.
49	Mathews, William W	do	88.64	87.91		.73	Do.
50	Morris, James E	do	88.64		87.91	.73	Do.
51	Moody, Enoch M	do	88.64		87.91	.73	Do.
52	Nettles, Isaac	do	88.64	87.91		.73	Do.
53	Osburne, David	do	88.64	87.91		.73	Do.
54	Prevatt, Seth S	do	88.64	87.91		.73	Do.
55	Powell, George M	do	88.64	87.91		.73	Do.
56	Platt, John B	do	88.64	87.91		.73	Do.
57	Ryols, Daniel C	do	88.64	87.91		.73	Do.
58	Stafford, George	do	88.64	87.91		.73	Do.
59	Stafford, William	do	88.64		87.91	.73	Do.
60	Sylvester, Eli	do	88.64		87.91	.73	Do.
61	Smith, Andrew J	do	88.64	87.91		.73	Do.
62	Smith, John	do	88.64	87.91		.73	Do.
63	Smith, William	do	88.64		87.91	.73	Do.
64	Sumner, Jesse C	do	88.64	87.91		.73	Do.
65	Tucker, Thomas M	do	88.64	87.91		.73	Do.
66	Tucker, Edward D	do	88.64	87.91		.73	Do.
67	Tucker, Alonzo	do	88.64		87.91	.73	Do.
68	Tucker, Thomas R	do	88.64	87.91		.73	Do.
69	Tyner, Jordan	do	88.64		87.91	.73	Do.
70	Thigpen, William H	do	88.64	87.91		.73	Do.
71	Tyner, Jackson	do	88.64	87.91		.73	Do.
72	Tyner, Wilson	do	88.64	87.91		.73	Do.
73	Thomas, James M	do	88.64	87.91		.73	Do.
74	Thomas, William	do	88.64	87.91		.73	Do.
75	Tucker, Lewis M	do	88.64	87.91		.73	Do.
76	Tucker, Pleasant F	do	88.64		87.91	.73	Do.
77	Wills, Israel I	do	88.64	87.91		.73	Do.
78	Wamsley, Lewis W	do	88.64	87.91		.73	Do.
79	Williams, James M	do	88.64		87.91	.73	Do.
80	Weeks, Silas	do	88.64	87.91		.73	Do.
81	Wells, Jacob	do	88.64	87.91		.73	Do.

82	Wingate, Richard	....do	88.64		87.91	.73	Do.
83	Wilson, John	....do	88.64	87.91		.73	Do.
84	O'Neill, William D	... do	24.86	23.51		1.35	Overpaid two days' pay proper, one day for use of horse, and 22 cents clothing.
85	Phelps, Enoch B	....do	15.65	14.63		1.02	Overpaid two days' pay proper, one day for use of horse, less 11 cents short paid in clothing.
86	Buck, Richard W	....do	88.74		86.14	2.60	Overpaid $2.56 in pay proper and 4 cents in clothing.
87	Garrison, William M	....do	60.58	60.58			
88	Hutchinson, James E	....do	60.58	60.58			
89	Harrell, John W	....do	71.25	71.25			
			8,906.50	7,250.77	1,581.34	74.39	

EXHIBIT No. 23.

Statement of differences—Voucher No. 6, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Abner D. Johnston	Captain	$892.07	$892.07			Short paid one day in time. Entitled to $40 per month pay proper and $10 per month for command of company, and $1per day subsistence, prior to July 1, 1856, and $60 per month pay proper, $10 per month for command of company, and $1.50 per day subsistence since July 1, 1856, and $2.50 per month for servants' clothing. Short payments exceed over-payments.
2	Leo W. Crews	First lieutenant	830.40	780.27		$50.13	Overpaid $20 per month pay proper prior to July 1, 1856. Entitled only to $2.50 per month servants' clothing, but short paid in subsistence 50 cents per day since July 1, 1856. Overpayments exceed short payment.
3	James Weeks	Second lieutenant	799.57	750.27		49.30	Same as No. 2.
4	Moses Daniels	Sergeant	220.88	220.88			
5	John S. Barrenton	....do	201.71	201.71			
6	John Aiken	....do	201.71	201.71			
7	Hiram Parrish	....do	201.71	201.71			
8	James B. Crum	Corporal	176.71	176.71			
9	Daniel B. Chiver	....do	176.71	176.71			Signs *Shiver*.
10	Crawford Williamson	....do	176.71	176.71			
11	Michael Whitman	....do	176.71		$176.71		
12	Aaron Wooley	Bugler	171.31		171.31		
13	James H. Murchey	....do	164.41	164.41			
14	James W. Stanley	F. and B	182.90		166.55	16.35	Overpaid difference between private and F. and B. less 1 day's pay and clothing short paid. Infantry not entitled to F. and B.
15	Akins, Preston	Private	164.41	164.41			These men are short paid one day each in pay proper, four days in pay for use and risk of horse, and 17 cents in clothing.
16	Beckham, Alex. C	..do	164.41		164.41		Do.
17	Beckham, Marion J	..do	164.41	164.41			Do.
18	Bennett, Charles	....do	164.41	164.41			Do.
19	Berill, Granville	....do	164.41	164.41			Do.
20	Bradshaw, Dixon G. H.	....do	164.41		164.41		Do.
21	Bradshaw, James B.	....do	164.41		164.41		Do.
22	Brown, William C	....do	164.41	164.41			Do.
23	Brown, Nathaniel L	....do	164.41	164.41			Do.
24	Caruthers, Augustus L	....do	164.41	164.41			Do.
25	Clay, Shadrach H.	....do	164.41	164.41			Do.
26	Collins, Daniel	....do	164.41	164.41			Do.
27	Collins, George W	....do	164.41	164.41			Do.
28	Collins, James	....do	164.41	164.41			Do.
29	Condy, James A	....do	164.41		164.41		Do.
30	Crawford, Emanuel	....do	164.41	164.41			Do.
31	Crews, Edward F	..do	164.41		164.41		Do.
32	Crum, Harmon	....do	164.41	164.41			Do.
33	Evins, Alex. L	....do	164.41	164.41			Do.

34	Evins, Charles	....do	164. 41	164. 41			Do.
35	Fussell, Arnold B	....do	164. 41		164. 41		Do.
36	Fussell, James C	....do	164. 41	164. 41			Do.
37	Fussell, William	....do	164. 41	164. 41			Do.
38	Gant, Jacin	....do	164. 41	164. 41			Do.
39	Gant, John B	....do	164. 41	164. 41			Do.
40	Glenn, John R	... do	164. 41		164. 41		Do.
41	Godwin, Seaborn	....do	164. 41	164. 41			Do.
42	Hanley, Wells	....do	164. 41	164. 41			Do.
43	Hart, Christopher C	....do	164. 41		164. 41		Do.
44	Hart, William B	....do	164. 41		164. 41		Do
45	Hays, George F	....do	164. 41	164 41			Do.
46	Hays, Robert	....do	164. 41	164. 41			Do.
47	Hays, William J	... do	164. 41	164. 41			Do.
48	Hutchinson, David	....do	164. 41	164. 41			Do.
48½	Johnson, James F. P	....do	164. 41			164. 41	These men are short paid one day each in pay proper, four days in pay for use and risk of horse, and 17 cents in clothing. No receipt.
49	Johnson, John W	....do	164. 41	164. 41			These men are short paid one day each in pay proper, four days in pay for use and risk of horse, and 17 cents in clothing.
50	Jones, James	....do	164. 41	164. 41			Do.
51	Jones, James W	....do	164. 41	164. 41			Do.
52	Lea, Calvin J	....do	164. 41		164. 41		Do.
53	Lewis, Charles W	....do	164. 41	164. 41			Do.
54	Logan, William	....do	164. 41	164. 41			Do.
55	Lockerly, Irvin	....do	164. 41	164. 41			Do.
56	Massey, John	....do	164. 41	164. 41			Do.
57	Matchett, Jacob	....do	164. 41	164. 41			Do.
58	Matchett, John W	....do	164. 41	164. 41			Do.
59	Matchett, William	....do	164. 41	164. 41			Do.
60	McCught, Austin	....do	164. 41	164. 41			Do.
61	Merrit, Josiah	....do	164. 41		164. 41		Do.
62	Merrit, Paton	....do	164. 41	164. 41			Do.
63	McNair, James S	....do	164. 41		164. 41		Do.
64	Mills, George	....do	164. 41	164. 41			Do.
65	Mims, John L	....do	164. 41	164. 41			Do.
66	Mobley, George R	....do	164. 41	164. 41			Do.
67	Mobley, John	....do	164. 41		164. 41		Do.
68	Newberry, David J. W	....do	164. 41		164. 41		Do.
69	Newberry, Hezekiah	....do	164. 41	164. 41			Do.
70	Odom, James P	....do	164. 41	164. 41			Do.
71	Ross, Lorenzo D	....do	164. 41	164. 41			Do.
72	Rutherford, Austin G	....do	164. 41	164. 41			Do.
73	Sloan, Alexander L	....do	164. 41	164. 41			Do.
74	Sloan, William W	....do	164. 41	164. 41			Do.
75	Stanley, Miller	....do	164. 41	164. 41			Do.
76	Swicord, Joseph	....do	164. 41	164. 41			Do.
77	Swicord, Michael	....do	164. 41	164. 41			Do.
78	Swicord, William F	....do	164. 41		164. 41		Do.
79	Tillman, John B	....do	164. 41		164. 41		Do.
80	Thompson, Abner J	....do	164. 41		164. 41		Do.
81	Wall, James G	....do	164. 41		184. 41		Do.
82	Weeks, Richard A. K. C	....do	164. 41	164. 41			Do.

Statement of differences—Voucher No. 6, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
83	Weeks Stephen	Private	$164.41	$164.41			These men are short paid one day each in pay proper, four days in pay for use and risk of horse, and 17 cents in clothing.
84	Whitman, Bryant	do	164.41		$164.41		Do.
85	Whitman, Jacob	do	164.41	164.41			Do.
86	Whitman, James	do	164.41	164.41			Do.
87	Williams, Blaney	do	164.41	164.41			Do.
			16,739.85	12,821.30	3,638.36	$280.19	

There is no muster roll of this company.

EXHIBIT No. 24.

Statement of differences—Voucher No. 7, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Abner D. Johnston	Captain	$531.02	$531.02			Overpaid two days in time, and overpaid in allowance for clothing of servant. Short paid 50 cents per day in subsistence, and not paid $10 per month for command of company. Short payments exceed overpayments.
2	James P. F. Johnston	Lieutenant	494.35	494.35			Overpaid two days in time, and overpaid in servant's clothing allowance. Short paid 50 cents per day in subsistence. Short payments exceed overpayments.
3	James Weeks	do	476.02	476.02			Same as No. 2.
4	Richard R. C. Weeks	Sergeant	130.96	129.11		$1.85	Overpaid two days' pay proper; one day for use of horse, and 12 cents clothing.
5	Millard Stanley	do	120.53	118.21		2.32	Overpaid three days' pay proper; one day for use of horse, and 22 cents clothing.
6	John W. Matchett	do	120.53		$118.21	2.32	Do.
7	Abner I. Thompson	do	120.53		118.21	2.32	Do.
8	Jason Gant	Corporal	105.29	103.76		1.53	Overpaid two days' pay proper; one day for use of horse, and 27 cents clothing.
	Thomas H. Stewman	do					
9	William H. Calson	do	67.81	66.43		1.38	Overpaid two days' pay proper; one day for use of horse, and 12 cents clothing.
10	Benjamin B. Williams	do	67.81		66.43	1.38	Do.
11	Robert I. Beckham	Bugler	102.00	100.34		1.66	Overpaid two days' pay proper; one day for use of horse, and 46 cents clothing.
12	John L. Mims	do	82.50		82.50		Overpaid two days' pay proper; one day for use of horse; but paid only as private. Short payments exceed overpayments.
13	James W. Stanley	F. and B.	108.97	96.41		12.56	Overpaid two days' in time; also in difference between pay of private and F. and B. Infantry not entitled to F. and B.
14	Aiken, Preston	Private	97.97	96.41		1.56	Overpaid in clothing 43 cents; also two days' pay, and one day for use of horse.
15	Aiken, John	do	62.83	61.74		1.09	Overpaid two days' pay, and one day for use of horse; less 4 cents clothing short paid.
16	Beckham, Hiram	do	97.97	96.41		1.56	Overpaid two days' pay, and one day for use of horse, and 43 cents clothing.
17	Bennet, Charles	do	97.97	96.41		1.56	Do.
18	Brown, Nathan L	do	97.97	96.41		1.56	Do.
19	Beckham, Jerome M	do	82.50		81.30	1.20	Overpaid two days' pay, and one day for use of horse, and 7 cents clothing.
20	Black, George W	do	82.50	81.30		1.20	Do.
21	Badger, Edward N	do	62.83	61.74		1.09	Overpaid two days' pay, and one day for use of horse; less 4 cents clothing short paid.
22	Bradshaw, Dixon G. H	do	62.83		61.74	1.09	Do.
23	Colding, Thomas C	do	62.83	61.74		1.09	Do.
24	Colding, Samuel	do	62.83		61.74	1.09	Do.
25	Collins, George W	do	62.83	61.74		1.09	Do.
26	Colding, James B	do	62.83	61.74		1.09	Do.
27	Colson, Thomas K	do	62.83	61.74		1.09	Do.

Statement of differences—Voucher No. 7, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
28	Colson, Abraham	Private	$62.83	$61.74		$1.09	Overpaid two days' pay, and one day for use of horse; less 4 cents clothing short paid.
29	Carter, Hardee	do	97.97	96.41		1.56	Overpaid two days' pay, and one day for use of horse, and 43 cents in clothing.
30	Clay, Shadrach	do	97.97	96.41		1.56	Do.
31	Cook, James H	do	97.97	96.41		1.56	Do.
32	Collins, David	do	82.50	81.30		1.20	Overpaid two days' pay, and one day for use of horse, and 7 cents in clothing.
33	Collins, James A	do	82.50	81.30		1.20	Do.
34	Cochron, Edward	do	82.50	81.30		1.20	Do.
35	Daniel, Moses	do	97.97	96.41		1.56	Overpaid two days' pay, and one day for use of horse, and 43 cents clothing.
36	Dickson, John S	do	97.97		$96.41	1.56	Do.
	Duncan, Daniel	do					
37	Evans, Charles	do	97.97		96.41	1.56	Overpaid two days' pay, and one day for use of horse, and 43 cents clothing.
38	Fassie, James C	do	97.97	96.41		1.56	Do.
39	Goodwin, Seaborn	do	97.97	96.41		1.56	Do.
40	Golden, Darling	do	97.97		96.41	1.56	Do.
41	Griffin, Francis	do	82.50	81.30		1.20	Overpaid two days' pay, and one day for use of horse, and 7 cents clothing.
42	Gaut, John B	do	82.50	81.30		1.20	Do.
43	Hutchinson, David	do	62.83	61.74		1.09	Overpaid two days' pay, and one day for use of horse; less 4 cents clothing short paid.
44	Hutchinson, Lewis B	do	97.97	96.41		1.56	Overpaid two days' pay, and one day for use of horse, and 43 cents clothing.
45	Harchey, Wells	do	97.97		96.41	1.56	Do.
46	Jones, James	do	97.97	96.41		1.56	Do.
47	Jones, Watkins	do	97.97		96.41	1.56	Do.
48	Johnston, John W	do	97.97	96.41		1.56	Do.
49	Jernigan, Aaron, jr	do	97.97	96.41		1.56	Do.
50	Jernigan, Moses	do	97.97		99.41	1.56	Do.
51	Jones, David	do	97.97	96.41		1.56	Do.
52	Key, William	do	97.97	96.41		1.56	Do.
	Lewis, Littleton R	do					
53	Logan, Thomas L	do	97.97		96.41	1.56	Overpaid two days' pay proper; one day for use of horse, and 43 cents in clothing.
54	Lamar, John H	do	97.97	96.41		1.56	Do.
55	Marsay, John J	do	97.97	96.41		1.56	Do.
56	McNair, James S	do	97.97	96.41		1.56	Do.
57	McNair, John E	do	97.97	96.41		1.56	Do.
58	Mobly, John	do	97.97		96.41	1.56	Do.
59	Morgan, John A	do	62.83	61.74		1.09	Overpaid two days' pay proper; one day for use of horse, less 4 cents clothing short paid.
60	Odom, James P	do	97.97	96.41		1.56	Overpaid two days' pay proper; one day for use of horse, and 43 cents in clothing.
61	Phelps, Joseph T	do	97.97	96.41		1.56	Do.
62	Parker, William	do	97.97		96.41	1.56	Do.
63	Parrish, Hiram	do	97.97		96.41	1.56	Do.

64	Pagett, William W	do	97.97		96.41	1.56	Do.
65	Rains, Mathew	do	97.97	96.41		1.56	Do.
66	Shiver, Daniel	do	97.97	96.41		1.56	Do.
67	Stafford, William H	do	97.97	96.41		1.56	Do.
68	Sivicord, William	do	97.97		96.41	1.56	Do.
69	Sivicord, Michael	do	97.97	96.41		1.56	Do.
70	Sivicord, Benjamin F	do	90.55		90.18	.37	Overpaid in pay proper one day.
	Sinclair, Alexander	do					
71	Sims, John S	do	97.97	96.41		1.56	Overpaid two days' pay proper; one day for use of horse, and 43 cents in clothing.
72	Sims, Benjamin F	do	62.83		61.74	1.09	Overpaid two days' pay proper; one day for use of horse, less 4 cents clothing short paid.
73	Sylvester, William H	do	62.83	61.74		1.09	Do.
74	Skipper, John F	do	62.83	61.74		1.09	Do.
75	Skipper, William C	do	62.83		61.74	1.09	Do.
76	Tucker, Elijah H. H	do	62.83		61.74	1.09	Do.
77	Tillman, John B	do	97.97	96.41		1.56	Overpaid two days' pay proper; one day for use of horse, and 43 cents in clothing.
78	Wall, James S	do	97.97	96.41		1.56	Do.
79	Whitman, James	do	97.97	96.41		1.56	Do.
80	Weeks, Stephen	do	97.97	96.41		1.56	Do.
81	Williams, Wilson C	do	97.97	96.41		1.56	Do.
82	Williams, Alexander R	do	97.97	96.41		1.56	Do.
	Williams, William H	do					
83	Wilson, Simeon	do	97.97	96.41		1.56	Overpaid two days' pay proper; one day for use of horse, and 43 cents in clothing.
84	Whitman, Michael	do	62.83	61.74		1.09	Overpaid two days' pay proper; one day for use of horse, less 4 cents clothing short paid.
85	Wells, Simeon H	do	62.83		61.74	1.09	Do.
			8,833.93	6,622.27	2,084.19	127.47	

This company was mustered into the United States service December 20; not entitled to pay on these rolls for that day, nor for the 31st October.

EXHIBIT No. 25.

Statement of differences—Voucher No. 8, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Leroy G. Lesley	Captain	$771.58	$766.17		$5.41	Entitled to $40 per month pay proper, $10 per month for command of company, $2.50 per month servant's clothing, and $1 per day subsistence prior to July 1, and $60 per month pay proper; and $1.50 per day subsistence (with other allowances as above) after July 1. Also overpaid 2 days in time; overpayments exceed short payments.
2	Streaty Parker	First lieutenant	718.24	660.84		57.40	Entitled to only $30 per month prior to July 1; entitled to $1.50 per day for subsistence after July 1; entitled to only $2.50 per month servant's clothing. Overpaid 2 days in time; overpayments exceed short payments.
3	Henry A. Crane	Second lieutenant	691.58	634.50		57.08	Entitled to only $25 per month prior to July 1. Overpayments exceed short payments.
4	Sheord B. McGuire	Sergeant	191.36	189.47		1.87	Overpaid 2 days' pay proper; 1 day for use of horse, and 14 cents in clothing.
5	Owen Blount	do	175.36	173.55		1.87	Overpaid 2 days' pay proper; 1 day for use of horse, and 28 cents in clothing.
6	George W. Price	do	175.36	173.55		1.87	Do.
7	Robert R. Shepherd	do	175.36	173.55		1.87	Do.
8	John Johnson	Corporal	147.32	144.99		2.33	Overpaid 2 days' pay proper; 1 day for use of horse, and 46 cents in clothing.
9	John T. Lesley	do	153.98	152.41		1.57	Overpaid 2 days' pay proper; 1 day for use of horse, and 31 cents in clothing.
10	John Davidson	do	153.98	152.41		1.57	Do.
11	Antoine Wordehoff	do	146.78	146.78			Overpaid in time and clothing, but short paid in pay proper. Short payments exceed overpayments.
12	James D. Haygood	Bugler	168.90	147.42		21.48	Overpaid 2 days' pay proper—1 day for use of horse, 28 cents in clothing, and $20 error in extension.
13	Emory L. Lesley	do	143.06	143.06			Same as No. 11.
14	Freeman Caruthers	F. and B	145.56	141.65			Overpaid difference between private and F. and B. Infantry not entitled to F. and B.; also 2 days' pay proper—1 day for use of horse, and 28 cents clothing.
15	Altman, Lewis	Private	143.06	141.65		3.91	Overpaid 73 cents pay proper—1 day for use of horse, and 19 cents in clothing.
16	Alderman, James	do	143.06	141.65		1.41	Do.
17	Booth, Richard	do	143.06	141.65		1.41	Do.
18	Blount, Redding	do	143.06	141.65		1.41	Do.
19	Blount, Redding R	do	143.06	141.65		1.41	Do.
20	Blount, Nathan	do	143.06	141.65		1.41	Do.
21	Blount, Jacob J	do	143.06	141.65		1.41	Do.
22	Barton, John W	do	143.06		$141.65	1.41	Do.
23	Boney, David J. W	do	143.06	141.65		1.41	Do.
24	Ballard, William C	do	143.06	141.65		1.41	Do.
25	Clark, Elias D	do	143.06	141.65		1.41	Do.
26	Clark, John J	do	143.06	141.65		1.41	Do.

27	Campbell, William N	do	143.06	141.65		1.41	Do.
28	Campbell, William L	do	147.66	146.21		1.45	Overpaid 86 cents pay proper—1 day for use of horse, and 19 cents clothing.
29	Drew, Octavius	do	143.06	141.65		1.41	Overpaid 73 cents pay proper—1 day for use of horse, and 28 cents in clothing.
30	Dyches, Wilson	do	143.06	141.65		1.41	Do.
31	Eady, Joseph	do	143.06	141.65		1.41	Do.
32	Fue', John E	do	143.06		141.65	1.41	Do.
33	Ferguson, Francis	do	143.06	141.65		1.41	Do.
34	Gunther, John B	do	124.26	123.65		.61	Overpaid 73 cents pay and 28 cents clothing, less 40 cents short paid for use of horse.
35	Gay, James L	do	143.06	141.65		1.41	Overpaid 73 cents pay proper—1 day for use of horse and 28 cents in clothing.
36	Hague, Gideon	do	143.06	141.65		1.41	Do.
37	Handcock, James F	do	143.06	141.65		1.41	Do.
38	Handcock, Martin J	do	143.06	141.65		1.41	Do.
39	Handcock, Jordan	do	143.06		141.65	1.41	Do.
40	Halliday, Edward B	do	143.06	141.65		1.41	Do.
41	Hill, Henry R	do	143.06	141.65		1.41	Do.
42	Hickey, John E	do	143.06	141.65		1.41	Do.
43	Hutchinson, Joseph	do	143.06	141.65		1.41	Do.
44	Hogan, James B	do	143.06	141.65		1.41	Do.
45	Hambleton, George	do	143.06	141.65		1.41	Do.
46	Long, Levi	do	143.06	141.65		1.41	Do.
47	Long, Nathaniel	do	143.06	141.65		1.41	Do.
48	Long, James T	do	143.06	141.65		1.41	Do.
49	Lockhart, Joel L	do	143.06	141.65		1.41	Do.
50	Lang, Oswald	do	143.06	141.65		1.41	Do.
51	Main, David	do	143.06	141.65		1.41	Do.
52	Mizell, Joseph	do	143.06	141.65		1.41	Do.
53	Mizell, Enoch	do	143.06	141.65		1.41	Do.
54	Manley, James M	do	143.06	141.65		1.41	Do.
55	Nobles, Alfred	do	143.06	141.65		1.41	Do.
56	Newberry, Hiram	do	143.06		141.65	1.41	Do.
57	Oats, John C	do	143.06	141.65		1.41	Do.
58	Ormond, Alexander W	do	143.06	141.65		1.41	Do.
59	Paget, William W	do	143.06	86.45		56.61	Horse killed Apr. 3, 1856. No evidence that he ever remounted himself. Also, overpaid 73 cents pay proper, and 28 cents in clothing.
60	Rogers, William P	do	143.06	141.65		1.41	Overpaid 73 cents pay proper—1 day for use of horse, and 28 cents in clothing.
61	Rawles, James W	do	143.06	141.65		1.41	Do.
62	Sherley, Thomas	do	143.06	141.65		1.41	Do.
63	Seward, Henry S	do	143.06	141.65		1.41	Do.
64	Seward, Zachariah, sr	do	143.06	141.65		1.41	Do.
65	Seward, Zachariah	do	143.06	85.65		57.41	Horse killed Apr. 1, 1856. No evidence that he remounted himself. Also, overpaid 73 cents in pay proper, and 28 cents in clothing.
66	Seward, Felix	do	143.06	141.65		1.41	Overpaid 75 cents pay proper—1 day for use of horse, and 28 cents in clothing.
67	Seals, Cornelius	do	143.06	141.65		1.41	Do.
68	Summerall, David	do	143.06	141.65		1.41	Do.
69	Vicker, John	do	143.06	141.65		1.41	Do.
70	Varn, William B	do	143.06	141.65		1.41	Do.

Statement of differences—Voucher No. 8, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
71	Varn, Josiah	Private	$143.06	$141.65		$1.41	Overpaid 75 cents pay proper—1 day for use of horse, and 28 cents in clothing.
72	Whidden, James	do	143.06	141.65		1.41	Do.
73	Whidden, Noah	do	143.06	141.65		1.41	Do.
74	Whidden, Willoughby, jr.	do	143.06	141.65		1.41	Do.
75	Willingham, William H	do	143.06	141.65		1.41	Do.
76	Willingham, William J	do	143.06	141.65		1.41	Do.
77	Wiggins, Andrew	do	143.06	141.65		1.41	Do.
78	Wiggins, James R	do	143.06		$141.65	1.41	Do.
79	Williams, William H	do	143.06	141.65		1.41	Do.
80	White, David	do	143.06	141.65		1.41	Do.
81	Whitehurst, David S	do	143.06	141.65		1.41	Do.
82	Whitehurst, John	do	143.06	141.65		1.41	Do.
83	Whitehurst, Robert T	do	143.06	141.65		1.41	Do.
84	Carney, John	do	32.66		31.51	1.15	Overpaid 73 cents pay proper—1 day for use of horse, and 2 cents in clothing.
85	Mitchell, Thomas	do	110.83	110.14		.69	Overpaid 73 cents pay, less 4 cents clothing short pay.
86	Samuel S. Harris	Corporal	153.93		149.07	.42	Overpaid 38 cents clothing and 1 day in horse pay, less 36 cents short paid in pay proper. This man is not borne on the muster roll of his company.
			14,108.34	12,851.47	888.83	368.04	

This company was mustered into United States service August 20, 1856; therefore not entitled to pay for that day on this roll.

EXHIBIT No. 26.

Statement of differences—Voucher No. 9, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	A. J. T. Wright	Captain	$96.43	$82.33		$14.10	Entitled only to $40 per month pay proper, and $2.50 per month for servant's clothing.
2	F. Raulerson	First lieutenant	89.76	75.66		14.10	Entitled only to $30 per month pay proper, and $2.50 per month for servant's clothing.
3	Donald Tompkins	First sergeant	23.77	23.77			
4	R. H. Charles	Sergeant	21.77	21.77			
5	William O. Tison	Corporal	19.10	19.10			
6	Robert J. Bigelow	do	19.10		$19.10		
7	Henry Herrington	Bugler	18.44	18.44			
8	William Bryant	Farrier	19.76	17.77		1.99	Overpaid difference between pay of private and farrier; infantry not entitled to farrier.
9	I. W. M. Tompkins	Private	17.77	17.77			
10	Elijah R. Tucker	do	17.77		17.77		Muster rolls show him appointed first sergeant May 13, but is paid only as private.
11	Thomas J. Greene	do	17.77	17.77			
12	John Crews	do	17.77		17.77		
13	Augustus Hall	do	17.77	17.77			Muster rolls show him appointed second corporal May 13, but is paid only as private.
14	James Curry	do	17.77	17.77			
15	Clayton Hargroves	do	17.77	17.77			
16	George Durrance	do	17.77		17.77		
17	Cicero S. Blackshear	do	17.77	17.77			
18	Daniel A. Morgan	do	17.77	17.77			Muster rolls show him appointed second sergeant May 13, but is paid only as private.
19	A. H. Martin	do	17.77	17.77			
20	William Yearty	do	17.77	17.77			
21	John Miller	do	17.77	17.77			
22	George W. Smith	do	17.77		17.77		
23	James S. Turner	do	17.77	17.77			
			574.68	454.31	90.18	30.19	

The muster of this company is not certified by the State agent.

EXHIBIT No. 27.

Statement of differences—Voucher No. 10, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	A. J. T. Wright	Captain	$361.65	$361.65			Entitled to $40 pay proper, $10 per month for command of company, and $1 per day for subsistence prior to July 1, 1856, and to $60 per month pay proper, $10 for command of company, and $1.50 per day for subsistence since July 1; servant's clothing $2.50 per month for whole time; overpaid one day in time; short payments exceed overpayments.
2	A. B. Bexley	First lieutenant	314.19	293.18		$21.01	$30 pay proper prior to July 1, 1856, $50 after July 1; subsistence and servant's clothing as above; overpayments exceed short payments.
3	W. J. Mickler	Second lieutenant	501.69	501.69			$25 pay proper prior to July 1, $45 after July 1; subsistence and servant's clothing as above; short paid.
4	Donald Tompkins	First sergeant	85.48	85.48			Overpaid 67 cents pay; short paid 20 cents clothing and short paid as first lieutenant $28.90 (see No. 83); short payments exceed overpayments.
5	A. H. Martin	Sergeant	133.63	133.63			
6	William O. Tisin	do	146.23	146.23			
7	Thomas Sweeney	do	131.83	131.83			
8	Augustus Hall	Corporal	128.30	128.30			
9	Thomas I. Greene	do	128.30	128.30			
10	William Fraser	do	128.30	128.30			
11	Simeon Tisin	do	128.30	128.30			
12	L. M. G. Wright	Bugler	124.70	124.28		.42	Overpaid $1.20 pay and 2 cents clothing, less 80 cents short paid for use of horse.
13	William Bryant	Farrier	132.80	119.44		13.36	Infantry not entitled to farrier; overpaid $13.73, difference between private and farrier, and 43 cents clothing, less 80 cents short paid for use of horse.
14	Alford, J. B. L	Private	119.18		$119.18		
15	Blackshear, C. S	do	119.18	119.18			
16	Biglow, R. I	do	43.06		42.18	.88	Overpaid 73 cents pay and 40 cents for use of horse, less 25 cents short paid in clothing.
17	Bryan, John M	do	80.65		80.65		
18	Brown, B. I	do	104.65	104.65			
19	Beaseley, Isaiah	do	89.65		89.65		
20	Brown, J. L	do	89.65		89.65		
21	Bryan, William P	do	89.65		89.65		
22	Brannin, Alvin	do	89.65	89.65			
23	Benton, David	do	119.18		119.18		
24	Charles. R. H	do	119.18	119.18			
25	Cannon, James	do	119.18		119.18		
26	Durrance, George	do	119.18		119.18		
27	Fraser, John C	do	101.15	101.15			
28	Goodbred, William S	do	114.98	111.74		3.24	Overpaid $6.96 pay and $6.40 for use of horse, less $1.82 short paid in clothing, and $8.30 short paid as second lieutenant. (See No. 84.)
29	Garrett, Chamel	do	103.65	103.65			

30	Griffis, William H	do	89.65	89.65			
31	Herbert, George S	do	148.43	119.44	28.99		Extra-duty pay is suspended for evidence that the extra duty is of the nature contemplated in the act of Congress, less 26 cents short paid in pay.
32	Harriet, Joseph	do	89.65	89.65			
33	Hunter, Henry	do	89.65	89.65			
34	Hunter, Archibald	do	89.65	89.65			
35	Hardee, William B	do	80.70	80.70			
36	Hargroves, Clayton	do	119.18	119.18			
37	Hamilton, John G	do	55.05	55.05			
38	Ivey, James L	do	89.65	89.65			
39	Jeffreys, Joseph A	do	115.40	90.58		24.82	Extra pay is disallowed; muster roll does not show him entitled; $25.75, less 93 cents short, paid in pay, clothing, and use of horse.
40	Johns, James B	do	89.65	89.65			
41	Jarrard, David, jr	do	89.65	89.65			
42	Keene, John	do	82.10	82.10			
43	Keene, Noah	do	82.10	82.10			
44	Keene, Thomas	do	82.10	82.10			
45	Keene, Harris	do	68.18		68.18		
46	Keene, Humphrey	do	68.18	68.18			
47	Keene, Randall	do	55.05	55.05			
48	Lemack, James H	do	119.18		119.18		
49	Miller, John	do	135.43	119.44	15.99		Extra-duty pay suspended, same as 31; $16.25, less 26 cents short, paid in pay and clothing.
50	Mickler, John H., jr	do	119.18	119.18			
51	McClure, John C	do	89.65	89.65			
52	Mickler, Peter S	do	55.05	55.05			
53	Mickler, John H., sr	do	55.05	55.05			
54	Oglesby, Josiah	do	40.00	39.52		.48	Overpaid one day in pay and clothing.
55	Howell, Lewis	do	119.18	119.18			
56	Roberts, R. L	do	89.65	89.65			
57	Rewis, R. D	do	71.28		71.28		
58	Rewis, Obadiah	do	89.65	89.65			
59	Ravels, William	do	89.65	89.65			
60	Smith, George W	do	119.18		119.18		
61	Stanand, Dempsey	do	119.18		119.18		
62	Stuggs, Lorenzo D	do	119.18	119.18			
63	Smith, Henry T	do	65.42	65.42			
64	Slaughter, C. L	do	119.18	119.18			
65	Slaughter, Moses H	do	119.18	119.18			
66	Stapleton, Francis	do	121.65		116.33	5.32	Extra-duty pay overestimated $5.32; $25.72 extra-duty pay suspended. (See No. 31.)
67	Summerall, Henry	do	89.65	89.65			
68	Slaughter, William H	do	89.65		89.65		
69	Smith, James W. W	do	89.65	89.65			
70	Smith, John	do	89.65	89.65			
71	Turner, James S	do	119.18	13.73		105.45	Entitled to pay only to nclude June 2; Elisha Gibson, a substitute, is entitled to and should receipt for the balance.
72	Turner, C. C	do	119.18	119.18			
73	Wright, Levi	do	119.18		119.18		
74	Wilkerson, Robert	do	89.65	89.65			
75	Wilkerson, D. P	do	89.65	89.65			

Statement of differences—Voucher No. 10, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
76	Walker, James R.	Private	$71.28		$71.28		Roll purports to have been signed by the soldier, who, it is shown, died September 9, 1856.
77	Warner, Francis	do	55.45	$55.45			
78	Yearty, William	do	40.00	39.52		$0.48	Overpaid one day in pay and clothing.
79	Simons, John	do	150.18		119.44	30.74	Extra-duty pay disallowed (see No. 39); less 36 cents short paid in pay.
80	Tompkins, J. W. M.	do	119.18	119.18			
81	Tyre, Benjamin	do	89.65	89.65			
82	Parker, Benjamin	do	89.65	89.65			
83	Donald Tompkins	First lieutenant	282.60	282.60			Short paid as first lieutenant $28.90; overpaid as first sergeant 47 cents. (See No. 4.)
84	W. S. Goodbread	Second lieutenant	77.80	77.80			Short paid as second lieutenant $8.30; overpaid as private $11.54. (See No. 28.)
85	Henry T. Smith	Captain	289.32	289.32			
			9,667.71	7,535.15	1,956.36	206.20	

The muster roll of this company is not certified by the State agent.

EXHIBIT No. 28.

Statement of differences—Voucher No. 11, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	John McNeil	Lieutenant	$264.82	$225.56		$29.26	Was only second lieutenant as per certificate to muster roll, but is paid as first lieutenant. Only entitled to $2.50 per month, servant's clothing. Short paid 50 cents per day in subsistence after July 1. Overpayments exceed short payments. Allowed pay of second lieutenant.
2	William M. Garrison	Sergeant	70.23	69.52		.71	Overpaid 66 cents pay and 5 cents clothing.
3	William I. Hart	do	64.33		$63.67	.66	Overpaid one day in pay and clothing.
4	William Brown	Corporal	56.46	55.90		.56	Do.
5	Robert E. Osborn	do	56.46	55.90		.56	Do.
6	Alexander, Albert I	Private	52.43	51.96		.47	Do.
7	Alexander, James A	do	52.43	51.96		.47	Do.
8	Bayet, Edward	do	52.43		51.96	.47	Do.
9	Bassett, Josiah B	do	52.43	51.96		.47	Do.
10	Bassett, John F	do	52.43	51.96		.47	Do.
11	Bassett, John	do	52.43	51.96		.47	Do.
12	Bankwright, Hilliard P	do	52.43	51.96		.47	Do.
13	Bankwright, Wade E	do	52.43	51.96		.47	Do.
14	Colding, Samuel B	do	52.43	51.96		.47	Do.
15	Colding, James	do	26.66	26.66			Do.
16	Cray, Scott W	do	52.43	51.96		.47	Do.
17	Enicks, Andrew S	do	52.43		51.96	.47	Do.
18	Hancock, Henry	do	52.43	51.96		.47	Do.
19	Hancock, James M. J	do	52.43	51.96		.47	Do.
20	Hope, Samuel E	do	52.43	51.96		.47	Do.
21	Hope, David	do	52.43	51.96		147	Do.
22	Johnson, Charles N	do	52.43	51.96		.47	Do.
23	Johnson, William M	do	52.43	51.96		.57	Do.
24	Johnson, Washington	do	52.43	51.96		.47	Do.
25	Johnson, Jesse M	do	52.43	51.96		.47	Do.
26	McNeil, John, jr	do	52.43	51.96		.47	Do.
27	Mizel, Joshua, jr	do	52.43	51.96		.47	Do.
28	McNatt, John B	do	52.43	51.96		.47	Do.
29	McGeachy, Alex. P	do	52.43	51.96		.47	Do.
30	Pearce, Samuel I	do	52.43	51.96		.47	Do.
31	Scott, Alexander	do	52.43	51.96		.47	Do.
32	Wiggins, Richard C	do	52.43	51.96		.47	Do.
33	Wells, Jacob	do	52.43	51.96		.47	Do.
34	Whitehurst, John A	do	42.43	51.96		.47	Do.
35	Whitehurst, Levi S	do	52.43	51.96		.47	Do.
			2,059.45	1,836.46	167.59	55.38	
						.02	Amount overcarried to abstract.
			2,059.45	1,836.46	167.59	55.40	

EXHIBIT No. 29.

Statement of differences—Voucher No. 12, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Asa Stewart	Captain	$652.77	$652.77			Entitled to $40 per month pay proper, $10 for command of company, $1 per day subsistence prior to July 1; and $60 per month pay proper, $10 for command of company, $1.50 per day subsistence since July 1, and to only $2.50 per month servant's clothing for the whole time. Overpaid one day in time; short payments exceed overpayments.
2	Franklin Raulerson	First lieutenant	608.10	608.10			$30 per month prior to July 1 and $50 per month subsequent to July 1; other remarks same as No. 1 (except for command of company).
3	N. Raulerson	Second lieutenant.	586.19	586.19			$25 per month prior to July 1, $45 per month after July 1; other remarks same as No 2.
4	E. R. Tucker	First sergeant	159.63		$159.63		
5	William Raulerson	Sergeant	146.23		146.23		
6	I. S. Emanuel	do	146.23		146.23		
7	D. L. Duke	do	146.23	146.23			
8	J. P. Humphreys	Corporal	128.25		128.25		
9	G. F. Duke	do	128.25		128.25		
10	C. F. Bynum	do	128.25		128.25		
11	Jones Curry	do	128.25	128.25			
12	William Merrit	Musician	119.27	119.27			
13	William J. Tucker	Bugler	124.00	124.00			
14	Church McCoy	Farrier	132.56	110.44		$13.12	Overpaid difference between pay of private and farrier $13.75, and 17 cents in clothing, less 80 cents short paid for use of horse; infantry not entitled to a farrier.
15	Alexander, John	Private	34.75		34.17	.58	Overpaid in pay and clothing.
16	Arnold, F. D.	do	71.85		71.85		
17	Atkinson, M.	do	71.85	71.85			
18	Altman, David	do	71.85		71.85		
19	Baker, A. A	do	71.85		71.85		
20	Baker, William J	do	71.85		71.85		
21	Baker, John F	do	71.85		71.85		
22	Bennett, William	do	71.85	71.85			
23	Byrd, William	do	98.50	98.50			
24	Braunin, H. M	do	119.27		119.27		
25	Brown, John C	do	119.27	119.27			
26	Brown, Jeremiah	do	71.85	71.85			
27	Brooks, Thomas	do	98.50	98.50			
28	Bush, William	do	71.85		71.85		
29	Chesser, Thomas	do	98.50	98.50			
30	Chesser, William H.	do	98.50	98.50			
31	Compton, Thomas	do	119.27		119.27		
32	Crews, John	do	119.27		119.27		
33	Curry, Joel	do	119.27	119.27			
34	Cobb N. S	do	71.85		71.85		

35	Davis, Thomas	do	98.50	98.50			
36	Dean, Thadeus R	do	98.50	98.50			
37	Ellis, Thomas C	do	71.85	71.85			
38	Fountain, James J	do	71.85		71.85		
39	Frverson, J. J	do	71.85	71.85			
40	Gillet, Anderson	do	119.27	119.27			
41	Gillet, J. J	do	119.27	119.27			
42	Giddens, Patrick	do	71.85		71.85		
43	Hires, D. O	do	98.50		98.50		
44	Hires, George A	do	98.50	98.50			
45	Hagens, M. D	do	119.27	119.27			
46	Hagens, William H	do	119.27		119.27		
47	Harrington, Jasper	do	98.50	98.50			
48	Hunter, Elijah	do	71.85		71.85		
49	Ivey, M. J	do	98.50	98.50			
50	Ivey, Robert	do	119.27		119.27		
51	Johnston, John	do	98.50	98.50			
52	Kite, Benjamin	do	119.27	119.27			
53	Law, Thomas D	do	71.85	71.85			
54	Law, Josiah B	do	71.85	71.85			
55	Morgan, D. A	do	119.27	119.27			
56	Morgan, Levin	do	119.27		119.27		
57	Martin, Hiram	do	119.27		119.27		
58	Medlin, W. R	do	98.50	98.50			
59	Medlin, John	do	98.50		98.50		
60	Munroe, Neil	do	71.85		71.85		
61	McGowen, Joseph	do	71.85	71.85			
62	McCaskell, P. H	do	71.85		71.85		
63	Nichols, R. G	do	119.27	119.27			
64	Nobles, Saunders	do	64.25	63.03		1.22	Overpaid $1.46 pay and 56 cents clothing, less 80 cents short paid for use of horse.
65	Patrick, Thomas	do	98.50	98.50			
66	Peacock, Isam	do	71.85	71.85			
67	Phelps, I. P	do	119.27	119.27			
68	Peterson, John L	do	71.85		71.85		
69	Ranlerson, Moses	do	119.27		119.27		
70	Ranlerson, Hardee	do	119.27	119.27			
71	Ranlerson, John G	do	119.27	119.27			
72	Roberts, William	do	119.27	119.27			
73	Rogers, Julius D	do	119.27		119.27		
74	Sistrunk, H. J	do	98.50	98.59			
75	Sistrunk, James S	do	98.50	98.50			
76	Sistrunk, Gasper	do	98.50	98.50			
77	Sistrunk, Thomas W	do	98.50	98.50			
78	Sistrunk, D. M	do	98.50	98.50			
79	Strange, Peter	do	71.85		71.85		
80	Sutton, John A	do	71.85	71.85			
81	Snellgrone, George M	do	119.27	119.27			
82	Sunmerall, Allen	do	98.50		98.50		
83	Shirley, Jonathan	do	98.50	98.50			
84	Shirley, Jackson	do	98.50		98.50		

Statement of differences—Voucher No. 12, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
85	Smith, James H	Private	$64.25	$63.03		$1.22	Overpaid $1.46 pay and 56 cents clothing, less 80 cents short paid for use of horse.
86	Smith, Milton	do	64.25	63.03		1.22	Do.
87	Smith, Hamilton	do	64.25	63.03		1.22	Do.
88	Shepherd, Miles	do	71.85	71.85			
89	Tooke, James T	do	119.27		$119.27		
90	Thomas, James	do	98.50		98.50		
91	Willis, Joseph J	do	98.50	98.50			
92	West, Elijah	do	119.27		119.27		
93	Walker, Eliah	do	71.85	71.85			
94	Walker, Isham	do	71.85	71.85			
95	Wood, Burr	do	71.85	71.85			
96	Wilkerson, Joseph	do	71.85	71.85			
97	Wall, William W	do	71.85	71.85			
98	Wall, David H	do	71.85	71.85			
99	Whitehurst, D. S	do	71.85		71.85		
100	Whitehurst, Levi S	do	71.85	71.85			
101	Whitehurst, Mabury	do	71.85		71.85		
102	Wood, John	do	71.85		71.85		
103	Peterson, Timothy	do	71.85	71.85			
104	Lea, G. W	do	71.85	71.85			
			11,510.89	7,595.38	3,896.93	18.58	

Men generally overpaid one day in pay proper but short pay in pay for use of horse. Short payments exceed overpayments, except where otherwise indicated in remarks. The muster roll is not signed by the State agent.

EXHIBIT No. 30.

Statement of differences—Voucher No. 13, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed	Suspended.	Disallowed.	Remarks.
1	Robert Youngblood	First lieutenant	$601.56	$181.70	$419.86		Entitled to $30 per month prior to July 1, and to $50 per month after July 1; 20 cents per ration ($1 per day) prior to July 1, and 30 cents per ration ($1.50 per day) after July 1. Time overstated, 1 day; servant's pay, $2.50 per month; short payments exceed overpayments. Personal allowances receipted for by attorney. Servant's allowances receipted for by officer in person.
2	Asa Clark, jr	Second lieutenant.	418.81	312.68		$106.13	Entitled to $25 per month prior to July 1, and $45 per month since July 1; 20 cents per ration prior to July 1; 30 cents per ration since July 1, and $2.50 per month servant's pay. Time overstated, 2 days; and error in calculation of $86.82.
3	A. H. Harrison	Sergeant	159.63	159.63			
4	Jerome N. Jones	do	146.23	146.23			
5	Richard Buck	do	146.23	146.23			
6	Jackson Gilbert	do	146.23		146.23		Receipted by George A. Hivers; no authority.
7	George Sharp	Corporal	128.25	128.25			
8	George Dyess	do	128.25	128.25			
9	William R. Williamson	do	128.25	128.25			
10	James Wimble	do	128.25	128.25			
11	Ransom Cason	Private	119.27	119.27			
12	William Holbrook	do	119.27	119.27			
13	Richard W. Parker	do	119.27	119.27			
14	Berry Byrd	do	119.27	119.27			
15	George Lewis	do	119.27		119.27		
16	Henry Benton	do	119.27	119.27			
17	John Hazle	do	119.27	119.27			
18	Lewis Carlton	do	119.27	119.27			
19	James Merre	do	119.27	119.27			
20	James Kirtlin	do	119.27	119.27			
21	J. C. Kilbrew	do	119.27	119.27			
22	John Jones	do	119.27	119.27			
23	John W. Adkins	do	89.65	89.65			
24	Jerry Johns	do	89.65	89.65			
25	Levi M. C. Johns	do	89.65		89.65		
26	A. L. Tyner	do	89.65	89.65			
27	W. F. Barry	do	89.65	89.65			
28	John Hamilton	do	89.65	89.65			
29	Francis Sanchez	do	89.65	89.65			
30	Cornelius Johns	do	89.65	89.65			
31	Burt Johns	do	89.65	89.65			
32	F. Shepard	do	89.65	89.65			
33	James L. Page	do	89.65	89.65			
34	James H. Martin	do	89.65	89.65			

Statement of differences—Voucher No. 13, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
35	John E. Clark	Private	$89.65		$89.65		
36	James Turner	do	89.65	$89.65			
	Henry Schlaird	do					Not paid.
37	W. P. Dennison	do	89.65		89.65		
38	J. W. Denison	do	89.65		89.65		
39	William Kelly	do	89.65	89.65			
40	Isaiah Thomas	do	89.65		89.65		
41	Ezekiel Thomas	do	89.65		89.65		
42	James M. Thomas	do	89.65		89.65		
43	James T. Weeks	do	89.65		89.65		
44	S. M. Bridges	do	89.65	89.65			
45	R. Morrison	do	89.65		89.65		
46	Binkey Stokes	do	89.65		89.65		
47	John Adams	do	89.65		89.65		
			5,804.18	4,026.54	1,671.51	$106.13	

Muster roll is not certified by the State agent.

EXHIBIT No. 31.

Statement of differences—Voucher No. 14, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Enoch Daniels	Lieutenant	$229.07		$218.08	$10.99	Overpaid $20.67 pay proper and $2.12 servant's clothing; short paid $11 subsistence and 80 cents for use of horse.
2	S. Worthington	Private	45.47	$45.47			Overpaid 13 cents in clothing, but short paid 40 cents for use of horse.
3	S. Cowden	....do	45.47	45.47			Do.
4	Robert Watterson	....do	45.47	45.47			Do.
5	Stephen Hogans	....do	47.72	45.74		1.98	Overpaid 13 cents in clothing, short paid 40 cents for use of horse. Extra pay disallowed. Muster roll fails to show that he was on extra duty.
6	Benjamin Smith	....do	45.47	45.47			Overpaid 13 cents in clothing, but short paid 40 cents for use of horse.
7	Aaron Smith	....do	45.47	45.47			Do.
8	Hamilton Smith	....do	45.47	45.47			Do.
9	Joseph Wilkinson	....do	35.64	35.64			Do.
10	Alfred Mooney	....do	45.47	45.47			Do.
11	Jasper Newson	....do	45.47	45.47			Do.
12	Saunders Nobles	....do	45.47	45.47			Do.
13	James Starlin	....do	45.47	45.47			Do.
14	Jeremiah Brown	....do	45.47	45.47			Do.
15	William Gore	....do	45.47	45.47			Do.
16	Samuel Hudson, jr	....do	45.47		45.47		Do.
17	G. Worthington	....do	45.47	45.47			Do.
18	E. D. Hogans	....do	45.47		45.47		Do.
19	Jessup Hogans	....do	45.47	45.47			Do.
20	James H. Smith	....do	45.47	45.47			Do.
21	Lewis Wilkerson	....do	45.47		45.47		Do.
22	F. Stapleton	....do	45.47		45.47		Do.
23	James W. Daniels	....do	45.47		45.47		Do.
24	James G. Daniels	....do	45.47	45.47			Do.
25	L. A. Walker	....do	45.47	45.47			Do.
26	L. F. Walker	....do	45.47		45.47		Do.
27	William A. Hill	....do	45.47	45.47			Do.
28	William P. Smith	....do	45.47		45.47		Do.
29	Samuel Hudson, sr	....do	45.47		45.47		Do.
30	Hamilton Hudson	....do	45.47		45.47		Do.
31	Garret Hudson	....do	45.47	45.47			Do.
32	Hugh Morrison	....do	45.47	45.47			Do.
33	Isaac Ostein	....do	45.47		45.47		Do.
34	O. P. H. Kirkland	....do	45.47	45.47			Do.
35	James Hudson	....do	45.47		45.47		Do.
36	W. F. Smith	....do	45.47	45.47			Do.

Statement of differences—Voucher No. 14, *Abstract A*—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
37	John R. Hatcher	Private	$45.47	$45.47			Overpaid 13 cents in clothing, but short paid 30 cents for use of horse.
38	Lewis Daniels	do	.47		$45.47		Do.
39	Willis Wilkinson	do	.47	45.47			Do.
40	Benjamin Lane	do	.47		45 47		Do.
			1,994.82	1,172.66	809.19	$12.97	

The officer commanding this detachment does not sign the certificate at foot of pay roll.
The State agent does not certify to the muster roll, and the official character of the justice of the peace who *does* certify is not authenticated.

EXHIBIT No. 32.

Statement of differences—Voucher No. 15, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	William B. Hardie	Sargeant	$22.95	$22.95			
2	R. Baron	Private	14.29	14.19		$10	Overpaid in clothing 10 cents.
3	W. Lemacks	do	14.29	14.19		10	Do.
4	J. Lemacks	do	14.29	14.19		10	Do.
5	N. Hall	do	14.29	14.19		10	Do.
6	J. Most	do	14.29	14.19		10	Do.
7	Lorenzo Suggs	do	14.29	14.19		10	Do.
8	A. J. Moore	do	14.29	14.19		10	Do.
9	W. Cason	do	14.29	14.19		10	Do.
10	N. Cason	do	14.29	14.19		10	Do.
11	J. Locker	do	14.29	14.19		10	Do.
12	G. Crooms	do	14.29		$14.19	10	Do.
	W. Thomas	do					Not claimed.
			180.14	164:85	14.19	1.10	

No muster roll, certificate of State agent, or other evidence of service.

EXHIBIT No. 33.

Statement of differences—Voucher No. 16, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Alexander Bell	Captain	$338.41	$338.41			Entitled to $40 per month for pay proper and $10 per month for command of company prior to July 1, and $60 per month pay proper and $10 per month for command of company after July 1, and to only $2.50 per month for servant's clothing for whole time. Short paid 50 cents per day subsistence after July 1. Short payments exceed overpayments.
2	John V. Stewart	First lieutenant.	306.07	306.07			$30 per month pay proper prior to July 1; $50 per month after July 1 $2.50 per month servant's clothing for whole time. Short paid in subsistence 50 cents per day after July 1. Short payments exceed over payments.
3	A. W. Miller	Second lieutenant.	289.90	289.00			$25 per month pay proper prior to July 1; $45 per month after July 1. Other remarks same as first lieutenant.
4	William Callahan	First sergeant	75.86		$75.86		
5	Francis B. Rass	Sergeant	66.16	66.16			
...	Richard Watts	....do					
6	James D. Foster	....do	66.16		66.16		
...	Theodore Lamb	Corporal					
7	Isaac Hatch	....do	53.13		53.13		
8	D. C. Hasbrouch	....do	53.13	53.13			
9	Benjamin Walker	....do	53.13		53.13		
10	M. P. Allen	Private	46.56		46.56		
11	David Morrow	....do	46.56	46.56			
12	Noah P. Suggs	....do	46.56		46.56		
13	Noah Cason	....do	46.56		46.56		
14	George P. Crooms	....do	46.56		46.56		
15	James P. allahan	....do	46.56		46.56		
16	Samuel Callahan	....do	46.56		46.56		
17	R. B. Forbes	....do	46.56		46.56		Roll signed by attorney for R. B. Thomas, the captain certifying that there is no such man as Forbes in his company.
18	Paul Hatch	....do	46.56		46.56		
19	Silas Hatch	....do	46.56		46.56		
20	J. C. Hamilton	....do	46.56	45.56			
21	William Lemacks	....do	46.56	46.56			
22	Thomas Suggs	....do	46.56		46.56		
23	Mitchel Lamb	....do	46.56		46.56		
24	Mitchel Register	....do	46.56	46.56			
25	J. T. Lee	....do	46.56		46.56		
26	Jesse Lee	....do	46.56		46.56		
27	H. F. Henderson	....do	46.56		46.56		
28	James H. Keith	....do	46.56	46.56			
29	Alfred Black	....do	46.56		46.56		
30	Thomas Ferguson	....do	46.56	46.56			
31	Archabal Hurst	....do	46.56		46.56		

32	Abner Doliff	....do	82.16		47.42	$34.74	$35.60 extra-duty pay not allowed; muster roll does not show him on extra duty; less 86 cents short paid in clothing.
33	Patrick Hagan	....do	78.56		47.42	31.14	$32 extra-duty pay; same as above; less 86 cents short paid in clothing.
....	William Howell	....do					
34	James A. Threete	....do	46.56	46.56			
35	Israel Mannin	....do	46.56	46.56			
36	Rufus Hines	....do	46.56	46.56			
37	H. G. W. Kelly	....do	46.56	46.56			
38	Robert Wilson	....do	46 56	46.56			
39	W. N. Foster	....do	46.56		46.56		
40	Jacob Carter	....do	46.56	46.56			
41	J. J. Whitefield	....do	46.56		46.56		
42	Willey Kelly	....do	46.56		46.56		
43	William Hatch	....do	46.56	46.56			
44	Simeon Poucher	....do	46.56	46.56			
45	Francis H. Gill	....do	46.56	46.56			
46	William Cason	....do	46.56		46.56		
47	James Rooks	....do	46.56		11.24	35.32	Apprehended from desertion September 8, 1856, and entitled to pay only from that date.
48	James H. Cooper	....do	46.56		46.56		
49	George W. Tillman	....do	46.56	46.56			
50	Mathew D. Tillman	....do	46.56	46.56			
51	M. Miller	....do	46.56	46.56			
52	Sevin J. Ellis	....do	61.81		61.81		
53	Jacob Davis	....do	46.56	32.75		13.81	Pay and clothing for one month, $14.67, less 86 cents short paid in clothing, is disallowed. Muster roll shows him *discharged for one month.*
54	J. D. Frierson	....do	46.56	46.56			
55	B. Whitehurst	....do	46.56		46.56		
			3,526.62	1,971.08	1,440.53	115.01	

Muster roll is not certified by State agent.

EXHIBIT No. 34.

Statement of differences—Voucher No. 17, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	
1	Thomas Hughey	Captain	$123.20	$123.20			Servant not described or charged for. Time overstated one day, but short paid 50 cents per day. Subsistence after July 1; also short paid for command of company, which is not charged for. Short payments exceed overpayments.
2	Eben F. Tucker	First lieutenant	108.53		$108.53		Time overstated one day, but short paid 50 cents per day in subsistence after July 1. Short payments exceed overpayments. No servant described or charged for.
3	Jackson Poole	Second lieutenant	101.20		101.20		Same as first lieutenant.
4	H. C. Hughes	First sergeant	34.83	34.05		$0.78	Overpaid 66 cents pay and 12 cents clothing. Receipted by H.H.Hughey.
5	B. F. Hull	Sergeant	30.66	29.71		.95	Overpaid 79 cents pay and 16 cents clothing.
....	J. W. Mason	....do					
....	J. B. Poindexter	....do					
6	John P. Ellis	Corporal	24.50	23.95		.55	Overpaid 37 cents pay and 18 cents clothing.
7	James M. Brown	....do	24.50	23.95		.55	Do.
8	Wiley J. Brannen	....do	24.50	23.95		.55	Do.
....	W. A. White	....do					½ extension $2. Short paid $1.50.
9	James H. Hayes	Private	19.53		19.53		Overpaid 36 cents pay and 14 cents clothing, but short paid by error in
10	A. H. Brownlee	....do	19.53	19.53			Do.
11	Edward Cosgrove	....do	19.53	19.53			Do.
....	Charles Lynch	....do					Do.
....	John Edwards	....do					Do.
12	Thomas C. Wright	....do	19.53	19.53			Do.
....	G. W. Corsey	....do					Do.
....	Richard Allen	....do					Do.
....	R. E. Randolph	....do					Do.
....	Edward Lundy	....do					Do.
13	Tillman Shaw	....do	19.53	19.53			Do.
....	William Allison	....do					Do.
14	E. W. Clyde	....do	19.53	19.53			Do.
15	A. Scarborough	....do	19.53	19.53			Do.
16	Thomas Hull	....do	19.53	19.53			Do.
17	Jones Curry	....do	19.53	19.53			Do.
18	William G. House	....do	19.53	19.53			Do.
19	J. W. Barnes	....do	19.53	19.53			Do.
20	Edward House	....do	19.53	19.53			Do.
21	J. W. Harvey	....do	19.53	19.53			Do.
22	Russell Curry	....do	19.53	19.53			Do.
23	B. H. Hughey	....do	19.53	19.53			Do.
....	Neil McKeever	....do					Do.
24	N. B. Duke	....do	19.53	19.53			Do.
			784.40	551.76	229.26	3.38	

Muster roll not certified by State agent.

EXHIBIT No. 35.

Statement of differences—Voucher No. 18, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Edward T. Kendrick	Captain	$399.27	$399.27			Overpaid two days in time, and servant's clothing overpaid. Short paid 50 cents per day in subsistence and $10 per month for command of company is not charged. Short payments exceed overpayments.
2	John Q. Stewart	First lieutenant	371.60	371.60			Same as captain (except for command of company).
3	Thomas B. Law	Second lieutenant.	353.93	353.93			Same as first lieutenent.
4	John L. Peterson	First sergeant	98.05		$97.33	$0.72	Overpaid $1.33 pay, less 61 cents short paid in clothing.
5	Harrison Jones	Sergeant	46.04		46.04		
6	Hardie Raulerson	do	89.92		89.16	.76	Overpaid $1.10 pay, less 34 cents short paid in clothing.
7	Lafayette Tillis	do	89.92		89.16	.76	Do.
8	Evan C. McGeachy	Corporal	79.06		78.32	.74	Overpaid 86 cents pay, less 12 cents short paid in clothing.
9	William S. Richardson	do	41.33		41.38		
10	James W. Brewton	do	41.33		41.33		
11	Jeremiah Brown	Bugler	40.46		40.19	.27	Overpaid 40 cents pay, less 13 cents short paid in clothing.
12	William Brown	do	73.05		73.05		
13	Ambrose Woodman	F. and B	80.92		72.81	8.11	Overpaid difference between private and F. and B.; infantry not entitled to F. and B.
14	Allen, William	Private	86			.86	Paid on United States rolls for the day charged thereon.
15	Alcox, Jesse H	do	40.46		38.63	1.83	Overpaid in pay.
16	Brookes, William T.	do	73.05		72.81	.24	Overpaid in pay 73 cents, less 49 cents short paid in clothing.
17	Brown, Bryant	do	.86			.86	Same as No. 14.
18	Brown, Francis M	do	.86			.86	Do.
19	Basset, John F	do	.86			.86	Do.
20	Dudley, James V. R.	do	40.46		38.63	1.83	Overpaid in pay.
21	Davis, Thomas S.	do	40.46		38.63	1.83	Do.
22	Goodwin, Merida M.	do	73.05		72.81	.24	Overpaid in pay 73 cents, less 49 cents short paid in clothing.
23	Haskins, James B. T.	do	73.05		72.81	.24	Do.
24	Howard, Seth	do	73.05		72.81	.24	Do.
25	Hicks, Richard T	do	.86			.86	Same as No. 14.
26	Hall, Jesse	do	40.46		38.63	1.83	Overpaid in pay.
27	Hagan, John	do	40.46		38.63	1.83	Do.
28	Hargrove, Clayton	do	40.46		38.63	1.83	Do.
29	Hogans, Tency	do	.86			.86	Same as No. 14.
30	Ivey, James I	do	73.05		72.81	.24	Overpaid 73 cents pay, less 49 cents short paid in clothing.
31	Johns, James R.	do	73.05		72.81	.24	Do.
32	Jones, Mitchell	do	40.46		38.63	1.83	Overpaid in pay.
33	Kersh, Stephen	do	.86			.86	Same as No. 14.
34	Lenier, Lewis	do	73.05		72.81	.24	Overpaid 73 cents pay, less 49 cents short paid in clothing.
35	Lockhart, Joel L.	do	73.05	72.81		.24	Do.
36	Lloyd, Isham	do	40.46		38.63	1.83	Overpaid in pay.
37	Mansell, Addison	do	73.05		72.81	.24	Same as Nos. 34 and 35.
38	McLeod, William	do	.86			.86	Same as No. 14.
39	Moore, Reiley	do	73.05		72.81	.24	Same as Nos. 34 and 35.
40	Rawlings, Thomas W.	do	.86			.86	Same as No. 14.

Statement of differences—Voucher No. 18, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
41	Snowden, Edward	Private	$73.05		$72.81	$0.24	Same as Nos. 34 and 35.
42	Summerall, Henry	do	73.05	$72.81		.24	Do.
43	Stephens, Isham	do	.86			.86	Same as No. 14.
44	Stephens, Green	do	.86			.86	Do.
45	Thompson, Erasmus M	do	73.05		72.81	.24	Same as Nos. 34 and 35.
46	Whitehurst, Mayberry	do	.86			.86	Same as No. 14.
47	Webb, George	do	.86			.86	Do.
48	Wemble, James	do	40.46		38.63	1.83	Overpaid in pay.
49	Walker, Ezekiel	do	40.46		38.63	1.83	Do.
50	Weeden, Frederick	do	73.05		72.81	.24	Same as Nos. 34 and 35.
			3,243.36	1,270.42	1,928.74	44.20	

Mustered into United States service January 14, 1857, and paid by United States for day of muster.

EXHIBIT No. 36.

Estimated amount—Voucher No. 19, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks-
1	John Addison	First lieutenant			$800.57		Pay and allowance, computed for 6 months, April 8 to October 7, 1856, inclusive.
2	John Conliff	Second lieutenant			770.57		Do.
3	David N. Townsend	First sergeant			215.75		
4	German H. Wyatt	Sergeant			197.51		
5	Cotton B. Rawles	do			197.51		
6	William H. Whitaker	Corporal			173.47		
7	John A. Addison	do			173.47		
8	William H. Vanderipe	do			173.47		
9	William H. Addison	Bugler			167.78		
10	David J. Addison	F. and B			161.22		Computed at private's rates; infantry not entitled to F. and B.
11	Addison, Joel I	Private			161.22		
12	Atgroth, Joseph	do			161.22		
13	Beggs, John	do			161.22		
14	Braden Joseph H	do			161.22		
....	Branch Franklin	do					
15	Chairs, Furman	do			161.22		
16	Clark, Henry A	do			161.22		
17	Cole, Richard B	do			161.22		
18	Collins, George W	do			161.22		
....	Conliff, James	do					
19	Crawford, Cristopher Q	do			135 44		Computed from May 7, the date on which Nos. 52 to 59, inclusive, were mustered in, to October 7, inclusive.
20	Craig, John	do			161.22		
21	G[name illegible]	do			161.22		
22	Gawero, Michael	do			161.22		
23	Gibson, Jesse G	do			161.22		
24	Gilley, William T	do			161.22		
25	Glazier, Ezekiel	do			161.22		
26	Glazier, James A	do			161.22		
27	Goddard, Asa I	do			111.22		
28	Harrison, William H	do			161.22		
29	Hawkins, Daniel L	do			161.22		
30	Hunter, Nathaniel P	do			161.22		
31	Johnston, William H	do			161.22		
32	Johnston, Levin P	do			161.22		
33	Kennedy, George R	do			161.22		
34	Lee, Edmund	do			161.22		
35	Marr, Edmund	do			161.22		
36	McLean, John	do			161.22		
37	McNeill, Archibald	do			161.22		
38	Mirick, John C	do			161.22		
39	McMillan, Daniel	do			161.22		

Estimated amount—Voucher No. 19, Abstract A—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
40	Matsker, George	Private			$161.22		
41	Oglesby, Benjamin	do			161.22		
42	Oglesby, George W	do			161.22		
43	Peterson, Christian	do			161.22		
44	Peterson, Henry	do			161.22		
45	Rawles, William A. L	do			161.22		
46	Snell, Hampton V	do			161.22		
47	Vanderipe, James	do			161.22		
48	Weaver, Albert	do			161.22		
49	Williams, James G	do			161.22		
50	Woodruff, Joseph	do			161.22		
51	Wyatt, William H	do			161.22		
52	Allen, William Quin	do			135.44		Mustered into service May 7; pay computed to include October 7.
53	Barrow, Reuben T. B	do			135.44		Do.
54	Barrow, John B. W	do			135.44		Do.
55	Dugger, Isaac L	do			135.44		Do.
56	Garpet, Rodolphus	do			135.44		Do.
57	Johnston, Joshua M	do			135.44		Do.
58	Redd, David D	do			135.44		Do.
59	Redd, Isaac A	do			135.44		Do.
60	Smith, Isaiah	do			161.22		
			$10,232.43		10,860.27		

There being no pay roll of this company, pay has been computed for each man borne on the muster roll, except two, who are borne as having received commissions. The received estimated amount exceeds the amount claimed by $627.74; time allowed in computation of roll is six months, April 8 to October 7, inclusive, except where otherwise indicated.

EXHIBIT No. 37.

Estimated amount—Voucher No. 20, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.
1	John Parker*	Captain			$381.04	
2	William H. Whitaker	First lieutenant			338.91	
3	German H. Wyatt	Second lieutenant			327.57	
4	David Townsend	First sergeant			81.43	
5	Joseph Woodruff	Sergeant			74.57	
6	William Raulerson	do			14.07	
7	Ezekiel Glazier	Corporal			65.48	
8	William A. L. Rawls	do			65.48	
9	William Vanderipe	do			62.71	
10	John Addison	Bugler			63.32	
11	James Carliff	F. and B.†			60.65	
12	Addison, John A	Private			60.85	
13	Addison, William N	do			60.85	
14	Addison, Joel J	do			11.54	
15	Barrow, Reuben T	do			60.85	
16	Beggs, John A	do			60.85	
17	Beasely, Isaiah	do			11.54	
18	Brinkley, Nathan G	do			11.54	
19	Boyet, Henry	do			11.54	
20	Campbell, James R	do			11.54	
21	Collins, George W	do			60.85	
22	Cochran, Aaron C	do			60.85	
23	Craig, John	do			60.85	
24	Driggers, Mathew	do			60.85	
25	Driggers, Henry W	do			11.54	
26	Gates, Josiah	do			60.85	
27	Gawers, Michael	do			60.85	
28	Gilley, William T	do			60.85	
29	Gibson, Jesse	do			60.85	
30	Garbet, Rodolph	do			60.65	
31	Godard, Asa	do			60.85	
32	Green, James D	do			60.65	
33	Glazier, James	do			60.85	
34	Hawkins, Daniel	do			60.85	
35	Harrison, William H	do			11.54	
36	Hewit, Edward G	do			60.85	
37	Hooker, Stephen	do			60.85	
38	Johnston, William H	do			60.85	
39	Johnston, Levin P	do			60.85	
40	Lee, Edmund	do			60.85	
41	Marr, Edward	do			60.85	
42	Mink, John C	do			60.85	
43	McLean, John L	do			60.85	
44	Oglesby, Benjamin	do			60.85	
45	Oglesby, George	do			60.85	
46	Platt, William C	do			60.85	
47	Platt, Lewis B	do			60.85	
48	Platt, John	do			60.85	
49	Porter, James A	do			11.54	
50	Red, David D	do			60.85	
51	Smith, Isaiah	do			60.85	
52	Tison, George	do			60.85	
53	Tucker, George	do			11.54	
54	Vanderipe, James	do			60.85	
55	Williams, Joseph H	do			60.85	
56	Williams, James G	do			60.85	
57	Willingham, William	do			60.85	
58	Willingham, William H	do			60.85	
59	Wilkinson, Niel T	do			11.54	
60	Wyatt, William H	do			60.85	
			$4,556.59		4,023.98	$532.61

* Date of muster in is not stated in this case, but pay is computed from October 8. Date entered in pencil (November 18, 1856, but nothing to corroborate it.

† Computed as private.

Pay and allowances for officers and men on this roll computed from October 8 to December 15, inclusive. The 7th October is excluded, as that day has been allowed in computation of pay of Lieutenant Addison's company, in which these men served. See voucher 19.

EXHIBIT No. 38.

Estimated amount—Voucher No. 23, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.
1	R. B. Sullivant	Captain			$107.08	
2	William R. Gibbons	First lieutenant			90.42	
3	Joseph Underhill	Second lieutenant			86.25	
4	James A. Johnson	First sergeant			19.80	
5	H. S. Phillips	Sergeant			17.28	
6	Henry Sullivant	do			17.28	
7	Aaron Rials	do			17.28	
8	Jackson Sullivant	First corporal			13.92	
9	E. F. Billingsley	Corporal			13.92	
10	William Bird	do			13.92	
11	Jeremiah Underhill	do			13.92	
12	William Booth	Private			12.23	
13	O. F. Deklo	do			12.23	
14	S. R. Bearden	do			12.23	
15	Louis Green	do			12.23	
16	John Jones	do			12.23	
17	David Smith	do			12.23	
18	Louis W. Glesson	do			12.23	
19	Henry M. Sweet	do			12.23	
20	Edmund Sweat	do			12.23	
21	James Register	do			12.23	
22	Benjamin Lee	do			12.23	
23	John Sullivant	do			12.23	
24	Francis Sullivant	do			12.23	
25	Benjamin Wood	do			12.23	
26	Joseph Brooker	do			12.23	
27	E. J. Davis	do			12.23	
28	Jacob Drigors	do			12.23	
29	Jacob Burns	do			12.23	
30	Alexander Passmore	do			12.23	
31	John Sears	do			12.23	
32	Jackson Noles	do			12.23	
33	Isaiah Youngblood	do			12.23	
34	I. T. Nobles	do			12.23	
35	Dempsey Cain	do			12.23	
36	Louis Sehan	do			12.23	
37	W. C. Oberry	do			12.23	
38	Edward W. Ashley	do			12.23	
39	Nathan McCrancy	do			12.23	
40	James Booth	do			12.23	
41	William H. Branning	do			12.23	
42	Samuel Chancy	do			12.23	
43	W. W. Johnson	do			12.23	
44	B. W. Sullivant	do			12.23	
45	James Billingsley	do			12.23	
46	John Clark	do			12.23	
47	David Hagans	do			12.23	
48	Joseph Brookersen	do			12.23	
49	William Stanley	do			12.23	
50	James S. Gibbons	do			12.23	
51	George Rawls	do			12.23	
52	James Jones	do			12.23	
53	R. B. Roberts	do			12.23	
54	W. W. Shedd	do			12.23	
55	Z. J. Curry	do			12.23	
56	Alfred Taylor	do			12.23	
57	Hiram Bennet	do			12.23	
58	Wilie Bennet	do			12.23	
59	A. J. Phillips	do			12.23	
60	Bryant Wilkinson	do			12.23	
61	Zachariah Polk	do			12.23	
62	James A. Green	do			12.23	
63	Jacob H. Varns	do			12.23	
64	John Mercer	do			12.23	
65	Andrew Davis	do			12.23	
66	John Phillips	do			12.23	
67	Henry McClanahan	do			12.23	
68	Robert Hampton	do			12.23	
69	Lewellin Sparkman	do			12.23	
			$809.15		1,120.41	

Pay is computed on this roll for twenty-five days, September 6 to 30, inclusive.
There is no pay roll and the muster roll (copy) is not certified by the State agent.
Pay is computed for each man named on the muster roll, and the estimated amount exceeds the amount claimed by $311.26; without the pay roll it can not be ascertained which of the men were and which were not paid.

EXHIBIT No. 39.

Statement of differences—Voucher No. 26½, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Gilbert L. Key	First lieutenant & asst. surgeon.				$1,385.37	Pay and allowances for the period stated on F. and S. muster roll (copy) aggregate $1,385.37. There is no voucher or receipt to show that anything has been paid him.
2	John B. Eichelberger	do	$807.96	$780.34		27.62	Entitled to $33.33 per month pay proper and 20 cents ration prior to June 30, and to $53.33 per month pay proper and 30 cents ration after June 30, $2.50 per month for servant's clothing and $12 per month servant's pay. Overpayments exceed short payments.
3	James H. Peck	do	484.74	484.74			Short paid according to data given on F. and S. muster roll.
4	Elisha Carter	do				1,289.29	Pay and allowances for period stated on F. and S. muster roll aggregate $1,289.29, but there is no voucher or receipt to show that anything has been paid him.
5	George W. Price	do				683.66	Pay, etc., aggregate $683.66. Other remarks as above.
6	Franklin Branch	do				826.57	Pay, etc., aggregate $826.57. Other remarks as above.
7	Columbus R. Alexander	do				243.60	Pay, etc., aggregate $243.60. Other remarks as above.
8	Robert I. Kendrick	do				417.25	Pay. etc., aggregate $417.25. Other remarks as above.
9	Franklin Branch	do				353.82	Pay, etc., aggregate $353.82. Other remarks as above.
10	Columbus R. Alexander	do				348.74	Pay, etc., aggregate $348.74. Other remarks as above.
11	Joseph M. Taylor	Second lieutenant, a. q. m. and com'y.				313.05	Pay, etc., aggregate $313.05. Other remarks as above.
12	Samuel E. Hope	First lieutenant, a. q. m. and com'y.				623.32	Pay, &c., aggregate $623.32.
13	Francis B. Hagan	Sergeant, co. q. m. and com'y.					This man is borne and paid as a private on rolls of W. H. Hendrick's company (voucher No. 5).
14	M. Whit Smith	Colonel	1,076.39		1,075.40	99	Entitled to $75 per month pay proper and 20 cents ration prior to June 30, and to $95 per month and 30 cents ration after June 30, and servant's clothing and $2.50 per month for whole time. Overpayments exceed short payments. There is no muster roll or certificate connecting Col. Smith with the service paid for.
15	Edward R. Ives	Assistant quartermaster.	833.00		833.00		Entitled to $50 per month pay proper and 20 cents for ration prior to June 30, and to $70 per month and 30 cents ration after June 30. Servant's clothing at $2.50 per month and $12 per month servant's pay. Short payments exceed overpayments. No muster roll or certificate connecting this officer with the service.
16	Richard N. Jeffereys	Quartermaster's clerk.	370.00		367.50	2.50	Overpaid 1 day at $75 per month. Not borne on any muster roll and no certificate that the service was authorized or performed.
17	Perry G. Wall	Wagon master	85.33		85.33		Same as quartermaster's clerk.
				1,265.08	2,361.23	6,515.78	
						2,199.40	Amount unaccounted for.
	Total amount claimed on Abstract A for Voucher No. 26½ is.		12,341.49	1,265.08	2,361.23	8,715.18	

EXHIBIT No. 40.

WAR DEPARTMENT,
Washington City, March 27, 1882.

SIR: The accompanying Abstract B, with vouchers, submitted to this Department under the provisions of the joint resolution of March 3, 1881, pertaining to the amount of the claims of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January,1860, are, by direction of the Secretary of War, respectfully referred to you for investigation and report as soon as practicable. The report will be so framed as to show what expenditures were properly made and what is the evidence of such expenditures, what amounts should be accepted as reasonable charges at the date and locality when and where the vouchers were issued, what vouchers are defective, and generally to exhibit the correctness of the claims submitted.

The joint resolution to which reference is made will be found on p. 520, Vol. 21, of the United Statutes at Large.

Very respectfully,

JOHN TWEEDALE,
Acting Chief Clerk.

To the COMMISSARY-GENERAL OF SUBSISTENCE.

EXHIBIT No. 41.

WAR DEPARTMENT,
OFFICE COMMISSARY-GENERAL OF SUBSISTENCE,
Washington, D. C., May 19, 1882.

SIR: I have the honor to return herewith the papers relating to the claim of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, which were referred to the Commissary-General of Subsistence for investigation and report.

The accompanying statement shows the errors, irregularities, etc., found existing in the abstracts and vouchers pertaining to the Subsistence Department of the Army in said claim.

The prices charged for the several articles enumerated in the accompanying vouchers are considered high as compared with the prices charged by the Subsistence Department for similar articles at the date and near the locality when and where the vouchers were issued.

The following is a list of prices taken from the official papers of officers doing duty in this Department at Forts Brooke, Deynaud, and Myers at that time, viz:

Bread, per pound	$0.06
Pork, per pound	10
Fresh beef, per pound	05
Rice, per pound	06⅓
Beans, per pound	05
Coffee, per pound	12
Soap, per pound	08
Sugar, per pound	08
Sweet potatoes	
Potatoes, per bushel	1.50
Corn meal	
Bacon, per pound	13
Flour, per barrel	10.00
Liverpool salt, per quart	01½
Salt, per quart	01½
Mustard	
Pepper, per pound	25
Candles, per pound	32
Vinegar, per gallon	13½

In this connection it is remarked that these were the cost prices of the stores to the Subsistence Department at the principal purchasing depots, such as New York, New Orleans, and Charleston, and that they were sold in Florida to officers and issued to hospitals without cost of transportation added, fresh beef and potatoes excepted. The only evidence this office has of the correctness of the expenditures is the vouchers themselves.

Very respectfully, your obedient servant,

R. MACFEELY,
Commissary-General Subsistence.

The Hon. SECRETARY OF WAR.

EXHIBIT No. 42.

Statement showing the errors, irregularities, etc., found existing in the abstracts and vouchers pertaining to the Subsistence Department in the claim of the State of Florida for expenditures made in suppressing Indian hostilities in that State between December 1, 1855, and January 1, 1860.

ABSTRACT B.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Vouchers missing.	Vouchers not receipted.	Errors in computation.	Vouchers receipted by administrators or attorneys; no letters of administration or powers of attorney filed.	Purchased of company commander.	Not authorized by regulations.	Remarks.
27	F. M. Durrance	1	William Brown				$27.95			
		7	Charles W. Downing	$9.33						
		27	Alderman Carlton				21.60			
		28	T. W. W. Hill				16.55			
		32	T. Underhill	121.59						
		36	W. D. K. Pollard	24.75						
		41	W. P. Brooker	99.84						
		29	F. M. Durrance					$255.83		Par. 904, Army Regulations, 1857. Taken up on abstract: Voucher 18: pork, 40 pounds, should be 45 pounds; voucher 29: pork, 1,994 pounds, should be 1,944 pounds; voucher 36: beans, 35 quarts, should be 37½ quarts.
28	do	52	A. Carlton				103.77			
		53	T. W. W. Hill				15.00			Administrator is also certifying officer.
		55	James Howell	20.00						
		56	F. M. Durrance					50.00		
29	do	71	Joseph Howell	17.50						Taken up on Abstract F: Beef, 365 pounds, should be 563 pounds. [This error is corrected on quarterly abstract.]
31	W. H. Kendrick	5	W. H. Kendrick					96.25		Par. 904, Army Regulations, 1857.
32	do	7	F. C. M. Boggus	32.00						
		8	T. A. Hendry	23.00						
		9	I. A. Boyet				75.00			
33	do	12	Joseph Hale				64.25			
		13	do				11.50			
36	A. D. Johnson	5	J. J. Bryant	2.00						
		6	Joseph Weeks				75.20			

Statement showing the errors, irregularities, etc., found existing in the abstracts and vouchers pertaining to the Subsistence Department, etc.—Continued.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Vouchers missing.	Vouchers not receipted.	Errors in computation.	Vouchers receipted by administrators or attorneys; no letters of administration or powers of attorney filed.	Purchased of company commander.	Not authorized by regulations.	Remarks.
37	A. D. Johnson	7	A. D. Johnson					$712.10		
		10	E. B. Phelps		$20.80					
38	do	1	A. D. Johnson					47.05		
		4	Joseph Howell		16.80					
39	L. G. Lesley	5	W. J. Whidden	$5.44						
40	do	9	W. H. Wyatt				$17.55			
		11	S. B. McGuire	21.08						
41	do	14	L. G. Lesley				32.50			Moreover purchased of captain of company.
		19	D. Sumerall	1.96						
		21	L. Mozill	1.96						
		22	W. H. Willingham	3.87						
		24	I. Widden	3.87						
		25	I. Alderman	1.96						
		30	W. Willingham	3.87						
		31	Z. Seward	3.87						
		34	W. Varnes	3.87						
42	John McNeill	1	John McNeill					12.84		
		4	William Brown				12.84			
		5	R. E. Osburn				12.84			
		8	Edward Boyett	12.84						
		12	H. I. Banknight				12.84			
		25	J. M. Johnson		12.84					That is receipted in blank.
		26	J. McNeill, jr	12.84						
43	do	3	Joseph Hale	10.00						
		4	Albert Clark	4.10						
		6	John McNeill					27.98		
45	John Addison	1	John Addison					95.67		
		2	W. M. Wyatt				26.80			
47	S. L. Sparkman	5	A. J. Rowe	9.44						
		26	John Thomas	8.84½						
		32	James M. Harris	6.53½						
		44	F. Matheny (?)	4.09½						
		46	M. Flint	2.85½						
		52	G. McLelland				2.85½			

		53	O. P. Mason		2. 85½					
		54	Richard Gainy		2. 85½					
		55	A. J. McKinny			2. 85½				
		58	Sally Franklin					2. 85⅝		
		65	Abraham Simmons		2. 85½					
		67	William Carney		2. 85½					
		72	Henry Frin		2. 85½					
		78	T. H. Rushing		1. 11					
		79	N. K. Sparkman		1. 11					
		80	J. Summerlin		1. 11					
		81	J. McLelland		1. 11					
		82	W. I. Rushing		1. 11					
		83	W. I. Nuley		1. 11					
48	Jesse Carter	11	E. G. Rogers & Co			858. 00				On abstract.—Candles taken up per vouchers 1, 2, 3, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, and 20, 11½ pounds each, should be ½ pound each voucher. Voucher 59 is not certified on abstract. Pork taken up per voucher 66, 1½ pounds, should be 11½ pounds. Rice taken up per voucher 85, 9½ pounds, should be 2$\frac{19}{32}$ pounds, 9½ cents added to amount of abstract, etc. Amount of abstract, $450.96¾, should be $451.06. Footing of abstract: bread, 2,356 pounds, should be 2,401 pounds; vinegar, 23 gallons, 5 quarts, 2 gills, should be 23 gallons, 3 quarts, and 4 gills.
		24	....do	2, 120. 56						This is merely an invoice, having none of the essentials of a voucher for the payment of money.
		25	....do			467. 05				
49	Post and Mel		Post and Mel			1, 955. 21				This is merely an invoice, having none of the essentials of a voucher for the payment of money.
50	Jesse Carter	61	....do			2, 162. 61				Do.
		78	....do			1, 735. 93				Do.
51	....do	105	....do			2, 202. 81				Do.
		117	James McKay						26. 85	Articles purchased not component parts of the ration.
		135	M. C. & J. W. Brown						124. 98	Amount of voucher, $534.66, should be $409.68; this, after deducting $124.98, not pertaining to the Subsistence Department.
52	....do	197	....do						25	Mustard purchased by this voucher not a component part of the ration.
			Miscellaneous: vouchers as follows, viz:							
		1	E. C. Rogers & Co			2, 140. 69				An invoice of stores, amounting to a total of $3,165.38, including insurance, drayage, etc., the subsistence portion of which, *not* including 1 platform scale, is $2,140.69.
	C. H. Austin, treasurer State of Florida.	2	A. L. Caruthers						1, 514. 52	This account is from July 22 to Oct. 27, 1849. The resolution of Congress does not authorize the account for 1849 to be included.

Statement showing the errors, irregularities, etc., found existing in the abstracts and vouchers pertaining to the Subsistence Department, etc.—Continued.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Vouchers missing.	Vouchers not receipted.	Errors in computation.	Vouchers receipted by administrators or attorneys; no letters of administration or powers of attorney filed.	Purchased of company commander.	Not authorized by regulations.	Remarks.
	M. W. Smith, commanding special battalion, Florida Volunteers.	3	Sylvester Bryant, jr						$16.40	
	Jesse Carter	4	W. M. Johnson						6.00	Receipt for subsistence furnished; no itemized account.
	Gen. M. W. Smith, R. N. Jeffreys, A. A. Q. M.; Col. E. R. Ivers.	5	City Hotel, Tallahassee.						42.00	Not authorized by regulations.
	Gen. Carter	6	City Hotel						24.13	Receipt to a General Carter for board of a Mr. Chaseborough; not authorized by regulations.
	Amounts			$2,614.79½	$11,575.59½		$531.89½	$1,297.72	1,755.13	

RECAPITULATION.

Amount of Abstract B, as per footing	$23,474.90	
Amount of Abstract B, as per abstracts and miscellaneous vouchers		$23,836.35
Add for error in footing of Abstract No. 47, 9¼ cents		.09¼
		23,836.44¼
Amount of vouchers purchased of company commander	1,297.72	
Amount of vouchers missing	2,614.79½	
Amount of vouchers not receipted	11,675.59½	
Amount of vouchers receipted by administrator	531.89½	
Amount of vouchers, unauthorized expenditures	1,755.13	
		17,775.13½
Correct total of Abstract B		6,061.31

EXHIBIT No. 43.

WAR DEPARTMENT,
Washington City, March 27, 1882.

SIR: The accompanying Abstracts C, D, E, F, and I, with vouchers, submitted to this Department under the provisions of the joint resolution of March 3, 1881, pertaining to the amount of the claims of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, are, by direction of the Secretary of War, referred to you for investigation and report as soon as practicable.

The report will be so framed as to show what expenditures were properly made and what is the evidence of such expenditures; what amounts should be accepted as reasonable charges at the date and locality when and where the vouchers were issued; what vouchers are defective, and generally to exhibit the correctness of the claims submitted.

The joint resolution to which reference is made will be found on page 520, Vol. 21, of the United States Statutes at large.

Very respectfully,

JOHN TWEEDALE,
Acting Chief Clerk.

To the QUARTERMASTER-GENERAL.

EXHIBIT No. 44.

WAR DEPARTMENT,
QUARTERMASTER-GENERAL'S OFFICE,
Washington, April 20, 1882.

SIR: I have the honor to return herewith the papers relating to the claim of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, which were referred to the Quartermaster-General on March 27 and April 10, 1882, for investigation and report.

The papers submitted consist of Abstracts C, D, E, F, H, and I, with vouchers, and four (4) separate accounts, as follows, viz:

Abstract C, forage, amounting to	$42,279.52
Abstract D, transportation, amounting to	19,843.28
Abstract E, camp and garrison equipage, amounting to	193.81
Abstract F, quartermaster's stores, amounting to	589.67
Abstract H, contingent for troops, amounting to	10,332.84
Abstract I, stationery, amounting to	111.11
Account of J. M. Cooper, services, amounting to	7.50
Account of J. A. Garrard, services, amounting to	22.00
Account of Fred'k Lykes, rent, amounting to	5.00
Account of P. G. Wall, rent, amounting to	31.25
Total amount claimed	73,415.98

The abstracts and vouchers have been carefully examined in this office, and all errors, irregularities, etc., found existing therein are noted in the inclosed statement, numbered 1.

The inclosed statement numbered 2 shows the prices paid for forage by officers of the quartermaster's department on duty in Florida, and contains the only data the records of this office afford from which a comparison of prices can be made.

From this statement, I think that the price paid by the State of Florida for forage may be accepted as reasonable.

As the supplies and stores for United States troops in Florida were mostly drawn from New Orleans and the North, it seems impracticable for this office from its records to make a comparison of the prices paid by the United States with the prices paid by the State of Florida for all the different items of expenditure as charged in the vouchers.

The items embraced in Abstract D are for transportation by land and water, but mainly for hire of teams. The prices and rates charged seem reasonable, but the records here afford no data from which a strict comparison can be made.

Many of the items charged for under the head of camp and garrison equipage, Abstracts E and F, are articles which were not furnished and issued by the United States to its troops. But the prices charged do not, under the circumstances, seem unreasonable.

Abstract H covers expenditures of a miscellaneous nature, such as hire of employés advertising, printing, wharfage, etc., and the prices charged do not seem excessive.

Abstract I, being expenditures for stationery, the prices paid are not considered excessive.

The expenditures which seem to have been properly made are supported by vouchers issued by officers of the Florida Volunteers and by Jesse Carter, special agent of the State, which I think may be accepted as reasonable charges, and are in amount as follows:

Abstract C	$34,669.74
Abstract D	17,247.39
Abstract E	98.59
Abstract F	395.16
Abstract H	9,015.81
Abstract I	10.10
Account of J. M. Cooper	7.50
Total	61,444.29

I also submit a list of all officers of the Army on duty in the quartermaster's department in Florida from 1855 to 1860 (numbered 3), so far as shown by the records of this office, from whose accounts on file in the Treasury Department further information as to prices and rates paid may be obtained.

I am, very respectfully, your obedient servant,

RUFUS INGALLS,
Quartermaster-General, Brevet Major-General, U. S. Army.

The Hon. SECRETARY OF WAR.

EXHIBIT No. 45.

No. 1.—*Statement showing the errors, irregularities, etc., found existing in the abstracts and vouchers pertaining to the Quartermaster's Department in the claim of the State of Florida for expenditures made in suppressing Indian hostilities in that State between December* 1, 1855, *and January* 1, 1860.

ABSTRACT C.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.	Remarks.
54	F. M. Durrance	7	Charles W. Downing	$36.00			
54	do	38	W. D. K. Pollard	84.00			
54	do	47	Rigdon Brown	218.00			
54	do					*$2.00	Error in addition; amount to be added to Abstract C.
55	do	66	W. D. K. Pollard	46.50			
57	do	15	W. P. Brooker	12.50			
57	do					*1.00	Error in addition; to be deducted from Abstract C.
59	W. H. Kendrick	4	Margaret Tyner	37.50			
59	do	11	W. R. Overstreet	15.00			
60	do	17	N. Bovet	117.40			
60	do	21	F. B. Hagin	46.50			
63	A. D. Johnson	7	J. J. Bryant	7.00			
63	do	8	B. W. Crews	68.75			
64	do	14	J. A. Alexander	81.25			
64	do	18	E. B. Phelps	11.75			
66	L. G. Lesley	9	W. J. Whidden	3.00			
66	do	16	M. Alderman	3.00			
68	do	29	W. H. Willingham	6.00			
68	do	31	William Willingham	6.00			
68	do	34	J. Whidden	6.00			
68	do	37	Andrew Wiggins	4.50			
68	do	47	Owen Blount	15.00			
68	do	48	D. Summerall	3.00			
68	do	51	J. Hamilton	3.00			
68	do	54	L. Mizzel		$3.00		
69	John McNeil	8	Edward Boyes	33.12			
69	do	26	John McNeil, jr	33.12			
70	do	1	Albert Clark	8.40			
73	S. L. Sparkman	6	O. P. Majors	$7.93			
73	do	8	A. J. McKinney	7.93			
73	do	10	Richard Gainey	7.93			
73	do	19	Abram Simmes	7.93			

* Error on abstract.

No. 1—*Statement showing the errors, irregularities, etc., pertaining to the Quartermaster's Department, etc.*—Continued.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.	Remark.
73	S. L. Sparkman	21	William Carney	$7.93			
73	do	24	Martin Flint	7.93			
73	do	47	A. J. Rowe	26.57½			
73	do	64	—— Mather	11.66			
73	do	67	Joseph M. Harris	19.09½			
73	do	73	M. K. Sparkman	3.18			
73	do	77	W. W. Rushing	3.18			
73	do	79	W. I. Neeley	$3.18			
73	do	1	W. W. Smith			$0.07	Underpaid.
73	do	2	Baxter Smith			.07	Do.
73	do	3	George Simmons			.07	Do.
73	do	4	Marshall Simmons			.07	Do.
73	do	5	Peter Platt			.07	Do.
73	do	7	G. McClelland			.07	Do.
73	do	9	John W. Hawkins			.07	Do.
73	do	11	John M. Fritch			.07	Do.
73	do	12	George Franklin			.07	Do.
73	do	13	Sally Franklin			.07	Do.
73	do	14	Henry Dees			.07	Do.
73	do	15	John Collins			.07	Do.
73	do	16	W. J. Campbell			.07	Do.
73	do	17	J. C. Bryant			.07	Do.
73	do	18	F. M. Bryant			.07	Do.
73	do	20	George W. Smith			.07	Do.
73	do	22	H. M. Lanier			.07	Do.
73	do	23	William M. Blocker			.07	Do.
73	do	25	Henry Frier			.07	Do.
73	do	26	Samuel A. Wells			.07	Do.
73	do	27	Henry Sylvester			.07	Do.
73	do	66	A. B. Robertson			.01½	Do.
73	do	68	T. C. Pierce			.01½	Do.
73	do	69	S. T. Hollingsworth		$19.09½	01½	Do.
73	do	70	R. V. Buffum			01½	Do.
73	do	71	Stephen Hollingsworth			01½	Do.
73	do	72	Timothy Hollingsworth			01½	Do.
73	do	85	C. Zebenden			37½	Do.
73	do	58	Samuel J. Rogers		11.66		Receipt signed by Samuel J. Bogus.
73	do					*29.90	Error in addition; to be deducted from Abstract C.
74	do	1	Hardy Collins		18.11½		
74	do	2	R. H. Lanier		23.91		

74	....do	3	W. T. Rushing		23.91		
75	Jesse Carter	11	E. G. Rogers & Co		636.85		
75	....do	24	....do	†641.72			
75	....do	61	Post & Mel	‡324.00			
77	....do	105	....do	§350.12			
77	....do	107	S. L. Sparkman	150.00			
77	....do	154	James McKay			2.19	Underpaid.
79	....do		A. Jerrigan	4,410.77			
79	....do					*54.00	Error in carrying amount of subvoucher, favor of A. L. Caruthers; the amount to be added to Abstract C.
	Totals Abstract C			6,897.34	737.54	4.12½	

*Error on abstract.
(In pencil:) †Appears to be an invoice Is not a voucher for the payment of money. Paper found and placed with voucher 75, Abstract C.
(In pencil:) ‡Invoice. Not a voucher for payment of money. Paper with voucher 50, Abstract B.
(In pencil:) §Invoice. Not a voucher. Paper with voucher 51 B.

RECAPITULATION OF ABSTRACT C.

Total amount of Abstract C		$42,279.52
Errors in voucher to be added		56.00
		42,335.52
Errors in vouchers to be deducted		30.90
		42,304.62
Total amount of missing subvouchers	$6,897.34	
Amount of subvouchers not receipted	737.54	
		7,634.88
Correct total of Abstract C		**34,669.74**

EXHIBIT No. 45—Continued.

ABSTRACT D.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.
82	W. H. Kendrick	1	Thomas M. Tucker	$1.50		
82	do	2	J. J. Frier	42.00		
82	do	3	James A. Boyet	15.00		
82	do	5	Simeon Tyner	18.00		
82	do	8	John Eubanks	7.50		
82	do	13	A. T. Frierson	365.00		
82	do	15	T. H. Gould	18.00		
82	do	16	James M. Bates	6.00		
82	do	17	do	4.14		
83	do	4	John Eubanks	30.00		
84	A. D. Johnson	4	William Matchett	10.50		
84	do	5	Preston Aiken	10.50		
84	do	9	William R. Mills	35.00		
84	do	12	Frederick Lykes	10.00		
86	L. G. Lesley	8	William G. Poe*		$19.50	
86	do	9	Levi Long	42.00		
86	do	11	W. L. Campbell	8.00		
87	John McNeil	4	John Eubanks	345.00		
93	W. Smith		Sylvester Bryant		26.25	
93	do		W. R. Gouldin		440.00	
93	do		Thomas Chafe		20.00	
93	do		William H. Kendrick		30.00	
93½	C. H. Austin		D. C. Ferrigan	1,092.00		
	Totals Abstract D			2,060.14	535.75	

*Receipted by S. B. Todd.

RECAPITULATION OF ABSTRACT D.

Total amount of Abstract D		$19,843.28
Total amount of missing subvouchers	$2,060.14	
Amount of subvouchers not properly receipted	535.75	
		2,595.89
Correct total of Abstract D		17,247.39

ABSTRACT E.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.
95	Jesse Carter	83	W. G. Ferris & Son	$9.43		
95	do	86	Jesse Carter	3.60		
95	do	94	Kennedy & Wordehoff	25.14		
95	do	101	James McKay	57.05		
	Total amount of missing subvouchers			95.22		

RECAPITULATION OF ABSTRACT E.

Total amount of Abstract E	$193.81
Total amount of missing subvouchers	95.22
Correct total of Abstract E	98.59

EXHIBIT No. 45—Continued.

ABSTRACT F.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.
97	Jesse Carter	131	W. G. Ferris & Son	$55.56		
98	W. Smith	B. L.	Post & Mel		$138.95	
	Totals Abstract F			55.56	138.95	

RECAPITULATION OF ABSTRACT F.

Total amount of Abstract E		$589.67
Amount of missing subvouchers	$55.56	
Amount of vouchers not receipted	138.95	
		194.51
Correct total of Abstract F		395.16

ABSTRACT H.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.
105	Jesse Carter	11	E. G. Rogers & Co	$65.36		
105	do	24	do	*198.10		
105	do	25	do	122.07		
106	do	60	Post & Mel		$310.75	
106	do	62	do	1.65		
106	do	78	do	204.60		
107	do	104	do		289.50	
108	do	177	E. E. Barry			†$13.32
109	do	2	William Dudley	125.00		
	Totals Abstract H			716.78	600.25	13.32

*(In pencil): Appears to be an invoice: is not a voucher for the payment of money; papers found and placed with voucher 75, Abstract C.
† Underpaid.

RECAPITULATION OF ABSTRACT H.

Total amount of Abstract H		$10,332.84
Amount of missing subvouchers	$716.78	
Amount of subvouchers not receipted	600.25	
		1,317.03
Correct total of Abstract H		9,015.81

EXHIBIT No. 45—Continued

ABSTRACT I.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.
115	Jesse Carter	61	Post & Mel	*$44.10		
115	do	92	do		$50.00	
117	W. Smith		James S. Turner		6.91	
	Totals Abstract I			44.10	56.91	

* (In pencil): Invoice; not a voucher for the payment of money; paper with voucher 50, Abstract B.

RECAPITULATION OF ABSTRACT I.

Total amount of Abstract I		$111.11
Amount of missing subvouchers	$44.10	
Amount of subvouchers not receipted	56.91	
		101.01
Corrected total of Abstract I		10.10

NOTE.—The sum of the errors noted under head of "Errors in computation," in foregoing statement, being in favor of the State of Florida, has not been added to the amount of the claim, for the reason that the vouchers in which such errors occur have been paid at the amount shown on their face.

SEPARATE ACCOUNTS.

In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.
Jacob A. Garrard		$22.00	
Frederick Lykes		5.00	
Perry G. Wall		31.25	
Total amount of accounts not receipted		58.25	

RECAPITULATION.

Amount of Abstract C, as stated	$42,279.52	As corrected	$34,669.74
Amount of Abstract D, as stated	19,843.28	As corrected	17,247.39
Amount of Abstract E, as stated	193.81	As corrected	98.59
Amount of Abstract F, as stated	589.67	As corrected	395.16
Amount of Abstract H, as stated	10,332.84	As corrected	9,115.81
Amount of Abstract I, as stated	111.11	As corrected	10.10
Amount of account favor of J. M. Cooper	7.50	As corrected	7.50
Amount of account favor of J. A. Garrard	22.00	As corrected	0.00
Amount of account favor of Frederick Lykes	5.00	As corrected	0.00
Amount of account favor of Perry H. Wall	31.25	As corrected	0.00
Total	73,415.98	As corrected	61,444.29

No. 2.—*Comparative statement of prices paid for forage by the State of Florida and by the Quartermaster's Department of the Army in that State, so far as the records of the Quartermaster-General's Office show.*

Date of purchase.	Corn.		Oats.		Hay.		Fodder.		Place of purchase by Quartermaster's Department.
	Price paid by State.	Price paid by Quartermaster's Department.	Price paid by State.	Price paid by Quartermaster's Department.	Price paid by State.	Price paid by Quartermaster's Department.	Price paid by State.	Price paid by Quartermaster's Department.	
	Per bush.	*Per bush.*	*Per bush.*	*Per bush.*	*Per 100 lbs.*	*Per 100 lbs.*	*Per 100 lbs.*	*Per 100 lbs.*	
1855, fourth quarter	$1.25, $1.40, $1.50, and $2.	$1.62½	$1	$1.12½	$1.50 and $2	$1.75	$1.50 and $2	None	Key West.
1856, first quarter	87½c., $1.50, and $2.	$1.50	90c	87c	$1.50 and $2	$1.25	$1.50 and $2	None	Do.
1856, second quarter	53c., $1, $1.25, $1.37½, $1.50, and $2.	$1.50	80c., 90c., and $1.	87c. to $1	$1.50	$1.25	$1.50 and $2	None	Do.
1856, third quarter	50c., 62½c., 80c., 90c., $1, $1.12½, $1.25, $1.37½, and $1.50.	None	None	None	$1.50, $2, and $2.50.	None	$1.25, $1.50, and $2.	None	
1856, fourth quarter	85c., $1, $1.10, $1.12½, $1.25, and $1.50.	None	None	None	$1 and $1.50	None	$1, $1.25, $1.50, and $2.	None	
1857, first quarter	$1.25	None	$1	None	None	None	None	None	
1857, fourth quarter	None	$1.25	None	$1	None	None	None	None	Fort Brooke.
1859, fourth quarter	$1.50	None	None	None	None	None	$2	None	

EXHIBIT No. 47.

No. 3.—*List of officers on duty in the Quartermaster's Department of the Army in Florida from December 1, 1855, to January 1, 1860.*

Station.	Names.	Date.
Apalachicola Arsenal.	J. R. Hanhan	April 1, 1857.
	F. C. Humphreys	April 1, 1858.
Camp Alifaya	Lieut. J. J. Dana	January 14, 1857.
Fort Brooke	Maj. J. M. McKinstry	March 31, 1856, to December 31, 1857.
	Lieut. T. M. Vincent	September 30, 1855.
Barrancas Barracks	Lieut. A. G. Beckwith	June 30, 1858.
	Lieut. J. H. Gilman	August 5, 1859.
Fort Center	Lieut. A. J. S. Molinard	First quarter, 1856.
	Lieut. T. Grey	February 20, 1856.
	Lieut. A. S. Webb	March 23, 1856.
	Lieut. H. A. Hascall	January 11, 1857.
	Capt. De Russey	February 28, 1857.
	Lieut. G. T. Goode	June 24, 1857.
	Lieut. R. Canova	September 10, 1857.
	Lieut. J. G. Haddock	November, 1857.
	Lieut. E. R. Cheesborough	Do.
	Lieut. W. W. Franklin	March 4, 1858.
	Lieut. Isaac Reed	March 19, 1858.
Fort Cross	Lieut. W. S. Abert	First quarter, 1857.
	Lieut. R. Loder	May 31, 1857.
	Capt. McCown	June 30, 1857.
Fort Dallas	Lieut. J. W. Robinson	Third and fourth quarters, 1855.
	Lieut. L. O. Morris	Do.
	Lieut. W. W. Graham	February 14, 1856.
	Lieut. O. H. Tillinghast	October 2, 1856.
	Lieut T. Talbott	December 3, 1857.
	Lieut. J. W. Turner	March 10, 1858.
Drum, Simon	Lieut. L. L. Langdon	First quarter, 1856.
	Lieut. T. Greble	May 10, 1856.
Fort Deynand	Lieut. R. B. Thomas	December 31, 1885.
	Lieut. F. H. Larned	Do.
	Lieut. J. H. Wheelock	November 11, 1856.
	Lieut. C. L. Best	December 26, 1857.
	Lieut. T. W. Brevard	September 15, 1857.
	Lieut. Isaac Reed	November 24, 1857.
Fort Dulaney	Lieut. W. S. Abert	Fourth quarter, 1856.
	Lieut. B. Wingate	January, 1857.
	Lieut. E. M. Hudson	January, 21, 1857.
	Lieut. J. H. Wright	Do.
	Lieut. F. A. Shoup	
Key West	Lieut. A. Smead	June 15, 1855.
	Lieut. A. Beckwith	October 24, 1856, to December 31, 1857.
	Lieut. J. M. Brannan	May 31, 1858, to May 31, 1859.
	Lieut. C. H. Webber	June 16, 1858, to November 30, 1859.
	Lieut. A. R. Eddy	April 1, 1859.
	Lieut. A. C. Gillom	April 30, 1861.
Fort Kissemme	Lieut. D. D. Perkins	First quarter, 1857.
	Lieut. W. R. Terrill	May 31, 1857.
	Lieut. J. R. Waddy	August 31, 1857.
Fort McRae	Lieut. W. R. Terrill	
	Lieut. S. H. Weed	
	Lieut. E. McK. Hudson	March 23, 1857.
	Lieut. E. H. Broady	December 31, 1857.
Fort Myers	Lieut. J. M. Robinson	1855.
	Maj. J. McKinstry	December 29, 1855.
	Capt. W. S. Hancock	First quarter, 1856.
	Capt. De Russy	June 30, 1857.
	Capt. Van Bockelin	October 26, 1857.
Mellowville	Lieut. J. McL. Taylor	June 10, 1856.
	Capt. De Russy	December 31, 1856, to January 14, 1857.
	Lieut. A. L. Magilton	
	Lieut. O. F. Solomon	July 10, 1859.
Monatee	Lieut. F. J. Greble	September 30, 1856.
	Lieut. J. J. Dana	November 22, 1856.
	Lieut. F. M. Follett	December 15, 1856.
Fort Pickens	Lieut. J. McL. Taylor	November 17, 1855.
	Lieut. A. Merchant	April 2, 1856.
	Lieut. G. T. Balch	November 24, 1856.
	Capt. I. Newton	June 30, 1857.
	Lieut. A. Beckwith	June 30, 1858.
	Lieut. J. H. Gilman	
	Lieut. L. L. Langdon	April 21, 1861.
Camp Rogers	Lieut. F. Rawlerson, Florida Vols	
	Lieut. I. Fink	November 18, 1857.
	Lieut. I. G. N. Price, Florida Vols	January 9, 1858.
	Lieut. Thomas Barco, Florida Vols	February 6, 1858.
Camp Snead	Lieut. F. M. Follett	December 13, 1856.

EXHIBIT No. 48.

WAR DEPARTMENT,
Washington City, March 27, 1882.

SIR: The accompanying Abstract G, with vouchers, submitted to this Department under the provisions of the joint resolution of March 3, 1881, pertaining to the amount of the claims of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, are, by the direction of the Secretary of War, respectfully referred to you for investigation and report as soon as practicable.

The report will be so framed as to show what expenditures were properly made, and what is the evidence of such expenditures; what amounts should be accepted as reasonable charges at the date and locality when and where the vouchers were issued; what vouchers are defective, and generally to exhibit the correctness of the claims submitted.

The joint resolution to which reference is made will be found on page 520, Vol. 21, of the United States Statutes at Large.

Very respectfully,

JOHN TWEEDALE,
Acting Chief Clerk.

To the CHIEF OF ORDNANCE.

EXHIBIT No. 49.

ORDNANCE OFFICE, *April* 15, 1882.

Respectfully returned to the Secretary of War.

* * * * * * *

These purchases were made between March and December, 1856, by Jesse Carter, special agent of Florida, for the use of the mounted Florida volunteers. The ordnance property returns of the Florida volunteers show that their supplies of ordnance stores were drawn from Bvt. Col. John Munroe, U. S. Army, at Fort Brooke, Fla. The property returns of Bvt. Col. John Munroe, U. S. Army, and the officers of the Florida volunteers, covering a period from 1856 to 1860, have been examined, but no part of the above-named property has been accounted for thereon. No returns have been made by the State of Florida, or by Jesse Carter, special agent. No purchases of similar stores were made by this Department in Florida in 1856, but purchases were made in that year in New York of musket powder, at 20 cents per pound, and percussion caps, at $1.35 per thousand. No lead was purchased by the Department in 1856, but the lead on hand at that time for issue to troops was inventoried at 6 cents per pound, so that it appears that the prices paid in vouchers are high, but if the purchases were made in Florida, so far from a market, may not be considered exorbitant.

S. V. BENÉT,
Brigadier-General, Chief of Ordnance.

Number of voucher.	In whose favor.	Kind of supplies.	When supplied.	Amount paid by State.	Amount disallowed by Chief of Ordnance.	Amount recommended by Chief of Ordnance.
			1856.			
	M. C. & J. W. Brown..	14 bars lead	Mar. 15	$1.40	¢0.28	$1.12
		3½ kegs powder	Mar. 15	12.00	.....	12.00
10	W. G. Ferris & Son ...	3 bags buckshot	Mar. 15	7.50	1.50	6.00
		1 dozen boxes percussion caps.	Mar. 15	5.40	1.08	4.32
14	.....do	30 pounds lead	Apr. 12	2.85	.45	2.40
		8,500 boxes caps	Apr. 12	17.05	2.60	14.45
		1,700 G. D. caps	Apr. 12	1.10	.....	1.10
		18 canisters powder	Apr. 12	13.50	2.70	10.80
		1 keg powder	Apr. 12	8.00	1.75	6.25
		6 bags buckshot	Apr. 12	15.00	3.00	12.00
18	C. L. Friebele	½ dozen boxes percussion caps.	Mar. 17	3.00	.60	2.40
24	E. G. Rodgers	6 kegs F. powder	May 7	52.50	15.00	37.50
		.....do	May 7	52.50	15.00	37.50
		24 bags buckshot	May 7	57.00	9.00	48.00
		1 box bar lead	May 7	8.00	1.60	6.40
		20 M percussion caps	May 7	35.00	1.00	34.00
29	Phillips & Winchester	20 pounds Dupont powder ...	Apr. 5	12.50	7.50	5.00
		20 pounds lead	Apr. 5	1.80	.20	1.60
		6 boxes percussion caps	Apr. 5	3.00	.60	2.40
41	James McKay	.....do	May 16	3.75	.75	3.00
55	.....do	1 keg powder	July 4	10.00	3.75	6.25
		4 bags buckshot	July 4	12.00	4.00	8.00
		3 M percussion caps	July 4	2.25	.....	2.25
		10 pounds bar lead	July 4	1.25	.45	.80
		4 bags buckshot	July 7	12.00	4.00	8.00
		2 M percussion caps	July 7	1.50	.....	1.50
		20 pounds bar lead	July 7	2.50	.90	1.60
61	Post & Mel	30 bags buckshot	July 21	69.00	9.00	60.00
55	..... do	100 pounds of bar lead	July 21	8.00	.....	8.00
		6 kegs powder	July 21	48.00	10.50	37.50
		30 M percussion caps	July 21	60.00	9.00	51.00
38	C. L. Friebele	10 pounds lead	May 3	1.00	.20	.80
99	Kennedy & Darling ..	3 bags buckshot	Apr. 11	7.50	1.50	6.00
102	James McKay	1 keg powder	Oct. 15	8.50	2.25	6.25
111	John J. Hooker.....	9 pounds powder	Oct. 23	5.62	3.37	2.25
135	M. C. & J. W. Brown..	40 M percussion caps	Oct. 15	50.00	.....	50.00
192	.....do	6 canisters powder	May 6	6.00	1.20	4.80
198	.....do	.....do	Dec. 2	4.50	.90	3.60
		12 pounds lead	Dec. 14	.96	.....	.96
				623.43	115.63	507.80

S. V. BENÉT,
Brigadier-General, Chief of Ordnance.

ORDNANCE OFFICE, *May* 15, 1882.

EXHIBIT No. 50.

WAR DEPARTMENT,
Washington City, March 27, 1882.

SIR: The accompanying Abstract K, with vouchers, submitted to this Department under the provisions of the joint resolution of March 3, 1881, pertaining to the amount of the claims of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, are, by direction of the Secretary of War, respectfully referred to you for investigation and report as soon as practicable.

The report will be so framed as to show what expenditures were properly made, and what is the evidence of such expenditures; what amounts should be accepted as reasonable charges at the date and locality when and where the vouchers were issued; what vouchers are defective, and generally to exhibit the correctness of the claims submitted.

The joint resolution to which reference is made will be found on page 520, Vol. 21, of the United States Statutes at Large.

Very respectfully,

JOHN TWEEDALE,
Acting Chief Clerk.

To the SURGEON-GENERAL.

EXHIBIT No. 51.

Report on vouchers pertaining to the claim of the State of Florida for reimbursement of expenses incurred in suppressing Indian hostilities between the 1st day of December, 1855, and the 1st day of January, 1860. (See Statutes 21, page 520.)

The recommendations here made are based upon the same principles which are applied in the settlement of similar claims on account of United States troops, so far as relates to the evidences of claim and the current rates of the period.

	Amount claimed.	Amount recommended.
Dr. D. A. Branch, medical attendance, April 29 to July 15, 1856	$31.00	$31.00
Dr. D. A. Branch, medical attendance, same time. This a second charge for the same service, with an additional item	34.50	.....
Dr. D. A. Branch, medicines; disallowed $9.35, the amount of a separate bill, which is wanting	14.10	4.75
S. B. Todd, medicines; allow $3.25 per ounce for quinine on 1st line; deduct $4.50; for opium, $7 per pound, 7th line, deduct 84 cents; sulph. cupri, 9th line, 3 cents per ounce, deduct $1.76; error in extending 6th line, 1 cent, $7.11	48.79	41.68
S. B. Todd, medicines; allow for alloes, on last line, 4 cents per ounce; deduct 42 cents	20.03	19.61
Dr. John P. Creighton, medical attendance, June, 1856	15.00	15.00
James McKay, medicines, July, 1856; deduct on quinine, as above, $1.75	6.33	4.58
James McKay, medicines, August, 1856	11.37	11.37
James McKay, medicines, September, 1856; allow for brandy, 1st line, $1.25 per bottle, deduct $1.50; line 18 should be 12½ cents, deduct 12½ cents; line 21 should be 31 cents, deduct 94 cents; line 24, deduct for overcharge, $1.25; line 29, deduct for overcharge, $1.05	50.92	46.05
M. C. & J. W. Brown, medicines, October 13, 1856:		
Line 1, allow $2.50 per dozen; deduct $3.00		
Line 14, allow 75 cents per dozen; deduct 21.00		
Line 15, allow 50 cents per dozen; deduct 6.00		
Line 20, allow 75 cents per pound; deduct 1.40		
Error in footing, deduct 8.80		
Commission, deduct 3.83		
	44.03	158.83	114.90
James McKay, medicines, October 21, 1856:		
Line 1, deduct on tea 50		
Line 2, deduct on brandy 2.00	44.60	42.10
Kennedy & Darling, medicines, October 20, 1856	1.00	1.00
Dr. J. A. Moody, medical attendance, June, 1856	67.00	.....
The acknowledgment of having received a "certificate of compensation" is not considered evidence of actual payment.		
S. L. Niblack, medicines, July 10, 1856	259.78	.....
This account is not certified by any officer or agent of the State. If it be allowed, the following prices are recommended:		
Line 1, calomel, 75 cents per pound.		
Line 3, magnesia, $1 per pound.		
Line 18, epsom salts, 10 cents per pound.		
Line 19, sulph. quinine, $3.25 per pound.		
Line 22, gum opii, $7 per pound.		
Line 11, 2d page, blue stone, 50 cents per pound.		
Line 29, 2d page, blue mass, $1 per pound.		
Line 1, page 3, brandy, $5 per gallon.		
Line 2, page 3, port wine, $3 per gallon.		
Line 6, page 3, wine bitters, $4 per gallon.		
Line 11, page 3, ball forceps, $3.		
Jacob A. Garrard, services as mechanic	22.00	.....
There is no certificate of service, or evidence of payment. The services are such as can best be judged of by the Quartermaster-General.		
James M. Cooper, services as mechanic, July, 1856	7.50	.....
Receipted but not certified; proper for the consideration of the Quartermaster-General.		
Frederick Lykes, rent	5.00	.....
For the consideration of the Quartermaster-General.		
D. A. Branch, medicine, August, 1856	14.81	.....
No certificate or receipt; for the price of quinine, see above account of S. B. Todd.		
Ames & Lively, medicines, September, 1856	54.00	.....
Not certified by any State officer or agent; a fair price for quinine would be $3.25, as above.		
Robert Bigelow, medicines, September, 1856	168.05	156.00
Deduct for overcharge:		
Line 1, calomel $0.55		
Line 12, blue mass .75		
Line 2, page 2, quinine 3.50		
Line 14, page 2, opium 1.50		
Line 6, page 3, cupping horns 2.00		
Line 7, page 3, scarificator 3.00		
	11.30	

Report on vouchers pertaining to the claim of the State of Florida, etc.—Continued.

		Amount claimed.	Amount recommended.
Anderson Mayo, medicines, September 17, 1856		$18.13	$12.53
Deduct, line 2, quinine	$4.50		
Deduct, line 3, calomel	.80		
Deduct, line 6, blue mass	.30		
	5.60		
John Parsons, medicines, September 24, 1856		96 92	.....
No certificate or evidence of payment.			
Perry G. Wall, rent		51.25	.....
No certificate or evidence of payment; for the consideration of the Quartermaster-General.			
F. Branch, medicines, October 8, 1856		131.52	.....
Not receipted.			
F. Branch, medicines, December, 1856		45.30	.....
		1,357.83	501.32

It has not been thought necessary to remark specially upon any of the prices charged in the last two accounts, as there is no evidence that any part of them was paid.

J. K. BARNES,
Surgeon-General, U. S. Army.

SURGEON-GENERAL'S OFFICE,
April 4, 1862.

House Ex. Doc. No. 68, Fifty-first Congress, first session.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING,

With accompanying papers, the report of the Third Auditor of the Treasury upon the mutual demands of the State of Florida and the United States.

DECEMBER 18, 1889.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT, *December* 16, 1889.

SIR: In compliance with section 5 of the deficiency act of March 2, 1889 (25 Stat., p. 939)—

That the Secretary of the Treasury be, and he is hereby, authorized and directed to examine the claim of the State of Florida, reported in the letter of the Secretary of War dated May 22, 1882, and under previous acts of Congress, and to make a report upon the same to the next regular session of Congress, and in connection therewith to report the amount of all claims in favor of the General Government against the State of Florida, and in said report to state the account between the General Government and the State of Florida,

I have the honor to transmit herewith the report of the Third Auditor of the Treasury of the 14th instant, with accompanying papers, upon the mutual demands of the State and the United States.

Respectfully, yours,

GEO. S. BATCHELLER,
Acting Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., December 14, 1889.

SIR: The deficiency act of March 2, 1889, section 5, provided:

That the Secretary of the Treasury be, and is hereby, authorized and directed to examine the claim of the State of Florida reported in the letter of the Secretary of War dated May 22, 1882, and under previous acts of Congress, to make report upon the same to the next regular session of Congress, and in connection therewith

to report the amount of all claims in favor of the General Government against the State of Florida, and in said report to state the account between the General Government and the State of Florida.

Under the date of March 26, 1889, you instructed the Third Auditor to prepare a report in accordance with said provision.

The State advances two claims under this provision, viz:

First. The claim specifically referred to in the act as reported in the letter of the Secretary of War, May 22, 1882. This claim is for the reimbursement of certain expenses incurred by the State in suppressing Indian hostilities between December 1, 1855, and January 1, 1860, $268,103.40 (*vide* Joint Resolution of March 3, 1881; also report by Secretary of War, in House Ex. Doc. No. 203, 47th Congress, 1st session).

Second. Sundry expenses for similar purposes, incurred in 1849, but not paid by the State until 1859, $21,685.72. In making the report above referred to the Secretary of War excluded these items because the joint resolution under which he was acting was limited to expenses incurred between December 1, 1855, and January 1, 1860. But the act of 1889 requires a report upon any now unsettled claims by the State.

On the claim originating in the years 1855–'59 (*vide* detailed statement) I find an expenditure proven in the sum of	$246,426.51
Deduct amount realized by the State by sales of military stores (Ex. III)	1,405.65
	245,020.86
In the items of expenses in 1849 (paid by State in 1859) I find an expenditure proven (*vide* detailed statement) in the sum of	16,913.45
Aggregate	261,934.31

Offsets—demands against the State.—In reply to the inquiry addressed to you by this office April 10, 1889, you have transmitted responses by the Departments and bureaus respecting the existence of any such demands. Only two are reported, viz:

First. The First Comptroller states that a balance of $72,756.41 stands against the State on account of "direct tax" under act August 5, 1861. In the case of United States *vs.* Louisiana (123 U. S. Rep., 32) the Supreme Court decided that the apportionment of the tax ($20,000,000) among the States was merely descriptive of the aggregate to be assessed upon lands of individuals within each State; that the act contemplated, in the first instance, that the United States would, by its own direct processes, collect the tax upon each parcel of land from the parcel itself, and that such aggregate constituted no debt of the State in its corporate capacity, unless the State had, as in some instances, specially assumed it.

As Florida did not assume the aggregate assessed upon the lands within its boundaries, I presume Congress will not regard the balance above mentioned as a debt of the State, or treat it as an offset to a demand due the State.

Second. The Secretary of the Interior reports that the United States holds, as assets of its "Indian trust fund," bonds of the State in the sum of $132,000, bearing 7 per cent. interest; that the interest to July 1, 1862, was paid by the State, and that, since the suspension of the interest payments by it, the Interior Department has from time to time applied to the interest sundry accounts falling due to the State on sundry accounts. And thus it appears that at this date the interest has been paid to include November 26, 1873.

NOTE.—This computation includes the 5 per cent. due the State on sale of United States swamp lands, as shown in the settlement of the

accounts of the United States land office at Gainesville, Fla., covering the fiscal year 1888–'89. Such percentages due the State are liable to appear in the future settlements of the land office accounts.

The question now arises in respect to *interest* upon the demands of the State. If this were a case wherein the accounting officers had been directed to make a final settlement, I would be compelled to say that the Executive Departments have no power to award interest upon claims against the United States unless expressly so provided by statute. But this proceeding is not of that nature. Congress has reserved to itself the determination what shall be the plan and terms of the general and final settlement between the United States and the State, and has merely called upon this Department to aid its deliberations, by examining into the details of any mutual demands and by suggesting some equitable mode of settlement.

In the debate upon this provision in the act of March 2, 1889, it was assumed in the Senate that mutual interest would be the rule in the final adjustment, and the general tenor of the provision for a final settlement of all mutual demands seems to indicate that Congress intends eventually to make or provide for a settlement upon the broad and equitable principles applicable to settlements between individuals of their mutual accounts and demands.

It is not clear in what precise sum the funds for these expenditures were provided by loans effected upon interest. It is, however, evident that the amount borrowed upon 7 per cent. bonds and thus applied went much beyond the $132,000 procured from the United States; and it is highly probable that the entire bulk of the funds for these expenditures was borrowed upon interest.

It also appears that the State was compelled to put its bonds (except those sold to the United States) on the market at a heavy discount.

It would be impossible to fix with strict precision upon any equated date from which an aggregate due the State should draw interest. The payments by the State were in a vast number of small sums, scattered through the period 1855–'59, and the exact day of payment in many cases is not known; also the exact dates at which the State effected loans or sold bonds (except those sold to the United States) are not known. The two purchases by the United States were about midway of this period, viz: $125,000, July 1, 1857, and $7,000, January 1, 1858.

Under the circumstances, absolute precision being impossible, I have assumed that January 1, 1858, would be fair to each party as a date from which to reckon interest on the amount due the State.

Upon the basis above stated two modes of stating a mutual account are suggested, viz:

First. By computing interest on each side to January 1, 1890, and there striking a balance, thus:

Aggregate due the State		$261,934.31
Interest thereon, at 7 per cent., January 1, 1858, to January 1, 1890		586,732.85
		$848,667.16
Principal of bonds held by United States	$132,000.00	
Interest from November 27, 1873 (to which date interest has been paid), to January 1, 1890	148,712.66	
		$280,712.66
Balance		$567,954.50

Second. By computing interest on the aggregate due the State to include November 26, 1873 (to which date inclusive the interest on the

bonds held by the United States has been paid), and striking a balance as of *that* date, viz:

Principal due State		$261,934.31
Interest, at 7 per cent., January 1, 1858, to November 26, 1873, inclusive	$291,634.74	
Deduct bonds held by United States	132,000.00	
Leaving balance due as interest		$159,634.74
		$421,569.05

If Congress deems proper to allow interest on the principal ($261,934.31) from November 27, 1873, to January 1, 1890, the interest at 7 per cent. would be $295,098.10: or, at 6 per cent., $252,941.23.

In any final settlement which may apply and thus liquidate the bonds held by the United States it would be advisable that the act of Congress make express provision for the surrender of the bonds and coupons to the State.

Detailed statements of the two claims follow.

Very respectfully,

W. H. HART,
Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

CLAIM FOR EXPENSES IN 1855-'59—DETAILED STATEMENT.

[*Vide* House Reports, Ex. Doc. 203, 1st sess. 47th Cong.]

By act of August 30, 1856 (11 Stat., 150), an appropriation of $240,667.42 was made for pay and supplies of mounted and foot companies of Florida volunteers; and by act of June 30, 1859 (11 Stat., 429), an appropriation of $413,600 was made for pay of certain Florida volunteers in 1857-'58. The accounts of the United States paymasters and quartermasters, by whom these two appropriations were disbursed, show that their payments were exclusively for the periods *after the muster of volunteers into the United States service.* This claim by the State is confined to the period *prior to such muster* and to pay and expenses of troops *never so mustered,* and was not embraced to *any* extent in those disbursements.

The report by the Secretary of War upon this claim was in great detail, and is printed in executive document above referred to. To avoid needless recapitulation I have taken that report as my basis, examining the items in the order therein observed, and specially commenting only upon a few, in respect to which I differ from the conclusions of the War Department.

Voucher No. 2. Abstract A.—F. M. Durance's company.

[Page 6 and Exhibit No. 19, page 30.]

The War Department excluded the service of Second Lieut. Alderman Carlton because the officer's name did not appear on the muster-roll. F. M. Durance, the captain of the company, in a report to General Jesse Carter on June 14, 1856 (*vide* Journals General Assembly 1856, Indian Affairs, page 20), mentions the services of Lieutenant Carlton, and the killing of this officer by Indians on that day. The omission to report him no doubt arose from the fact that the muster-roll was not made up until after August 22, 1856. At this date Joseph Howell was second lieutenant of the company, he having been elected on June 20, 1856, to succeed Lieutenant Carlton. The evidence of service is satisfactory; I therefore allow the item of $410.49.

Claimed by the State for this company	$15,794.91
I disallow for reasons stated in War Department report	378.70
allow	15,416.21

Voucher No. 10. *Abstract A.—A. J. T. Wright's company.*

[Page 6 and Exhibit No. 27, page 52.]

Included in the disallowances was an item of $105.45 in the payment to James S. Turner, for the reason that Turner receipted for the entire term, whereas the muster-roll shows that after June 3, 1856, Elisha Gibson served as Turner's substitute.

The fact may have been that the substitute received his portion either from the paymaster or from Turner, and it may have been arranged between them that Turner should receipt for the whole sum and then compensate Gibson. At all events, the service was performed and the State has paid for it. If Gibson is now entitled to anything his claim would be against the State. The United States is not interested in the question. I therefore allow this item.

Claimed by the State for this company	$9,677.71
I disallow for reasons stated in the War Department report	100.75
I allow	9,566.96

Voucher No. 21, *Abstract A.—John McNiell's company.*

[Page 7.[

The War Department excluded the amount claimed as payment to this company, because the State is not now able to produce the rolls, which have been lost.

There is no doubt of the company's service; also that Captain Pearson paid it, and that his account for such payment was duly rendered to the State and underwent precisely the same process of auditing with the accounts for the payment of the other companies. It must be presumed that Captain Pearson paid this company in accordance with the same rules and scale of prices applied to the other companies.

In the absence of precise information, it is reasonable to suppose that about the same percentage of errors would now be found in the rolls of this company, if they could be produced, which were found in the others.

Claimed by the State for this company	$3,303.06
I disallow 2 per cent	66.06
I allow for reasons above stated	3,237.00

Voucher No. 22, *Abstract A.—Simeon Sparkman's company.*

[Page 7.]

The same remarks apply to this expenditure as are noted in regard to voucher No. 21.

Claimed by the State for this company	$2,967.31
I disallow 2 per cent	59.35
I allow for reasons above stated	2,907.96

Voucher No. 26½, *Abstract A.—Field and staff roll.*

[Page 7 and Exhibit No. 39, page 75.]

The War Department excepted to the amount paid to M. Whit Smith as salary, $1,075.40, on the ground that he was not an officer of a *regiment*, there being no regimental organizations.

The law contemplates the allowance to Florida for reasonable and legitimate expenses of keeping the force in active service. There were eighteen companies, scattered in different localities. For the duties of supplying these companies in all respects the State paid five persons, viz: Jesse Carter (designated as special agent, but in fact discharging the duties of a quartermaster-general and commissary-general), M. Whit Smith, commissioned by the governor (vide Journal, 1856) and acting as a quartermaster and commissary, and three minor officers. This does not seem an over-proportion to the duties, and not in excess of the provision which would be made for the same number of companies in the United States service when widely scattered. The War Department took no exception to the compensation paid Jesse Carter, although it was not upon any scale of any grade in the United States Army, he having been paid a salary as agent, with commissions on disbursements, and reimbursement of office and traveling expenses. If the objections taken in Smith's case were good, they would seem to apply with equal force in Carter's case.

I hold that the State should be allowed this item—as computed by the War Department, $1,075.40. For reasons above stated I also allow items $833, $367.50, and $85.33.

Claimed by the State on this roll	$12,341.49
I disallow for reasons stated in War Department report	2,202.89
I allow	10,138.60

Abstract B.—Subsistence.

[Page 8, and Exhibit No. 42, page 77.]

On this abstract the Commissary-General recommended disallowances aggregating $17,775.13½, but the judge-advocate (with approval of the Secretary of War) disallowed only items as follows:

Vouchers missing	$2,614.79½
Voucher not receipted	11,575.59½
Vouchers unauthorized expenditures	1,755.13
Total	15,945.51½

The amount stated as $11,575.59½ is in fact only $9,434.90. The item of $2,140.69 (E. G. Rogers & Co.), and which was made to swell this amount, has no existence. There was no such item on the State's voucher, No. 53 (No. 1, miscellaneous). Hence *so much* of this amount ($11,575.59) was without any other foundation than some clerical mistake. Referring to the residue ($9,434.90) in said amount, and also to the bill of $2,120.56 (E. G. Rogers & Co.), included in the sum of $2,614.79½ above, I consider that these items should be allowed. There is no room for doubt in any case that the supplies had been actually purchased by and delivered to the State, and had been used by the State in subsisting troops. On all these points the evidence is clear. The presumption of payment is so strong that I do not feel justified in excluding the items because technical receipts are not produced. Excepting about $50 in small items the two amounts represent purchases in large quantities by the State officers on account of the State, from two firms in New Orleans, viz, Post & Mel, and E. G. Rogers & Co. The presumption is very strong that these merchants did not neglect to ask and receive payment of these large bills. The purchasing officers duly rendered their accounts to the State, and these items were included therein as bills which had been paid. Indeed, in one case (voucher 49) it clearly appears that the State commissary had drawn $2,000 from the governor and had sent it *in advance* to Post & Mel to make purchases.

Where, as in this case, the United States is liable only to the State, and in no event to the vendors, there is no occasion for extreme strictness in insisting on the production of technical and formal evidence of the discharge of the debts. It is sufficient that presumption puts it beyond reasonable doubt that the State did actually pay those from whom it made the purchases I therefore allow the items $11,575.59 and $2,120.56.

Claimed by the State on this abstract	$23,474.90
Errors in vouchers to be added	361.54
Correct total of abstract	23,836.44
I disallow for reasons stated in War Department report	2,249.37
I allow	21,587.07

Abstract C.—Forage.

[Page 9, and Exhibit No. 45, page 83.]

On this abstract are four items, $636.85, $611.72, $321, and $350.12 for purchases of forage from Post and Mel, and E. G. Rogers & Co. These items were embraced in the same bills with the items for *subsistence* bought from them (see Abstract B), and the remarks above made respecting the subsistence items apply here. I allow these items, amounting to $952.99. I also allow sundry items, $3, $19.09, $11.66, $19.12, $23.91, and $23.91, aggregating $100.69 for which there are no formal receipts, but where the evidence of purchase and use by the State is substantial.

In the total allowed by the War Department on the forage abstract was included an item of $1,293.52, paid to A. L. Caruthers for corn and fodder for Capt. H. D. Dyche's company, in the period from July 22, 1849, to October 27, 1849.

The allowance was doubtless made through oversight. Probably the fact of the payment being made in October, 1859, misled the examiner into a supposition that the service was in 1859, whereas it was ten years earlier. The act of March 3, 1881, relates only to expenditures incident to the suppression of Indian hostilities between December 1, 1855, and January 1, 1860. I exclude the amount *here*, and consider it in the separate claim for expenditures in 1849.

Claimed by the State on this abstract	$42,279.52
Errors in vouchers to be added	56.00
	42,335.52
Errors in vouchers to be deducted	30.90
	42,304.62
Item of 1849 expenditures deducted	4,293.52
	38,011.10
I disallow for reasons stated in War Department report	5,581.50
I allow	32,429.60

Abstract G.—Ordnance.

[Page 10, and Exhibit No 49, page 94.]

I consider that items $156.50 and $163.40 (vouchers 24 and 61), purchases of Post & Mel, and E. G. Rogers & Co., should be allowed. The evidence is substantial that the State bought, received, and paid for the ordnance—

Claimed by the State on this abstract	$808.43
I disallow for reasons stated in War Department report	300.63
I allow	507.80

Abstract H.—Contingencies.

[Page 10, and Exhibit No. 45, page 89.]

Item of $310.75, which it is claimed was paid by General Jesse Carter. The bill of lading is not intelligible. In the body thereof the items are stated, and aggregate $310.75, but in the heading it is recited that the entire freight (to be paid by General Carter) is $190.23; also in a note thereon the master of the boat was directed by Post & Mel (the shippers) to collect the $190.23 from General Carter, or, if he failed to pay that sum, to reserve certain parts of the cargo for sale to pay said freight. As the evidence stands, it does not seem that Carter paid more than $190.23, and I allow only that sum. I also allow items $65.36, $122.07, $1.65, $289.50, and $177.97 of item $198.10 ($20.13 having been allowed in subsistence account, Abstract B). The evidence is fully satisfactory that Post & Mel, and E. G. Rogers & Co. sold the goods to the State, shipped them to Florida, and were re-imbursed by the State the freight thereon.

Claimed by the State on this abstract	$10,332.84
I disallow for reasons stated in War Department report	470.25
I allow	9,862.59

Abstract I.—Stationery.

[Page 10, and Exhibit No. 45, page 90.]

For reasons stated respecting subsistence (Abstract B), items $44.10 and $50 are allowed.

Claimed by the State on this abstract	$111.11
I disallow for reasons stated in War Department report	6.91
I allow	104.20

EXHIBIT I.

Summary of Third Auditor's allowances for "pay of troops" from December 1, 1855, to January 1, 1860. (Abstract A.)

Company.	No. of roll.	Period of service.		Claim.	Amount allowed.	Amount disallowed.
		From—	To—			
W. B. Hooker	1	Jan. 3, 1856	Feb. 21, 1856	$4,809.57	$4,557.01	$252.56
F. M. Durance	2	Feb. 21, 1856	Aug. 22, 1856	15,794.91	15,416.21	378.70
Do	3	Aug. 22, 1856	Dec. 21, 1856	9,693.00	9,567.92	125.08
William H. Kendrick	4	Feb. 26, 1856	Aug. 28, 1856	16,277.99	16,158.46	119.53
Do	5	Aug. 28, 1856	Dec. 6, 1856	8,906.50	8,832.11	74.39
A. D. Johnson	6	Feb. 26, 1856	Sept. 2, 1856	16,739.85	16,459.66	280.19
Do	7	Sept. 2, 1856	Dec. 20, 1856	8,833.93	8,706.46	127.47
Leroy G. Leslie	8	Mar. 12, 1856	Aug. 20, 1856	14,108.34	13,740.30	368.04
A. J. T. Wright	9	Apr. 28, 1856	May 17, 1856	574.68	544.49	30.19
Do	10	May 18, 1856	Aug. 1, 1856	9,667.71	9,566.96	100.75
John McNeill	11	May 15, 1856	Aug. 12, 1856	2,059.45	2,004.05	55.40
Asa A. Stewart	12	May 18, 1856	Sept. 30, 1856	11,510.89	11,492.31	18.58
Robert Youngblood	13	May 18, 1856	Sept. 30, 1856	5,804.18	5,698.05	106.13
Enoch Daniel	14	May 30, 1856	July 20, 1856	1,994.82	1,981.85	12.97
Wm. B. Hardee	15	June 1, 1856	June 29, 1856	180.14	179.04	1.10
Alexander Bell	16	June 24, 1856	Sept. 30, 1856	3,526.62	3,411.61	115.01
Thomas Hughey	17	Aug. 18, 1856	Sept. 30, 1856	784.40	781.02	3.38
E. T. Kendrick	18	Oct. 23, 1856	Jan. 14, 1857	3,243.36	3,199.16	44.20
John Addison	19	April 8, 1856	Oct. 7, 1856	10,232.43	10,232.43	.....
John Parker	20	Oct. 7, 1856	Dec. 15, 1856	4,556.59	4,023.98	532.61
John McNeill	21	Not stated on abst.		3,303.06	3,237.00	66.06
S. Sparkman	22	..... do		2,967.31	2,907.96	59.35
R. B. Sullivant	23	..... do		809.15	809.15	.....
Field and staff	26½	..... do		12,341.49	10,138.60	2,202.89
Total	.....	.....	.....	168,720.37	163,645.79	5,074.58

NOTE.—Rolls 24, 25, and 26, aggregating $11,316.91, pertain to payments made by the State of Florida for services in 1849, and are not included in above statement.

EXHIBIT II.

General summary of Third Auditor's allowances on items pertaining to Indian hostilities, 1855–'59.

Abstract.	For what purpose.	Amount of claim.	Amount allowed.	Amount disallowed.
A	Pay of troops	$168,720.37	$163,645.79	$5,074.58
B	Subsistence	23,836.44	21,587.07	*2,249.37
C	Forage	42,304.62	32,429.60	†9,875.02
D	Transportation	19,843.28	17,286.89	2,556.39
E	Camp and garrison equipage	193.81	98.59	95.22
F	Quartermasters' stores	589.67	395.16	194.51
G	Ordnance	808.43	507.80	300.63
H	Contingencies	10,332.84	9,862.59	470.25
I	Stationery	111.11	104.20	6.91
K	Medical and hospital stores	1,362.83	508.82	854.01
	Total	268,103.40	246,426.51	21,676.89

NOTE.—Abstract K includes accounts of J. M. Cooper, J. A. Jarrard, Fred. K. Lykes, and Perry G. Wall for $7.50, $22, $5.90, and $31.25, respectively. (See Colonel Barr's report, pages 91 and 96.)

*The sum of $1,511.52 of the amount disallowed is for subsistence of Captain Dyche's company in 1849, and is commented on under head of expenditures for that period.

†Items $150, $4,410.77, and $4,293.52 of the amount disallowed are for forage for troops in 1849, and are commented on under head of expenditures for that period.

EXHIBIT III.

Summary of sales of military stores (subsistence, forage, etc.), as shown by returns of Jesse Carter, special agent.

Date.	Amount.	Date.	Amount.
Oct., 1856	$80.00	Jan., 1857	$24.55
Nov., 1856	26.27	First quarter, 1857	499.48
Dec., 1856	660.38		
Jan., 1857	114.97	Total	1,405.65

CLAIM FOR EXPENSES IN 1849—DETAILED STATEMENT.

Large payments have already been made to the State on account of expenses incurred in 1849. But upon careful examination it is found that they did not include any of the items embraced in the present claim. The acts of June 30, 1851, and March 3, 1857, under which such payments were made, did not permit the consideration of any items, unless payment thereof had actually been made by the State. As the State had not then paid the items in this claim (and did not pay them until 1859), it was not able to include them in the previous claims.

The claim is as follows:

Voucher 24 A.—Capt. H. D. Dyche's company, July 22 to October 27, 1849	$4,786.43
25 A.—Capt. A. Jernigan's company, July 22 to October 23, 1849	4,929.48
26 A.—Capt. J. O. Devall's company, July 24 to October 24, 1849	1,601.00
53 B.—A. L. Caruthers, subsistence, July 22 to October 27, 1849	1,514.52
77 C.—S. L. Sparkman, forage	150.00
79 C.—A. Jernigan, forage	4,410.77
79 C.—A. L. Caruthers, forage	4,293.52
Total	21,685.72

Vouchers No. 24 and No. 25 A.

The aggregate paid by the State to Captain Dyche's company and Captain Jernigan's company is not in excess of what would have been paid by the United States for similar companies for the same time. I therefore allow the items in full.

Voucher No. 26 A.

Of the aggregate claimed to have been paid by the State to Captain Devall's company, three privates, whose pay is stated at $70.50 each, do not sign receipts, and there is no evidence upon which to base an allowance. Disallowing these items, I allow the balance, $1,389.50.

Voucher No. 53 B.

The item is cost of subsistence for Capt. H. D. Dyche's company of sixty-nine men for ninety-five days. The articles purchased are component parts of a ration, and the prices charged appear reasonable. I therefore allow the item $1,514.52 in full. The State has produced no vouchers and has claimed no re-imbursement for subsisting the other two companies.

Voucher No. 77 C.

In respect to this item of $150 for forage there is no voucher, and no data whatever on which to base an allowance; I therefore exclude it.

Voucher No. 79 C (part).

This item is said to be cost of forage for Captain Jernigans' company. The same general remark applies in this case as is noted in regard to voucher 77 C above, and the amount is disallowed.

Voucher No. 79 C (part).

For cost of forage (corn and fodder) for Captain Dyche's company between July 22, 1849, and October 27, 1849, $4,293.52.

The prices paid, I think, may be accepted as reasonable, and I allow the item claimed. The State has presented no vouchers for forage furnished Captain Jernigan's company or Captain Devall's company.

EXHIBIT IV.

General summary of Third Auditor's allowances on items pertaining to Indian hostilities in 1849.

For what purpose.	Amount of claim.	Amount allowed.	Amount disallowed.
Capt. H. D. Dyche's, company	$4,786.43	$4,786.43	.....
Capt. A. Jernigan's, company	4,929.48	4,929.48	.....
Capt. J. O. Devall's, company	1,601.00	1,389.50	$211.50
A. L. Caruthers, subsistence	1,514.52	1,514.52	.....
S. L. Sparkman, forage	150.00	.....	150.00
A. Jernigan, forage	4,410.77	.....	4,410.77
A. L. Caruthers, forage	4,293.52	4,293.52	.....
	21,685.72	16,913.45	4,772.27

CLAIM OF THE STATE OF FLORIDA.

SEPTEMBER 21, 1893.—Ordered to be printed.

Mr. COUSINS, from the Committee on Claims, submitted the following as the

VIEWS OF THE MINORITY:

[To accompany H. R. 102.]

The minority of the Committee on Claims, to which was referred House bill No. 102, submits the following report, and appends thereto the report of the Senate Committee on Claims of the Forty-ninth Congress, by Mr. Jones, of Arkansas, upon the same subject.

The bill (H. R. No. 102) proposes to pay the State of Florida the sum of $261,934.31 and interest from January 1, 1858, to January 1, 1890, amounting to the sum of $567,954.50, for and on account of money claimed to have been expended by that State in assisting the United States Government to suppress 98 hostile Indians during the years 1856 and 1857, and up to May, 1858.

The facts relating to this claim are so clearly stated in the Senate report of the Forty-ninth Congress (which is hereto annexed, marked A, and made part hereof) that only an abstract of the same is necessary here.

In December, 1855, a band of 25 to 50 Indians attacked a body of 10 men under Lieut. Hartsuff, killing the lieutenant and wounding 3 men. From this hostilities continued until May, 1858.

The greatest number of Indians at any time engaged in hostility was 98.

At the beginning of the so-called "military operations" the United States Government had there in regular service and during the first year (1855) 840 troops; for the first nine months in 1856 the Government had there 866 regular troops and 321 volunteers; from October, 1856, to September 1, 1857, 1,756 regular troops and 1,164 volunteers. These volunteers, besides the regular troops, were under the pay of the Government.

At the time the Government enlisted these four companies of volunteers—two in February and two in March, 1856—the governor of Florida tendered *other* companies to the Secretary of War which were *declined* and were never enlisted into the United States service.

It is for the services and payment of those Florida troops, *tendered* by the governor and refused by the Secretary of War, that the State of Florida now seeks to recover.

The communications between the executive of Florida and the War Department of the United States Government, and the sections of the Constitution of the United States on which claimant seeks to rest the liability of the Government, are set forth in Exhibit A.

There is also set forth in Exhibit A, on pages 9 and 10 thereof, a summary of the appropriations made by this Government, from July

1, 1849, to June 30, 1861, for military services in Florida, which shows an aggregate of $971,353.22, which is rather significant in connection with this question.

In view of all the facts obtainable, the minority recommends, as did the Senate Committee on Claims of the Forty-ninth Congress, that this claim (H. R. 102) be not allowed, for the following reasons:

(1) The State troops tendered by the governor of Florida, for whose services pay is now demanded, were never enlisted or accepted by the United States Government.

(2) There was no sufficient emergency at the time to warrant the governor of Florida to call the State troops into the field, in addition to the adequate number then furnished and paid by the United States Government, the total number of hostile Indians being only 98.

(3) The claim was abandoned by claimant at the very time when its consideration was most proper.

(4) The allowance of this claim, at this time, would establish a wrong precedent under which claims of similar character and of vast sums could be made by other States.

EXHIBIT A.

[Sènate Report No. 1962, Forty-ninth Congress, second session.]

This bill passed the House of Representatives at this session (January 27, 1887), and is as follows:

[Forty-ninth Congress, second session. H. R. 3877.]

"AN ACT to authorize the Secretary of the Treasury to settle and pay the claim of the State of Florida on account of expenditures made in suppressing Indian hostilities, and for other purposes.

"Whereas under the joint resolution of Congress approved March third, eighteen hundred and eighty-one, directing the Secretary of War to investigate the claim of the State of Florida against the United States for the suppression of Indian hostilities between the years eighteen hundred and fifty-five and eighteen hundred and sixty, the said Secretary of War did investigate said claim, and ascertained the amount due to the said State to be two hundred and twenty-four thousand six hundred and forty-eight dollars and nine cents, as returned to Congress in the letter of the Secretary of War dated May twenty-second, eighteen hundred and eighty-two, in Executive Document Number Two hundred and three; and

"Whereas there were certain items in said State claim which the Judge-Advocate of the United States Army deemed best to 'be passed upon by the accounting officers of the Treasury, under proper equitable rules provided by legislation in that behalf;' and

"Whereas there is now held by the Treasury of the United States, in trust for the Indian trust-fund, certain bonds of the State of Florida aggregating the sum of one hundred and thirty-two thousand dollars; and

"Whereas there has been credited upon the account of said bonds of the State of Florida certain moneys due said State under the act approved March third, eighteen hundred and forty-five, entitled 'An act supplemental to the act for the admission of Florida and Iowa into the Union, and for other purposes;' and

"Whereas certain other moneys are due said State under the act approved March second, eighteen hundred and fifty-five, entitled 'An act for the relief of purchasers of swamp and overflowed lands:' Therefore,

"*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of the Treasury be, and he is hereby, authorized and directed to settle and adjust the claim of the said State of Florida, as found and reported in said letter of the Secretary of War dated March twenty-second, eighteen hundred and eighty-two, and under the acts above cited; and to pay to the said State such sum of money as he may find to be due the said State under the aforesaid letter and acts; and in making such settlement he shall retain the whole, or so much thereof as may be necessary, of said allowance or settlement, and apply the same to the payment of the principal and interest, or either, of said bonds of the

State of Florida held as aforesaid, or to the reimbursement of the United States of moneys advanced by the United States on account of interest due on such bonds, and shall demand of said State, and allow to it, upon said claim or claims, for the purpose of such settlement, the rate of interest stipulated in said bonds.

"SEC. 2. That the Secretary of the Treasury shall allow said State to file such further evidence as the State may have to establish the right of the State to demand of the United States the payment of the items of said claim disallowed or suspended by the Secretary of War in the said report of the Judge-Advocate of the United States Army, and to include in such evidence all other payments made by said State for services, and shall adjust and settle the claim of the State therefor, and shall pay such sum as may be ascertained to be due the State thereon. And there is hereby appropriated, out of any money in the Treasury of the United States not otherwise appropriated, a sum sufficient to enable the Secretary of the Treasury to carry out the provisions of this act: *Provided*, That the balance remaining due of the direct tax apportioned to the State of Florida by the direct-tax act of August fifth, eighteen hundred and sixty-one, be held and treated as a proper set-off against the claims of the State of Florida in the adjustment herein required, unless Congress shall otherwise provide by general law, releasing all claims for said direct tax or refunding all payments of such tax heretofore paid.

"SEC. 3. That this act shall take effect immediately upon its passage."

In the preamble, as well as in the bill, it seems to be assumed that the Government of the United States is unquestionably indebted to Florida in the principal sum of $224,648.09, and in the debate upon this bill during this Congress it was said in the House of Representatives that—

"One fact was ascertained beyond doubt by the investigation made by the Secretary of War, that the General Government is indebted to the State in the sum of at least $224,648.09."

The resolution of March 3, 1881, under which the Secretary of War acted, and from which he derived all the authority he had in the investigation referred to in the bill and in the debate, is as follows:

"That the Secretary of War be, and he is hereby, authorized and directed to investigate, ascertain, and report to Congress, as soon as practicable, the amount of the claims of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860. In making such investigation the said Secretary is directed to receive and consider such testimony as he may deem necessary or proper for or against claims, including the muster-rolls of the State troops, and such other official data as may be on file in the War Department.

"In submitting his report to Congress the said Secretary shall not include any payments or allowances made by the State in excess of the amounts allowed by law at the time in behalf of troops regularly in the service of the United States." (21 Stat., 520.)

The language of the resolution confers upon the Secretary of War authority to investigate, ascertain, and report to Congress the amount of the *claim* of the State of Florida. This he did in House Ex. Doc. 203, first session Forty-seventh Congress, hereto attached, but he did not attempt to determine any question of the liability of the Government of the United States to Florida, as in fact he had no right to do.

If the language of the resolution above quoted was ambiguous in any degree, the debate had upon it when it was adopted would show the intention of Congress in passing it. Mr. Maxey, a member of the committee reporting the resolution, said:

"It will be observed that in the original resolution the Secretary of the Treasury was directed 'to examine, adjust, and settle the military claims of the State of Florida on account of Indian hostilities, and to allow, according to Army Regulations, such expenditures as were made in good faith prior to the year 1861, etc.'

* * * * * * *

"Thus not only was the Secretary of the Treasury directed to adjust and settle this question of the claim of the State of Florida, but upon that adjustment and settlement, according to his discretion, to pay the amount found due.

"The Military Committee did not believe this to be the correct method. * * * We proposed the substitute which has been read. That substitute provides, &c."

* * * * * * *

After reciting the resolution as quoted above, he continued:

"Thus all that the Secretary of War has to do under the substitute is to audit and adjust this claim of the State of Florida, and when he has adjusted this claim of the State of Florida he presents his report thereon to Congress. It is then for Congress to determine in its own wisdom whether or not the claim of the State of Florida is a valid, subsisting, and just claim."

From this it appears that two questions are now raised by this bill: (1) Shall the General Government pay Florida the amount of her account, $224,648.09? And, if

so (2), shall the Government pay interest thereon at the rate of 7 per cent per annum from 1856 to 1887?

The facts in the case are very briefly stated as follows:

There were "military operations" between the United States on one side and 98 hostile Indians on the other, beginning in December, 1855, and running through 1856 and 1857. The operations were in South Florida, embracing a large tract of country. During these operations the United States Government had troops engaged therein, as follows: In 1855, an average of 840 regular troops; in 1856, for first nine months, 866 regular troops and 321 volunteers; from October, 1856, to September 1, 1857, 1,756 regulars and 1,164 volunteers.

The first act of hostilities was an attack by 25 to 50 Indians upon Lieutenant Hartsuff and 10 men in December, 1855, in which the lieutenant and 3 men were wounded; 4 men were killed and 3 escaped.

On January 7, 1856, the Secretary of War authorized the enlistment of five companies of volunteers, and under the order four companies were enlisted—two on February 18, one on March 1, and one on March 10, 1856—and from that time to May, 1858, there were always four or five companies of volunteer troops in the service and pay of the Government, besides the regular troops.

At the time of the enlistment by the Government in February and March, 1856, of these companies, the governor of Florida tendered other companies to the Secretary of War, which he declined.

Speaking of this the governor, in his message to the legislature on November 12, 1856, says:

"He [the Secretary of War] declined, however, to receive more than five companies, three of mounted men and two of infantry, the latter of which I could only procure to the extent of one detachment.

"The three mounted companies of volunteers, numbering, rank and file, about 260 men, were all the force of that description that I was advised the Government designed using for frontier protection. This, to my mind, was quite insufficient for the reasonable protection of the country, to say nothing of furnishing pursuing parties when the Indians should make their appearance in the settlements.

"I therefore determined to retain in the service of the State the companies of Captains F. M. Durrance, L. G. Lesley, William H. Kendrick, and Abram Johnson, and afterwards added a detachment under Lieut. John Addison, making, rank and file, about 400 men."

The governor sets out his authority for his action in this matter, as well as a report of the conduct of these troops in the message above referred to, as follows:

"On the 12th day of January, 1853, the general assembly passed an act entitled 'An act to provide for the final removal of the Indians from this State, and for other purposes.' The first section of that act makes it unlawful for any Indian to remain in the State. The second section requires the governor to raise a brigade.

"The fifth section provides that the governor shall tender said brigade to the Federal Government for the removal of the Indians.

"The sixth section makes it the duty of the governor, in the event of the Federal Government refusing to accept the services of said brigade, forthwith to secure the frontier settlers and employ the brigade in capturing the Indians, &c. The seventh and ninth sections provide for meeting the expenses of the force. The eleventh section provides that when the Indians commence actual hostilities the governor shall carry this act into execution."

After thus citing the law, the message continues:

"In obedience to the requirements of the act, I attempted, on my inauguration, to raise the brigade. The mounted regiment was readily procured and organized, but the infantry regiment I found it impracticable to recruit. In December last the contingency occurred upon the happening of which the executive was required to carry the law into execution. The Indians commenced actual hostilities by attacking a detachment of United States troops commanded by Lieutenant Hartsuff. This attack was entirely unexpected, and found our frontier population in an unprotected condition. The officer in command of the United States forces was not able to give promptly the protection required for such a line of frontier, and the citizens naturally and properly called upon the State government to protect them in the enjoyment of their lives and property. Before, however, the decision of the executive could be obtained many men from the counties of Manatee, Hillsborough, and Hernando, moved by patriotic impulses, had organized themselves into companies, elected officers, armed, equipped, and rationed themselves, and had marched to the frontier. These companies I promptly recognized as in the service of the State, and instructed them to give efficient protection to the frontier population, and prevent, if possible, the breaking up and abandonment of the settlements. I immediately tendered to the Secretary of War such portion of the brigade as had been raised, and offered to raise the balance at the earliest practicable period. He declined, however, to receive

more than five companies, three of mounted men and two of infantry, the latter of which I could only procure to the extent of one detachment.

"The three mounted companies of volunteers, numbering, rank and file, about 260 men, were all the force of that description that I was advised the Government designed using for frontier protection. This, to my mind, was quite insufficient for the reasonable protection of the country, to say nothing of furnishing pursuing parties when the Indians should make their appearance in the settlements.

"I therefore determined to retain in the service of the State the companies of Capts. F. M. Durrance, L. G. Lesley, William H. Kendrick, and Abner Johnson, and afterwards added a detachment under Lieut. John Addison, making, rank and file, about 400 men. These troops have been employed partly on the frontier and partly in the Indian country. Detachments have, on three several occasions, overtaken and fought the enemy, once recovering a large amount of property (of which they had robbed one of our best citizens), and killing, as was supposed, from four to seven Indians.

"This was effected under Lieut. John Addison without loss. The other two engagements were by small detachments from the companies of Capts. F. M. Durrance, L. G. Lesley, and W. B. Hooker, and were the most gallantly contested actions that have probably ever occurred in Florida. The Indians, having the advantage in point of numbers, appeared determined to destroy their pursuers, and such was the desperation with which they fought that one contest was decided by a resort to pocketknives, in which an Indian was killed by having his throat cut. In these three engagements it is supposed that over 20 Indians were killed and a number wounded, and so thoroughly were they chastised that, although more than five months have elapsed, they have not, as I have been advised, ventured an engagement or even an attack upon the frontiers. In these last two engagements we lost, in killed, Lieutenants Carleton, Whiddon, and William Parker, some of the most gallant spirits of our little army; and while all did their duty nobly, and are entitled to the gratitude of the whole State, the memories of those who perished should be embalmed in every heart.

"For a more detailed account of these gallant actions I respectfully refer to the report of Capt. F. M. Durrance, herewith communicated." (See annexed Exhibit No. 4.)

Colonel Monroe, the officer in command in Florida, reporting to the Adjutant-General, July 6, 1856, says of the volunteers in the service of the United States:

"The mounted volunteers now in service have been drawn from the frontier, many of whom have families, and the protection which it has been found necessary to give them has seriously affected the efficiency and usefulness of these companies for this particular service.

"Numerous points on the frontier at which a large number of families have been collected, the necessity of protecting them and the immediate interest of the volunteers in the families, as well as the locality in which they were necessarily stationed, their domestic obligations and personal interests, have in a great measure led them to attend to their own affairs at the expense of the public, thus interfering greatly with their usefulness and efficiency in the operations of the campaign."

In a report upon a claim by the State of New York for military expenses incurred, Mr. Dolph, from the Committee on Claims, in Report 1438 of second session Forty-eighth Congress, set out the principles upon which these claims are based, and upon which all have been paid which the Government recognized as binding, as follows:

"The principles upon which the States have preferred claims against the General Government for expenses incurred by them in repelling invasion and in suppressing Indian hostilities are predicated upon the fourth section of the fourth article of the Constitution of the United States, which provides that—

"'The United States shall guarantee to every State in the Union a republican form of government, and shall protect each of them against invasion, and on application of the legislature, or of the executive (when the legislature cannot be convened) against domestic violence.'

"And upon the latter part of the tenth section of the first article of the Constitution, which is as follows:

"'No state shall, without the consent of Congress, lay any duty on tonnage, equip troops or ships of war in time of peace, enter into any agreement or compact with another State or with a foreign power, or engage in war, unless actually invaded or in such imminent danger as will not admit of delay.'

"There is a long, and we believe an unbroken, line of precedents for the payment of claims of the States and Territories preferred under these provisions of the Constitution for expenses incurred by them on account of volunteers and State militia called out for their protection in cases of invasion, or threatened invasion, and Indian hostilities, where the emergency was such as to require action before the United States could or did take effective measures for their protection."

In the report from which this quotation is made it is believed that every claim of this character ever paid by the Government of the United States was examined,

and this committee feel safe in saying that in no case ever recognized by the United States Government was the expense incurred otherwise than "when the emergency was such as to require action before the United States could or did take effective measures for their protection," and certainly in no case where the State authorities chose to keep in service troops that the National Government had distinctly declined.

Considering the number of the enemy and the number of troops in the Government service, their certainly was no such *emergency* as required the governor of Florida to call the State troops into the field, and under no other circumstances is the State entitled to pay for them.

This claim against the Government does not seem to have been much thought of in Florida at the time. In 1856 the Government appropriated $240,000 to pay Florida troops. In the spring of 1857 $92,000 was paid to Florida on account of Indian hostilities. She filed two accounts against the Government in 1857, and this is not mentioned, and when in 1859 the governor suggested that it was the debt of the Government and asked the legislature to instruct their delegation in Congress to take action in the matter a resolution to that effect was introduced, but no notice was taken of it, not even a vote had on it, and this, too, in the very year in which the Government appropriated $413,000 to pay Florida troops.

In fact, when the Secretary of War began the investigation under the resolution of 1882, he had to send to Florida to get up the data upon which this claim is now based, as appears by the following:

WAR DEPARTMENT,
Washington City, March 24, 1882.

SIR: I have the honor to request to be furnished with a transcript, under seal of the State, of the financial statement of Capt. J. W. Pearson, disbursing agent of the State of Florida, under date of November 30, 1859, exhibiting expenditures made in settlement of militia claims for service in the year 1856, and also transcripts, under seal of the State, of any other financial exhibits to be found on the records of the State showing the amounts expended by the State for expenses incurred in suppressing Indian hostilities in Florida between the 1st day of December, 1855, and the 1st day of January, 1860.

This evidence is required to enable this Department to properly comply with the provisions of the joint resolution approved March 3, 1881, directing an investigation as to the amount and character of the disbursements referred to.

Very respectfully, your obedient servant,

ROBERT T. LINCOLN,
Secretary of War.

HON. WILLIAM D. BLOXHAM,
Governor of the State of Florida, Tallahassee, Fla.

It seems that in 1859 payment was asked of Congress, and a report was made by the Secretary of War, John B. Floyd, in House of Representatives Ex. Doc. 38, second session Thirty-fifth Congress. This report was made to the chairman of the Committee on Ways and Means, and as that committee at that time was the Committee on Appropriations, this was probably an effort to get whatever was asked for put in an appropriation bill, and this seems to have been declined. This Ex. Doc. is printed herewith.

There is, however, an effort to support this claim by setting up that there was a subsequent recognition of the fact that it would have been well for the Government to have employed these troops. In reporting the resolution of March 3, 1881, for adoption, Mr. Plumb, from the Committee on Military Affairs, used the following language:

"On the 8th of May, 1857, the governor of Florida addressed a communication to the Secretary of War, setting forth at considerable length his action in calling for troops, the service in which they were employed for the protection of the citizens, and the faithful manner in which they acquitted themselves. He called special attention to the fact that these forces had acted in effective co-operation with the United States troops; and to emphasize the necessity of the course he pursued, he alluded to the circumstance that when Brigadier-General Harney was subsequently ordered to the command in Florida he felt it necessary, in addition to a greatly increased regular force, to make requisition for ten mounted and five foot companies of volunteers, "being," as the governor remarks, "a much larger volunteer force than had at any previous time since this last outbreak occurred been employed by the Federal and State authorities combined, thus fully indorsing and vindicating the action of the State in this matter." The governor concluded his letter by asking the Secretary of War, in behalf of the United States, "to approve and adopt the service."

Upon this letter of Governor Broome's are indorsements of the Paymaster-General and Adjutant-General, reciting that according to the precedents it was only necessary

for the President to recognize the troops as having been in the service of the United States and direct that they be mustered in and out of service, when they could be paid upon an appropriation therefor being made by Congress. The Adjutant-General recommended that "an officer be sent as soon as possible to muster them in and out of the service of the United States," which recommendation was approved by the Secretary of War, who notified the governor as follows:

WAR DEPARTMENT,
Washington, D. C., May 21, 1857.

His Excellency JAMES E. BROOME,
Governor of Florida, Washington:

SIR: I have the honor to acknowledge the receipt of your letter of the 8th instant, asking an approval of the service of certain volunteers called out by you, and in reply to inform you that the explanation as to the necessity of their services is satisfactory, and orders have been issued to the officer commanding in Florida to muster them in and out of the service of the United States.

Very respectfully, your obedient servant,

JOHN B. FLOYD,
Secretary of War.

The official order mentioned in the forgoing letter is as follows:

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,
Washington, D. C., May 21, 1857.

SIR: I have the honor herewith to transmit a copy of a letter addressed by the governor of Florida, under date of May 8, 1857, to the Secretary of War, respecting volunteers called out by the former to suppress Indian hostilities in Florida, but never regularly mustered into the service of the United States.

The services of these volunteers having been recognized and approved by the President, the Secretary of War directs that you cause one of the officers of your command to muster into and out of the service of the United States, as soon as practicable, the troops indicated by Governor Broome, to the end that they may be paid whenever Congress shall make the necessary appropriation for the purpose. A supply of blank muster rolls will at once be sent to your address.

I am, sir, very respectfully, your obedient servant,

S. COOPER,
Adjutant-General.

COMMANDING OFFICER,
Department of Florida, Tampa, Fla.

On the 7th of July following the governor wrote to the Secretary of War, stating that it had been found to be impracticable to muster in those troops, as directed by the Secretary, they having long since been disbanded, and it being impossible again to assemble them at any one point. The governor suggested that the muster be made from the properly certified rolls of the State. To this the Secretary replied that no officer could make a constructive muster, as suggested, but that to certify the rolls he must have mustered the troops present. The Secretary adds:

"Under the circumstances the only course left for the Department is to receive as official the State rolls, duly certified by the State authorities, and to base upon them a recommendation to Congress for the appropriation necessary to pay off the troops. This course will obviate the difficulties mentioned by you on account of the disbandment of the volunteers in question."

This letter of the governor of Florida is not now amongst the papers in the case, and this committee have been unable to procure a copy of it at the War Department, but they accept as correct the statement of its contents as above; but they respectfully submit that the apparent effort of the Secretary of War to muster troops by a sort of *nunc pro tunc* proceeding into the Government service was unauthorized, especially after he had declined to accept these troops before the alleged service.

All this correspondence, too, was with reference to presenting the matter to Congress.

But even if it be admitted that there was an effort by the President and the Secretary of War to commit the Government to an obligation to reimburse the State without Congress being notified that there was a necessity for the employment of these troops, it was without authority and not binding upon the Government.

Besides this, the "official State rolls" do not appear to have been filed in compliance with the suggestion of the Secretary. In this connection the following letter is of interest:

TREASURY DEPARTMENT, *February 2, 1887.*

SIR: In reply to the telegram of the Senate Committee on Appropriations of the 29th ultimo, to be informed what payments have been made to the State of Florida

under acts of Congress between 1850 and 1861 for suppression of Indian hostilities in that State, and how the account of said State with the United States stands at this date, I have the honor to transmit herewith the reports of the Third and Second Auditors of the 31st ultimo and 1st instant, respectively.

Respectfully, yours,

D. MANNING,
Secretary.

Hon. WILLIAM B. ALLISON,
Chairman Committee on Appropriations, United States Senate.

TREASURY DEPARTMENT,
Third Auditor's Office, January 31, 1887.

SIR: In response to your request of this date for information in respect to claims by the State of Florida for reimbursement of expenditures in suppressing Indian hostilities, I have the honor to make the following statement:

Two claims of that description appear on the records of this office. Claim No. 1496, presented July 12, 1851, for expenses in Seminole war:

The total claimed was $73,665.03, whereof items aggregating $37,165.38 were extracted and transmitted to the Second Auditor, as coming within his province, leaving for adjudication by this office $36,499.65
In March, 1852, additional items and evidence were presented, aggregating 867.82

37,367.47

Allowances have been made thereon as follows:

Sett.	Date.	Principal.	Interest.	Total.
555	November, 1851	$26,060.48	$2,583.84	$28,644.32
1227	May, 1852	1,469.52	635.84	2,105.36
1953	November, 1852	51.50	10.93	62.43
6567	December, 1854	505.24	138.71	643.95
	Total			31,456.06

Thirty three years having elapsed since the latest of these allowances, it is presumed that nothing further is justly due.

Claim No. 2732, presented April 18, 1857. This claim was soon withdrawn by the governor of the State, as probably included in a claim presented to the Second Auditor.

Claim 2800 was presented October 13, 1857, as a substitute for the above:

For hostilities in 1849 ..... $5,950.56
For hostilities in 1852. ..... $2,606.24
Interest on latter item 623.28

3,229.52

9,180.08

Intermingled with this—though in no way germane to it—was a demand for $21,535.06, as interest on a sum of $92,788.10, said to have been allowed by the Second Auditor.

The Secretary of War disallowed this demand for interest, and suspended the claim for $9,180.08 for further evidence, per his decision of May 16, 1859.

No further action seems to have been taken, and no further payments have been made through this office.

JNO. S. WILLIAMS,
Auditor.

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,
Washington, D. C., February 1, 1887.

SIR: In compliance with your indorsement of the 31st ultimo on a telegram from the Senate Committee on Appropriations, I have the honor to transmit herewith a statement of payments made to the State of Florida, under acts of Congress, between 1850 and 1861, for the suppression of Indian hostilities in that State.

With regard to the status of the accounts of the State of Florida I have to say that all such accounts as have been presented to this office have been paid with the exception of a portion of one filed in 1857, under the act of March 3 of that year. Said account amounted to $113,345.87, of which the sum of $92,788.10 was paid May 26, 1857. The remainder, $20,557.77, was not acted upon in consequence of a request of the governor of Florida, who requested a suspension of action on all of the claims of his State except the amount certified by the comptroller of public accounts, amounting to $92,788.10. For an explanation of this matter please see inclosed copy of a letter of the Second Auditor to the Secretary of War, dated May 22, 1857.

Very respectfully,

J. B. CALDWELL,
Acting Auditor.

The SECRETARY OF THE TREASURY.

Thus it appears that the governor filed an account for "Indian hostilities" on April 18, 1857, withdrew it and refiled it on October 13, and after this correspondence no demand was made on account of the claim now presented. The next heard of this claim in point of time is the following from the message of the governor of Florida on December 9, 1859:

"It has always been claimed, and I believe never denied, that the duty of suppressing Indian hostilities devolved upon the General Government, and that Government had long ago endeavored to effect their removal, and assumed the right to permit them to remain in the State, and withdrew the protection which the people had a right to expect. On the breaking out of hostilities the people on the frontier, for want of the protection which it was the duty of the Federal Government to give, found it necessary to embody themselves and perform the service which the exigencies of the times imposed upon them, and in doing so they had to abandon their usual occupations and suffer all the privations incident to an exposed frontier life. Under these circumstances the State felt it due to her own citizens to provide for their payment, relying on the justice of the General Government to refund to her the amount which she felt it her duty to pay.

"The justice of such a demand can not rightfully be disputed, and it is hoped will at once be recognized. I therefore recommend that the general assembly will, either by memorial or resolutions, or such other mode as they deem best, request of Congress the passing of a law refunding to the State the amount she has expended."

On the 21st December, 1859, 12 days after the governor's message, Mr. McElvy introduced a resolution into the State senate calling upon the members of Congress and Senators from Florida to procure the passage of a law refunding to the State $241,300 for money paid troops.

This resolution seems never to have received any consideration at the hands of either branch of the general assembly, and the only other suggestion of a belief upon the part of anybody that Florida had a claim against the Government on this account is to be found in the fact that—

"Agreeably to notice, Mr. Yulee asked and obtained leave to bring in a bill (S. 342) to refund to the State of Florida certain moneys advanced by said State for military services; which was read the first and second time, by unanimous consent, and referred to the Committee on Military Affairs and the Militia."

As appears from the Congressional Globe of March 31, 1860, first session Thirty-sixth Congress, upon this no action was had.

In this connection attention is called to the following:

List of appropriations for payment of military services in Florida from July 1 1849, to June 30, 1861.

Fiscal year ended June 30, 1850:	
Payment of certain military services in Florida, act March 3, 1845 (5 Statutes, 745)	$925.75
Payment of balances due the Shawnee Indians for services in the Florida war, resolution March 3, 1845 (5 Statutes, 800)	13,701.60
Fiscal year ended June 30, 1851:	
Reimbursing the State of Florida for expenses incurred, &c., act February 27, 1851 (9 Statutes, 573)	75,000.00
Preventing and suppressing Indian hostilities in Florida, act February 27, 1851 (9 Statutes, 571)	75,000.00
Payment to Delaware Indians serving in Florida war, Sec. 3, act September 30, 1850 (9 Statutes, 559)	12,648.37
Fiscal year ended June 30, 1852:	
Payments for certain military services in Florida, act March 3, 1845 (5 Statutes, 745)	452.72

Fiscal year ended June 30, 1853:	
Pay of Florida militia on account Quartermaster's Department, act March 3, 1853 (10 Statutes, 184)	$4,537.08
Arrearage pay due Florida militia under General Read, act March 3, 1853 (10 Statutes, 184)	7,241.93
Pay of Florida militia on account of subsistence, act March 3, 1853 (10 Statutes, 185)	1,039.39
Payment of the companies of Captains Bush, Price, and Suarez for military services in Florida, act February 14, 1853 (10 Statutes, 755)	28,346.65
Pay certain military services in Florida, act March 3, 1845 (5 Statutes, 745)	404.11
Payment of expenses for defense of Florida, act of May 28, 1836 (5 Statutes, 33, 34)	5,000.00
Fiscal year ended June 30, 1857:	
Pay and supplies of mounted and foot companies of Florida volunteers, act August 30, 1856 (11 Statutes, 150)	$240,667.52
Settlement account, State of Florida, for advances to volunteers, sec. 11, act March 3, 1857 (12 Statutes, 204)	92,788.10
Fiscal year ended June 30, 1859:	
Pay of certain Florida volunteers in 1857–'58, act March 3, 1859 (11 Statutes, 429)	413,600.00
	971,353.22

The next step taken after Mr. Yulee introduced his bill seems to be the resolution, commented on by General Maxey in 1880, proposing to direct the payment of $240,300, which was not entertained, and an investigation was ordered by the resolution of November 3, 1881, instead. Upon the report in obedience to that resolution, finding that Florida did expend $224,648.09, this claim, assuming that this is an admitted liability of the United States and claiming interest thereon, is based.

The argument most strongly urged upon this committee for the payment of interest in this matter is the fact that the Government holds certain bonds of Florida for the Indian trust funds, and that as these bonds bear interest the Government ought no pay interest. There is nothing in the argument. The State of Florida sold her bonds to this fund with interest stipulated. The United States Government, having no pecuniary interest in the matter and no connection with it except as trustee, is no more affected by this contract between Florida and this fund than she would be by a contract between Florida and any other creditor with whom she had made a contract.

The Committee on Military Affairs of the Senate have twice rejected this claim of interest, and have twice reported in favor of paying the principal, and at the same time have reported in favor of releasing Florida from her interest on her bonds to the Indian trust fund.

This committee cannot agree to this conclusion, and, in fact, nobody seems satisfied with that; for that proposed settlement was vigorously opposed by the governor of Florida in 1884, as will appear by the following letter, written to Senator Jones of that State:

EXECUTIVE OFFICE, *Tallahassee, Fla., April 11, 1884.*

DEAR JONES: Your favor of the 7th has been received and considered. After advising with many members of our State government, I sent the telegram about the Indian claim. Now, my dear Senator, I will give you our reasons, according to the settlement proposed in the Hampton report. The State would receive the difference between the $224,000 allowed by the Secretary of War and the 132,000 of our bonds held by the Indian trust fund, or $92,000 in cash and our 132 bonds.

Governor Drew made a contract with Mr. Wailes to allow him 15 per cent. I supposed, when we assented at last Congress, that it was 15 per cent upon the money we received. But Mr. Wailes claims the 15 per cent on the money, and on the 132,000 bonds and on the interest due on those bonds, or the coupons representing said interest. When in Jacksonville last February Mr. Wailes and myself called on Governor Drew, and he interpreted the contract as Mr. Wailes did. Now, take $132,000 in bonds, interest on same $240,000, and $92,000 in cash, making $464,000, upon which Mr. Wailes would claim 15 per cent interest, you see at once, after deducting his commission from the cash we receive, there would be but an insignificant sum to turn into the treasurer. It would be too small to be satisfactory. I think it had better go over than, practically, for all we receive in cash, to go in the shape of commissions.

Believe me, your friend, truly,

W. D. BLOXHAM.

Hon. C. W. JONES,
United States Senate.

The Government has paid interest upon claims where States have "met the expenses of the war in the place of the United States." When States, "having taken the place of the United States," made "advances for the United States," &c., and when, "not having the money herself nor able to procure it from the United States," a State has borrowed it and paid interest, in such cases the Government repays the interest actually paid, but as in this case this committee do not believe there is any just claim for the principal sum, it is useless to discuss the question of interest, though it may not be amiss to say that nothing appeared in the papers in this case, when this committee began this investigation, to show what rate or amount of interest Florida had paid in this matter.

The following appears on page 5 of Ex. Doc. 203, above referred to:

"On December 20, 1859, as appears from page 113 of a journal of the proceedings of the senate of the general assembly of the State of Florida, covering that date, a resolution was introduced in the senate calling upon members of Congress from Florida to procure the passage of a law refunding to the State the sum of $241,300, advanced by the State on the payment of Florida troops. This sum is the amount of the loan negotiated by the State upon which $222,015 was realized and placed in the hands of Capt. J. W. Pearson for disbursement. All the amounts set forthin the transcripts furnished by the governor were, it is to be remarked, expended pror to the date when this resolution was offered. These discrepancies of statementas to amounts expended, coupled with the loss and destruction of certain vouchers during the war of the rebellion, serve to greatly embarrass a consideration of the claim as submitted."

It seems that no further explanation has been made than is found in the message of the governor of Florida, set out on page 15 of that document, as follows:

"When the Indian outbreak occurred, the money markets of the world were in such a condition as to forbid even the hope of negotiating a dollar upon the terms to which I was limited by the act of January 12, 1853. The impossibility of procuring subsistence and forage, except to a limited extent, forbade my calling into the service of the State such a force as would have protected the frontier and promptly captured or humbled the enemy. Under these circumstances I was compelled to limit the force to four companies and a detachment. These I provided for temporarily by using the contingent fund and borrowing the small balance remaining uninvested of the school and seminary funds. Having made this temporary provision, I proceeded to Washington City, with the hope of inducing the War Department to accept the services of a brigade of volunteers, or, at all events, receive the companies retained by the State. I did not, however, succeed in either, but received assurances of the determination of the Government to remove the Indians by force, and to use such an amount of force for that purpose as could be profitably employed. The correspondence upon this point with the War Department is herewith communicated for the information of the general assembly.

* * * * * * *

"Having failed to effect what I desired at Washington, and having determined to continue in the service of the State such a mounted force as was deemed sufficient to give reasonable protection to the frontier, I found myself compelled to negotiate for money on terms not authorized by the statute. I negotiated a loan in the city of Charleston for $30,000, at an interest of 7 per cent per annum, to be returned at some early day after the adjournment of the present session of the general assembly. This fund has been reserved for the purchase of subsistence and forage and for the payment of incidental expenses, and will at an early day be exhausted. I respectfully invite the general assembly to appoint a committee to examine and report upon this loan and the disbursement of the funds made by my special orders."

The attention of the governor of Florida having been called to this state of facts, he wrote the following:

WASHINGTON, D. C., *February* 15, 1887.

SIR: In answer to your question I have the honor to say that the bonds issued by the State of Florida, to which you allude, other than the $132,000 now held by the United States Treasurer, were of the same issue and bear like rate of interest; that is to say, 7 per cent per annum.

In short, all the money paid out by her, as appears by Ex. Doc. No. 203, Forty-seventh Congress, first session, and which she asks the United States to refund to her, was borrowed by the State at 7 per cent interest per annum. And she has paid that rate of interest upon all the loan, except that she has not paid the interest which has accrued on the $132,000 held in the Treasury of the United States.

Very respectfully,

E. A. PERRY,
Governor of Florida.

Hon. J. K. JONES,
United States Senate.

This committee therefore recommend that the bill do not pass.

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