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Calvary Cathedral, Sioux Falls, S. Dak.

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IN THE SENATE OF THE UNITED STATES.

MAY 19, 1894.—Ordered to be printed.

Mr. BLANCHARD, from the Committee on Indian Affairs, submitted the following

REPORT:

[To accompany S. 934.]

The Committee on Indian Affairs, to whom was referred the bill (S. 934) "for the relief of the Chapter of Calvary Cathedral, Sioux Falls, South Dakota," having duly considered the same, report it back with the recommendation that it do pass.

In support of this recommendation your committee make the following statement of the case:

On July 1, 1891, T. J. Morgan, Commissioner of Indian Affairs, entered into a contract with John S. Lewis, treasurer of the Cathedral Chapter of Sioux Falls, S. Dak., to equip, maintain, and manage an industrial boarding school at Springfield, S. Dak., and in the same to care for and educate an average of 45 Indian pupils.

The duration of this contract was until June 30, 1892.

"The Cathedral Chapter of Sioux Falls, South Dakota," (as treasurer of which Lewis signed the contract) is identical with "the Chapter of Calvary Cathedral, Sioux Falls, South Dakota," for whose relief the present bill was introduced.

This Chapter of Calvary Cathedral, Sioux Falls, was the board of trustees of the Episcopal Church in South Dakota.

The contract referred to was made by the Government with Lewis, as treasurer aforesaid, at the request of the Rt. Rev. W. H. Hare, Episcopal bishop of South Dakota, and this was known to the Commissioner of Indian Affairs. Bishop Hare was acting for the Niobrara deanery and the board of trusts of the Episcopal Church of South Dakota. The contract was formally made with Lewis as treasurer of the Chapter of Calvary Cathedral, because the latter was a corporation and authorized to contract. Bishop Hare was president of the chapter of Calvary Cathedral.

John S. Lewis, treasurer, shortly afterwards fell into bad ways, took to drink, etc., and during the absence of Bishop Hare in Japan he (Lewis) appropriated to his own use several drafts, amounting to over \$2,000.

Bishop Hare returned from Japan in April or May, 1892, and, discovering the condition of affairs alluded to above, requested the resignation of Lewis as treasurer of the Chapter of Calvary Cathedral. This resignation occurred in May, 1892.

Thereupon Bishop Hare immediately gave notice to the U. S. Indian agent at Santee, whose duty it was to make out the vouchers under this contract to the Commissioner of Indian Affairs and to the Treasurer of the United States, that John S. Lewis had ceased to be the

treasurer, and, that George W. Lewis, of Sioux Falls, had been appointed in his place. Bishop Hare signed these notifications as president of the Chapter of Calvary Cathedral, Sioux Falls. Several other notices of this resignation and substitution were incidentally sent to the Indian Department during the ensuing five or six months.

Notwithstanding all this the U. S. Treasurer, late in June, 1892, remitted to John S. Lewis, treasurer of the Chapter of Calvary Cathedral, a draft for \$2,430, being amount due for two quarters ending, respectively, December 30, 1891, and March 30, 1892.

This draft John S. Lewis had cashed, embezzled the proceeds, and disappeared. No portion of the money was ever turned over by him for the support of the Indian school, nor could the amount of the draft, or any part of it, have been collected by suit at law against him.

This embezzlement caused the Indian school great embarrassment. Bishop Hare, immediately upon the discovery that the Treasury Department had ignored the notices of John S. Lewis's resignation, had sent the draft to the latter, and that its proceeds had been embezzled by him, communicated with the Commissioner of Indian Affairs and the U. S. Treasurer, giving the full facts of the case, and requesting that the amount due the chapter of Calvary Cathedral for the two quarters mentioned be paid to George W. Lewis, treasurer.

The Commissioner of Indian Affairs referred the bishop's letter to the Second Auditor of the Treasury. That officer on the 3d of August, 1892, in a letter to the bishop, took the position that the contract was not made with the chapter of Calvary Cathedral, but with John S. Lewis personally, and that his signature as treasurer, etc., was simply descriptive and could affect no one but himself. He held that the payment to John S. Lewis, treasurer, acquitted the Government, and declined to recognize the claim made by Bishop Hare for payment to the chapter of Calvary Cathedral of the amount due for the two quarters heretofore mentioned.

Admitting, for the sake of argument, that the position of the Second Auditor is technically correct as to the contract, made in the form it was, being one on its face, with John S. Lewis personally, and that his signature as treasurer, etc., was simply descriptive, the defect must be considered cured by the repeated notices given, subsequent to the signing of the contract, to the Commissioners of Indian Affairs and the Treasury officials, by Bishop Hare and George W. Lewis, who had been appointed treasurer in place of John S. Lewis. These notices must be held as sufficient, not only of the fact of John S. Lewis's resignation as treasurer of the Cathedral Chapter, but also of the fact *that the contract was not made with him personally, but with him in the capacity as treasurer of the Cathedral Chapter.*

Your committee think that heed should have been given to these notices by the Commissioner of Indian Affairs and the Treasury officials; that the draft for \$2,430 should not have been made payable to the order of John S. Lewis, treasurer, or remitted to him, and that in pursuing a contrary course gross negligence was committed.

By sending the draft to John S. Lewis, after notice that he had resigned as treasurer, put it in his power to defraud the Chapter of Calvary Cathedral, and he took advantage of this circumstance to defraud the cathedral.

The United States, in equity, common justice, and, we think, law, must be held liable.

We append hereto the statement of the case submitted by Bishop Hare and other accompanying papers.

SIOUX FALLS, S. DAK., *May 14, 1892.*

SIR: I hereby certify you that John S. Lewis, late treasurer of the Chapter of Calvary Cathedral, Sioux Falls, in whose name a contract was drawn up for the current year for conducting Hope Indian boarding school, Springfield, S. Dak., has resigned, and that *George W. Lewis, Sioux Falls, S. Dak.*, has been appointed in his place.

Yours, respectfully,

W. H. HARE,

President of the Chapter of Calvary Cathedral.

The COMMISSIONER OF INDIAN AFFAIRS.

SIOUX FALLS, S. DAK., *May 20, 1892.*

SIR: I beg leave to submit herewith original vouchers with quarterly reports for tuition, etc., at Hope Indian Boarding School, for second quarter and for third quarter 1892, for which I beg a favorable consideration.

I regret delay in forwarding these documents which has been caused by a change of officers, the undersigned having succeeded John S. Lewis.

Very respectfully, yours,

GEO. W. LEWIS,

Treasurer of the Chapter of Calvary Cathedral.

The COMMISSIONER OF INDIAN AFFAIRS,

Washington, D. C.

Bishop Hare begs leave to draw the attention of the honorable Commissioner to the above, and to say that it would be a great relief to the management of the school if, in view of past delay, this account could receive prompt attention. The delay has not been occasioned by any delinquency on the part of the school management.

W. H. HARE, *Bishop.*

SIOUX FALLS, S. DAK., *July 23, 1892.*

SIRS: About the middle of May, 1892, I, as president of the chapter of Calvary Cathedral at Sioux Falls, S. Dak., officially informed the Treasurer of the United States and the Commissioner of Indian Affairs that John S. Lewis, treasurer of the chapter of Calvary Cathedral, with whom the United States had a contract for conducting an Indian boarding school at Springfield, S. Dak., had resigned his office, and that George W. Lewis had been appointed in his place. On May 20, George W. Lewis, treasurer, mailed the following letter to the honorable Commissioner of Indian Affairs:

“SIOUX FALLS, S. DAK., *May 20, 1892.*

“The COMMISSIONER OF INDIAN AFFAIRS:

“SIR: I beg leave to submit herewith original vouchers, with quarterly reports for tuition, etc., at Hope Indian boarding school for second quarter and for third quarter for 1892, for which I beg a favorable consideration.

“I regret delay in forwarding these documents, which has been caused by a change of officers, the undersigned having succeeded John S. Lewis, treasurer of the Chapter of Calvary Cathedral.

“Bishop Hare begs leave to draw the attention of the honorable Commissioner to the above, and to say that it would be a great relief to the management of the school if, in view of the delay, this account could receive prompt attention. The delay has not been occasioned by any delinquency on the part of the school.

“GEORGE W. LEWIS,

“Treasurer Chapter Calvary Cathedral.”

Notwithstanding these notifications, an official notice reached Sioux Falls in an envelope addressed to John S. Lewis, treasurer, and signed by the Acting Commissioner, under date of May 27, in the foregoing matters. I returned the envelope to the Commissioner of Indian Affairs, and drew attention to the fact that I had previously notified him that John S. Lewis had ceased to be the treasurer of the Chapter of Calvary Cathedral and that George W. Lewis had been appointed in his stead. Under date of June 3, 1892, I also mailed a letter to the U. S. Treasurer, of which the following is a copy:

“SIOUX FALLS, S. DAK., *June 3, 1892.*

“SIR: The United States has a contract for conducting Hope Indian boarding school at Springfield, S. Dak., with John S. Lewis, treasurer of Chapter of Calvary Cathedral at Sioux Falls.

"In view of a change in the treasurer, will you do me the favor to inform me what payments have been made since the quarter ending March 31, 1891?"

"W. H. HARE,

President of Chapter of Calvary Cathedral.

"The U. S. TREASURER."

In spite of all these precautions, I have just been informed that a draft for \$2,430, under date of about June 22, 1892, was issued by the U. S. Treasury Department to John S. Lewis, for the tuition of the Indian pupils at said school for the six months ending March 31, 1892; that the same was received by John S. Lewis and cashed by him at a bank in this city, on the 29th day of June, 1892; that immediately thereafter he left the city; that he was seen in Chicago about the 9th day of July, but has not been heard from since; that the proceeds of this draft he appropriated to his own use, and that no portion of it has been turned over by him for the support of said school. His affairs here are in such a condition that there is no likelihood of his future return to this city. The Hope Indian Boarding School is greatly embarrassed by reason of the lack of funds due it from the Government for the six months ending March 31, 1892, and I earnestly trust that you will cause the amounts due the school for such period to be transmitted at your earliest convenience to the proper officer, viz, George W. Lewis, treasurer of the Chapter of Calvary Cathedral at Sioux Falls, S. Dak. I regret exceedingly that this draft should have been issued to the wrong person, but the Chapter of Calvary Cathedral can not, of course, be chargeable with any payments made to its treasurer after notice of his resignation and the appointment of his successor was duly given to the proper officers at Washington.

Yours, respectfully,

W. H. HARE,
Bishop and President.

The U. S. TREASURER and the COMMISSIONER OF INDIAN AFFAIRS,
Washington, D. C.

TREASURY DEPARTMENT, OFFICE OF THE SECOND AUDITOR,
Washington, D. C., August 3, 1892.

SIR: Your communication of the 23d ultimo, addressed to the Commissioner of Indian Affairs, in regard to claim of John S. Lewis, treasurer of Cathedral Chapter, for tuition, etc., of Indian pupils at Hope School, Springfield, S. Dak., during the six months ending March 31, 1892, amounting to \$2,430, has been referred to this office.

You state that about the middle of May last you notified the Commissioner of Indian Affairs and the U. S. Treasurer that John S. Lewis had resigned his position as treasurer of the Chapter of Calvary Cathedral, and that George W. Lewis had been appointed in his place.

You state further that notwithstanding these precautions a draft for \$2,430 was issued by the Treasury Department in favor of John S. Lewis, for tuition etc., of Indian pupils at Hope School for the six months ending March 31, 1892, and that the said Lewis cashed the draft and has now left your city, and that there is no likelihood of his return.

And you request that the amount due the chapter of Calvary Cathedral for tuition, etc., as above, be forwarded to George W. Lewis, its present treasurer.

Your letter is evidently written under a complete misapprehension of the facts in this case.

There is nothing due, nor has there been anything due, from the United States to the chapter of Calvary Cathedral for tuition of Indian pupils. The chapter of Calvary Cathedral has no contract with the United States for tuition of Indian pupils, and has had none.

July 1, 1891, a contract was made between T. J. Morgan, on behalf of the United States, and John S. Lewis, treasurer of the Cathedral Chapter of South Dakota, by which the said John S. Lewis agreed to care for and educate a certain number of Indian pupils at Springfield, S. Dak., and the United States agreed to pay him for such services at an agreed rate.

The contract was not made with the chapter of Calvary Cathedral, nor with the Cathedral Chapter of Southern Dakota, nor with John S. Lewis, acting on behalf of that body, if the two names refer to the same body, or on behalf of either of them, if they are not the same; but with John S. Lewis personally. The fact that Lewis signed the contract as treasurer of Cathedral Chapter did not bind the chapter in any way to fulfil the contract, nor did it bind the United States to make payments to the chapter, nor to any of its officers, authorized or unauthorized, nor to pay any attention to any changes in the personnel of its official force. His signature as treas-

urer, etc., was simply descriptive and could affect no one but himself. Had the contract been made with Cathedral Chapter, in which case whatever official had signed in behalf of the chapter would have been required to furnish evidence as to his right to sign, the chapter would of course have been entitled to designate the person to receive and receipt for money due.

But, as has already been stated, the contract was simply with John S. Lewis, who described himself as treasurer of a certain institution or corporation. He might have described himself as an officer of any other corporation without altering the fact that the contract was with him alone.

The accounting officers had no information, official or otherwise, that the Hope School at Springfield was managed or controlled by the Cathedral Chapter of Sioux Falls. They did know that John S. Lewis, signing his name as an official of that body, had a contract to furnish tuition, etc., for Indian pupils at Springfield, and that upon his furnishing vouchers and proper evidence that he had fulfilled his part of the contract he was entitled to payment therefor.

Vouchers in his favor for the six months ending March 31, 1892, in due form, certified to by the U. S. Indian agent at Santee Agency, and by the principal of the school, were filed with the accounting officers, and the latter, in accordance with the law and regulations, directed issue of the draft to the contractor, John S. Lewis, superintendent, etc.

It will be seen from the above statement that whatever claim the Cathedral Chapter may have against its late treasurer, it certainly can have none against the United States.

Respectfully, yours,

I. N. P.,
Auditor.

Bishop W. H. HARE,
President Chapter of Calvary Cathedral, Sioux Falls, S. Dak.

TREASURY DEPARTMENT, OFFICE OF SECOND AUDITOR,
Washington, D. C., September 23, 1892.

SIR: The claim of John S. Lewis, for tuition, etc., of Indian pupils at Hope Boarding School, Springfield, S. Dak., during quarter ending June 30, 1892, amounting to \$1,144.97, is herewith returned.

This claim is made under the contract with John S. Lewis, of July 1, 1891; nor is there anything in the papers to show either that he did not perform his part of the contract or why payment should not be made to him, the account being stated in his name and the Indian agent's certificate indicating performance of contract by him and that the sum claimed is due him. Yet on the "jacket" of transmittal is stated: "Payment to be made to George W. Lewis, treasurer of Cathedral Chapter, Springfield, S. Dak."

This is done, it is presumed, because of a statement of Bishop W. H. Hare, president of Chapter of Calvary Cathedral, Sioux Falls, S. Dak., dated July 23, 1892, and on file with settlement 6691 of June 10, to the effect that John S. Lewis had gone to parts unknown, and that George W. Lewis had been appointed treasurer of the chapter in his stead.

The statement referred to was received here August 3, by reference from your office, and further stated that the \$2,430 paid on above settlement for the second and third quarters, 1892, had been received by John S. Lewis and retained by him; and the bishop requested that the United States should pay the amount to the new treasurer.

This office, on the same date, advised Bishop Hare that the United States knew no second party to the contract but John S. Lewis, whose title of treasurer, etc., was merely descriptive, the contract being with him personally; that the cathedral chapter is unknown to the Government as a party to the contract, and that, therefore, the request could not be complied with.

This ruling, which is in accordance with well-known principles of law, must govern the present case, unless it can be shown that the contractor neglected or omitted to perform his part of the contract, evidence to which effect would justify the accounting officers in disallowing the claim, but under no circumstances can money accruing under a contract with John S. Lewis be paid to George W. Lewis, or any other person, the law even forbidding assignments prior to the date of the warrant. The request to pay to the new treasurer can not, therefore, be complied with.

This office, however, will offer no obstacle to the settlement of a claim in favor of George W. Lewis, or other third party designated by the chapter, for services in furnishing tuition, etc., during the fourth quarter, 1892, as an open-market transaction sanctioned by the Secretary of the Interior, provided that satisfactory evidence of noncompliance with contract on the part of John S. Lewis be filed; as, whether stipulated in the contract or not, it must be held to be the right and duty of the

administrative department to purchase services or supplies necessitated by the negligence of a defaulting contractor. But it would be absurd to hold the Government responsible because a corporation chooses to do its business with the Government through an individual who turns out to be dishonest. If the cathedral chapter suffers because the contractor was one of its officers it must bear the consequence of its unfortunate selection.

Respectfully, yours,

J. N. PATTERSON,
Auditor.

The COMMISSIONER ON INDIAN AFFAIRS.

STATEMENT.

Until a few years ago the appropriation of the board of managers of the domestic and foreign missionary society to the Niobrara Deanery had been sufficient to provide for the 4 boarding schools—St. Paul's, St. Mary's, St. John's and Hope—and for the general missionary work among the Indians. At this time a reduction in the missionary appropriation was made, amounting to about \$3,000, and it was found necessary to discontinue one of the boarding schools, or to seek assistance in a contract with the United States. The latter alternative was resorted to, and a contract was made at my request by the Government with J. S. Lewis, treasurer of the Chapter of Calvary Cathedral, this being the board of trusts of the Episcopal Church in South Dakota. This was accordingly done.

During my absence in Japan last winter John S. Lewis, treasurer, appropriated to his own use several drafts, amounting to over \$2,000, and had brought himself by the use of strong drink into a condition which rendered him incompetent to attend to business. At my request, on my return from Japan, he resigned in May, 1892, his office as treasurer of the Chapter of Calvary Cathedral.

I immediately gave notice to the principal of Hope School, to the U. S. Indian agent at Santee, whose duty it is to make out the vouchers, to the Commissioners of Indian Affairs, and to the Treasurer of the United States that John S. Lewis had ceased to be treasurer, and that George W. Lewis, of Sioux Falls, had been appointed in his place, signing the notification as president of the Chapter of Calvary Cathedral, Sioux Falls. Several other notices were incidentally sent to the Indian Department during the ensuing five or six weeks.

Notwithstanding these notifications the U. S. Treasury, late in June, 1892, remitted to John S. Lewis, treasurer of the Chapter of Calvary Cathedral, a draft for \$2,430, being the amount due for two quarters ending respectively, December 30, 1891, and March 30, 1892.

This draft John S. Lewis cashed and embezzled and disappeared.

As soon as I discovered this defalcation I sought legal counsel, and then addressed to the Indian and Treasury Departments the following letter:

SIOUX FALLS, S. DAK., *July 23, 1892.*

The U. S. TREASURER and the COMMISSIONER OF INDIAN AFFAIRS,
Washington, D. C.:

SIRS: About the middle of May, 1892, I, as president of the chapter of Calvary Cathedral at Sioux Falls, S. Dak., officially informed the Treasurer of the United States and the Commissioner of Indian Affairs that John S. Lewis, treasurer of the chapter of Calvary Cathedral, with whom the United States had a contract for

conducting an Indian boarding school at Springfield, S. Dak., had resigned his office and that George W. Lewis had been appointed in his place. On May 20, George W. Lewis, treasurer, mailed the following letter to the honorable Commissioner of Indian Affairs:

“SIOUX FALLS, S. DAK., *May 20, 1892.*

“The COMMISSIONER OF INDIAN AFFAIRS:

“SIR: I beg leave to submit herewith original vouchers, with quarterly report, for tuition, etc., at Hope Indian Boarding School for second quarter and for third quarter of 1892, for which I beg favorable consideration.

“I regret delay in forwarding these documents, which has been caused by a change of officers, the undersigned having succeeded John S. Lewis, treasurer of the chapter of Calvary Cathedral.

“GEORGE W. LEWIS,
“*Treasurer of the Chapter of Calvary Cathedral.*”

“P. S.—Bishop Hare begs leave to draw the attention of the honorable Commissioner to the above, and to say that it would be a great relief to the management of the school if, in view of the delay, this account could receive proper attention. The delay has not been occasioned by any delinquency on the part of the school.”

Notwithstanding these notifications, an official notice reached Sioux Falls in an envelope addressed to John S. Lewis, treasurer, and signed by the Acting Commissioner, under date of May 27, in the foregoing matter. I returned the envelope to the Commissioner of Indian Affairs and drew attention to the fact that I had previously notified him that John S. Lewis had ceased to be treasurer of the chapter of Calvary Cathedral and that George W. Lewis had been appointed instead. Under date of June 3, 1892, I also mailed a letter to the U. S. Treasurer, of which the following is a copy:

"SIOUX FALLS, S. Dak., June 2, 1892.

"SIR: The United States has a contract for conducting Hope Indian Boarding School at Springfield, S. Dak., with John S. Lewis, treasurer of the chapter of Calvary Cathedral at Sioux Falls.

"In view of the change of the treasurer, will you do me the favor to inform me what payments have been made since the quarter ending March 31, 1891?

"W. H. HARE,

"President of the Chapter of Calvary Cathedral.

"The U. S. TREASURER."

In spite of all these precautions, I have just been informed that a draft for \$2,430 under date of about June 22, 1892, was issued by the U. S. Treasury Department to John S. Lewis, for the tuition of Indian pupils at said school for the six months ending March 31, 1892. That the same was received by John S. Lewis and cashed by him at a bank in this city on the 29th day of June, 1892; that immediately thereafter he left the city; that he was seen in Chicago about the 9th of July, but has not been heard from since; that the proceeds of this draft he appropriated to his own use, and that no portion of it has been turned over by him for the support of said school. His affairs here are in such a condition that there is no likelihood of his future return to this city. The Hope Indian boarding school is greatly embarrassed by reason of a lack of funds due it from the Government for the six months ending March 31, 1892, and I earnestly trust that you will cause the amount due the school for such period to be transmitted at your earliest convenience to the proper officer, viz, George W. Lewis, treasurer of the chapter of Calvary Cathedral at Sioux Falls, S. Dak. I regret exceedingly that this draft should have been issued to the wrong person, but the chapter of Calvary Cathedral can not, of course, be chargeable with any payments made to its treasurer after notice of his resignation and the appointment of his successor was duly given to the proper officers at Washington.

Yours, respectfully,

W. H. HARE.

To this letter answer has been made as follows:

DEPARTMENT OF THE INTERIOR, OFFICE OF INDIAN AFFAIRS,
Washington, August 3, 1892.

SIR: Referring to your letter of the 23d ultimo, relative to the payment of claims for tuition, etc., at Hope Indian boarding school for the second and third quarters, 1892, and which you say was erroneously paid to John S. Lewis, treasurer of Calvary Cathedral, I have to say that this office contracted with John S. Lewis, treasurer of Calvary Cathedral, and all vouchers submitted so far, even the unsettled one for the fourth quarter, now remaining in this office, has been stated in the name of *John S. Lewis, treasurer*, who is mentioned as such in the certificate of U. S. Indian Agent Helms, attached to each voucher.

Moreover there is no evidence in the possession of this office to show that you are president of Calvary Cathedral, and are authorized to notify the public of changes in your officers.

However, I will take pleasure in referring your letter and notice to the honorable Second Auditor for such action as he may deem proper to take in the case.

Very respectfully,

T. J. MORGAN,
Commissioner.

Rev. W. H. HARE,
Sioux Falls, S. Dak.

TREASURY DEPARTMENT,
OFFICE OF THE SECOND AUDITOR,
Washington, D. C., August 3, 1892.

SIR: Your communication of the 23d ultimo, addressed to the Commissioner of Indian Affairs, in regard to claim of John S. Lewis, treasurer of Calvary Cathedral, for tuition, etc., of Indian pupils at Hope school, Springfield, S. Dak., during the six months ending March 31, 1892, amounting to \$2,430, has been referred to this office.

You state that about the middle of May last you notified the Commissioner of Indian Affairs and the U. S. Treasurer that John S. Lewis had resigned his position as treasurer of the chapter of Calvary Cathedral, and that George W. Lewis had been appointed in his place.

You state that, notwithstanding these precautions, a draft of \$2,430 was issued by the Treasury Department in favor of John S. Lewis, for tuition, etc., of Indian pupils at Hope school for the six months ending March 31, 1892, and that the said Lewis cashed the draft and has now left your city and that there is no likelihood of his return, and you request that the amount due the chapter of Calvary Cathedral for tuition as above be forwarded to George W. Lewis, its present treasurer.

Your letter is evidently written under a complete misapprehension of the facts of this case.

There is nothing due, nor has there been anything due, from the United States to the chapter of Calvary Cathedral for tuition of Indian pupils. The chapter of Calvary Cathedral has no contract with the United States for tuition of Indian pupils, and has had none.

July 1, 1891, a contract was made between T. J. Morgan, on behalf of the United States, and John S. Lewis, treasurer of the Cathedral Chapter of South Dakota, by which said John S. Lewis agreed to care for and educate a certain number of Indian pupils at Springfield, S. Dak., and the United States agreed to pay him for such services at an agreed rate.

The contract was not made with the chapter of Calvary Cathedral, nor with the Cathedral Chapter of South Dakota, nor with John S. Lewis acting on behalf of that body, if the two names refer to the same body, or on behalf of either of them, if they are not the same, but with John S. Lewis personally. The fact that Lewis signed the contract as treasurer of the Cathedral Chapter did not bind the chapter in any way to fulfill the contract, nor to any of its officers, authorized or unauthorized, nor to pay any attention to changes in the personnel of its official force. His signature as treasurer, etc., was simply descriptive and could affect no one but himself. Had the contract been made with the Cathedral Chapter, in which case whatever official signed himself in behalf of the chapter would have been required to furnish evidence as to his right to so sign, the chapter would, of course, have been entitled to designate the person to receive and receipt for money due.

But, as has already been stated, the contract was simply with John S. Lewis, who described himself as treasurer of a certain institution or corporation. He might have described himself as an officer of any other corporation, without altering the fact that the contract was with him alone. The accounting officer had no information, official or otherwise, that the Hope School at Springfield was managed or controlled by the Cathedral Chapter of Sioux Falls. They did not know that John S. Lewis, signing his name as an official of that body, had a contract to furnish tuition, etc., for Indian pupils at Springfield, and that upon his furnishing vouchers and proper evidence that he had fulfilled his part of the contract, he was entitled to payment therefor.

Vouchers in his favor for the six months ending March 31, 1892, in the form certified to by the U. S. Indian agent at Santee Agency, and by the principal of the school, were filed with the accounting officer, and the latter, in accordance with the law and regulations, directed issue of the draft to the contractor, John S. Lewis, superintendent, etc.

It will be seen from the above statement that whatever claim the Cathedral Chapter may have against the late Treasurer, it certainly can have none against the United States.

Respectfully, yours,

J. N. PATTERSON,
Auditor.

Bishop W. H. HARE,
President, Chapter of Calvary Cathedral, Sioux Falls, S. Dak.

These replies seemed to me most unsatisfactory; for, in the first place, I was well known as a reputable citizen who would not send such a notice as I had sent as a mere piece of impertinence; in the second place, the contract was originally begun and had each year been renewed at my instance, and had been the subject of not infrequent correspondence with me; in the third place, J. S. Lewis has generally been addressed by the officials of the United States in the course of the business as "Treasurer," or "Treasurer of the chapter of Calvary Cathedral;" in the fourth place, if "J. S. Lewis, Treasurer of the chapter of Calvary Cathedral," the party of the second part is to be regarded as acting as J. S. Lewis, a private individual, why is not "J. T. Morgan, Commissioner of Indian Affairs," the party of the first part, to be regarded as acting as a private individual? It is a case of *reductio ad absurdum*.

W. H. HARE.