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### Report : Mr. Naudain

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IN THE SENATE OF THE UNITED STATES.

JUNE 27, 1834.

Read, and ordered to be printed.

Mr. NAUDAIN made the following  
**REPORT,**

WITH SENATE BILL NO. 221.

*The Committee of Claims, in accordance with the resolution of the Senate of the 21st of January last, instructed them to "inquire into the expediency of authorizing, by law, a final settlement of the claims of the legal representatives of John H. Piatt, deceased, on principles of equity," report:*

That John H. Piatt contracted to supply the troops in Ohio, Kentucky, Michigan, and northern vicinity, from the first day of June, 1814, to the 31st day of May, 1815, and that he fulfilled his engagement without any failure to comply with any requisition made upon him under the said contract. That, in the fall of the year 1814, his drafts upon the Government, to the amount of two hundred and ten thousand dollars, were protested. That, finding the Government was not able to meet their engagements with him, and the fulfilment of his contract with the Government would involve him in utter ruin on account of the great and increasing derangement of the currency of the country, and the consequent increase of price of every part of the military ration, he came to Washington for the purpose of abandoning his contract, which he had been advised by counsel he had a right to do because of the failure of the Government to pay him for the supplies furnished: he stated this to be his intention to many persons upon his arrival here. In pursuance of this purpose, he had an interview with Mr. Monroe, then acting Secretary of War, in the presence of the honorable John McLean, then a representative in Congress from the State of Ohio, and, at the earnest request of the Secretary, and upon his assurances "that he should have justice done him, or that he should not be injured," Mr. Piatt said "he was determined to rest on the assurance given, and go on in furnishing all the supplies required if the Government did not advance him a single dollar."

After the termination of his contract, Mr. Piatt presented his vouchers for settlement, and upon the settlement of his accounts according to the contract, and the disallowance of many of the items of charge presented, amounting in the whole to more than \$100,000, Mr. Piatt was brought in debt to the Government in the apparent sum of \$48,230 77. In adjusting his accounts, nothing was allowed him in consequence of the assurance of

the Secretary of War "that he should have justice done him; or that he should not be injured," if he went on to furnish supplies according to his contract.

For this sum of \$48,230 77 a suit was commenced against Piatt, and he was in custody of the marshal of this district in March, 1820. While in custody, he addressed a letter to the chairman of the Judiciary Committee of the Senate on the 20th of that month, from which the following extract is made in a report from the Second Comptroller of the Treasury, dated February 14th, 1821: "My present exigencies, being sued by the United States, and also by individuals for just debts; being now in the hands of the marshal, on my parole of honor, with the prospect of all my property being sacrificed in a manner that will leave me without a dollar in the world, compel me, for the sake of keeping myself from want, and to satisfy the just claims which my engagements on account of the Government have brought on me, to accept of a release for what I am now sued for by the United States by Mr. Monroe's guaranty to me; and my now agreeing to the above terms, the Government will have saved one hundred and ninety thousand dollars on this one requisition. As to my suspended claims for transportation, &c., which arise entirely under the contract, I do not wish them to be considered as having any thing to do with the proposals which I now make, but to remain for an equitable settlement."

According to the tenor of this letter, on the 8th day of May, 1820, an act passed for his relief in the following words:

"*Be it enacted, &c.*, That the proper accounting officers of the Treasury Department be, and they are hereby authorized and required to settle the accounts of John H. Piatt, including his accounts for transportation, on just and equitable principles, giving all due weight and consideration to the settlements and allowances already made, and to the assurances and decisions of the War Department: *Provided*, That the sum allowed under the said assurances shall not exceed the amount now claimed by the United States, and for which suits have been commenced against the said John H. Piatt."

Thus Congress by this act recognized the "assurances" of the War Department, and that the faith of the Government was so far pledged by that department, that it gave Piatt an equitable claim for remuneration beyond his contract. The amount to be allowed under this head was, however limited to the sum for which suit had been commenced by the United States.

Under this law the accounts of John H. Piatt were opened for settlement, and of his suspended accounts, including his account for transportation, there were allowed him further credits to the amount of \$76,475 85, and an allowance under the head of assurances to the full amount for which he had been sued by the United States, viz. \$48,230 77.

In this adjustment of the account, an error was discovered in the settlement of the former account of John H. Piatt, in his favor, of \$12,855 37, which was deducted from these further allowances, and left a balance due John H. Piatt of \$63,620 48.

During the year 1820, Piatt died in this city. Before his death, he had assigned parts of this claim to some of his creditors, and his representatives caused a memorial to be presented to the House of Representatives at the session of 1822-23. The House thought the subject of sufficient importance to refer it to a select committee, who made a very able and elaborate report on the 3d day of March, 1823, to which the committee beg leave to refer for a more full and detailed account of all the circumstances connected with the case, and which they annex as a part of this report.

According to an account prepared, *pro forma*, by the Second Comptroller of the Treasury, at the request of the committee, it appears that if effect be given to the "assurances" of the War Department so as to apply to all the rations issued by Piatt under his contract after the first day of January, 1815, his credits under that head would amount to \$179,799 67 more than he received from the Government at the contract price. Under the head of "assurances," as before stated, there has been allowed and paid the sum of \$48,230 77; and the only question now remaining is, for Congress to say whether Piatt has been paid all that equity demands on account of the "assurances" given him by the Secretary of War, and upon the faith of which assurances Piatt went on and fulfilled this, to him, ruinous contract.

If the "assurances" at all bind the Government to make *any* compensation beyond the contract, how is it possible, in justice to deny extending that compensation to all the provisions furnished after the "assurances" were given? It may be answered that Piatt agreed to receive \$48,230 77 in full for these assurances, and, as this was his own proposition, the Government is therefore released from its obligation to Piatt; but it is to be considered, first, that, at the time Piatt made this proposal, he was oppressed with debt, in the custody of the marshal at the suit of the United States, and more than \$100,000 of his accounts suspended; second, how far it comports with the real interest and honor of the country *thus to discharge* the obligations of the Government towards a citizen who at a time of great distress, when the credit of the Government was gone, at his own risk, and, upon these verbal "assurances" of the department, put forth all his energies, and, at an expense far beyond the contract price, fully and faithfully supplied all the troops of the United States in that quarter.

Without pursuing the subject farther, your committee are constrained, by a sense of justice and equity, to say that they think the legal representatives of John H. Piatt have still an equitable claim upon the Government on account of the "assurances" given by the Secretary of War. And they further think it would be no more than sheer, though tardy justice, that the balance which appears upon the *pro forma* account above alluded to, amounting to the sum of \$131,508 90, be paid to the legal representatives of the said John H. Piatt.

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HOUSE OF REPRESENTATIVES,

March 3, 1823.

*Report of the Select Committee, to which was referred, on the 3d February last, the petition of the representatives of John H. Piatt, deceased.*

The committee to whom was referred the memorial of the representatives of John H. Piatt, deceased; praying that an appropriation may be made for paying the balance found due to him by the accounting officers of the United States, under the act passed on the 8th day of May, 1820, entitled 'An act for the relief of John H. Piatt,' report:

That they have had the case of John H. Piatt under consideration, and have endeavored to inform themselves fully and accurately of all the facts which have a bearing upon the several questions to which it has given rise, as well as to understand and duly appreciate the views which have been taken by the officers of the Government to whose notice it has been in its

progress submitted. The claim has now become not a little complicated, involving questions of fact, questions of evidence, and questions of strict legal justice, as well as of that enlarged justice which it is sometimes the province of the Legislature to dispense, in order to sustain the public policy by judicious liberality, and mark its sense of the value of services rendered in times of great national exigency.

Under these circumstances, it is not easy to present a statement that shall be perspicuous without being tedious. But as it is the first duty of the committee in a case of this magnitude, to lay before the House a full exhibition of the grounds upon which the judgment of the House must probably be formed, they do not consider themselves at liberty to condense this report at the probable expense of omitting something which may be material to a right conclusion.

They have therefore decided to endeavor, in the first place, to give a statement of the principal circumstances of the case as nearly as may be in chronological order, and then to state the deductions they have made as to the rights and obligations of the respective parties, arising out of the facts.

1st. On the 26th day of January, A. D. 1814, the late John H. Piatt entered into a contract with the Secretary of War, by which he stipulated to supply and issue all the rations that should be required for the use of the United States, at all and every place or places where troops were or might be stationed, marched, or recruited, within the limits of the States of Ohio, Kentucky, and the Michigan Territory, and northern vicinity, from the first day of June, 1814, to the 31st day of May, 1815; both days inclusive. The rate of the ration, as well as of its component parts, is fixed by the contract, and it is understood to be from twenty to twenty-five per cent. lower than in the previous contract, which was with other persons. It is also said that the previous contractors had failed to comply with their contract. Of these facts, the committee have been informed in the course of their investigation, but cannot speak of them with entire confidence, as they did not very minutely examine how far they were capable of being proved.

The contract did not expressly stipulate for any advance by the Government, nor for any term or time of payment. These things, of course, were left to a reasonable interpretation according to the usage of the department, which is understood to have been well established and invariable, to make large advances. Indeed the nature of the service, in most instances exceeding in amount the probable means of an individual, seems of itself to imply an engagement on the part of the Government to aid the contractor with means to fulfil the contract. On this point, there appears to have been no dispute.

Mr. Piatt went on to execute the duty he had undertaken, and it may be well, once for all, to state, that he performed it throughout with such punctuality that not a single instance of failure or even delay has ever been imputed to him. When all the circumstances of discouragement and difficulty which will hereafter appear come to be considered, it will not be too much to say that this was an instance of unexampled fidelity; and when the temptations that were offered to Mr. Piatt to pursue a different course, and the reasonable apology he might have found for doing so are also weighed, it will be impossible to avoid the conclusion that he was strongly influenced in his conduct by motives and feelings the most honorable. In fact, it is fully proved that Mr. Piatt was not only a man of activity and zeal, but of the most lofty patriotism; and it is probable that his fortune and his health

were ultimately sacrificed to an invincible determination, at every hazard, to uphold the cause of his country in the interesting quarter to which his contract applied.

Not very long after this contract was entered into, the face of affairs underwent a change more violent, more rapid, and, to the fulfilment of its stipulations more disastrous than the most gloomy imagination could have anticipated. The pressure of the war in the fall of the year 1814 produced various effects, all of which were ruinously concentrated in their operation on this contract. The suspension of specie payments, and an increased demand for provisions, suddenly raised their price to more than double what had been stipulated as appears from the letter of Quartermaster General Swearingen. The necessary movements of the troops in that quarter, and the expectation of being obliged to strengthen the posts, produced at the same time a greatly increased demand upon the contractor; and, at this moment, the condition of the United States Treasury disabled the Government to afford him any aid, or even to do him justice. In the month of December, the bills of Mr. Piatt on the Government to the amount of no less a sum than two hundred and ten thousand dollars, were dishonored and lying under protest in Washington from the mere inability of the Government to pay them.

It is not, and never has been, alleged that Mr. Piatt had not a right to draw these bills. On the contrary, his right has always been admitted; and the only reason assigned for not paying them was the want of money. The Government, therefore, at the period now mentioned, was in default, had broken the contract, and thereby liberated Mr. Piatt from the obligation imposed upon him.

In this state of things, Mr. Piatt, in December, 1814, came on to Washington: some of his friends advised him strongly to relinquish the contract, from which he had become entitled to extricate himself by the failure of the Government to comply with its engagements. His agent wrote to him, giving the same advice, and pointing out to him very plainly as a result, that he might, by so doing, realize a great deal of money instead of suffering a ruinous loss. The consequences of such a step to the Government are some of them very obvious, and others might have flowed from weakening the arm of the country on that frontier, which are not to be estimated: that this was nevertheless the politic course for Mr. Piatt is not to be doubted, and it must be admitted that it would not have been unjust. It has been stated to the committee that another contractor, in circumstances somewhat similar, availing himself of the necessities of the Government, shook off the incumbrance of his contract, and made a large fortune by means of a new arrangement in which he was enabled to make his own terms. Another who had gone on to comply with his engagement at some loss, is stated to have been allowed a credit of \$60,000 by the Secretary of War in the summer of 1814, by way of remuneration, though in his case there had been no failure on the part of the Government.

Other friends of Mr. Piatt, it would seem from representations made to the committee, feeling strongly what disastrous consequences must inevitably follow a failure of supplies to our troops in the quarter embraced by the contract, advised him to go on, and held up to him as an inducement the known liberality of the Government, and especially the instance already mentioned of relief to a contractor; and finally, they recommended to him to converse with the Secretary of War.

Mr. Piatt accordingly had one or more interviews with the Secretary of

War, and received from him certain assurances, the precise import of which the committee will not now undertake to characterize. They are proved by the evidence of Judge McLean, Daniel Parker, and James Morrison, Nos. 1, 2, and 3. There is also annexed a statement of Tench Ringgold, No. 4.

But, of the fact that Mr. Piatt called upon the Secretary of War, that he called upon him for the purpose of ascertaining, upon the best authority how far he might calculate upon the support and aid of the Government in case he should decide to go on with the supplies; and that, after his interviews with the Secretary, he did decide to continue to furnish the supplies, and did continue to furnish them, there seems to be no doubt. Whether these facts are to be connected as cause and effect, is a question upon which one would not be naturally led to entertain a doubt, unless there were something more in evidence than has appeared to the committee. It would seem reasonable to conclude, in the absence of any thing to the contrary, that the determination of Mr. Piatt was materially influenced, if not entirely brought about, by what he understood to be the true meaning and import of the conversations with the Secretary of War. This inference coincides exactly with the statement of Mr. Piatt, to which he has uniformly adhered, and with the evidence of Judge McLean, General Daniel Parker, and Colonel James Morrison.

On the 10th day of January, 1815, Mr. Piatt replied to the letter of his agent. A copy is hereto annexed, marked A; and it would not be doing justice to the memory of a meritorious and faithful public agent to withhold from that letter the tribute of unqualified commendation which its generous and patriotic spirit deserves. When it is considered that Mr. Piatt was in an humble and unambitious station, where the most punctual performance of his duty and the greatest sacrifices could obtain for him no reward of honor or applause; where, too, it is common to impute, and perhaps very common to find, no better motive governing the conduct of a contractor than the desire of gain, too much stress can scarcely be laid upon the patriotic alacrity with which Mr. Piatt devoted himself, his fortune, and his credit, under circumstances of no ordinary discouragement, to the maintenance of the cause of his country. It cannot be doubted that he rendered the most essential services, confiding in the liberality of his country duly to appreciate them, and eventually to do him justice, if not according to his merits, at least to the extent of his pecuniary sacrifices.

That he did receive assurances, however, and that those assurances were of a nature to enlarge his claims upon the Government beyond what they would have been if founded merely on his contract, and thus to form a proper subject of consideration in the settlement of his accounts, is now no longer to be questioned, being, as the committee believe, distinctly admitted by the provisions of the act of the 8th of May, 1820. He is, by that act, allowed a credit in terms for assurances as a separate head of allowance, differing from what he would otherwise have been entitled to be credited, and increasing his claims to the whole extent of such difference.

From that time forward, Mr. Piatt went on to furnish the supplies wherever called for. The requisitions in some instances were unexpectedly large, and, as it is believed, so far exceeded what was probably contemplated when the contract was entered into, that objection might perhaps have been made on that ground to complying with them. They were all promptly and cheerfully complied with as has been already intimated: it is understood that no complaint whatever was at any time made against Mr. Piatt.

It has been stated, in a former part of this report, that, from the causes there referred to, provisions had greatly advanced in price as well as the cost of transporting them; and that, if the Government had been driven to the necessity of obtaining supplies without the aid of Mr. Piatt, the ration would have cost from 45 to 50 cents. It is proper further to state, upon the authority of the personal knowledge of one of the committee, that it is very doubtful whether they could have been got at any price to the extent and at the points required. The subject is known to have been one at that time of very deep interest, and to have engaged the anxious attention of the Legislature of Ohio, upon the inquiry what means could be devised to furnish supplies in case Mr. Piatt had abandoned or refused to go on with the contract.

The war being happily ended, Mr. Piatt found himself in a state of extreme embarrassment, occasioned, he has always said, by his exertions and losses in the public service. On the other hand, it has been rumored that he made money by his contracts with the Government, and lost it by subsequent speculations. The committee supposed that, in some aspects of the inquiry referred to them, it might be material to ascertain how far this rumor was well founded, and with that view they addressed letters to three respectable gentlemen known to have been acquainted with Mr. Piatt, and with his concerns. Their answers are hereto annexed, marked B, C, D, and they seem plainly to lead to a conclusion that whatever may have been the effect of other causes, the exertions and sacrifices he made for the country were sufficient to have occasioned the ruin with which his affairs were overwhelmed.

On the 16th day of July, 1816, a settlement took place of the accounts of John H. Piatt, finding a balance due from him of upwards of \$48,000. This balance consisted principally of a balance due from him on his account as commissary, which had been owing to a draft made by an agent in his absence, without his consent, and against his wishes. It appears that Mr. Piatt endeavored to prevent the payment, but his notice to the department was too late, though given as soon as he had information of the draft.

His own account made out about the same time, and bearing date the 23d February, 1816, claimed a balance due to him from the Government of upwards of \$100,000. These two accounts, together with the statement of suspensions and disallowances, will show what the differences were, and they are material to the right understanding of what has since occurred.

In the year 1820, Mr. Piatt was in the city of Washington, and reduced to the greatest extremity of distress. A judgment had been obtained against him by the United States for the balance before stated: he was in the custody of the marshal, and his creditors (for debts contracted, he alleges, in the service of the Government,) were pursuing and threatening him with rigorous measures of compulsion when he was entirely destitute of means to satisfy their claims. His application for relief was before the Senate, and a bill had been reported or prepared, which proposed a settlement of his accounts, by giving him a credit equal to the amount of the balance. If such a law had passed, and been accepted by Mr. Piatt, there must have been an end of the question. But he addressed to the chairman of the committee of the Senate a letter, which the Second Comptroller rightly considers as a respectful protest, in which, admitting that the extreme urgency of his situation sincerely left him a choice, he nevertheless intimates that it would not be right thus to cut off the balance of his claims.



The bill then underwent an alteration, and the proviso assumed the shape in which it passed both Houses of Congress, and now stands in the act of the 8th May, 1820. The committee will not say that the change was owing to Mr. Piatt's letter, but it seems to them reasonable to ascribe it to that cause, and thence to infer that the law did not intend to cut off any part of Mr. Piatt's just claims, but only to limit the credit to be given to him for what were termed "assurances," leaving him the full benefit of every other just item of credit which he could establish according to the usage of the department, or the decisions in his own particular case, or upon the equitable principles which the act expressly extended to him.

The particulars above stated will be found in the report of the Second Comptroller among the printed documents accompanying the letter of the Secretary of the Treasury, laid before the House on the 3d of January last, and the proofs are among the papers in the Second Comptroller's office.

Under this act of the 8th May, 1820, the accounts of John H. Piatt were submitted to the proper accounting officers of the United States. A copy of the account he presented is hereto annexed, marked E. The Third Auditor, on the 14th June, 1820, stated an account, showing a balance due to the United States of \$34,708 15. This account, with the remarks of the Third Auditor, was submitted to the Second Comptroller, who disallowed some of the debits, and allowed several additional credits, and finally, as he is authorized by law to do, settled the account, making a balance due to Mr. Piatt of \$63,620 48.

Of this settlement, and the balance found due by it, Mr. Piatt obtained an official certificate, to which, of course, he was entitled.

With the certificate in his hands, and the opinion of eminent counsel upon the construction of the act of May, 1820, Mr. Piatt obtained considerable advances of money to relieve his pressing necessities by making assignments of portions of his claim upon the United States; and, in one instance, a creditor, in consideration of a similar assignment, surrendered securities he had previously held. These assignees have thus become interested in the claim to an amount which does not exactly appear, but is known to be very large. Mr. Piatt died some time after in the city of Washington, where he was attending to endeavor to get an appropriation to pay the balance found due to him. He has died insolvent, and the assignees above mentioned have no chance of obtaining any satisfaction but through the medium of a provision to be made by law. That they should not suffer by their kindness in relieving him from his great distress was among the latest wishes expressed by Mr. Piatt.

The general question presented is, whether an appropriation ought to be made to pay the balance thus found due, and now standing to the credit of John H. Piatt? And this may be considered under two views:

I. As between the United States and the late Mr. Piatt, or his representatives.

II. As between the United States and the assignees of the late John H. Piatt.

1. It is not the intention of the committee to go into a particular examination of the differences between the Third Auditor and the Second Comptroller. By law the decision of the latter is the superior and the final decision; and the committee are not aware of any sufficient reason for withholding from it, in the present instance, its full legal effect.

For the purpose of ascertaining the balance of the account, this settlement would be deemed conclusive—so conclusive, that if there had been an appropriation, or if there had been money at the disposal of the department for the payment of “arrearages,” under the general authority for that purpose given, it is believed, from the statement of the Second Comptroller, that the balance would have been paid without hesitation; and, of course, it is to be understood that the settlement leaves no question as to the debt. If so, the United States are legally liable for the amount, and it may be suggested for the consideration of the House whether, in such case, there ought to be any question about the inclination of the Government to pay.

It must at the same time be admitted that, in making the settlement, the Comptroller acted under the limited authority given by the act of May, 1820; and if he manifestly transcended the authority so given, the same effect ought not to be ascribed to his official act.

But the committee are far from thinking that the Comptroller did exceed his authority, or misunderstand the duty which it required him to perform. On the contrary, after carefully weighing the reasons assigned by him for his opinion, as well as those which are urged by the Third Auditor on the opposite side, they agree with the Comptroller in the construction he has given to the act, and in the application of its provisions to the items of account in controversy; and they think there can be no doubt that, in a court of justice, acting either upon the most rigorous or the most liberal interpretation of the act, the construction would be the same.

The object of the act seems to have been to extend to John H. Piatt the benefit of two distinct provisions: 1st. that his accounts should be settled upon equitable principles; and 2d. That he should be allowed a credit for the “*assurances*.” If these affirmative provisions had stood alone, it must have been conceded that Mr. Piatt would have been entitled to a credit; for, 1st. Whatever, upon the ordinary principles of accounting, would have gone to his credit without the aid of the law. 2d. Whatever, upon equitable principles, would have gone to his credit. And 3d. For the assurances. And under each of these heads he would have been entitled to credit, without limitation, for whatever it fairly embraced.

The only limit assigned, is that which is contained in the proviso, and that is expressly and specifically applied to the head of “*assurances*,” and to that alone, leaving the others wholly unlimited. Can it then be extended to the other heads of credit? The terms of the act will not allow of such a construction. This seems too plain to be doubted. The fair intention of the act is equally opposed to it. For then it might happen that nothing would be allowed for “*assurances*” at all, or it might even happen that all could not be allowed to which Mr. Piatt was entitled upon equitable principles. The former would occur if the allowance upon equitable principles should equal the balance of the former account, and the latter if it should exceed that balance. It is impossible, the committee think, to believe that it could have been the intention of the act in any event to allow nothing for “*assurances*,” and it is quite impossible to suppose that it could have been intended to allow Mr. Piatt less than upon “*equitable principles*” he might prove himself entitled to be allowed. It may also be remarked, that the construction adopted by the committee does not by any means render the proviso inoperative. Without the limitation assigned by it, that is to say, giving credit for all Mr. Piatt could claim under the head of assurances, the balance in his favor would be more than \$100,000.

The act, it is true, has in it certain other words which have been thought to have a bearing upon the question. These words are as follows: "giving all due weight and consideration to the settlements and allowances already made." It seems to the committee not unreasonable to suppose, as these words are arranged in the same sentence with others, which are obviously designed for the benefit of Mr. Piatt, that they were intended rather to operate in his favor than to his prejudice. The whole clause is as follows: "giving all due weight and consideration to the settlements and allowances already made, and to the assurances and decisions of the War Department."

In point of fact there had been *decisions* of the department, the benefit of which, *as decisions*, had already been extended to Mr. Piatt: such for instance as the damages on the protested bills of exchange. There had been *allowances* also; such for instance as that for supplies to the distressed inhabitants. But these were not conceded to Mr. Piatt by reason of any "*assurance*" he had received, nor, it is supposed, as a favor to him, but in common with all other accountants similarly circumstanced, and as a matter of right. The decision as to damages, particularly, was a general decision of the War Department, establishing a rule for the accounting officers, in all cases of bills dishonored and protested on account of the inability of the Government to pay, embracing therefore all protested bills which the parties had a right to draw. Under this decision, or general rule of the department, the damages were allowed to Mr. Piatt, and not in consequence of any "*assurance*."

The allowance for supplies to the distressed inhabitants was also, it is believed, a matter of right upon the established principles of the department. The contractor was not bound by his contract to furnish them, and therefore could not be bound to furnish them at the contract price. He was entitled to a reasonable compensation, and that is what was allowed.

It appears to the committee that it could not be the design of the act either to retract the credits which had thus been given, or to alter their character so as to arrange them thenceforward under the head of "*assurances*" instead of "*decisions*" or "*allowances*." That would be to suppose that the act was passed merely to change the name, and under color of allowing something for "*assurances*," only to alter the words in the account. The plain meaning seems to be, that Mr. Piatt was not to be deprived by the new grant of the benefit of any former allowances, settlements, or decisions. And this construction is fortified by the fact that the act was deemed necessary to give Mr. Piatt the benefit of the "*assurances*," which implies that this could not be done without the authority of a special law, and therefore further implies that it had not been done before.

If this reasoning be correct, it must be apparent that the Comptroller has rightly interpreted the proviso as applying only to "*assurances*," and of that opinion are the committee.

It would extend this report to an unreasonable length to go into the items of account in detail. The committee have already sufficiently expressed their opinion of two of them, namely: the damages and the supplies to distressed inhabitants, to show that they concur with the Comptroller; and, as far as their inquiry has extended, they cannot say that they differ with him as to any of the items.

But what the committee would further submit for the consideration of the House is, that in settling the account of John H. Piatt, a liberal estimate ought to be made in his favor, having a just regard to the very meritorious

services he rendered, and the sacrifices he made for the public good at a most critical and interesting period. They think, too, that at all events the Government ought not to be gainers by the loss, and perhaps the ruin, of a patriotic citizen. They have therefore caused three *pro forma* accounts to be made out by the Comptroller, and three by the Auditor, to show what the operation would be of a settlement of the accounts upon different principles. These accounts, with the communications accompanying them, are hereto annexed, marked F, G, H. They have also annexed a copy (marked I,) of the account made out by Mr. Piatt himself.

From these accounts it will be seen that, with the utmost allowance made to Mr. Piatt, the Government will still be gainers by his good conduct, for they will pay less by a sum exceeding \$ ——— than it would have cost them to obtain the supplies if he had abandoned the contract. And he will be no gainer, for it must be clear that he will get no more than the provisions cost him, and not so much as he might have obtained if he had chosen to take advantage of the Government; and even the cost will be allowed him only to a limited amount short of what he actually furnished. The committee are obliged, however, to say that there is not any exact proof of the cost by vouchers, nor could it be reasonably expected, considering the circumstances of the country and of the contractor, and considering, too, that he could not be supposed to anticipate that any such proof would be required. This is more especially true of the purchases made before the "assurances" were given, with respect to which he could not suppose he should have to account. The same remark applies with equal force to purchases made by his agent before his return from Washington. But the price of provisions in the country at the time affords, in the opinion of the committee, a guide as satisfactory as could be expected, and sufficient for the purpose of justice between the parties. And this is proved not only by Gen. Swearingen's letter; but by thirteen depositions remaining in the Second Comptroller's office. Besides, there can be no danger that, from want of precision in the evidence, the Government will pay more than is just; for the proviso limits the allowance under the head of assurances to \$48,000, and no estimate can, it is believed, be made which would bring the cost below that sum. It would probably be more than double.

The committee are not inclined to favor the distinction which has been attempted between the provisions purchased after the assurances, and those which were then on hand, and which proposes to allow for the former; but not for the latter. It is entirely arbitrary, and seeks to put the narrowest possible construction upon the act.

The plain equity of the "assurances," according to any interpretation that can be put upon them, seems to forbid such a distinction. If the contractor was only to be indemnified, (which is the least either party could desire,) it must be considered that the rise in price had taken place before that time, and of course was in all probability the price at which these provisions had been actually purchased. If the probable cost to the United States be regarded, it must be considered that they would have been obliged to pay the same. But the just rule between the parties is, to estimate fairly what these provisions were worth to the contractor; what could he have got for them if, liberating himself from all engagement to the public, he had offered them for sale. It cannot be doubted that he might have got the market price; and the difference between what he might have sold them for, and what the Government have allowed under the contract, is the precise mea-

sure of indemnity to the contractor, as it is also the most favorable measure possible of the gain by the Government. The committee therefore agree with the Comptroller in the credits he has allowed for provisions.

And they must again repeat that, even with these credits to the full extent the proviso will permit, it may be doubted whether justice is done, in as much as the limitation cuts off more than half the amount of what would be due if the assurances were to operate upon the whole of the supplies.

The committee, in the course of their investigation, have met with another objection which has been urged to Mr. Piatt's claim. It has been represented that Mr. Piatt had no reason to complain of the Government on the score of advances; that, in truth, he had always received as much money as he was entitled to; and it has even been doubted whether he had any right to draw the bills that were protested. The committee think that in this statement there must be some such misapprehension as is very apt to take place after a length of time, unless cotemporaneous facts are duly considered in forming an opinion. They think so because the right of Mr. Piatt to draw for the \$210,000 was admitted at the time, and the dishonor of the bills was ascribed entirely to the want of funds to pay them. And again, in the year 1816, when the transactions were comparatively recent, and the recollection of them fresh, the damages were allowed to Mr. Piatt without hesitation, which could not have happened, or would have been wholly indefensible, if in truth he had not had a right to draw. Each of these facts is therefore a cotemporaneous, or nearly cotemporaneous admission, that he had not had the aids in money to which he was entitled; and the advances that were made to him after he came to Washington in December, 1814, are further and unequivocal evidence of the same thing.

But all this, it is believed, is disposed of by the passage of the act of May, 1820. The suggestion referred to was distinctly presented to the consideration of Congress at the time, in a form that demanded, and no doubt received, the most respectful attention; and if it had any value as an argument it was to show that Mr. Piatt ought not to have had any "assurances," and that no act ought to be passed for his relief on the ground of his having received them. As such, it was weighed and rejected; and it cannot now be admitted to affect the interpretation of the act, the very passage of which necessarily implies its rejection.

It would be superfluous further to remark that the death of Mr. Piatt, himself perhaps the only person capable of giving satisfactory explanations of doubtful points of fact, should make us hesitate now to admit objections which we may reasonably suppose to have been heretofore made and refuted; or to allow the just operation of the act of 1820 to be restrained by the influence of suspicions which it is almost certain he must have been able to remove.

All these circumstances duly considered, the committee are of opinion that the balance found by the Comptroller is justly due, and ought to be paid.

And, referring again to the accounts, F, G, H, I, they are of opinion, that, upon original grounds, and independently of the act of May, 1820, it would be difficult to show that Mr. Piatt was not entitled to a much larger sum.

2d. Between the United States and the bona fide assignees of Mr. Piatt for a valuable consideration, the case is somewhat varied, and the claims of the assignees are even stronger than those of Mr. Piatt himself. The set-

tlement of the account was by the proper accounting officer of the Government entrusted and authorized to make it. The certificate of the balance found due, was the evidence of a debt of the most authentic character. The only question that could possibly arise, would be whether this settlement was within the limits of the authority given to the officer? If it was good policy, and a due regard to the credit of the Government, no less than the obligations of good faith, require that there should be no doubt entertained of its being paid. Between individuals similarly circumstanced, and amenable to the ordinary tribunals of justice, it is believed that there could be no doubt that its payment would be compelled.

Upon the point of authority, the persons who advanced their money upon the faith of the settlement, could only consult the act of May, 1820, or, if they distrusted their own judgment, have recourse to those who, by their peculiar learning and experience, are deemed qualified to advise, and are resorted to for aid. The opinion of eminent counsel was accordingly taken, and it was clear and unhesitating. A copy of it is hereto annexed, marked K. In that opinion the committee fully concur, for reasons already stated, and the conclusion they are brought to is therefore inevitable, that, as between the United States and the assignees of John H. Piatt, the settlement ought to be decisive.

In presenting this view, however, the committee wish it to be understood that they do not mean to impair or weaken the conclusion they have come to under the former head. They do not mean to admit that the account, if open, ought to be otherwise settled than it has been. On the contrary, they believe the settlement to be right in itself, and such (so far as the proviso of the act of 1820 would permit,) as it became a just Government to make in the case of a meritorious individual, who was the wreck of a tempest to which he had generously exposed himself in the service of his country.

The committee regret that the subject came to their hands so late as to preclude a hope of its being acted on this session, and they submit the following resolution:

*Resolved,* That a committee be appointed to bring in a bill appropriating the sum of \$63,620 48, with interest from the 7th day of July, 1820, for the payment of the balance awarded by the settlement of that date in favor of the late John H. Piatt, and interest thereon: such payment to be made in the first place, to those who are entitled by assignments from the said John H. Piatt, and the residue to his personal representatives.

*Note by the Committee.*—The papers herein referred to, and not annexed, will be found either among the printed documents accompanying the letter from the Secretary of the Treasury of the 3d day of January, 1823, in the office of the Second Comptroller, or in printed reports of Committees of the House of Representatives, 2d Session, 17th Congress, Vol. 2, No. 102."

WASHINGTON, March 4, 1834.

SIR: The Committee of Claims, to which has been referred, a claim of the representatives of the late John H. Piatt, desire the following information in regard to that claim:

First. A statement of his accounts settled upon equitable principles, considering the alleged assurances of the War Department to apply to all rations issued after the assurances were given; and what items of his account were not sufficiently vouched for such equitable settlement, and of course not admitted in former settlements.

Second. A statement, from the best evidence within the reach of your department, showing what price per ration the Government would have been compelled to pay had Mr. Piatt abandoned his contract about the time he received the assurances from the War Department, and all evidence that will go to show what that assurance was, its nature, and extent.

Third. A statement showing what it would have cost the Government to furnish the same quantity of rations that were supplied by Mr. Piatt.

Fourth. A statement showing the number, date, and amount, of bills and drafts drawn on the Government by Mr. Piatt that were protested for want of funds to pay them, stating the rate of discount on Government bills at the time of protest.

The committee desire these statements to enable them to arrive at a result, viz. the actual state of accounts between the Government and Mr. Piatt at this time, if settled by giving all due consideration to the settlement and allowances, and to the assurances and decisions of the War Department, giving credit for all payments made by the Government to Mr. Piatt, and to his representatives, make your statement sufficiently broad to cover the whole ground.

Your obedient servant,

JOHN TIPTON.

HON. J. B. THORNTON.

TREASURY DEPARTMENT,

*Second Comptroller's Office, March 25, 1834.*

SIR: In answer to the inquiries contained in your letter of the 4th instant, concerning the accounts of John H. Piatt, deceased, I have the honor to make the following statement, accompanied by a report from the Third Auditor, to whom I referred your letter. Your first inquiry is in the words following, viz. "A statement of his accounts settled upon equitable principles, considering the alleged assurances of the War Department to apply to all rations issued after the assurances were given, and what items have been rejected as not sufficiently vouched for, and not admitted in the equitable settlement of his accounts authorized by law." This inquiry divides itself into two branches: the first applies to the rations issued after the assurances were given; and the answer is found in a reply made to a similar inquiry by a former committee of Congress, and amounts to a net balance in favor of Mr. Piatt, of \$128,878 17.

This balance results from deducting the sum of \$63,620 48 from the amount of the estimate then made, which was subsequently paid by the United States.

The sum rejected and suspended, which comes under the second branch of your inquiry, amounts, as shown by the report of the Third Auditor, to \$34,744 85, together making a total of \$163,623 02.

In reply to your second inquiry, "from the best evidence within the reach of the department of what price the Government would have been compelled to pay, had Mr. Piatt abandoned his contract about the time that he received the assurances from the War Department, and the evidence of the assurance, its nature, and extent," I would remark, that such appears to have been the amount of provisions in the hands of Mr. Piatt, and such his engagements, as would have enabled him to have made his own terms in the price. The assurances given by James Monroe, then Secretary at War, were verbal, made in the presence of John McLean, esq., now one of the judges of the Supreme Court of the United States. They are corroborated by other testimony, as will appear by reference to the printed documents of the 2d session of the 17th Congress, and the extent of the assurances went to indemnify Mr. Piatt for the supplies he should furnish, with a reasonable compensation for his services.

In reply to the third inquiry, of "what it would have cost the Government to furnish the same number of rations that were supplied by Mr. Piatt," I would state that it appears to have been satisfactorily established, from inquiries made at the time, that it would have cost the Government from forty-five to fifty cents the ration at the points of delivery; admitting that Mr. Piatt had not availed himself of the circumstance of the possession of a very large portion of the supplies.

To your fourth inquiry, requiring to be shown "the amount of bills and drafts drawn on the Government by Mr. Piatt, which were protested," and the rate of discount on Government bills at the time, I would state, that the amount drawn and protested was \$210,000, for which Mr. Piatt was allowed ten per cent. to cover the damages; but there is no evidence in this office to show the rate of exchange or discount on bills at the time.

The letter of the Third Auditor, dated the 18th instant, is sent herewith, which refers to the printed documents of Congress giving an extensive view of Mr. Piatt's case.

Very respectfully,  
Your obedient servant,

J. B. THORNTON,

To the Hon. JOHN TIPTON,  
*of the United States' Senate.*



Statement of Suspensions and Disallowances of various claims, by John H. Piatt, under his contract bearing date the 26th January, 1814, and as Deputy Commissary, contained in abstract styled *Miscellaneous Abstract.*

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Vouchers.	Amount.	
5 For this sum paid Wm. Leisk, for the use of four wagons and teams, sixty-five days, transporting provisions from Upper to Lower Sandusky, by order of D. L. Carney, lieutenant 19th infantry, dated 5th August, 1814, at \$5 00 per day, each. (Admitted by Second Comptroller.)	\$1,300 00	The certificate of the officer at Lower Sandusky, that the transportation was incurred, and the affidavit of the agent of the contractor, who paid the money, that he actually and bona fide paid the amount charged for transporting public provisions from Upper to Lower Sandusky. The signatures of the witnesses, appearing to be in the same hand-writing, must be sworn to—\$1,740 00.
6 For this sum paid Jos. Richards, for the use of one wagon and team, forty four days, transporting provisions from Upper to Lower Sandusky, under the same order as above, at \$5 00 per day. (Admitted by Second Comptroller.)	220 00	
21 For this sum paid Samuel Wilson, for use of one wagon and team, forty-four days, transporting provisions from Upper to Lower Sandusky, under the same order, at \$5 00 per day. (Admitted by Second Comptroller.)	220 00	
<u>\$1,740 00</u>		Vouchers Nos. 19, 20, 12, 13, 14, 15, 22, and 23, are for transporting flour from sundry places, on the order of Gen. McArthur, of 24th
19 For this sum paid Wm. Haston, for the use of one wagon and team for thirty-seven days, transporting provisions from McArthur's		

	block-house to Lower Sandusky, by order of Gen. McArthur of 24th Sept., 1814, at \$5 00 per day. (Admitted by Second Comptroller.)	185 00
20	For this sum paid Wm. Bailey, for the use of one wagon and team for fifty days, transporting provisions from McArthur's block-house to Lower Sandusky, by virtue of the aforesaid order of Gen. McArthur. (Admitted by Second Comptroller.)	310 00
12	For this sum paid Wm. Newell, for the use of two wagons and teams for fifty-nine days, transporting provisions from McArthur's block-house to Lower Sandusky, by virtue of said order, at \$5 00 per day. (Admitted by Second Comptroller.)	250 00
13	For the following sums paid Chas. Murry, for transportation, viz. For 75 bbls. from Fort Winchester to Fort Meigs, at \$5 00 per bbl., \$375 00; for 10 bbls. from Fort Jennings to Fort Meigs, at \$5 00 per bbl., \$50 00; for 25 bbls. from Fort Amanda to Fort Meigs, at \$5 00 per bbl., \$125 00; for 220 bbls. from Fort Marys to Fort Wayne, at \$7 00 per bbl., \$1,540 00; for 10 bbls. from Fort Loramies to Fort Wayne, at \$8 50 per bbl., \$85 00; for 27 bbls. from Piqua to Fort Wayne, at \$10 00 per bbl., \$270 00—by virtue of the above order of Gen. McArthur of 24th Sept., 1814. (Admitted by Second Comptroller.)	2,445 00

September, 1814, because the posts were to be abandoned. The order of the General is produced, and bills and receipts for wagoning, but they are unsatisfactory. There is no evidence that those provisions were so transported, by the certificate of any officer, which has always been deemed to be an essential voucher. The charges must be suspended until this difficulty is removed, either by producing the evidence required, or by depositions of credible characters, that the provisions were so removed, having been previously deposited by order, and subsequently removed as charged, and the money bona fide paid for that purpose, so as to comply with the article of the contract relating to the transportation of provisions, by which the contractor is required to deposit, and subsequently required to remove; in which case, the expense is to be defrayed by the United States—\$4,780 50.

## STATEMENT—Continued.

Vouchers.		Amount.	
14	For this sum paid Jas. Corry, for the use of one wagon and team, for fifty-seven days, transporting provisions from McArthur's block-house to Lower Sandusky, under the said order of Gen. McArthur. (Admitted by Second Comptroller.)	\$285 00	
15	For this sum paid Almon Gibbs, for transporting provisions from Fort Winchester to Fort Meigs, under the last aforesaid order. (Admitted by Second Comptroller.)	85 50	
22	For this sum paid Wm. Jinnis, for the use of two wagons and teams, for sixty-seven days, transporting provisions from McArthur's block house to Lower Sandusky, by virtue of said order of Gen. McArthur. (Admitted by Second Comptroller.)	670 00	
23	For this sum paid Wm. Dickason, for the use of one wagon and team, for fifty-four days, transporting provisions from McArthur's block-house to Lower Sandusky, by virtue of the said order of Gen. McArthur. (Admitted by Second Comptroller.)	270 00	
		<u>\$4,780 50</u>	

24	For this sum paid Wm. Watt, for transporting five hundred and fifteen complete rations from Chillicothe to Urbanna, for the supply of Capt. B. Harrison's company, 2d R. regiment. (Admitted by Second Comptroller.)	35 00
27	For this sum paid Michael French, for the use of two sleds and horses, transporting provisions from Urbanna to Detroit, for a supply of a detachment of United States' troops under command of Lieutenant W. Mills, 2d R. regiment, for thirty days, at \$3 00 each. (Admitted by Second Comptroller.)	180 00
28	For this sum paid Joseph Anderson, for transporting provisions from Chillicothe to Franklin, for the use of a detachment of United States' troops by virtue of Capt. James Heron's requisition. (Admitted by Second Comptroller.)	18 50
31	For this sum paid Wm. Neel, for the use of one wagon and team, transporting provisions from Chillicothe to Lower Sandusky, for the supply of Capt. H. Gestt's company, for thirty-five days, at \$5 00 per day.	175 00
		<hr/>
		\$428 50
		<hr/>
33	For this sum paid Samuel Johnson, for the use of one wagon and team, transporting supplies for a detachment of Ohio militia, from Urbanna to Detroit, thirty-nine days, at \$6 00 per day. (Admitted by Second Comptroller.)	234 00
34	For this sum paid Levi Kouze, for the use of two light wagons and teams, transporting	

No certificate of any officer. Mr. Piatt, by his contract, is obliged to issue to troops on the march, if he receives thirty days' notice: there being nothing from the officer, it cannot be known whether the charge be admissible or not. See vouchers 24, 27, 28, and 31.—Amount, \$428 50 cents.

(Certificate of the officer wanting.)

Officer's certificate wanting. If none was given at the time, the affidavit of the officer that the transportation was furnished as charged, must in all cases of transportation charged by the contractor when marching with troops, be produced. See vouchers 33, 34, 35, 36, 37, and 38.—\$3,162 00.

## STATEMENT—Continued.

Vouchers.	Amount.
35	<p>supplies for a detachment of Ohio militia, from Cleveland to Detroit, twenty days, at \$3 per day. (Admitted by Second Comptroller.)</p> <p>For this sum paid Edward Townsend, for the use of two wagons and teams, transporting provisions for the use of a detachment of Ohio militia, from Franklinton to Detroit, thirty-five days, at \$6 00 per day. (Admitted by Second Comptroller.)</p>
36	<p>For this sum paid Thos. Coal, for the use of one wagon and team, transporting provisions for a detachment of Ohio militia ordered from Lebanon to Detroit, forty-eight days, at \$6 per day. (Admitted by Second Comptroller.)</p>
37	<p>For this sum paid Jas. Witiker, for the use of two wagons and teams, transporting provisions for the supply of a detachment of Ohio militia, from Zanesville, to Detroit, fifty-two days, at \$6 00 per day. (Admitted by Second Comptroller.)</p>
38	<p>For this sum paid Richard Bell, for the use of</p>

Officer's certificate wanting. If none was given

	six wagons and teams, transporting provisions for the supply of a regiment of Kentucky militia ordered to Detroit, forty-one days, at \$6 00 per day. (Admitted by Second Comptroller.)	1,476 00
25	For this sum paid James Reily, for the use of three wagons and teams, transporting provisions from Chillicothe to Lower Sandusky; for the supply of a detachment of United States' troops under the command of Major Wm. H. Puthuff, 2d R. regiment, thirty-one days, at \$3 00 each.	279 00
26	For this sum paid Aaron Welch, for transporting six hundred rations from Delaware to Scioto block-house, under the aforesaid order.	15 00
29	For this sum paid Michael Huffnagh, for the services of two teams, transporting provisions from Chillicothe to Lower Sandusky, for the supply of a detachment of United States' troops by order of Major Wm. H. Puthuff, for thirty days, at \$5 00 per day each.	300 00
30	For this sum paid Thos. Thompson, for the use of two teams sixteen days, transporting provisions from Franklinton to Lower Sandusky, for the supply of a detachment of United States' troops by order of Major Wm. H. Puthuff.	160 00
		\$754 00
16 17 18	For the following sums paid for guarding store at McArthur's block-house, by order Gen. McArthur, viz. 24th Sept., 1814, Robert	

at the time, the affidavit of the officer that the transportation was furnished as charged, must, in all cases of transportation charged by the contractor when marching with troops, be produced.

Vouchers 25, 26, 29, and 30. The certificate of Major Puthuff is wanted. It is incumbent on the contractor to show, by the certificate of the commanding officer of a detachment that the wagons charged were actually employed for for the time charged, and for the purpose mentioned; and where transportation is allowed for the provisions issued on a march, the contractor can only charge the price of such issues as is allowed by the contract at the place from whence the march is commenced.

Nos. 16, 17, and 18, inadmissible.—\$75 00.

## STATEMENT—Continued.

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Vouchers.		Amount.	
39	<p>Armstrong, \$25 00; Jas. Caldwell, \$25 00; and Thomas Hanes, \$25 00.</p> <p>For this sum, being for forty-five head of beef cattle, estimated at four hundred and twenty-five pounds each, equal to fifteen thousand three hundred rations, lost from the bullock pen near Detroit in consequence of the fence being thrown down by the Indians under the command of his Excellency Governor Cass, 24th August, 1814. (Admitted by Second Comptroller.)</p>	<p>\$75 00</p>	<p>Vouchers Nos. 39, 41, 40, and 42, inadmissible, not being within the provisions of the contract. —\$1,255 40.</p>
41	<p>For this sum, being for four head of beef cattle, estimated at six hundred pounds each, equal to one thousand nine hundred and twenty rations lost, and which the Wyandot Indians acknowledged to have killed at their encampment on Blanchard's fork of the river Auglaise, in April and May, at 7 cents.</p>	<p>1,071 00</p>	
40	<p>For this sum paid Samuel Andrews, for his services, and of two friendly Indians, endeavoring to collect the beef cattle for the contractor, which were lost through the misconduct of the Indians under the command of his Ex.</p>	<p>134 40</p>	
		<p>50 00</p>	

22

	cellency Governor Cass, as above stated, per voucher 39, on 24th August, 1814.	\$1,255 40
42	For this sum, being five hundred and forty-four rations of whiskey stolen and wasted by Jas. Caldwell, a private of the 17th infantry, on the 16th September, 1814.	21 76
44	For this sum, being for four hundred and eighty rations of whiskey taken from the contractor's store, at Fort Gratiot, and for one beef steer brought in and killed by the soldiers of the 24th regiment of infantry.	78 80
45	For this sum, being for thirty head of beef cattle which were lost from Fort Gratiot on the 27th July, 1814, for want of a guard. (Admitted by Second Comptroller.)	864 00
46	For this sum, being for forty-two barrels of whiskey, nineteen barrels of flour, and eleven barrels of salt, which were thrown over board from the schooner Champion, in consequence of her running on a sand bar in a gale of wind 22d June, 1814, in order to preserve her from falling into the hands of the enemy, between the ports of Erie and Detroit, on Lake Erie, viz. forty thousand three hundred and twenty rations of whiskey, at 6 cents; three thousand three hundred and ten rations of flour, at 8 cents; one thousand seven hundred and sixty quarts of salt, at 4 cents.	2,754 40
47	For this amount, being for an allowance of 12½ per cent., and 1 cent per ration, for issuing from the deposits of flour and beef at De-	

Deposition wanting.—\$21 76.

Deposition wanting.—\$78 80

Proof incomplete—and the circumstances stated are not sufficient in themselves, if established, to justify the allowance.—\$864 00.

No. 46. No depredation by an enemy, and no positive evidence that the persons seen on shore were enemies. This claim does not come within the provisions of the contract.

No. 47. Of this claim, there is allowed - - - \$9,023 67  
Suspended for further proof the



STATEMENT—Continued.

[ 488 ]

Vouchers.

	Amount.	
<p>troit and Fort Gratiot, collected from the neighboring people of Upper Canada, and including a balance on disbursements in the collection and transportation of said flour and beef.</p>	<p>\$10,902 95</p>	<p>following sums:                      The charge for the hire of a vessel, - - - \$740 00                      Transportation of flour from Detroit to Fort Gratiot, - - - 115 50                      Transportation of flour to Detroit by J. Edmonson, - - - 514 69                      Transportation of flour and corn meal to Malden, - - - 49 50                      Admitted January 9th, 1818—                      Disallowed, being errors in calculations, - - - 459 59  <hr/>                     \$10,902 95</p>
<p>49 For this amount, being the balance of disbursements on account of a mounted expedition, after deducting the amount received from the sale of two hundred and forty-three pack horses.</p>	<p>\$12,452 32</p>	<p>No. 49. Suspended \$7,893 20 of this claim, being for transportation, until the contractor produces proof, by affidavits, that the provisions were provided for McArthur's expedition, and that the payments were made for that purpose.</p>

Admitted Jan. 9, 1818.

1,419 69

53	For this amount paid to sundry persons for the rent of warehouses in 1814 and 1815, as per vouchers 1 to 55 inclusive.	\$2,480 00
54	For these sums, being for sundry casks, boxes, &c., viz. as per voucher 9 of abstract, for the quarter ending 31st August, 1814, and	\$110 00
55	vouchers 25, 28, 31, 37, 40, 42, 46, and 49, of abstracts for quarter ending 31st May, 1815.	3,463 00
		\$3,573 00
56	For this sum, being for a horse belonging to the contractor stolen by an indian named Brighthorn, September, 1814.	\$60 00
	For this sum, being the amount of extra rations of whiskey furnished subsequent to 1st July, 1814, and suspended by virtue of a regulation of the Department of War prohibiting such issues.	\$499 41
59	For this sum, being for the difference between the cost and the contract price of the provisions furnished at Detroit to the distressed inhabitants, the Indians, and for McArthur's mounted expedition, [viz. To the distressed inhabitants; to the Indians; for the mounted expedition.	\$28,295 16

Transportation admitted by Second Comptroller.

No. 53, disallowed. The contract allows store rent at all stationary posts; where none has been provided by the United States, then the certificate of the officer is necessary as to that fact. No storage allowed at any other place.

No. 54 and 55. Being for empty casks, &c., inadmissible.

Inadmissible.

Cannot be admitted agreeably to the regulations of the War Department.

Amount of extra whiskey suspended from Mr. Piatt's account, being \$551. 59, has been admitted to his credit on 9th January, 1818, in conformity to the decision of the Secretary of War.

No. 59. The Secretary of War decides that the additional price claimed can only be allowed on the provisions issued to the distressed inhabitants; which, from the 1st November, 1814, to the end of his contract, amount to \$2,630. 73, that being agreeable to the vouchers rendered by the contractor about the time the loss between the cost and the prices allowed by his

## STATEMENT—Continued.

Vouchers.		Amount.	
			contract, appears to have commenced. Disallowed \$25,664 43. Admitted by the Second Comptroller under the decisions of the War Department of the 17th January, 1816.
60	For this sum, being for the difference between the cost and the price allowed by the contractor of one thousand two hundred and ninety-two barrels of flour, ninety-nine barrels of whiskey, deposited at Malden.	\$23,736 24	No. 60. The Secretary of War decides that no additional allowance can be made in this case. Admitted under the decisions of the War Department, by Second Comptroller.
62	For this sum, being the balance claimed by J. H. Piatt on account of interest. This was taken into consideration when the \$21,000 was allowed as damages and interest.	12,456 60	No. 62. Not admissible. Admitted in part. See documents N.—Say \$4,707 21, by Second Comptroller.
63	For this sum claimed by John H. Piatt by virtue of a second survey on one thousand and seventy-six barrels damaged flour delivered to him at Detroit, in August, 1814, by James McCloskey, A. D. Q. M. General. (Admitted by Second Comptroller)	3,361 08	No. 63. Mr. Piatt cannot receive a credit for the flour stated to have been condemned at the second survey, unless the survey be produced, and evidence accompanying it, that the flour so condemned is part of that before received from the United States. He must now be charged with the one thousand and seventy-six

48	For this amount, being for an allowance of 12½ per cent. for wastage, and 1 cent per ration for issuing provisions, amounting to \$75,133 33, from deposits made at Forts Covington, St. Clair, and Detroit.	13,066 38
43	For this sum, being for one hundred and seventy four rations of flour issued to the Wyandot Indians of Solomon's town.	12 18
		\$126,809 68

*Claims as Deputy Commissary, and under a special contract with Brigadier General Hull, of 26th May, 1812.*

57	Abstract of provisions lost from the northwestern army, under the command of General Hull, on the march from the State of Ohio to the rapids of the Miami river, in 1812.	834 76
58	This amount for expenses incurred to, at, and from, the City of Washington for the purpose of settling his commissary's account, being ordered on for that purpose.	360 00
		\$1,194 76

Amount of the above statement—

Allowed	-	-	\$93,259 59	\$128,004 44
Disallowed;	-	-	34,744 85	

barrels, deducting the damage stated in the first survey.

No. 48. There is nothing in the contract which allows Mr. Piatt 12½ per cent., and 1 cent per ration, on issuing his own deposits.

No. 43. Disallowed. This amount having been charged in general abstract for the quarter ending 30th June, 1815.

No. 57. Suspended—not being sufficiently vouched.

No. 58. The law does not allow more than \$2,000 per annum, and that amount has been allowed already.

MISCELLANEOUS ABSTRACT.

*Items not appearing to have been allowed.*

Pages	19,	voucher 31, William Neal,	-	-	\$175 00
"	"	" 38, Richard Bell,	-	-	1,476 00
"	21,	" 25, 26, 29, and 30, several persons	-	-	754 00
"	"	" 16, 17, and 18, the persons (inadmissible)	-	-	75 00
"	"	" 41 and 40—query? Were they allowed—	\$184	40.	
"	"	" 42	-	-	21 76
"	"	" 44	-	-	78 80
"	23,	" 46	-	-	2,754 40
"	"	" 47, errors in calculation,	\$459	59.	
"	"	" 49, query as to	\$4,559	12.	
"	"	" 53, storage	-	-	2,480 00
"	"	" 54 and 55, empty casks	-	-	3,573 00
"	"	" 56, a horse stolen	-	-	60 00
"	"	" No number. Query,	\$52	18 Cr.	
"	"	" 62, query as to	\$7,749	39.	
"	27,	" 48, per centage	-	-	13,066 38
"	"	" 43, rations to Indians,	-	-	12 18
"	"	" 57,	-	-	834 76
"	"	" 58, expenses	-	-	360 00
					\$25,721 28

RECAPITULATION.

Amount above	-	-	-	-	\$25,721 28
Vouchers 41 and 40,	-	-	-	\$184 40	
" 47,	-	-	-	459 59	
" 49,	-	-	-	4,559 12	
" 62,	-	-	-	7,749 39	
					12,952 50
					\$38,673 78
					34,744 85
					\$ 3,928 93
Balance due Mr. Piatt as per his own account, 18th May, 1816,	-	-	-	-	\$121,081 17
Voucher 6, page 497, allowed by act of 8th May, 1820,	-	-	-	\$48,230 77	
Voucher 7, page 280, allowed by act of 24th May, 1824,	-	-	-	63,620 48	
					111,851 25
Amount paid by two acts less than he asked by his account					\$ 9,229 92

And there was an admitted mistake in his account against him of \$12,855.37.