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Report of the Senate Committee on Claims.

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COLLATED CLAIMS.

REPORT

OF THE

SENATE COMMITTEE ON CLAIMS.

[To accompany S. 3545.]

RESULT OF INVESTIGATION UNDER THE GENERAL
DEFICIENCY ACT OF THE FIRST SESSION
OF THE FIFTY-FIFTH CONGRESS.

FEBRUARY 3, 1898.—Reported by Mr. Teller, from the Committee on Claims,
and ordered to be printed.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1898.

SENATE COMMITTEE ON CLAIMS.

H. M. TELLER, *Chairman.*

F. E. WARREN.

S. PASCO.

W. M. STEWART.

T. S. MARTIN.

W. V. ALLEN.

A. S. CLAY.

W. E. MASON.

J. L. RAWLINS.

C. W. FAIRBANKS.

J. L. McLAURIN.

THOS. F. DAWSON, *Clerk.*

C. G. NORTHUP, *Assistant Clerk*

REPORT OF SENATE COMMITTEE ON CLAIMS.

UNDER GENERAL DEFICIENCY ACT OF THE FIRST SESSION FIFTY-FIFTH CONGRESS.

During the first session of the present Congress the Senate Committee on Claims was instructed to prepare a general bill which should provide for the settlement of the meritorious claims before Congress. This direction was contained in a provision incorporated in the general deficiency appropriation act, and instructed the committee "to fully examine all the evidence in all cases of just claims that are now before them or that have been favorably reported and not finally disposed of, with the view of reporting the same to the Senate at the beginning of the next session of Congress."

In accordance with these instructions the committee has made the most thorough examination possible in the limited time allowed and with the meager appropriation made for the work, and herewith reports two bills as the result of its labors. One of these is comparatively brief and provides for the reference of a number of claims before the committee to the Court of Claims. The other has been popularly designated an omnibus bill and is more extended, covering claims of wide range in subject as well as in amount.

When the committee met last summer, at the close of the first session of this Congress, to devise a plan of action it was decided to confine its investigations to claims which have received the approval of one House or the other of Congress or have been passed upon by the Court of Claims and which were then before the Committee by reference. This policy was adopted because it was believed that the limitation would be sufficiently broad to admit quite as many claims as Congress would be disposed to provide payment for in one act of legislation, and not because of any intention to declare against the justice of claims which have not received the sanction of either the Senate, the House, or the court.

The greater number of claims which have received the attention of the committee are those known as "Bowman Act" claims and French spoliation claims, a large majority of which have passed the Senate repeatedly. With them Senators and Members are presumably familiar. All the claims under both headings have been passed upon by the Court of Claims, and the allowance herein provided corresponds in each case to the findings of the court. It may be well to state that the Bowman Act claims allowed are in most instances for stores and supplies appropriated by the Army of the United States during the late war of the rebellion, but there are some cases in which allowance has been made under this heading for occupation of real estate, destruction of property, etc., and which were allowed by the court under other statutes. In each case the court passed upon the loyalty

of the claimants as well as upon the amount involved. The total allowance under the Bowman Act and kindred laws amounts to \$1,841,563.17, and on account of the spoliation claims to \$1,043,117.04.

Other subdivisions of the bill deal with claims arising under contracts with the Navy Department, claims of individual States growing out of their relation to the Union, under Treasury settlements, claims filed by colleges and churches for damages inflicted by the United States troops during the civil war, etc.

Barring the claims of certain States, the most extensive allowances are those made for additional pay under contracts for shipbuilding made by the Navy Department. Many of these date back to the civil war, but others are of more recent origin. In each of these claims explanations will be found under the proper headings in this report, and they may be easily located by the use of the index. The total appropriation under this heading amounts to \$792,500.62.

The aggregate amount of the claims of States, where a direct appropriation is asked, is \$4,693,128.57. All of this sum except \$2,019.57 is for the refunding of money advanced by the States of California, Oregon, and Nevada for the suppression of the rebellion, and the claim is of the same character as claims made by other States which have been paid. Provision is made for the investigation by competent tribunals of the claims of Florida and Tennessee against the United States, and the counterclaims of the General Government against those States. Both these contentions are of long standing.

Provision is also made for the adjustment of claims of fifteen other States, amounting in the aggregate to \$195,260.43, which are the results of expenditures made by the various States in equipping troops during the war of the rebellion, the largest of these claims amounting to \$36,665.02 and being presented on behalf of the State of Pennsylvania. In these cases an official investigation is ordered and no appropriation is made. Accordingly the sum allowed is not counted in the total.

Settlement is made, under the heading "Miscellaneous," of quite a number of claims which admit of no specific grouping. These claims are varied in character and cover an extended period of the nation's history. A large number of them grow out of the civil war, and in all such cases the loyalty of the persons in whom the claim originated has been established. A vast majority of the claims allowed under this heading have passed the Senate many times, and some of them have passed the House, but they have all failed, through untoward circumstances, to become laws. These claims are generally for comparatively small amounts. The total for the entire number is \$897,204.43.

Under this grouping are included some allowances, each of which covers a large number of individual claims. For instance, under the heading of "Private dies," making provision for the refunding of money illegally collected, there are sixty individual claims, while the aggregate sum recommended is \$153,526.37. A similar condition exists with reference to the Piute Indian claims and the claims of a large number of citizens of Utah. A number of Treasury settlements with insurance companies are also grouped under one heading and scheduled as among the miscellaneous items.

Provision has been made in the bill for the adjustment by the various Departments and for settlement by the Treasury of claims in which it was impossible to make specific recommendations, but in most of these cases a maximum sum has been named beyond which the allowance when made can not go. The aggregate of the figures in cases thus disposed of is \$130,359.74; but there are a few items in which no figure is named.

The totals under the various headings of the bill are as follows:

Court of Claims cases (mostly under the Bowman Act)	\$1, 841, 563. 17
French spoliation claims.....	1, 043, 117. 04
Under naval contracts	792, 500. 62
On account of churches and schools	365, 974. 96
Claims of States	4, 693, 128. 57
Miscellaneous claims.....	897, 204. 43
For adjustment and settlement (in part)	130, 359. 74
Total.....	9, 765, 823. 53

Some bills for the reference of claims to the Court of Claims, which seemed to deserve especial consideration by reason of their long standing and the fact that they had been frequently passed upon by the Senate, were grouped, and are herewith reported in one bill, but separate from the principal or omnibus bill. It has been thought best, however, to have one report cover both bills, and accordingly the different items in the Claims bill will be found explained in their proper place in this report.

The provisions of the bill relating to stores and supplies and those for the settlement of the French spoliation claims will be found attached to this report, and marked, respectively, Exhibits A and B. In these cases it is believed that the fact that the appropriations made are the results of findings of the Court of Claims will render explanation of individual claims unnecessary, and no such explanation has been undertaken. A brief history of the spoliation claims as a whole is, however, given. A detailed explanation of the methods of the Court of Claims in dealing with claims under the Bowman Act, it is believed, will throw needed light upon the subject, and such explanation is hereto attached. The Bowman Act, the Tucker Act, and the French spoliation act are also printed, the two first following in this report, in the order named, the list of Bowman Act claims, and the third the list of spoliation claims. The findings of the court in the Bowman cases have been arranged and numbered for the use of the committee, the numbers corresponding with those given the claims in this report.

In all other cases the text as in the bill is given in the report, and this is followed by a summary of the history of the claim in Congress, together with a presentation of the salient facts relating to the origin of the claim and the reasons for its inclusion in this bill.

An index is appended to the bill, giving a list of claimants alphabetically arranged, and to the report, giving the page, both of the bill and report, on which the names of claimants may be found.

ALLOWANCES UNDER THE BOWMAN ACT—METHOD OF THE COURT OF CLAIMS.

It is well known that the purpose of the act of March 3, 1883 (22 Stat. L., 485), known as the Bowman Act, was in part to relieve Congress from the investigation of claims for stores and supplies for the use of the military and naval forces of the United States during the late war. Under section 1 of that act any claim pending before either House of Congress or before any committee thereof may be referred to the Court of Claims for the "investigation and determination of facts" and report thereon to Congress.

Section 4 of the act makes the loyalty of the claimant "throughout the war" a jurisdictional fact, so that before a claim can be investigated on its merits the loyalty of such claimant in cases for stores and supplies must be established by satisfactory evidence. If loyalty be not established the claim is dismissed and that fact is reported to Congress. Numerous cases of this kind have been reported to Congress, as shown by the various reports of the clerk of the court.

By section 3 of the act the court is inhibited from taking jurisdiction of any claim "growing out of the destruction or damage to property by the Army or Navy during the war for the suppression of the rebellion." So that none of the claims so investigated and reported to Congress include property that was destroyed or damaged by the Army or Navy as an incident of war, and such has been the holding of the court. (Beasley's Case, 21 C. Cls. R., 225; Conard's Case, 25 C. Cls. R., 433; Hefebower Case, 21 C. Cls. R., 225, 239.) Such claims include only such property as was actually taken and used by the Army or Navy, and the authority for such taking, under the decisions of the court, has to be shown to its satisfaction before any allowance is made, i. e., that the fact of taking was not a depredation, but an actual taking for the use of the Army or Navy.

No allowance is made for any claim for property taken by soldiers without authority and for their own personal benefit, and not coming within the ordinary supplies of the Army or Navy.

By section 3 also, the court is inhibited from taking jurisdiction of any such claim, if at the time of the passage of the act the same was "barred by virtue of the provisions of any law of the United States;" and in construing that provision of the statute the court in the Ford Case (19 C. Cls. R., 519) held, in 1884, that claims referred for stores and supplies which had not been previously presented to some other Department of the Government, such as the Quartermaster-General, Commissary-General, or Southern Claims Commission, were barred.

Furthermore, claims considered and passed upon by some other Department of the Government, the court declines to entertain, unless new evidence be offered in support thereof, for the reason, as held by it in the Calhoun's Case (24 C. Cls. R., 414), that it was not constituted a tribunal to sit in review of the decisions of such other Departments. In the trial and consideration of these cases, both on the question of loyalty and merits, the court holds that it is governed by the common

law rules of evidence. (Carroll's Case, 20 C. Cls. R., 426; Allen's Case, 28 C. Cls. R., 141.) And so, on motions for new trials, the court holds that it is governed by the rules of the common law. (Nance's Case, 23 C. Cls. R., 463.)

It will thus be seen that in the trial and consideration of these claims the court excludes *ex-parte* affidavits and requires the loyalty of the claimants, as well as the amount of their claims, to be established, if at all, according to the common-law rules of evidence.

While by reason of the lapse of time the Government labors under some disadvantage in procuring evidence, especially on the question of loyalty, still there is little room for fraud in these claims, as they were early presented to the Quartermaster-General, Commissary-General, or Southern Claims Commission, and the items of such claims and the values thereof were then stated and can not now be enlarged.

Of course it is quite natural for witnesses to be cautious and guarded in what they say concerning the disloyal acts of their neighbors, especially since the ill-feeling engendered during the war has in the main disappeared; but we have a right to presume that this is taken into consideration by the court and the truth arrived at as nearly as may be. On the other hand, the claimants labor under some difficulty in establishing their loyalty throughout the war, as by the holding of the court in the Watson Case (25 C. Cls. R., 116), they must show to the satisfaction of the court that they were, during the war, free from every act of disloyalty, except such as may have been under duress.

The court has rendered numerous decisions establishing the principles which govern in the investigation of these claims, some of which we have referred to, and we are assured that the Government has been well and faithfully represented in the defense of these claims and that justice has been meted out to both parties as nearly as can be at this late day. It should, however, be borne in mind that the long delay in the payment of these claims has not been caused by the claimants, for they have been persistent in their demands ever since early after the war.

In fixing the value of property taken and used, we are advised that the court, while considering the testimony offered, is guided largely by the prices paid at the same time for like articles by the Quartermaster and Commissary Departments. This prevents the exaggeration of claims. An investigation of any of these claims will show that the amount allowed is largely below the amount claimed.

The Attorney-General, in response to a resolution of the Senate, reported (Report of Attorney-General for 1894, numeral page VIII), as follows:

WAR CLAIMS.

Since my last report there has been completed a detailed examination of all the cases pending under the Bowman Act, something over 7,000 in number, in order to distinguish from others those which are to be classed as war claims, defined as those "growing directly or indirectly out of the late war for the suppression of the rebellion." I am now able to report, as a result of such detailed examination, that up to the present time 9,162 claims of this description have been referred by Congress to the Court of Claims, the aggregate whereof is about \$36,000,000. Of these about 2,177 cases have been disposed of, aggregating on the face of the claims the sum of \$16,184,000—the amount found due by the court thereon aggregating \$2,344,000.

There remain pending in the court 6,985 claims of this character, which aggregate upon their face about \$21,500,000. In addition to the foregoing, suits are pending within either the general jurisdiction or jurisdiction conferred by special acts of Congress, based upon claims either directly or indirectly growing out of the said war, the aggregate whereof, as stated by the petitions, is about the sum of \$2,600,000, thus making the total amount of war claims pending in both jurisdictions about \$24,100,000, instead of the \$400,000,000 stated to be pending in reports of my predecessor, presented in 1890 and 1892, and in the message of President Harrison to the second session of the Fifty-second Congress.

It will thus be seen that of the 2,177 cases disposed of, representing \$16,184,000, but \$2,344,000, or a fraction over 14 per cent, was allowed by the court.

At the same ratio there would be allowed on the remaining \$21,500,000 about \$3,000,000; but we are advised that the best cases have probably been disposed of, and that the proportion of those not loyal will be much larger hereafter; and if so, this will of course reduce the amount to be hereafter paid.

When we take into consideration the lapse of time since these claims originated and the small amounts allowed, coupled with the fact that no interest is included, it is hardly probable, if anything was due for property taken during the war, that they are exaggerated.

HISTORY OF FRENCH SPOILIATION CLAIMS.

In the year 1778, at the most critical period of the Revolution, France entered into certain treaties with the United States, by which she undertook to furnish money and troops to aid us in carrying on our struggle for independence. In return the United States agreed to guarantee forever to France her possessions in the West Indies, and to make common cause with her, and to aid her with men, money, and supplies in the event of future wars with Great Britain. That France made good her promises is a matter of history.

In 1793 war broke out between the French Republic and Great Britain, and the United States, not being in a position to actively aid France, President Washington issued his famous proclamation of neutrality, and Chief Justice Jay negotiated a commercial treaty with Great Britain. At this France took offense, and put into commission a horde of privateers to prey upon American commerce. Vessels and cargoes were seized and confiscated upon flimsy pretexts, and losses were inflicted upon our mercantile marine which awakened indignant protests.

The authorities of the United States Government, recognizing the vital importance of commerce to the welfare of the nation, encouraged our merchants throughout the country to continue their foreign trade, assuring them that the Government would assert their claims against France and procure for them full indemnity for all losses which they might sustain. In pursuance of this promise, Mr. Jefferson and Mr. Pickering persistently pressed upon France the claims of our citizens for redress on account of these outrages. They defended the actions of the United States and denounced the depredations of the French as opposed to existing treaties and to the law of nations. The French authorities, in a spirit of compromise, expressed their willingness to enter into negotiations for the adjustment of all existing differences between the two nations. An embassy of distinguished citizens was accordingly sent to Paris, charged with two duties, to wit:

First. To obtain for our citizens who had sustained losses the indemnities to which they were entitled.

Second. To obtain from France a release of the heavy obligations of guaranty and succor by which the United States were still, as a nation, bound under the treaty of 1778.

The French plenipotentiaries could not and did not dispute or deny the justice of these claims for indemnities. They refused, however, to surrender the benefits secured to France by the terms of existing treaties. At one time it was feared that negotiations would prove fruitless. But at length an accommodation was effected, and the convention of 1800 was concluded, which provided, on the one hand, for the relinquishment by the United States of all claims against France for indemnity to citizens of the United States, and on the other the release by France to the United States of all obligations under existing treaties. The advantages reaped by the United States from this release were incalculable. She was freed from an "entangling alliance" with European powers and was left unfettered to pursue the

path of independence and prosperity. For this important concession, the consideration, and the sole consideration, which passed to France was the relinquishment by the United States of the just demands of their citizens against France. These demands were appropriated and used by the Government of the United States to secure a great public and national benefit. Private property was taken for public use. Therefore, the United States became liable to pay for what had been taken, and by the use of which they had reaped results of such value.

Claimants have not slept upon their rights. As early as 1802 a committee reported these claims to the House of Representatives, recommending an appropriation for their payment.

This report was not excepted to, and Mr. Giles, who made it, said that it was understood between the French Government and our envoys at the time that the result of the treaty was that the surrender of the one claim extinguished the other as between the two nations.

In 1807 Mr. Marion, of South Carolina, again reported in their favor.

In 1826 Henry Clay, then Secretary of State, submitted a report to the Senate recommending in vigorous language the recognition of these claims.

In 1834 Daniel Webster, in a debate in the Senate on the subject of these claims, made an earnest appeal on behalf of the claimants, and in the course of his argument used the following language:

It is difficult to see how the Government of the United States can release these claims for its own benefit with any more propriety than it could have applied the money to its own use if the French Government had been ready to make compensation in money for the property thus illegally seized and confiscated, or how the Government could appropriate to itself the just claims which the owners of the vessels seized held against the wrongdoers without making compensation, any more than it could appropriate to itself, without making compensation, vessels which had not been seized.

* * * * *

The Government of the United States bought off the claims of France against itself by discharging claims of our own citizens against France.

Chief Justice Marshall, in an interview with the late William C. Preston, of South Carolina, expressed himself as convinced of the justice of these claims, and that they were legal obligations of the Government. See the following letter from Mr. Preston to Mr. Causten, of Washington:

COLUMBIA, *January 29, 1844.*

SIR: I have this moment received your letter of the 24th instant, inquiring of me concerning Judge Marshall's opinion on the claims for French spoliations anterior to 1800.

When that subject was under discussion in the Senate some years since, as a member of the committee to which it had been given in charge, I bestowed no little pains in the investigation of it, and, as I believe it will happen to everyone that does so, I became thoroughly satisfied of the justness of the claims.

While they were under discussion in the Senate they happened to be the subject of conversation between Mr. Leigh, Mr. Calhoun, and myself one evening in our mess parlor when Judge Marshall stepped in, and having overheard or being informed of the subject of conversation, asked to share in it, saying that having been connected with the events of that period, and conversant with the circumstances under which the claims arose, he was, from his own knowledge, satisfied that there was the strongest obligation on the Government to compensate the sufferers by the French spoliations. He gave a succinct statement of the leading facts, and the principles of law applicable to them, in so precise and lucid a way that it seemed to me a termination of the argument by a judicial decision. It was apparent from his manner that he felt an interest in the inculcation of his opinion, arising from deep conviction of its truth.

* * * * *

I am, dear sir, your obedient servant,

JAMES H. CAUSTEN, Esq., *Washington.*

WILLIAM C. PRESTON.

Over fifty separate reports in all have been made by various committees at intervals, every one of which, with the exception of three, have been favorable to the claimants. The legislatures of everyone of the thirteen original States have, by repeated memorials, recommended to Congress the payment of the claims.

In an admirable report by Charles Sumner on this subject, he traces the action of France in appropriating our merchants' property to the failure on our part to live up to our treaty with France. He then shows how Pinkney and others were appointed to adjust the differences with France, and how they allowed the second article of the proposed settlement, providing for the payment of these claims by France, to be stricken out, this surrender being the condition upon which France consented to abrogate the terms of the existing treaty and to relieve the United States from the liability incurred by its failure to observe it.

At length, after long delay and bitter disappointment, the matter was again referred to a committee by the Forty-eighth Congress, which reported that, "in the opinion of the committee, the gravity of the case and the ends of justice alike demand a settlement of this vexed question where it can be dispassionately heard and impartially considered." Whereupon, by a vote of 181 to 71, in a Congress consisting of 167 Democrats and 153 Republicans, on January 20, 1885, an act was passed referring these claims, for examination and liquidation, to the United States Court of Claims, enjoining upon that tribunal a strict examination of the subject upon its merits, and requiring the Attorney-General of the United States to appear on behalf of the Government, and to take all proper steps for its defense. In the month of March, 1886, the matter was elaborately argued before the court by counsel for claimants and the Government. Nearly three weeks were consumed in the presentation of the case in every possible view which the most laborious investigation could suggest. The court, after careful deliberation, on May 17, 1886, filed a unanimous opinion in favor of the claimants. The language of the court, in part, is as follows:

It seems to us that this bargain, by which the present peace and quiet of the United States, as well as their future prosperity and greatness, were largely secured, and which was brought about by the sacrifice of the interest of individual citizens, falls within the intent and meaning of the Constitution, which prohibits the taking of private property for public use without just compensation. (21 C. Cls. R., 393.)

In the same year the Solicitor-General of the United States applied for a reargument of the question in all its bearings. Leave was granted. New counsel were retained by the Government, by whom the whole subject was again carefully investigated. Two weeks were again consumed in argument, and the court, after careful consideration, a second time filed a unanimous opinion in favor of the claimants. A number of individual cases then came up for trial, to which the Government presented substantially the same defenses, the questions were once more elaborately argued, and again the court, on November 7, 1887, rendered another unanimous opinion in favor of the claimants.

The Court of Claims having thus decided the general question on its merits, then entered critically upon the examination of each particular case submitted to it. In every case it has carefully inspected and weighed the documents produced in support of each claim. Many of these documents came from the custody of descendants of the original sufferers, who have preserved them through all the intervening years. But this is not the only proof before the court. By a direct requirement of the above-mentioned act, special agents of the Government were sent abroad in search of evidence relating to these claims; this

commission consisted of the Hon. James O. Broadhead, of Missouri, and Somerville P. Tuck, esq., of New York. Through the efforts of these gentlemen copies of many original documents have been obtained from the archives of France and her islands, and are being used in the trial of the individual cases.

No claim has been allowed by the court unless established by ample and conclusive evidence. Numerous cases have been rejected, which, although meritorious, were not, in the view of the court, sustained by sufficient documentary proofs, and awards appear to have been made in none but the most clearly proven cases.

By the act of March 3, 1891, an appropriation amounting to \$1,304,095.37 was made by Congress to pay such of the cases as had up to that time been certified to Congress by the court, and this sum has been distributed among such of the claimants as could establish their kinship to the original sufferers, the appropriation act requiring that this should be done in order that the money should go to no other persons than the lineal decendants or legatees of the original claimants.

Those whose payment is now asked are identical with those which have been paid, but these were adjudicated and reported to Congress subsequent to the above date.

Had they been adjudicated prior to March 3, 1891, they also would have been paid. These, like those which have been paid, have received the indorsement of fifty or more Congressional committees, they have been declared by the Government's own court to be just and legal obligations of the Government, and they have been indorsed by many of the most prominent statesman of the century.

CONTRACTS UNDER THE NAVY.

WILLIAM P. BUCKMASTER.

To William P. Buckmaster, surviving partner of James Murphy and Company, late of New York City, the sum of twenty-two thousand three hundred and eighty-six dollars and sixty-one cents, being balance due for labor and material furnished by James Murphy and Company in the construction of the machinery for the double-ender vessel *Otsego* in eighteen hundred and sixty-two and eighteen hundred and sixty-three, as per report of a board of officers organized by the Secretary of the Navy in pursuance of a resolution of the United States Senate, adopted March ninth, eighteen hundred and sixty-five..... \$22,386.71

First introduced in the Fifty-first Congress.

Favorable reports.—In the Senate: No. 599, Fifty-third Congress; No. 72, Fifty-fourth Congress, and No. 61, Fifty-fifth Congress. In the House: No. 1489, Fifty-second Congress; Nos. 1703 and 1821, Fifty-third Congress, and Nos. 35 and 813, Fifty-fourth Congress.

Passed Senate in the Fifty-third, Fifty-fourth, and Fifty-fifth Congresses.

Mr. Buckmaster is the only surviving partner of the late firm of James Murphy & Co., Fulton Iron Works, New York City, which in 1862–63 constructed the machinery of the United States steamer *Otsego*, at a cost of \$104,386.61. The contract for this work was made with the firm on behalf of the Government by B. F. Isherwood, then Chief of the Bureau of Steam Engineering of the Navy Department. The vessel was what was known as a “double-ender,” and the work was undertaken by Murphy & Co. only upon the urgent solicitation of Mr. Isherwood, whose importunity in the matter was due to the needs of the Government.

It appears that the firm entered upon the work before the plans were received, on a contract for \$82,000, on the assurance of Mr. Isherwood that the cost would not exceed this sum and upon his written assurance that if it should exceed it the Government would make good the excess. Murphy & Co. claim that the urgency of the Government officials amounted almost to duress, and that for the firm to have refused under the circumstances would have been to bring upon themselves the charge of disloyalty. The principal cause of the excessive cost was an advance in material and labor while the iron company was awaiting the Government's drawings. In 1865 a naval board appointed by the Secretary of the Navy reported the excess of cost over the \$82,000 received to be \$22,386.61, and this is the amount here allowed.

RICHMOND LOCOMOTIVE WORKS.

To the Richmond Locomotive and Machine Works the sum of sixty-nine thousand five hundred and fifty dollars and thirty-nine cents, in full of its claim for damages and losses incurred in the construction of the armored battleship *Texas*..... \$69,550.39

First introduced in the Fifty-third Congress. Favorably reported to the Senate in the Fifty-fifth Congress; to the House in the Fifty-third and Fifty-fourth Congresses.

Reports.—Senate: No. 154, Fifty-fifth Congress. House: No. 1982,

Fifty-third Congress, and No. 2286, Fifty-fourth Congress; also see House Document No. 92 of the Fifty-fourth Congress.

Passed the Senate as a part of the general deficiency appropriation bill of the second session of the Fifty-fourth Congress.

The Richmond Locomotive and Machine Works, of Richmond, Va., by contract with the Government of the United States, of date May 30, 1889, became contractors for the construction and delivery of the machinery for the United States armored battle ship *Texas*, which was to be built by the Government at the Norfolk Navy-Yard, Va. The Government, upon its part, was to construct the hull of the vessel. Under the terms of the contract, the contractors were placed under heavy bonds, in which forfeiture and penalties were amply provided, requiring them to complete the machinery and to commence its erection on board the *Texas* on November 30, 1891. On account of a disastrous fire at the works of the contractors pending the construction of this machinery, and by which a large amount of it was destroyed, the time within which the machinery was to be constructed and erected was extended until July 30, 1893. The contractors claim that they performed their contract in all respects, but that they were subjected to considerable and unreasonable delay and to additional expenses and damage in the completion of the machinery under their contract, by reason of the failure on the part of the Government to complete the hull of the *Texas* in time to allow the machinery to be finished and tested as required.

The Navy Department admits this responsibility, and has audited and adjusted the claim, fixing the damage at \$80,049.35. This estimate included charges for interest, insurance, and security. These have been stricken out, leaving the sum allowed \$69,550.39.

LEGAL REPRESENTATIVES OF JOHN ROACH, ACCOUNT OF THE DOLPHIN.

To the legal representatives of John Roach, deceased, the sum of twenty-eight thousand one hundred and sixty dollars and twenty-five cents, for labor and material furnished by the said John Roach in completing the dispatch boat *Dolphin*, under the advice and assistance of the naval advisory board mentioned in the act making appropriations for the naval service for the fiscal year ending June thirtieth, eighteen hundred and eighty-four..... \$28,160.25

Favorably reported to the Senate in the Fifty-second, Fifty-fourth, and Fifty-fifth Congresses; to the House in the Fifty-first, Fifty-second, and Fifty-fourth Congresses.

Reports.—Senate: No. 745, Fifty-second Congress; No. 210, Fifty-fourth Congress, and No. 85, Fifty-fifth Congress. House: No. 2166, Fifty-first Congress; No. 710, Fifty-second Congress, and No. 959, Fifty-fourth Congress.

Passed the Senate in the Fifty-second and Fifty-fourth Congresses.

On November 10, 1885, the dispatch boat *Dolphin*, which had been built by Mr. Roach under contract, was received and accepted by the proper officers of the United States and went into the use of the Government as of that date. There was then due the contractor, John Roach, the sum of \$73,160.75. Of this amount \$25,000 was a portion of the appropriation of March 3, 1885, for the care of the Government vessel *Puritan*. (See 23 Stat. L., 459.) Of this total amount the sum of \$45,000 was paid the assignees of Roach September 10, 1886, leaving a balance of \$28,169.75. This amount was deducted by the Government on the charge, believed to be true at the time by the Secretary of the Navy, that the *Dolphin* had not been properly constructed and that she was structurally weak, and although the Government had accepted the

vessel, it was insisted that unless this deduction was made by the assignees, no amount whatever would be paid, and claimant would be compelled to go into the Court of Claims for the purpose of establishing his right to the \$73,160.75 claimed. Under this state of the case it was agreed to accept the \$45,000, and a receipt in full was given. Subsequent history clearly demonstrated that the claim that the *Dolphin* was not properly constructed or was structurally weak was not well founded. It should be stated here that the idea that the vessel was "structurally weak" originated in what was known as the Belknap board, appointed by the Secretary of the Navy to review the conclusions of the advisory board. (See p. 354, Report of Secretary of the Navy for 1885.)

LEGAL REPRESENTATIVES OF JOHN ROACH, ON ACCOUNT OF THE CHICAGO, BOSTON, AND ATLANTA.

To the legal representatives of John Roach, deceased, the sum of three hundred and thirty thousand one hundred and fifty-one dollars and forty-two cents for labor and material and dockage furnished by said Roach and detention and occupation of his yards and shops by the United States for the gunboats Chicago, Boston, and Atlanta, which sum is in full and final settlement of all claims and damages between the United States and said legal representatives of John Roach, deceased, growing out of the construction of said vessels... **\$330,151.42**

Favorably reported to the Senate in the Fifty-fourth and Fifty-fifth Congresses; to the House in the Fifty-fourth Congress.

Reports.—Senate: No. 754, Fifty-fourth Congress, and No. 86, Fifty-fifth Congress. House: No. 2603, Fifty-fourth Congress.

Passed Senate in the Fifty-fourth Congress.

The claim is for \$330,150.42 on the part of the heirs of the late John Roach for labor and material, dockage, and detention and occupation of the yards and shops owned by Mr. Roach for the gunboats *Chicago*, *Boston*, and *Atlanta*.

On the 23d day of July, 1883, Mr. Roach entered into three several contracts with the United States, represented by Hon. William E. Chandler, Secretary of the Navy, for the construction of three steam cruisers, the *Atlanta* and *Boston*, 3,000 tons displacement each, and the *Chicago*, 4,500 tons, to be completed and ready for inspection and delivery on or before the expiration of eighteen months from the date of the contracts. Copies of these contracts are to be found in Senate Executive Document No. 153, Forty-ninth Congress, first session, at pages 144–157. He promptly commenced the construction of each of the three cruisers at the shipyard of the Delaware River Iron Shipbuilding and Engine Works, whereof he was the substantial owner, at Chester, Pa., and until the 18th day of July, 1885, prosecuted the construction of the cruisers according to contract.

The *Atlanta* was removed to the Morgan Iron Works in New York, practically owned by Roach, on the 17th of November, 1884, and was nearly completed when, on the 18th of July, 1885, Roach was forced to make an assignment. The other two vessels had not progressed so far toward completion. It is claimed that all of the cruisers would have been completed by Roach within the time limited by the contracts, to wit, January 23, 1885, but for various changes in their plans and construction made by the Government authorities.

On the 18th of July, 1885, Roach made an assignment to George W. Quintard and George E. Weed, which, it was claimed, was due to an adverse opinion on Roach's claim on the *Dolphin*, rendered by the Attorney-General of the United States. The Secretary of the Navy then, on the 6th of August, 1885, declared the contracts on the cruisers

forfeited, and under the provisions of the contract took charge of the works, both at Chester and in New York, in the name of the Government for the completion of the work on the vessels. The works at both places, including docks, shipyards, machinery, etc., were held until June 21, 1887, and both were barred from taking other work.

It was especially provided in the contract that in case the United States should feel called upon to take charge of the work there should be no unnecessary delay, but it is claimed that this provision was not duly observed. It is upon this unnecessary delay that this claim is based. In a report made to the Fifty-fourth Congress by Senator Burrows from this committee the following summary is made of the claims and of the causes of delay:

The use of the plant and yard at Chester, with its tools, machinery, and equipment, together with the furnace and rolling mill, of which the Government so took and held possession, was worth the sum of \$16,505.20 per month, and for the time of said unnecessary delay, to wit, from May 20, 1886, to June 21, 1887, the reasonable value of the use and occupation by the Government was at least the sum of \$214,567.60.

The use of the plant and yard at New York, with its tools, machinery, and equipment, of which the Government so took and held possession for the *Atlanta*, was worth \$6,602.08 per month, and for the whole time of said unnecessary delay, to wit, January 28, 1886, to June 28, 1886, the reasonable value of the use and occupation by the Government was at least the sum of \$33,010.40. For the completion of the said cruisers two corps of men were necessarily organized and employed as an office staff, one at the said shipyard at Chester and one other at the said contractor's yard and machine shop in the city of New York, known as the Morgan Iron Works. The compensation paid as wages to this corps of men at the said Morgan Iron Works amounted to the sum of \$3,721.64 for each month, and for the whole time of the unnecessary delay, to wit, January 28, 1886, to June 28, 1886, \$18,608.20. The compensation paid as wages to the corps of men at Chester amounted to the sum of \$4,061.64 for each month, and for the whole time of the unnecessary delay, to wit, May 20, 1886, to June 21, 1887, \$52,801.32.

These facts are still further condensed in the following table, also found in Senator Burrows's report:

For withholding and detention of the shipyard plant and its appurtenances at New York during the unnecessary delay in completing said cruiser <i>Atlanta</i> , the sum of.....	\$33, 010. 40
For the amount of wages of the corps of men employed at New York on said last-named cruiser.....	18, 608. 20
For the amount of insurance premiums paid during the same delay on said cruiser <i>Atlanta</i> , the sum of.....	1, 417. 50
Total.....	53, 036. 10

For the withholding and detention aforesaid of the said shipyard plant and appurtenances at Chester during the unnecessary delay in completing the cruisers <i>Boston</i> and <i>Chicago</i> , the sum of.....	214, 567. 60
For the amount of wages of the corps of men employed at said Chester on said cruisers last named during said unnecessary delay, the sum of.....	52, 801. 32
For the amount of insurance premiums paid during the same delay on said cruisers <i>Boston</i> and <i>Chicago</i> , the sum of.....	9, 745. 69

Said last-named three sums amounting to..... 277, 114. 61

These two totals added give the amount of the appropriation here provided.

UNION IRON WORKS.

To the Union Iron Works, of San Francisco, California, the sum of fourteen thousand seven hundred and forty-five dollars and fifty-eight cents, in full settlement of the amount claimed by said company, that being the amount audited and found due and recommended to be paid said company by the Secretary of the Navy for extra work and expenses in constructing the Monterey..... \$14,745.58

Passed the Senate as an amendment to the general deficiency appropriation bill in the Fifty-fourth Congress.

This is a claim arising out of delays occasioned by the Government in the construction of the coast-defense vessel *Monterey*. The investigation of such losses as were sustained in this case by the Secretary of the Navy was authorized by a provision of the bill making appropriations for the Navy for the year ending June 30, 1897. The claim was originally for \$30,839.89. The board appointed by the Secretary cut it to \$14,748.58, and this is the amount here allowed.

(See Senate Document No. 89 of the second session of the Fifty-fourth Congress for a full statement of the claim.)

SELFRIDGE BOARD FINDINGS.

To the legal representatives of John Roach, deceased, the sum of sixty-one thousand seven hundred and fifty-two dollars and fifty-one cents, in excess of contract price for work done and material furnished in the construction of the United States double-ender gunboat Peoria;¹ to the Portland Company, of Portland, Maine, the sum of eighty thousand eight hundred and sixty-seven dollars and forty-six cents, in excess of contract price for work done and material furnished in the construction of the machinery, engines, and boilers of the United States double-ender gunboats Agawam and Pontoosuc;² to the administrator of the estate of George W. Lawrence, deceased, the sum of seventeen thousand two hundred and twenty-one dollars and fifty-four cents in excess of contract price, for work done and material furnished in the construction of the hulls of the wooden double-ender gunboats Agawam and Pontoosuc; to George W. Quintard, of New York, the sum of eighty-five thousand two hundred and three dollars and ninety-one cents, in excess of contract price for work done and material furnished in the construction of the United States iron-clad vessel Onondaga;³ to Thomas F. Rowland, of the city of New York, the sum of eighty-two thousand four hundred and sixty dollars and ninety-five cents, in excess of contract price for work done and material furnished in the construction of the United States double-ender gunboat Muscoota,⁴ being the amount found to be due to each of the persons or companies named herein by the naval board convened by the Secretary of the Navy May twenty-fifth, eighteen hundred and sixty-five, by virtue of a resolution adopted by the Senate of the United States March ninth, eighteen hundred and sixty-five, and called the Selfridge Board, which shall be in full discharge of all claims against the United States on account of the vessels upon which the board made their allowance as per their report Senate Executive Document Numbered Eighteen, first session of the Thirty-ninth Congress. Total, three hundred and ten thousand two hundred and eighty-four dollars and eighty-three cents. Total.....

\$327,508.37

¹ PEORIA—HISTORY OF CLAIM.—Favorably reported to the Senate in the Fifty-first and Fifty-fifth Congresses; to the House in the Fifty-first and Fifty-second Congresses.

Reports.—Senate: No. 1468, Fifty-first Congress; No. 98, Fifty-fifth Congress. House: No. 3093, Fifty-first Congress; No. 1048, Fifty-second Congress.

Passed both Houses in the Fifty-first Congress and vetoed.

² AGAWAM AND PONTOOSUC—HISTORY OF CLAIMS.—First introduced in the Forty-second Congress. Favorably reported to the Senate in the Fifty-first (twice), Fifty-fourth, and Fifty-fifth Congresses, and to the House in the Forty-second, Fifty-first (three times), and Fifty-fourth (twice) Congresses.

Reports.—Senate: Nos. 1345 and 1948, Fifty-first Congress; No. 752, Fifty-fourth Congress, and No. 140, Fifty-fifth Congress. House: Nos. 450, 3036, and 3363, Fifty-first Congress, and No. 1248, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress and the House in the Forty-second. Passed both the Senate and the House in the Fifty-first Congress and was vetoed; passed both Houses a second time in the same Congress, but failed to secure the Executive signature.

³ ONONDAGA—HISTORY OF CLAIM.—Favorably reported to the Senate and House in the Fifty-second Congress and passed the Senate at this Congress. (See Senate Report No. 1060 and House Report No. 1049, Fifty-second Congress.)

⁴ MUSCOOTA—HISTORY OF CLAIM.—First introduced in the Fifty-first Congress.

Favorable reports.—Senate: No. 622, Fifty-second Congress. House: Nos. 3212 and 3384, Fifty-first Congress, and Nos. 709 and 1964, Fifty-second Congress.

Passed the Senate in the Fifty-second Congress.

The provision here is for the allowance of certain claims in cost of the construction of naval vessels during the civil war in excess of the contract price allowed by a board appointed under the following resolution of the Senate:

Resolved, That the Secretary of the Navy be requested to organize a board of not less than three competent persons, whose duty it shall be to inquire into and determine how much the vessels of war and steam machinery contracted for by the Department in the years eighteen hundred and sixty-two and eighteen hundred and sixty-three cost the contractors over and above the contract price, and the allowance for extra work, and report the same to the Senate at its next session; none but those who have given satisfaction to the Department to be considered.

The board consisted of the following-named naval officers: Commodore Thomas O. Selfridge, president; Chief Engineer Alexander Henderson succeeded by Chief Engineer Montgomery Fletcher, and Paymaster Charles H. Eldredge, and convened at the Brooklyn Navy-Yard June 5, 1865. The board was in session for about six months, and as a result of its deliberations reported forty-four vessels upon which there had been an excess of cost over the contract price, amounting in the aggregate to \$2,270,627.14. Among the allowances made were those included in this bill, as follows:

Wooden double-ender <i>Agawam</i> , machinery	\$40,433.73
Wooden double-ender <i>Pontoosuc</i> , machinery	40,433.73
Wooden double-ender <i>Peoria</i> , machinery	61,752.51
Iron double-ender <i>Muscocota</i> , hull and machinery	82,460.95
Ironclad <i>Onondaga</i> , hull and machinery	85,203.91

These claims grew out of the hurry and confusion incident to the building of a navy during the war, and appear to be directly due to the fact that the Government was not prepared at the time the contracts were let to furnish specific plans of what it desired. The shipbuilders were seen by Mr. A. C. Stimers, who had charge of the bureau of construction in New York, and some of them, according to their testimony, were practically impressed into the service of accepting contracts upon such crude descriptions as Mr. Stimers could give them of what he wanted. The *Paul Jones* was generally used by him as an illustration of what he would expect in the way of vessels, whereas it appears that in all cases of the vessels contracted for the machinery was heavier and more expensive than that of the *Jones*. In the case of the *Peoria*, for instance, the engines weighed nearly 600,000 pounds, while those of the *Jones* weighed only 380,000 pounds.

The delay, ranging from six months to eighteen months, caused by the Government's tardiness in furnishing plans and its persistence in changing its plans, caused loss by virtue of the increase in the cost of labor and materials. These increased prices are dwelt upon in an affidavit made by the late John Roach when the claims first came before Congress, in which he said:

The great scarcity of skilled mechanics, the disorganization of labor during and in consequence of the war, the giving out of so many contracts at the same time for steam machinery by the Government and the chartering of so many steam vessels of all classes to be used in the Government service, created a demand for skilled mechanics to meet which the ordinary supply was totally inadequate. Later this state of affairs was much aggravated by numbers of mechanics, induced by the heavy bounties, entering the volunteer service, others being conscripted or moving to distant localities to avoid conscription, many of the best workmen being absorbed by the Navy and navy-yards, others being attracted into avocations rendered by the war temporarily more lucrative than mechanical pursuits. Not only the cost of labor kept advancing through the whole time the work was in progress until it reached from 50 to 100 per cent above the rates paid at the time the contract was made, but owing to the great infusion of inexperienced hands its efficiency kept as steadily falling to a lower standard, taking much longer to build a pair of engines

at that period than it had previously done with the same number of workmen at lower prices. This disorganization in the labor market affected the cost of work indirectly as well as directly, subcontractors in most instances failing to finish the articles contracted for at the time specified, and in many instances furnishing materials which, not coming up to the standard of quality, had to be condemned and replaced, causing much delay, unnecessary labor, and increase in cost.

The enormous advance in the cost of all materials was in a great measure owing to the depreciation in value of paper money caused by the extraordinary issue by the Government of an irredeemable currency. Pig iron rose while the work was in progress from \$27 per ton in October, 1862, when the contract was made, to \$80; boiler plate from $6\frac{1}{2}$ cents per pound to $10\frac{1}{2}$ cents; bar iron from \$72.50 to \$220 per ton; ingot copper from $25\frac{1}{2}$ cents to $51\frac{1}{2}$ cents per pound; sheet copper from $30\frac{1}{2}$ cents to 70 cents per pound. (See Senate Report No. 98, first session Fifty-fifth Congress.)

Similar representations are set up in all the cases mentioned here.

FOR CHURCHES AND SCHOOLS.

BOOK AGENTS—M. E. CHURCH SOUTH.

To the Book Agents of the Methodist Episcopal Church South, a corporation chartered under the laws of Tennessee, two hundred and eighty-eight thousand dollars, for the property of said corporation, including the buildings and ground and all machinery and all materials of every kind used, taken away, injured, consumed, or destroyed by the United States or its Army, or for its benefit in any way, connected with the publishing house of said corporation in Nashville, Tennessee, during the years eighteen hundred and sixty-four and eighteen hundred and sixty-five, or at any other time..... \$288,000.00

Favorable reports.—In the Senate: No. 146, Forty-fifth Congress; No. 865, Fifty-fourth Congress, and No. 24, Fifty-fifth Congress. In the House: No. 20, Fifty-second Congress; No. 318, Fifty-third Congress, and Nos. 352 and 1761, Fifty-fourth Congress.

Adverse minority report to the Senate in the Forty-fifth Congress, printed as a part of Report 146 of that Congress.

Passed the Senate in the Fifty-fourth Congress and first session of the Fifty-fifth Congress.

The claimants in this case are The Book Agents of the Methodist Episcopal Church South, a corporation established under the laws of the State of Tennessee, doing a printing and publishing business in the city of Nashville, at the commencement of the late war, under the authority of the Church which they represent. Their business house, property, and materials were taken possession of by the forces of the United States during the latter part of the war and were occupied and used as a printing establishment for the benefit of the United States authorities from January 27, 1864, to December 13, 1865, and they seek compensation for use and occupation, the materials used and consumed, and the damage and injury done to their property during that time. A full statement of the facts in the case will be found in the report of the Committee on Claims during the first session of this Congress (Senate Report No. 24, first session Fifty-fifth Congress). The allowance is for \$288,000.

GERMAN EVANGELICAL CHURCH.

To the trustees of the German Evangelical Church, at Martinsburg, West Virginia, the sum of two thousand five hundred dollars, on account of the destruction of their church building and its furniture on the seventeenth day of February, eighteen hundred and sixty-three, while the same was in the possession of a portion of the military forces of the United States, and through their carelessness..... \$2,500.00

First introduced in the Forty-eighth Congress. Favorably reported to the Senate in the Fifty-first, Fifty-fourth, and Fifty-fifth Congresses; to the House in the Fifty-first and Fifty-second Congresses.

Reports.—Senate: No. 97, Fifty-first Congress; No. 432, Fifty-fourth Congress, and No. 49, Fifty-fifth Congress. House: No. 1166, Fifty-first Congress, and No. 212, Fifty-second Congress.

Passed the Senate in the Fifty-first and Fifty-fifth Congresses.

The German Evangelical Church at Martinsburg, W. Va., was com-

posed of Germans and citizens of German descent, mostly laboring people, attached to the Government of the United States, many of whom proved their loyalty by entering the Union Army during the war of the rebellion. The house in which they worshiped is valued by the witnesses at \$3,500. On the night of the 17th of February, 1863, it was destroyed by fire. It was securely locked, and had not been used for religious worship for eighteen months previously to that time, the disordered condition of the country and the absence of many of the members, who had been driven from home and found employment in the service of the United States as soldiers or otherwise, and of their preacher, who was a chaplain in the Union Army, having rendered their regular worship impracticable. On the evening in question (February 17, 1863), Capt. G. W. Hicks, of the Ninth Virginia Infantry, arrived in Martinsburg, having in charge about sixty men, who escorted a Government train from Winchester to that post. They were quartered in this church by order of the post adjutant (Lieutenant Hyatt). A stove stood on the eastern side of the building, and a fire was kindled in it. The pipe became disjoined at or near the ceiling. It was joined again, or supposed to be, and the fire again started. The night was stormy, the soldiers wet and cold, and a quick fire made from the dry pine seats created such heat that the ceiling took fire near where the break in the stovepipe had occurred. All efforts to stay the conflagration were unavailing, and the building was entirely destroyed. The sum of \$2,500 is asked for and allowed. (See footnote in connection with St. Joseph's Catholic Church.)

METHODIST EPISCOPAL CHURCH, MARTINSBURG, W. VA.

To the trustees of the Methodist Episcopal Church of Martinsburg, West Virginia, the sum of one thousand eight hundred and fifty dollars, for use and occupation of said church by the Federal troops from March, eighteen hundred and sixty-two, to April, eighteen hundred and sixty five	\$1,850.00
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First introduced in the Forty-second Congress. Favorably reported to the Senate and House in the Fifty-first and Fifty-second Congresses, and passed the Senate in both Congresses.

Reports.—Senate: No. 1469, Fifty-first Congress, and No. 97, Fifty-second Congress. House: No. 3187, Fifty-first Congress, and Nos. 213 and 465, Fifty-second Congress.

It appears from the evidence in the case that the Methodist Episcopal Church, located in the town of Martinsburg, was taken possession of on January 1, 1863, and occupied and used for the purposes of a hospital by the Union Army during the months of January, February, March, April, May, and June of that year, and during the month of May, 1864. The claim of the church was filed for the destruction of thirty-two pews, two stoves, eight window blinds, and damages to windows, amounting in all to \$466, and for rent of building to the amount of \$1,400, in the Quartermaster's Department in March, 1867, and on August 9, 1867, it was referred by the Assistant Quartermaster-General to Gen. S. Vanvliet for investigation and report. He reduced the claim on the pews, etc., to \$318. This the Quartermaster-General recommended should be paid, but the Third Auditor refused to allow it under the act of 1867. For an explanation of this refusal see footnote in connection with St. Joseph's Catholic Church, also of Martinsburg.

ST. JOSEPH'S CATHOLIC CHURCH, MARTINSBURG, W. VA.¹

To Bishop Augustine Vandebuyver, trustee of Saint Joseph's Catholic Church, at Martinsburg, West Virginia, the sum of two thousand eight hundred and eighty dollars, for the use and occupation of said church by the Army of the United States during the war of the rebellion.... \$2,880.00

First introduced in the Fiftieth Congress. Favorably reported to the Senate in the Fifty-first, Fifty-second, Fifty-fourth, and Fifty-fifth Congresses, passing that body each time, and to the House in the Fifty-first and Fifty-second Congresses.

Reports.—Senate: No. 409, Fifty-first Congress; No. 100, Fifty-second Congress; No. 604, Fifty-fourth Congress, and No. 29, Fifty-fifth Congress. House: No. 1093, Fifty-first Congress, and No. 467, Fifty-second Congress.

St. Joseph's church property was taken possession of on the 4th of March, 1862, by the Federal Army, the basement being occupied as a stable and the upper part of the building as a hospital, and it continued to be so used until the close of the war. All the testimony, including that of the priest and the soldiers who occupied it, goes to show that \$80 per month was a fair rental value. Hence the claim of \$2,880 for three years' occupation at that figure is allowed. Other claims amounting to \$1,070 for damages are not accepted.

CUMBERLAND FEMALE COLLEGE.

To the Cumberland Female College, of McMinnville, Tennessee, the sum of five thousand dollars, for the use, occupation, and consumption of its property for hospital and other army purposes during the late war of eighteen hundred and sixty-one to eighteen hundred and sixty-five by the military authority of the United States..... \$5,000.00

First introduced in the Fifty-first Congress. Favorably reported to the Senate in the Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses; to the House in the Fifty-second, Fifty-third, and Fifty-fourth Congresses.

¹This claim and others for damages to churches of different denominations located at Martinsburg, W. Va., were duly presented to the proper accounting officers of the Government, but were rejected under the act of February 19, 1867, which, it was claimed by these officials, extended to Berkeley County, in which Martinsburg is situated. This act was a construction of a previous act of the Thirty-eighth Congress relating to claims. In the act of 1867 it was declared that the previous act "should not be construed to authorize the settlement of any claim for supplies or stores taken or furnished for the use of or used by the armies of the United States, nor for the occupation of or injury to real estate, nor for the consumption, appropriation, or destruction of or damage to personal property by the military authorities or troops of the United States, where such claim originated during the war for the suppression of the Southern rebellion in a State or part of a State declared in insurrection by the proclamation of the President of the United States, dated July 1, 1862, or in a State which by ordinance of secession attempted to withdraw from the United States Government."

There was a specific proviso attached to this act relieving the loyal citizens of West Virginia and Tennessee from its operations; but notwithstanding this proviso, the Second Comptroller held "that claims on account of the occupation of and injury to real estate should not be entertained by the accounting officers of the Treasury where such claims originated in either of said counties [Berkeley or Jefferson], and during the war of the rebellion."

It has been by reason of this construction of the statute that churches that were occupied for hospital or other purposes in the counties of Jefferson and Berkeley by the forces of the United States during the war of the rebellion have been compelled to apply to Congress for relief, as those counties were regarded as within the territory in insurrection against the Government, although in fact they were in the occupation and possession of the Union armies throughout the whole war, with the exception of the period of the movements of the Army of Northern Virginia down the valley of Virginia during the summer months.

In other instances of similar origin where these churches have been used for such purposes Congress has paid a reasonable rent and compensation for them.

Reports.—Senate: No. 1349, Fifty-second Congress; No. 342, Fifty-third Congress; No. 886, Fifty-fourth Congress, and No. 41, Fifty-fifth Congress. House: No. 18, Fifty-second Congress; No. 56, Fifty-third Congress; No. 275 and No. 2751, Fifty-fourth Congress.

Passed the Senate and the House in the Fifty-second Congress, but failed to secure the Executive signature. Also passed the Senate in the Fifty-fourth and Fifty-fifth Congresses.

This is an allowance of \$5,000 for the use and occupation of the buildings and premises of the Cumberland Female College at McMinnville, Tenn., as a hospital by the Federal forces in the years 1862, 1863, 1864, and 1865. An independent bill for the payment of this sum passed both Houses in the Fifty-second Congress, but it did not reach the President until the last day of the session, nor then until within an hour or less of the final adjournment, when a large number of bills were awaiting consideration and action. Those of a public nature and of greater general importance had the preference, and when the last moment came the bill had not even been considered by the President, and was still unsigned. The original claim was for \$10,000, and included claims for damage and injury to the buildings, furniture, and apparatus of the Cumberland Female College of McMinnville, Tenn., while the property was in the hands of the Union Army during the late war, as well as for the use and occupation of the buildings as a military hospital and for other army purposes. The committee, in its action, has recognized the claim for use and occupation and for any part of the property that was taken, disposed of, or consumed for army purposes, but has rejected all claims for damage, destruction, or injury.

NEWBERRY COLLEGE, SOUTH CAROLINA.

To the trustees of the Newberry College of the Evangelical Lutheran Synod of South Carolina, in Newberry, in said State, the sum of fifteen thousand dollars, for injuries to the buildings of said college, resulting in its destruction, and caused by the troops of the United States while in possession of it and occupying it as a barrack, after the close of the civil war, in eighteen hundred and sixty-five, in South Carolina. . . . \$15,000.00

First introduced in the Fifty-third Congress. Favorably reported by the Senate in the Fifty-third, Fifty-fourth, and Fifty-fifth Congresses; to the House in the Fifty-third and Fifty-fourth.

Reports.—Senate: No. 848, Fifty-third Congress, and No. 74, Fifty-fourth Congress. House: No. 233, Fifty-third Congress, and Nos. 159 and 704, Fifty-fourth Congress.

Passed the Senate as an independent bill in the Fifty-third, Fifty-fourth, and Fifty-fifth Congresses, and also as an amendment to the general deficiency bill in the Fifty-fifth Congress.

Newberry College, an institution of learning under the control of the Evangelical Lutheran Synod, located at Newberry, S. C., after continuing its existence during the civil war, was, in July, 1865, taken possession of as a barrack by the Fifty-sixth New York Infantry, under General Van Wyck, the troops continuing their occupation until December of that year. During this time they destroyed the chairs, benches, and other furniture of the college building, the chapel being filled with beds, and certain rooms in the building used as market stalls. They also caused the pipes which conducted the water from the roof of the building to be stopped up, so that there was an accumulation of water to the depth of about 4 feet upon the roof, within the parapet walls of the building, which was used by the troops for washing and bathing purposes. As a consequence of such an increase of weight, with thou-

sands of gallons of water upon the roof, the wall was caused to bulge so that the water thus accumulated soaked into the walls, thereby greatly weakening them. By reason thereof the heavy freezes which occurred in the winter of 1865-66 caused the demolition of some of the walls of the college building, and it was afterwards found necessary to demolish the entire building and erect a new one for the purposes of the college at a cost of \$17,000. The cost of the old building was estimated at \$18,000, and of the furniture destroyed at \$1,000. The amount for which payment is provided is \$15,000.

RICHMOND COLLEGE.

To Richmond College, located at Richmond, Virginia, the sum of twenty-five thousand dollars, to reimburse said college for the occupation of its buildings and grounds by United States troops and officers for the period of eight months, said occupation commencing in April, eighteen hundred and sixty-five, and for injury to and destruction of the buildings, the apparatus, libraries, and other property of said college by said troops and officers: *Provided*, That no money be so paid except upon accounts of such occupation, injury, and destruction and the damage caused thereby duly verified and proven..... \$25,000.00

First introduced in the Fifty-third Congress. Favorably reported to and passed by the Senate in the Fifty-fourth and Fifty-fifth Congresses and by the House in the Fifty-fourth Congress.

Reports.—Senate: No. 409, Fifty-fourth Congress, and No. 64, Fifty-fifth Congress. House: No. 1646, Fifty-fourth Congress.

Provision is here made for the payment of \$25,000 to Richmond College to compensate it for the occupation of its buildings and grounds by United States troops and officers, and for injury to the property and the destruction of the apparatus, libraries, and other property of the college by the troops and officers after the 9th day of April, 1865. The fact that the buildings and grounds of the college were occupied for about eight months subsequent to the 9th day of April, 1865, and that its library and scientific apparatus were destroyed and much injury done to its grounds and buildings by the troops and officers of the United States Army during such occupancy, appears to be established by the memorial of the trustees of the college and the evidence submitted therewith. Richmond College was incorporated in 1840 by the general assembly of Virginia. It was established and has been maintained solely by the generous and voluntary donations of the friends of education. It is and always has been a purely educational, literary, and scientific institution.

STEWART COLLEGE.

To Stewart College (now the Southwestern Presbyterian University), located at Clarksville, Tennessee, not exceeding twenty-five thousand and nineteen dollars and ninety-six cents, for the use and occupation of the building and grounds and for consumption of materials, for injury to its buildings, apparatus, cabinets, and other property injured or destroyed by troops of the United States during the late war, or such sum below that amount as the accounting officers of the Treasury Department, under direction of the Secretary, may find to be duly proven on account of such injury and destruction, use, occupation, and consumption of the building and grounds of said college..... \$25,019.96

Favorably reported to the Senate in the Fifty-fourth and Fifty-fifth Congresses. (See Senate Reports 255, Fifty-fourth Congress, and 376, Fifty-fifth Congress, and House Reports 160 and 2966, Fifty-fourth Congress).

Passed the Senate in the Fifty-fourth Congress.

Stewart College, now the Southwestern Presbyterian University, was a private educational institution at Clarksville, Tenn., duly incorporated under the laws of that State. Shortly after the fall of Fort Donelson the college buildings, with all their contents, were taken possession of by the Federal forces. The college was suitably equipped with buildings, fences, furniture, mineral and geological cabinets, philosophical and chemical apparatus, mathematical and astronomical apparatus, and libraries.

Notwithstanding an order from General Grant to the contrary, the college buildings were occupied by the troops and used as barracks and hospital, stripped of their contents. Three valuable libraries were destroyed, together with a valuable cabinet, and chemical, philosophical, mathematical, and astronomical apparatus.

It appears that Lieut. Col. A. J. MacKay, chief quartermaster, by a letter dated Nashville, Tenn., October 12, 1865, directed to the trustees of the college, inquired, by the direction of the chief quartermaster of the Military Division of Tennessee, whether they would accept the sum of \$4,000 and forego all claims against the Government on account of the occupancy of the Stewart College. This offer was not accepted and a much larger claim was presented. This claim seems just, and is here allowed, as it has been by previous Congresses.

CATHOLIC CHURCH, MACON CITY, MO.

That the Secretary of War is hereby authorized and directed to cause to be investigated by the Quartermaster's Department of the United States Army the circumstances, character, and extent of the alleged use and occupation by the United States military authorities for Government purposes, during the late war, of the Catholic church at Macon City, in Macon County, Missouri; the actual value of such use and occupation, and to find, award, and certify to the Secretary of the Treasury what amount, if any, is equitably due from the United States to said Catholic church as the reasonable value of such use and occupation; and that the Secretary of the Treasury is hereby authorized and directed to pay to the person or persons authorized to receive and receipt for the same the amount, if any, so found to be due, not exceeding seven hundred and twenty-five dollars, from the United States; and the acceptance of any sum paid under the provisions of this Act shall be in full satisfaction of all claims of every kind and nature for such use and occupation.....

\$725.00

Favorably reported to the Senate in the Fiftieth, Fifty-first, and Fifty-fourth Congresses; to the House in the Fiftieth, Fifty-first, and Fifty-second Congresses.

Reports.—Senate: No. 2639, Fiftieth Congress, and No. 741, Fifty-first Congress. House: No. 3079, Fiftieth Congress; Nos. 1597 and 2470, Fifty-first Congress, and No. 1592, Fifty-second Congress.

Passed the Senate in the Fifty-first and Fifty-fourth Congresses, and the House in the Fiftieth Congress.

The evidence filed in support of this claim shows that the church building was taken possession of and used and occupied by various commands of United States troops during the fall and winter of 1864. The Secretary of War is authorized to determine and certify to the Secretary of the Treasury what amount, if any, is equitably due from the United States to the church for such occupation, the Secretary of the Treasury to pay the amount so awarded without further legislation.

The limit beyond which the Secretary can not go in making payment is \$725.

ST. CHARLES COLLEGE.

That the Secretary of War be, and he is hereby, authorized and directed to cause to be investigated by the Quartermaster's Department of the United States Army the circumstances, character, and extent of the alleged use and occupation by the United States military authorities, for Government purposes, during the late war, of the college buildings and grounds of Saint Charles College, in Saint Charles County, Missouri, the actual value of such use and occupation, and certify to the Secretary of the Treasury what amount, if any, is equitably due to said Saint Charles College from the United States as the reasonable value of such use and occupation; and that the Secretary of the Treasury is hereby authorized and directed to pay to said Saint Charles College, out of any money in the Treasury not otherwise appropriated, the amount, if any, so found to be due from the United States; and the acceptance by said Saint Charles College of any sum paid under the provisions of this Act shall be in full satisfaction of all claims of every kind and nature for said use and occupation, and all damages resulting therefrom.

First introduced in the Fiftieth Congress.

Favorable reports.—Senate: No. 331, Fifty-second Congress; No. 327, Fifty-third Congress; No. 257, Fifty-fourth Congress; No. 70, Fifty-fifth Congress. House: Nos. 215 and 1181, Fifty-second Congress; Nos. 817 and 1691, Fifty-third Congress, and No. 920, Fifty-fourth Congress.

Passed the Senate in the Fifty-first, Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses.

The evidence submitted shows that the college buildings and grounds were taken possession of during the year 1861, and used and occupied from the 1st day of May of that year up to the 1st day of September, 1864, continuously as a post hospital for sick and disabled United States troops. The testimony submitted in support of the bill further shows that the college building is a three-story brick with stone basement, containing in all something over twenty rooms. It is further shown that at the time the property was taken possession of by the United States troops the college was possessed of valuable scientific apparatus and a fine library, both of which were destroyed by the troops, and that the building was also badly damaged. The provision does not seek the allowance of any specific amount for the use of the property and the damage done, but refers the matter to the Secretary of War, who is directed to investigate and pay the amount found to be due.

STATE CLAIMS.

CALIFORNIA, OREGON, AND NEVADA.

That the Secretary of the Treasury be, and he hereby is, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the following-named States the sums mentioned in connection with each to reimburse said States for moneys expended by them, respectively, in the suppression of the war of the rebellion, to wit, the amounts when paid to be accepted in full satisfaction for each claim:

California	\$3,951,915.42
Oregon	335,152.88
Nevada	404,040.70
Total	4,691,109.00

Favorable reports on the three above claims combined.—Senate: Nos. 1286 and 2014, Fiftieth Congress; No. 644, Fifty-first Congress; No. 158, Fifty-second Congress; No. 287, Fifty-third Congress; No. 145, Fifty-fourth Congress. House: No. 3396, Fiftieth Congress; No. 2553, Fifty-first Congress; No. 254, Fifty-second Congress; No. 258, Fifty-third Congress; No. 1648, Fifty-fourth Congress.

Passed the Senate in the Fiftieth, Fifty-first, and Fifty-third Congresses.

The claims of these three Pacific Coast States have come to be regarded as inseparable because all are of the same character and arose out of similar conditions. They are for the reimbursement to the States of the money by them actually expended in defraying the "costs, charges, and expenses" incurred in placing at the disposal of the United States 18,715 volunteer troops, under calls and requisitions officially made upon them therefor, by the proper civil and military authorities of the United States during the rebellion, between 1861 and 1865. The claims are founded upon the act of Congress of July 27, 1861 (12 Stat. L., 276), "An act to indemnify the States for expenses incurred by them in defense of the United States," the resolution of Congress of March 8, 1862 (12 Stat. L., 615), "declaratory of the intent and meaning of said act of July 27, 1861," the resolution of Congress of March 19, 1862 (12 Stat. L., 616), "to authorize the Secretary of War to accept money appropriated by any State for the payment of its volunteers, and to apply the same as directed by such State," and also under other acts.

The troops provided by the three States individually were in numbers as follows: California, 15,725; Nevada, 1,180, and Oregon, 1,810. The claim, if allowed, would give California \$3,951,915.42, Nevada \$404,040.70, and Oregon \$335,152.88. These sums are the same as those recited in three reports made by the Secretary of War to the Senate, which were printed during the Fifty-first Congress, and are known as Senate Executive Documents Nos. 10, 11, and 17 of the first session of that Congress. The raising of these troops was made necessary by the withdrawal of the regular troops stationed on the California coast at the beginning of the civil war. It is claimed that if the same number of troops had been sent to that coast from the Eastern States the transportation alone would have cost \$5,483,385.

The indemnification for the "costs, charges, and expenses" properly incurred by the States for enrolling, subsisting, clothing, supplying, arming, equipping, paying, transporting, and furnishing these volunteer troops, employed by the United States to aid them to maintain the "common defense," was guaranteed by the acts already cited, and the United States Supreme Court, in the case of the State of New York *v.* The United States, during the October term of 1895, held that in certain contingencies, very similar to those existing in the three Pacific Coast States, the States were entitled to collect interest. These war expenses were met by each of the States borrowing money on bonds, and the interest paid on these bonds is included in the allowance herein made. The total allowance for the three States is \$4,691,109.

FLORIDA INDIAN WAR.

That the Secretary of the Treasury be, and he is hereby, authorized to settle the mutual account, heretofore stated, between the United States and the State of Florida, under the authority of an Act of Congress, according to the mode of stating the same, found near the foot of the third page of the letter of the Secretary submitting his report, dated December sixteenth, eighteen hundred and eighty-nine, published as Executive Document Numbered Sixty-eight, House of Representatives, Fifty-first Congress, by continuing the computation of interest upon the principal on both sides to the date of settlement, and ascertaining the balance due the said State. And the Secretary of the Treasury is hereby authorized to surrender to the governor of the State of Florida the bonds of said State held by the United States which are included in such statement; and such sum of money is hereby appropriated, out of any moneys not otherwise appropriated, as is necessary to pay to the State of Florida whatever balance is found due said State.

Favorably reported to the Senate in the Forty-sixth, Forty-seventh, Forty-ninth, Fiftieth, Fifty-first, Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses; to the House in the Fiftieth, Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congresses.

Reports.—Senate: No. 378, Forty-sixth Congress; No. 995, Forty-seventh Congress; No. 109, Forty-eighth Congress; No. 183, Forty-ninth Congress; No. 2482, Fiftieth Congress; No. 1539, Fifty-first Congress; No. 198, Fifty-second Congress; No. 326, Fifty-third Congress; No. 264, Fifty-fourth Congress; No. 23, Fifty-fifth Congress. House: No. 303, Forty-ninth Congress; No. 367, Fiftieth Congress; No. 3839, Fifty-first Congress; No. 237, Fifty-second Congress; No. 4, Fifty-third Congress; No. 1351, Fifty-fourth Congress.

Passed the Senate in the Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses. The claim also passed the Senate in the Forty-ninth Congress, but was afterwards reconsidered, rereferred, and then reported adversely. See Senate Report No. 1962, second session Forty-ninth Congress.

This claim has been before Congress for many years. In its present shape it is based upon a report made by the Secretary of the Treasury (House Executive Document No. 68) during the first session of the Fifty-first Congress in accordance with a provision contained in the deficiency appropriation bill approved March 2, 1889. The provision made here is intended to carry out the recommendations of this report and to provide for the balance found to be due the State of Florida. The account originated in a claim set up by Florida for money expended in military operations for the defense of her people during the Seminole war, in the years 1856 and 1857. In the emergency the governor appealed to the War Department to accept the services of the troops thus raised and organized, but the Secretary consented to receive only five companies. These forces, with the United States troops then on duty in that section, were inadequate to the protection of the people, and the governor

felt constrained to retain in the service, besides those received by the General Government, several companies, aggregating about 400 men. These were added to from time to time as the exigency seemed to require. These forces were regularly organized and mustered into the service of the State for a period of six months, unless sooner discharged. They cooperated with the United States troops and rendered efficient service. It became necessary for the State to negotiate burdensome loans to meet the expenses thus incurred.

The Secretary of War in 1857 issued an order for the mustering in and out of these troops, but this order was found impossible of execution because the various organizations had disbanded. Referring to the question, Hon. John B. Floyd, who was then Secretary of War, wrote:

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

While Hon. Robert T. Lincoln was Secretary of War he entered upon the examination of the claim in a very thorough manner, distributing the different abstracts of expenditures submitted by the State among the different departments under his control having charge of the matters included in them. The vouchers were carefully examined and acted upon, and the work of each subdepartment was afterwards reviewed by the head of the War Department. The result appears in the report made to the Congress by the Secretary May 22, 1882, and the same was printed as House Executive Document No. 203, Forty-seventh Congress, first session.

The claims presented to the General Government amounted to \$279,033.67, but only \$224,648.09 was allowed. It is upon this latter sum that the amount must be computed. Provision is also made for an allowance of interest. The State paid, on account of the loans made, interest at the rate of 7 per cent. The United States holds \$132,000 worth of these bonds as a part of the Indian trust fund, which amount it is intended should be used as an offset to the Florida claim. No interest has been paid on the bonds held by the Government since 1873.

In a report made in the first session of the present Congress by this committee, the official record in favor of allowing the claim was summed up as follows:

The only unfavorable report ever made upon this Indian war claim was that made by a majority of this committee in the Forty-ninth Congress. The President recognized its justice in 1857; the Senate and its Committee on Military Affairs have more than once passed favorably upon the claim for the principal; the War Department, through Secretary Lincoln, found a large amount due the State, after a most careful examination, in 1886 and 1887; the House of Representatives found principal and interest due the State to the full amount claimed.

In that report, made by Senator Pasco, occurs the following suggestion as to the method of settlement:

Two methods are suggested for striking a balance: (1) By computing interest on each side to the day of settlement; (2) by computing interest on the amount due the State to November 26, 1873 (the date to and including which the interest due on the bonds in which the Indian trust funds have been invested has been paid), and striking a balance and computing interest to the day of settlement on the principal of the amount advanced by the State. The effect of this second method will be to stop the interest as against the State from November 26, 1873. The amount due the State according to the first method on the 1st day of January last was \$567,954.50; and according to the second method at the same time, \$716,667.15.

TENNESSEE.

That the Attorney-General, Secretary of the Treasury, and the Secretary of War be, and they are hereby, authorized and required to proceed to compromise, adjust, and settle with the State of Tennessee, through her duly appointed agent, the claims of the Government of the United States for railroad equipments and materials purchased for the Memphis, Clarksville, and Louisville Railroad Company, the Edgefield and Kentucky Railroad Company, and the McMinnville and Manchester Railroad Company, by the receivers of said railroad companies, and for certain coupon bonds issued by said State and originally purchased and held by the United States in trust for certain Indian tribes; and also the claims of the said State of Tennessee against the United States for certain abatements and reductions of said indebtedness by reason of excessive valuations of said equipments and materials; and also for certain set-offs and counterclaims, growing out of the use by the United States Government, for military and other purposes, and the deterioration of the property by the use of certain of the Tennessee railroads upon which the said State had an express and prior statutory lien; and for the removal and appropriation of the property, rails, bridges, and so forth, of the following roads, namely, the Memphis, Clarksville and Louisville Railroad Company, the McMinnville and Manchester Railroad Company, the Winchester and Alabama Railroad Company, and the Edgefield and Kentucky Railroad Company; that this settlement shall be upon such terms as to amount, allowance of interest, and so forth, as shall do equal and impartial justice to both parties; and if the result of such settlement shall disclose a balance due to the United States from the State of Tennessee, and the payment of such balance shall not be provided for at the next regular session of the legislature of Tennessee, then the Secretary of the Treasury is hereby authorized and required to proceed to collect same by appropriate proceedings, in accordance with the terms of the bonds held by the United States; and in the event the result of said settlement shall disclose a balance due the State of Tennessee, the Secretary of the Treasury is hereby authorized and directed to pay the same to the governor of Tennessee, out of any money in the Treasury not otherwise appropriated.

Favorable reports.—In the Senate: No. 245, Fifty-third Congress, and No. 407, Fifty-fourth Congress. In the House: No. 715, Fifty-third Congress, and No. 1848, Fifty-fourth Congress.

Passed Senate in the Fifty-third and Fifty-fourth Congresses.

The provision in this case is the same as that of the substitute reported to the last session of Congress by the Senate Committee on Military Affairs. It authorizes the Attorney-General, the Secretary of the Treasury, and the Secretary of War to proceed to confer with the attorneys of the State of Tennessee and make a settlement of all the claims on the part of each—the State of Tennessee and the United States—and if such settlement should show any balance due to the United States from the State of Tennessee the fact is to be reported to the governor, and if payment shall not be provided at the next regular session of the legislature, then the Secretary of the Treasury shall proceed to collect by appropriate proceedings in accordance with the terms of the bonds held by the United States; and if the result of the settlement shall show a balance due to the State of Tennessee from the United States, then they are to report the same to Congress, with such recommendations as they deem proper. They are to settle all claims, and to report to Congress whatever settlement they make, not to be effective until approved by Congress.

It is claimed that the State of Tennessee is indebted to the United States for railroad equipments and materials purchased for the Memphis, Clarksville and Louisville Railroad Company and the Edgefield and Kentucky Railroad Company by the receivers of these companies, and also for certain coupon bonds issued by said State and originally purchased and held by the United States in trust for certain Indian tribes. The State of Tennessee claims against the United States certain abatements and reductions of this indebtedness by reason of excessive valuations of equipments and materials, and also certain set-offs and counterclaims growing out of the use by the United States Government

for military and other purposes and the deterioration of the property by the use of certain of the Tennessee railroads upon which the State had an express and prior statutory lien, and for the removal and appropriation of the property, rails, bridges, etc., of the following roads: The Memphis, Clarksville and Louisville Railroad Company, the McMinnville and Manchester Railroad Company, the Winchester and Alabama Railroad Company, the Knoxville and Kentucky Railroad Company, and the Edgefield and Kentucky Railroad Company. These facts are explained at length in the reports cited.

WEST VIRGINIA.

That the Secretary of the Treasury is hereby authorized and directed to pay to the State of West Virginia, out of any money not otherwise appropriated, the sum of two thousand and nineteen dollars and fifty-seven cents, the same being the amount paid by the said State to certain officers of the One hundred and thirty-third Regiment West Virginia Militia for services rendered by them in the war of the rebellion, being the difference between thirteen dollars per month, received by them, and the amount they should have received as such officers.. **\$2,019.57**

Favorable reports.—In the Senate: No. 1204, Fiftieth Congress; No. 67, Fifty-first Congress; No. 99, Fifty-second Congress. In the House: No. 2481, Fiftieth Congress; No. 887, Fifty-first Congress; No. 468, Fifty-second Congress.

Passed the Senate in Fiftieth, Fifty-first, and Fifty-second Congresses.

The intention here is to refund to the State of West Virginia money expended in the payment of certain militia officers from that State.

Congress at the first session of the Forty-ninth Congress passed an act, which was approved June 21, 1886, entitled "An act to reimburse the State of West Virginia for moneys expended for the United States in enrolling, equipping, and paying militia forces to aid in suppressing the rebellion." Under the provisions of this act the three commissioners appointed by the President passed upon the claims presented by the State of West Virginia, and which had been paid by that State in accordance with the act referred to. Among other claims presented to the commission were those of Maj. Ezra B. Morgan, Capt. Daniel Gould, Lieut. Harvey Geyer, and Lieut. L. Y. McAvoy. Although the rank of each of these officers of the One hundred and thirty-third Regiment of West Virginia Militia is given on the pay roll, the fact also appears that they were allowed pay only as privates, and not in accordance with their respective ranks. Why this was done does not appear either in the records of the State, now in possession of the Adjutant-General, nor from any of the records in the possession of the Government of the United States. These officers were paid by the State of West Virginia at the time only the pay of privates, and consequently in the settlement of the accounts of the State of West Virginia with the United States the Government refunded only the amount that was paid by the State, and the State subsequently appropriated the money to make good the difference, amounting in Morgan's case to \$480.40, in Gould's to \$748.90, in Geyer's to \$685.73, and in McAvoy's to \$104.54, making a total of \$2,019.57.

VARIOUS STATES.

That the Secretary of the Treasury be, and he hereby is, directed to examine the balances found due to the several States under the Act of July twenty-seventh, eighteen hundred and sixty-one, and reported in Senate Document Numbered Seventy-five, Fifty-fourth Congress, first session, and that he be directed to certify his finding to Congress at its next session.

The claims referred to are those incurred by the various States in raising troops during the war of the rebellion.

The payment of these claims, enumerated in the document to which the provision refers (Senate Document No. 75, first session Fifty-fourth Congress), was recommended by Second Comptroller Gilkeson, November 21, 1892, and December 2, 1892. Under the provisions of the document quoted, the amounts payable to each of the States would be as follows:

Maine	\$6, 353. 53
New Hampshire.....	567. 34
Vermont	10, 453. 73
Massachusetts	1, 779. 57
Connecticut	12, 911. 96
New York	17, 282. 99
New Jersey.....	313. 10
Pennsylvania.....	36, 675. 02
Kentucky	22, 022. 31
Ohio	40, 339. 14
Michigan	3, 008. 81
Illinois	16, 976. 61
Wisconsin	7, 491. 31
Indiana	1, 614. 28
Iowa	17, 470. 73
Total	195, 260. 43

Mr. T. Stobo Farrow, Auditor for the War Department, in a letter to the Secretary of the Treasury, dated December 31, 1895, said of the claims:

The great mass of items which go to make up the several sums above have been disallowed solely on the ground that the expenses incurred and paid were on account of officers and men not mustered into the service of the United States. Some items were found, however, which stand disallowed not only because the charges were for troops not mustered, but for some additional reason found to be a noncompliance with the law of 1861. These have been included conditionally, that the States may have an opportunity to supply the required evidence if they so desire.

MISCELLANEOUS CLAIMS.

TWYMAN O. ABBOTT.

To Twyman O. Abbott, of Tacoma, State of Washington, the sum of ten thousand nine hundred and sixty-seven dollars and seventy-five cents, in full and final settlement of his claim for damages sustained by reason of the breach of a certain contract for lease of a building and ground for post-office purposes \$10,967.75

First introduced in the Fifty-fourth Congress. Favorably reported to both the Senate and House in that Congress (Senate Report No. 780, including House report). Passed the Senate as an independent bill, and as an amendment to the general deficiency appropriation bill. Favorably reported to the Senate, first session Fifty-fifth Congress (Senate Report No. 127).

The facts upon which this claim is based are as follows: In 1889 the Post-Office Department detailed an inspector to secure enlarged quarters for the post-office at Tacoma, Wash., and he, acting in accordance with his instructions, advertised for bids to provide such quarters for a term of five years. In response to his advertisement he received several proposals, among others one from Twyman O. Abbott, the claimant in this case, as follows:

POSTMASTER-GENERAL OF THE UNITED STATES:

I hereby offer to build a brick building, either two or three stories in height, on lots three (3) and four (4), in block seven hundred and six (706), Tacoma, and give the Government for use as a post-office a room 30 by 120 feet on first floor, for the term of five years or more, in consideration of twelve hundred dollars per annum; and I also agree to furnish all fuel, lights, and furniture necessary for the use of said post-office, and to build a vault in said room of about the size of 6 by 6 by 10 feet, with proper shelving. The building will be similar to the plans inclosed and attached hereto.

Respectfully submitted.

T. O. ABBOTT.

The offer was duly accepted by the Department, and Abbott was instructed to proceed with his building. The building was erected at a cost of \$115,000, and the post-office room was occupied about the 1st of January, 1890. The premises were abandoned after nine months' occupancy, in the following October, on the plea that they were "not conveniently located for post-office purposes."

The Federal circuit court for the district of Washington found the facts as represented by Abbott. It appears that he expended for furniture, fixtures, heat, light, and other necessary articles in the performance of his contract, \$7,463.75. This committee has in previous Congresses made an allowance of \$3,504 for rent, which action was, we think, correct. The sum due is \$10,967.75.

J. W. ADAMS.

To J. W. Adams, superintendent of the mint at Carson, Nevada, the sum of three hundred and one dollars, to reimburse him for payments made to T. R. Hofer and L. L. Elrod for services, respectively, as acting chief clerk and bookkeeper at said mint \$301.00

Passed the Senate as a part of the general deficiency appropriation bill at the second session of the Fifty-fourth Congress.

O. F. ADAMS.

To O. F. Adams, of North Carolina, the sum of one thousand four hundred and fifty dollars, for services rendered the United States Government during the war of the rebellion \$1,450.00

Favorably reported to and passed the House in the Forty-ninth Congress. (House Report No. 3339, Forty-ninth Congress, first session.) Favorably reported to the House in the Fiftieth, Fifty-first, Fifty-second, and Fifty-third Congresses. (See House Reports No. 2055, Fiftieth Congress; No. 567, Fifty-first Congress; No. 521, Fifty-second Congress; and No. 818, Fifty-third Congress.)

The evidence, consisting of the affidavits of the claimant, O. F. Adams, and R. C. Windley, William Ebon, John Albert, and Thomas D. Smaw, shows that on the 1st day of May, 1862, the Federal forces took possession of the jail in the town of Washington, N. C., and used it as a military prison from that day until May 3, 1864, and during all that time, under orders of the Federal officers in command at that place, the claimant acted as jailer and keeper of the prison, attending to the prisoners there confined and performing all the duties pertaining to the position of jailer faithfully under promises from the commanding officers that he should be fully paid for his services; and that again, in August, 1865, the jail was taken charge of by the Freedmen's Bureau, and used as a prison until January, 1866, and during all this time the claimant was employed by the officer in charge of the Bureau at that place, for which services he has never received any compensation. From the evidence it appears that Adams served the United States Government in the capacity of jailer twenty-nine months, and that he is justly entitled to receive as compensation therefor the sum of \$50 per month. The sum suggested is \$1,450.

W. L. ADAMS

To W. L. Adams, late collector of customs at Astoria, Oregon, the sum of four hundred and sixty-one dollars and two cents, found to be due him as such collector on the settlement of his accounts in the Treasury Department \$461.02

First introduced in the Thirty-ninth Congress. Favorably reported to the Senate in the Forty-third, Forty-fourth, Forty-fifth, Forty-sixth, Forty-seventh, Fifty first, Fifty-third, and Fifty-fourth Congresses, passing the Senate each time. (See Senate Reports No. 195, of the Forty-seventh Congress, and No. 83, of the Fifty-fourth Congress.)

Adversely reported to the Fortieth and Forty-second Congresses. (See House Report No. 57, Fortieth Congress.)

The claimant, William L. Adams, was collector of customs for the district of Oregon from June 18, 1861, to February 28, 1867. While he was collector he undertook to convey by steamer to San Francisco a large sum of money which he had collected for the United States, with the intention of depositing the same to the credit of the Treasurer of the United States. This he was instructed to do by the Treasury Department. Between Astoria and San Francisco his trunk was robbed of the sum of \$20,500. The robbers were afterwards arrested, and there was recovered from them \$7,342.70, leaving a sum stolen and unrecovered of \$13,157.30. On the settlement of Mr. Adams's account suit was entered against him for \$12,696.28, the difference being \$416.02, the amount named in the bill, showing that, had there been no robbery,

on a final settlement the United States would have been indebted to him in the sum of \$461.02. The suit was prosecuted to final judgment in the district court of the United States for the district of Oregon. Mr. Adams made defense and the suit was decided in his favor. The amount of his claim was allowed on the books of the Treasury, but as Mr. Adams's account was closed the Treasury officials could find no way of making the allowance. They certified the claim to Congress as correct.

AMES AND DETRICK.

To Ames and Detrick, manufacturers of grain bags at San Francisco, or to the person or persons legally entitled to receive the same as a refund, the amounts actually collected from said firm and its predecessors, Detrick and Company, E. Detrick and Company, and E. Detrick, amounting to eleven thousand and four dollars and fifty-one cents, for alleged extra expenses incurred by customs officers in supervising the export of grain bags, with benefit of drawback, over and above the ten per centum retention provided by law \$11,004.51

First introduced in the Fifty-first Congress. Favorably reported to the House in the Fifty-second, Fifty-third, and Fifty-fourth Congresses, and to the Senate in the Fifty-third and Fifty-fourth Congresses, and the first session of the Fifty-fifth Congress.

Reports.—House: No. 906, Fifty-second Congress; No. 591, Fifty-third Congress, and No. 198, Fifty-fourth Congress. Senate: No. 822, Fifty-third Congress; No. 594, Fifty-fourth Congress, and No. 144, Fifty-fifth Congress.

Pas-ed the Senate in the Fifty-third and Fifty-fourth Congresses.

Ames & Detrick are manufacturers of grain bags at San Francisco, Cal., and their claim is based upon an allowance for a drawback under the regulations issued by the Secretary of the Treasury in 1883. These regulations were intended to enable manufacturers of grain bags to recover the drawback allowed by law on imported materials manufactured into articles within the United States and thence exported. The regulation provided that each grain bag should bear an indelible inscription expressly reserving the drawback right to the manufacturer, and that the manufacturer should bear any extra expense of administering the regulation. The then collector of customs at San Francisco so construed the regulation as to require the manufacturer to refund to the custom-house the compensation paid to the Government inspectors by whom the exported grain bags were counted and certified for payment of drawback. The result was that \$11,004.51 was exacted from this manufacturing house, under its successive firm names and styles of Detrick & Co., E. Detrick & Co., E. Detrick, and Ames & Detrick, before the exaction ceased, partly by the voluntary action of the Secretary of the Treasury and partly by virtue of a decision of the United States circuit court at San Francisco to the effect that the exactions were illegal. This decision was accepted by the Secretary of the Treasury, upon advice of the Attorney-General, as final and conclusive, without appeal to the Supreme Court. In addition to these exactions the Department retained the statutory 10 per cent of the duties paid on the imported materials, as in other cases of drawback. The parties have lost their legal right to recover these unlawful exactions because they did not formally protest and appeal or enter suit upon each exaction as it was made. But it appears that from the beginning they objected to the exaction, and were deterred from more formal proceedings for the time being by promises from the Secretary of the Treasury, the collector of customs, and the special Treasury agent at San Francisco that the matter should receive proper consideration.

The exaction was only stopped by the judgment of the circuit court for the northern district of California in a test case, but the amount paid previous to the rendering of the decision was beyond recovery. This amount, as above stated, is \$11,004.51.

DR. THOMAS ANTISELL.

To Doctor Thomas Antisell, late surgeon and brevet lieutenant-colonel of volunteers, the sum of two thousand five hundred dollars, for the use and occupation of his land near Fort Albany, Virginia, by the troops of the United States during the war of the rebellion and for property taken and consumed by the United States for military purposes

\$2,500.00

First introduced in the Fifty-first Congress. Favorably reported to the Senate in the Fifty-second, Fifty-third, and Fifty-fourth Congresses; to the House in the Fifty-first, Fifty-second, and Fifty-fourth.

Reports.—Senate: No. 764, Fifty-second Congress; No. 939, Fifty-third Congress, and No. 996, Fifty-fourth Congress. House: No. 3591, Fifty-first Congress; No. 389, Fifty-second Congress, and No. 691, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress.

This claim grows out of injury to real property during the civil war. As originally made it amounted to \$10,000, but it has been reduced by previous reports of the Committee on Claims to \$2,500, at which figure we now place it. At the beginning of the war Dr. Antisell owned a place situated at the west end of Long Bridge, near the banks of the Potomac River, in Virginia, and within sight of the National Capitol, where he resided. Of his loyalty to the Government of the United States there can be no doubt. He was in the service of the Government and he remained a loyal officer, and in every avocation acquitted himself in a manner creditable to himself and to the advantage of his country. At the breaking out of the war troops occupied his place, a fort was built upon it, his home was broken up, and he was compelled to remove to the District of Columbia. The orchard and forest and fencing were taken by the troops and used for firewood, in the construction of a fort, or for other military uses.

The officers of the Government seem to have entered upon a consideration and negotiation as to the value of the property taken by them, but in the excitement and mutations of the time did not give to Dr. Antisell the proper vouchers which would insure his being paid. The amount allowed is \$2,500.

ARCTIC (HAWAIIAN BARK).

To the owners, or their legal representatives, of the vessel or bark Arctic, the sum of twenty-three thousand five hundred dollars, for the losses sustained by them in abandoning their business of whale catching, and the services rendered in rescuing one hundred and seventy-six seamen in the Arctic Sea; the said money to be paid over to the owners of said bark, the Arctic, for the benefit of themselves and of such officers and crew as were engaged in that particular season, to wit, in the summer of eighteen hundred and seventy-one, of the cruise in the Arctic Ocean, during which said rescue was made; and said moneys shall be distributed by the owners between themselves and said officers and crew in the proportion to their respective lays, and in the same manner as the ordinary earnings of said crew would have been distributed; the Secretary of the Treasury not to be bound to see to the application of said moneys by the owners

\$23,500.00

First introduced in the Fifty second Congress.

Favorable reports.—In the Senate: No. 577, Fifty-second Congress; No. 231, Fifty-third Congress, and No. 757, Fifty-fourth Congress. In the House: No. 918, Fifty-second Congress, and No. 430, Fifty-third Congress.

Passed the Senate in Fifty-second, Fifty-third, and Fifty-fourth Congresses.

This claim grows out of the rescue of an American whaling fleet in the fall of 1871, in which the Hawaiian bark *Arctic* participated with six other vessels, all of the seven except this one being of American registry. The *Arctic*, owned by Brewer & Co., was in September of that year, with the American vessels, entering upon a whaling season, which promised to be very prosperous. While lying off Blossom Shoals, the masters of these vessels were notified that a fleet of about thirty American whaling ships, with crews numbering in the aggregate to exceed one thousand men, were icebound about 60 miles to the northward, and all doomed to perish unless rescued by the seven vessels anchored off Blossom Shoals. The appeal for aid was responded to by all the free vessels, including the *Arctic*, with the result that all the sailors on the icebound vessels were rescued and returned to places of safety.

This work, however, involved the abandonment of all whaling operations for the season. The *Arctic* took on board 176 of the rescued seamen, carrying them to Honolulu in safety. The loss to this vessel on account of the abandonment of its voyage is estimated as follows:

900 barrels whale oil, at 75 cents per gallon.....	\$21,262.50
16,000 pounds whalebone, at \$1.75 per pound.....	28,000.00
Loss and damage to ship.....	1,500.00
Total	50,762.50

A bill for the relief of the owners of the American vessels engaged in this rescue became a law in the Fifty-first Congress, but the *Arctic* was excluded because it was of foreign registry. The allowance made by this act for the American ships was at the rate of \$23,500. A bill making a similar allowance for the Hawaiian vessel and its crew has heretofore passed the Senate, and we again recommend the appropriation for this purpose of the sum of \$23,500.

ESTATE OF STERLING T. AUSTIN.

To Mrs. Florine A. Albright, administratrix of the estate of Sterling T. Austin, deceased, the sum of fifty-nine thousand two hundred and eighty-seven dollars, being the proceeds of the sale of three hundred and sixty bales of cotton, the property of said Sterling T. Austin, seized by the civil and military authorities of the United States and received into the Treasury, as found by the Court of Claims..... \$59,287.00

First introduced in the Forty-third Congress.

Favorable reports.—In the Senate: No. 886, Fifty-second Congress; No. 687, Fifty-fourth Congress, and No. 104, Fifty-fifth Congress. In the House: No. 3072, Fifty-first Congress; No. 125, Fifty-second Congress; No. 1935, Fifty-third Congress, and No. 239, Fifty-fourth Congress.

Passed the Senate as an independent bill in the Fifty-fourth and first session of the Fifty-fifth Congresses, and as an amendment to the general deficiency appropriation bill in the second session of the Fifty-fourth Congress.

The claim grows out of the seizure of and injury to property owned by the late S. T. Austin by Federal troops during the war of the rebel-

lion. At the breaking out of the war Mr. Austin was the owner of the plantation in Carroll Parish, La., known as "Three Bayou Place," containing 2,380 acres. During 1863, while he was absent from his home, all the movable property on his place was, by order of Gen. J. B. McPherson, seized and carried away by the troops under his command. This property consisted of 1,200 bales of cotton, 82 mules, 100 head of cattle, 10,000 bushels of corn, etc., all valued at \$300,000. A levee was also cut and the plantation submerged. The cotton was shipped to Memphis, where at least a part of it was sold, while the other property taken was devoted to the uses of the Army. Afterwards Mr. Austin removed to Texas, where more cotton owned by him was also seized.

The claim was prosecuted in the Court of Claims in behalf of the widow and children of Mr. Austin, he having been killed in 1879, the court finding evidence of the sale of only 360 bales of cotton by the Government, which brought \$59,287. The committee recommend the payment of this sum. It should be stated that the court found that Mrs. Austin and her children were loyal to the Union during the war, and that many affidavits are on file showing Mr. Austin also to have been loyal.

For an explanation of the "Cotton Fund," see letter from the Secretary of the Treasury, printed as Appendix E of this report.

W. R. AUSTIN & CO.

To W. R. Austin and Company, the sum of fifteen thousand dollars, for materials furnished to the Interior Department by said W. R. Austin and Company for use in the Eleventh Census of the United States... \$15,000.00

First introduced in the Fifty-fourth Congress.

Reported favorably to both the Senate and the House in the Fifty-fourth Congress. (Senate Report No. 641, Fifty-fourth Congress, first session; House Report No. 2926, Fifty-fourth Congress, second session.)

Passed the Senate in that Congress.

In 1887 William R. Austin conceived the idea of publishing a directory which should contain the names of all the members of the Grand Army of the Republic, the company and regiment in which they served, and their present post-office addresses. Mr. Austin established his office in the city of New York, where, with a clerk and several typewriters, he prosecuted the work of securing names of the Grand Army during the years 1888, 1889, and 1890. In order to secure and protect his rights he applied for and secured a copyright upon the work. Mr. Austin secured about 400,000 names, and the Joint Committee on Library of the two Houses of Congress in the Fifty-first Congress favorably reported a bill providing for the purchase of 5,000 copies of the proposed work, at \$10 each. When the Eleventh Census was taken, in June, 1890, it was found that the census law had made provision for the compilation of the names of all soldiers who served in the war of the rebellion, their widows and orphans. As this census would contain all the names compiled by Austin & Co. for their Grand Army Directory, the bill reported by the Library Committee did not pass, and the orders which Austin & Co. had secured from Grand Army organizations, individuals, and libraries, amounting to over 3,500, were withdrawn, causing the failure of the enterprise and the bankruptcy and ruin, financially, of Mr. Austin. In the fall of 1890 Mr. Austin entered into negotiations with the Hon. Robert P. Porter, then Superintendent of the Census, for the sale of his material to the Census Office; but while it appears that Mr. Austin considered the bargain closed it was never consummated. It appears from affidavits that the actual outlay of the promoters of the

enterprise was \$35,000. The amount was fixed by the Committee on Appropriations at \$15,000, when, in the second session of the Fifty-fourth Congress, the claim passed the Senate as a part of the general deficiency appropriation bill, and the figures of that committee have been adopted in the allowance here made.

AVERY D. AND MARGARET I. BABCOCK.

To Avery D. Babcock, of Polk County, Oregon, and to Margaret I. Babcock, his wife, the sum of two thousand dollars, to be equally divided between them, in payment of their claim against the Government of the United States for the use and occupation by the United States of their donation claim numbered fifty-eight, in section eight, in township six south, range seven west of the Willamette meridian, in the State of Oregon.....

\$2,000.00

First introduced in the Forty-eighth Congress.

Favorable reports.—In the Senate: No. 256, Fifty-first Congress; No. 199, Fifty-second Congress; No. 280, Fifty-third Congress; No. 748, Fifty-fourth Congress; and No. 150, Fifty-fifth Congress.

Passed the Senate in each of these Congresses except the Fifty-fifth.

This is a claim of A. D. Babcock and wife for the use and occupation by the United States of certain lands in the State of Oregon. From a report of the Secretary of War and from evidence submitted it appears that the lands in question were settled, improved, and occupied as early as April 1, 1854, by A. D. Babcock and his wife, under the Oregon donation laws, and that a patent to the donees was duly issued by the United States March 2, 1883, therefor, to wit: Oregon donation claim No. 58, notification No. 8033, donation certificate No. 4000, being part of sec. 8, T. 6 S., R. 27 W., Willamette base and meridian, containing 159.35 acres. From the evidence it sufficiently appears that these lands were taken possession of by the United States in 1856 and 1857, and were continuously used and occupied by the United States for over ten years, some portions for Indians and other portions for military purposes. The value of the use and occupation of these lands is variously estimated at from \$2,000 to \$3,000. The estimate of the Secretary of War is \$2,000, which is the lowest estimate made by anyone, and the committee has adopted those figures in recommending the appropriation.

MARTHA A. BAGWELL, EXECUTRIX OF SALLY HARDMOND.

To Martha A. Bagwell, executrix of Sally Hardmond, deceased, the sum of four thousand eight hundred and fifty dollars, being the balance due said Sally Hardmond on account of her personal services as a nurse in the Bureau of Freedmen, Refugees, and Abandoned Lands, district of Virginia, and for rent of a dwelling house in the city of Richmond, in the State of Virginia, and for one house, hired by and used for the purposes of said Bureau, and for money expended by her in and for said Bureau.....

\$4,850.00

First introduced in the Forty-eighth Congress.

Favorable reports.—In the Senate: No. 720, Fifty-fourth Congress, and No. 79, Fifty-fifth Congress. In the House: No. 275, Fifty-first Congress, and No. 2710, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth and Fifty-fifth Congresses.

It appears, from the testimony in this case, that in 1866 Gen. Orlando Brown, assistant commissioner of refugees of the United States, having charge of the Freedmen's Bureau in Richmond, Va., authorized the original claimant, Mrs. Sally Hardmond, to open a 12-room house owned by her in that city for the benefit of indigent refugee freedmen and their families who might come into the city. In accordance with this

authorization she opened her building on the 1st of April, 1866, and used it for the exclusive use of the freedmen from that time continuously until April 1, 1872, accommodating from 75 to 135 persons, mostly old men and old women, sent her by General Brown. Her own house not being large enough to meet the demands upon her, she rented an adjoining building, paying some of the rent and becoming responsible for the remainder. Mrs. Hardmond was by profession a nurse and midwife. She gave her entire time to her house of refuge, and in addition expended \$2,230 in securing additional nurses.

For all this service of herself and building she received in compensation only \$140. In 1880 she presented a claim to the Third Auditor of the Treasury, but he rejected it on the ground that there was no formal contract between Mrs. Hardmond and the officers of the Bureau of Refugees, remarking that "while her patriotism and her devotion to her race are worthy of the highest commendation, Congress alone has the power to say what should be the fitting reward." To this he added: "No executive officer has power to acknowledge as a public indebtedness a moral duty not coupled with a legal liability. Her claim is not within the jurisdiction of the accounting officers." The original claim was for \$8,930, but it has been reduced by the committee to \$4,840, on the following accounts:

Twenty-five dollars per month for the use of her own premises for a period of six years, amounting in all to the sum of	\$1,800
Also the further sum of \$160, shown to have been paid out by her to Mrs. Bailey for the use of the premises rented by her	160
Also the further sum of \$40 per month for her personal services in connection with the care of said indigent freedmen for a period of six years, from April 1, 1866, to April 1, 1872; in all	2,880
Total	4,840

ESTATE OF ALEXANDER W. BALDWIN.

To the legal representatives of the estate of Alexander W. Baldwin, late United States district judge for the district of Nevada, the sum of six hundred and twenty-four dollars and fifty-nine cents, the same being the internal-revenue tax illegally collected on his salary as said officer. **\$624.59**

First introduced in the Fiftieth Congress. Favorably reported to and passed by the Senate in the Fiftieth Congress (Report No. 2092), Fifty-first Congress (Report No. 595), and Fifty-third Congress (Report No. 193).

The proposition here is to refund money withheld from the salary of the late Alexander W. Baldwin, as United States district judge for the district of Nevada, as internal-revenue tax, from 1865 to 1869, the law under which the money was withheld being declared unconstitutional. A Treasury draft was drawn for the amount involved in 1873, but as no representative of Judge Baldwin could be located it was returned to the Treasury, being barred by section 3228 of the Revised Statutes. The draft called for and this bill provides for the payment of **\$624.59**.

BARKER, WILLIAMS AND BANGS.

To Barker, Williams and Bangs, Barker and Williams, W. W. and E. T. Williams, and W. W. Williams, the sum of three thousand eight hundred and thirty-six dollars and thirty-five cents, for work and labor done by them or any of them, and for loss or damage from, for moneys expended by them or any of them, or other thing whatever, in or about any of their work for the improvement of Saint Marys River and for the enlargement of Saint Marys Falls Ship Canal, all in the State of Michigan, under the direction of the Government of the United States.. **\$3,836.35**

First introduced in the Forty-third Congress. Favorably reported to and passed the Senate in the Fifty-second Congress. (Senate Report No. 587, Fifty-second Congress, first session.)

This is a claim for damages, occasioned by alleged losses incurred in carrying out a contract with the Government entered into October 8, 1870, to improve a certain portion of St. Marys River and to widen St. Marys Canal, both in the State of Michigan, and also for interest on borrowed money in prosecuting the work. It appears from reports of Engineers Poe and Noble that the original survey upon which the contract was based was "worthless," and that a subsequent survey by Major Poe was "hasty and incomplete, for the contractors were on the ground awaiting instructions, and he had neither men nor appliances for making a survey." It appears that by reason of these worthless and hasty surveys the work to be done, and which was actually done, by the contractors was much in excess of that provided for in the contract. Under the river and harbor act of 1875 the contractors were paid \$38,796.36, but there were certain claims which appear to be legitimate which were not met by this settlement. The claimants ask for \$12,564.03, including interest. The committee rejects the claim for interest, and allows the other claims, amounting to \$3,836.65.

C. J. BARONETT AND OTHERS.

To C. J. Baronett, of Gardiner, Montana, five thousand dollars for the bridge known as "Baronett's Bridge," over the Yellowstone River, and the approaches thereto, in Yellowstone National Park; to James C. McCartney, of Gardiner, Montana, three thousand dollars for certain buildings at or near Mammoth Hot Springs, in Yellowstone National Park, taken and used by the United States; to Matthew McGuirk, of Los Angeles, California, one thousand dollars for certain buildings at or near the said Mammoth Hot Springs, all of which were taken and used by the United States	\$9,000.00
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The Senate incorporated in the general deficiency appropriation bill of the second session of the Fifty-fourth Congress provision for the payment of all these claims.

The claimants in this instance located upon what was then public land, in the years 1870 and 1871, before the movement originated which resulted in the passage of the act of March 1, 1872, whereby these lands were embraced in the territory set apart and reserved from settlement as the Yellowstone National Park. It appears also that the structures for which compensation is provided in the bill were erected in good faith before the reservation of these lands. The regulations established by the Interior Department for the management of the park prohibited any person from remaining therein who had not a lease or permit from the Department. Applications for such leases were made by these beneficiaries, which, however, were not granted to them, and they were finally obliged to leave the park. The structures they had erected were taken by the Government and devoted to public use, for which no compensation has been allowed. The allowance of the compensation provided in this bill has been frequently recommended by the Secretary of the Interior in the annual reports of that Department, as well as in communications to the Senate Committee on Territories in answer to requests for information on the subject. Bills for the relief of these claimants were reported favorably by this committee at the third session of the Fifty-third Congress.

Capt. George S. Anderson, of the United States Army, acting super-

intendent of the park, writing of these claims in his annual report for 1895, says:

There are still three claims of private citizens for locations and improvements made within the park limits before the act of dedication. These claims have all been made the subject of special legislation introduced in Congress, but have not so far become laws.

The claim of Mr. J. C. Baronett is for a bridge built by him in 1871 over the Yellowstone River. The amount of the claim is \$5,000. I do not regard this figure as excessive, and I recommend that the passage of this act receive your approval.

Mr. James C. McCartney has also a claim for \$3,000 for improvements made at this point. It is reasonable and just, and I recommend it to your favorable consideration.

Mr. Matthew McGuirk has a claim for \$4,000. I do not believe his improvements were extensive enough to warrant the entire amount of this claim. I have considered the value of these improvements in a special report heretofore made to you. If his claim were reduced to a suitable amount, I would recommend that it receive your approval.

If these bills should pass and the parties receive a proper remuneration for their improvements, it would remove from the park limits the last vestige of proprietary interest.

The McGuirk claim has been reduced to \$1,000. (See Senate Report No. 810, first session Fifty-fourth Congress, and also Senate Executive Document No. 847, first session Fifty-second Congress.)

EMILE M. BLUM AND JAMES M. SEYMOUR.

To Emile M. Blum, the sum of five thousand dollars for services as commissioner-general to the international exposition at Barcelona, Spain, and to James M. Seymour, junior, the sum of two thousand five hundred dollars for services as assistant commissioner. \$7,500.00

Favorable reports.—In the Senate: Fifty-first Congress (not printed); No. 696, Fifty-second Congress, and No. 1516, Fifty-fourth Congress. In the House: Nos. 3193 and 3912, Fifty-first Congress; Nos. 1609 and 1828, Fifty-second Congress, and No. 1838, Fifty-third Congress.

Passed the Senate in the Fifty-first and Fifty-second Congresses as an independent bill and the second session of the Fifty-fourth as an amendment to the general deficiency appropriation bill.

The intention is to partially reimburse the late commissioner-general to the Barcelona Exposition for the expenses incurred in connection therewith, by providing the payment of a salary of \$5,000 for his services, in view of the fact of his successful administration of the office, and that he was obliged to pay much more than that sum in order to prepare the United States sections and install the exhibits.

Assistant Secretary of State Wharton, in writing of the claim, May 8, 1890, said:

Mr. Blum was very energetic in the performance of his duties, and was highly commended by the American exhibitors for his services in their behalf. Out of the 76 manufacturers represented, 20 received gold medals, 19 received silver medals, 16 received bronze medals, and 9 received honorable mention. The number of American exhibitors was much greater than was expected at the time the appropriation of \$25,000 was made, and this sum proved inadequate to meet the increased expense. Mr. Blum met the extra expense out of his own funds, and now asks relief. The principal items of expense borne personally by Mr. Blum were those for advertising, traveling expenses incurred in visiting manufactories, and rent of furniture. The act of appropriation made no provision for a compensation for the commissioner, but this Department knows of no reason why compensation might not now be provided.

Secretary Blaine also indorsed the claim, saying:

Mr. Blum rendered the Government excellent service as its representative at the Barcelona exhibition and incurred legitimate expenses in his representative capacity which the appropriation was insufficient to meet.

Mr. James M. Seymour, jr., was appointed assistant commissioner, and sent over by the Department to the exposition in September, 1888,

after it was well under way, to examine into and report upon the mechanical exhibits, he being an expert. He was merely allowed his expenses, and the bill proposes to give him \$2,500 as a salary for his services.

WILLIAM E. BOND.

To William E. Bond, of Edenton, Chowan County, North Carolina, the sum of three hundred and seven dollars and forty-three cents..... \$307.43

First introduced in the Fifty-third Congress.

Favorable reports.—In the Senate: No. 917, Fifty-third Congress, and No. 550, Fifty-fourth Congress. In the House: No. 780, Fifty-third Congress.

Passed the House in the Fifty-third Congress and the Senate in the Fifty-fourth Congress.

William E. Bond was appointed October 1, 1888, as collector of customs for the district of Albemarle, in the State of North Carolina, and served for a term of four years. His duties were to be discharged at Edenton, and, there being no public building there belonging to the United States, he rented the most suitable place he could find for an office, where he could properly perform his work and preserve the books and records belonging to the Government. In doing this he continued the practice followed by his predecessor, except that the rent was only half as much as that paid for the room occupied by him during the previous term. When he made application to the Department for the allowance of the amount he had paid out for rent and fuel he was informed that the appropriation was insufficient, but he claims that he was not informed that it could not be allowed, and continued the payments from time to time while he held the office. An appropriation for the refunding of the money expended was recommended by Secretary Carlisle in 1895. The amount provided by this bill is \$307.43.

LEGAL REPRESENTATIVES OF JOHN W. BRANHAM.

To the legal representatives of John W. Branham, the sum of four thousand one hundred and sixty dollars, being the amount of his salary and allowances as assistant surgeon in the United States Marine-Hospital Service for two years \$4,160.00

First introduced in the Fifth-third Congress.

Favorable reports.—In the Senate: No. 997, Fifty-fourth Congress. In the House: No. 775, Fifty-third Congress, and Nos. 1350 and 2060, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress.

Dr. John W. Branham, an assistant surgeon of the United States Marine-Hospital Service, died of yellow fever while in the discharge of his duties at Brunswick, Ga., in 1893, and the purpose is to grant his heirs a sum equal to two years' pay. He was on duty at the port of New York when, in July, 1893, he was ordered to Brunswick by Supervising Surgeon-General Wyman, of the Marine-Hospital Service, to assume charge of the quarantine at the Georgia port. While at Brunswick and in the discharge of his duties he contracted the contagion and died from it. In a letter urging the justice of the claim, Dr. Wyman says:

He was chosen for this particular duty by reason of the fact that he was a native of Georgia, and therefore less likely to encounter the local prejudice which might be excited by the Government's assuming charge of this quarantine. A more important reason, however, was the fact that he had had previous quarantine experience, was a man of very unusual mental endowment, and with a marked stability of character and sound judgment, which made him particularly fitted for the trying position in which he was to be placed. Dr. Branham, as stated, assumed charge of the Brunswick quarantine on July 28, 1893; on August 10, 1893, his illness was reported to

the Bureau, and on August 20, 1893, he died of yellow fever, while attended by two regular officers of the Marine-Hospital Service. He leaves a wife and an infant child. The relief requested by this bill finds a precedent in the act of Congress, May 4, 1882, which grants to the families of keepers and surfmen in the Life-Saving Service an amount equal to two years' pay of said keeper or surfman in the event of death in the line of duty. I earnestly urge the passage of this bill, leaving it to others to give expression to the implied obligations upon the Government to relieve the wants of the wife and child of one who heroically faced a danger fully equal to that encountered by the soldier in time of war.

The sum suggested is \$4,160.

JOHN BREITLING.

To John Breitling, of Nebraska, the sum of seven hundred and thirty-eight dollars and twenty-five cents, for commissary stores furnished by him in the year eighteen hundred and sixty-two, at Clinton, in the State of Iowa, to United States troops then stationed at that place... \$738.25

Favorably reported to and passed the Senate in the Fifty-fourth Congress. (Senate Report No. 927, Fifty-fourth Congress, first session.)

The Twenty-sixth Regiment of Iowa Volunteer Infantry was organized at Camp Kirkwood, at Clinton, Iowa, in the summer of 1862, remained in camp or organization until October 20 of that year. John Breitling, the claimant, furnished bread rations for the regiment under the direction of Gen. N. B. Baker, adjutant-general of Iowa, and was paid to September 30, 1862. J. P. Bennett, assistant quartermaster, in the employ of the State of Iowa, had charge of furnishing rations thereafter, and continued ordering local rations from claimant from October 1, 1862, to October 20, 1862, after the regiment had been mustered into the service of the United States. The regiment numbered 900 men, and for the twenty days Breitling furnished 14,765 rations, which, at 5 cents each, gives \$738.25.

HEIRS OF JAMES BRIDGER.

To the heirs of James Bridger, deceased, the sum of six thousand dollars, for improvements made by him at Fort Bridger, Utah Territory, which were appropriated in eighteen hundred and fifty-seven by the United States Army, under command of Brigadier-General Albert S. Johnston. \$6,000.00

First introduced in the Forty-second Congress.

Favorable reports.—In the Senate: No. 790, Forty-seventh Congress; No. 21, Forty-eighth Congress; No. 625, Fifty-second Congress; No. 329, Fifty-third Congress; No. 80, Fifty-fourth Congress, and No. 66, Fifty-fifth Congress. In the House: No. 1771, Forty-sixth Congress; No. 1576, Fifty-second Congress, and No. 468, Fifty-fourth Congress.

Passed Senate in the Forty-eighth, Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses.

Mr. Bridger was one of the earliest explorers and trappers of the Far West, and while engaged in that capacity erected in western Wyoming, in the year 1843, a trading post which was known as Fort Bridger, the premises inclosed embracing 3,893 acres. The improvements consisted of outer and inner stone walls, substantially built; one of them inclosing thirteen log houses, being 18 feet high and 5 feet thick, laid in cement, with bastions at each corner; corrals, outhouses, etc., in addition to residences.

In 1857 the United States army under command of Gen. Albert Sidney Johnston, comprising what was known as the Mormon expedition, took possession of this property, the Government making a lease on it and agreeing to pay a rental of \$600 per year when Bridger should establish his title to the land, the United States to have the

right of purchase at any time for \$10,000. Bridger claimed title to 5,000 acres of land through a grant from the Mexican governor of Upper California, the site of the post being then Mexican territory, but having lost his papers was unable to legally substantiate his claim to title. Consequently he received nothing from the Government for the use of the premises claimed by him, nor was the property ever restored to him.

He claimed that if he had not surrendered possession to the United States troops he could have perfected title, but that owing to the fact that he gave his time and attention to pioneering, acting as a guide much of the time, he was ignorant of the requirements, and lost opportunities which under other circumstances would have come to him. There is a question as to the value of the improvements on the land at the time General Johnston entered upon its possession. It is asserted by some of Bridger's witnesses that the log buildings were still standing, but Johnston stated that the Mormons destroyed all the improvements except the stone wall. Accordingly, provision is here made for payment only of the value of this wall, which was fixed at \$6,000 by Quartermaster-General Holabird in 1888, his report being printed in full in Senate Report No. 66 of the first session of the present Congress.

DR. S. A. BROWN.

To S. A. Brown, of Sioux Falls, South Dakota, the sum of four hundred and eighty-five dollars and forty-seven cents, for services as passed assistant surgeon, United States Navy, during the years eighteen hundred and seventy-six, eighteen hundred and seventy-seven, and eighteen hundred and seventy-eight, said account having been allowed by the Treasury Department..... \$485.47

Favorable reports.—In the Senate: No. 203, Fifty-fourth Congress, and No. 103, Fifty-fifth Congress. In the House: No. 1383, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth and Fifty-fifth Congresses.
This claim is explained by the following letter:

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE NAVY DEPARTMENT,
Washington, D. C., January 23, 1896.

SIR: In reply to the request of Hon. R. F. Pettigrew, referred to me by your indorsement of the 22d instant for report on Senate bill No. 1573, "For the relief of Dr. S. A. Brown," I have the honor to report that his claim for sea pay on receiving ships, under the decisions of the United States Supreme Court in the cases of Symonds, Bishop (120 U. S., 47-51), and Strong (125 U. S., 656), was adjusted by the accounting officers of the Treasury May 22, 1889, and he was allowed the sum of \$485.47. There being no available appropriation for its payment, it was reported to Congress January 23, 1890. (House Ex. Doc. No. 144, Fifty-first Congress, first session, p. 136.)

The act approved September 30, 1890 (26 Stat. L., 504), entitled "An act making appropriations to supply deficiencies in the appropriations for the fiscal year ending June 30, 1890, and for prior years, and for other purposes," at page 544 prohibited the payment of any claim for sea pay on receiving ships, or for the payment of any claim which may have been allowed under the decisions of the Supreme Court, which have been adopted by the accounting officers as a basis for the allowance of said claims which accrued prior to July 16, 1880. Dr. Brown served on the receiving ship from May 29, 1876, to October 31, 1878. His claim having accrued prior to July 16, 1880, Congress failed to make provision for its payment.

Very respectfully,

WM. H. PUGH, Auditor.

THE SECRETARY OF THE TREASURY.

C. B. BRYAN & CO.

To C. B. Bryan and Company, of Memphis, Tennessee, the sum of three thousand six hundred and forty-three dollars and sixty cents, being for the value of a coal barge and sixteen thousand nine hundred and sixty-eight bushels of Pittsburg coal, as found by the Court of Claims..... \$3,643.60

First introduced in the Forty-sixth Congress.

Favorable reports.—In the Senate: Forty seventh Congress (not printed); No. 242, Forty-ninth Congress; No. 1083, Fifty-second Congress; No. 95, Fifty-third Congress; No. 417, Fifty-fourth Congress; No. 77, Fifty-fifth Congress. In the House: No. 2664, Fiftieth Congress; No. 1607, Fifty-first Congress; Nos. 809 and 2175, Fifty-second Congress; No. 512, Fifty-third Congress; Nos. 174 and 1799, Fifty-fourth Congress.

Passed Senate in the Forty-seventh, Forty-ninth, Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses.

The provision in this case is for the payment to C. B. Bryan & Co., of Memphis, Tenn., of \$3,643.60, for the value of a coal barge and its cargo of coal. The barge was sunk in the Mississippi River, about 2 miles above Memphis, by the snag boat *De Russy*, owned by and in the service of the United States Engineer Department, on the 17th of November, 1879. The case was taken to the Court of Claims, which found the loss on the barge to be \$250 and on the coal with which it was laden \$3,393.60, making the total of the appropriation suggested \$3,643.60.

CATHERINE BURNS.

To Catherine Burns, of Annapolis, Maryland, the sum of seven hundred and one dollars and twenty-five cents, the amount due by the United States to her late husband, Louis Burns, deceased, for difference of pay and rations as mate on United States ship *Potomac* from April fourth, eighteen hundred and seventy-one, to July ninth, eighteen hundred and seventy-three, and heretofore allowed by the proper accounting officers of the Treasury Department, but not paid for want of an appropriation of money with which to pay the same..... \$701.25

Favorably reported to the Senate in the Fifty-fourth Congress (Senate Report No. 1287) and passed the Senate as an amendment to the general deficiency appropriation bill of the second session of that Congress.

This claim is made by the widow of Louis Burns, deceased, late a mate of the United States Navy, for difference of pay and rations while on the United States receiving ship *Potomac* from April 4, 1871, to July 9, 1873, under the decisions of the United States Supreme Court in the cases of Symonds, Bishop, and Strong. The claim was adjusted by the accounting officers of the Treasury Department in 1889, subsequent to Burns's death, when it was found that when Burns died the Government was indebted to him in the sum of \$701.25. There was, however, no appropriation from which the money could be paid, and the account is still unsettled.

JAMES AND EMMA S. CAMERON.

To James and Emma S. Cameron, the sum of ten thousand dollars, in full satisfaction and payment for occupation of her property and for fuel taken therefrom and used by General W. S. Rosecrans's army while at Chattanooga, Tennessee, from September, eighteen hundred and sixty-three, until the close of the war, and which amount of ten thousand dollars was found due by a special commission appointed by Major-General Rosecrans to adjust claims against the United States.. \$10,000.00

First introduced in the Forty-second Congress.

Favorable reports.—In the Senate: No. 128, Forty-second Congress; No. 237, Forty-third Congress; No. 487, Fifty-first Congress; No. 155,

Fifty-second Congress; No. 634, Fifty-fourth Congress, and No. 80, Fifty-fifth Congress. In the House: No. 1816, Fifty-first Congress; Nos. 550 and 888, Fifty-second Congress; No. 1116, Fifty-third Congress, and Nos. 241 and 1627, Fifty-fourth Congress.

Passed the Senate in the Forty-second, Fifty-first, Fifty-second, Fifty-fourth, and Fifty-fifth Congresses.

The appropriation suggested in this bill is \$10,000.

This claim arises out of the occupation of the property known as "Cameron Hill," in the suburbs of Chattanooga, and the use of fuel taken therefrom during the civil war. The place comprised about 37 acres, and was occupied as a home by the Camerons. The location was beautiful and commanding. About 34 acres of the estate were covered by fine forest trees and the remainder by the buildings and a small orchard and vineyard. In 1863, when the Union troops entered Chattanooga, they took possession of this property. The trees, including those in the orchard, were cut down and used for fuel, and the out-houses demolished and the grounds generally disfigured by the erection of earthworks. A commission, appointed by General Rosecrans, fixed the damages at \$20,000. There was no doubt of the loyalty of Mr. and Mrs. Cameron. Writing from City Point October 25, 1864, General Grant indorsed the claim in the following language:

I know the property within described, and the parties owning it, well. Mr. Cameron and his wife have been unflinching friends of the Government from the beginning of our troubles to the present day. There are no more thoroughly loyal people anywhere in the North, and they are entitled to protection and pay for their property converted to Government use. What is now known as Fort Cameron, Chattanooga, was the private property of Mr. Cameron. From its elevated and commanding position it had to be taken and fortified. By this means the entire property, with improvements, has been entirely destroyed for private use. I would recommend that the property be purchased at a fair valuation for Government use.

C. C. CARPENTER.

To Rear-Admiral C. C. Carpenter, the sum of one hundred and eleven dollars and sixty cents, the amount withheld from him for pilotage charges while in command of the Hartford by Department order of September twentieth, eighteen hundred and eighty-three..... \$111.60

Passed the Senate as an amendment to the general deficiency appropriation bill, second session, Fifty-fourth Congress.

HENRY T. CLARKE.

To Henry T. Clarke, of Omaha, Nebraska, the sum of two thousand nine hundred dollars, for the value and rent of buildings on the northwest quarter of the northwest quarter of section two, township thirteen, range thirteen, Fort Crook, Nebraska, and being the buildings on said land acquired by the United States by condemnation proceedings in the suit of the United States against Henry Zucher, in accordance with a proposition made by Henry T. Clarke to the Secretary of War on July twenty-ninth, eighteen hundred and eighty-nine, which said proposition was for the sale of land to the United States for a new Fort Omaha, now Fort Crook, and by which proposition all said buildings were retained by said Henry T. Clarke..... \$2,900.00

Passed the Senate as an amendment to the general deficiency appropriation bill of the second session of the Fifty-fourth Congress.

Following is a copy of the proposition of Mr. Clarke:

OMAHA, NEBR., July 29, 1889.

SIR: In compliance with your request that I change my proposition for the sale of lands near Bellevue for use of United States Government as a military post, have concluded to make you the following offer:

Will sell to the United States all the land owned by me in section 2, township 13

north, of range 13 east, in Sarpy County, Nebr., except a tract 10 chains wide along entire east side of said section, containing 80 acres, and the circular strip for railroad track of 4 acres in northwest part of section 2, leaving of my land in section 2, 441.11 acres (see plat), for the sum of \$57,400, and will guarantee to obtain for the United States the remainder of the land, aggregating 60.56 acres in section 2 lying due north of land offered above, at rate of \$132.50 per acre; providing that if said land can not be purchased at a reasonable price that you will cause same to be condemned, and I will agree to pay or contribute any amount that may be found that the owners of the said 60.58 acres are entitled to in excess of \$132.50 per acre. This proposition does not include the buildings on lands in said section 2.

Will bind myself, as soon as purchase is made, to give the United States a perpetual right of way across the NW. $\frac{1}{4}$ of sec. 11, T. 13, R. 13, to erect such sewers, drains, and water pipes as may be required, providing they are placed 3 feet under ground.

My former proposition to furnish the United States Government 25,000 gallons of water per annum at the new post on sec. 2, T. 13, R. 13, for \$3,250 a year for a term of years, or to build a system of waterworks at that place with daily capacity of 100,000 gallons, for the United States Government, for the sum of \$10,000, still remains good.

Respectfully submitted.

H. T. CLARKE.

Hon. REDFIELD PROCTOR,
Secretary of War, Washington, D. C.

L. ROBERT COATES & CO.

To L. Robert Coates and Company, of Baltimore, Maryland, the sum of five thousand two hundred and seventy-three dollars and thirty cents, in payment of the bill of said firm for steel plates furnished for and which were used in the construction of the United States light-house steamer *Zizania* \$5,273.30

First introduced in the Fifty-fourth Congress.

Favorable reports.—In the Senate: Report No. 1064, Fifty-fourth Congress, and No. 71, Fifty-fifth Congress. In the House: Reports No. 735 and 2364, Fifty-fourth Congress.

Passed the Senate in both Congresses.

It appears from the record of this case that in February, 1887, the firm of Ramsay & Son entered into a contract with the United States to build a twin-screw steamer for the use of the Light-House Board to be named the *Zizania*. The work was to be completed in seven months, and in case of failure the Government reserved the right to retain as a penalty and forfeit the sum of \$35 for every day's delay beyond that time, and all unpaid balances of the fund, whether due or not, at the time of the forfeiture. Ramsay & Son, after undertaking to build this steamer, made a contract with the claimants to furnish the steel plates to be used in its construction. The vessel was not completed within the time required by the contract, and Coates & Co., of Baltimore, Md., having in February, 1888, delivered a portion of the plates, were unwilling to complete their contract until they had some proper assurance that the plates would be paid for when furnished and delivered. Thereupon Ramsay & Son authorized them to collect the amount of their contract out of the final payment that would be due them from the Government on the completion of the *Zizania*. When they called upon the Secretary of the Navy they were assured that they would be paid. Ramsay & Co. failed to complete the steamer within the time specified, and the Navy Department insisted upon the forfeiture provided in the contract. This forfeiture exhausted the money left of the appropriation, except \$726.70, and the Navy officials, ignoring their former promise to Coates & Co. on the plea that it was made contingent upon the terms of the contract, refused to pay their claim of \$6,000. The courts decided that this firm was entitled to the unforfeited remainder of the appropriation. The payment of this amount left \$5,273.30 still unpaid, and this is the amount the payment of which is herein provided for.

MARY A. COULSON.

To Mary A. Coulson, executrix and sole legatee of Sewell Coulson, deceased, late of Sullivan, Indiana, the sum of three thousand nine hundred and fifty dollars, being the amount due for professional services of the said Sewell Coulson rendered as an attorney at law, the said services being the defense of sundry actions instituted and prosecuted against a military officer and men of his command in the Indiana State courts and the United States circuit courts within and for the district of Indiana for act done by them while in the discharge of their duty and in obedience to orders emanating from the authority of the United States Government during the late civil war \$3,950.00

First introduced in the Forty-seventh Congress.

Favorable reports.—In the Senate: No. 101, in the Forty-ninth Congress; No. 953, in the Fiftieth Congress, and No. 93, in the Fifty-first Congress. In the House: No. 1755, in the Forty-seventh Congress; No. 2498, in the Forty-ninth Congress, and No. 345, in the Fifty-first Congress.

Passed the Senate in the Forty-ninth Congress.

This claim is for services rendered by Mr. Coulson, the husband of the claimant, as attorney for Samuel McCormick, captain of a company of State militia organized and stationed in Sullivan County, Ind., during the late civil war, and several members of his company. This company was frequently called upon by the provost-marshal of the district to aid in enforcing the laws of the United States, and in preventing opposition to the drafts or uprisings of the people to resist the drafts. In February, 1866, five civil suits were commenced against Captain McCormick and his men, in the Sullivan circuit court, to recover damages for false imprisonment in cases where they had made arrests under and in pursuance to orders from Gen. A. P. Hovey, in command of the district of Indiana, R. W. Thompson, captain and provost-marshal, and Daniel Conover, captain and provost-marshal, both of the Seventh Congressional district of Indiana, accompanied by orders from Maj. Gen. James Hughes, in command of the State militia. At the same term of the Sullivan circuit court the grand jury returned an indictment against the same men, charging them with grand larceny for seizing two kegs of powder found concealed, and which were undoubtedly procured and intended to be used in opposing the Government of the United States.

Mr. Coulson defended Captain McCormick and his codefendants in the State and Federal courts, the cases continuing to require attention for about three years. His original charge was \$4,500, but the State of Indiana paid him \$550, leaving \$3,950, the amount here provided, unpaid. The payment of the claim was recommended by Hon. W. R. Belknap while Secretary of War, but it was rejected by the Third Auditor on the ground that Mr. Coulson was not employed under any order or other authority emanating from the Secretary of War.

WILLIAM H. CROOK.

To William H. Crook the sum of four thousand dollars, as compensation for services as secretary to the President to sign land patents for the fiscal years of eighteen hundred and seventy-nine, eighteen hundred and eighty, eighteen hundred and eighty-one, and eighteen hundred and eighty-two, inclusive, and which services were additional to his regular duties as executive clerk and disbursing agent \$4,000.00

First introduced in the Forty-seventh Congress. Favorably reported to the Senate in the Forty-seventh, Forty-eighth, Forty-ninth, and Fifty-fourth Congresses, and first session of the Fifty-fifth Congress;

favorably reported to the House in the Forty-seventh, Forty-eighth, Forty-ninth, Fifty-first, and Fifty-fourth Congresses. (See reports—Senate: No. 350, Forty-seventh Congress; No. 144, Forty-eighth Congress; No. 39, Forty-ninth Congress; No. 370, Fifty-fourth Congress, and No. 146, Fifty-fifth Congress. House: No. 1179, Forty-seventh Congress; No. 2112, Forty-eighth Congress; No. 3698, Forty-ninth Congress; No. 807, Fifty-first Congress, and No. 2669, Fifty-fourth Congress.) Adversely reported to the Senate in the Fiftieth Congress, and to the House in the Fifty-third Congress. (Senate Report No. 787, Fiftieth Congress, and House Report No. 736, Fifty-third Congress.)

Passed the Senate in the Forty-eighth and Fifty-fourth Congresses.

By the act of July 4, 1836 (Rev. Stat., sec. 450), Congress authorized the President to appoint a secretary with the title of "secretary to the President to sign land patents," at a salary of \$1,500 per annum. This officer was continued down to 1878, having no other duty imposed upon him except to sign, in the President's name, the patents issued by the Government on the sales and grants of public lands. By act of June 20, 1878 (20 Stat. L., p. 183), the appropriation for payment of the salary of this officer was omitted, and the President was directed to designate one of his executive clerks to perform the duty of signing land patents.

Mr. William H. Crook was then, and had been since 1871, an executive clerk, acting as disbursing officer of the Executive Mansion, and also in charge of the reception room. All of these duties he has continued to perform, and in addition he was designated by the President, July 1, 1878, as secretary to sign land patents, and after that time all the patents issued on sales and grants of public lands passed under his hand. The salary was restored and a clerk appointed by act of July, 1884 (23 Stat. L., p. 185), and since that time the appropriation continued and a regular clerk at \$1,200 per year employed for that purpose only. The number of patents issued since July 1, 1878, has averaged about forty thousand each year, and has steadily increased. The labor in executing has been very onerous, each patent having two signatures attached, and all having to be checked off and accounted for. On account of his regular duties at the Executive Mansion, Mr. Crook was compelled to perform most of this extra work of signing patents out of office hours.

HEIRS OF JACOB R. DAVIS.

To the heirs of Jacob R. Davis the sum of one thousand five hundred dollars, as full compensation for services by the said Jacob R. Davis, deceased, rendered as agent and judge of the Freedman's Bureau at Augusta, in the State of Georgia, from June first, eighteen hundred and sixty-six, to June first, eighteen hundred and sixty-seven, inclusive.. \$1,500.00

First introduced, Forty-second Congress. Favorably reported to the Senate in the Fifty-fourth Congress and the first session of the Fifty-fifth Congress; to the House in the Forty-second and Fifty-second Congresses. (See Senate Reports No. 397, Fifty-fourth Congress, and No. 148, Fifty-fifth Congress, and House Report No. 1549, Fifty-second Congress.) Adversely reported to the Senate in the Forty-second Congress (Report No. 258), and also in the Fifty-second Congress. (See Senate Report No. 1238, Fifty-second Congress.)

Passed the House in the Forty-second Congress and the Senate in the Fifty-fourth.

It appears from the evidence that Jacob R. Davis was appointed, on the 26th of December, 1865, agent of the Freedmen's Bureau for Rich-

mond County, Ga. The testimony shows that he received compensation in fees up to the 1st of June, 1866, when the Department rescinded the order for his compensation from fees, but he was directed to continue to discharge the duties of the office of agent of the Freedmen's Bureau from the 1st of June, 1866, to the 1st of June, 1867, for which he has received no compensation whatever. On the 1st of June, 1867, he was commissioned by the Department, with a salary at the rate of \$125 per month, and he continued in office, receiving this salary until April, 1868. The evidence before the committee shows that during the whole time Mr. Davis had discharged the duties of the office. The reason assigned by General Howard why Davis was not paid for the period from June 1, 1866, to June 1, 1867, was that there was no law appropriating that amount from the Treasury.

REPRESENTATIVES OF MARK DAVIS, DECEASED.

To the personal representatives of Mark Davis, deceased, for the use of his residuary legatees named in his last will and testament, or their heirs or assigns, the sum of twenty-one thousand eight hundred and twenty-eight dollars and thirty-three cents, being the amount and value of the promissory notes and cash belonging to said Mark Davis seized by order of General Banks at New Orleans during the war of the rebellion..... **\$21,828.33**

First introduced in the Forty-second Congress. Favorably reported in the Senate in the Forty-second, Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses; in the House in the Forty-second, Forty-third, Forty-fourth, Fifty-first, Fifty-second, and Fifty-third Congresses.

Reports.—Senate: No. 511, Forty-second Congress; No. 516, Fifty-second Congress; No. 283, Fifty-third Congress; No. 706, Fifty-fourth Congress, and No. 73, Fifty-fifth Congress. House: No. 319, Forty-third Congress; No. 88, Fifty-first Congress; No. 33, Fifty-second Congress, and No. 511, Fifty-third Congress.

Passed the Senate in the Fifty-second and Fifty-fifth Congresses and the House in the Forty-second and Fifty-first Congresses.

This claim is for property of the claimant located in the city of New Orleans, which was seized by order of General Banks in 1863. The property consisted of cash, notes of hand, and real estate, from which the Government realized \$21,828.33. In October, 1865, the real estate, but no other portion of the property taken, was restored to its owner. The following brief explanation is quoted from a report (House Report No. 3333) made to the Forty-ninth Congress:

The petition and proofs show that Mark Davis, now deceased, came to the United States from England at the age of 23 years, and, becoming a naturalized citizen, took up his residence in the city of Petersburg, Va. For many years prior and up to about the year 1843 he was actively engaged in business as a merchant in Petersburg and in New Orleans. About the year 1843 he retired from active business, continuing to live in Petersburg upon the income derived from his property, which was largely invested in business real estate in the best business portion of the city of New Orleans, and up to the breaking out of the war of the rebellion furnished him an ample income. During the war his age and infirmity were such that, although residing in an insurgent State, he was not called upon to in any way render aid or comfort to the Confederacy. He did not at any time take part, directly or indirectly, in the rebellion, but was enabled to remain loyal in spirit and in act to the Government. As soon as possible after the close of the war, believing that possibly his mere residence in a hostile country during the rebellion might constitute such constructive adhesion to the Confederacy as to render a pardon necessary and proper, he applied for such pardon, and the same was issued to him July 29, 1865.

HEIRS OF PETER DELLA TORRE.

To Frank Della Torre and Susan F. Della Torre, heirs of Peter Della Torre, deceased, late district attorney of the northern district of California, the sum of ten thousand dollars, for extraordinary services rendered by said Peter Della Torre during the years eighteen hundred and fifty-seven, eighteen hundred and fifty-eight, and eighteen hundred and fifty-nine in defending the title of the United States to public property in the State of California..... \$10,000.00

First introduced in the Forty-seventh Congress. Favorably reported to the Senate in the Forty-eighth, Forty-ninth, Fiftieth, Fifty-first, and Fifty-second Congresses.

Reports.—Senate: No. 311, Forty-eighth Congress; No. 160, Forty-ninth Congress; No. 33, Fiftieth Congress; No. 495, Fifty-first Congress, and No. 301, Fifty-second Congress.

Passed the Senate in the Forty-ninth, Fiftieth, and Fifty-first Congresses.

This claim for relief is for extraordinary professional services performed by Peter Della Torre, deceased, while he was district attorney of the United States for the State of California during the years 1857, 1858, and 1859, in defending the title of the United States to public lands against fraudulent claims set up under pretended Mexican grants. The papers in the case show that Mr. Della Torre performed valuable services to the United States in defending against these claims, for which he has received no compensation, and that while performing those services he was given to understand by Attorney-General Black and Mr. Stanton, who were acting for the United States in resisting these fraudulent land claims, that the Government would compensate him. Prior to the appointment of Mr. Della Torre a number of suits had been commenced and were pending within the northern district of California, in which the United States was a party, involving title to considerable tracts of valuable lands, claimed by parties under prior grants from the Mexican Government; and other suits of similar character were commenced during his term of office. Some of these suits were disposed of during his term, and many of them were still pending when he resigned. The origin, character, and history of this litigation are given in House Executive Document No. 84, first session Thirty-sixth Congress.

Among the papers bearing upon the case is the following:

WAR DEPARTMENT,
Washington City, January 23, 1867.

DEAR MADAM: Your recent note was duly received. Mr. Bidwell informs me that he has received and filed with the committee a statement of the cases conducted by Colonel Della Torre. I have made an application to the committee to permit me to appear before them and give my testimony in relation to the valuable services of the Colonel and the justice of his claim. I shall do all in my power to bring the case to a favorable and speedy determination, and shall not cease in my interest and anxiety for the welfare of yourself and your children.

With sincere regard, I am ever, truly, yours,

EDWIN M. STANTON.

Mrs. DELLA TORRE.

It is claimed that the property recovered to the United States by Mr. Della Torre's efforts amounted to 19,148 square miles, valued in 1861 at \$150,000,000.

MARTHA E. FLESCHERT.

To Martha Elizabeth Flesschert, née Stevenson, of Saint Louis, Missouri, the sum of two hundred and twelve dollars and fifty cents, for services rendered by her as hospital matron in and for the One hundred and thirtieth and One hundred and seventeenth Regiments of Illinois Volunteers for seventeen months, from October, eighteen hundred and sixty-two, to March, eighteen hundred and sixty-four

\$212.50

First introduced in the Fiftieth Congress. Favorably reported to the Senate in the Fifty-first Congress and to the House in the Fiftieth and Fifty-second Congresses (Senate Report No. 1964, Fifty-first Congress, and House Reports No. 3749, Fiftieth Congress, and No. 1497, Fifty-second Congress).

Passed the House in the Fiftieth Congress and the Senate in the Fifty-first Congress.

The claim is for services rendered by Martha E. Flesschert as hospital matron for the One hundred and seventeenth Regiment of Illinois Volunteers from October 18, 1862, to March, 1864. The proof filed in support of the bill shows that the claimant served continuously as hospital matron to the above-mentioned regiment for seventeen months, and that she has not been paid for her services. Claim stated at \$212.50.

CLARA A. GRAVES AND OTHERS.

To Clara A. Graves, Lewis Smith Lee, Florence P. Lee, Mary S. Sheldon, and Florence P. Lee as legal representative of Elizabeth Smith, deceased, heirs of Lewis Smith, the sum of two thousand three hundred and seventeen dollars and seventy-seven cents, being their father's and grandfather's portion of prize money as first lieutenant of the brig *Warrior*, due and unpaid on or about July seventeenth, eighteen hundred and fifteen

\$2,317.77

First introduced in the Fifty-second Congress. Favorably reported to the Senate in the Fifty-second, Fifty-third, and Fifty-fourth Congresses, and first session of the Fifty-fifth Congress; to the House in the Fifty-second, Fifty-third, and Fifty-fourth Congresses.

Reports.—Senate: No. 1336, Fifty-second Congress; No. 165, Fifty-third Congress; No. 292, Fifty-fourth Congress, and No. 27, Fifty-fifth Congress. House: No. 2391, Fifty-second Congress; No. 1511, Fifty-third Congress, and No. 1936, Fifty-fourth Congress.

An adverse report, which was not printed, was made on the bill covering this claim in the Fifty-second Congress, but it was recommitted and a favorable report made later in the Congress. Passed the Senate in the Fifty-third, Fifty-fourth, and Fifty-fifth Congresses.

This claim is for prize money, and dates back to the year 1815, the claimants being grandchildren of Lewis Smith, who during the last war with Great Britain was first lieutenant on the brig *Warrior*, which in March, 1815, captured a British vessel called the *Dundee*, laden with a valuable cargo and manned by British subjects. The time of the capture not being within the limitations or provisions of the treaty of peace between the United States and Great Britain signed at Ghent on the 24th day of December, 1814, the brig and cargo became a prize to the captors.

The brig, with her cargo, was brought into the port of New York for adjudication. A libel was filed in the district court of the United States in behalf of the owners, officers, and crew of the *Warrior* against the *Dundee*, and another against her cargo, consisting of packages, bales, and cases of merchandise. The court ordered the *Dundee* and her cargo to be sold. A sale took place in pursuance of the order, and the proceeds of sales were paid into court by the marshal of the district. The clerk of the court absconded with the funds, and although he was captured and some of the money restored to the Treasury, the officers and crew of the *Warrior* failed to secure any share of it. Lieutenant Smith's portion of the proceeds would have been \$2,317.77, which amount is here allowed to his heirs.

THOMAS GUINEAN.

To Thomas Guinean, of Oregon, the assignee of Bradley S. Hoyt, deceased, of California, the sum of one hundred and sixty dollars, paid the United States by said Hoyt on account of land entry at Shasta, California, and which entry was subsequently canceled. \$160.00

First introduced in the Forty-eighth Congress. Favorably reported to the Senate in the Fiftieth, Fifty-first, Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses; to the House, in the Fifty-second and Fifty-third Congresses.

Reports.—Senate: No. 229, Fiftieth Congress; Nos. 867 and 1486, Fifty-fourth Congress; and No. 149, Fifty-fifth Congress. House: No. 3432, Fiftieth Congress; No. 380, Fifty-second Congress; and No. 717, Fifty-third Congress.

Passed the Senate in the Fiftieth, Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congress.

The proposition in this case is to refund to Guinean \$160 paid on a desert-land entry in the Shasta (California) land district by Bradley S. Hoyt in 1877, the entry having been assigned to Guinean. The General Land Office, upon a contest, declared that the land was not subject to entry under the desert land laws. The Committee on Public Lands, in a report made to the Fiftieth Congress, said of the claim:

So far as it appears there was in the case no intended fraud upon the Government and that both Hoyt and the claimant acted in good faith. As the statute necessarily defines desert lands in general terms only, what are desert lands is a matter of opinion, upon which persons may honestly differ. In the opinion of your committee the equities of this case are equal to those in other cases of a similar character in which Congress has granted relief, and your committee recommend that the bill do pass.

CALVIN GUNN.

To Calvin Gunn, of Saint Louis, Missouri, the sum of seven hundred dollars, due him as informer, and ordered to be paid to him by the United States district court for the eastern district of Missouri, in case numbered thirteen hundred and eighty-seven before said court, in the year eighteen hundred and sixty-eight \$700.00

First introduced in the Forty-seventh Congress. Favorably reported to the Senate in the Fifty-first, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses, and to the House in the Forty-ninth, Fifty-first, and Fifty-third Congresses, and twice in the Fifty-fourth Congress.

Reports.—Senate: No. 1307, Fifty-first Congress; No. 346, Fifty-third Congress; No. 201, Fifty-fourth Congress; and No. 51, Fifty-fifth Congress. House: No. 998, Forty-ninth Congress; No. 3977, Fifty-first Congress; No. 999, Fifty-third Congress; and Nos. 397 and 1684, Fifty-fourth Congress.

Passed the Senate in the Fifty-first, Fifty-fourth, and Fifty-fifth Congresses.

In a letter to Hon. William Warner, dated March 5, 1886, Secretary Daniel Manning explained the origin of this case. "It appears from papers on file in this office," he said, "that on January 5, 1880, two applications were received from Calvin Gunn asking that informers' shares in two cases be paid to him under section 179 of the act of June 30, 1864 (13 Stat. L., 305), as amended by the act of July 13, 1866 (14 Stat. L., 145), which prescribed that the person who should first inform of the cause, matter, or thing whereby a fine, penalty, or forfeiture should be recovered by the Government should have such share of the same, 'not exceeding one moiety nor more than five thousand dollars in any one case,' as the Secretary of the Treasury should, by general regulations, provide. Under this authority the Secretary of the Treasury

issued a circular, August 14, 1866, in which he prescribed that the share of an informer should be 50 per cent on the first \$500, 40 per cent on the next \$1,500, 30 per cent on the next \$2,000, etc."

Mr. Manning states also that there were two cases tried in the district court for the eastern district of Missouri in which Gunn would have been entitled to a moiety—in one amounting to \$1,130.78, and in the other to \$226.39. In the latter case, however, Collector Able turned in only the Government's share, while in the former he accounted for only \$700 in excess of the amount to which the Government was entitled, retaining \$430.78. Gunn states that he did not receive any of the portion of the amounts thus withheld. Allowance is made here, however, only for the payment to him of the \$700, which, according to Mr. Manning's statement, was received by the Treasury in excess of its dues.

LOUISA S. GUTHRIE.

To Louisa S. Guthrie, widow and executrix of John J. Guthrie, deceased, formerly a lieutenant in the United States Navy, the sum of ninety-six dollars and eighty-four cents, balance of pay due said John J. Guthrie up to and including July fifteenth, eighteen hundred and sixty-one, and also the further sum of one hundred and twenty-two dollars and seven cents, the share of prize money awarded to him from the prize ship *Nightingale*, captured on the twenty-first of April, eighteen hundred and sixty-one, as a slaver, off the west coast of Africa, by the United States ship *Saratoga*, to which the said Lieutenant John J. Guthrie was then attached; and that the said Louisa S. Guthrie be relieved from the payment of the sum of five hundred dollars charged upon the books of the Fourth Auditor's Office of the Treasury Department against the said Lieutenant John J. Guthrie, as cash received by him from the paymaster of the United States ship *Saratoga*, upon his requisition as lieutenant in command of the prize ship *Nightingale*; and also relieved from the payment of the sum of one hundred and eighty-four dollars, overpaid allotment, which sum likewise remains charged upon the books of the Fourth Auditor's Office of the Treasury Department against the said Lieutenant John J. Guthrie, deceased. . .

\$218.91

Favorable reports.—In the Senate: No. 801, Fifty-second Congress, and No. 704, Fifty-fourth Congress. In the House: No. 720, Fifty-second Congress, and No. 1009, Fifty-third Congress.

Passed the Senate in the Fifty-second and Fifty-fourth Congresses.

Mrs. Guthrie is the widow and executrix of John J. Guthrie, deceased, formerly a lieutenant in the United States Navy. On April 21, 1861, Lieutenant Guthrie was attached to the U. S. S. *Saratoga*, which captured off the west coast of Africa the slave ship *Nightingale*, containing 1,000 natives, and was assigned as prize master to the command of the captured vessel, for the purpose of bringing her to the United States and delivering her to the civil authorities, after having first turned over the natives to the agent of the United States at Monrovia. The sum of \$500 was transferred by the paymaster of the *Saratoga* to Lieutenant Guthrie, as prize master and acting paymaster of the captured vessel, for the purpose of defraying the incidental expenses necessarily involved in the discharge of the special duties thus intrusted to him, including the provisioning of the vessel for the homeward voyage. These duties were faithfully performed, and the vessel was transferred to the custody of the United States marshal at New York on arrival at that port, June 15, 1861. In the confusion and excitement caused by the war of the rebellion, which had then recently commenced, Lieutenant Guthrie failed to take proper steps for the settlement of his accounts, and the sum of \$500 therefore remained, and still remains, a charge against him on the books of the Fourth Auditor as cash advanced to

him as prize master of the *Nightingale* by the paymaster of the U. S. S. *Saratoga*.

On the 13th of July, 1861, Lieutenant Guthrie resigned from the service of the United States, and there was then due him a balance of pay, besides his share in the prize money which had accrued from the capture of the *Nightingale*, the award to Lieutenant Guthrie, as an officer concerned in such capture, being the only one which remains unpaid.

The petitioner therefore asks that the charge of \$500 may be canceled and that the balance of pay and his share of prize money, which were due July 13, 1861, may be paid to her as the widow and executrix of John J. Guthrie.

JOHN M. GUYTON.

To John M. Guyton, former postmaster at Blacksburg, South Carolina, the sum of four hundred and eighty-four dollars and seventy-nine cents, being the amount deposited by him to cover a deficiency arising in his office in the year eighteen hundred and ninety, which deposit was made to meet a loss by the embezzlement by a clerk on or about the thirtieth day of January, eighteen hundred and ninety, without blame or fault on the part of the said John M. Guyton.....

\$484.79

First introduced in the Fifty-third Congress. Favorably reported in the Senate in the Fifty-fourth and Fifty-fifth Congresses, and in the House in the Fifty-fourth Congress.

Reports.—Senate: No. 782, Fifty-fourth Congress, and No. 48, Fifty-fifth Congress. House: No. 1853, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress.

Mr. Guyton was postmaster at Blacksburg, S. C., in January, 1889, when James H. Goss, one of his assistants, was arrested on a charge of embezzling registered letters containing funds to the amount of \$700.79. On trial he fully admitted his guilt, pleaded guilty, and was sentenced to imprisonment for one year, surrendering the sum of \$216. Guyton paid the balance, amounting to \$484.79. Mr. Guyton claims that although he believed himself not to be liable for the amount stolen by Goss, yet he was led to pay the same through representations of the post-office inspector who investigated the case, the said representations, Guyton asserts, amounting practically to a threat that he would lose his office if he did not make the loss good to the Government.

In a letter to Guyton, dated February 21, 1894, John L. Thomas, Assistant Attorney-General for the Post-Office Department, said:

There is room for doubt whether you could have been compelled to pay the said amount by any legal process; but your letters on file in the Department show that your action in so doing was a voluntary one. Whether it was voluntary or not is not now material, so far as the claim on the Department for reimbursement is concerned. The money paid by you has long since been refunded to the legal owners, and there is no appropriation at the service of the Department from which you could be reimbursed, even were there authority of law for such reimbursement, and I am unable to find that any such authority exists.

Provision is here made for refunding the \$484.79 paid into the Department by Guyton on account of Goss's embezzlement.

W. L. HALL.

To W. L. Hall, the sum of one hundred and seventy-eight dollars, for money expended by him in the discharge of his duty as deputy United States internal-revenue collector during the fiscal year ending June thirtieth, eighteen hundred and ninety

\$178.00

First introduced in the Fifty-third Congress. Favorably reported to the Senate in the Fifty-fourth Congress. (See Senate Report No. 851, Fifty-fourth Congress.)

Passed the Senate the same Congress.

The claimant, W. L. Hall, performed services as deputy collector of internal revenue for the district of Nebraska during the fiscal year ended June 30, 1890, for which his legal compensation amounted to \$728.37. He was paid \$549.50 and no more, leaving a balance due him from the Government of \$178.87, according to his statement of account. The Commissioner of Internal Revenue has indorsed the claim.

A. H. HERR.

To the estate of A. H. Herr, deceased, late of the District of Columbia, the sum of seventeen thousand two hundred and eighty-eight dollars and fifty-three cents, allowed the estate of A. H. Herr by the Secretary of War for the use of his premises, known as Herrs Island, near Harpers Ferry, by the Army during the late war..... **\$17,288.53**

First introduced in the Forty-second Congress. Favorably reported to the Senate in the Fifty-first, Fifty-second, and Fifty-fourth Congresses, and to the House in the Forty-eighth, Fifty-first, Fifty-second, and Fifty-fourth Congresses.

Reports.—Senate: No. 991, Fifty-first Congress; No. 95, Fifty-second Congress, and No. 510, Fifty-fourth Congress. House: No. 153, Forty-eighth Congress; No. 2617, Fifty-first Congress; No. 463, Fifty-second Congress, and No. 696, Fifty-fourth Congress. Adversely reported to the Senate in the Forty-eighth Congress (see Senate Report No. 1518, Forty-eighth Congress, second session).

Passed the House in the Forty-eighth Congress; passed the Senate in the Fifty-first and Fifty-second Congresses as an independent bill, and in the Fifty-fourth Congress as an amendment to the general deficiency appropriation bill.

The claim is for the use and occupation of Herrs Island, near Harpers Ferry, W. Va., by Federal troops from February, 1862, to February, 1866. The property in question was a valuable estate, embracing 12 acres of land, 32 dwelling houses, a large four-story cotton factory building, a large iron foundry, sawmill, and many outbuildings, and was all occupied at various times during the period named and under control of acting quartermasters in the United States Army. Mr. Herr, the owner of the property, was a loyal citizen, who for his loyalty suffered imprisonment at the hands of the Confederates, and many other vexations, besides great destruction of property. The amount here allowed, \$17,288.53, is the sum awarded in this case by a board designated in 1866 to report upon the condition of this and other property which had been used by the Federal troops, and to determine what sum would be necessary to put it in the condition it was in before thus taken possession of.

The counterclaim was then set up in the War Department that it would have been impossible to operate the industrial enterprises on the estate during the war, and that its occupancy by the Union troops was a real protection against the enemy. The claim was bandied about between the various authorities in the War and Treasury Departments for several years. A proposition to settle for \$6,886.25 was once made by Acting Quartermaster-General Rucker, but Mr. Herr refused the offer. The bill has been before Congress for several years. There has been but one unfavorable report. This was made to the Forty-eighth Congress, and was based upon the theory that the occupation of the property was a protection to it.

JULIA A. HUMPHRIES.

To Mrs. Julia A. Humphries, the sum of five thousand two hundred and fifteen dollars, as indemnification for property taken by the United States Army for hospital purposes at Fredericksburg, Virginia, and for damages suffered at the hands of the Union forces, and for services rendered as hospital nurse during the war of eighteen hundred and sixty-one..... \$5,215.00

First introduced in the Fiftieth Congress. Favorably reported to the Senate in the Fifty-fourth and Fifty-fifth Congresses, and to the House in the Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congresses.

Reports.—Senate: No. 193, Fifty-fourth Congress, and No. 162, Fifty-fifth Congress. House: No. 4043, Fifty-first Congress; No. 149, Fifty-second Congress; No. 574, Fifty-third Congress; Nos. 408 and 702, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress.

Mrs. Julia A. Humphries, the claimant in this bill, was a resident of Fredericksburg, Va., during the late war. In May, 1864, her house and store were used by the Federal Army for hospital purposes, and the stock of goods, mostly groceries and provisions, which were there for sale, were taken by the soldiers and used for the sick. The repairs to the house and store, made necessary by this occupancy, amounted alone to \$1,200. During the siege of Fredericksburg, Va., in 1862, Mrs. Humphries lost everything she possessed, except some few securities, by the shelling and subsequent pillage of her home by the Federal troops, her losses then, in addition to her subsequent losses, amounting to \$3,000. It is shown by the evidence that the claimant's total loss from both occurrences was about \$12,200. The storehouse was dismantled of its shelving and other furniture and used by the United States troops for hospital purposes. The claimant opened her dwelling house for such hospital use, aiding and assisting, both herself and by her servants, in the care of the sick and wounded, and boarding and lodging the medical staff employed in the hospital without compensation. The store being a rented building, the claimant was compelled to pay to her landlord the sum of \$1,200 for damages and use by the Government. Mrs. Humphries was loyal to the Union. The bill allows her \$5,215.

JOHN W. KENNEDY.

To John W. Kennedy, of Wheeling, West Virginia, the sum of one thousand five hundred dollars, for services rendered by him as counsel for the United States in the ejection cause of Jacob B. Brown, versus Daniel J. Young, in connection with the Government property at Harpers Ferry, West Virginia, which said suit was lately pending in the circuit court of the United States at Parkersburg, West Virginia..... \$1,500.00

First introduced in the House in the Forty-ninth Congress.

Favorable reports.—In the House: No. 3700, Fiftieth Congress; No. 2510, Fifty-first Congress; No. 838, Fifty-second Congress; No. 1353, Fifty-third Congress.

This claim passed the House in the Fifty-third Congress and also the Senate. When it reached the Senate from the House it was taken up and passed without being referred to a committee. The President failed to sign the bill, hence it did not become a law.

In 1868-69 the Government was involved in sundry suits in the circuit court of Jefferson County, in the State of West Virginia. One of these cases, that of Jacob B. Brown *v.* Daniel I. Young, was an action of ejection which called in question the title of the United States to certain property lying along the Potomac from a point on the river at Har-

pers Ferry to and including a point on said river above the Government dam. As this property was of great value, a test case was made of the Brown and Young case, and it was removed from the State court to the circuit court of the United States, sitting at Parkersburg, W. Va. Before and at the time of its removal Col. Benjamin H. Smith, of Kanawha, was the United States district attorney for the district of West Virginia. He had the entire control of this case, and had associated with him Maj. E. W. Andrews, a lawyer resident at Harpers Ferry, and to him he intrusted the preparation of the case. Major Andrews had charge of all the cases in the State court, and after the case of Brown v. Young was removed to the United States court, desiring to go with his family to Michigan to live, made an arrangement with the Attorney-General of the United States and Col. Benjamin H. Smith by which the claimant, John W. Kennedy, was substituted to his (Andrews's) place in the case. It is proved that Judge Kennedy, as a lawyer, was acceptable to Colonel Smith; had the management of the case up to the date of the trial in 1869; was engaged four months in its preparation; took all the depositions read in the case; assisted at the survey made of the property in question; made a brief of argument of the law and facts; paid his own expenses to Parkersburg and return, a distance of 620 miles, and was ready to assist in the trial of the cause, and that the Government won the case.

MARGARET KENNEDY.

To Margaret Kennedy, the widow and sole executrix of John Kennedy, deceased, the sum of one thousand six hundred and twenty-one dollars and fifty-six cents, on account of timber, fences, fruit trees, and other property taken and used by the Army of the United States, during the late war of the rebellion, from the farm of said John Kennedy, in the District of Columbia..... \$1,621.65

First introduced in the Fiftieth Congress. Favorably reported in the Senate in the Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses; in the House in the Fifty-second, Fifty-third, and Fifty-fourth Congresses.

Reports.—Senate: No. 403, Fifty-second Congress; No. 20, Fifty-third Congress, and No. 113, Fifty-fourth Congress. House: Nos. 95 and 1671, Fifty-second Congress; No. 278, Fifty-third Congress, and Nos. 584 and 1022, Fifty-fourth Congress.

Passed the Senate in the Fifty-second and Fifty-fourth Congresses. Passed both the Senate and the House in the Fifty-third Congress, but failed to receive the President's signature. Also passed the Senate in the Fifty-first Congress, but was reconsidered. There was an adverse report upon it in that Congress. (Senate Report No. 543, Fifty-first Congress, first session.)

Margaret Kennedy is the widow and sole executrix of John Kennedy, deceased. In his lifetime John Kennedy, whose loyalty was unquestioned, owned a tract of 26½ acres of land on the bank of the Eastern Branch of the Potomac, in the District of Columbia. At the breaking out of the war a portion of the farm was cultivated to orchard, garden, flowers, and shrubbery. The remainder was covered with a growth of oak, pine, and chestnut forest. The land was taken possession of by the Government and used throughout the war for military purposes. Fort Sedgwick was erected upon it, around which rifle pits and other excavations were made, covering in all about 12 acres. The effect of this military appropriation was practically to destroy the larger part of the tract of land as a farm, and for all purposes of cultivation, while

the timber, fruit trees, fencing, etc., were destroyed, being used as fuel. The claim as originally made by Mrs. Kennedy amounted to \$10,476. The committee reduces the loss to \$3,000. Of this sum \$1,378.44 has been allowed and paid, leaving \$1,621.56 to be provided for by this bill.

CHRISTIAN M. KIRKPATRICK.

To Christian M. Kirkpatrick, the sum of six thousand and forty-four dollars and twenty-two cents, for the payment of his claim for improving with brick the street known as Clifford avenue from the tracks of the Cleveland, Cincinnati, Chicago and Saint Louis Railroad Company to a point one hundred and forty-five feet east of Newman street, including the roadway in front of and adjacent to the ground owned by the United States Government, known and designated as the United States Arsenal, at Indianapolis, Indiana: *Provided*, That when this settlement is made the Secretary of the Treasury shall take proper steps to secure for the United States the same benefit that the city of Indianapolis has obtained for other property holders interested in this improvement, to wit, that the said Christian M. Kirkpatrick shall keep in repair the portion of the said Clifford avenue belonging to the United States for five years from the completion of the work for the payment of which provision is hereinbefore made without additional cost to the Government.....

\$6,044.22

First introduced in the Fifty-fourth Congress. Favorably reported to the Senate and passed by that body in both the Fifty-fourth and Fifty-fifth Congresses, and twice reported to the House in the Fifty-fourth Congress—once in a House bill and once in a Senate bill.

Reports.—Senate: No. 957, Fifty-fourth Congress, and No. 89, Fifty-fifth Congress. House: Nos. 389 and 2295, Fifty-fourth Congress.

It appears from the papers submitted to the committee that in June, 1895, the city of Indianapolis, Ind., entered into a contract with Christian M. Kirkpatrick to pave Clifford avenue in that city adjacent to the grounds of the United States Arsenal, one-half of which avenue is a part of the grounds, and has been left outside of the arsenal fence for the convenience of the Government as well as the public. By the terms of the contract Kirkpatrick was to look to the United States for its fair proportion of the expense of the work. It has been completed in a satisfactory manner and accepted by the city, the assessments made upon the private property holders for the cost of the improvement properly chargeable to them according to the city ordinances have been paid, and the contractor asks from the Government compensation for so much of the work as was actually done upon its portion of the avenue. Brigadier-General Flagler, Chief of Ordnance, recommends that the appropriation be made. The sum requisite is \$6,044.22.

GEORGE H. KITSON.

To G. H. Kitson, or his legal representatives, the sum of one thousand dollars, due said Kitson for money advanced to the Menominee tribe of Indians, of Wisconsin, out of any money due said tribe from the United States not otherwise appropriated.....

\$1,000.00

This claim passed the Senate as a part of the general deficiency appropriation bill in the Fifty-fourth Congress, second session. The claim is explained by the following letter:

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, February 4, 1897.

SIR: I have the honor to acknowledge receipt by your reference of February 4, 1897, in words as follows: "Respectfully referred to honorable Commissioner Indian Affairs by request of Senator Allison, on Senate Appropriations Committee, for report to him at earliest possible time" of "H. R. 10002, amendment intended to be proposed by Mr. Mitchell, of Wisconsin, to the bill (H. R. 10002) making appropriations for the current and contingent expenses of the Indian Department and for fulfilling

treaty stipulations with various Indian tribes for the fiscal year ending June 30, 1898, and for other purposes," viz: After line 7, page 42, insert the following:

"That the Secretary of the Interior be, and is hereby, directed to pay to G. H. Kitson, or his legal representatives, the sum of one thousand dollars, due said Kitson for money advanced to the Menomonee tribe of Indians, of Wisconsin, out of any money due said tribe from the United States not otherwise appropriated."

Accompanying said amendment is the original letter from Charles S. Kelsey, United States Indian agent, dated Green Bay Agency, Keshena, Wis., January 16, 1892, reading as follows:

"Hon. COMMISSIONER OF INDIAN AFFAIRS,
Washington, D. C.

"SIR: Herewith is forwarded an account of one Geo. H. Kittson, for money advanced to pay expenses of a delegation of Menomonees on a business visit to Washington in February and March, 1873. The said Kittson is a quarter Menomonee, as understood, and mortgaged his farm at the time to raise money for use of said delegation—losing his farm as a consequence. He has made repeated attempts to secure his pay, and to-day the Indian court gave him a hearing with the result that I am desired to request authority from your office to pay said Kittson the sum of six hundred dollars from the Menomonee fund, in satisfaction of said claim, or that the honorable Commissioner pay the same directly from his office. All admit the use of said Kittson's money—a few items only being questioned."

The "account" referred to in Agent Kelsey's letter, and also submitted to me with said amendment, reads as follows:

"WASHINGTON, D. C.

"We, the undersigned head chiefs of the Menomonee Indian tribe, delegates to Washington, we authorize our agent to pay G. H. Kitson the sum of one thousand dollars (\$1,000.00) for value received, at the rate of ten per cent interest per annum until paid.

"March 15th, 1873.

"NESPIT, Head Chief (his x mark).

"MANECHE-KA-NA (his x mark).

"DAVID SYASATA (his x mark).

"NAH-PA-TAH (his x mark)."

On the back of said account is indorsed the following:

"Sept. 11th, 1891. Presented to the Indians in council assembled, and received on account hereof, \$26.45."

In reply thereto, I would respectfully report that the claim of Mr. Kitson appears to be just, so far as I am able to determine from the papers submitted; that the Indians have paid him \$26.45 on account, as shown by the indorsement above quoted, and that there are funds to the credit of the Menomonee Indians applicable to the payment of the claim, provided Congress so directs.

The amendment, letter from Agent Kelsey, and "account" transmitted by you are respectfully returned herewith.

Very respectfully,

THOS. P. SMITH,
Acting Commissioner.

Hon. ALEX. STEWART, *House of Representatives.*

EMMA D. AND CHARLES M. LARSH.

To Mrs. Emma D. Larsh, of Denver, Colorado, the sum of eight hundred and sixteen dollars, being the amount paid by her on final desert entry numbered two hundred and thirteen, February twenty-fifth, eighteen hundred and eighty-five, at the Cheyenne (Wyoming) land office, for the whole of section nine, township twenty-four north, range sixty-eight west, six degrees postmeridian, in the State of Wyoming, and relinquished by her January thirteenth, eighteen hundred and eighty-seven, and entry canceled by the General Land Office February fifth, eighteen hundred and eighty-seven, and subsequently entered by other parties; and to pay to Charles M. Larsh, of Denver, Colorado, the sum of eight hundred and sixteen dollars and ninety-eight cents, being the amount paid by the said Larsh on final desert entry numbered two hundred and twelve, February twenty-fifth, anno Domini eighteen hundred and eighty-five, at the Cheyenne (Wyoming) land office, for the whole of section three, township twenty-four north, range sixty-eight west, of the sixth principal meridian, and relinquished by him January thirteenth, eighteen hundred and eighty-seven, said entry being canceled by the General Land Office February fifth, eighteen hundred and eighty-seven, and subsequently entered by other parties, who paid the Government the full value for the land, and to whom the patent was issued. Total.....

\$1,632.98

First introduced in the Fifty-third Congress.

Favorable reports.—Senate: Nos. 873 and 874, Fifty-fourth Congress, and 462, Fifty-fifth Congress. House: No. 1805, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress.

It is shown by the records of the General Land Office that on May 1, 1883, Emma D. Larsh made her desert entry in the Cheyenne (Wyo.) local land office, and that on February 25, 1885, she made final desert entry, No. 213, on the land entered.

The same records show that on the same date and in the same local land office Charles M. Larsh made desert entry, No. 549, and that on February 25, 1885, he made final desert entry, No. 212, on this land.

The records of the General Land Office show that the total amount paid by Mrs. Emma D. Larsh was \$816, exclusive of land office fees, and that Charles M. Larsh paid a total sum of \$816.98, exclusive of fees.

These entries were all proved up on a letter of instruction from the Secretary of the Interior to the Commissioner of the General Land Office, dated February 9, 1885.

The entries stood thus until in the month of January, 1887, when the Commissioner of the General Land Office ordered a special agent to investigate these and other entries in that section; and after the agent had made his investigations he informed claimants that under his instructions from the Land Office he would be compelled to report their entries for cancellation, and would further report their cases to the United States attorney for prosecution; and the claimants, being ignorant of their legal rights under the law, and to save themselves from worry and vexatious criminal prosecutions threatened, and acting under the advice of the Government official, relinquished their entries on January 13, 1887, and handed their relinquishments to the special agent, who transmitted them to the General Land Office, and the entries were canceled February 5, 1887. The lands were subsequently entered by other persons and by them proved up upon. The Government thus received its dues on each entry from two persons.

All the statements so far made are acknowledged to be true by the General Land Office, but when the claimants apply for the refunding of their money the officials of the General Land Office say that they can not be paid because the relinquishments were voluntary. A sworn statement by Henry R. Frye, special agent of the Land Office, controverts this position. He says, in part:

I visited the entries in question and concluded it would be my duty to report them for cancellation, and also recommend to the United States district attorney that he prosecute the entrymen for perjury, for, as I conceived it, one course must follow the other. At the same time, from personal acquaintance with the parties, I felt very sure that whatever of wrongdoing there was done was through ignorance or bad counsel, and not with any intention of defrauding the Government. This, however, was not a matter for me to consider, no matter what my personal feeling to the entrymen might be. When I called on Mr. Larsh and stated the case to him, he was very much alarmed; said he thought everything was right, as told him by his attorney; but if there was anything that could be done to satisfy the Government he would do it, as he did not want to have any trouble and did not desire to be prosecuted. I informed him that the easiest way out of the difficulty would be to relinquish to the Government, and I would recommend that this would settle matters, and in that case I would have no occasion to recommend criminal prosecution. They all gave me their relinquishment to the entries, which I forwarded to the General Land Office, and in due time the entries were canceled and subsequently filed on by other parties and, I understand, patented. I made this explanation the more readily from the fact that, in the light of subsequent actions of the General Land Office, I fear that I was the innocent cause of doing these entrymen an injustice, and I will state my reasons.

T. P. LEATHERS.

To T. P. Leathers, surviving partner of the firm of Holmes and Leathers, the sum of twelve thousand nine hundred and ten dollars and thirty-five cents, being amount due them for transporting the United States mail on route numbered seventy-four hundred and two, Mississippi, and on route numbered eighty-one hundred and sixty-five, Louisiana, for the months of April and May, eighteen hundred and sixty-one

\$12,910.35

Favorable reports.—In the Senate: No. 632, Fifty-third Congress, and No. 256, Fifty-fourth Congress. In the House: No. 1701, Fifty-second Congress, and No. 857, Fifty-third Congress.

Passed the Senate in the Fifty-fourth Congress.

This claim is on account of money earned by the firm of Holmes & Leathers as mail contractors in the States of Mississippi and Louisiana in 1861, the balance being, according to the statement of the Auditor of the Treasury, \$12,910.35. In a letter bearing upon this subject, dated February 3, 1892, Hon. T. B. Coulter, then Auditor of the Treasury for the Post-Office Department, while certifying that this amount is to the credit of the firm, also said:

I am clearly of the opinion that nearly, if not all, of the mail service performed in the Southern States prior to June 1, 1861, has been paid for once, and some of it twice, and that in the absence of a complete record of payments made for said service by the Confederate States government it would be unsafe to make further payments.

Replying to this assertion, the House Committee on Claims in the Fifty-second Congress, in reporting upon the bill, said:

In this case Mr. T. P. Leathers, a citizen of almost national reputation and standing, the surviving partner of the firm of Holmes & Leathers, to whom the money is due, makes affidavit that this claim, or no part of it, has ever been paid, and that he performed this service, carrying the mail under the United States flag upon his own boat at great peril both to himself and to his property, the said boat. As Captain Leathers has been kept out of the payment of this money for over thirty years, during all of which time the sum has stood to his credit upon the books of the Government, and makes affidavit that he has never been paid, to meet the objection suggested or proffered by the Auditor, your committee have no hesitancy in reporting this bill to the House for its favorable action, and recommend that the same do pass.

JOHN LITTLE AND HOBART WILLIAMS.

To John Little and Hobart Williams, of Omaha, Nebraska, the sum of one thousand four hundred and twenty-three dollars and seventy-five cents, being the amount due them as reported by the Court of Claims..

\$1,423.75

First introduced in the Forty-seventh Congress. Favorably reported to the Senate in the Forty-seventh, Forty-ninth, Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congresses, and to the House in the Fifty-second, Fifty-third, and Fifty-fourth Congresses.

Reports.—Senate: No. 965, Forty-seventh Congress; No. 1355, Forty-ninth Congress; No. 218, Fifty-first Congress; No. 41, Fifty-second Congress; No. 55, Fifty-third Congress, and No. 1016, Fifty-fourth Congress. House: No. 786, Fifty-second Congress; No. 439, Fifty-third Congress; Nos. 482 and 2058, Fifty-fourth Congress.

Passed the Senate in the Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congresses.

The claimants became in 1875 the holders of a lease for mining coal on the Iowa Indian Reservation, which was approved by the Indian Department, but afterwards, in 1876, declared void by that department after the decision of the United States Supreme Court in the Oneida Indian case, in which the court held that the right of Indians in land

was that of occupancy alone, and that the Indians had "no power of alienation except to the United States." While the claim of Messrs. Little and Williams was originally much larger, allowance is here made only for the money paid on the leasehold and personal property, the sum being \$1,423.75.

ADMINISTRATOR OF GEORGE M'ALPIN.

To the administrator of George McAlpin, deceased, the sum of two thousand two hundred and fifty dollars and eighteen cents, in full for the said McAlpin's claim on account of moneys collected from him while acting as sutler, Pennsylvania cavalry, during the years eighteen hundred and sixty-two, eighteen hundred and sixty-three, eighteen hundred and sixty-four, and eighteen hundred and sixty-five, at the United States custom-house at Baltimore, Maryland, to pay the sum of three per centum on the value of all the supplies shipped to him during said years within the lines of the Army \$2,250.18

First introduced in the Fifty-second Congress. Favorably reported to the Senate in the Fifty-fourth and Fifty-fifth Congresses, and to the House in the Fifty-second, Fifty-third, and Fifty-fourth Congresses.

Reports.—Senate: No. 1483, Fifty-fourth Congress, and No. 16, Fifty-fifth Congress. House: No. 2186, Fifty-second Congress; No. 52, Fifty-third Congress, and No. 93, Fifty-fourth Congress.

Passed the Senate and the House in the Fifty-fourth Congress, but failed to secure the signature of the President. Also passed the Senate in the first session of the Fifty-fifth Congress.

Mr. McAlpin was the sutler of the Eleventh Pennsylvania Cavalry during the war, and between the 3d of November, 1862, and the 12th of May, 1865, he purchased—mostly in Baltimore—and had them consigned to himself, goods amounting in cost to \$235,074.69. By a mistake of the custom-house officers at the custom-house in Baltimore, Mr. McAlpin was charged 5 per cent and 3 per cent fees on all such shipments through the custom-house, charging them to him as a trader instead of under the regulation for sutlers.

Under the acts of Congress and the regulations of the Treasury Department no fees should have been charged on sutlers' goods such as were shipped by Mr. McAlpin through the custom-house at Baltimore, and therefore the amount paid by him to the Government was wrongfully collected from him, as there was no law or regulation of the Treasury authorizing such collections.

MOBILE MARINE DOCK COMPANY.

To the Mobile Marine Dock Company, or its authorized agent or attorney, eighty-six thousand two hundred and two dollars and sixty-five cents, for the use and occupation of and damage to property of said company taken from April sixteenth to November fifteenth, eighteen hundred and sixty-five, inclusive..... \$86,202.65

First introduced in the Forty-fourth Congress. Favorably reported to the Senate in the Forty-eighth, Forty-ninth, Fiftieth, Fifty-first, Fifty-fourth, and Fifty-fifth Congresses; to the House in the Forty-seventh and Fifty-second Congresses. The minority of the House committee made an adverse report in the Forty-seventh Congress.

Reports.—Senate: No. 565, Forty-eighth Congress; No. 190, Forty-ninth Congress; No. 484, Fiftieth Congress; No. 488, Fifty-first Congress; No. 1080, Fifty-fourth Congress; and No. 100, Fifty-fifth Congress. House: No. 1822, Forty-seventh Congress; and No. 46, Fifty-second Congress.

Passed Senate in the Fiftieth, Fifty-first, Fifty-fourth, and Fifty-fifth Congresses.

After the capture and occupancy of the city of Mobile in April, 1865, by the United States Army, it was determined that the interests of the United States demanded the occupancy and use of the Mobile Marine Dock Company, and the property of the company, with its entire organized working force, including the superintendent and employees, was, on the 16th day of April, 1865, placed under the exclusive direction and control of the Quartermaster's Department and in the service of the Government. This control and service continued for seven months—until the 16th day of November, 1865—when it was redelivered to the officers of the company, after such use of material and such damage to the dock as the protection of Government interests rendered necessary and unavoidable. When, after the restoration of the dock to its owners, they made request for payment for use, the Quartermaster-General responded that "under the act of February 21, 1867, claims arising in the State of Alabama during the rebellion could not be paid." The "board of claims" of the War Department fixed upon \$101,938.81, as a reasonable charge for the services performed. It appears that at the time the dock was turned over to the United States authorities there was a promise of "reasonable compensation," but this promise was not complied with because of the change of quartermasters in charge of the dock during its occupancy by the Government.

In its exhaustive examination of the matters of the dock company the "board of claims" gives the classification of a furnished list of stockholders, showing that while the chief interest and control was held by parties loyal to the Government, only eight small stockholders had given support to the rebellion. Having completed its statement of the facts involved in the claim, the board in concluding its report suggests doubt as to the scope of the acts of Congress in limiting the authority of the War Department to pay any claims arising in States which had been declared to be in rebellion. In deference to this expressed doubt of the board of claims, Secretary Rawlins referred the claim of the dock company to the Attorney-General, with the request for his opinion upon the restraining limitation of the acts of 1864 and 1867 on the discretionary powers of the Secretary for the payment of the claim. This was done on the 3d day of April, 1869, and no response was made from the Attorney-General's office until the 3d day of January, 1872, the day after the claim was barred before the Court of Claims by the statute of limitations. The Attorney-General concludes his opinion as follows: "I am of the opinion that the present claim originated during the war, and can not be settled by the War Department (13 Op. Att. Gen., 555)." The Attorney-General bases his opinion upon the assumed fact that the "dock" is real estate, "whereas," said the Senate Committee on Claims in reporting the bill to the Forty-eighth Congress, "the 'dock' is made of wood and iron, and floats on the water."

The sum recommended for appropriation is \$86,202.65.

PEARSON C. MONTGOMERY.

To Pearson C. Montgomery, of Memphis, State of Tennessee, the sum of three thousand two hundred dollars, compensation for all claims connected with the steamer New National, and its use while in the service of the United States upon the Mississippi River and its tributaries prior to the twenty-first day of March, in the year eighteen hundred and sixty-three.....	\$3,200.00
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First introduced in the Forty-eighth Congress. Favorably reported to the Senate in the Forty-eighth, Forty-ninth, Fiftieth, Fifty-first, Fifty-S. Rep. 544—5

second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses; and the House in the Fifty-first, Fifty-second, and Fifty-third Congresses.

Reports.—Senate: No. 332, Forty-eighth Congress; No. 34, Forty-ninth Congress; No. 1186, Fiftieth Congress; No. 100, Fifty-first Congress; No. 555, Fifty-second Congress; No. 183, Fifty-third Congress; No. 360, Fifty-fourth Congress, and No. 50, Fifty-fifth Congress. House: Nos. 235 and 1596, Fifty-first Congress; Nos. 30 and 1649, Fifty-second Congress, and No. 1240, Fifty-third Congress.

Passed by the Senate each Congress from the Forty-eighth to the Fifty-fifth, inclusive of both.

On the breaking out of the rebellion Pearson C. Montgomery, of Memphis, Tenn., was the owner of the steamer *New National*, of about 480 tons burden, and was engaged in regular business with the boats on the Mississippi River. The boat was impressed by the Confederates into their service without the consent of Montgomery, as he alleges. She continued in the service of the Confederates from that time to June 6, 1862, when Memphis was captured by the Union forces, when she was delivered to Admiral Davis, and Capt. Alexander Grant, of the Navy, was immediately placed in command of her, and she entered upon the service of the United States with the full consent of Montgomery, he alleges. She continued in this service from June 6, 1862, to March 20, 1863, a space of two hundred and eighty-eight days, at the expiration of which time she was turned over to Montgomery by the order of the Secretary of the Treasury, and thereupon he chartered her for one year to Admiral Porter, at the rate of \$50 a day, and for a second year at the rate of \$65 a day.

Montgomery put in a claim for \$14,400 against the Government, which would amount to \$50 a day for the period for which he was not paid for the use of the vessel. The claim was disallowed by the Treasury Department. There was a proceeding by libel in the Federal courts against the *New National*, on the ground that her owner was not loyal. These proceedings were dismissed on order of Secretary Chase, the dismissal occurring sixty-four days in advance of the date of the first contract between the Government and Montgomery. It is for payment for this period of sixty four days that provision is here made, at the rate of \$50 per day, making the amount of the allowance \$3,200. On the question of loyalty a report made to the Senate by this committee in the Forty-eighth Congress said:

As to the loyalty of Captain Montgomery the testimony is somewhat conflicting, but the committee are inclined to adopt the view of the Secretary of the Treasury, Hon. Salmon P. Chase, that Captain Montgomery was loyal to the United States Government, and that his acts inconsistent with that were not his own free will. It appears that as soon as the coercive acts of the Confederates were removed he voluntarily surrendered the *New National* to the United States.

ADMINISTRATORS OF M. C. MORDECAI.

To Jacob I. Cohen and J. Randolph Mordecai, administrators of M. C. Mordecai, the sum of six thousand four hundred dollars, for the postage on mails transported by the said M. C. Mordecai in the steamer *Isabel*, or any other steamer, from Charleston, South Carolina, to Habana, Cuba, by way of Savannah, Georgia, and Key West, Florida, from the first of October, eighteen hundred and fifty-nine, to the twentieth of July, eighteen hundred and sixty

\$6,400.00

First introduced in the Forty-seventh Congress.

Favorable reports.—In the Senate: No. 596, Forty-seventh Congress; No. 1415, Forty-ninth Congress; No. 1547, Fiftieth Congress; No. 197, Fifty-first Congress; No. 215, Fifty-second Congress; No. 139, Fifty-

third Congress, and No. 382, Fifty-fifth Congress. In the House: Nos. 1108 and 2987, Fiftieth Congress; Nos. 575 and 851, Fifty-first Congress, and No. 1139, Fifty-second Congress.

Passed the Senate each session from the Forty-ninth to the Fifty-fifth Congress, except the Fifty-fourth.

For several years prior to 1859 M. C. Mordecai and others carried the United States mails from Charleston, S. C., via Savannah, Ga., and Key West, Fla., to Habana, Cuba, by their line of steamers, known as the "Isabel Line," first for the contract price of \$50,000 and then of \$60,000 per annum. Congress adjourned on the 4th of March, 1859, without having made any provision for the mail service of the country, and Mordecai, not having been able to effect any arrangement with the Department for the continuance of said service, ceased on the 30th of June, 1859, when his contract expired to carry the mails between Charleston and Habana, but the service was resumed in the following October and continued for the nine months up to July 1, 1860, for which he received no compensation. Mr. Mordecai claimed compensation from the Post-Office Department according to the old rates of contract between him and the Government. This the Department refused to accede to, alleging that they had refused to make and had made no such contract with him, but always stating they were willing to pay for the service rendered the amount of the sea and inland postage under the law prevailing when the work was done. The committee claim that this amount is justly due and recommend its payment. This sum, which is the amount recommended, is \$6,400.

THOMAS P. MORGAN, JR.

To Thomas P. Morgan, junior, the sum of four thousand eight hundred and ninety-eight dollars and four cents, being the amount due him for work done under a contract entered into by said Thomas P. Morgan, junior, with the United States, through the Engineering Department of the United States Army, for dredging in the harbor of Norfolk, Virginia, which sum was withheld and retained by the Government because of the failure of said contractor to complete the whole amount of the work within the time mentioned in the contract

\$4,898.04

Favorably reported to the Senate in the Forty-eighth, Forty-ninth, Fiftieth, and Fifty-first Congresses; to the House in the Forty-ninth, Fifty-first, and Fifty-second Congresses.

Reports.—Senate: No. 448, Forty-eighth Congress; No. 233, Forty-ninth Congress; No. 85, Fiftieth Congress, and No. 990, Fifty-first Congress. House: No. 2607, Forty-ninth Congress; Nos. 334 and 2725, Fifty-first Congress, and 1056, Fifty-second Congress. Adversely reported to the Senate in the Fifty-second Congress. (Report No. 426, Fifty-second Congress, first session.)

Passed both Houses in the Forty-ninth Congress, but was not signed by the President. Also passed the Senate in the Fiftieth and Fifty-first Congresses.

The claimant, Thomas P. Morgan, entered into a contract with the United States, through the Engineer Department, to do certain work and dredging in the harbor of Norfolk, Va. He failed to perform his contract, as it was declared by the engineer terminated, and the amount then due by the United States to the claimant forfeited. This sum amounts to \$4,898.04, and was earned by the claimant, and his right to receive it lost only by a provision in the contract authorizing its forfeiture. The contract was forfeited, because the whole amount of work was not done within the time mentioned in the contract. The claimant

asserts that the delay was occasioned in large measure by two circumstances, among others, over which he had no control.

First. The contract represented that all the dredging was to be done in soft earth, yet a considerable amount of hard excavation was necessary. This hard material could not be removed by the ordinary clam dredge, which was entirely suitable for excavating soft material; this was the kind of dredge which the claimant owned and was working when the hard material was excavated.

Second. The commissioner of the harbor made some regulations in relation to the dumping ground at which claimant was required to dump the excavations. These regulations operated to hinder and delay claimant.

An extension of the time for completing the contract was granted, but claimant was prevented from doing the work by unusually stormy weather.

WILLIAM MOSS.

To the administrator of the estate of William Moss, deceased, late of Arkansas, the sum of fourteen thousand one hundred and seventy-five dollars, for the benefit of the heirs at law of said deceased, for extra services in transporting the United States mails from Washington, Arkansas, to Clarksville, Texas, and back three times a week, from July first, eighteen hundred and fifty-four, until June thirtieth, eighteen hundred and fifty-eight, route seven thousand six hundred, which services were not provided for in his contract..... \$14,175.00

First introduced in the Thirty-fifth Congress. Favorably reported in the Senate in the Fifty-first, Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses; to the House in the Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congresses.

Reports.—Senate: No. 496, Fifty-first Congress; No. 110, Fifty-second Congress; No. 523, Fifty-third Congress; No. 392, Fifty-fourth Congress, and No. 25, Fifty-fifth Congress. House: No. 3825, Fifty-first Congress; Nos. 703 and 2470, Fifty-second Congress; No. 856, Fifty-third Congress, and Nos. 340 and 1800, Fifty-fourth Congress. Adversely reported to the Senate in the Thirty-fifth and Forty-fifth Congresses. (Reports No. 44, Thirty-fifth Congress, and No. 34, Forty-fifth Congress.)

Passed the Senate in the Fifty-first, Fifty-second, Fifty-fourth, and Fifty-fifth Congresses.

William Moss was contractor for the transportation of the United States mails from Washington, Ark., to Clarksville, Tex., in 2-horse hacks, for four years from July 1, 1854, at \$6,300 per annum. In the beginning of the year 1855 (about six months after Moss commenced his duties) the Postmaster-General increased the service from Little Rock to Washington from three to six times a week. About the same time a new post route was established from Gaines Landing to Washington, in 4-horse stages, six or seven times a week. The service from Shreveport to Washington was also increased from once a week on horseback to three times a week in 2-horse stages, and soon after again increased to a daily in 4-horse stages.

This new mail service was made to hasten the delivery of mail matter in eastern and northeastern Texas, which before that time had been going by the way of New Orleans, making a long circuit. This was cut off by these direct lines across the country, and the mail matter for that section of Texas and beyond was sent over these and then over Moss's route from Washington to Clarksville.

The testimony shows that in consequence of these changes almost all the Texas matter which came over all these lines had to be carried out

by Moss, and it followed, as a matter of course, that his 2-horse service was unequal to the task, and in consequence he was about to resign. The postmaster urged him to continue the service. He was also urged to continue it by Arthur Hayes, then United States mail agent for a district including this point, who had gone to Washington, Ark., especially to examine into this service. The postmaster and the agent assured Mr. Moss that if he would increase his lines to a 4-horse stage service and carry the mails the Government would pay him extra compensation, and Mr. Hayes promised to place the matter properly before the Postmaster-General and urge him to pay just extra compensation therefor. In view of these promises Mr. Moss did put on 4-horse coaches, and promptly delivered the mails thereafter to the end of his contract.

The then postmaster, R. A. Phillips, says in his affidavit:

Moss's expenses must have been largely increased by this increase of service. It required twice the number of horses and harness, twice the capital, twice the forage; indeed, I might say twice an increase of everything, save alone in his vehicles and stage drivers, and I would feel safe in assuming that he ought reasonably to have had an increase of from 75 to 100 per cent upon his original contract for all additional service.

The allowance, \$14,175, is an increase at the rate of 75 per cent over the amount of Mr. Moss's original contract for the time of the extra service.

EDWARD H. MURRELL.

To Edward H. Murrell the sum of one thousand four hundred and nine dollars and thirty-four cents, said amount having been collected by the Treasury agents of the United States from property in New Orleans, Louisiana, belonging to said Murrell, and by them turned over to the Treasury Department..... **\$1,409.34**

Favorable reports.—In the Senate: No. 478, Fifty-third Congress, and No. 259, Fifty-fourth Congress. In the House: No. 1822, Fifty-third Congress, and No. 1878, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress.

The provision here is for the payment of \$1,409.34 to E. H. Murrell, of Lynchburg, Va., on account of rent of property located in New Orleans, La., owned by Murrell and confiscated by the Government authorities during the war. The amount is certified to by the Treasury Department. It appears that Murrell's failure to file his claim in the time allowed was due to the loss of his papers. Mr. Murrell was pardoned by President Johnson after the close of the war.

MRS. SUSAN MURPHY NELSON.

To Mrs. Susan Murphy Nelson, of Decatur, Alabama, the sum of seven thousand dollars, for the use and destruction of the buildings and other property on her farm in Decatur, Alabama, by the military forces of the United States during the late civil war..... **\$7,000.00**

This provision is almost a copy of Senate bill No. 413, Thirty-ninth Congress, first session. That bill passed the Senate on July 17, 1866 (Cong. Globe, vol. 60, p. 3870), was sent to the House and was there referred to the Committee of the Whole and placed on the Private Calendar. It was on the Speaker's desk when that Congress terminated and failed only because it was not reached.

The Senate Report No. 128, July 19, 1866, prepared by Senator Anthony, of Rhode Island, shows that the various buildings and the fences on Mrs. Nelson's (then Miss Murphy's) place were taken possession of by the military forces of the United States, under order of Gen.

G. W. Dodge dated March 19, 1864, and were destroyed or used for military purposes. On February 13, 1865, a board of officers was convened by Gen. R. S. Granger for the purpose of inquiring into Miss Murphy's loyalty and the extent of her losses, and the board found her loyal and found that her losses aggregated \$7,000. This report was approved by the commandant of the post, and indorsed by Gen. George H. Thomas, who recommended that the amount be paid by the Engineer Department. The loyalty of Miss Murphy, whose father had been a captain in the Army of the United States and died some years before the war, was unquestioned and unquestionable. It was afterwards held that the Engineer Department was not authorized to pay for such losses, and therefore Miss Murphy was compelled to appeal to Congress.

NORTH GERMAN LLOYD STEAMSHIP COMPANY.

To Messrs. Oelrichs and Company, the agents of the North German Lloyd Steamship Company, the sum of six thousand five hundred and seventy-one dollars and forty-five cents, for import duties imposed, collected, and paid into the United States Treasury on a propeller shaft and appurtenances, four propeller blades, one propeller boss, one steam tube, and two boxes of iron and brass, part of the machinery of the steamship *Werra*, at the port of New York, owned by the North German Lloyd Steamship Company aforesaid; and to the North German Lloyd Steamship Company, or their duly accredited agents at the port of Baltimore, the sum of two thousand four hundred and twenty-two dollars and thirty-five cents, for import duties imposed, collected, and paid into the United States Treasury on a steel crank shaft, part of the machinery of the steamship *Strassburg*, at the port of Baltimore, owned by the North German Lloyd Steamship Company aforesaid.... **\$8,993.80**

First introduced in the Fifty-first Congress. Favorably reported to the Senate in the Fifty-first, Fifty-fourth, and Fifty-fifth Congresses; to the House in the Fifty-first and Fifty-fourth Congresses.

Reports.—Senate: No. 2357, Fifty-first Congress; No. 258, Fifty-fourth Congress; No. 348, Fifty-fifth Congress. House: No. 2925, Fifty-first Congress; No. 986, Fifty-fourth Congress.

Passed the House in the Fifty-first Congress. Passed the Senate in the Fifty-fourth Congress.

The intention in this case is to refund \$8,993.80 paid as duty by the North German Lloyd Steamship Company on certain portions of two of their vessels—the *Werra* and the *Strassburg*. The vessels were disabled at sea and towed into American ports. The broken parts could not be duplicated in this country without resorting to their especial manufacture, which would have caused much delay. They were, therefore, ordered from England, where the ships were manufactured, and duty collected upon them as merchandise.

In a letter to the committee the Secretary of the Treasury says that the duties in the two cases under consideration were imposed "under the general regulations of the Department," which prescribe that "all equipments and materials like the said shaft, etc., brought into the United States for the purpose of being sold or transferred to other vessels, or for any purpose other than for the use of the vessel bringing the same, were and are considered importations of merchandise subject to the payment of duty under the tariff laws."

The duties were paid under protest and appeal, in accordance with the provisions of section 2931 of the Revised Statutes.

The committee has heretofore taken the position that since the parts of machinery in question were never intended to be entered for consumption in the United States, they being indispensable parts of disabled vessels, belonging to a friendly nation, which came into our ports

in distress and seeking shelter, it would seem to be but proper that under the circumstances duties thus collected should be refunded.

JOHN O'KEANE.

To John O'Keane, of the State of Washington, the sum of one hundred and twenty-five dollars, as salary due him for service as a farmer in charge of the Tulalip Indian Agency, Washington Territory, for the month of October, eighteen hundred and eighty-two, and not heretofore paid to him..... \$125.00

First introduced in the Fiftieth Congress. Favorably reported to and passed the Senate in the Fifty-third and Fifty-fourth Congresses. *Reports.*—Senate: No. 225, Fifty-third Congress, and No. 111 Fifty-fourth Congress.

It is proposed to pay to John O'Keane, of the State of Washington, the sum of \$125 for services performed by him as farmer in charge of the Tulalip Indian Agency from the 1st to the 31st of October, 1882. There is no dispute about the fact that he performed the service from the 1st to the 20th of October, although he has not been paid for the same, but the Commissioner of Indian Affairs claims that he is not entitled to pay from the 20th to the 31st of that month. It appears to the satisfaction of the committee that Mr. O'Keane's name was borne on the official list of employees of the agency as farmer in charge from October 1 to October 31, 1882, and that he performed the services.

ANNA W. OSBORNE

To Anna W. Osborne the sum of six hundred dollars, the same being the value of personal property belonging to her and to John W. Osborne, her late husband, of the United States Army, destroyed by fire at the destruction of the post hospital at Fort Ripley, Minnesota, July twenty-first, eighteen hundred and seventy..... \$600.00

First introduced in the Forty-third Congress. Favorably reported to the Senate in the Fifty-fourth and Fifty-fifth Congresses; to the House in the Forty-sixth, Fifty-third, and Fifty-fourth (twice) Congresses.

Reports.—Senate: No. 1454, Fifty-fourth Congress, and No. 78, Fifty-fifth Congress. House: No. 1765, Forty-sixth Congress; No. 460, Fifty-third Congress, and Nos. 863 and 2965, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress.

The claimant is the widow of John W. Osborne, who served for three years during the late war as a member of Company E, Thirty-sixth Massachusetts Volunteers. He reenlisted soon after his discharge in June, 1865, and was appointed as hospital steward and served as such until October 28, 1870, when he was accidentally killed at Fort Ripley, Minn., where he was on duty at the time. About three months before his death the hospital building at the fort was destroyed by fire, and Osborne and his family, who were living in the building, lost all they had. It is stated that Osborne, instead of trying to save his property, exerted himself to rescue the patients and save the property of the Government. This statement is supported by some of the officers who were on duty at the post. Before his death Osborne applied to the late Vice-President Wilson, then a Senator from Massachusetts, for aid in securing relief. Some of the papers sent to Mr. Wilson were subsequently lost or mislaid, and among them an itemized statement of the losses which, according to the recollection of the widow, was among them. This loss is supplied by the widow, who has submitted a list of the losses as full and correct as was possible after the lapse of so many

years. Her statement is that this loss amounted to \$800. The appropriation here suggested is \$600.

DANIEL W. PERKINS.

To Daniel W. Perkins, late of East Saginaw, Michigan, now of New York City, the sum of one thousand and forty-five dollars, for his services rendered as substitute district attorney of the eastern district of Michigan from October first, eighteen hundred and seventy-one, to June thirtieth, eighteen hundred and seventy-five..... \$1,045.00

First introduced in the Forty-seventh Congress. Favorably reported to and passed by the Senate in the Fifty-second and Fifty-fourth Congresses. Favorably reported to the House in the Forty-seventh, Fiftieth, Fifty-first, and Fifty-fourth Congresses.

Reports.—Senate: No. 626, Fifty-second Congress, and No. 501, Fifty-fourth Congress. House: No. 1996, Forty-seventh Congress; No. 2406, Fiftieth Congress; No. 804, Fifty-first Congress, and No. 1935, Fifty-fourth Congress.

Passed the House in the Fiftieth Congress.

This claim is for services rendered by the claimant as substitute United States district attorney in cases before the United States commissioners in Saginaw County, Mich., from October, 1871, to April, 1875, and is for \$1,045. He was appointed to this duty under section 14 of the act of August 16, 1856. When Mr. Perkins presented his bill for his services he was told that the appropriations for the various years he had served the United States were exhausted, and it could not be paid without an act of Congress authorizing the payment. The act referred to fully authorized the appointment and employment of substitute attorneys, who are to receive the same fees as the district attorney. This law continued in force up to 1874, when the Revised Statutes were adopted, at which time this provision seems to have been dropped; but the omission was not discovered by the authorities in the Department until July, 1875, and notice was not given until August following.

POTOMAC STEAMBOAT COMPANY.

To the Potomac Steamboat Company the sum of five thousand and ninety dollars, being the amount paid by the said Potomac Steamboat Company under a decree of the circuit court of the United States for the eastern district of Virginia, affirmed by the Supreme Court of the United States, to the Baker Salvage Company, for services rendered to the steamer *Excelsior*, belonging to the said Potomac Steamboat Company, when she was sunk by the United States steam tug *Fortune*, in Hampton Roads, Virginia, on the fourth day of December, eighteen hundred and eighty-two \$5,090.00

First introduced in the Fiftieth Congress. Favorably reported to the Senate in the Fifty-first, Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses; to the House in the Fifty-second (twice), Fifty-third (twice), and Fifty-fourth (twice) Congresses.

Reports.—Senate: No. 2309, Fifty-first Congress; No. 1081, Fifty-second Congress; No. 130, Fifty-third Congress; No. 200, Fifty-fourth Congress, and No. 72, Fifty-fifth Congress. House: Nos. 512 and 2513, Fifty-second Congress; Nos. 89 and 764, Fifty-third Congress, and Nos. 136 and 1365, Fifty-fourth Congress.

Passed the Senate in the Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses.

The proposition here is to pay the Potomac Steamboat Company \$5,090 as reimbursement for the actual amount paid by it to the Baker

Salvage Company for services rendered the steamer *Excelsior* when she was sunk by the Government steam tug *Fortune* in Hampton Roads, December 4, 1882, to satisfy the decree of the circuit court of the United States for the eastern district of Virginia, affirmed by the Supreme Court of the United States. It appearing that the collision was due to the negligence of the officers of the *Fortune*, the Government paid \$19,957.15 on account of the damages rendered, but did not at the time settle the salvage account, owing to the fact that a dispute over it was in process of adjudication. The suit was determined against the owners of the *Excelsior* and settled for the amount appropriated.

W. A. POUCHER.

To W. A. Poucher, United States attorney for the northern district of New York, two thousand nine hundred and forty-six dollars and thirty-eight cents, for services performed under the direction of the Attorney-General..... **\$2,946.38**

The claim was favorably considered by the Senate in connection with the general deficiency appropriation bill in the second session of the Fifty-fourth Congress.

The claim is for services rendered by Mr. Poucher under the direction of the Attorney-General in the State courts of New York, and is approved by the Attorney-General. (See House Document No. 199, second session Fifty-Fourth Congress.)

SAMUEL C. REID.

To the heirs of Samuel C. Reid, deceased, the full amount of the unexpended balance (sixteen thousand one hundred and ninety-four dollars and fifty-three cents) yet remaining of the seventy thousand seven hundred and thirty-nine dollars appropriated by the Act of May first, eighteen hundred and eighty-two, for the relief of the captain, owners, officers, and crew of the United States brig General Armstrong. **\$16,194.53**

Favorably reported to the Senate in the Fifty-fourth Congress (Senate Report No. 541) and adversely reported to the House in the same Congress (House Report No. 2848).

Passed the Senate in the second session of that Congress as an amendment to the general deficiency appropriation bill.

The claim grows out of the heroic defense made by the brig *General Armstrong* when in the war of 1814 she was attacked and destroyed by a British force in the neutral port of Fayal, the elder Samuel C. Reid being in command. In 1882 Congress passed an act authorizing and directing the Secretary of State to examine and adjust the claims of the captain, owners, officers, and crew of the brig, growing out of the destruction of the vessel, upon the evidence established before the Court of Claims, and to "settle the same upon the principles of justice and equity." On March 21, 1895, Congress passed another act, in which it is provided "that the unexpended balance made by the act of May 1, 1882, for the relief of the captain, owners, officers, and crew of the United States brig of war *General Armstrong*, their heirs, administrators, agents, or assigns, now under the control of the Department of State, shall be applied for the liquidation and settlement of the claim of Samuel C. Reid according to the vouchers now on file in said Department."

On the 3d of April, 1895, the Secretary of State submitted to the Solicitor-General the foregoing acts of 1882 and 1895, together with eighteen inclosures, asking the Solicitor-General to advise him as to what amount, if any, he was authorized to pay to Mr. Samuel C. Reid

from the unexpended balance of the appropriation made by the said acts of 1882 and 1895. On April 9, 1895, the Solicitor-General answered the communication of the Secretary of State as follows:

That under the authority of the act of 1882 the Secretary of State, Mr. Frelinghuysen, ascertained that the amount originally appropriated for the payment of these claims was \$70,739.

That by instrument of writing dated the 12th of September, 1835, the owners of the vessel, comprising 15 persons and firms, assigned, transferred, and set over unto the said Samuel C. Reid, his heirs and assigns forever, "all our right, title, and interest in the late private armed brig *General Armstrong*, subject to the payment to each of us of the one-half of any moneys that he may recover for or on account of said vessel."

That \$43,000 was the amount awarded by the Court of Claims as indemnity for the losses of the owners of the vessel.

That the said Capt. Samuel C. Reid, by an instrument executed by him dated October 31; 1851, assigned to Samuel C. Reid, jr., "all my right, title, and interest to and in the undivided half of 16 shares of stock in the late private armed brig *General Armstrong*."

That by a further instrument in writing, dated the 12th of December, 1856, the said Capt. Samuel C. Reid assigned to Samuel C. Reid, jr., "all my rights, title, and interest whatsoever to and in the late private armed brig *General Armstrong*, as assigned to me by the stockholders and owners of said brig, in addition to the shares of stock in said brig made over by me to the said Samuel C. Reid, jr., by deed dated October 31, 1851, and also all moneys in virtue thereof which shall or may be recovered from the Government of the United States, or the payment of which may be provided for by the Congress of the United States in virtue of the claim of the brig *General Armstrong* now pending before the Court of Claims of the United States."

That the award made by the Court of Claims for the losses of the owners, officers, and crew was \$27,739, which, when added to the award made as indemnity for the losses of the owners of the vessel, of \$43,000, made the sum of the appropriation \$70,739.

Upon these facts the Secretary of State ascertained and determined that Samuel C. Reid, jr., was entitled to recover 50 per cent of the amount awarded the owners of the vessel and 40 per cent awarded to officers and crew; making \$33,619.80 which Samuel C. Reid, jr., was entitled to receive from the appropriation of \$70,739.

It appears that Samuel C. Reid, jr., the present claimant, has made assignments to various persons, and that payments have been made to the assignees, and payment has also been made to Samuel C. Reid, jr., himself, aggregating the amount appearing in the tabulated statement in Senate Executive Document No. 164, first session Forty-ninth Congress, of \$54,342.48, leaving the balance of the appropriation unexpended \$16,396.52.

SAMUEL RHEA AND JOSEPH R. ANDERSON.

To John L. Rhea, executor of Samuel Rhea, deceased, the sum of twelve thousand eight hundred and twenty-five dollars and sixty-one cents, and to John Anderson, administrator of Joseph R. Anderson, deceased, the sum of one thousand eight hundred and three dollars and thirty-five cents, being the proportion to which each is entitled in sixty-three bales of cotton taken and receipted for by E. Hade, captain and assistant quartermaster, on the nineteenth day of September, eighteen hundred and sixty-four, at Atlanta, Georgia, and turned over to the United States Treasury agents, and by them sold and the proceeds turned over to the United States Treasury, as found in the Court of Claims in the case of John H. Fain against the United States (Fourth Court of Claims Reports, page two hundred and thirty-seven)..... \$14,628.96

First introduced in the Forty-ninth Congress. Favorably reported to the Senate in the Fifty-fourth and Fifty-fifth Congresses; to the House in the Fiftieth, Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congresses.

Reports.—Senate: No. 971, Fifty-fourth Congress; No. 163, Fifty-fifth Congress. House: No. 4096, Fiftieth Congress; No. 99, Fifty-first Con-

gress; No. 358, Fifty-second Congress; No. 420, Fifty-third Congress; and No. 914, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress.

Early in the year 1862 the decedent, Samuel Rhea, sent \$12,498.80 to J. A. Ansley, of Augusta, Ga., of which sum \$5,010 belonged to his son-in-law, John H. Fain, to be invested in raw cotton. Ansley invested the money sent him, as instructed, in the name of Rhea, and afterwards, in the fall of 1862, shipped the cotton purchased, 251 bales, in Rhea's name, from Augusta, Ga., to Robert J. Lowery, a merchant in Atlanta, Ga. Of this cotton, all but 54 bales was lost in various ways, previous to 1864, when General Sherman seized this remnant. Sherman also seized at the same time 5 bales belonging to Anderson.

Fain brought suit in the Court of Claims for the whole amount of the net proceeds of the 58 bales of cotton in 1867 (4 C. Cls. R., p. 237), and the court held that the facts in the case did not establish a partnership; that the ownership of the cotton before its seizure was joint, with the right of each party to control his interest at discretion; that Fain was justly entitled to recover of the proceeds of the sale of 58 bales of cotton a sum in proportion to the amount of his funds invested therein, which was found to be \$8,360. In the Price Case (7 C. Cls. R., pp. 567 and 577) the Court of Claims delivered an elaborate opinion showing the amount and value of cotton taken from Atlanta which came to the possession of the Government, and it was found that the value of the 58 bales of cotton was \$360.27 net per bale, of which $22\frac{6}{15}$ bales were Fain's proportionate share, which would leave Rhea's proportionate share $35\frac{9}{15}$ bales, at the rate of \$360.27 per bale, amounting to the sum of \$12,825.61 due Rhea. The 5 bales of cotton claimed by Anderson were taken and sold by the Government at the same time, which, at the rate of \$360.27 per bale, would make due Anderson the sum of \$1,803.35.

Rhea and Anderson were both loyal during the war.

(See Exhibit E for an explanation of the Cotton Fund.)

GEORGE F. ROBERTS AND OTHERS.

To the following-named persons, or their legal representatives, respectively, such amounts as shall be shown to the satisfaction of the Commissioner of Internal Revenue to have been paid by them, or by the firms they respectively represent, as tax on distilled spirits in excess of the quantity withdrawn by them from warehouse: *Provided*, That the amount paid to each shall not exceed the sums hereinafter stated, that is to say: To George F. Roberts, administrator of the estate of William B. Thayer, deceased, last surviving partner of Thayer Brothers, the sum of ten thousand seven hundred and ninety dollars and thirty-two cents; to Silas Q. Howe, surviving partner of William T. Pate and Company, the sum of nineteen thousand six hundred and sixty-two dollars and nineteen cents; to Henry W. Smith, surviving partner of T. and J. W. Gaff and Company, the sum of fourteen thousand and sixty-two dollars and fifty cents; the said payments being a refund of taxes exacted and paid on distilled spirits in excess of the quantity withdrawn by them from the United States bonded warehouse between July first and December thirty-first, eighteen hundred and sixty-four. **\$44,515.01**

First introduced in the Forty-eighth Congress.

Favorable reports.—Senate: No. 1230, Forty-ninth Congress; No. 279, Fiftieth Congress; No. 94, Fifty-first Congress; No. 79, Fifty-second Congress; No. 354, Fifty-third Congress; No. 508, Fifty-fourth Congress, and No. 129, Fifty-fifth Congress. House: No. 2609, Forty-eighth Congress; No. 1122, Forty-ninth Congress; Nos. 115 and 658, Fifty-first Congress; No. 1551, Fifty-second Congress; No. 1250, Fifty-third Congress, and No. 210, Fifty-fourth Congress.

Passed the Senate in the Fiftieth, Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congresses.

Thayer Brothers, Pate & Co., and J. W. Gaff & Co. in the year 1864 had deposited a large quantity of distilled spirits in a United States bonded warehouse, then under the control of officers of the Government charged with the collection of the internal revenue. During the time these spirits were so deposited, and the time at which they were withdrawn, there was a percentage of leakage, whereby, as is shown, in the case of Thayer Brothers there is a loss of 7,193.53 gallons, in the case of Pate & Co. a loss of 13,272 gallons, and in the case of J. W. Gaff & Co. a loss of 9,375 gallons. It further appears that, under direction of the Commissioner of Internal Revenue, these parties severally paid the tax required by law on the quantity originally deposited, without regard to the fact of loss by leakage, in the year 1867; but that they protested their last resort being to Congress for relief, their appeal being a protest that such collection of taxes was against a proper construction of the act of Congress, June 30, 1864 (sec. 55), and was against the practice and rulings of the Internal Revenue Office.

Under this enforced collection of taxes upon the quantity lost while in the custody of the Government, it is claimed, and, shown by the proof, correctly claimed, that Thayer Brothers paid \$10,790.32, Pate & Co. paid \$19,662.19, and J. W. Gaff & Co. paid \$14,062.50.

In a report made to the Senate in the Forty-ninth Congress, on which all subsequent reports have been based, it was said:

There is no question about the facts involved, but there is one as to the proper construction of the act of Congress referred to. Section 55 of act of Congress approved June 30, 1864, enacts "that in addition to the duties payable for licenses herein provided, there shall be levied, collected, and paid on all spirits that may be distilled and sold, or distilled and removed for consumption or sale, of first proof, on and after the 1st day of July, 1864, and prior to the 1st day of February, 1865, a duty of \$1.50 on each and every gallon." (13 Stat. L., 243.) The rules and regulations prescribed by the Commissioner of Internal Revenue, with the sanction of the Secretary of the Treasury, and as acted on by the office and by subsequent Commissioners and Secretaries, notably Secretary Sherman and Commissioner Raun, show, in the language of Secretary Sherman (of date November 14, 1877): "There can be no doubt that the assessments for leakage were erroneous and improper."

JAMES S. RYAN.

To Michael B. Ryan, son and administrator de bonis non of James S. Ryan, deceased, or to his legal representatives, the sum of fourteen thousand five hundred and eighty-two dollars and four cents, out of the net proceeds of certain cotton now in the Treasury belonging to said John S. Ryan, the amount of his claim as adjudged by the Court of Claims of the United States under the provisions of the Act of March twelfth, eighteen hundred and sixty-three, commonly known as the captured and abandoned property Act..... \$14,582 04

Bill covering this claim first introduced in the name of Catherine I. Gillis in the Forty-fifth Congress.

Favorable reports.—In the Senate: No. 241, Fifty-second Congress. In the House: No. 34, Forty-sixth Congress; No. 2707, Fifty-first Congress; No. 1193, Fifty-second Congress, and No. 161, Fifty-fourth Congress.

Adversely reported to the Senate in the Forty-sixth Congress (Senate Report No. 396) and the bill indefinitely postponed, the vote on postponement being afterwards reconsidered.

Passed the Senate in the Fifty-second Congress and the House in the Forty-sixth.

The claim is for the proceeds of certain cotton belonging to claimant's intestate, which was seized by the military forces of the United States

in Charleston, March, 1865, turned over to the Treasury agent, transported to New York and sold, and the net proceeds thereof placed in the Treasury of the United States, under the provisions of the abandoned and captured property act, March 12, 1863 (12 Stat. L., 820). On June 11, 1867, suit was brought by one Thomas H. Gillis in the Court of Claims to recover for the net proceeds of 108 bales of cotton, being the same cotton which was seized from Ryan, Gillis claiming through Ryan in virtue of an alleged assignment made by Ryan's attorney. Ryan's administrator and Gillis's administratrix, the principals having died, came to an understanding as to how the money should be divided in case of judgment, and filed a stipulation based on that understanding and providing that judgment might be entered in the name of Gillis's administratrix.

The court found, as a conclusion of law, that the claimant was entitled to recover \$13,423.99 as the proceeds of 103 bales of upland cotton and \$1,158.05 as the proceeds of 5 bales of sea-island cotton, in all, the sum of \$14,582.04, and rendered judgment accordingly.

From this judgment of the Court of Claims the United States appealed to the Supreme Court on the ground that the assignee of a claim against the United States has no standing in the Court of Claims and can not maintain an action on such an assignment, by reason of the act of February 26, 1853 (10 Stat. L., 170), and the Supreme Court sustained the appeal. Congress was then appealed to for relief.

A letter from the Secretary of the Treasury, printed herewith and marked Exhibit E, explains the condition of the cotton fund.

JAMES W. SCHAUMBURG

To the legal representatives or devisees of James W. Schaumburg, deceased, the sum of eleven thousand dollars, or so much thereof as may be found necessary to pay the amount of the pay and allowances of a first lieutenant of dragoons from July first, eighteen hundred and thirty-six, to March twenty-fourth, eighteen hundred and forty-five, as heretofore found to be due to him by the United States circuit court for the eastern district of Pennsylvania on the twenty-third day of November, anno Domini eighteen hundred and seventy-five, after deducting such sums as may have been paid on account of such service. **\$11,000.00**

First introduced in the Forty-sixth Congress.

Favorable reports.—Senate: Nos. 1476 and 1626, Forty-ninth Congress; No. 69, Fiftieth Congress; No. 95, Fifty-first Congress; No. 205, Fifty-second Congress; No. 242, Fifty-third Congress; No. 509, Fifty-fourth Congress, and No. 378, Fifty-fifth Congress. House: No. 1376, Forty-ninth Congress; Nos. 344 and 1405, Fifty-second Congress; No. 440, Fifty-third Congress, and No. 1820, Fifty-fourth Congress.

Adverse reports.—Senate: In the Forty-seventh and Forty-ninth Congresses, but not printed. In the House: No. 1178, Forty-ninth Congress.

Passed the Senate in the Fiftieth, Fifty-second, and Fifty-fourth Congresses.

The claim in this case is for payment to the legal representatives of the late J. W. Schaumburg for his services as second lieutenant in the Army from July 1, 1836, until March 24, 1845, the failure to pay him being due to an order issued by the Adjutant-General accepting Schaumburg's resignation.

James W. Schaumburg was appointed a second lieutenant in the Army in 1833. In July, 1836, still being a second lieutenant, he tendered his resignation, to take effect in October then next. Before his resignation had been received and acted upon his promotion to be first lieutenant had been forwarded to him (at Des Moines, Iowa). The resignation of

Mr. Schaumburg was held to be a resignation of his office in the Army, and was accepted to date July 31, 1836. The date of acceptance was fixed in accordance with a general order of the President applying to all resignations during active military operations. Mr. Schaumburg has always contested the validity of this acceptance, upon the ground that he did not resign as first lieutenant, and because he was denied the right of withdrawal of his resignation. In 1844 President Tyler ordered that Mr. Schaumburg be restored to the army rolls and register upon the happening of the first vacancy of either first lieutenant or captain in his former regiment, and in July, 1844, his name was restored as first lieutenant, upon the happening of a vacancy in that grade, but was again dropped in March, 1845.

The circumstances under which Schaumburg's letter of resignation was sent in were these: In 1836, while Schaumburg was a second lieutenant and stationed at Fort Des Moines, he was informed that his father was sick in New Orleans and could not survive many weeks, and he sent such a letter with his resignation as second lieutenant, conditioned to take effect October 31 following. It appears that long prior to this date it had become a practice, having the approval of the War Department, that when some emergency rendered it important to an officer that he should absent himself from a distant post of duty sooner than it was possible to obtain an order granting leave of absence, the officer at his own risk made a formal tender of his resignation, conditioning the resignation to take effect at a specified future time. The resignation was inclosed with a letter explaining the emergency, asking the leave of absence, and requesting that the resignation be not accepted.

General Jackson and President Tyler both expressed the opinion that Schaumburg was never legally out of the Army, and the United States Supreme Court adopted the same view in a test case instituted by Schaumburg. (*Schaumburg v. United States*, 13 Otto, 607.) The amount involved is \$11,000.00.

EDMUND E. SCHREINER.

To Edmund E. Schreiner, of Washington City, District of Columbia, the sum of three hundred and two dollars and forty cents, for quarters furnished Captain Herman Schreiner, Ninth United States Cavalry, from September first, eighteen hundred and seventy-two, to February eighteenth, eighteen hundred and seventy-three

\$302.40

Passed the Senate as a part of the general deficiency appropriation bill in the second session of the Fifty-fourth Congress. Favorably reported to the House in the first session of the same Congress. (See House Report No. 1230, first session Fifty-fourth Congress.)

Capt. Herman Schreiner, Ninth United States Cavalry, was on sick leave of absence in Washington, D. C., during the time quarters were claimed for. He applied for the quarters to the Quartermaster's Department, but was refused them on the ground that he, while on sick leave, was not entitled to them. On June 10, 1879, Captain Schreiner applied for the payment of this allowance, quoting the laws under which this allowance was authorized. The Quartermaster's Department referred the matter to the accounting officers of the Treasury for action. The Third Auditor of the Treasury reported unfavorably to the Second Comptroller. The Comptroller concurred on the ground that "the quarters were not furnished in kind by the Quartermaster's Department." He added:

If it was my duty to decide the point, I should be compelled to hold that Captain Schreiner, while on leave because of sickness, was entitled to quarters in kind. And

had they been furnished by the Quartermaster's Department and the account transmitted to the accounting officers, I think it would have been allowed as an expense legally incurred.

After this decision the Secretary of War recommended that the claim be included in the estimates by the Treasury Department, but this was not done.

C. M. SHAFFER.

To the executor of C. M. Shaffer, deceased, of Berkeley County, West Virginia, the sum of one thousand four hundred dollars, or so much thereof as may be found necessary, in payment for rent and occupation of his warehouse in the town of Martinsburg, in said county and State, as a commissary storehouse during the war of the rebellion: *Provided*, That the Secretary of the Treasury is satisfied after examining the claim that said warehouse was actually occupied by the United States for the purpose alleged; and the claim shall be allowed at the rate of fifty dollars a month for such time as it was so occupied and not paid for.....

\$1,400.00

First introduced in the Fiftieth Congress.

Favorable reports.—In the Senate: No. 1850, Fiftieth Congress; No. 88, Fifty-first Congress; No. 94, Fifty-second Congress; No. 659, Fifty-third Congress; No. 305, Fifty-fourth Congress, and No. 76, Fifty-fifth Congress. In the House: No. 882, Fifty-first Congress; Nos. 214 and 464, Fifty-second Congress, and No. 1936, Fifty-third Congress.

Passed the Senate in the Fiftieth, Fifty-first, Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses.

It appears from the papers in the case that C. M. Shaffer, a citizen of Martinsburg, W. Va., was, at the breaking out of the war, doing business as a merchant at that point. He owned a large 3-story warehouse, 60 by 35 feet, with a siding running to the platform of the warehouse. Although the evidence is conclusive that the claimant was a bold, outspoken Union man, yet the locality of his warehouse induced the officers of the Federal Army to take possession of it as the depository of commissary and quartermaster stores. The evidence establishes the fact that this warehouse, during the entire period of the occupation of the town of Martinsburg by the Federal troops, was used and occupied for the purpose aforesaid, and that during the period of thirty-four months the claimant was only paid rent for six months, at the rate of \$50 per month, the time for which he was paid being from March 1 to August 31, 1862, leaving twenty-eight months of occupancy unpaid, and the payment for which is here provided for.

GEORGE E. W. SHARRETT'S.

To George E. W. Sharretts, the sum of one thousand two hundred dollars, for his time and services in the preparation of his salary tables used by the Government, and in lieu of all royalty or values of such tables, of which he is the inventor and author, as appears by the finding of the Court of Claims filed February second, eighteen hundred and eighty-five.....

\$1,200.00

First introduced in the Forty-fourth Congress.

Favorable reports.—In the Senate: No. 732, Forty-seventh Congress; No. 156, Forty-eighth Congress; No. 81, Forty-ninth Congress, and No. 1571, Fiftieth Congress. In the House: No. 3324, Forty-ninth Congress.

Passed the Senate in the Forty-ninth and Fiftieth Congresses.

When the civil war broke out, Mr. Sharretts was a clerk in the Bureau of the First Auditor of the Treasury, and while acting in such capacity he devised a series of salary tables to facilitate the work of the disbursing agents in settling with civil officers of the Government. These

tables embraced every fractional salary from one day to a full quarter, for each quarter in the year, and for all quarterly salaries then fixed by law. These tables were printed on slips and used by himself and others employed on similar work, to the great advantage of the Government.

The Court of Claims, which was instructed to find the facts in the case, found that Sharretts was the first person in any of the Departments to undertake the construction of such tables, and that the work done would have required about a year's time if done within office hours.

Mr. Sharretts asks compensation for his services, and also a royalty on each volume. In a report made to the Senate in the Fiftieth Congress by Mr. Hoar, then of this committee, it was said:

It does not seem to the committee that the method devised by the memorialist of promptly and conveniently ascertaining the salary or tax of different officials for specified periods is an invention which could be patented, or is one for the use of which he would ever become entitled to a royalty, or which indicates any extraordinary inventive genius. The tables could have been prepared by any person with an ordinary knowledge of mathematics. Considering the great convenience of these tables and the great saving of expense they have caused to the Government, it seems reasonable to allow a gratuity for the time and labor employed in preparing them. The court find that if he had been employed upon his work in office hours he could easily have completed it in one year. The work was done out of office hours. His salary as a clerk of the first class was then \$1,200. Your committee recommend paying him that sum, and that the bill be amended accordingly and pass so amended.

THOMAS SHERWIN.

To the legal representative of Thomas Sherwin, deceased, late of Washington County, Maryland, the sum of eight hundred and twenty dollars, for stores and supplies furnished the Army of the United States during the late war, said sum having been fixed by the Quartermaster-General as fair compensation for the same \$820.00

First introduced in the Fiftieth Congress.

Favorable reports.—In the Senate: No. 1420, Fifty-first Congress; No. 350, Fifty-third Congress; No. 310, Fifty-fourth Congress; No. 30, Fifty-fifth Congress. In the House: No. 2327, Fifty-fourth Congress.

Passed the Senate in the Fifty-first, Fifty-fourth, and Fifty-fifth Congresses.

Thomas Sherwin, deceased, was in his lifetime in the occupation of a farm in Washington County, Md., and while he was so possessed it was occupied by the troops of the United States, under the command of General Franklin, during the months of September and October, 1862, during which time stores and supplies were taken from him for the use of the troops, as is alleged, to the value of \$1,879.50. This claim was presented to the Quartermaster-General's Office on the 31st day of December, 1879, the day before the statute of limitations against such claims began to run, by the attorney of Samuel Sherwin, the administrator of Thomas Sherwin (the latter being then dead), and was received by the Department, so far as to refer it to an investigating agent, who proceeded to Washington County and took considerable testimony touching the claim.

This agent reported the testimony thus taken to the Department. It clearly proves the loyalty of Thomas Sherwin. The agent fixed the damages at \$820, the sum here allowed.

The case was afterwards suspended in the Third Auditor's Office upon the ground that the claim was not properly presented so as to prevent the running of the statute of limitations, inasmuch as it was only presented by the attorney of the claimant, and only sworn to by him,

without his showing any legal power of attorney to act for the claimant. It was then impossible to present the claim in any form so as to avoid the bar of the statute.

HENRY W. SHIPLEY.

To Henry W. Shipley, the sum of two thousand four hundred and eighty-seven dollars and thirty-eight cents, for work done and material furnished by him in excess of what was required of him by his agreement with the Indian Bureau in the construction of a gristmill and sawmill at Nez Perce Indian Agency, in the Territory of Idaho..... \$2,487.38

First introduced in the Forty-ninth Congress.

Favorable reports.—In the Senate: No. 1416, Forty-ninth Congress; No. 510, Fiftieth Congress; No. 400, Fifty-first Congress; No. 80, Fifty-second Congress; No. 241, Fifty-third Congress, and No. 216, Fifty-fourth Congress. In the House: No. 2215, Fifty-second Congress, and No. 1855, Fifty-fourth Congress.

Passed the Senate in the Fiftieth, Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congresses.

The claim of Mr. Shipley originated in a written contract between him and the United States, represented by one Charles D. Warner, an Indian agent, "to erect and furnish the necessary machinery therewith, two buildings known as a saw and flour mill * * * at the Nez Perce Agency, Idaho," July 26, 1880. There were delays in completing the work, caused, in part, as he claims, by the unfriendly conduct and obstructive course of the Indian agent toward him. There were also alterations in the construction of the mills while the work was in progress, rendering additional labor and material necessary, which was furnished in excess of the requirements of the contract, and a failure, as Mr. Shipley alleges, upon the part of the agent to do his part of the work in accordance with the contract, particularly in the proper supervision of the Indian labor, which the Government was bound to furnish and direct without expense to the contractor.

Indian Inspector Monteith, reporting upon the claim soon after its presentation, said:

While I do not pretend to claim that legally he is entitled to additional compensation, still I do not hesitate to recommend additional compensation to the sum of \$1,037.50, being the amount of Mr. Shipley's "supplemental claim," covering services rendered by himself and two sons, which amount falls far short of the contractor's actual loss, in my opinion.

After this Mr. Price, then Commissioner of Indian Affairs, reviewed the items of Mr. Shipley's claim in a letter to the Secretary of the Interior, dated February 12, 1885. He thought that "while the contractor in equity may be entitled to some additional compensation, the amounts claimed under several of the items above mentioned should not be allowed."

In the Fiftieth Congress this committee recommended the allowance of the claim to the extent of \$2,487.38, disallowing Shipley's claim for the labor of himself and sons, and that recommendation is here followed.

MRS. ADELINE SHIRLEY.

To the legal representatives of Mrs. Adeline Shirley, the sum of eight thousand three hundred and forty-eight dollars and fifty-seven cents, in payment for property taken near Vicksburg, Mississippi, for the use of the United States Army, in the year eighteen hundred and sixty-three..... \$8,348.57

First introduced in the Forty-fifth Congress.

S. Rep. 544—6

Favorable reports.—In the Senate: No. 2492, Fifty-first Congress; No. 574, Fifty-second Congress, and No. 1439, Fifty-fourth Congress. In the House: No. 1288, Fifty-first Congress; Nos. 84 and 1657, Fifty-second Congress, and No. 695, Fifty-fourth Congress.

Passed the Senate in the Fifty-second Congress.

This claim is for quartermaster stores, amounting in value to \$8,348.57, alleged to have been taken from a plantation near Vicksburg, Miss., in May, 1863, for the immediate use of the Army of the United States. The amount was assessed by a military commission convened by order of the commanding general of the post of Vicksburg, Gen. James B. McPherson, as soon after the siege of Vicksburg as it could be consistently done, the commission consisting of the following officers: Edwin S. McCook, colonel Thirty-first Regiment Illinois Infantry; Robert P. Lealy, lieutenant-colonel Forty-fifth Illinois Infantry; George W. Kennard, major Twentieth Illinois Infantry; Lieut. Col. William T. Clark, assistant adjutant-general Seventeenth Army Corps, Department of Tennessee. This commission, after taking testimony from some of the members being actual witnesses to the taking of part of the property, assessed the amount at the sum here allowed. The loyalty of the Shirley family was marked. General Grant was among those who testified to it.

JAMES SIMS.

To James Sims, of Marshall County, Mississippi, the sum of six thousand three hundred and thirty-eight dollars, for quartermaster and commissary stores furnished the Army of the United States in the years eighteen hundred and sixty-two and eighteen hundred and sixty-three. \$6,338.00

Favorable reports.—In the Senate: No. 661, Fifty-fourth Congress; No. 40, Fifty-fifth Congress. In the House: Reported in the Fiftieth Congress, but the report was not printed; No. 418, Fifty-second Congress; No. 540, Fifty-third Congress; No. 1689, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth and Fifty-fifth Congresses, and the House in the Fiftieth.

During the years 1862 and 1863 the claimant, James Sims, resided about 8 miles from Holly Springs, Marshall County, State of Mississippi, where he owned a plantation. He remained wholly loyal to the Government of the United States during the entire war, giving no aid or comfort to the Confederates. On one occasion during the war one Ray, a member of the Second Iowa Cavalry, under the command of Colonel Hatch, was severely wounded in an engagement near the residence of Sims. The wounded man was carried to Sims's house, where he remained for seven or eight weeks, receiving all the care and attention he required, and after he had sufficiently recovered was taken by Sims to the Federal lines and delivered to the Federal hospital at Lagrange, Tenn.

It further appears that between December 1, 1862, and September 1, 1864, claimant furnished to army officers for the use of the Union Army mules, horses, sheep, pork, vinegar, sugar, molasses, bacon, corn, fodder, hogs, beeves, cord wood, and flour. The following order by Major-General Grant is presented as a part of the case:

HEADQUARTERS DEPARTMENT OF THE TENNESSEE,
Holly Springs, Miss., January 4, 1865.

Mr. James Sims, living 8 miles southwest of Holly Springs, is authorized to retain four mules and the remainder of stock, grain, and provisions on hand. The United States troops are prohibited from further molesting or taking from Mr. Sims, he having already contributed largely to the support of the Federal Army.

U. S. GRANT, Major-General.

In a report made to the Senate in the Fifty-fourth Congress the Committee on Claims said, among other things:

While the evidence in support of this claim, aside from that gathered from the vouchers, is mainly of persons residing on the farm with Mr. Sims, and is not as full and specific as it might be, in view of the fact that claimant is specific in his affidavit in the description of property furnished and of its value, giving day and date, together with the names of the officers to whom furnished, and in view of this order of Major-General Grant, in which he states that claimant had already largely contributed to the support of the Federal Army, your committee are disposed to believe this claim a just one, and therefore report back the bill without amendment and recommend its passage.

HIRAM SOMERVILLE.

To the legal representatives of Hiram Somerville, deceased, late of Marion County, Illinois, the sum of five hundred and five dollars, for supplies furnished by him to the United States \$505.00

First introduced in the Forty-ninth Congress.

Favorable reports.—In the Senate: No. 763, Fifty-second Congress; No. 348, Fifty-third Congress; No. 707, Fifty-fourth Congress. In the House: No. 304, Fifty-second Congress; No. 1967, Fifty-third Congress; and Nos. 1249 and 2235, Fifty-fourth Congress.

Passed Senate in the Fifty-second, Fifty-third, and Fifty-fourth Congresses.

This claim is for property taken for the use of General Hunter's army in West Virginia during the civil war. The claim was originally for \$755, and its allowance has been recommended in various sums by the claims committees of both Houses of Congress in almost every Congress since the Fiftieth. The variety of recommendations is due to the absence of vouchers. There is no doubt, however, that Mr. Somerville's estate suffered considerable loss. Somerville himself was a Union soldier, and was a prisoner at Libby at the time the depredations were committed.

WILLIAM A. STARKWEATHER.

To William A. Starkweather, of the State of Oregon, the sum of two thousand one hundred and seventy dollars, being the amount paid by him to Owen Wade for clerk hire in the United States land office at Oregon City while the said Starkweather was register of said land office \$2,170.00

First introduced in the Fiftieth Congress.

Favorable reports.—In the Senate: No. 1307, Fifty-second Congress; No. 73, Fifty-third Congress; and No. 81, Fifty-fourth Congress.

Passed Senate in the Fifty-third and Fifty-fourth Congresses.

It appears from the testimony in the case that the claimant, William A. Starkweather, was register of the United States land office at Oregon City, State of Oregon, from the spring of 1861 to 1865, a period of four years; that during this period, owing to the extraordinary mass of business then accumulated in that office, growing mainly out of applications for patents under what is known as the "Oregon donation law," it became absolutely necessary to employ additional clerical force, and that during this period Mr. Starkweather employed as a clerk in his office one Owen Wade; that such employment and service covered twenty-four months and five days; and that he paid Mr. Wade for such services out of his own private funds the equivalent of the amount here allowed, \$2,170.

PETER GRANT STEWART.

To Peter Grant Stewart, of Gervais, Oregon, the sum of seven thousand five hundred dollars, for property owned by him and taken by the United States and included within the military reservation near the mouth of the Columbia River, in Pacific County, then Territory, now State, of Washington, taken under and by virtue of an Executive order dated Washington, District of Columbia, February twenty-sixth, eighteen hundred and fifty-two.....

\$7,500.00

First introduced in the Fifty-first Congress.

Favorable reports.—In the Senate: No. 1359, Fifty-second Congress; No. 686, Fifty-third Congress; and No. 82, Fifty-fourth Congress. In the House: No. 1809, Fifty-third Congress.

Passed Senate in the Fifty-third and Fifty-fourth Congresses.

The object of this provision is to pay to Peter Grant Stewart, of Gervais, Oreg., the sum of \$7,500 in full for property owned by him and taken by the United States and included in a military reservation near the mouth of the Columbia River, in Pacific County, Wash., taken under and by virtue of an Executive order dated February 26, 1852. Mr. Stewart was one of the earliest pioneers of the northwestern Pacific Coast, going there in the year 1843, and he purchased from the original claimant certain blocks of land in what was known as the Pacific City donation claim. This claim originated while Washington was under a provisional government, and its location within United States territory was still in dispute; but such claims were generally recognized afterwards by the National Government. Stewart's land, with that belonging to other persons, was taken possession of by the Government for a military reservation in 1852, without regard to his claim of title. He originally asked for \$15,000, but the allowance is reduced to \$7,500.

STOUT, HALL & BANGS.

To W. H. B. Stout, Cyrus J. Hall, and Isaac S. Bangs, late doing business under the style and firm name of Stout, Hall and Bangs, and J. M. Vale, the sum of thirty-one thousand eight hundred and two dollars and fifty-two cents, in payment of the balance due them on a contract entered into with them by the United States of America April twenty-first, eighteen hundred and eighty-eight, for furnishing stone for the walls of the cellar, or subbasement, of the Library building, in the city of Washington, as found by the Secretary of the Interior in his report to Congress (House Document Numbered One hundred and seventeen, first session Fifty-fourth Congress), under the authority conferred upon him by the Act of Congress approved March second, eighteen hundred and ninety-five (Twenty-eighth Statutes at Large, page ninety-four), which sum shall be paid as follows:

To William H. B. Stout	\$16,802.52
To Isaac S. Bangs	6,000.00
To Cyrus J. Hall	6,000.00
To J. M. Vale	3,000.00
Total	31,802.52

Favorably reported to and passed the Senate in both the Fifty-fourth and Fifty-fifth Congresses as an independent bill and in the Fifty-fourth as an amendment to the general deficiency appropriation bill. (See Senate Reports No. 636, Fifty-fourth Congress, and No. 18, Fifty-fifth Congress.)

In giving a history of this claim Hon. Hoke Smith, late Secretary of the Interior, said:

On the 21st day of April, 1888, Stout, Hall & Bangs entered into a contract with the United States to furnish granite for the walls of the cellar or subbasement story of the Congressional Library building, in the city of Washington. The stone

which they were to furnish at the contract price amounted in value to \$257,760. At the time the contract was made by them with the United States they were the owners of two granite quarries in the State of Maine, which were provided with skilled workmen, tools, engines, etc., for conducting their ordinary business of quarrying granite; but in consequence of the shortness of the time in which they were required to furnish this great quantity of stone, and in order to promptly fulfill the said agreement on their part, they made large additional and expensive equipments of said quarries. After these additional preparations had been made they immediately began the work of quarrying stone with the purpose of fulfilling their contract, and very soon thereafter began delivering stone and continued to deliver it promptly up to the 2d day of October, 1888, when, in consequence of the arbitrary annulment of their contract by Congress, the delivery ceased. Their contract with the United States was not annulled for any fault on their part, but because of a change in the plans of the building and the material to be used in its construction.

The firm then went to the Court of Claims with a claim for damages amounting to \$256,334.80. They were awarded and paid \$66,885.25. Under a subsequent act the Secretary of the Interior was directed to investigate and report upon the claim. This Secretary Smith did, making his report to the House of Representatives January 7, 1896 (House Document No. 117, first session Fifty-fourth Congress). Mr. Smith recommended an award to the claimants of \$31,802.52 in addition to the Court of Claims award, which is the amount here allowed.

CHESTER B. SWEET.

To Chester B. Sweet, of California, the sum of one hundred and ninety-eight dollars and sixty-six cents, the same being the amount of the double minimum excess erroneously paid by him to the receiver of the United States land office on preemption cash certificate numbered twelve hundred and ninety-eight, Shasta, California, for lots one, two, and three, and northeast quarter of southwest quarter of section numbered seven, in township numbered forty north, range numbered seven west, Mount Diablo base and meridian, made at Shasta, California, March seventeenth, eighteen hundred and eighty six \$198.66

First introduced in the Fifty-first Congress.

Favorable reports.—In the Senate: In the Fifty-first Congress, but not printed; No. 6, Fifty-second Congress; No. 46, Fifty-third Congress; and No. 308, Fifty-fourth Congress. In the House: No. 787, Fifty-second Congress; No. 1253, Fifty-third Congress; and No. 2925, Fifty-fourth Congress.

Passed the Senate in the Fifty-first, Fifty-second, and Fifty-fourth Congresses.

This is a claim for the refunding of excessive money paid by the claimant on land located in California within the Central Pacific Railroad grant. Mr. Sweet had settled upon the land in 1859, and was therefore entitled to enter at the minimum rate of \$1.25 per acre. By a mistake of the land office officials he was charged \$2.50 per acre. The Commissioner of the General Land Office recommends that the money paid in the excessive exaction be refunded, and this end is here sought to be accomplished.

W. J. TAPP & CO.

To W. J. Tapp and Company the sum of two hundred and forty dollars and ten cents, as a refund of money erroneously exacted on certain machinery for the manufacture of jute at Louisville, Kentucky, in the year eighteen hundred and seventy-six \$240.10

Favorable reports.—In the Senate: No. 995, Fifty-fourth Congress. In the House: No. 601, Forty-sixth Congress; No. 342, Fiftieth Congress; No. 434, Fifty-first Congress; No. 93, Fifty-second Congress; No. 99, Fifty-third Congress; and Nos. 1927 and 3006, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress and the House in the Fifty-third.

In May, 1876, W. J. Tapp & Co., of Louisville, in the State of Kentucky, manufacturers of goods from jute fiber, imported certain machinery for their business, such machinery not being then made in the United States, to be used by them exclusively in the manufacture of that fiber, and which was adapted to and could be used for no other purpose. By the provisions of section 7 of the act of February 8, 1875, such machinery was entitled, for two years thereafter, to entry free from duty. On the 12th of November, 1875, the Secretary of the Treasury decided that no machinery was exclusively adapted to such manufacture; and the duties and charges, amounting to \$240.10, gold, were paid by them under protest. Other importers of similar machinery pursued the same course. The Secretary of the Treasury subsequently, on the 23d of March, 1877, reversed his former decision and admitted duty free similar machinery imported in October, November, and December, 1875, by Buchanan & Lyall, of New York. Thereafter Tapp & Co. applied to the Department for a rebate of the duties they had paid, and were refused on the ground that they did not appeal from the original decision of the appraiser of customs declaring their machinery dutiable.

T. AND A. WALSH.

To T. and A. Walsh, of New York City, six hundred and twenty-three dollars and fifty-five cents, for materials lost and damages sustained on account of an accident which occurred August eighth, eighteen hundred and ninety-six, to the caisson of dry dock numbered two at the navy-yard, Brooklyn, New York, as estimated and determined by a board of officers of the Navy directed to investigate and report thereupon, the board having found that the damages were not due to any negligence on the part of Messrs. T. and A. Walsh. \$623.55

Passed the Senate as an amendment to the general deficiency appropriation bill, second session Fifty-fourth Congress. (See page 16 of Deficiency Estimates, House Document No. 250, second session Fifty-fourth Congress.)

THOMAS U. WALTER (HEIRS OF).

To Olivia and Ida Walter, heirs and children of Thomas U. Walter, deceased, the sum of fourteen thousand dollars, for services rendered by the testator in connection with any public buildings belonging to the Government, whether as architect, designer, disbursing agent, superintendent, or otherwise \$14,000.00

Favorable reports.—In the Senate: No. 397, Fifty-second Congress; No. 178, Fifty-third Congress; No. 309, Fifty-fourth Congress, and No. 69, Fifty-fifth Congress. In the House: No. 1588, Fifty-second Congress; No. 732, Fifty-third Congress, and Nos. 342 and 1686, Fifty-fourth Congress.

Passed the Senate in the Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses.

This claim was originally in favor of the late Thomas U. Walter, now deceased, who was employed by the President June 11, 1851, as architect to execute the plan for the extension of the Capitol, as authorized by the act of September 30, 1850. The claim grew out of the acceptance of other responsibilities and the performance of other work, in the line of his profession as an architect, for the Government, not enumerated in his letter of appointment and, as Mr. Walter claimed in his lifetime, not included in the duties of that appointment and not compensated for by his regular salary. The principal work of this character was that

of superintendent of construction of the wings of the Patent Office building, for which he prepared the plans. Mr. Walter also appears to have rendered assistance in the line of his profession in the extension of the buildings of the Post-Office and Treasury Departments, and in various works for the War Department, doing much extra service for the Government during the entire period of his incumbency of the office of Architect of the Capitol, which continued from 1851 to 1865. The Committee on Claims in reporting upon this claim in the Fiftieth Congress said:

It is a noticeable fact that during the fourteen years of his employment he made no demand upon the Government beyond his salary, and presented no claim for compensation for any additional work outside of the duties of his first appointment. And no such claim was presented in any formal shape until seven years after he resigned his position as architect. But Mr. Walter states positively that he discharged these duties with the full expectation that he would be entitled to receive a suitable compensation therefor. He states in his memorial, addressed to Congress in 1882, that he was informed at the time he entered upon his duties as "superintendent of the erection of the wings of the Patent Office building" that a salary of \$1,500 per annum was attached to the position. But no similar statement is made as to any of the other additional work.

The committee at that time made an allowance of \$14,000, the amount here provided, which is at the rate of \$1,000 a year. The facts are all set forth in Senate Report No. 69, first session Fifty-fifth Congress.

WINSLOW WARREN.

To Winslow Warren, of Boston, Massachusetts, the sum of five hundred dollars, for services rendered by him under order of the circuit court of the United States for the district of Massachusetts..... \$500.00

Passed the Senate as an amendment to the general deficiency bill in the first session of the Fifty-fourth Congress.

Comptroller Bowler in 1894 disallowed the claim and wrote a letter to Attorney-General Olney asking his concurrence in this judgment. The Attorney-General took the opposite view, and, in a letter to the Secretary of the Treasury (dated December 13, 1894), said:

The services performed by Mr. Warren were in examining the office of the clerk of the circuit court for Massachusetts at a time when the clerk was about to leave the office for service as clerk of the circuit court of appeals; the work consisting in reporting to the court the condition of the clerk's office, of which he had been an incumbent for many years. It is understood that this service was required by Judge Putnam in this case, under the practice of the courts of the State of Massachusetts when a clerk is about to leave his office, so that a successor coming in office may know thoroughly his responsibilities and the condition in which the office is which he is to take upon himself. I would respectfully request you to transmit this matter to Congress for its consideration, in the hope that compensation may be provided, as stated before, as, in my opinion, valuable services were faithfully rendered and ought to meet with the suitable compensation. The judge of the courts should know on such occasion whether the services were required. The opinion of Judge Putnam is strongly stated, and I rely upon that statement as the basis of the recommendation. (See House Document 272, first session Fifty-fourth Congress.)

W. R. WHEATON AND C. H. CHAMBERLAIN.

To William R. Wheaton, ex-register, and to Charles H. Chamberlain, ex-receiver, of the land office at San Francisco, California, jointly, the sum of five thousand eight hundred dollars and ninety-nine cents, and to said William R. Wheaton the sum of seventy-five dollars and eighty-five cents, being a portion of the amount of money deposited in the Treasury of the United States, as fees for testimony which was taken before them by clerks whose compensation was paid from the private funds of said ex-register and said ex-receiver..... \$5,876.94

Favorable reports.—In the Senate: No. 1319, Forty-ninth Congress; Nos. 76 and 2397, Fiftieth Congress; No. 38, Fifty-first Congress; No.

38, Fifty-second Congress, and No. 203, Fifty-third Congress. In the House: No. 3467, Forty-ninth Congress; report not printed, Fiftieth Congress; No. 4017, Fifty-first Congress; No. 686, Fifty-second Congress, and No. 1445, Fifty-fourth Congress. Also see Senate Miscellaneous Document No. 187, Fifty-third Congress, second session.

Passed the Senate in the Forty-ninth, Fifty-first, and Fifty-second Congresses. Passed both Senate and House, first session Fiftieth Congress, but failed to secure the President's signature; again passed both Houses in the second session of the same Congress and was vetoed. Passed the Senate a third time.

The claimants filed the offices, respectively, of register and receiver of public moneys at the land office at San Francisco in the year 1877. Under the provisions of an act approved March 21, 1864, which appears in the Revised Statutes, section 2238, subdivisions 10 and 12, they were allowed, among other fees, to collect from claimants in establishing exemption homestead rights for testimony reduced by them to writing. By another section of the law (R. S., sec. 2240) the maximum amount of the compensation of each was limited to \$3,000 per annum, and each of these incumbents received this amount each year while in office. By a ruling of Commissioner Edmunds, made April 18, 1864, which was afterwards rescinded, registers and receivers were advised that fees for the services rendered under the act of March 21, 1864, need not be accounted for, but could be retained as part of their compensation in addition to the maximum amount of \$3,000. Wheaton and Chamberlain acted upon this advice, as other registers and receivers did, and no objection was made until July 9, 1877, when Acting Commissioner Baxter issued a circular letter addressed to this class of officers throughout the country, who were receiving and retaining such fees, directing them to account thereafter from month to month for them as all other fees were accounted for. So far as the record shows and the committee have information, the registers and receivers throughout the country generally complied with the order from the General Land Office, but Wheaton and Chamberlain were not willing to accept the Commissioner's construction of the law. The relief proposed in the present bill amounts to the salary of two clerks for a period of nineteen months, at \$100 a month each. This covers the period during which the claimants were endeavoring to set aside the order of July 9, 1877. It is alleged that they actually had two clerks in their employ during this period.

THOMAS WILLIAMS.

To Thomas Williams, who was injured while in the discharge of his duties as an employee of the Senate folding room in the year eighteen hundred and ninety-two, the sum of one thousand five hundred dollars. \$1,500.00

Favorable reports.—In the Senate: No. 602, Fifty-third Congress, and No. 433, Fifty-fourth Congress. In the House: No. 1518, Fifty-third Congress, and No. 1225, Fifty-fourth Congress.

Passed the Senate at both Congresses.

This is a provision for the payment of damages for injury done an employee of the Senate in a Senate elevator, as set forth in the following affidavit by James L. Silcott:

I was an employee in the folding room of the United States Senate in Washington, D. C., for the year 1892; that I am personally acquainted with Thomas Williams, who was then an employee in said folding room; that on or about the 5th day of August, 1892, in the discharge of his duty, the said Thomas Williams was assisting in the transfer of mail from the said folding room to the floor above; at about 2 o'clock p. m. of said day I started with said Williams and a truck load of mail,

consisting of ten or fifteen bags of mail matter; we together conveyed it to and into the elevator in the northwest wing of the Senate and said elevator was started; that while ascending the foot of said Williams was caught in a projection where the elevator works, and before the elevator could be reversed he was badly injured. His shoe was immediately cut from his foot and his heel was found crushed, so that he was unable to use his foot. I then procured a carriage and conveyed him to his residence, where he was confined to his bed for several months. During his confinement from the injury I visited him repeatedly, and he was unable to walk for about five months.

Williams files an affidavit, supported by one from his physician, stating that he is still incapacitated from work by the accident.

WILLIAM F. WILSON.

To William F. Wilson, of Berkeley County, West Virginia, the sum of one thousand five hundred and thirty dollars, for the use and value of his house at Harpers Ferry, Jefferson County, West Virginia, during the war of the rebellion..... **\$1,530.00**

Favorable reports.—In the Senate: No. 2099, Fiftieth Congress; No. 88, Fifty-first Congress, and No. 96, Fifty-second Congress. In the House: No. 462, Fifty-second Congress.

Passed the Senate in the Fifty-second Congress.

The claimant in this case, Mr. William F. Wilson, was at the time this claim originated a resident of Harpers Ferry, W. Va., and the owner of a one-and-a-half story brick dwelling and of the lot on which it was built, situated upon a hill known as Camp Hill, overlooking the town. The claim is instituted for the purpose of recovering the sum of \$1,530, alleged to be the amount due the claimant for the use and occupation of his premises and for the destruction of his dwelling, etc., by United States troops during the civil war. Of this amount \$330 is for rent, and the remainder, \$1,200, for the building, which was destroyed by the United States troops. The amount allowed is the same estimated by Special Agent Thomas P. Chiffelle, who investigated the matter at the instance of the Quartermaster-General. Wilson was foreman of the armory at Harpers Ferry and unquestionably loyal.

SARAH H. WOOD.

To Mrs. Sarah H. Wood, widow, of the city of Baltimore, Maryland, the sum of one thousand three hundred and forty-four dollars and forty-four cents, said sum being the proceeds of two thousand two hundred and forty dollars and seventy-four cents in legal money taken from the bank of Louisiana, at New Orleans, Louisiana, by Captain J. W. McClure, assistant quartermaster, under military order numbered two hundred and two, Department of the Gulf, dated August seventeenth, eighteen hundred and sixty-three, and by him turned over to Colonel S. B. Holabird, chief quartermaster of that department, and by him disbursed and accounted for to the Treasury..... **\$1,344.44**

Favorable reports.—In the Senate: No. 1500, Fiftieth Congress; No. 198, Fifty-first Congress, and No. 596, Fifty-fourth Congress. In the House: No. 1446, Forty-ninth Congress; Nos. 155 and 2953, Fiftieth Congress; Nos. 107 and 1158, Fifty-first Congress; No. 2156, Fifty-second Congress, and No. 776, Fifty-fourth Congress.

Passed the Senate in the Fiftieth and Fifty-first Congresses.

Mrs. Sarah H. Wood, the claimant, is a widow, now living in Baltimore, Md. In the year 1863 she resided in Louisiana, in the city of New Orleans, where she took the oath of allegiance required under General Orders, No. 41, Department of the Gulf. She had at that time on deposit in the Bank of Louisiana \$2,240.74. This fund consisted of notes of the bank. September 11, 1863, this money, with money of other depositors in the bank, was seized under General Orders, No. 202, Department of the Gulf, "requiring the several banks and banking

associations of New Orleans to pay over to the chief quartermaster of the Army, or to such officers of his department as he might designate, all money in their possession belonging to or standing upon their books to the credit of any person registered as an enemy of the United States or engaged in the military, naval, or civil service of the so-called Confederate States, or who should have been or might thereafter be convicted of rendering any aid or comfort to the enemies of the United States." The funds thus taken were sold, realizing to the Government 60 per cent of their face value. It is proposed to refund the money thus realized to Mrs. Wood. The facts are to be found in House Executive Document No. 101, first session Forty-ninth Congress.

G. M. WOODRUFF.

To G. M. Woodruff the sum of one hundred and fifty dollars, for one horse taken from him by the United States, to be put into the service thereof, in eighteen hundred and sixty-five \$150.00

Favorably reported to and passed the Senate in the Fiftieth Congress (Senate Report No. 2368, Fiftieth Congress.) Adversely reported the Senate in the Forty seventh Congress. (Senate Report No. 937, Forty-seventh Congress.)

This is a claim for a horse alleged to have been taken by the United States, put into the military service in the year 1865, and before the end of the war of the rebellion, and thereby lost to the claimant. The claimant has presented a certificate given by a United States officer of the taking of the horse for the public service and of the value thereof, to wit, \$150. The loyalty of Woodruff is clearly proven.

DANIEL WOODSON AND ELY MOORE.

To the estate of Daniel Woodson, deceased, late receiver of public moneys in the Delaware land district of Kansas, the sum of one thousand one hundred and sixty-two dollars and forty-six cents, for office expenses, and to the estate of Ely Moore, deceased, late register of the land office in the Pawnee land district of Kansas, the sum of four thousand one hundred and fifteen dollars, for clerk hire and office rent, both under the seventh section of the Act of August eighteenth, eighteen hundred and fifty-six, reported to Congress by the Secretary of the Interior for appropriation in accordance with said Act..... \$5,277.46

Favorable reports.—In the Senate: No. 959, Fifty-fourth Congress, and No. 161, Fifty-fifth Congress. In the House: No. 880, Fifty-second Congress, and No. 546, Fifty-third Congress.

Passed the Senate in the Fifty-fourth Congress.

The bill provides for the payment to the estate of Daniel Woodson, deceased, late receiver of public moneys in the Delaware land district, of Kansas, the sum of \$1,162.46, office expenses incurred in accordance with the seventh section of the act of Congress approved August 18, 1856, and to the administrator of the estate of Ely Moore, deceased, late register of the land office in the Pawnee land district, of Kansas, the sum of \$4,115, for expenses of clerk hire and office rent made under this act. This act provided—

That in the settlement of the accounts of registers and receivers of the public land offices the Secretary of the Interior be, and he is hereby, authorized to allow, subject to the approval of Congress, such reasonable compensation for additional clerical services and extraordinary expenses incident to said offices as he shall think just and proper, and report to Congress all such cases of allowance at each succeeding Congress, with estimates of the sum or sums required to pay the same. (Stat. L., Vol. II, p. 91.)

Under this act Mr. Woodson appears to have been entitled to \$1,162.46 and Mr. Moore to \$4,115, which sums were never appropriated for nor paid.

PIUTE INDIAN CLAIMS.

To the following named persons, or their heirs or legal representatives, the several sums respectively mentioned in connection with their names, for services rendered, moneys expended, indebtedness incurred, and supplies and necessaries furnished in repelling invasions and suppressing outbreaks and hostilities of the Piute Indians within the territorial limits of the present State of Nevada in the year eighteen hundred and sixty, namely: Kate Miot, one hundred and fifty dollars; Ellen E. Adams, seven hundred and forty dollars; William H. Naleigh, three hundred and eighty-five dollars; John T. Little, two hundred and nineteen dollars; A. G. Turner, nine hundred and seventy-nine dollars; Oscar C. Steele, three hundred and twenty-six dollars; Samuel Turner, three hundred and seven dollars; J. H. Mathewson, three hundred and fifty dollars; Charles Shad, three hundred and twenty-seven dollars; Theodore Winters, one thousand five hundred and forty-nine dollars; J. F. Holliday, ninety-five dollars; Franklin Bricker, one hundred and fifty-two dollars; George Seitz, one hundred and twenty dollars; B. F. Small, one hundred and ten dollars; Purd Henry, one hundred and fifty-seven dollars; Andrew Lawson, two hundred and sixty-six dollars; Louis B. Epstein, two hundred and sixty-nine dollars; John Q. A. Moore, five hundred and eighty dollars; Lucy Ann Hetrick, four hundred and five dollars; Charles C. Brooks, one hundred and fifty-two dollars; Lizzie J. Donnell, heir of Major William M. Ormsby, one thousand eight hundred and twenty-five dollars; J. M. Gatewood, one thousand and forty-four dollars; Seymour Pixley, three hundred and five dollars; J. D. Roberts, three thousand two hundred and thirty-one dollars; H. P. Phillips, two hundred and sixty-nine dollars; J. M. Horton, ninety-five dollars; George Hickox Cady, one hundred and sixty-eight dollars; James H. Sturtevant, five hundred and thirteen dollars; Gould and Curry Mining Company, one thousand dollars; John H. Tilton, five hundred and nineteen dollars; R. G. Watkins, two hundred and ninety dollars; J. L. Blackburn, seven hundred and sixty-three dollars; John O. Earl, seven hundred and fifty dollars; L. M. Pearlman, three thousand one hundred and thirty dollars; Robert Lyon, one thousand six hundred and ninety-four dollars; Thomas Marsh, one hundred and fifty dollars; Abraham Jones, three hundred and ten dollars; A. McDonald, seven hundred and fifty dollars; G. H. Berry, one hundred and thirty dollars; Robert M. Baker, one hundred and seventy-one dollars; P. S. Corbett, ninety-five dollars; John S. Child, five hundred and five dollars; Benjamin F. Green, two hundred and twenty-five dollars; Alexander Crow, ninety-five dollars; Mary Curry, widow of Abe Curry, five hundred dollars; Warren Wasson, four hundred and ninety-nine dollars; Michael Tierney, one hundred and forty-five dollars; Samuel T. Curtis, five hundred and ninety dollars; J. Harvey Cole, two hundred and two dollars; Isaac P. Lebo, three hundred and thirty-four dollars; E. Penrod, six hundred and sixty-four dollars; J. B. Preusch, ninety-five dollars; Wellington Stewart, four hundred dollars. Total \$29,094.00

First introduced in the Forty-eighth Congress. Favorably reported to and passed the Senate in the Fiftieth, Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congresses; favorably reported to the House in the Fiftieth, Fifty-first, and Fifty-second Congresses.

Reports.—Senate: No. 952, Fiftieth Congress; No. 1285, Fifty-first Congress; No. 21, Fifty-second Congress; Nos. 197 and 232, Fifty-third Congress, and No. 144, Fifty-fourth Congress. House: No. 3491, Fiftieth Congress; No. 3185, Fifty-first Congress, and No. 117, Fifty-second Congress.

The claim grows out of the Piute war, which occurred soon after the discovery of the Comstock lode, and which resulted in the killing of a number of white persons.

The origin of the claim is briefly explained by a memorial from the Nevada legislature to Congress, dated December 19, 1862, as follows:

Your memorialists, the governor and legislative assembly of the Territory of Nevada, respectfully represent that during the winter and spring of 1860 the Indians inhabiting what was at that time the western portion of Utah Territory, now organized as Nevada Territory, became hostile toward the white settlers, and that in consequence of the massacres being committed it became necessary, in order to save the settlements from annihilation, to employ not only the few United States troops within reach, but to call for aid from the neighboring State of California, and to accept the services of considerable numbers of volunteers from that State, who generously came to the rescue; that this occurred at a time when the transportation of forage and provisions over the snows of the Sierra Nevadas was almost impossible. Supplies for the necessities of volunteers and others became exceedingly scarce, and rose to extraordinary prices. Persons who had transported provisions at a great toil and expense ministered most generously to the wants of the troops; and others, under that "necessity which knows no law," submitted to forced contributions. Many horses and other animals were taken for the use of the expedition, for which no recompense has ever been made. Much of these supplies were accredited at the time, but we believe as yet no provision has been made for the payment thereof, and the losses thus incurred fall with crushing weight on many worthy individuals, who were deprived of almost their entire substance.

The claims number fifty-three, and the aggregate of the amounts is \$29,094.

PRIVATE DIES.

To the following-named persons or companies to refund internal-revenue taxes illegally collected from owners of private dies, the amounts mentioned in connection with each name, or so much as may be found due by the accounting officers of the Treasury Department, to wit: To American Match Company, of Cleveland, Ohio, three hundred and fifty-eight dollars and sixty-three cents; Doctor J. C. Ayer and Company, eight thousand four hundred and thirty-five dollars; Barclay and Company, two hundred and eleven dollars and twenty-five cents; B. Bendel and Company, five hundred and eighty-four dollars and seventeen cents; William Bond, forty dollars; B. Brandreth, one thousand nine hundred and sixty-five dollars; Brocket and Newton, two hundred and eighty dollars; Frederick Brown, five hundred and twenty-one dollars and seventy-one cents; Joseph Burnett and Company, two hundred and forty-nine dollars and ninety cents; Byam, Carlton and Company, twenty-eight thousand two hundred and forty dollars and seventy-five cents; Centaur Company, thirty-nine dollars and fifty-eight cents; Clark Match Company, nine hundred and seventy dollars; Cowles and Lech, one thousand and eighty-four dollars and fifty-two cents; Curtiss and Brown, twenty-four dollars; M. Daily, four thousand three hundred and ninety-five dollars; James Eaton, four thousand five hundred and five dollars; P. Eichele and Company, seven thousand four hundred and twenty-seven dollars and seventy-two cents; Excelsior Match Company, three hundred and ninety-eight dollars and twenty-seven cents; B. A. Fahenstock and Company, one hundred dollars; Fleming Brothers, one thousand three hundred dollars; William Gates, twenty-three thousand one hundred and four dollars and eighty-one cents; A. J. Griggs, one thousand three hundred and fifty-eight dollars and seventy-five cents; R. P. Hall and Company, two thousand and fifty dollars; Samuel Hart and Company, two thousand eight hundred and sixty-one dollars; J. E. Hethrington, ninety-five dollars; Hiscox and Company, twelve dollars; C. E. Hull and Company, eighty-one dollars and ninety-six cents; Thomas J. Husband, one hundred and fifty-four dollars and seventy cents; P. T. Ives, eighty-five dollars and ninety-five cents; Doctor D. Jayne and Son, four thousand three hundred and twenty-one dollars; J. S. Johnson and Company, two hundred and seventy-nine dollars and seventy-five cents; Johnston, Holloway and Company, one hundred and two dollars; Kennedy and Company, one hundred and twenty-six dollars and sixty-six cents; Lawrence and Cohen, two thousand eight hundred and sixty-two dollars; C. S. Lecte, five hundred and five dollars and ninety-one cents; John J. Levy, one thousand one hundred and fifty-three dollars and twenty cents; C. W. Lord (Lord and Robinson), one thousand three hundred and twenty-eight dollars and twenty seven cents; Andrew S. Lowe, fifty-one dollars; Doctor J. H. McLean, nine hundred and seventy dollars; Merchants' Gargling Oil Company, five hundred and thirty-six dollars and twenty-nine cents; A. Messenger, four thousand eight hundred and ninety-five dollars; Newbauer and Company, four hundred and eighty dollars; New York Consolidated Card Company, two hundred and fifteen dollars; Ray V. Pierce, nine hundred and sixty-nine dollars and twenty-two cents; D. Ransom, Son and Company, seven hundred and forty-eight dollars and twenty cents; D. M. Richardson, twenty thousand nine hundred and fifty-five dollars; Richardson Match Company, four thousand seven hundred and thirty dollars and fifty cents; H. and W. Roeber, nine hundred and fifty-eight dollars and ninety-one cents; William Roeber, two thousand eight hun-

dred and four dollars; J. H. Schenek and Son, one thousand two hundred and eighty-four dollars; Schmitt and Schmittdie, two thousand two hundred and eighty-two dollars and nine cents; J. E. Schwartz and Company, ninety dollars; Schwartz and Haslett, one hundred and fifty dollars; A. L. Scoville and Company, seven hundred and eighty-four dollars; H. Stanton, three thousand one hundred and sixty-three dollars and twenty-five cents; Swift and Courtney, four thousand six hundred and fifty dollars; Herman Tappan, five dollars; E. R. Tyler, forty-five dollars; A. Vogeler and Company, two hundred and sixty-five dollars and fifty cents; James H. Weedon, eight hundred and ninety-five dollars; World's Dispensary Medical Association, thirty dollars and forty cents. Total..... \$153,526.37

Favorable reports.—In the Senate: No. 1574, Fiftieth Congress; No. 321, Fifty-first Congress; and No. 119, Fifty-second Congress. In the House: No. 1107, Fiftieth Congress, and No. 1519, Fifty-second Congress.

Adverse report.—House Report No. 3955, Fifty-first Congress.

Passed the Senate in the Fifty-first and Fifty-second Congresses.

This is a consolidated claim by various firms and individuals against the Government for the payment of certain moneys deducted from the commission allowed by law to certain persons who furnished their own private dies for printing revenue stamps. The internal-revenue acts allowed a commission of 10 per cent in certain cases in favor of persons who furnished their own dies and purchased "at one time" stamps to the amount of "over \$500" (Rev. Stat., sec. 3425). But the internal-revenue officers adopted an interpretation of these statutes which allowed and paid such commissions in stamps, which was equivalent to 9 per cent only in such cases. One per cent of the commission allowed was thus withheld. The pretext for this action was that the commission of 10 per cent which the statutes allowed on the purchase of stamps was payable not in money by abatement from the face value of the stamps purchased, but in stamps at their face value.

The practice of withholding this part of the commission was not abandoned until 1882, nor until after it was discountenanced and declared illegal by two decisions of the United States Supreme Court. When these decisions were recorded, the Treasury Department, which had withheld the commissions, found itself without means to refund them. There is no appropriation available for the purpose; and, besides, the commissions having been withheld by the predecessors of the present incumbents of the Treasury offices, the account can not now be reopened, under the rules of the Department, without authority of law. The Treasury Department under former administrations has approved the enactment of a law to provide the means for the payment of the commissions.

According to a statement made February 2, 1888, by the then Acting Commissioner of Internal Revenue, the total amount withheld under the Treasury Department's construction of the law was \$515,000. Of this sum \$164,857.41 has been paid on account of judgments of the Court of Claims, leaving the difference still unpaid.

In the Fifty-first Congress the House Committee on Claims made an adverse report upon this bill, as follows:

Your committee, having very exhaustively examined and considered the evidence in this claim, report that, in the judgment of the majority of the committee, no sufficient reason exists which calls upon Congress to grant the legislation requested. Whatever right to commissions was once held by the owners of private dies, a majority of the committee think, has been lost to them by reason of their own laches; and, in our judgment, no good reason can be given why the bar of the statute of limitations should be removed.

On the other hand, the Senate Committee on Claims in the Fifty-first Congress made a favorable report on the bill, making, among other points, the following:

The Supreme Court of the United States decided unanimously that the money asked for by this bill was wrongfully taken from the owners of private dies. Three Secretaries of the Treasury, three Commissioners of Internal Revenue, and the present First Comptroller of the Treasury have all signified their approval of some measure that will enable the accounting officers of the Treasury to return this money to its legitimate owners. The bill was drawn up at the Treasury, and meets the approval of the accounting officers, and your committee, having examined into the matter very carefully, after taking into consideration the amount involved, have unanimously decided to report back the bill and recommend its passage.

For a recent statement by the Treasury Department concerning these claims see Exhibit C.

The aggregate amount of the claims allowed is \$153,526.37.

UTAH CLAIMS.

To the persons, firms, and corporations hereinafter named, the amount respectively placed opposite their names, the said amounts having been illegally assessed by the Commissioner of Internal Revenue and collected by the collector of internal revenue for the district of Utah in eighteen hundred and seventy-eight and eighteen hundred and seventy-nine as a tax of ten per centum on notes used for circulation and paid out, such tax having been held illegal by the Supreme Court of the United States: American Fork Cooperative Mercantile Institution, three hundred and twenty-four dollars; Alpine Cooperative Mercantile Institution, twenty-seven dollars and twenty-five cents; Big Cottonwood Cooperative Mercantile Institution, one hundred and twenty-six dollars; Beers and Driggs, one hundred and fifty-two dollars and fifty cents; Beers and Lafevre, twenty-five dollars; James Chipman, two hundred and seventeen dollars and eighty cents; Canaan Cooperative Stock Company, three hundred and fifty-seven dollars and eighteen cents; Alfred Dunkley, seventy-nine dollars and twenty cents; Ephraim United Order Mercantile Institution, one hundred and eighty dollars; Fillmore Cooperative Institution, ninety-six dollars and eighty-six cents; Fur Traders' Union, fifteen dollars; Fountain Green Cooperative Mercantile Institution, ninety dollars; Fairview Cooperative Mercantile Institution, one hundred and sixty-four dollars; Freshwater and Son, fifty-four dollars; E. W. Fox and Company, seventy-two dollars; Goshen Cooperative Mercantile Institution, one hundred dollars; Grantsville Cooperative Mercantile Institution, one hundred and one dollar and twenty-five cents; Goodwin Brothers, one hundred and eighty dollars; Glenwood Cooperative Mercantile Institution, forty-five dollars; Gunnison Cooperative Mercantile Institution, ninety dollars; Heber City Cooperative Mercantile Institution, sixty-three dollars; Hancock and Son, one hundred and thirty-five dollars; Logan Branch of Zion's Cooperative Mercantile Institution, four thousand eight hundred and fifty-two dollars and forty-two cents; Moroni Cooperative Mercantile Institution, one hundred and forty-four dollars; Mount Pleasant Cooperative Mercantile Institution, one hundred and eighty dollars; Midway Cooperative Mercantile Institution, three dollars and seventy-five cents; Mill Creek Cooperative Mercantile Institution, thirty-six dollars; Manti Cooperative Mercantile Institution, one hundred and sixty-six dollars; Monroe Cooperative Mercantile Institution, eighteen dollars; Newton Cooperative Mercantile Institution, three dollars and sixty cents; Nephi Cooperative Mercantile Institution, one hundred and eighty dollars; N. P. Neilson, ten dollars and fifty cents; S. J. Neilson, nine dollars and forty-five cents; People's Cooperative Mercantile Institution, three hundred and twenty-four dollars; Pleasant Grove Cooperative Mercantile Institution, one hundred and fifty-three dollars; Provo Cooperative Mercantile Institution, one hundred and eighty dollars; Provo West Branch Cooperative Mercantile Institution, ninety dollars; Payson Mercantile Association, one hundred and sixty-five dollars; Payson Branch Mercantile Association, one hundred and twenty-two dollars and twenty-five cents; Quinn, Larsen and Company, eighteen dollars; Richmond Cooperative Mercantile Institution, three hundred and sixty dollars; Saint George Lady's Cooperative Mercantile Institution, twenty-seven dollars and fifty cents; Saint George Cooperative Mercantile Institution, two hundred and seventy dollars; South Cottonwood Cooperative Mercantile Institution, thirty-six dollars; Smithfield Cooperative Mercantile Institution, twenty-five dollars; Spanish Fork Cooperative Mercantile Institution, three hundred and sixty dollars; Salem Cooperative Mercantile Institution, four dollars and fifty cents; Sanpete County Cooperative Mercantile Institution, one hundred and forty-four dollars; United Order Building and Manufacturing Company, five

hundred and five dollars; Windsor Castle Stock Growing Company, three hundred and eighty-three dollars and ninety-six cents; Wells-ville Cooperative Mercantile Institution, two hundred and thirteen dollars and fifty cents; Willard Cooperative Mercantile Institution, forty dollars; George A. Waterman, thirty-eight dollars and thirty cents; Zion's Cooperative Rio Virgin Manufacturing Company, three hundred and twenty-five dollars. Total..... \$12,125.75

This is a provision for the refunding of revenue taxes illegally assessed against and collected from certain persons, firms, and corporations of the present State of Utah. The tax consisted of a levy of 10 per cent upon notes used as circulation, and was assessed by the Commissioner of Internal Revenue and collected by the collector of internal revenue for the Utah district in the years 1878 and 1879. The total amount collected on these assessments was \$37,015.37, of which sum \$24,889.60 was refunded, leaving \$12,125.75 still unpaid and held in the United States Treasury. The provision here inserted is for the payment of this remainder.

The assessments were in fact not made on notes subject to the tax of 10 per cent under the statute, but upon orders to deliver merchandise at retail, and were illegal, as subsequently decided by the Supreme Court of the United States in the case of *O. J. Hollister, Collector, v. Zion's Cooperative Mercantile Institution*. (111 U. S., 62.)

Of the total collected, the amount of \$10,224 assessed against the Brigham City Mercantile and Manufacturing Association, the amount of \$12,081.80 assessed against the Zion's Cooperative Mercantile Institution, and the amount of \$2,575.80 assessed against the Provo Manufacturing Company were refunded—that is, the larger establishments, which were able to and did employ attorneys were enabled, through the courts, to enforce the refunding of the moneys illegally exacted, while the smaller concerns, located mostly in remote country towns, where legal assistance could not be procured, failed to take the requisite steps within the limited time to enforce collection of their claims. In such cases the claimant is required to sue within two years after payment. But before suit can be brought an appeal must first be made to the Commissioner and his decision obtained, unless such decision is delayed more than six months. The claimants named in the provision failed to get in their appeal to the Commissioner in time to enable them to begin suit within the two years.

It is submitted that as the larger sums have been refunded, it is but just that all should be repaid, as the moneys collected clearly did not belong to the Government. The expense of making an appeal to the Commissioner at Washington, and of commencing and prosecuting suit through the courts, would, in most of the cases, have exceeded the amounts illegally exacted. Under the circumstances, these parties were remediless for the wrong perpetrated.

TREASURY SETTLEMENTS.

SUN MUTUAL AND OTHER INSURANCE COMPANIES.

To the Sun Mutual, Commercial Mutual, Atlantic Mutual, and the assignees of the Washington Marine Insurance companies, of New York, the sum of twenty-three thousand six hundred and sixty-one dollars and sixty-seven cents, to pay the amounts found to be due by the proper accounting officers of the Treasury, and certified by the Secretary of the Treasury in Senate Document Numbered One hundred and seventy-eight, Fifty-fourth Congress, first session, and reported to the Senate in Senate Document Numbered Fifty-one, Fifty-fourth Congress, second session \$23,661.67

Passed the Senate as an amendment to the general deficiency bill in the second session of the Fifty-fourth Congress.

The Senate document (No. 178) referred to is as follows:

TREASURY DEPARTMENT, *March 18, 1896.*

SIR: In obedience to Senate resolution of the 16th instant, I have the honor to report the claims therein referred to as follows:

Settlement No. 4813:

To the Sun Mutual Insurance Company, New York	\$5,860.00
To the Commercial Mutual Insurance Company, New York.....	2,441.67
To the Atlantic Mutual Insurance Company, New York	5,860.00
To the assignees of Washington Marine Insurance Company, New York	4,500.00
Total.....	18,661.67

Settlement No. 9657:

To the assignees of Washington Marine Insurance Company, New York	5,000.00
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Respectfully, yours,

S. WIKE, *Acting Secretary.*

The PRESIDENT OF THE SENATE.

EUREKA AND GLOBE MUTUAL INSURANCE COMPANIES.

For payment of certain Treasury settlements heretofore certified to Congress, numbered ninety-six hundred and fifty-eight and ninety-six hundred and ninety-six, and reported in House Executive Document Numbered Two hundred and thirty-four, page twelve, Fifty-third Congress, third session, eight thousand five hundred dollars..... \$8,500.00

The claim passed the Senate as a part of the general deficiency bill in the second session of the Fifty-fourth Congress. The claimants are the Eureka Insurance Company, of Pittsburg, Pa. (William L. Jones, receiver), and the Globe Insurance Company, of St. Louis, Mo. (Gilbert Elliott, receiver).

PHENIX INSURANCE COMPANY.

For payment of Treasury settlement numbered fifty-three hundred and one, certified in Senate Executive Document Numbered Forty, Fifty-third Congress, third session, five thousand dollars..... \$5,000.00

Passed the Senate as an amendment to the general deficiency bill in the second session of the Fifty-fourth Congress. The Phoenix Insurance

Company, of New York, is the beneficiary. Senate Ex. Doc. No. 40, of the third session of the Fifty-fourth Congress, contains a full statement of the case.

INSURANCE.

For payment of Treasury settlement numbered five thousand, certified in Senate Executive Document Numbered Five, page two, Fifty-third Congress, third session, ten thousand dollars..... \$10,000.00

Passed the Senate in the second session of the Fifty-fourth Congress as an amendment to the general deficiency bill.

This is one of several claims made on settlements, aggregating \$63,000, which were made by the accounting officers in favor of certain insurance companies for amounts that had been insured and paid by them upon steamboats navigating the Western rivers that had been lost while in the military service of the Government under circumstances that rendered the Government liable to pay the value of the lost vessel to such persons as sustained damages by the loss, under the provisions of the act of March 3, 1849. (See Senate Ex. Doc. No. 5, third session Fifty-fourth Congress.)

INSURANCE COMPANIES.

To pay the claims (Treasury settlements) certified in Senate Document Numbered Sixty, second session Fifty-fourth Congress, twenty-three thousand dollars and thirty-three cents..... \$23,000.33

This claim also passed the Senate as an amendment to the general deficiency appropriation bill in the second session of the Fifty-fourth Congress.

The claims were allowed by Second Comptroller Upton and Acting Second Comptroller Delano in favor of sundry insurance companies for amounts paid upon the loss of steamboats, which were settled for under the act of March 3, 1849. The document referred to in the provisions of the bill quoted (Senate Doc. No. 60, second session Fifty-fourth Congress) gives the names of companies benefited and the amount each would receive.

SPANISH-AMERICAN COMMISSION.

That there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the sum of fourteen thousand four hundred and eighty-five dollars and fifty cents, to enable the Secretary of State to distribute and pay to the claimants, respectively, their heirs or assigns, the sums due them upon a balance of net increment received by the United States, which sum remains unpaid upon said claims, as they were ascertained and allowed by the Spanish and American Claims Commission, which claims are stated and the sum of money due upon each of them is ascertained and stated in Exhibit B, accompanying the message of the President to the Senate of the United States, dated February twenty-seventh, eighteen hundred and eighty-eight, and published in Senate Executive Document Numbered Ninety-three, Fiftieth Congress, first session, fourteen thousand four hundred and eighty-five dollars and fifty cents..... \$14,485.50

The claim passed the Senate as a part of the general deficiency appropriation bill in the second session of the Fifty-fourth Congress. The provision here is for the payment of the profit earned by the investment of 5 per cent of the awards from Spain in American securities, the 5 per cent in each case being withheld from 1877 to 1885. The aggregate amount is \$14,485. Of this sum, \$10,649 would go to Joaquin G. de Angarica and \$2,147.67 to Joaquin M. Delgado, the remaining amount being distributed among thirty-four claimants, in sums ranging from \$1.70 to \$386.

FOR INVESTIGATION AND SETTLEMENT.

BROWNLOW AND OTHERS—KNOXVILLE WHIG.

That the Attorney-General be, and he is hereby, authorized and directed to investigate the claims of the legal representatives of W. G. Brownlow, Brownlow and Hawes, and Brownlow, Hawes and Company, late owners and proprietors, respectively, of the Knoxville Whig, a newspaper published at Knoxville, in the State of Tennessee, for advertising certain legal notices alleged to have been advertised in said paper in the years eighteen hundred and sixty-four, eighteen hundred and sixty-five, eighteen hundred and sixty-six, eighteen hundred and sixty-seven, and eighteen hundred and sixty-eight, and to ascertain whether such services were rendered as claimed, or any part thereof, and if so, the value thereof; and also whether the same, and if so, to what extent, is either a legal or equitable claim against the United States; and if any sum is so found to be due and owing the claimants, or any of them, and the same is a legal or equitable claim against the United States, to certify such facts, together with the amount, to the Secretary of the Treasury, who is hereby authorized and directed pay to such claimants or their legal representatives the full amount so ascertained, out of any moneys in the Treasury not otherwise appropriated; and such sum or sums of money which may be thus found to be legally or equitably due shall, when paid, be in full satisfaction and discharge of all claims for compensation by said claimants, or any of them, for any such service against the United States, which amount is hereby appropriated, out of any moneys in the Treasury not otherwise appropriated: *Provided*, That the aggregate sum paid shall not exceed two thousand seven hundred and fifteen dollars.....

\$2,715.00

Favorable reports.—In the Senate: No. 2493, Fifty-first Congress; No. 1239, Fifty-second Congress; No. 785, Fifty-third Congress, and No. 371, Fifty-fourth Congress. In the House: No. 2360, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress.

Mrs. Eliza A. Brownlow, the claimant, is the widow and executrix of William G. Brownlow, deceased, late of Tennessee, and her claim is for the sum of \$900, alleged to be due the estate for publishing certain legal monitions in Brownlow's Knoxville Whig, a newspaper published in Knoxville, Tenn., at various times from January 4 to December 14, 1864. These monitions were published in pursuance of orders of the circuit court of the United States for the eastern district of Tennessee. It also appears that the claims as originally presented to the Government for allowance consisted not only of the one in favor of the estate of William G. Brownlow for \$900, but also of one in favor of Brownlow & Hawes for advertising similar monitions in the same paper from July 22, 1865, to July 22, 1868, amounting to \$915. A similar claim, also, is made by Brownlow, Hawes & Co., these parties, respectively, at different times, being owners of the Knoxville Whig, a newspaper published at Knoxville, Tenn.

WILLIAM J. BRYAN.

That the proper accounting officers be, and they are hereby, authorized and directed to allow William J. Bryan, late postmaster of the post-office of San Francisco, State of California, in settlement of his postal

money-order fund account, a credit for the sum of nine thousand six hundred and one dollars and seventy-three cents, the same being a sum now charged to the said William J. Bryan as postmaster of said post-office for moneys received at said post-office for the sale of foreign money orders at said post-office between the thirtieth day of September, anno Domini eighteen hundred and eighty-nine, and the twenty-second day of March, anno Domini eighteen hundred and ninety, by one James S. Kennedy, late a clerk at the international desk in the money-order division of said post-office, whose duty it was to receive, safely keep, and account for the proceeds of the sale of foreign money orders, but who embezzled and appropriated the same to his own use, and has wholly failed to account for the same

\$9,601.73

First introduced in the Fifty-first Congress.

Favorable reports.—In the Senate: No. 595, Fifty-fourth Congress.
In the House: No. 1198, Fifty-second Congress.

Passed Senate in the Fifty-fourth Congress.

The provision in this case is to allow William J. Bryan, late postmaster at San Francisco, Cal., a credit to the amount of \$9,601.73, this being the sum now charged against Bryan for moneys received at the San Francisco post-office for the sale of foreign money orders between the 30th day of September, 1889, and the 22d day of March, 1890, by one James S. Kennedy, who was a clerk at the "international desk" in the money-order division of the post-office, and whose duty it was to receive, safely keep, and account for the proceeds of the sale of foreign money orders, but who appropriated the same for this period to his own use.

Mr. Bryan was postmaster of San Francisco from August, 1886, to June 30, 1890. When he entered upon the discharge of the duties of his office, one James S. Kennedy, a civil-service clerk, had charge of the "foreign desk" in the register's office. A vacancy occurred in the money-order division and Kennedy was promoted from the registry division to the money-order division. While discharging the duties of the latter office Kennedy embezzled this money. It appears that the desk presided over by Kennedy was so overcrowded with work that he was unable to keep up with it, and that consequently his accounts fell behind. Notwithstanding Mr. Bryan's urgent appeal for assistance in this work, an additional clerk was not allowed for almost a year. Assistant Postmaster Carr writing of the case, says:

Kennedy's opportunity and temptation to embezzle came out of the fact that it was a physical impossibility for him to keep his work up, and that this fact was recognized by all who had any knowledge of this division and of his desk. Discovering that the excuse for his accounts being behind was reasonable and plausible, and that there was no check upon him only as he preferred and sent in his weekly statements, and knowing the unbounded confidence reposed in him, he began his defalcation several months before he was discovered. Had the appeals for help been granted, and had there been sufficient clerical force to keep up the weekly statements, the defalcation could never have occurred.

Allowance, \$9,601.73.

CONTINENTAL FIRE INSURANCE COMPANY AND OTHERS.

That the Secretary of the Treasury be, and is hereby, directed to cause the Commissioner of Internal Revenue to reopen and reexamine the refunding claims of the Continental Fire Insurance Company, the Eagle Fire Insurance Company, the City Fire Insurance Company, the Commercial Mutual Insurance Company of the State of New York, the Maryland Fire Insurance Company, the Western National Bank, the Merchants' National Bank, the Chesapeake Bank of the State of Maryland, and the Eastern Railroad Company of the State of Massachusetts, for taxes erroneously paid by them and now on file in his office, and to examine and allow such amounts as he may find said companies and banks have paid as a duplicate tax upon the same identical income or profits, and to transmit his allowances to the proper accounting officers of the Treasury for certification to Congress, in compliance with the second section of the act of Congress approved July seventh, eighteen hundred and eighty-four.

First introduced in the Forty-seventh Congress.

Favorable reports.—In the Senate: No. 1806, Forty-ninth Congress; No. 891, Fifty-third Congress; No. 264, Fifty-fourth Congress, and No. 90, Fifty-fifth Congress. In the House: Report not printed, Forty-ninth Congress; No. 686, Fiftieth Congress; No. 1730, Fifty-second Congress; No. 1311, Fifty-third Congress; No. 391, Fifty-fourth Congress.

Adverse report to the Senate in the Fifty-first Congress—not printed. Passed the Senate in Fifty-fourth and Fifty-fifth Congresses, and the House in the Forty-ninth.

Claims for the double payment of internal-revenue tax are involved in these cases. No appropriation is made, but the Secretary of the Treasury is authorized to reopen the cases.

The facts are as follows:

1. That prior to 1870 the claimants had made investments in the bonds and stocks of certain other corporations.

2. That under the laws of 1862 and 1864 the internal-revenue tax of 5 per cent required was paid by the parent companies to the Government, but notwithstanding such payment claimants were required by officers of the internal revenue to again pay a 5 per cent tax on the same income, thus enforcing the payment of a 10 per cent tax instead of the 5 per cent required by law.

3. That said claimants, in accordance with the law and regulations in that regard, filed refunding claims for the repayment of said tax unlawfully exacted. These claims were rejected by Commissioner Douglass, and the claimants had no notice of their rejection, although it was the practice of the office to give notice of such rejection to claimants, and the time allowed by law within which to bring suit for the recovery of these taxes had expired long before the claimants had any knowledge of their rejection. Mr. Douglass retired from the office of Commissioner of Internal Revenue soon thereafter, and his successors have held that they have no authority, under the practice of the Department, to reopen such cases without authority from Congress.

In referring to a similar claim while Secretary of the Treasury, Hon. John Sherman said:

The aggregate amount of claims named in the resolution is \$34,104.18. The passage of the resolution would not be likely to affect the Treasury in a greater amount than that, and the probability is that when the claimants prove their claims the amount that they will be able to prove will be less than the above.

See Exhibit D for a recent statement by the Secretary of the Treasury concerning this case.

F. S. CORBETT.

That the accounts of P. S. Corbett, formerly United States marshal of the State of Nevada, be readjusted by the Treasury Department, and that the services rendered and expenses incurred by said Corbett in his various attempts to arrest George E. Spencer, and for attempting to arrest persons charged with selling liquor to Indians, be allowed under the head of "Extraordinary expense account;" and also that the said Corbett be credited with such mileage, as provided in section eight hundred and thirty-seven of the Revised Statutes of the United States applicable to the marshals of Oregon and Nevada, from the place of arrest to the place of commitment, the entire allowance not to exceed one thousand five hundred and thirty-three dollars and sixty-four cents.....

\$1,533.64

First introduced in the Fifty-second Congress. Favorably reported to the Senate in the Fifty-third, Fifty-fourth, and first session of the Fifty-fifth Congresses, passing the Senate at each of these Congresses; favorably reported to the House in the Fifty-fourth Congress.

Reports.—Senate: No. 233, Fifty-third Congress, and No. 142, Fifty-fourth Congress. House: No. 2831, Fifty-fourth Congress.

The intention here is to secure a readjustment of the accounts of Mr. Corbett as United States marshal for the district of Nevada, which office he filled during the years 1882, 1883, and 1884, and to authorize the allowance by the Treasury Department of accounts charged as "extraordinary expenses," which the Department in its settlements with Corbett refused to allow, amounting in the aggregate to \$1,533.64. The greater portion of these expenses was incurred in connection with the star-route cases in 1882, and in the apprehension and delivery at Washington of George E. Spencer, an important witness.

Mr. Corbett did much traveling and used the telegraphic wires freely in his efforts to apprehend Spencer, and after he was taken delivered him to Washington. The Department refused to allow more than \$2 per day for expenses during Corbett's efforts to arrest Spencer, and also to allow the double fees after crossing the State line in bringing the prisoner to Washington, to which Corbett considered himself entitled under section 837, Revised Statutes. The disallowance on the first account was \$467.76, and on the second \$973.33. The other disallowances were in minor cases, but the claims are all based upon the statute referred to, which allows marshals of Nevada and Oregon double fees from the place of arrest to the place of commitment.

JOHN F. W. DETTE.

That the Secretary of War is hereby authorized and directed to cause to be examined and investigated the terms and conditions of the contract of John F. W. Dette with the United States to build a stone wall of masonry around the national cemetery at Jefferson Barracks, in the county of Saint Louis and State of Missouri, and the plans and specifications therefor, and any changes or modifications made therein, and the character, actual cost of material, and work in the construction of said wall; and whether by reason of any changes or modifications in said contract the cost of the work per perch was increased, and what loss was incurred on any additional work required by such changes or modifications, and what, if any, sum is reasonably and equitably due to the said Dette, in addition to the amount already paid him, by reason of such changes or modifications in his contract, and that the Secretary of the Treasury is hereby authorized to pay the amount, if any, found due, not to exceed four thousand three hundred and twenty-seven dollars and five cents to the said John W. Dette on account of such additional work as the result of the aforesaid investigation when the amount is certified to him by the Secretary of War..... **\$4,327.05**

First introduced in the Fifty-first Congress. Favorably reported to the Senate in the Fifty-second, Fifty-third, Fifty-fourth, and Fifty-fifth Congresses.

Reports (all Senate): No. 76, Fifty-second Congress; No. 298, Fifty-third Congress; No. 486, Fifty-fourth Congress; and No. 65, Fifty-fifth Congress.

Passed the Senate at each of the sessions noted.

The provision in this case makes no appropriation, but simply orders an investigation by the War Department.

On March 8, 1871, John F. W. Dette entered into a contract with Capt. George H. Weeks, A. Q. M., United States Army, St. Louis, Mo., to build a stone wall around the national cemetery at Jefferson Barracks, Mo., at \$3.34 a perch. This contract was let on an advertisement containing plans and specifications of the work to be performed. After the contract was made Mr. Dette reported to Captain Weeks that a wall built in pursuance of the plans and specifications would not stand; that on account of the unevenness of the surface and frost in winter it

was necessary to construct a different wall on a different foundation. Captain Weeks agreed to the necessary change in the contract, and told him to proceed and he should receive reasonable compensation.

The work was accepted by the Government, and paid for at the rate of \$3.34 a perch, which was the amount named in the contract. Mr. Dette submits a petition under oath, in which he says that the total amount received by him for the work at \$3.34 a perch was \$13,112.80 and that the money actually paid out was \$17,439.89, making a loss of \$4,327.05.

He claims that this loss was occasioned by the change in the contract which compelled him to use derricks and scaffolding, which would not have been required under the plans and specifications submitted and according to which the contract was entered into. On the contrary, the Quartermaster's Department contend that, inasmuch as he was paid for the wall by the perch, the additional wall enlarged the amount named in the contract, and therefore the change in plan was beneficial to the contractor.

THE FIRST NATIONAL BANK, NEWTON, MASS.

That the Secretary of the Treasury be, and he hereby is, authorized and directed to pay interest at the rate of five per centum per annum on the judgment rendered in favor of the First National Bank of Newton, Massachusetts, against the United States, in the sum of three hundred and seventy-one thousand and twenty-five dollars, from January twenty-fourth, eighteen hundred and eighty-one, to the date of payment of said judgment; also the sum of seventeen thousand nine hundred and forty-nine dollars, interest on twenty-five thousand dollars in United States bonds and twenty thousand dollars in United States interest-bearing notes taken from said bank and deposited in the United States subtreasury at Boston, Massachusetts, on the twenty-eighth day of February, eighteen hundred and sixty-seven, the total payment not to exceed thirty-six thousand four hundred and eighty-seven dollars and fifty cents..... \$36,487.50

First introduced in the Forty-eighth Congress.

Favorably reported to the Senate in the Forty-eighth, Forty-ninth, Fiftieth, Fifty-first, and Fifty-second Congresses; to the House in the Fifty-first, Fifty-second, and Fifty-fourth Congresses.

Reports.—Senate: No. 326, Forty-eighth Congress; No. 8, Forty-ninth Congress; No. 2713, Fiftieth Congress; No. 597, Fifty-first Congress, and No. 770, Fifty-second Congress. House: No. 1387, Fifty-first Congress; No. 2014, Fifty-second Congress; No. 287, Fifty-fourth Congress.

Passed the Senate in the Forty-eighth, Fifty-first, and Fifty-second Congresses.

The claim in this case is one for interest on funds belonging to the First National Bank of Newton, Mass. While acting as cashier of the United States subtreasury at Boston in 1867, Julius F. Hartwell embezzled a large amount of the Government's money by lending it to the firm of Mellon, Ward & Co., who were extensively engaged in stock speculations. As the time for the examination of the funds in the subtreasury approached, March 1, 1867, when Hartwell's accounts would have to be passed, some plan had to be devised by the guilty parties to prevent or delay exposure. The device resorted to and put in operation was to procure funds and assets of innocent third parties to be placed temporarily on deposit in the subtreasury till the examination was had, and then to be immediately withdrawn again, and thus tide Hartwell and his associates in the embezzlement over the crisis. Edward Carter, the active financial member of the firm of Mellon, Ward & Co., who concocted this scheme with Hartwell, was a director

in the First National Bank of Newton, and seems to have possessed the confidence of E. Porter Dyer, the cashier of the bank. By means of this confidence Carter procured from Dyer the money, bonds, securities, and checks of the bank to the amount of \$371,025, which were deposited in the subtreasury on February 28, 1867, Hartwell giving a receipt therefor, as cashier, that the deposit was "to be returned on demand in Governments, or bills, or its equivalent." This receipt being in the name of Mellon, Ward & Co., was immediately indorsed by Carter as follows: "Pay only to the order of E. Porter Dyer, jr., cashier," and signed Mellon, Ward & Co.

This deposit of its funds and assets was made without the knowledge and consent of the president and directors of the First National Bank of Newton. Hartwell's default was discovered on the night of February 28, and on March 1, 1867, when Dyer presented the receipt and demanded its redemption, payment was refused, and the bank's funds and securities were held and applied by the Government to make good Hartwell's default. The bank was forced into the hands of a receiver.

Through an action in the Court of Claims the bank recovered the principal of its "forced loan," \$260,000 being paid October 29, 1881, and the remaining \$111,025 on August 30, 1882.

A bill was then introduced in Congress providing for the payment of interest on the entire amount for the time it was held, and Senator (afterwards Justice) Jackson, of Tennessee, at that time a member of the Committee on Claims, made an extended report to the Forty-eighth Congress favorable to its payment, the sum amounting to \$249,039.95.

The bill as reported to the Fifty-second Congress, and as now introduced, provides only for the payment of interest on the interest-bearing bonds and notes of the Government included in Dyer's loan, and on the entire sum between the time judgment was awarded and the money paid, making the account stand thus:

Judgment rendered January 24, 1881	\$371, 025. 00
Paid thereon from the Treasury October 29, 1881.....	260, 000. 00
	<hr/>
Paid thereon from the Treasury August 30, 1882 (being balance) .	111, 025. 00
	<hr/>
Interest at 5 per cent on the amount of the judgment (\$371,025) from January 28, 1881, to October 29, 1881, the date of first payment, would be.	13, 912. 43
Interest at 5 per cent on the amount deferred (\$111,025) from October 29, 1881, to August 30, 1882, when the same was paid.....	4, 626. 70
	<hr/>
Making a total of.....	18, 538. 50
Being interest on judgment from date of rendition until paid.	
Interest on interest-bearing bonds and notes	17, 946. 00
	<hr/>
Total.....	36, 487. 50

GALLATIN, REVENUE CUTTER.

That the Secretary of the Treasury is hereby authorized and directed to reimburse the survivors of the officers and crew of the United States revenue cutter Gallatin, wrecked off the coast of Massachusetts on the sixth day of January, eighteen hundred and ninety-two, for losses sustained by them, respectively, in the wreck of said vessel; and there is hereby appropriated a sum sufficient for carrying out the purposes of this Act: *Provided*, That the Secretary of the Treasury, in determining the amount of such losses, shall in all cases require a schedule and sworn statement of loss, and that no allowance shall be made for any property except that which was useful, necessary, and proper for said officers and crew while engaged in the Government service on board such revenue cutter; that if any survivor of said wreck entitled to the benefit of this Act shall have died before receiving the reimbursement herein provided for, then such sum, when duly ascertained, shall be paid to his widow, if one survive him, and if not, then to his minor children, if any there

be; and the benefit of this Act is further extended to the surviving widow or minor children of any officer or member of the crew of said revenue cutter *Gallatin* whose life was lost at the time of such wreck, and in this case the Secretary of the Treasury may dispense with the sworn statement provided for in this Act.

First introduced in the Fifty-second Congress. Favorably reported in both Houses in the Fifty-second, Fifty-fourth, and Fifty-fifth Congresses.

Reports.—Senate: No. 441, Fifty-fourth Congress, and No. 83, Fifty-fifth Congress. House: No. 1479, Fifty-second Congress, and No. 1681, Fifty-fourth Congress.

Passed the Senate in the Fifty-second and Fifty-fourth Congresses as an independent bill, and also in the Fifty-fourth as an amendment to the general deficiency appropriation bill.

This claim is made by the officers and crew of the revenue cutter *Gallatin*, on account of the wrecking of the vessel on a sunken and unbuoyed ledge off Eagle Head, Massachusetts, on the 6th of January, 1892. It appears that the wreck was not caused by any fault or negligence of officers or crew, and that by reason of the sudden sinking and abandonment of the cutter the officers and crew lost all clothing and other necessary property which they had on board.

In a letter, dated January 26, 1892, referring to this claim the Acting Secretary of the Treasury wrote:

At the time the *Gallatin* was wrecked there were on board 6 officers, the pilot, and a crew of 29 men and boys. The carpenter was killed by the falling of the smoke-stack. The 28 surviving members of the crew have submitted to the Department certified statements of the losses sustained by each on account of the wreck, ranging from \$44.85 to \$206.54, the total amount being \$3,105.99. No statement of losses has yet been received from the officers and pilot. I think that relief of some kind should be extended by the Government to the officers and crew of the *Gallatin*, to compensate them for the losses they sustained on account of the wreck of the vessel, and I earnestly recommend the passage of Senate bill 1663, which is herewith returned.

M. S. HELLMAN.

That the Secretary of War and the proper accounting officers of the Government be, and they are hereby, authorized and directed to charge to M. S. Hellman, of Canyon City, Oregon, the sum of one thousand dollars damages, as in full for all damages sustained by the United States for the breach of his contract, made July fifth, eighteen hundred and seventy-one, with Captain W. H. Bell, commissary of subsistence, United States Army, for the supply of flour at Camp Warner, Oregon, remitting all further claims of damage under said contract, and to settle and adjust his unsettled accounts with the Government, after the deduction of said sum of one thousand dollars; and the Secretary of the Treasury is directed to pay this balance found due said Hellman upon the proper vouchers therefor: *Provided*, That the said Hellman shall accept the amount so found due in full and final settlement of all claims upon the Government.

First introduced in the Forty-ninth Congress. Favorably reported to the Senate in the Fiftieth, Fifty-second, Fifty-fourth, and Fifty-fifth Congresses, and to the House in the Fiftieth and Fifty-first Congresses.

Reports.—Senate: No. 2036, Fiftieth Congress; No. 949, Fifty-second Congress; No. 843, Fifty-fourth Congress, and No. 139, Fifty-fifth Congress. House: No. 3642, Fiftieth Congress, and No. 2738, Fifty-first Congress.

Passed the Senate in the Fiftieth, Fifty-second, and Fifty-fourth Congresses.

This claim arises out of the forfeiture of a contract made by Hellman in 1871 to furnish 51,000 pounds of flour for the use of troops located at Fort Warner, Oreg., at the price of 5.47 cents per pound. On account of this forfeiture the commanding officer at the fort, General Otis, purchased at private sale, at 16½ cents per pound, sufficient flour to supply

the deficiency, charging the difference in price, \$5,330.96, to Hellman, and deducting this sum from \$6,093.27 due him on other contracts.

Hellman alleges that his failure to meet his engagement was due to a protracted illness, occasioned by an accident soon after entering upon this engagement, and to the additional fact that the cold weather set in much earlier than usual in that region in the winter of 1871-72, rendering it impossible for him to get the grain transported from his home at Canyon City, Oreg., to Fort Warner. He asserts that he made an effort to secure flour necessary to meet the contract in California and Nevada, spending fully \$1,000 in this attempt, and that he would have succeeded but for the precipitate action of General Otis. He claims also that General Canby, commander of the district, assured him that this purchase would not be made. After deducting the \$5,330.96 from the money to Hellman's credit there was due him \$726.31, which the Government tendered him on condition that he sign a receipt in full. This he refused to do, leaving the entire \$6,093.27 to his credit, but offset in part by the charge of \$5,330.96. The committee takes the position that the charge for damages is excessive, and that \$1,000 is sufficient for that purpose, making provision for the payment to Hellman of the remainder of the amount to his credit.

HENRY J. HEWITT.

That the Secretary of War be, and he is hereby, authorized and directed to cause to be investigated by the Quartermaster's Department of the United States Army the claim of Henry J. Hewitt, of the State of Missouri, for corn, oats, hay, horses, and wagons taken from him for the use of the Army in northern Missouri in the years eighteen hundred and sixty-two, eighteen hundred and sixty-three, eighteen hundred and sixty-four, and eighteen hundred and sixty-five, and for the use and occupation of his hotel, storehouse, and barns by the military authorities of the United States at Macon City, Macon County, Missouri, and at Lancaster, Schuyler County, Missouri, during the years eighteen hundred and sixty-two, eighteen hundred and sixty-three, eighteen hundred and sixty-four, and eighteen hundred and sixty-five, such investigation to extend to the status of the claimant, whether loyal or not, the value of the forage and other property taken, the actual rental value of the hotel, storehouse, and barns for the time they were occupied and used by the United States authorities; the purposes for which the hotel, storehouse, and barns were used and by whose authority and direction, and whether the forage, horses, and wagons so taken were a part of the outfit employed by him as a contractor or subcontractor in carrying the United States mails to northern Missouri and southern Iowa during the years named; and that the Secretary of War shall determine the value of such property, if any, and report the same to the Secretary of the Treasury, whereupon the Secretary of the Treasury shall pay the same in accordance with the recommendations of the Secretary of War.

First introduced in the Fiftieth Congress. Favorably reported to the Senate in the Fifty-third, Fifty-fourth, and Fifty-fifth, passing that body each time; favorably reported to the House in the Fiftieth, Fifty-first, Fifty-second, and Fifty-third Congresses.

Reports.—Senate: No. 514, Fifty-third Congress; No. 319, Fifty-fourth Congress; and No. 63, Fifty-third Congress. House: No. 268, Fifty-first Congress; No. 2157, Fifty-second Congress; and No. 576, Fifty-third Congress.

Provision is made for the reopening of this case by the Quartermaster's Bureau of the War Department. The affidavit of the claimant and ten other persons, several of them ex-Union officers and soldiers, and two or three of them employees of claimant in carrying the United States mails during the years 1862, 1863, 1864, and 1865, show that a large quantity of forage and several horses and wagons belonging to claimant were taken by the United States military authorities in northern Missouri during the years named. The property taken was purchased

by him for the purpose of fulfilling his contract in carrying the United States mails over the several mail routes. The affidavits allege that the hotel, storehouse, and barn owned by claimant at Macon City, Mo., and the barn owned by him at Lancaster, Mo., were occupied during these years by the United States military forces. It also appears from the evidence on file that very soon after the war the claimant placed his claim in the hands of A. Slingerland, clerk of the court of Adair County, Mo., for the purpose of having it filed in the proper Department and prosecuted; that a short time subsequent thereto Mr. Slingerland went to Colorado on a visit for the benefit of his impaired health, and while there he died; that the claimant supposed that his claim had been properly filed by Mr. Slingerland in his lifetime, and did not learn to the contrary until long after his death and too late to file it in the proper Department.

JOHN SHERMAN, JR.

That the personal representatives of the late John Sherman, junior, late United States marshal for the Territory of New Mexico, be, and they are hereby, relieved from the rendition of his emolument returns for the period from July first to December thirty-first, eighteen hundred and eighty-one, and from January first to April twenty-first, eighteen hundred and eighty-two, as required by section eight hundred and thirty-three of the Revised Statutes.

Favorable reports.—In the Senate: No. 526, Fifty-second Congress; No. 389, Fifty-third Congress, and No. 435, Fifty-fourth Congress. In the House: No. 2274, Fifty-second Congress.

Passed the Senate, Fifty-second, Fifty-third, and Fifty-fourth Congresses.

John Sherman, jr., was United States marshal for the Territory of New Mexico for almost two years, commencing June 15, A. D. 1880, and continuing until April 21, 1882. It seems his accounts were duly audited by the accounting officers of the Treasury Department in 1889, and a balance of \$371 found to be due him on account of the appropriation for fees and expenses of marshals of United States courts, 1882, as per report of the First Auditor of the Treasury, No. 117800. There being no money with which to pay this claim, it was duly reported to Congress as a deficiency, and an appropriation covering the amount was made by the Fifty-first Congress, second session, and which appropriation is now available. It appears, however, that Mr. Sherman had failed to render his emolument returns for the periods from July 1 to December 31, 1881, and from January 1 to April 21, 1882, as required by the provisions of section 833 of the Revised Statutes. The intention here is to relieve Mr. Sherman's representatives from the requirements of this statute and permit the payment of the money appropriated.

A. P. H. STEWART.

That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, be, and he is hereby, authorized and required to audit and adjust the claims of Stewart and Company, and A. P. H. Stewart, agent, for internal-revenue taxes collected on Government cotton between January first, eighteen hundred and sixty-five, and January first, eighteen hundred and sixty-six, and which have not been heretofore refunded; and for this purpose, any statute of limitations to the contrary notwithstanding, sections nine hundred and eighty-nine, thirty-two hundred and twenty, thirty-two hundred and twenty-six, thirty-two hundred and twenty-seven, and thirty-two hundred and twenty-eight of the United States Revised Statutes are hereby made applicable and available, with the force and effect as if protest and demand for payment had been made within the time prescribed by said sections, and the amount not exceeding ten thousand

seven hundred and eight dollars and four cents, when ascertained as aforesaid, and not heretofore refunded, shall be paid out of the permanent annual appropriation provided for similar claims allowed within the present fiscal year. \$10,708.04

Favorable reports.—In the Senate: No. 1396, Fifty-fourth Congress. In the House: No. 1738, Fifty-third Congress; No. 839, Fifty-fourth Congress.

Passed the Senate in the Fifty-fourth Congress.

The claim of Stewart & Co., for the settlement of which provision is made, as filed in the office of the Commissioner of Internal Revenue, amounts to \$3,486.64, and that of A. P. H. Stewart, agent, to \$7,221.40, the total being \$10,708.04. Writing to Hon. Charles N. Brumm, chairman of the House Committee on Claims, on the 4th of February, 1896, Mr. G. W. Wilson, then Acting Commissioner of Internal Revenue, gave the following history of these claims:

First. As to the claim for \$3,486.64, filed in this office July 9, 1894, the evidence tends to show that Messrs. Stewart & Co. were dealers in cotton in Mobile, Ala., and in the course of business as such dealers purchased 383 bales of cotton, weighing 174,332 pounds, which had been captured by the United States and was sold to them on account of the Government, and that, notwithstanding the fact that the statute, section 177 of the act of June 30, 1864 (13 Stat. L., 223), provided that all cotton sold by or on behalf of the Government "shall be free and exempt from duty," Mr. Stewart was required to pay and did pay to the United States a tax thereon of 2 cents per pound, amounting to \$3,486.64.

Second. As to the claim for \$7,721.40, filed March 7, 1893, the records of this office show that A. P. H. Stewart, agent, paid from September 13 to 25, 1865, both days inclusive, a tax of 2 cents per pound on 402,156 pounds of cotton, amounting to \$8,043.12, 4 per cent of which, \$321.72, has been refunded as having been paid on tare of cotton. Mr. Stewart alleges that the whole of this 402,156 pounds was Government cotton. If this is a fact, no tax should have been collected on it, it being exempt under section 177, act of June 30, 1864, above referred to.

Had these claims been presented prior to June 7, 1873, they could have been considered in this office without further legislation. It is understood that this delay in presenting the claims was due to the fact that the claimant supposed that a letter written by his attorney to this office in July, 1871, was sufficient to save the bar, and to the further fact that he relied for evidence in support of the first-named claim on the case of the United States v. Harrison Johnston, decided by the United States Supreme Court at its October term, 1887.

LEVI STOLTZ.

That the Commissioner of Internal Revenue be, and he is hereby, authorized and directed, any statute of limitation to the contrary notwithstanding, to consider and adjust, under the direction of the Secretary of the Treasury, the claim of Levi Stoltz, a citizen of Greenville, Darke County, in the State of Ohio, in accordance with the provisions of section six, Act of March first, eighteen hundred and seventy-nine, as amended by subsequent acts, for excess of taxes and assessments charged by the United States against him prior to January first, eighteen hundred and seventy-four, on the Greenville Distillery, owned and operated by him, said excess of assessments caused by accidental bursting of the stills, necessary changes in the still tubs by errors in surveys; and to refund the amount of taxes that may be found to have been thus overcharged or allowable on account of accident: *Provided*, That the whole sum allowed shall not exceed the sum of one thousand one hundred and fifty-three dollars and fifty-six cents \$1,153.56

Favorably reported to and passed by the Senate in the Fifty-fourth Congress. (See Report No. 395, Fifty-fourth Congress, first session.) Also favorably reported to the Fifty-fifth Congress, first session.

The intention in this case is to provide indirectly for refunding a deficiency tax paid by Stoltz, who is a resident of Greenville, Ohio, on distilled spirits, the sum involved being \$1,153.56, and directly for the removal of the bar imposed by the statute of limitations, permitting

him to take his case into court. Stoltz appears to have placed his papers in the hands of an attorney, who, removing from Greenville, never returned them.

JESSE H. STRICKLAND.

That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Jesse H. Strickland, late colonel of the Eighth Tennessee Cavalry, the pay and allowance of a colonel of cavalry from January thirtieth, anno Domini eighteen hundred and sixty-three, to April first, anno Domini eighteen hundred and sixty-four, deducting all pay and allowances paid to him in any other military capacity for the time.

Favorably reported to and passed by the Senate in the second session of the Fifty-third Congress (report not printed), and reported to the House in the Fifty-second, Fifty-third, and Fifty-fourth Congresses. (House Reports No. 217, Fifty-second Congress; Nos. 316 and 1236, Fifty-third Congress; and No. 243, Fifty-fourth Congress.)

During the civil war Mr. Strickland was a resident of the State of Tennessee, and was authorized by President Lincoln, through the War Office, to enlist a regiment of Tennessee troops for the United States service. Under this authority he enlisted seven or eight hundred men. Many months of time and much money were spent in this work. It was performed under promise of being commissioned as colonel, and the regiment was first designated as the Fifth, but afterwards as the Eighth Tennessee Cavalry. As men were mustered in, companies were formed and officers appointed—captains, majors, and finally a lieutenant-colonel. During all this time Mr. Strickland was regarded as a colonel, so designated in official orders, so obeyed when he was in command. As colonel he was in command of convalescent camp at Camp Nelson, Ky., and as such his name was signed and respected in the Quartermaster's and Medical Departments. But before the work was complete and he mustered into service he was taken sick, and for months was under medical treatment, and from the diseases thus contracted he has never recovered.

While thus sick and under medical care, in the fall and winter of 1863, the presence of troops at the front was urgent, so that Andrew Johnson, then military governor of Tennessee, consolidated with the Eighth Tennessee Cavalry some 200 recruits obtained by S. V. K. Patten, and appointed Patten to be colonel, thus completing the regiment, sending it to the field, and depriving the claimant of his right to be mustered as colonel.

JOHN VEELEY.

That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to John Veeley, out of any moneys in the Treasury not otherwise appropriated, the value of five certain Treasury notes found by said Veeley and forwarded to, and now in the hands of the Treasurer of the United States, to wit: United States note, March tenth, eighteen hundred and sixty-two, numbered eighty-five thousand nine hundred and fifty-three, check letter A; United States note, March tenth, eighteen hundred and sixty-two, numbered ninety-nine thousand three hundred and thirty-one, check letter C, both of the foregoing bearing no interest; compound-interest note, August fifteenth, eighteen hundred and sixty-four, numbered twenty-seven thousand one hundred and twenty-eight, check letter A; compound-interest note, August fifteenth, eighteen hundred and sixty-four, numbered twenty-seven thousand two hundred and twenty-nine, check letter C, both of last named bearing interest at the rate of seven and three-tenths per centum per annum and redeemable three years after date; one-year five per centum note, Act of March third, eighteen hundred and sixty-three, numbered twenty-two thousand three hundred and ten, check letter D, bearing interest at the rate of five per centum per annum and redeemable one year from date, according to the description of said notes set forth in the letter of the assistant treasurer dated March twenty-eighth, eighteen hundred and ninety-six, each of said five notes being of the denomination of one hundred dollars: *Provided*, That in ascertaining the value of the notes there shall be added

to the principal of those bearing interest all unpaid interest thereon, according to their terms, to the date when said notes become redeemable, and such amount shall be paid and received in full satisfaction of the claim of the said John Veeley.

Favorable reports.—In the Senate: No. 884, Fifty-fourth Congress, and No. 28, Fifty-fifth Congress. In the House: No. 2056, Fifty-fourth Congress.

Passed the Senate in each of these Congresses.

The claimant was, on the 29th day of September, 1868, employed in Louisville, Ky., as a carpenter by the Louisville and Nashville Railroad Company, and while tearing out the end of an old box car, which was under repair, he found five United States Treasury notes, payable to bearer, of \$100 each. The notes were somewhat mutilated and appeared to have formed part of a rat's nest, but there seems to have been no difficulty in determining their character, their denomination and date, and the issue and series to which each belonged. Upon the advice of a friend Veeley took the notes to the Louisville custom-house, and at his request they were forwarded to the Treasury Department for redemption, but the Department refused to redeem them, and with the approval of the Secretary they were returned to him by express in February, 1869. He then sold them to one Julius Wellman, a broker, for \$300. In March, 1869, Wellman had them sent again to the Treasury Department, and the matter was referred to the First Comptroller, who decided, on the 31st day of July, 1869, that they should neither be redeemed nor returned to Wellman. Wellman then made a demand upon Veeley for the return of the purchase money, and it is alleged that an officer was sent to intimidate him and force a settlement. Veeley had in the meantime disposed of the \$300, and, being dependent upon his daily labor, it was not easy to refund the money, but he at length did so by installments, and whatever rights were acquired by the original finding were revived in him by the repayment. Veeley subsequently renewed his efforts to secure payment from the Treasury Department, and his counsel presented his case from time to time and asked that it might be reopened, but the request was denied, and the notes still remain in the hands of the Treasurer and have never been redeemed nor claim made for them by any other person. The final refusal was contained in a letter of the First Comptroller to Veeley's attorneys, dated March 24, 1890.

JAMES M. WILLBUR.

The Secretary of the Treasury is hereby authorized to make settlement with James M. Willbur for excess in weight of material and excess in the superficial measurement of illuminated tiling, frames, and supports thereof, placed by said Willbur in, on, and around the New York City post-office and court-house building beyond what he was required to furnish by his contract with the United States according to samples submitted and accepted, either upon the report of such excessive weight and superficial measurement furnished by the direction of the Secretary of the Treasury and Senate committee, by the experts Solomon J. Fague and Archibald Given, of date April twenty-first, eighteen hundred and eighty-six, to the Senate committee and on file with the Senate Committee on Claims; but if not satisfied with the report of such experts, the Secretary of the Treasury shall, within thirty days from the passage of this Act, appoint three competent persons, who shall be duly sworn, to ascertain and report the sum, if any, which in justice and equity ought to be paid James M. Willbur for excess in weight of material and excess in the superficial measurement of illuminated tiling, frames, and supports placed by said Willbur in and around the New York City post-office and court-house building beyond what he was required to furnish by his contract as aforesaid, such sum to be determined by the prices fixed in said contract, so far as they are applicable. The said persons so appointed shall also ascertain and report any increased or extra expense or cost incurred by said Willbur resulting from any changes and additions made in and to the weight, measurement, and character of said tiling, or in the quantity thereof,

from that which was specified in said contract. And the Secretary of the Treasury shall, within sixty days after the making of said report, pay to said Willbur such amount as he shall find from such report to be due to him, which sum shall be taken and received by said Willbur in full and final settlement of all and every claim against the United States on said account; and such sum as may be necessary to pay the amount so found due is hereby appropriated out of any money in the Treasury not otherwise appropriated.

First introduced in the Forty-fifth Congress.

Favorable reports.—In the Senate: No. 297, Forty-seventh Congress; No. 1383, Forty-ninth Congress; Nos. 160 and 2649, Fiftieth Congress; No. 244, Fifty-second Congress; No. 758, Fifty-third Congress, and No. 98, Fifty-fourth Congress. In the House: Report not printed, Forty-sixth Congress; report not printed, Fiftieth Congress; Nos. 921 and 1599, Fifty-second Congress; No. 265, -Fifty-third Congress; and No. 1685, Fifty-fourth Congress.

Passed the Senate in the Forty-seventh, Fifty-second, and Fifty-fourth Congresses. Passed both Senate and House in the Fiftieth Congress and vetoed by the President.

This claim grows out of extra work done by the claimant in the construction of the post-office and court-house building in the city of New York. The United States, in 1874, entered into a contract with Messrs. Bartlett, Robbins & Co., by which they agreed to furnish and put in place certain wrought and cast iron work and glass for the illuminated tiling required for the building, according to certain specifications and schedules which formed a part of their contract. The approximate estimate for the entire work was specified at \$35,577.56. In August, 1874, the claimant entered into an agreement in writing with Bartlett, Robbins & Co. to do this work as subcontractor for them at certain prices for each superficial foot of tiling put in place. In neither contract was the weight of the tiling mentioned. The work was, under the contract with Messrs. Bartlett, Robbins & Co., completed, and after such completion and the measurement of the work this firm was paid by the Government the sum of \$35,215.57, in full satisfaction of their contract with the United States.

It appears that after the completion of the work the claimant gave notice to the Government that he had a claim against Bartlett, Robbins & Co., growing out of the work, and requested that payment be withheld until his claim against them was adjusted.

The firm contradicted him in this, and Willbur has been prosecuting his claim since, first before the Department and afterwards before Congress, basing his demands upon the allegation that tiling and frames of greater thickness than were required by the contract were used. The claim was at first stated by Willbur's attorney at \$21,857.94. Subsequently, in 1877, Mr. Willbur raised the claim to \$42,685.20, and again, in 1878, to \$47,159.62. In 1885, on a report by Treasury officials, the Secretary of the Treasury tendered Willbur \$1,214.90. This sum Willbur refused, and in the following year another board of experts placed the value of the extra work at \$45,615.67. It is this latter report which is alternatively made the basis of settlement.

WILLIAM WOLFE.

That the Secretary of War be, and he hereby is, authorized and directed to cause to be investigated by the Quartermaster-General of the United States Army the circumstances, character, and extent of the claim of William Wolfe, of Shelby County, Missouri, for the loss of the schooner *Anna Sophia*, belonging to him, and for freight, while on a voyage from New Orleans, Louisiana, to Indianola, Texas, the said schooner alleged to have been lost, together with her cargo of

public stores, while in the military service of the United States, off the bar at said Indianola, in the month of August, in the year eighteen hundred and sixty-five; and the Secretary of War is hereby further authorized and directed to find, award, and certify to the Secretary of the Treasury what amount of money, if any, is equitably due to the said William Wolfe from the United States as the reasonable value of the said schooner *Anna Sophia* at the time of her loss and her freight; and the Secretary of the Treasury is hereby authorized and directed to pay to the said William Wolfe, out of any money in the Treasury not otherwise appropriated, the amount, if any, so found and awarded to be due him from the United States, not to exceed the sum of nine thousand two hundred and sixty-two dollars and twenty-nine cents; and the acceptance by the said Wolfe of any sum awarded under this Act shall be in full satisfaction of all claims of every character and nature arising from the employment and loss of said schooner *Anna Sophia*

\$9,262.29

Favorable reports.—In the Senate: No. 303, Fifty-second Congress; No. 198, Fifty-fourth Congress; No. 62, Fifty-fourth Congress. In the House: Nos. 682 and 1249, Fifty-second Congress; No. 311, Fifty-third Congress; No. 705, Fifty-fourth Congress.

Passed the Senate in the Fifty-second, Fifty-fourth, and Fifty-fifth Congresses.

During the summer of 1865, and up to the time of her loss, claimant was the owner of the schooner *Anna Sophia*, of the value of about \$8,000. The schooner was loaded with lumber by the United States at New Orleans and sailed for the port of Indianola, Tex., arriving off the bar and coming to anchor in accordance with a rule of the United States quartermaster in charge until a tugboat should come and tow her in the harbor. While thus waiting a storm arose, and on account of its violence the vessel was wrecked and totally destroyed. At the time of the voyage and wreck the schooner was officered and crewed by the United States, and entirely under the control of its agents and officers (the claimant insists) by impressment, while the Third Auditor and Comptroller of the Treasury have decided, under a contract of charter freely entered into, whereby all marine risks were assumed by Wolfe, that the loss of the vessel came under such risk.

In a report made to the Fifty-fourth Congress the Committee on Claims said:

After a somewhat careful examination of the facts the committee have reached the conclusion the schooner was impressed into service by the military authorities, and while thus employed by the Government was lost by stress of weather, and that the claimant should be allowed the value of the vessel and a reasonable compensation for the carriage of the cargo. It will be observed this charter was executed at New Orleans August 6, 1865, when that port was under military control. Proof is abundant from military officers that at that time impressment was the common course. If owners of vessels hesitated for any cause to enter into charter parties the power of impressment was promptly exercised.

Wolfe's loyalty was unquestioned. He was employed by the Federal forces for two or three years during the war as a scout or guide.

FOR REFERENCE TO THE COURT OF CLAIMS.

(Separate bill.)

ATLANTIC WORKS, OF BOSTON, MASS.

That the claims of the Atlantic Works, of Boston, Massachusetts, for further compensation for the construction of the ironclad monitor *Casco* and the turrets of the *Monadnock* and *Agamenticus* may be submitted by said claimant within six months after the passage of this act to the Court of Claims, under and in compliance with the rules and regulations of said court, and said court shall have jurisdiction to hear and determine and render judgment upon the same: *Provided, however,* That the investigation of said claim shall be made upon the following basis: The said court shall ascertain the additional cost which was necessarily incurred by the contractor for building the ironclad monitor *Casco* and the turrets of the *Monadnock* and *Agamenticus* in the completion of the same, by reason of any changes or alterations in the plans and specifications required and delays in the prosecution of the work: *Provided further,* That such additional cost in completing the same and such changes or alterations in the plans or specifications required and delays in the prosecution of the work were occasioned by the Government of the United States; but no allowance for any advance in the price of labor or material shall be considered unless said advance occurred during the prolonged term for completing the work rendered necessary by delay resulting from the action of the Government aforesaid, and then only when such advance could not have been avoided by the exercise of ordinary prudence and diligence on the part of the contractors: *And provided further,* That the compensation fixed by the contractor and the Government for specific alterations in advance of such alterations shall be conclusive as to the compensation to be made therefor: *Provided,* That such alterations, when made, complied with the specifications of the same as furnished by the Government aforesaid: *And provided further,* That all moneys paid to said contractor by the Government over and above the original contract price for building said vessels and turrets shall be deducted from any amounts allowed by said court, by reason of the matters hereinbefore stated: *And provided further,* That if any such changes caused less work and expense to the contractor than the original plans and specifications, a corresponding deduction shall be made from the contract price and the amount thereof shall be deducted from any allowance which may be made by said court to said claimant.

Favorable reports.—In the Senate: Reports No. 581, Fifty-second Congress, and No. 753, Fifty-fourth Congress. In the House: Reports Nos. 711 and 1965, Fifty-second Congress, and No. 1245, Fifty-third Congress.

Passed Senate in the Fifty-second and Fifty-fourth Congresses.

The Atlantic Works, a corporation of Massachusetts, entered into a contract with the United States on the 2d of May, 1863, for the construction, within six months, of the light-draft monitor the *Casco*. It is alleged by the claimant that the tardy completion of the vessel (January 20, 1865) was due entirely to the action of the officers of the United States; and this bill refers the question of the causes of the delay, the prudence and diligence of the contractor, and the losses caused by the Government to the Court of Claims for adjudication. The Atlantic Works, on the 2d of October, 1862, made contracts with John Lenthall to furnish and place on board the turrets, pilot houses, and smokestacks of two wooden monitors called the *Agamenticus* and *Monadnock*. These turrets, etc., for the two vessels, according to agreement, were to be completed on the 22d of February, 1863; instead of which the former was not completed until October 7, 1864, and the latter May 6, 1865. The Atlantic Works make the same allegations with reference to the delays under

these contracts as under the contract for the *Casco*. The claim on account of the *Agamenticus* and *Monadnock* was disallowed by the Marchand naval board of 1867, and practically so as to the *Casco*, but the committees of Congress which have reported upon this and similar cases claim that this board did not, for want of time and for other reasons, give fair attention to the claims presented to it. On the turrets of the *Monadnock* and *Agamenticus* the contractors claimed before this board that the increased cost of the work over the contract price was \$427,323.64, and on the *Casco* \$234,067.78. The contract price on the first two vessels was \$265,000, and on the *Casco* \$395,000. They have already received, over and above the contract price, \$280,322.18 on the *Monadnock* and *Agamenticus*, and \$132,702.57 on the *Casco*.

For a statement of the facts bearing on the case see Senate Report No. 753, first session Fifty-fourth Congress.

The origin of the claim is very similar to the origin of the George W. Lawrence and the Selfridge board claims (which see).

ANNA M. COLMAN.

That the claim of Anna M. Colman, widow and sole legatee of Charles D. Colman, deceased, against the United States, on account of the seizure by the United States of certain moneys and securities in Saint Louis, Missouri, about February, eighteen hundred and sixty-five, held by the bailee as a special deposit theretofore made by said Charles D. Colman, be, and is hereby, referred to the Court of Claims; and jurisdiction is hereby vested in said court to hear and determine said cause and to render judgment for such amount as the court may find due the claimant, with the right of appeal to both parties; and the statute of limitations shall not apply to the right of recovery by said claimant.

Favorable reports.—In the Senate: No. 862, Fifty-third Congress; No. 199, Fifty-fourth Congress; and No. 67, Fifty-fifth Congress. In the House: No. 2290, Fifty-second Congress, and No. 809, Fifty-fourth Congress.

Adversely reported to the House in the Fifty-third Congress. (House Report No. 332, Fifty-third Congress, second session.)

Passed the Senate in the Fifty-third, Fifty-fourth, and Fifty-fifth Congresses.

Charles D. Colman, the husband of claimant, was appointed by the President June, 1863, provost-marshal for the first district of Missouri. Colman had theretofore been a lawyer, enjoying a lucrative practice, in St. Louis. On February 15, 1865, he had on deposit the sum of \$30,049 in money and Government bonds. One James H. Baker, acting as provost marshal-general, seized the money and bonds and turned them over to Capt. John Hamilton, mustering and disbursing officer, and a fine of \$700 was also assessed against him by a court-martial, which he paid to L. C. Easton, chief quartermaster of the Department of Missouri. While still asserting his claim to have this money refunded to him Colman died, bequeathing by his will this claim to his widow, the claimant. The question of the legality of the seizure and of the fine is one, in the opinion of the committee, which this claimant should be permitted the right to have investigated and passed upon by a court of competent jurisdiction.

WARREN HALL.

That the Court of Claims is hereby given original jurisdiction to hear and adjudicate, according to justice and right, and according to the provision of section three of the act approved March twelfth, eighteen hundred and sixty-three, commonly known as "the captured and abandoned property act," the case of Warren Hall, as originally tried and reported in the Ninth Court of Claims Reports, page one hundred and seventy, and known as "Hall and Roche's Case," notwithstanding the former

trial; and if it shall appear that said Hall was in fact freeborn he shall be deemed to be entitled to all such rights as he would have been entitled to if he had continued a free man, notwithstanding he may have been reduced to a state of slavery de facto wrongfully or by operation of the laws of any State, and the bar of limitation is hereby removed; and for this purpose the court shall hear and consider the new testimony and any other proper testimony which may be offered at the trial by the claimant on the part of the defendant Government, and the testimony considered by the court in the original trial, so far as the same may be applicable to the new trial, shall also be available.

First introduced in the Forty-seventh Congress. Favorably reported in the Senate in the Fiftieth, Fifty-first, Fifty-second, Fifty-fourth, and Fifty-fifth Congresses; in the House in the Forty-eighth, Forty-ninth, Fiftieth, Fifty-first, Fifty-second, Fifty-third, and Fifty-fourth Congresses.

Favorable reports.—Senate: No. 2462, Fiftieth Congress; No. 2576, Fifty-first Congress; No. 390, Fifty-second Congress; No. 1273, Fifty-fourth Congress, and No. 133, Fifty-fifth Congress. House: No. 489, Forty-eighth Congress; No. 3505, Forty-ninth Congress; No. 3563, Fiftieth Congress; No. 105, Fifty-first Congress; Nos. 53 and 1361, Fifty-second Congress; No. 1065, Fifty-third Congress; No. 2749, Fifty-fourth Congress.

Adversely reported to the Senate in the Forty-eighth Congress (Senate Report No. 269, Forty-eighth Congress, first session).

Passed the Senate in the Fiftieth, Fifty-second, and Fifty-fourth and the House in the Fifty-first Congresses.

Provision is made for referring the claim of Warren Hall to the Court of Claims. The claim is for \$8,911.33, the proceeds of the sale of cotton seized by the Government in Mississippi and sold during the civil war, and which was claimed by Hall.

Hall was supposed at the time to be a slave, but he alleges that he is the son of a free woman, an Indian, and that he was born in Virginia; that when a youth he was kidnapped in New Orleans, where he had gone as a race rider, and sold to a planter in Mississippi by the name of Roach, by whom he was treated until 1863 in some respects as a free man and in others as a slave. Hall further claims that during this period he was allowed to raise the hogs and other stock, which he exchanged with Roach for cotton, and in this way he had accumulated some seventy-five or more bales of cotton. In the year 1863 sundry lots of cotton along the Mississippi were seized by the United States troops, to be used in the fortifications at Memphis. This cotton was sold at a later date and the proceeds placed in the United States Treasury. In this cotton thus taken, used, and sold were the bales Hall claims, which he had received in exchange for his hogs, by contract with Roach, and of which he was the lawful owner. Hall endeavored to assert his right of ownership by application to the Quartermaster-General and by suit in the Court of Claims and in the Supreme Court of the United States, but without success, the courts holding that his condition in fact was that of a slave, and that in consequence he was incapable of making contracts or of acquiring property.

In an adverse report made by this committee on the case in the Forty-eighth Congress it was said:

Under the litigation between Roach's administrator and himself, when he was under no disability, it has been decided by the courts of the Government that the funds did not belong to him, but to the estate of his alleged vendor. And under that decision the United States have paid over the money to the successful claimant. The Government having thus parted with the proceeds and divested itself of its custody or trusteeship of this fund, Hall's claim can have no standing before Con-

gress, unless we should undertake to review and pronounce erroneous the decisions of the Court of Claims and Supreme Court, and then hold the United States responsible for such alleged errors.

GEORGE W. LAWRENCE.

That the claim of George W. Lawrence for further compensation for the construction of the United States monitor *Wassuc* under his contract with the Navy Department of June second, eighteen hundred and sixty-three, may be submitted by his personal representatives within six months after the passage of this act to the Court of Claims, under and in compliance with the rules and regulations of said court, and said court shall have jurisdiction to hear and determine and render judgment upon the same: *Provided, however*, That the investigation of said claim shall be made upon the following basis: The said court shall ascertain the additional cost which was necessarily incurred by the contractor for the construction of the ironclad monitor *Wassuc* under said contract in the completion of the same by reason of any changes or alterations in the plans and specifications required and delays in the prosecution of the work: *Provided further*, That such changes or alterations in the plans and specifications required were occasioned by the Government of the United States; but no allowance for any advance in the price of labor or material shall be considered unless such advance occurred during the prolonged term for completing the work beginning February third, eighteen hundred and sixty-four, and then only when such advance could not have been avoided by the exercise of ordinary prudence and diligence on the part of the contractor: *And provided further*, That the compensation fixed by the contractor and the Government for specific alterations in advance of such alterations shall be conclusive as to the compensation to be made therefor: *Provided*, That such alterations, when made, complied with the specifications of the same as furnished by the Government aforesaid: *And provided further*, That all moneys paid to said contractor by the Government over and above the original contract price for building said vessel shall be deducted from any amounts allowed by said court by reason of the matters hereinbefore stated: *And provided further*, That if any such changes caused less work and expense to the contractor than the original plans and specifications a corresponding deduction shall be made from the contract price and the amount thereof shall be deducted from any allowance which may be made by said court to said claimant.

The original bill for the payment of the claim on account of the *Wassuc* was first introduced in the Forty-second Congress, favorably reported to the Senate in the Forty-fourth, Forty-ninth, Fiftieth, and Fifty-first Congresses, and to the House in the Forty-second, Forty-eighth, Forty-ninth, and Fifty-first Congresses.

Reports.—Senate: No. 673, Forty-fourth Congress; No. 1967, Forty-ninth Congress; No. 216, Fiftieth Congress, and No. 1505, Fifty-first Congress. House: No. 2213, Forty-eighth Congress, and No. 3425, Forty-ninth Congress. Adversely reported to the House in the Forty-fifth Congress. (House Report No. 163.)

Passed the Senate in the Forty-ninth and Fiftieth Congresses; the House in the Forty-second, and the Senate and the House in the Fifty-first Congress. The present bill has never passed either House.

This is a provision to refer to the Court of Claims the claim of the heirs of George W. Lawrence for further compensation for the construction of the U. S. monitor *Wassuc*, which was undertaken by Mr. Lawrence under contract with the Navy Department on the 2d of June, 1863. The claim grows out of the delay in the work occasioned by the change of the Government's plans, which was incidental to all work of the character at the time, and is very similar in its origin and history to the claims considered by the Selfridge Board, treated of below.

A bill very similar in terms to the present provision was passed by the Fifty-first Congress and became a law. Under this law the Court of Claims found that while Mr. Lawrence had expended \$130,187.08 in excess of the contract price in the construction of the *Wassuc*, it was left indefinite as to whether under the terms of a later contract than that of June 2 (the latter having been lost) he was entitled to recover

more than \$36,385.08. (In addition to reports cited, see findings of fact and opinion of the Court of Claims in the case of Thankful M. Lawrence, administratrix of G. W. Lawrence, deceased, *v. The United States*, No. 16835, decided February 15, 1897, and also the evidence in that case.) The effort now is to have the court retry the case for the purpose of awarding the difference between the two sums, \$93,852, the award of \$36,385.08 having been paid.

The claim on the *Wassuc* was among those considered by the Marchand Board of 1867, but was rejected by that tribunal. Referring to this finding, the Senate Committee on Claims in a report on this claim to the Fifty-first Congress (Senate Report No. 1505) said:

Your committee are satisfied, from the evidence before them, that the account for such extra work was not correctly adjusted; and inasmuch as the said receipts are prima facie evidence not only of payment in full for such extras per se, but may be construed to cover the question of the extra expense caused by the delays as well, therefore deem it just to all parties that the entire matter should be considered by a legal tribunal with competent jurisdiction to hear and determine the question involved, and in considering such receipt to treat the same as prima facie evidence, but susceptible of explanation by proofs, if any they have, showing the real indebtedness of the Government to them for such increased cost of such vessels beyond the contract price, and beyond the accounts paid by reason of such changes and alterations as evidently contemplated in the previous acts of Congress providing for an adjustment thereof, upon the principle that when the Government has by its acts caused its citizens performing labor for it to incur additional expense in its performance, such additional cost should be borne by the Government.

ADMINISTRATOR OF RICHARD LAWSON.

That the administrator de bonis non of the estate of Richard Lawson, late of Baltimore, Maryland, is hereby authorized to sue in the United States Court of Claims for his, the said Lawson's, individual interest as a partner in the late firm of John McFadon and Company, and also the late firm of William McFadon and Company, formerly of Baltimore, Maryland, on account of French spoliations committed prior to the year eighteen hundred. Said court shall pass upon the facts and law in the case, and report the same back to Congress.

Favorably reported to and passed by the Senate in the Fifty-fourth and Fifty-fifth Congresses and to the House in the Fifty-fourth Congress.

Reports.—Senate: No. 1340, Fifty-fourth Congress, and No. 99, Fifty-fifth Congress. House: Nos. 1852 and 3038, Fifty-fourth Congress.

Richard Lawson was a member of the firms of William McFadon & Co., and John McFadon & Co., said firms doing business in Baltimore, Md., prior to the year 1800. In the prosecution of their business they had various vessels on the high seas in which they were interested, either as owners, part owners, or as underwriters. About this time war was in progress between England and France, and American commerce suffered greatly because of depredations by the French.

The firms named were among the sufferers and filed their claims with the United States Court of Claims. The members of the firms were William McFadon, John McFadon, and Richard Lawson, the interest of Lawson being one-fourth in the firm of William McFadon & Co., and one-half in the firm of John McFadon & Co. John McFadon being the survivor of said parties, suit was brought in his name, but it was subsequently found that in 1839 he had assigned his interest in these cases to the United States in payment of an indebtedness due from him individually to the Government, and therefore any claim brought in his name was barred. As this indebtedness was an individual one with which the firms had no concern, and the assignment being merely a transfer of John McFadon's interest, it would be an injustice to deprive the other members of said firms of their interest in the cases. This bill authorizes the estate of Richard Lawson to sue for his individual interest (as a partner) in the claims in the Court of Claims.

LEGAL REPRESENTATIVES OF C. M. LOCKWOOD.

That the legal representatives of Chauncey M. Lockwood be, and they are hereby, authorized to commence their suit in the Court of Claims of the United States for extra mail service on route numbered sixteen thousand six hundred and thirty-seven, extending from Salt Lake City, Utah, to The Dalles, Oregon; and the Court of Claims shall have jurisdiction to adjudicate the same upon the basis of justice and equity, and to render a final judgment therein for the value of such extra mail service performed as aforesaid; and from any judgment that may be rendered in said cause either party thereto may appeal to the Supreme Court of the United States; and the bar of the statute of limitations shall not avail in such cases.

First introduced in the Forty-first Congress.

Favorable reports.—In the Senate: No. 49, Forty-second Congress; No. 392, Forty-third Congress; No. 374, Fiftieth Congress; No. 122, Fifty-first Congress; No. 195, Fifty-second Congress; No. 22, Fifty-third Congress, and No. 303, Fifty-fourth Congress. In the House: No. 4070, Fiftieth Congress; No. 1258, Fifty-first Congress; Nos. 1604 and 2565, Fifty-second Congress, and No. 1539, Fifty-third Congress.

Passed the Senate in each Congress from the Fiftieth to the Fifty-fourth, inclusive.

On the 9th day of March, 1868, the Postmaster-General advertised for proposals to carry the mail over Route No. 16637, from Salt Lake, Utah, to The Dalles, in the State of Oregon, a distance of 875 miles, six times a week, and back. On the 13th day of June, 1868, the bids were opened, and that of C. M. Lockwood, being the lowest, was accepted, and the contract awarded to him for the sum of \$149,000 per annum, the service to commence on the 1st day of October, 1868, and terminate on the 30th day of June, 1870. On the 24th day of August, 1868, Mr. Lockwood executed a contract, with sureties, as required by law, and carried the mails from the 1st day of October, 1868, to the 17th day of June, 1869, when the service was curtailed and made to begin at Indian Creek, or Kelton, a point on the Central Pacific Railroad, and the sum of \$18,732 per annum was deducted from the pay, leaving it at \$130,278 per annum.

On the 13th day of June, 1868, when the contract was awarded to Mr. Lockwood, an act of Congress, approved March 25, 1864, was in force, which provided "that all mailable matter which may be conveyed by mail westward beyond the western boundary of Kansas, and eastward from the eastern boundary of California, shall be subject to pre-paid letter-postage rates." The object of this law was to compel all printed mailable matter to be carried in seagoing steamers by way of the Isthmus of Panama to San Francisco, and thus lessen the weight of the overland mails. On the 25th of June, 1868, an act of Congress was approved repealing this section, to take effect on the 30th day of September, 1868, and the consequence was that all printed mailable matter, which before that time had been transported by sea to the Pacific Coast, as well as that sent eastward from the Pacific States and Territories, was transferred to the overland route, and its aggregate bulk and weight vastly increased. The same effect followed the repeal of that law on the route from Salt Lake to The Dalles, though not to the same extent as on the overland route to California and Nevada.

The Committee on Post-Offices and Post-Roads reporting on the case in the Fifty-second Congress, after quoting proceedings in the House of Representatives, said:

It will thus be seen that the chairman of the House Committee on the Post-Office and Post-Roads, the Postmaster-General, and the House Committee on Public Expenditures were all of the opinion that the act of Congress repealing the act of March 25, 1864, vitiated the contracts already entered into, and absolved the contractors from their performance. And, indeed, this would seem to be a correct inference,

judging from well-settled principles of law. A contract is to be interpreted and enforced in accordance with laws existing at the time of the agreement; and the law in force at the time of making is always considered as entering into and forming part of the contract itself. Judged by this standard, Chauncey M. Lockwood agreed virtually to carry only the letter mail on Route No. 16637 during the term of his contract; and although in that contract he obligated himself "to transport the whole of said mail, whatever may be its size, or weight, or increase, during the term of his contract," yet it must be construed to be the natural increase, such as would have taken place had the law of 1864 remained unrepealed.

The same committee strongly recommended additional compensation for the work of carrying the mails from The Dalles to Kelton, after the curtailment of the route.

JOHN MELLIFONT AND ELLEN RIORDON.

That jurisdiction is hereby conferred upon the Court of Claims to hear and find the law and facts respecting the claims of John Mellifont and Ellen Riordon for damages sustained by them in consequence of the illegal acts of the officers and soldiers of the United States in taking and killing and ordering off the stock of the above-named parties, destroying their fences and buildings; and for other injuries committed by the said officers and soldiers on the farm of the above-named parties near Fort Clark, in the county of Kinney and State of Texas, between the years of eighteen hundred and sixty-six and eighteen hundred and seventy, both inclusive, and that the testimony and evidence now on file in the Senate may be used in said cause in the Court of Claims; and the bar of the statute of limitations is hereby removed.

Favorable reports.—In the House: No. 520, Forty-seventh Congress; No. 2467, Forty-ninth Congress; and No. 2832, Fifty-fourth Congress.

Favorably reported to the Senate in the Fifty-fourth Congress, but report not printed.

Passed the Senate that Congress.

John Mellifont was a soldier in the Army of the United States from 1849 to 1854. He served five years, and was honorably discharged and settled in Texas near Fort Clark. Mrs. Riordon is the sister of Mellifont and the widow of Thomas Riordon, who was also a soldier in the United States Army until some time before his death, which occurred in 1867. In 1859 Mellifont and his sister became the joint owners of two ranches in the vicinity of Fort Clark, in Kinney County, Tex. They made valuable improvements on these ranches, opened and put in cultivation a large number of acres of land, and had gathered large flocks of cattle, sheep, and goats. In the year 1866 the soldiers stationed at Fort Clark commenced depredations on the property, real and personal, and continued them for a number of years. In 1866, 1867, and 1868 they destroyed the fences, burned some of the houses, and a large quantity of timber was cut and carried away. They continued to take and appropriate to their own use the stock whenever they felt so inclined, and killed and wounded many of them without any object except to inflict injury upon the owners. In consequence of these long-continued depredations Mellifont was broken up and compelled to abandon his ranches and the cultivation of his lands. The petitioners ask Congress to grant them the right to go into the Court of Claims and sue for and recover whatever amount they can prove they are entitled to for the injury sustained.

THOMAS B. REED.

That the claim of Thomas B. Reed, who served as sergeant, first sergeant, and first lieutenant, Fifth Pennsylvania Reserve Corps, and captain, Two hundred and fifth Pennsylvania Volunteers, of the United States Army in the late war of the rebellion, for a balance of wages earned by him in the suppression of said rebellion, and during his entire time of service in the said Army and not paid to him, be, and the same is

hereby, referred to the Court of Claims for due investigation; and jurisdiction is hereby conferred upon said court to render a judgment, irrespective of the lapse of time, for the amount, if any, found due by it of the United States upon the said claim.

Favorable reports.—In the Senate: No. 895, Fifty-third Congress. In the House: No. 1192, Fifty-second Congress; No. 41, Fifty-third Congress; and No. 41, Fifty-fourth Congress.

Passed both Houses in the Fifty-third Congress, but failed to secure the President's signature. Also passed the House in the Fifty-fourth Congress.

Thomas B. Reed served as an enlisted man in the Fifth Pennsylvania Reserve Corps Volunteers, United States Army, from June 5, 1861, to March 5, 1863, when he was honorably discharged for promotion and commissioned first lieutenant in the corps, and served therein till June 2, 1865; next he was commissioned second lieutenant Twenty-ninth Infantry, United States Army, July 22, 1867, and from then to June 18, 1878, he served as a commissioned officer in the United States Army.

He was paid for his services in the intervals of time between March 5, 1863, and June 18, 1878, merely what other officers of his grade were generally paid, and he was paid or allowed nothing whatever in these two intervals of time on account of his prior length of service in the United States Army as an enlisted man, as provided for in the act of July 5, 1838, and the act of July 15, 1870. For this reason he alleges he was short paid for his services rendered during the two intervals between March 5, 1863, and June 18, 1878, partially in the suppression of the late rebellion, and requests the removal of any statutable limitation bar that exists, or may exist, to prevent the Court of Claims from hearing and determining his demand in the premises as if it accrued within six years. The commutation value or price thus put in controversy, of the one additional ration per diem for every five years of prior service, computes to about the sum of \$600.

ANDREW H. RUSSELL AND WILLIAM R. LIVERMORE.

The Court of Claims is hereby authorized to take jurisdiction of a suit to be brought by Captain Andrew H. Russell and Major William R. Livermore on account of the alleged infringement of their patent, numbered two hundred and thirty thousand eight hundred and twenty-three, dated August third, eighteen hundred and eighty, for a magazine firearm, granted to said Andrew H. Russell, and to render judgment for damages incurred or compensation due for such infringement; and the court is hereby further authorized to receive and consider the testimony already taken in the suit brought in the United States circuit court for the district of Massachusetts by said persons against Colonel Alfred Mordecai and dismissed for want of jurisdiction and such new evidence as might be taken on either side.

Passed the Senate as an amendment to the general deficiency appropriation bill in the second session of the Fifty-fourth Congress.

The following is a statement of the case as furnished to the Committee on Appropriations and by that committee handed to the Committee on Claims:

Capt. Andrew H. Russell and Maj. William R. Livermore are the owners of patent No. 230823, granted to Capt. Andrew H. Russell August 3, 1880, for an improvement in magazine firearms. The arm manufactured by the Government and known as the U. S. Magazine Rifle, caliber .30, contains devices covered by this patent. This arm is manufactured by the Government under a contract with the Krag-Jorgensen Company, a foreign corporation of Christiania, Norway, owners of patents granted to Messrs. Krag and Jorgensen in 1890 and 1893. By the terms of this contract it is provided that said company is to protect and defend the United States against all suits and claims by any and all persons for infringements of their inventions in the manufacture of these arms and to pay all judgments obtained against the United States for the same and to indemnify the United States and all persons acting under them from all liability on account of any patent rights granted by the United States which may affect the right to manufacture therein contracted for. No expense to

the United States, therefore, will ultimately result from any judgment in favor of Messrs. Russell and Livermore.

The devices claimed in the Russell patent are not claimed by the patents granted to Messrs. Krag and Jorgensen, but said arm manufactured by the Government under these patents contains said devices. The attention of the Ordnance Department was called to the fact prior to the manufacture of said magazine rifle that the arm adopted by the Government was an infringement of said Russell patent, but said claims were ignored and the above contract was made without reference to them.

In 1895 Messrs. Russell and Livermore brought suit in the circuit court of the United States for the district of Massachusetts against Colonel Mordecai, commandant of the national armory at Springfield, where said arms are manufactured, praying for an injunction and account of profits by reason of said unlawful use of their invention, and proceeded so far as nearly to complete their proof, when the decision of *Belknap v. Schild* was made in the Supreme Court of the United States, February 3, 1896, which decided that the circuit courts of the United States had no jurisdiction over suits of such a character; and thereupon their suit, upon motion of the United States attorney, was dismissed without prejudice and without costs for want of jurisdiction. The defense of this case was assumed by the Krag-Jorgensen Company. It is desired to utilize this testimony in the suit before the Court of Claims.

As the jurisdiction of the Court of Claims is confined to suits against the Government arising under contracts with the Government, either express or implied, and as no legal remedy is afforded Messrs. Russell and Livermore in any court of the United States for the recovery of adequate compensation for the invasion of their property rights, they ask that a special act of Congress should be passed to enable them to prosecute their claims against the Government in the Court of Claims. The defense of any suit which may be brought by Captain Russell and Major Livermore in the Court of Claims must, under the contract above referred to, be assumed by the Krag-Jorgensen Company, and any judgment recovered against the United States must be paid by it.

The relief which they ask from Congress is that their claims against the Government may be determined by some competent tribunal, and that they may not be in the condition of having their property taken from them without remedy.

LEGAL REPRESENTATIVES OF HENRY H. SIBLEY.

That the Court of Claims is authorized to adjudicate the claim of the legal personal representatives of Henry H. Sibley, deceased, growing out of a contract made by Henry H. Sibley in his lifetime with the Government of the United States for the use of a patented invention in the manufacture of a tent known as the Sibley tent; and for this purpose the Court of Claims shall have jurisdiction, notwithstanding any bar of the statute of limitations; that either party to any suit that may be brought under the provisions of this act shall have the right of appeal to the Supreme Court of the United States from any final judgment the Court of Claims may render: *Provided*, That in event of a recovery against the United States no interest shall be awarded on any amount recovered.

Favorable reports.—In the Senate: No. 1419, Forty-ninth Congress; No. 1146, Fiftieth Congress; No. 763, Fifty-first Congress, and No. 159, Fifty-third Congress. In the House: No. 1722, Forty-eighth Congress, and No. 21, Fifty-second Congress.

Adverse report, No. 676, to the Senate in the Forty-eighth Congress.

Passed the Senate in the Forty-ninth, Fiftieth, and Fifty-first Congresses.

The effect of this provision is to remove the bar of the statute of limitations and to entitle the legal personal representatives of Henry H. Sibley to bring a suit to which the bar of limitations might be pleaded by the United States. Henry H. Sibley was, prior to May 13, 1861, a major in the United States Army. In May, 1861, he resigned his commission and entered the Confederate service, continuing therein during the war. The war over, his political disabilities were removed by act of Congress, and he received a full pardon August 16, 1867, from President Johnson, upon certain conditions, all of which he complied with.

Before the war Sibley invented a certain conical tent, for which letters patent were issued to him on the 14th of April, 1856. It was known as the Sibley tent. On the 18th of February, 1858, the War Department made a contract with him, by which the United States agreed to pay him a royalty of \$5 apiece on all such tents which the Government

should make. This was to continue till January 1, 1859, and thereafter until notice was given of its termination. This notice was never given. On the 16th of April he assigned to W. W. Burns a one-half interest in his invention.

The Government proceeded to use the Sibley tents, and used them before and during the war. The total number of such tents so manufactured and used from March 1, 1858, to August 1, 1861, was 3,583, upon 3,377 of which the entire royalty has been paid. During the war the number of tents used by the United States was 43,958.

Burns was loyal throughout the war. He brought a suit against the United States, in the Court of Claims, for his share of the royalties, and recovered judgment, which was affirmed by the Supreme Court in 1871. (See 12 Wall., 246.) That judgment has been paid in full. The amount so recovered was \$101,242.50. There was never any proceeding, and, indeed, there was never any provision for a proceeding, which forfeited Sibley's rights under the contract or deprived Sibley of a like remedy, except the provision of the statute of March 3, 1863, which required as a condition of the right to sue in the Court of Claims an oath "that the claimant has at all times borne true allegiance to the Government of the United States, and has not in any way voluntarily aided, abetted, or given encouragement to rebellion against said Government."

In deciding the Burns case (12 Wall., 246), in 1871, the Supreme Court adverted to this statute in its remark that "Sibley is denied his right of action in the Court of Claims by reason of his disloyalty," and this apparently casual remark on the part of the court was accepted as law until the decision in the case of *Armstrong v. The United States* (13 Wall., 154) was rendered, holding that the statute quoted was not applicable to a person who had received a pardon.

GEORGE S. SIMON.

That the Court of Claims is hereby empowered to hear and adjudicate the claim of George S. Simon, of Darke County, Ohio, for goods and merchandise taken from his store at Versailles, Darke County, Ohio, and used or destroyed by the United States troops on the thirteenth day of January, anno Domini eighteen hundred and sixty-four.

Favorably reported to and passed by the Senate in the Fifty-fourth Congress. (Senate Report No. 1198, Fifty-fourth Congress, second session.) Favorably reported to the House in the same Congress. (House Report No. 1629, Fifty-fourth Congress, first session.)

This is a claim for goods and merchandise taken from the store of George S. Simon, at Versailles, Ohio, by United States troops during the late war. Some Pennsylvania troops on their way home on furlough, January 13, 1864, were delayed nearly a day at the village of Versailles, Darke County, Ohio, by reason of a wreck on the railroad. George S. Simon was at that time a retail merchant in that village, engaged in selling dry goods, clothing, hats and caps, boots and shoes, etc. The soldiers took away from his store or destroyed nearly all his goods. He testifies that he lost thereby not less than \$8,000.

RINALDO P. SMITH.

That jurisdiction is hereby conferred on the Court of Claims to hear and determine the claim of Rinaldo P. Smith, of Baltimore, Maryland, against the Government of the United States on account of the sale, purchase, or occupation by the Government, through its internal-revenue office or others, of certain real estate of one George J. Stephens, in Greene County, Virginia, upon which the late firm of Smith, Ellett and Company, now represented by Rinaldo P. Smith, had a prior lien, and the right of the Government to plead the statute of limitations in bar of said claim is hereby waived: *Provided*, That said claimant file his petition, within sixty

days from the passage of this act, in said Court of Claims, either at law or in equity as he may deem the rights of his case shall require; and the Government shall, upon notice served according to the rules and practice of said court, appear and defend against said suit, and the same shall proceed to final hearing and judgment, with the right of appeal to the Supreme Court of the United States by either party, as provided by law.

Favorably reported to and passed the Senate in the Fifty-fourth Congress. (See Senate Report No. 1136, Fifty-fourth Congress, first session.)

The firm of Smith, Ellett & Co., of Baltimore, Md., which is now represented by the claimant, Rinaldo P. Smith, appears to have had a first lien by deed of trust, duly executed, upon the land of one George J. Stephens, of Greene County, Va., dated October 26, 1869, securing to them the payment of the sum of \$8,660.44 due from Stephens to the firm and payable October 26, 1872. Mr. Stephens operated a distillery, and in the month of January, 1870, all the lands of Stephens upon which Smith, Ellett & Co. had a subsisting lien were advertised for sale by the Government for unpaid internal-revenue taxes, and through the deputy internal-revenue collector of that district, one A. M. Lawson, the property was put up at auction on the 12th day of January, 1871, and struck off to the Government in default of a bidder. Mr. Smith, representing his firm, appears to have been present at the sale and, after giving formal notice of the prior lien of his firm, made a bid of \$400 in addition to the amount of their lien, but Deputy Collector Lawson, acting for the Government, declined to entertain this bid and struck off the property to the Government, and a year later made conveyance to the United States by deed. The Government accepted the conveyance and held the property until June 12, 1888, when the same was sold to one Willie G. Stephens and subsequently conveyed to her heirs. During the time the Government so held possession of the property the lien of Smith, Ellett & Co. expired by limitation and they claim to have lost their debt in consequence of such interposition by the Government. Section 3207 of the Revised Statutes, which was in force at the time this purchase by the Government appears to have been made, prescribes the method of proceeding for the sale of lands for internal-revenue taxes when prior liens exist, but the internal-revenue officer in this case does not appear to have proceeded in accordance with its provisions. The case is referred to the Court of Claims.

ISAAC P. TICE.

That jurisdiction is hereby conferred upon the Court of Claims to retry and determine according to law and equity the case of the administrators of Isaac P. Tice, deceased, against the United States, decided by the Supreme Court at the October term, eighteen hundred and seventy-eight, and also to try and determine according to law and equity the claims of said Tice and others for money collected on account of the Tice meters, but not paid over to him or them under the regulations of the Treasury, or based on contract with the United States; and that in said retrial and trials the statute of limitations shall not be available to the United States against the rights and claims of the estate of said Tice and others: *Provided, however,* That on the retrial or trials of said cases the United States or the claimant or claimants may offer in evidence any evidence given and filed in the prior trial, including the depositions of witnesses now on file in the Court of Claims or on the files of any of the committees of Congress in relation to the aforesaid matter, which may be introduced as evidence in case of the death or disability of the deponents, together with such other material evidence as the United States or the claimant or claimants may wish to introduce; and the court shall render its judgment in favor of the administrators of said Tice or in favor of the other persons or their estates for such sums as may be found to be due and unpaid to said Tice or others on any of said accounts; and the amount of money necessary to pay any judgment or judgments that may be so rendered is hereby appropriated out of any moneys in the Treasury not otherwise appropriated: *Provided further,* That either party may appeal to the Supreme Court of the United States from the judgment of the said court.

Favorable reports.—In the Senate: No. 845, Forty-eighth Congress; No. 422, Forty-ninth Congress; No. 1185, Fiftieth Congress; No. 1084, Fifty-first Congress; No. 120, Fifty-second Congress; No. 1274, Fifty-fourth Congress, and No. 131, Fifty-fifth Congress. In the House: No. 1972, Forty-eighth Congress; Nos. 2491 and 3020, Forty-ninth Congress; No. 3957, Fifty-first Congress; No. 919, Fifty-second Congress; No. 519, Fifty-third Congress, and No. 2827, Fifty-fourth Congress.

Passed the Senate in the Forty-ninth, Fifty-first, and Fifty-second Congresses.

Isaac P. Tice was the inventor and patentee of a spirit meter, which was adopted for use in collecting the internal-revenue tax on spirits by the Secretary of the Treasury and the Commissioner of Internal Revenue April 17, 1867. Their authority for so doing is contained in section 15 of the act of Congress of March 2, 1867. By their contract of April 17, 1867 (renewed September 16, 1868), the Secretary of the Treasury and the Commissioner of Internal Revenue fixed the price of the meters which were to be manufactured and supplied by Tice, provided that they should be attached to distilleries and paid for by distillers—the price to be paid by the distiller by depositing with the collector of internal revenue for his district a certificate of deposit payable to the order of Tice, this certificate to be forwarded to Tice through the Bureau of Internal Revenue when the meter should be attached. The contract also provided that on its suspension or abrogation Tice should be paid by the Government for such meters as he should have on hand or in process of manufacture, not exceeding twenty sets.

The contract, so far as the manufacture of meters was concerned, was suspended June 8, 1870, and finally canceled absolutely June 8, 1871. On June 8, 1870, Tice had on hand about fourteen and one-half sets of meters in process of manufacture. He also had due him for meters delivered prior to that time a large sum of money, which has never been turned over to him by the Treasury, although paid in to collectors by distillers. The meter itself is said to have been of great value in increasing the revenue from spirits.

Tice, after the final cancellation of his contract, spent some time in trying to get his claim allowed in the Department until his premature death in 1875. An attempt was made in the name of the estate by a former administrator, without possession of the proofs, to establish a claim for the "meters on hand," which claim was defeated in the Court of Claims on the law and failure of proof of fact. (See C. Cls. R., p. 112.) The United States Supreme Court, however, held, on appeal, that the court below erred as to the law, but affirmed for failure of proof. (See 99 U. S. R., p. 287.) Such proofs and means of proof have since come to light. The present bill permits the claimants to prosecute in the Court of Claims on the whole of their claims, which are freed from the bar of the statute of limitations.

WILLIAM CRAMP & SONS' SHIP AND ENGINE BUILDING COMPANY.

That the claims of the William Cramp & Sons' Ship and Engine Building Company for damages and losses sustained by it by reason of the failure of the United States to promptly and properly furnish the armor and armament for the ships constructed by said company for the United States, submitted to the Navy Department under the act of June tenth, eighteen hundred and ninety-six, be, and the same are hereby, referred to the Court of Claims for adjudication upon their merits; and if the said court shall find that the said company sustained losses and damages by reason of the delays and defaults of the United States, then it shall render such judgment as in the opinion of the court will fully, fairly, and equitably compensate the said company therefor.

Passed the Senate as an amendment to the general deficiency bill in the second session of the Fifty-fourth Congress. (See House Document No. 69, Fifty-fourth Congress.)

The total of these claims, as presented on November 1, 1896, amounted to \$1,367,243.49.

The act making appropriations for the naval service for the fiscal year ending June 30, 1897, contains the following provision:

The Secretary of the Navy is hereby authorized and directed to examine claims against the Government which may be presented to him by contractors for the building of the hulls or machinery of naval vessels under contracts completed since January first, eighteen hundred and ninety-one, where it is alleged that such contractors have been subjected to loss and damage through delays in the work under said contracts which were not the fault of said contractors, but were due to the action of the Government, and to report to the next session of Congress the result of said investigation, and whether said claims are, in his opinion, subjects for the jurisdiction of the Court of Claims or for the action of Congress upon the same.

Under authority of this law the William Cramp & Sons' Ship and Engine Building Company presented claims against the Government for loss and damage due to delays alleged to have been caused by the Government in the construction of the *New York*, the *Columbia*, the *Massachusetts*, and the *Indiana*. In each case it is alleged by the contractors that the delays complained of were due to the failure of the Government to supply the armor or other materials in accordance with the provisions of the several contracts under which these ships were being constructed, and in the case of the *New York* that further delay occurred by reason of the changes authorized by the Department in the plans and specifications. Claims are also made for large amounts of interest due on sums the payment of which it is alleged was deferred by fault of the Government for sums paid out for insurance and for other special losses arising by reason of circumstances particularly set forth in said statements. The claims aggregate on each of the vessels as follows: On account of the *New York*, \$211,018.31; on account of the *Columbia*, \$192,235.79; on account of the *Massachusetts*, \$483,757.49, and on account of the *Indiana*, \$480,231.90.

In transmitting the claims to Congress December 8, 1896, the then Secretary of the Navy, Hon. H. A. Herbert, said:

I have considered carefully the nature of these claims and the circumstances out of which they arose, and while not attempting to pass on the merits of the same or to determine the amount, if any, that should be allowed on account of the matters mentioned, the fact exists that there was delay in the completion of the contracts beyond the time prescribed therein, and that such delay was in some measure at least due to failure on the part of the Government to obtain and furnish to the contractors the armor for the vessels as required, and in my judgment the interests of justice demand that they should be referred to the Court of Claims, which can consider these matters with more deliberation and care than could be devoted to them by the committees of the two Houses of Congress.

In this connection attention is invited particularly to the provisions of the memoranda of agreements made with the contractors in modification of the contracts for the construction of the *Indiana* and the *Massachusetts*, dated, respectively, May 10, 1894, and February 1, 1896, copies of which are inserted in the statements of claim herewith on account of those vessels, wherein the contractors expressly released the Government from all and every claim for loss or damage theretofore sustained by them by reason of any failure on the part of the Department to comply with the terms of said contracts, or on account of any delay therefore occasioned by the action of the Department. It will be observed that the contractors claim relief from the binding force of these agreements on the ground that the same were entered into by them under duress.

Mr. Herbert's letter of transmittal, together with all the accompanying documents from the Navy Department, was printed as House Document No. 69 of the second session of the Fifty-fourth Congress, and reference is made to it for full particulars.

EXHIBIT A.

BOWMAN ACT CLAIMS.

That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the several persons in this Act named the several sums mentioned herein, the same being in full for, and the receipt of the same to be taken and accepted in each case as a full and final discharge of, the several claims examined, investigated, and reported favorably by the Court of Claims of the United States under the provisions of the Act of March third, eighteen hundred and eighty-three, entitled "An Act to afford assistance and relief to Congress and the Executive Departments in the investigation of claims and demands against the Government, and known as the Bowman Act, and under other Acts, namely:

ALABAMA.

1. To James McPeters, administrator of Nelson G. Allen, deceased, late of Lauderdale County, one thousand three hundred and twenty dollars.....	\$1,320.00
2. To John H. Vaught, administrator of Jeremiah Arnold, deceased, late of Jackson County, one thousand seven hundred and five dollars.....	1,705.00
3. To John W. Belcher, administrator of John Belcher, deceased, late of Jefferson County, two hundred and twenty dollars.....	220.00
4. To Elizabeth C. Bibb, of Huntsville, one thousand six hundred and forty-four dollars.....	1,644.00
5. To S. V. Biggers, administrator of Robert P. Biggers, deceased, late of Cherokee County, six hundred and ten dollars.....	610.00
6. To James T. Broadfoot, administrator of Charles W. Broadfoot, deceased, late of Lauderdale County, four hundred and twenty-four dollars.....	424.00
7. To Joseph A. Clark, of Madison County, five hundred and ninety dollars.....	590.00
8. To A. J. Bentley, administrator of Joseph Commons, deceased, late of Madison County, seven hundred dollars.....	700.00
9. To James McPeters, administrator of Lemuel Corum, deceased, late of Lauderdale County, three hundred and ninety-eight dollars....	398.00
10. To Henry H. Coulson, of Jackson County, two hundred and fifty dollars.....	250.00
11. To Nancy C. Comer, administratrix of A. F. Comer, deceased, late of Cherokee County, two hundred dollars.....	200.00
12. To G. S. Curtin, administrator de bonis non of Lewis Curtin, deceased, late of Lawrence County, nine hundred and eighty-five dollars....	985.00
13. To James A. Barton, administrator of Henry Ferguson, deceased, late of Walker County, one thousand five hundred and sixty-eight dollars.....	1,568.00
14. To Abner T. Fuller, of Crenshaw County, one hundred dollars.....	100.00
15. To John B. Hardman, of Cherokee County, two thousand two hundred and twenty-nine dollars.....	2,229.00
16. To Thomas J. Hargiss, of Jackson County, one thousand six hundred and thirty-seven dollars.....	1,637.00
17. To Bartley Harris, of Madison County, one thousand and twenty dollars.....	1,020.00
18. To John S. Hays, of Walker County, three hundred and eighty dollars.....	380.00
19. To Samuel B. Herston, administrator of William C. Herston, deceased, late of Lauderdale County, four hundred and twenty-five dollars.....	425.00

20. To John Higgins, of Lauderdale County, one hundred and seventy-four dollars.....	\$174.00
21. To William R. Hill, administrator of C. B. Hill, deceased, late of Jackson County, four hundred and eighty dollars.....	480.00
22. To T. L. Bryant, administrator of William H. Huff, deceased, late of Etowah County, five hundred and twenty-eight dollars.....	528.00
23. To L. D. McCallum, administrator of Stephen Hurley, deceased, late of Cherokee County, seven hundred and ninety-five dollars.....	795.00
24. To Philip M. Jones, administrator of Philip R. Jones, deceased, late of Lee County, one thousand three hundred and fifty-four dollars..	1,354.00
25. To John Kachelman, of Lauderdale County, six hundred and eighty-eight dollars.....	688.00
26. To Hugh G. Kirby, administrator of Richard Kirby, deceased, late of Jackson County, five hundred and fifteen dollars.....	515.00
27. To W. F. Laxson, administrator of William G. Laxson, deceased, late of Madison County, seven hundred and twenty-five dollars..	725.00
28. To Samuel H. Lemaster, administrator of John W. Lemaster, deceased, late of Lauderdale County, four hundred and eleven dollars.	411.00
29. To John P. Lewallen, administrator of Madison Lewallen, late of Jackson County, three hundred and five dollars.....	305.00
30. To W. H. Grimes, administrator of William H. Linam, deceased, late of Wilcox County, five hundred seventy-five dollars.....	575.00
31. To Benjamin E. Moody, of Saint Clair County, three hundred and ninety dollars.....	390.00
32. To William B. Owens, of Cherokee County, six hundred and thirty dollars.....	630.00
33. To E. W. Miller, administrator of Elizabeth A. Palmer, deceased, late of Walker County, six hundred and sixty-five dollars.....	665.00
34. To Henry Patton, of Lauderdale County, two hundred dollars.....	200.00
35. To Solon D. Moore, administrator of Caroline Pollard, deceased, late of Cherokee County, four hundred and forty-five dollars.....	445.00
36. To George W. Roberts, of Morgan County, one hundred and fifty dollars.....	150.00
37. To Henry H. Golight, administrator of Robert Rollins, deceased, late of Cherokee County, six hundred and thirty-three dollars....	633.00
38. To Mary E. Saffold, of Dallas County, two thousand and thirty-three dollars.....	2,033.00
39. To Solon D. Moore, administrator of John C. Scroggins, deceased, late of Cherokee County, seven hundred and fifty dollars.....	750.00
40. To Thomas L. Shamblin, of Tuscaloosa County, sixty-five dollars..	65.00
41. To William P. Shelton, of Jackson County, two hundred and thirty dollars.....	230.00
42. To William B. Smithson, administrator of John G. Smithson, deceased, late of Lauderdale County, five hundred and thirty-seven dollars.	537.00
43. To Solon D. Moore, administrator of Wiley B. Starling, deceased, late of Cherokee County, one thousand two hundred and sixty-two dollars.....	1,262.00
44. To John B. Steadman, administrator of James Steadman, deceased, late of Walker County, two hundred and forty dollars.....	240.00
45. To John H. Vaught, administrator of Frederick Stearns, deceased, late of Jackson County, one hundred and twenty-five dollars....	125.00
46. To Mrs. H. H. Stevens, executrix of Wilkins Stevens, deceased, late of Randolph County, seven hundred and fifty dollars.....	750.00
47. To George W. Stutts, of Lauderdale County, five hundred and ninety dollars.....	590.00
48. To William B. Taylor, administrator of John E. Taylor, deceased, late of DeKalb County, six hundred and thirty-seven dollars.....	637.00
49. To Eliza H. Tenge, administratrix of Charles A. Tenge, deceased, late of Lauderdale County, five hundred and one dollars.....	501.00
50. To W. B. M. Lee, administrator of Mordecai Tipton, deceased, late of Cherokee County, one hundred and eighty-five dollars.....	185.00
51. To John T. Ezzell, administrator of Clark M. Tompkins, deceased, late of Franklin County, six hundred and thirty-eight dollars....	638.00
52. To Thomas J. Denson, administrator of Stephen J. Townsley, deceased, late of Lauderdale County, eight hundred and ninety-six dollars.....	896.00
53. To Robert E. Tweedy, of Lawrence County, three thousand eight hundred and seventy-nine dollars.....	3,879.00
54. To Harriet Y. Wakeley (formerly Gordon), of Cherokee County, six hundred and twenty dollars.....	620.00

55. To John W. Wesson, of Dekalb County, four hundred and forty-one dollars.....	\$441.00
56. To Thomas J. Whitson, of Tuscaloosa County, one hundred and fifty-four dollars.....	154.00
57. To Nathan L. Williams, administrator of Martha R. Williams, deceased, late of Madison County, one thousand two hundred dollars.....	1,200.00
58. To Thomas B. Woosley, administrator of William Woosley, deceased, late of Jackson County, one thousand three hundred and eighty-two dollars and eighty cents.....	1,382.80
59. To Sebourn E. York, administrator of William York, deceased, late of Limestone County, two hundred and forty-nine dollars.....	249.00
60. To Samuel M. Weaver, administrator of George W. Yuckley, deceased, late of Huntsville, six hundred dollars.....	600.00
Total for Alabama.....	44,032.80

ARKANSAS.

61. To Cynthia C. Baker, of Benton County, four hundred and fifty-five dollars.....	455.00
62. To R. B. Carl Lee, administrator of Charlotte C. Bancroft, deceased, late of Phillips County, nine thousand nine hundred and seventy dollars.....	9,970.00
63. To Samuel L. Black, administrator of John P. Beasley, deceased, late of Monroe County, two thousand eight hundred and sixty-five dollars.....	2,865.00
64. To Mary J. McCall, administratrix of James Bridgman, deceased, late of Crawford County, one thousand five hundred and seventy-five dollars.....	1,575.00
65. To John Campbell, late of Independence County, now a resident of Columbia County, Oregon, one thousand one hundred and sixty-five dollars.....	1,165.00
66. To Samuel M. Carson, administrator of William Carson, deceased, late of Monroe County, three thousand seven hundred and forty dollars.....	3,740.00
67. To Henry T. Cate, of Washington County, eight hundred and thirty-five dollars.....	835.00
68. To Pryor D. Chism, administrator of Robert Chism, deceased, late of Monroe County, two hundred and ninety-five dollars.....	295.00
69. To William R. Clark, administrator of James W. Clark, deceased, late of Benton County, three thousand six hundred and ten dollars.....	3,610.00
70. To Charles Crowell, of Benton County, six hundred and sixty-three dollars.....	663.00
71. To Alexander Davis, of Conway County, five thousand six hundred and five dollars.....	5,605.00
72. To W. F. Davis, administrator of George W. Davis, deceased, late of Sebastian County, five hundred and five dollars.....	505.00
73. To Phil Davis, of Woodruff County, four hundred and fifty dollars.....	450.00
74. To William Y. Fain, of Phillips County, five hundred and sixty dollars.....	560.00
75. To Benjamin F. Greer, administrator of Hugh Flinn, deceased, late of Benton County, six hundred and fifty-five dollars.....	655.00
76. To E. M. Ford, administrator de bonis non of Richard L. Ford, deceased, of Phillips County, three thousand one hundred and fifty-nine dollars.....	3,159.00
77. To Peter L. Freezer, of Mississippi County, one hundred and twenty-five dollars.....	125.00
78. To Samuel Gallaher, administrator of Henry Gallaher, deceased, late of Washington County, five hundred and seventy-five dollars.....	575.00
79. To Benjamin E. Gambill, of Benton County, two hundred and forty-eight dollars.....	248.00
80. To John N. Hays, of Benton County, one thousand one hundred and fifteen dollars.....	1,115.00
81. To J. W. Frazier, administrator of William J. Hendricks, deceased, late of Monroe County, one thousand six hundred and twelve dollars.....	1,612.00
82. To John B. Hogue administrator of Powell E. Hogue, deceased, late of Pulaski County, one thousand six hundred and eighty dollars.....	1,680.00
83. To Warren Holtzclaw, administrator of Elijah Holtzclaw, deceased, late of Phillips County, six hundred dollars.....	600.00
84. To Henry A. Houghton, administrator of Jeffrey Houghton, deceased, late of Craighead County, six hundred and forty-three dollars....	643.00

85. To James H. Humphreys, of Phillips County, two hundred and ninety-three dollars and twenty cents.....	\$293 20
86. To George H. Johnson, administrator of Elisha Johnson, deceased, late of Benton County, one hundred and twenty dollars	120.00
87. To T. D. Kinman, administrator of Riley Kinman, deceased, late of Jackson County, eight hundred and sixty dollars	860.00
88. To Mary R. Kirkpatrick, of Jefferson County, six hundred and twenty-five dollars.....	625.00
89. To Thomas J. Lavender, administrator of Jacob Lavender, deceased, late of Hempstead County, Arkansas, five hundred and ninety-one dollars	591.00
90. To Charles E. Littleton, of Yell County, nine hundred and forty-four dollars.....	944.00
91. To John McCracken, of Madison County, two thousand one hundred and five dollars	2,105.00
92. To Andrew Nathaniel McEver, administrator of Andrew McEver, deceased, late of Polk County, three hundred and fifty dollars...	350.00
93. To David Maberry, junior, of Washington County, seven hundred and nineteen dollars.....	719.00
94. To R. E. Sanford, administrator of Jesse Martin, deceased, late of Monroe County, one thousand and fifty dollars.....	1,050.00
95. To John L. Murphy, of White County, one thousand two hundred and forty dollars.....	1,240.00
96. To Samuel W. Pryor, administrator of Admiral N. Nunn, deceased, late of Dallas County, one thousand two hundred and sixty-seven dollars.....	1,267.00
97. To Walter Orme, of Crawford County, one thousand five hundred and ninety-six dollars.....	1,596.00
98. To W. O. Anderson, administrator of Walter L. Otey, deceased, late of Phillips County, four thousand and forty-seven dollars	4,047.00
99. To Abijah T. Phelan, of Washington County, two hundred and thirty-five dollars.....	235.00
100. To William L. Taylor, administrator of William M. Powell, deceased, late of Crawford County, two thousand eight hundred and sixty-five dollars.....	2,865.00
101. To Margaret Ray and Joanna Summers, of Phillips County, two thousand nine hundred and forty-two dollars	2,942 00
102. To Frank Rhodes, of Phillips County, six hundred and five dollars	605.00
103. To David Robbins, late of Hot Springs, one hundred and seventy-five dollars	175.00
104. To Fred Roesch, administrator of Christian Roesch, deceased, late of Pulaski County, one thousand seven hundred and fifty-five dollars.....	1,755.00
105. To Juber Russell, of Crawford County, four hundred and thirty-five dollars.....	435.00
106. To A. M. Scott, administrator of Sarah Slate, of Phillips County, nine hundred and ten dollars.....	910.00
107. To L. P. Featherstone, administrator of John R. Sembler, deceased, late of Saint Francis County, nine hundred and fifty-five dollars..	955.00
108. To Margaret Singleton, administratrix of Andrew J. Singleton, deceased, late of Franklin County, four hundred and eighty dollars.	480.00
109. To Morocco D. Smith, of Phillips County, six hundred and ten dollars.....	610.00
110. To T. E. Hendricks, administrator of Catherine E. Sumner, deceased, late of Lonoke County, one thousand one hundred and twenty-five dollars.....	1,125.00
111. To James C. Tappan, administrator of Samuel J. Sutton, deceased, late of Phillips County, two thousand one hundred and five dollars.....	2,105.00
112. To W. E. Williams, administrator of Pleasant H. Thompson, deceased, late of Saint Francis County, six hundred and forty-nine dollars.....	649.00
113. To Mary Turner, administratrix of Sterling M. Turner, deceased, late of Sebastian County, five hundred and sixty dollars.....	560.00
114. To Thomas H. Webb, of Lonoke County, five hundred and forty-two dollars.....	542.00
115. To Harriet A. Womack, administratrix of John P. Womack, deceased, late of Ashley County, two thousand six hundred and eighty dollars.....	2,680.00

116. To A. J. Maxwell, administrator of S. P. Woods, deceased, late of Benton County, one thousand one hundred and eighty-five dollars.	\$1,185.00
117. To D. C. York, administrator of William York, deceased, late of Woodruff County, seven hundred and ninety-eight dollars.	798.00
Total for Arkansas	80,123.20

DISTRICT OF COLUMBIA.

118. To James C. Brooke, five hundred and ninety-one dollars.	591.00
119. To Stephen M. Golden, five hundred and forty dollars.	540.00
120. To Joseph T. Jenkins, one thousand five hundred and seventeen dollars.	1,517.00
121. To James R. D. Morrison and William H. Morrison, executors of William M. Morrison, deceased, and administrators of Charles J. Morrison, deceased, six thousand one hundred dollars.	6,100.00
122. To Robert S. Perkins, one thousand and ninety dollars.	1,090.00
123. To James W. Sears, administrator of Rebecca Sears, deceased, one thousand eight hundred dollars.	1,800.00
124. To Louis P. Shoemaker and others, executors of Abner C. P. Shoemaker, deceased, two thousand four hundred and fifty dollars.	2,450.00
125. To P. E. Dye and W. S. Hoge, administrators of David Shoemaker, deceased, one thousand two hundred and fifty-five dollars.	1,255.00
126. To Barnett T. Swart, six thousand and twelve dollars.	6,012.00
Total for District of Columbia	21,355.00

GEORGIA.

127. To Thomas J. Anderson, administrator of David B. Anderson, deceased, late of Fulton County, seven hundred and four dollars.	704.00
128. To Thomas G. Barker, of Chattooga County, six hundred and thirty-four dollars.	634.00
129. To John Brooks, of Henry County, seven hundred and fifty-four dollars.	754.00
130. To Richard Butler, of Chatham County, one hundred and twenty-two dollars.	122.00
131. To John A. Carter, of Chatham County, seven hundred and thirty dollars.	730.00
132. To William Chasteen, of Carroll County, two hundred and eighty dollars.	280.00
133. To W. S. and J. N. Cheney, executors of Andrew J. Cheney, deceased, late of Cobb County, one thousand seven hundred and ninety-three dollars.	1,793.00
134. To William P. Conine, administrator of William Y. Conine, deceased, late of Clayton County, four hundred and thirty dollars.	430.00
135. To William L. Connally, of Walker County, six hundred and seventy dollars.	670.00
136. To John P. Davidson, of Floyd County, one thousand eight hundred and thirty dollars.	1,830.00
137. To William G. Ebbs, administrator of William Ebbs, deceased, late of Savannah, one thousand two hundred and fifty-two dollars.	1,252.00
138. To Natalie Eppstein, administratrix of John B. Eppstein, deceased, late of Chatham County, five hundred and ninety-five dollars.	595.00
139. To Henry Field, of Savannah, four hundred and fifty-one dollars.	451.00
140. To Maria J. Fowler, executrix of Edward Fowler, deceased, late of Catoosa County, one thousand six hundred and forty-five dollars.	1,645.00
141. To Margaret Garrison, of Atlanta, six hundred dollars.	600.00
142. To Margaret Giebelhouse, administratrix of Philip Giebelhouse, deceased, late of Atlanta, one thousand five hundred and sixty-five dollars.	1,565.00
143. To Jane Gilbert, administratrix of Evan S. Gilbert, deceased, late of Newton County, five hundred and ninety-seven dollars.	597.00
144. To Sarah E. Nicholas, administratrix of William P. Hackney, deceased, late of Whitfield County, five hundred and eighty-eight dollars.	588.00
145. To Myra M. Harbin, administratrix of Nathaniel P. Harbin, deceased, late of Whitfield County, twelve thousand four hundred dollars.	12,400.00

146. To Frank J. Henderson, executor of William Henderson, deceased, late of Whitfield County, seven hundred and sixty-four dollars...	\$764.00
147. To James W. Hill, of Gordon County, one thousand nine hundred and ninety-five dollars.....	1,995.00
148. To S. D. Holland, administrator of Archibald Holland, deceased, late of Paulding County, one thousand and eighty dollars.....	1,080.00
149. To James L. Anderson, administrator of Walter T. Hollingsworth, deceased, late of Bibb County, two thousand two hundred and seventy-three dollars.....	2,273.00
150. To Thomas L. James, administrator of William M. James, deceased, late of Walker County, four hundred and twenty-seven dollars..	427.00
151. To James P. Johnson, of Chattooga County, two hundred and fifty-four dollars.....	254.00
152. To A. Thornburgh, administrator of John C. Lee, deceased, late of Walker County, nine hundred and forty-one dollars.....	941.00
153. To Andrew P. McCool, of Fulton County, seventy-five dollars.....	75.00
154. To George Wagner, administrator of Henry Mastick, deceased, late of Savannah, three thousand one hundred and five dollars.....	3,105.00
155. To Richard Mayse, of Atlanta, eight hundred and eighty dollars...	880.00
156. To Charles Wesley Morris, administrator of William Morris, deceased, late of Floyd County, eight hundred and ten dollars.....	810.00
157. To Charles V. Neidlinger, of Effingham County, one thousand and fifteen dollars.....	1,015.00
158. To Minerva J. Nichols and others, executors of Frank D. Nichols, late of Cummings, two thousand two hundred and fifty-five dollars.....	2,255.00
159. To Nicholas Rawlings, of Floyd County, eight hundred and forty-eight dollars.....	848.00
160. To Benjamin P. Rogers, of Douglas County, four hundred and ten dollars.....	410.00
161. To James M. Smith, administrator of John Smith, deceased, late of Chattooga County, four hundred and sixty dollars.....	460.00
162. To William B. Taylor, of Walker County, one thousand six hundred and fifty-five dollars.....	1,655.00
163. To Francis Tillman, administrator of Francis Tillman, deceased, late of Chatham County, nine hundred and fifty-two dollars.....	952.00
164. To William C. Parker, administrator of Moses Trimble, late of Campbell County, two hundred and seventy-nine dollars.....	279.00
165. To Christian Ubele, administrator of Christian Ubele, deceased, late of Chatham County, five hundred and eighty-five dollars.....	585.00
166. To George W. Hendricks, administrator of John Weitinger, deceased, late of Bartow County, five hundred and ninety-seven dollars....	597.00
167. To William R. Welborn, of Morgan County, two hundred and fifty dollars.....	250.00
168. To Sarah F. Maddux, administratrix of Creed T. Wise, deceased, late of Butts County, one thousand four hundred and eighty dollars..	1,480.00
169. To Samuel P. Woods, of Chattooga County, two hundred and five dollars.....	205.00
Total for Georgia.....	51,285.00

ILLINOIS.

170. To Daniel K. Tenney, of Cook County, five hundred and forty-six dollars and eighty-seven cents.....	548.87
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KANSAS.

171. To Joseph Dunlap, of Greenwood County, two thousand one hundred and sixty dollars.....	2,160.00
172. To Benjamin F. Raiff, late a private of Company H, Fifth Regiment Kansas Cavalry Volunteers, two hundred and sixty dollars.....	260.00
173. To Josiah C. Ury, of Bourbon County, one thousand five hundred and fifty dollars.....	1,550.00
Total for Kansas.....	3,970.00

KENTUCKY.

174. To Catherine Anderson, administratrix of John Anderson, deceased, late of Nelson County, one hundred and sixty-one dollars.....	161.00
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175. To Edward H. Taylor, administrator de bonis non of the estate of Lucy A. Barker, late of Louisville, one thousand four hundred and forty dollars.....	\$1,440.00
176. To Martha Brashear, administratrix of Obadiah Brashear, late of Nelson County, two hundred and twenty-five dollars.....	225.00
177. To Jefferson Brownfield, of Larue County, ninety-seven dollars....	97.00
178. To William P. Barnes, administrator of Peyton Burdette, deceased, late of Bullitt County, four hundred and forty dollars.....	440.00
179. To Abijah M. Cartmell, of Nelson County, four hundred and forty-nine dollars.....	449.00
180. To Margaret Carter, administratrix of Thomas Carter, deceased, late of Marion County, one thousand seven hundred and eighty dollars.....	1,780.00
181. To James Doolin, of Pulaski County, two hundred and eighteen dollars.....	218.00
182. To Robert Haitz, of Jefferson County, two hundred and fifteen dollars.....	215.00
183. To Morris J. Harris, junior, administrator of Morris J. Harris, deceased, late of Lincoln County, seven hundred and seventy-seven dollars.....	777.00
184. To William J. Marshall and others, executors of John G. Holloway, deceased, late of Henderson County, two thousand five hundred and twenty dollars.....	2,520.00
185. To Austin Hough, of Bullitt County, one hundred and eighty-five dollars.....	185.00
186. To H. W. McCorkle, administrator of Pleasant W. Huff, deceased, late of Hart County, two hundred and forty-seven dollars.....	247.00
187. To Richard M. Isler, of Fulton County, seven hundred and fifty dollars.....	750.00
188. To Henry E. Jenkins, of Warren County, ninety-six dollars.....	96.00
189. To Thomas W. Campbell, assignee of Miles Kelly, of Warren County, five thousand one hundred and forty-two dollars.....	5,142.00
190. To Sarah G. Cofer, administratrix of Alfred H. Kennedy, deceased, late of Hardin County, eight hundred and thirty-one dollars and eighty-five cents.....	831.85
191. To James P. Layne, administrator of Elizabeth P. Layne, deceased, late of Floyd County, one thousand two hundred and fifty dollars....	1,250.00
192. To George Leonhart, of Campbell County, four hundred and ten dollars.....	410.00
193. To Elizabeth M. Patteson (formerly Lewis), in her own right and as administratrix de bonis non of William H. Lewis, deceased, late of Hart County, two thousand eight hundred and twenty-five dollars....	2,825.00
194. To Squire H. Bush, administrator of Edward C. Lucas, deceased, late of Hardin County, seven hundred and twenty dollars.....	720.00
195. To John C. Lummis, of Kenton County, one hundred and fifty dollars.....	150.00
196. To Lemuel S. McHenry, of Daviess County, one hundred and fifty dollars.....	150.00
197. To Sallie J. Mannakee, administratrix of Elisha Mannakee, deceased, late of Nelson County, seven hundred and five dollars.....	705.00
198. To Samuel B. Merrifield, of Nelson County, four hundred and four dollars.....	404.00
199. To Susan E. Miller, in her own right and as widow of and administratrix of Jacob M. Miller, deceased, late of Marion County, nine hundred and ten dollars.....	910.00
200. To Samuel D. Glascock, administrator of William C. Moore, deceased, late of Hardin County, five hundred and thirty dollars....	530.00
201. To F. M. Joplin, administrator of Thomas B. Munford, deceased, late of Hardin County, one hundred and forty dollars.....	140.00
202. To Buford Mussen, of Marion County, six hundred and ninety-seven dollars.....	697.00
203. To John G. Mussen, administrator of Susan Mussen, deceased, late of Marion County, four hundred and thirty-eight dollars and fifty cents.....	438.50
204. To the Nazareth Benevolent Institution, of Nelson County, three hundred and nineteen dollars.....	319.00
205. To Mary E. Neal, administratrix of Pearce Noland, deceased, late of Shelby County, nine thousand five hundred and twenty dollars....	9,520.00
206. To Mary Orendorff, of Breckinridge County, two hundred and fifty dollars.....	250.00

207. To Benedict Pash, of Nelson County, three hundred and fifty dollars.	\$350.00
208. To Dent S. Pash, of Nelson County, four hundred and eighty dollars.	480.00
209. To John A. Raine, of Hardin County, six hundred and forty-four dollars.	644.00
210. To John W. Rowlett, of Jefferson County, nine hundred and seventy dollars.	970.00
211. To Jacob H. Russell, of Lincoln County, one hundred and forty-five dollars.	145.00
212. To Mary Sisco, executrix of William Sisco, deceased, late of Nelson County, two hundred and sixty-nine dollars and five cents.	269.05
213. To George W. Smith, of Hardin County, six hundred and sixty-seven dollars.	667.00
214. To C. C. Howard, administrator of George W. Smith, deceased, late of Larue County, twenty dollars.	20.00
215. To T. S. Mayes, administrator of Mary A. E. Smith, deceased, late of Washington County, two hundred and thirty-four dollars.	234.00
216. To Thomas M. Beeler, administrator of David Standiford, deceased, late of Jefferson County, eighty-five dollars.	85.00
217. To James H. Taylor, administrator of Thomas W. Taylor, deceased, late of Nelson County, ninety-nine dollars.	99.00
218. To William C. Kennedy, administrator of William Thixton, deceased, late of Jefferson County, four hundred and thirty dollars.	430.00
219. To James W. Smith, administrator of Miles H. Thomas, deceased, late of Hardin County, two hundred and thirty-five dollars.	235.00
220. To Abel A. Thompson, of Marion County, one hundred and twenty-four dollars.	124.00
221. To W. C. M. Travis, of Crittenden County, one hundred and forty dollars.	140.00
222. To Mary Unsel, administratrix of John Unsel, deceased, late of Nelson County, two hundred and fifty dollars.	250.00
223. To William H. Hughes, administrator of David Unsel, deceased, of Ballard County, five thousand dollars.	5,000.00
224. To Alfred B. Vernon, of Hardin County, eighty-two dollars and twenty-five cents.	82.25
225. To James E. Evans, administrator of Coleman Wells, deceased, late of Nelson County, one hundred and thirty dollars.	130.00
226. To John H. West, of Larue County, one hundred and fifty dollars.	150.00
227. To Germania Safety Vault and Trust Company, administrator of William Wirtz, deceased, late of Jefferson County, five hundred and ninety-seven dollars.	597.00
Total for Kentucky	46,093.65

LOUISIANA.

228. To James M. Dowling, administrator of Mary T. Anderson, late of Saint Landry Parish, ten thousand six hundred and ten dollars.	10,610.00
229. To Nannie A. Badley, administratrix of Henry Badley, deceased, late of Baton Rouge, three thousand four hundred and forty-two dollars.	3,442.00
230. To Lowesky Bouvillian, of Terrebonne Parish, nine hundred dollars.	900.00
231. To Lucile Tounoir, administratrix of Arnaud Decuir, deceased, late of Pointe Coupee Parish, five hundred and seventy-five dollars.	575.00
232. To Jasper Gall, of Iberia Parish, seven hundred and four dollars.	704.00
233. To L. J. Smith, executor of Elbert Gantt, deceased, late of Saint Landry Parish, three thousand five hundred and nine dollars.	3,509.00
234. To Abram A. Harvey, guardian, and so forth, of the children of Abram A. Harvey, deceased, of Washington Parish, one thousand nine hundred and ninety dollars.	1,990.00
235. To Benjamin R. Keaton, of Washington Parish, seven hundred and thirty-nine dollars.	739.00
236. To George Walker, administrator of Michael Knight, deceased, late of New Orleans, seven thousand seven hundred and fourteen dollars.	7,714.00
237. To Luke Madden, administrator of Patrick Madden, deceased, late of Madison Parish, eight hundred and forty-five dollars.	845.00
238. To Alphonse Meuillon, administrator of Antoine Donato Meuillon, deceased, late of Saint Landry Parish, three thousand four hundred and ninety dollars.	3,490.00

239.	To Alphonse Meullon, administrator of Susanne B. Menillon, deceased, late of Saint Landry Parish, one thousand seven hundred and sixty-seven dollars.....	\$1,767.00
240.	To J. A. Oubre, administrator of Eugene Oubre, deceased, late of Pointe Coupee Parish, six thousand six hundred and eighty-three dollars.....	6,683.00
241.	To Marie Eliza Payne, of Natchitoches Parish, five thousand four hundred and seventy-six dollars.....	5,476.00
242.	To Mary O. Planché of Natchitoches Parish, nine thousand and twenty-five dollars.....	9,025.00
243.	To John A. Porche, of Pointe Coupee Parish, five hundred and fifty dollars.....	550.00
244.	To Joseph Saint Amand, administrator of Alphonse Saint Amand, deceased, late of Pointe Coupee Parish, six hundred and twelve dollars.....	612.00
245.	To Fanny B. Randolph and Dora L. Stark, of Avoyelles Parish, sixteen thousand five hundred and sixty dollars.....	16,560.00
246.	To the heirs of Augustine M. Swain, deceased, late of New Orleans, six thousand five hundred and thirty dollars.....	6,530.00
	Total for Louisiana.....	81,721.00

MARYLAND.

247.	To Franklin A. Ash, administrator of John Ash, deceased, late of Washington County, seven hundred and fifty dollars.....	750.00
248.	To William T. Beeler and others, administrators of David Beeler, deceased, late of Washington County, four hundred and thirty-seven dollars.....	437.00
249.	To H. Harrison Beeler, of Washington County, one hundred and thirty-four dollars.....	134.00
250.	To William M. Blackford, of Washington County, six thousand two hundred and six dollars.....	6,206.00
251.	To Benjamin Brown, of Washington County, four hundred and fifty dollars.....	450.00
252.	To Jacob Brubaker, of Washington County, two hundred and forty-five dollars.....	245.00
253.	To Thomas Corbett, of Washington County, three hundred and fifteen dollars.....	315.00
254.	To Mary E. Correll, executrix of Christian Correll, deceased, late of Carroll County, five hundred and thirty-eight dollars.....	538.00
255.	To Isaac Gruber, executor of John Cowton, deceased, late of Clear-spring, Washington County, two hundred and ninety-five dollars.....	295.00
256.	To Thomas W. Crampton, of Washington County, one thousand three hundred and seventy-eight dollars.....	1,378.00
257.	To Ezra Daub, of Washington County, two hundred and forty-eight dollars.....	248.00
258.	To John F. Dellinger, administrator of William Dellinger, deceased, late of Washington County, one thousand seven hundred and seventy-five dollars.....	1,775.00
259.	To James H. Elgin, of Washington County, five thousand nine hundred and seventy-eight dollars and seventy cents.....	5,978.70
260.	To James R. Ferrell, of Frederick County, five hundred and ninety-nine dollars.....	599.00
261.	To Alexander Garrett, administrator of William Garrett, deceased, late of Montgomery County, eight hundred and ninety-four dollars.....	894.00
262.	To John Grice, of Washington County, two hundred and forty dollars.....	240.00
263.	To Samuel Grim, administrator of Jacob Grim, deceased, late of Washington County, seven hundred and forty-two dollars.....	742.00
264.	To Elizabeth Grosh, administratrix of Lewis A. Grosh, deceased, late of Washington County, four hundred and ninety-five dollars..	495.00
265.	To Samuel D. Piper, administrator of Elias S. Grove, deceased, late of Washington County, eight hundred and nine dollars.....	809.00
266.	To Maria Grove, executor of Stephen P. Grove, deceased, late of Washington County, three thousand two hundred and ninety-two dollars.....	3,292.00
267.	To Frisby Hildebrand, of Washington County, three hundred and one dollars.....	301.00
268.	To Josiah Hill, of Washington County, two hundred and thirty-seven dollars.....	237.00

269. To Thomas Hilleary, of Frederick County, six hundred and twenty-seven dollars.....	\$627.00
270. To Reuben A. Hurley, of Montgomery County, administrator de bonis non of A. F. Hurley, deceased, late of Lyon County, Nevada, one thousand one hundred and fifty dollars.....	1,150.00
271. To Jacob A. Hutzell and Edward E. Hutzell, administrators of Adam Hutzell, deceased, late of Washington County, four hundred and eleven dollars.....	411.00
272. To C. M. Keedy and others, executors of John J. Keedy, late of Washington County, four hundred and sixty-two dollars.....	462.00
273. To Jacob A. Miller, administrator of Samuel Kilham, deceased, late of Washington County, one thousand one hundred and twenty-five dollars.....	1,125.00
274. To Esther Knode, administratrix of John E. Knode, deceased, late of Washington County, six hundred and sixty-seven dollars.....	667.00
275. To Benjamin F. Middlekauff, administrator of Henry J. Lowman, deceased, late of Washington County, three hundred and fifty dollars.....	350.00
276. To Andrew J. McAllister, of Washington County, fifty dollars.....	50.00
277. To Henry Tolson, administrator of George W. Marriott, deceased, late of Prince George County, two hundred and fifteen dollars and twenty five cents.....	215.25
278. To Julia A. Mayer, executrix of John L. Mayer, deceased, late of Washington County, three hundred and fifty-six dollars.....	356.00
279. To Daniel N. and Levi Middlekauff, administrators of John C. Middlekauff, deceased, late of Washington County, one hundred and sixty dollars.....	160.00
280. To Joseph M. Middlekauff, of Washington County, ninety-three dollars.....	93.00
281. To Jacob F. Miller, of Washington County, three hundred and twenty-three dollars.....	323.00
282. To H. H. Keedy and Charles W. Adams, administrators of John Miller, deceased, late of Washington County, four hundred and seventy-five dollars.....	475.00
283. To Hamilton A. Moore, of Washington County, one hundred and eighty dollars.....	180.00
284. To the administrators or legal representatives of James W. J. Moore, deceased, late of Leonardtown, one thousand and forty dollars....	1,040.00
285. To Daniel M. Mullendore, of Washington County, three hundred and seventy dollars and fifty cents.....	370.50
286. To Henry C. Mumma and others, executors of Samuel Mumma, deceased, late of Sharpsburg, eight hundred and fifty-three dollars..	853.00
287. To Victor Miller, administrator of Joshua Newcomer, deceased, late of Washington County, eight hundred and eighty dollars.....	880.00
288. To John L. Nicodemus, of Washington County, one hundred and thirty dollars.....	130.00
289. To John L. Nicodemus, administrator of John Nicodemus, deceased, late of Washington County, six hundred and forty-five dollars....	645.00
290. To John T. Norris, executor of Bernard T. Norris, deceased, late of Montgomery County, three hundred dollars.....	300.00
291. To George W. Padgett, of Frederick County, two thousand two hundred and eighty dollars.....	2,280.00
292. To James F. Pierce, of Montgomery County, two thousand five hundred and five dollars.....	2,505.00
293. To Lawson W. Poffinberger, executor of Joseph Poffinberger, deceased, late of Washington County, one thousand nine hundred and eighteen dollars.....	1,918.00
294. To David A. Ray, of Montgomery County, one hundred and fifty-one dollars and five cents.....	151.05
295. To Asa C. Remsburg and George W. Remsburg, executors of Isaac Remsburg, deceased, late of Washington County, six hundred and eleven dollars.....	611.00
296. To James Resley, of Washington County, five hundred and fourteen dollars and fifty cents.....	514.50
297. To Reuben Rouzee, of Montgomery County, one thousand four hundred and fifty dollars.....	1,450.00
298. To H. B. Snively and A. G. Lovell, executors of George Snively, deceased, late of Washington County, one hundred and seventy-four dollars.....	174.00

299. To A. T. Snouffer, of Frederick County, nine hundred and eighty-three dollars.....	\$983.00
300. To Eveline Fries, sole heir of John Snyder, deceased, late of Washington County, two hundred and thirty-three dollars.....	233.00
301. To William P. Hickman, administrator of George W. Spates, deceased, late of Montgomery County, two thousand two hundred and forty-eight dollars.....	2,248.00
302. To George E. Stonebraker, of Washington County, one thousand two hundred and thirty-seven dollars.....	1,237.00
303. To William F. Stonebraker, administrator of Christian Stonebraker, deceased, late of Washington County, two thousand and thirty-one dollars.....	2,031.00
304. To T. Wilson Stonestreet, of Montgomery County, six hundred and forty-three dollars.....	643.00
305. To James A. Tennant, of Washington County, four hundred and twenty-one dollars.....	421.00
305a. James Trimble and Mary Blakely, executors of Joseph Trimble, deceased, three thousand seven hundred and ninety dollars.....	3,790.00
305b. To the heirs of William Trimble, deceased, six thousand six hundred and twenty dollars.....	6,620.00
306. To Lewis Trone, of Washington County, five hundred and fifty-five dollars and fifty cents.....	555.50
307. To Lavinia Viers, administratrix of Jesse Viers, deceased, late of Montgomery County, one thousand nine hundred and twenty-five dollars.....	1,925.00
308. To Eli Wade, William Wade, Mary E. Wade, Susan C. Wade Elizabeth J. Hoffman, nee Wade, heirs of Henry Wade, deceased, late of Washington County, two thousand nine hundred and two dollars.....	2,902.00
309. To Eli Wade, administrator of John A. Wade, deceased, late of Washington County, one thousand seven hundred and fifty-five dollars.....	1,755.00
310. To Mary E. Ward, executrix of Enoch G. Ward, deceased, late of Montgomery County, one hundred and fifty-one dollars and five cents.....	151.05
311. To William B. White, of Montgomery County, six hundred and seventy-two dollars and fifty cents.....	672.50
312. To Laura C. Wilson, administratrix of Richard T. Wilson, deceased, late of Montgomery County, one thousand four hundred and fifty-five dollars.....	1,455.00
Total for Maryland.....	74,447.05

MISSISSIPPI.

313. To Bettie A. Aldrich, late of Washington County, two thousand six hundred and five dollars.....	2,605.00
314. To John N. Tucker, administrator of Minerva O. Anthony, deceased, late of Marshall County, one thousand seven hundred and fifty-nine dollars.....	1,759.00
315. To W. W. Perkins, administrator of Thomas Appleton, deceased, late of Panola County, four hundred and sixty dollars.....	460.00
316. To John C. Bailey, of Marshall County, one thousand five hundred and eighty-seven dollars.....	1,587.00
317. To William H. Belue, administrator of Nathan H. Belue, deceased, late of Tishomingo County, three hundred and twenty-five dollars.....	325.00
318. To Rebecca L. Bolling, of Warren County, eight hundred and forty-five dollars.....	845.00
319. To Samuel Bagnell, administrator of Tenor Braboy, deceased, late of Claiborne County, nine hundred and ninety-five dollars.....	995.00
320. To L. M. Lowenburg, administrator de bonis non of O. C. Brooks, deceased, late of Warren County, eight thousand eight hundred and twenty-five dollars.....	8,825.00
321. To D. J. Foremon, administrator of Sarah Burton, deceased, late of Warren County, five hundred and seventy-one dollars.....	571.00
322. To L. W. Carradine, administrator of Medora A. Butler (formerly Medora A. Scott), deceased, late of Jefferson County, three thousand five hundred and ten dollars.....	3,510.00
323. To James Carroll, of Yazoo County, three hundred and forty dollars.....	340.00
324. To Matilda Dixon, administratrix of George W. Carter, deceased, late of Adams County, three hundred and eighteen dollars.....	318.00

325. To John W. Cato, administrator of John D. Cato, deceased, late of Warren County, two thousand six hundred and thirty-six dollars.	\$2,636.00
326. To J. W. Causey, of Alcorn County, one thousand five hundred and one dollars.	1,501.00
327. To Susan V. Hedderman, administratrix of Robert P. Chambers, deceased, late of Scott County, five hundred and ninety-two dollars.	592.00
328. To Samuel Chase, of Warren County, one hundred and ten dollars.	110.00
329. To Preston Chavis, deceased, late of Warren County, eight hundred and twenty dollars.	820.00
330. To Calvin Cheairs, of Benton County, five thousand five hundred and forty-five dollars.	5,545.00
331. To Mrs. Rowena Clark, of Warren County, one thousand five hundred dollars.	1,500.00
332. To Evan Cook, administrator of John S. Cook, deceased, late of Hinds County, one thousand seven hundred and eighty dollars.	1,780.00
333. To K. D. Wright, administratrix of Lucy Cordell, deceased, late of Hinds County, six hundred and eighty-four dollars.	684.00
334. To W. T. Ratliff, administrator of Willis Cotton, deceased, late of Hinds County, two hundred and seventy dollars.	270.00
335. To E. E. Temple, administrator of Drury Couch, deceased, late of Lafayette County, one thousand six hundred and ninety-six dollars.	1,696.00
336. To Lucy Cox, administratrix of Elizabeth Cox, deceased, late of Alcorn County, one hundred and sixty dollars.	160.00
337. To Mrs. Pamela H. Chamberlain, administratrix of Jacob Crizer, deceased, late of Adams County, two thousand four hundred and twenty-six dollars.	2,426.00
338. To Pleasant L. Crosby, administrator of Peter Crosby, deceased, late of Warren County, two hundred and twenty-five dollars.	225.00
339. To the estate of Thomas O. Davis, deceased, late of Hinds County, one thousand and twelve dollars.	1,012.00
340. To Edward V. Dickens, of Panola County, four thousand two hundred and eighty dollars.	4,280.00
341. To W. T. Ratliff, administrator of Peter Dunbar, deceased, late of Hinds County, three hundred and twenty dollars.	320.00
342. To J. W. Thomas, executor of Mary J. Dunn, deceased, late of Lee County, one thousand three hundred and thirty-five dollars.	1,335.00
343. To John Ehs, of Jackson County, six hundred and twenty-seven dollars.	627.00
344. To James G. Ferguson, of Warren County, fifteen thousand and sixty-three dollars.	15,063.00
345. To G. W. Ferguson, administrator of John Ferguson, deceased, late of Warren County, six thousand seven hundred and eighty-five dollars.	6,785.00
346. To Samuel Bagnell, administrator of Ignatius G. Flowers, deceased, late of Claiborne County, seven thousand nine hundred and thirty-five dollars.	7,935.00
347. To C. A. French, administrator of William Foster, deceased, late of Claiborne County, seven hundred and twelve dollars.	712.00
348. To James P. Fudge, of Lafayette County, two hundred and ninety-two dollars and seventy-five cents.	292.75
349. To A. H. Hamer, administrator of George Gorman, deceased, late of Marshall County, three thousand one hundred and five dollars.	3,105.00
350. To W. B. Mason, administrator of Henry Gorman, deceased, late of Marshall County, two hundred and twenty-six dollars.	226.00
351. To Sarah Gosehorn, of Claiborne County, five hundred and eighty-four dollars.	584.00
352. To Eliza Green, of Warren County, seventeen thousand eight hundred and forty-eight dollars.	17,848.00
353. To James C. Newman, administrator of Hal W. Green, deceased, late of Warren County, three thousand four hundred and twenty-five dollars.	3,425.00
354. To George C. Harper, of Scott County, three thousand six hundred and sixty-eight dollars.	3,668.00
355. To P. N. Harris, administrator of William Harris, deceased, late of Tishomingo County, one thousand one hundred and twenty-five dollars.	1,125.00
356. To R. M. Johnston, administrator of Samuel Herd, deceased, late of Newton County, two thousand one hundred and five dollars.	2,105.00
357. To Anna Hunt, administratrix of George F. Hunt, late of Jefferson County, nineteen thousand four hundred and forty-five dollars.	19,445.00

358. To Mary E Jeter, administratrix of John J. Jeter, deceased, late of Warren County, six hundred and fifty dollars	\$650.00
359. To Benjamin B. Jordan, of Alcorn County, six hundred and thirty-five dollars	635.00
360. To Mrs. Hattie E. Ladd (formerly Hattie E. Black), of Yalobusha County, nine hundred and eighty-five dollars	985.00
361. To Aaron Langley, of Hinds County, three hundred and eighty dollars	380.00
362. To Mary T. Leake, of Warren County, two hundred and twenty-five dollars	225.00
363. To Virginia Lowe, of Claiborne County, six hundred and fifteen dollars	615.00
364. To Levi M. Lowenburg, of Warren County, one thousand eight hundred and twenty-five dollars	1,825.00
365. To Ellen McCarty, of Warren County, one thousand and seventy-seven dollars	1,077.00
366. To Judith McKinney, administratrix of Wilson McKinney, deceased, late of Tishomingo County, four hundred and twenty-five dollars	425.00
367. To W. J. Folkes, administrator of George Markham, deceased, late of Warren County, five thousand and thirty-five dollars	5,035.00
368. To George W. Marlar, of Tishomingo County, one thousand one hundred and fifty-four dollars	1,154.00
369. To Rebecca L. Bolling, administratrix of Emily R. Martin, deceased, late of Vicksburg, one thousand seven hundred and sixty dollars	1,760.00
370. To James Harding, administrator of James H. Maury, deceased, late of Claiborne County, one thousand nine hundred and fifty dollars	1,950.00
371. To Mary Jane Middleton (formerly Mary Jane Wharton), of Franklin County, five hundred and sixty dollars	560.00
372. To W. C. Mitchell, administrator of W. W. Mitchell, deceased, late of Tallahatchie County, two thousand and forty-two dollars	2,042.00
373. To Ann M. Montgomery, of Adams County, three hundred and eighty-six dollars	386.00
374. To F. M. Blunt, administrator of Archibald Morrison, deceased, late of Tishomingo County, seven hundred and thirty-nine dollars	739.00
375. To Mary H. Bush, heir of John Morrison, deceased, late of Hinds County, five hundred and twenty-three dollars and thirty-three cents	523.33
376. To Robert Moss, of Hinds County, six thousand and sixty dollars	6,060.00
377. To Catherine Murchison, of Hinds County, one thousand four hundred and sixty-one dollars	1,461.00
378. To C. A. French, administrator of James J. Nance, deceased, late of Claiborne County, five hundred and fifty dollars	550.00
379. To Allie V. Askew, administratrix de bonis non of W. W. Neeley, deceased, late of Warren County, eight thousand five hundred and forty dollars	8,540.00
380. To John C. Bailey, administrator of Andrew Nichols, late of Marshall County, one thousand and sixty-seven dollars	1,067.00
381. To Henry C. Nichols, of Marshall County, nine hundred and eighty dollars	980.00
382. To James H. Owens (or Owen), of Scott County, eight hundred and twenty-five dollars	825.00
383. To Nancy Patrick, administratrix of James M. Patrick, deceased, late of Alcorn County, seven hundred and eighty-one dollars	781.00
384. To James S. Hamilton, administrator of Turner Patterson, deceased, late of Hinds County, two hundred and thirty dollars	230.00
385. To Jacob Peebles, of Adams County, seven hundred and fifty dollars	750.00
386. To R. J. Harding, administrator of Nelson Potter, deceased, late of Hinds County, six hundred and seventy-seven dollars	677.00
387. To Amadeus F. and Theophilus W. Potts, of Panola County, one thousand seven hundred and fifteen dollars	1,715.00
388. To A. J. Conklin, administrator of Mary Powell, deceased, late of Warren County, one thousand eight hundred and thirty-five dollars	1,835.00
389. To M. K. Redwine, administratrix of James A. Redwine, deceased, of Lafayette County, five hundred and forty-five dollars	545.00

390. To P. E. Matthews, administrator of William C. Reeves, deceased, late of Lafayette County, three hundred and nine dollars.....	\$309.00
391. To Aaron Royston, of Marshall County, two hundred and fifty dollars.....	250.00
392. To Fletcher B. Neblett, administrator of Richmond T. Rutledge, deceased, late of Tishomingo County, eight thousand three hundred and fifty-one dollars.....	8,351.00
393. To Thomas Ryan, of Claiborne County, three hundred and seventy dollars.....	370.00
394. To Alexander Seals, of Marshall County, three hundred and ninety dollars.....	390.00
395. To Patrick Sheehan, of Warren County, nine hundred and seventy-six dollars.....	976.00
396. To Claudius L. Shipp, administrator of Felix G. Shipp, deceased, late of Lafayette County, one thousand eight hundred and ninety-five dollars.....	1,895.00
397. To T. C. Dockrey, administrator of William Sloan, deceased, late of De Soto County, six hundred and twenty-two dollars.....	622.00
398. To C. S. Farrar, administrator of Gray W. Smith, deceased, late of Marshall County, eleven thousand and eighty dollars.....	11,080.00
399. To Mrs. J. A. Sorrell, administratrix of E. F. Sorrell, deceased, late of Alcorn County, one thousand four hundred and forty-three dollars.....	1,443.00
400. To Albert H. Sprich, of Amite County, seven hundred and fifty dollars.....	750.00
401. To William T. Robertson, administrator of Ira A. Sprouse, deceased, late of Scott County, two hundred and ten dollars.....	210.00
402. To F. B. Stewart, administrator of Joseph W. Stewart, deceased, late of Scott County, six hundred and eighty-two dollars.....	682.00
403. To Martha J. Stewart, of Jefferson County, two thousand three hundred and seventeen dollars.....	2,317.00
404. To I. S. Ash, administrator of Malinda Stone, deceased (formerly Malinda Whaley), late of Marshall County, seven hundred and thirty-five dollars.....	735.00
405. To L. M. Loewenberg, administrator of Seth R. and C. W. Strong, deceased, late of Warren County, seven hundred and twenty dollars.....	720.00
406. To Catharine Sulm, administratrix of George Sulm, deceased, late of Madison County, eight hundred and thirty-seven dollars.....	837.00
407. To N. D. Graham, administrator of James Summers, deceased, late of Scott County, two hundred and eighty dollars.....	280.00
408. To S. M. Weaver, administrator of Jonathan Summers, deceased, late of Scott County, four hundred and sixty-eight dollars.....	468.00
409. To Emily Thrift, administratrix of S. B. Thrift, deceased, late of Warren County, one thousand five hundred and five dollars.....	1,505.00
410. To Elias Unger, of Claiborne County, nine hundred and fifty-eight dollars.....	958.00
411. To Martha Walker, administratrix of Sandy Walker, deceased, late of Marshall County, three hundred and fifty dollars.....	350.00
412. To Enoch P. Ward, of Marshall County, one thousand six hundred and seventy-three dollars.....	1,673.00
413. To Harriet Washington, administratrix of Mack and Simon Washington, deceased, late of Wilkinson County, eight hundred and fifty-five dollars.....	855.00
414. To W. T. Ratliffe, administrator of Nancy Wells, deceased, late of Hinds County, one thousand one hundred and sixty-nine dollars..	1,169.00
415. To Shelton White, executor of Clark C. White, deceased, late of Marshall County, four thousand four hundred dollars.....	4,400.00
416. To Mattie S. Whitney, administratrix of Franklin Whitney, deceased, late of Claiborne County, twenty-two thousand two hundred and twenty-four dollars.....	22,224.00
417. To Meshac Franklin, administrator of John K. Wilborn, deceased, late of Marshall County, six hundred and forty dollars.....	640.00
418. To Jane Williams, of Amite County, one thousand four hundred and forty dollars.....	1,440.00
419. To Wilson Williams, administrator of Roderick Williams, deceased, late of Lafayette County, two hundred and thirty-seven dollars..	237.00
420. To Robert S. and George W. Woodbury, of Issaquena County, two thousand five hundred and seventy dollars.....	2,570.00
Total for Mississippi.....	249,666.08

MISSOURI.

421. To Andrew Allen, of Cass County, four hundred and eighty-four dollars	\$484.00
422. To Napoleon B. Allen, of Madison County, nine hundred and forty-eight dollars	948.00
423. To E. W. Atchley, administrator of Thomas V. Atchley, deceased, late of Laclède County, three hundred and fifty dollars	350.00
424. To Wiley Bailey, of Cass County, two hundred and twenty-five dollars	225.00
425. To Charles Balmer, surviving partner of Balmer and Weber, of Saint Louis, three thousand and seventy-two dollars and twenty-five cents	3,072.25
426. To W. W. Nelms, administrator of Alexander Barclay, deceased, late of Benton County, two thousand eight hundred and eighty-five dollars	2,885.00
427. To Daniel P. Belcher, of Cass County, one hundred dollars	100.00
428. To J. M. Bell, of Vernon County, seven hundred and fifty-five dollars	755.00
429. To George W. Black, administrator of George Black, deceased, late of Reynolds County, one hundred and eighty dollars	180.00
430. To Thomas S. Boyd, of Lawrence County, three hundred and fifteen dollars	315.00
431. To Cornelius Boyle, of Cass County, two hundred and seventeen dollars	217.00
432. To Jonathan Buzzard, of Newton County, two hundred and seventy-five dollars	275.00
433. To Sarah M. Carlisle, administratrix of George A. Carlisle, deceased, late of Iron County, one hundred and fifty dollars	150.00
434. To George W. Claypool, administrator of Reuben Claypool, deceased, late of Greene County, six hundred and seven dollars	607.00
435. To Samuel Coday, senior, of Wright County, seventy dollars	70.00
436. To Thaddeus Collard, one hundred and fifty dollars	150.00
437. To Jacob V. L. Davis, of Saline County, four hundred and sixty-two dollars	462.00
438. To Timothy W. Davis, of Lawrence County, three hundred and seventeen dollars	317.00
439. To J. W. Fuson, administrator of Harvey Drennan, deceased, late of Phelps County, seven hundred and five dollars	705.00
440. To C. E. Hall, administrator of Felix G. Duvall, deceased, late of Newton County, six hundred and sixty-five dollars	665.00
441. To Jackson Fleetwood, of Douglas County, seventy-five dollars	75.00
442. To Francis M. Gaddy, of Phelps County, three hundred and sixty dollars	360.00
443. To Martin F. Gaddy, administrator of H. A. Gaddy, deceased, late of Phelps County, one thousand and ninety-six dollars	1,096.00
444. To Simeon Gilbreath, of Bates County, eight hundred and sixty-nine dollars	869.00
445. To Ambers Graham, of Jackson County, two hundred and fifty-six dollars	256.00
446. To David Graham, of Jackson County, five hundred and fifty dollars	550.00
447. To George W. Griffith, of Jackson County, one thousand nine hundred and seventy-five dollars	1,975.00
448. To L. B. Hearrell, of Newton County, seven hundred and forty-four dollars and ten cents	744.10
449. To John Hightower, of Jackson County, five hundred and forty-five dollars	545.00
450. To A. L. and W. G. Keithley, of Taney County, eight hundred and sixty-seven dollars	867.00
451. To Levi W. Knight, administrator of Nathan H. Knight, deceased, late of Laclède County, five hundred and eighteen dollars	518.00
452. To Mangram E. Langston, of Howell County, three hundred and fifty dollars	350.00
453. To Mary E. Layton, administratrix of John M. Layton, deceased, late of Taney County, seven hundred dollars	700.00
454. To John P. Legg, administrator of Arch. C. Legg, late of Henry County, one thousand and fifty dollars	1,050.00
455. To J. S. Goss, administrator of J. S. Lee, deceased, late of Webster County, seven hundred and ten dollars	710.00

456. To Pleasant Longacre, administrator of Richard Longacre, deceased, late of Cass County, one thousand one hundred and fifty-five dollars.....	\$1,155.00
457. To John W. Luttrell, administrator of Green Luttrell, deceased, late of Polk County, one thousand six hundred and twenty dollars.....	1,620.00
458. To John T. Lynch, administrator of David Lynch, deceased, late of Texas County, one hundred and seventy-five dollars.....	175.00
459. To John T. Lynch, of Texas County, one hundred and fifty dollars.....	150.00
460. To William McDaniel, of Christian County, one hundred and forty-four dollars.....	144.00
461. To David McKiuney, of Texas County, two hundred and sixty-five dollars.....	265.00
462. To Henry L. Mitchell, of Benton County, two thousand four hundred and thirty dollars.....	2,430.00
463. To Lamoreux N. Kennedy, administrator of Edward Morgan, deceased, late of Vernon County, one hundred dollars.....	100.00
464. To James H. Moyer, of Iron County, five hundred and sixty dollars.....	560.00
465. To John L. Peters, surviving partner of John L. Peters and Company, late of Saint Louis, three thousand one hundred and fifteen dollars and fifty cents.....	3,115.50
466. To Josiah H. Pilcher, of Jackson County, nine hundred and seventy-one dollars.....	971.00
467. To Jehu Robinson, of Webster County, one hundred and seventy-six dollars.....	176.00
468. To Henry Sharp, of Laclede County, one thousand one hundred and seventy-eight dollars.....	1,178.00
469. To Thomas A. Skeen, administrator of Wilson Skeen, deceased, late of Greene County, two hundred and twenty-seven dollars.....	227.00
470. To Thaddeus Snyder, of Greene County, three hundred and eighty-five dollars.....	385.00
471. To William Strawhorn, of Phelps County, five hundred and ninety-three dollars.....	593.00
472. To Francis M. Swanson, of Miller County, thirty-seven dollars and fifty cents.....	37.50
473. To E. L. Tuggle, of Cass County, eight hundred and sixty dollars..	860.00
474. To M. C. Vinton, administrator of Samuel S. Vinton, deceased, late of Greene County, seven thousand three hundred and thirty-five dollars.....	7,335.00
475. To Joseph L. Walls, of Pettis County, one thousand two hundred and seventy-two dollars.....	1,272.00
476. To Fanny White, administratrix of Moses White, deceased, late of Camden County, one thousand one hundred and sixty-eight dollars..	1,168.00
477. To Jackson Willhite, of Texas County, two hundred and forty-nine dollars.....	249.00
478. To George Withers, administrator of H. M. Withers, deceased, late of Cooper County, four hundred and thirty-five dollars.....	435.00
479. To Benjamin A. Woods, of Newton County, six hundred and five dollars.....	605.00
480. To John Zeltner, administrator of Xavier Zeltner, deceased, late of Howard County, one hundred and twenty-five dollars.....	125.00
Total for Missouri.....	<u>48,928.35</u>

NORTH CAROLINA.

481. To Peter R. Andrews, administrator of Peter Andrews, deceased, late of Jones County, three hundred and sixteen dollars.....	316.00
482. To Nancy M. Bass, administratrix of William Bass, deceased, late of Wayne County, one thousand one hundred and ten dollars.....	1,110.00
483. To Thomas H. Brinegar, of Davie County, two hundred and fifty dollars.....	250.00
484. To Flora J. Campbell, of Harnett County, six hundred and thirty-three dollars.....	633.00
485. To J. A. Burgyn, administrator of Dorsey S. Deloatch, deceased, late of Northampton County, three hundred and fifteen dollars..	315.00
486. To John F. Grantham, administrator of Needham Grantham, deceased, late of Sampson County, six hundred and seventy-seven dollars.....	677.00
487. To S. L. Wallace, administrator of Mason Jones, deceased, late of Martin County, five hundred and thirty-five dollars.....	535.00

488. To Rachel McCormick, administratrix of Duncan McCormick, deceased, late of Cumberland County, six hundred and twenty-five dollars.....	\$625.00
489. To Furneyfold Mercer, of Jones County, seven hundred and forty-seven dollars.....	747.00
490. To Richmond G. Sheek, of Davie County, two hundred dollars....	200.00
491. To William H. Mathias, administrator of Luton Speight (or Spikes), deceased, late of Gates County, one hundred and twenty-five dollars.....	125.00
492. To Nathaniel K. Thornton, of Sampson County, six hundred and seventy dollars.....	670.00
Total for North Carolina.....	6,203.00

OHIO.

493. To David Hicks, of Hamilton County, three hundred and forty dollars.....	340.00
494. To George Keel, of Hamilton County, three hundred dollars.....	300.00
Total for Ohio.....	640.00

PENNSYLVANIA.

495. To the heirs of the estate of Nicholas J. Bigley, deceased, late of Pittsburg, Sarah M. McMeal, Joseph H. Bigley, Catherine L. Grace, Mary E. Smith, George Carrol Bigley, Susannah L. McCormick, Agnes Loretta Suter, Nicholas J. Bigley, and John W. Bigley, forty-two thousand six hundred and eleven dollars and fifty cents....	42,611.50
496. To A. J. Schwartz, administrator of M. Schwartz, late of Adams County, six hundred and twenty-two dollars.....	622.00
Total for Pennsylvania.....	43,233.50

SOUTH CAROLINA.

497. To Isaac K. James, of Fairfield County, two thousand six hundred and two dollars.....	2,602.00
498. To Edward Reed, of Richland County, two hundred and sixty dollars.....	260.00
Total for South Carolina.....	2,862.00

TENNESSEE.

499. To M. A. Gober, administrator of Joseph T. Abernathy, deceased, late of Fayette County, two thousand four hundred and fifty-five dollars.....	2,455.00
500. To Bettie L. Abington, administratrix de bonis non of James B. Abington, deceased, and E. A. Reid, administrator of J. H. Abington, deceased, late of Shelby County, six thousand dollars.....	6,000.00
501. To T. S. Galloway, administrator of Darling Allen, deceased, late of Fayette County, one thousand eight hundred and eighty dollars..	1,880.00
502. To Meade Frierson, administrator of W. J. Anderson, deceased, late of Marshall County, eight hundred and sixty dollars.....	860.00
503. To David P. Atkinson, of Wayne County, one hundred and sixty-five dollars.....	165.00
504. To H. C. Austin, administrator of Clisbe Austin, deceased, late of Hawkins County, one thousand two hundred and twenty-five dollars.....	1,225.00
505. To Elizabeth Stewart, administratrix of Levi A. Baker, deceased, late of Davidson County, eight hundred and ninety-three dollars	893.00
506. To Sidney Bancom, of Carroll County, eighty-five dollars.....	85.00
507. To James M. Barkley, administrator of William S. Barkley, deceased, late of Washington County, five hundred and sixty-three dollars.....	563.00
508. To John Bateman, of Fayette County, six hundred and eighty-two dollars.....	682.00
509. To Mary E. Bates, administratrix of James K. Bates, deceased, late of Shelby County, nine hundred dollars.....	900.00
510. To George W. Beasley, of Fayette County, six hundred and eighteen dollars.....	618.00

511. To W. S. Beck, administrator of Joshua Beck, deceased, late of Hamilton County, six thousand one hundred dollars.....	\$6,100.00
512. To William S. Bewley, of Hamblen County, four hundred and eighty dollars.....	480.00
513. To William J. Bishop, of Fayette County, three hundred and eighty-eight dollars.....	388.00
514. To Charles R. Holmes, administrator of Alfred Blackman, deceased, late of Rutherford County, three thousand and fifty-eight dollars.....	3,058.00
515. To J. R. Bondurant, administrator of Elizabeth C. Bondurant, deceased, late of Davidson County, nine hundred and fifteen dollars.....	915.00
516. To A. T. Bone, administrator of James T. Bone, deceased, late of Gibson County, five hundred and thirty-five dollars.....	535.00
517. To John T. Hieck, administrator of Benjamin L. Branch, deceased, late of Shelby County, three hundred and twenty-five dollars....	325.00
518. To Cauzada Brewer, of Wayne County, one hundred and eighty-eight dollars.....	188.00
519. To J. L. Cochran, administrator of William Brooks, deceased, late of Henderson County, three hundred and thirty dollars.....	330.00
520. To J. L. Cochran, administrator of William Brooks, deceased, late of Henderson County, one hundred and eighty-three dollars.....	183.00
521. To W. J. Embry, executor of John P. Brown, deceased, late of Maury County, five thousand one hundred and ninety-two dollars.....	5,192.00
522. To John O. Buford, of Fayette County, four hundred and fifty dollars.....	450.00
523. To John H. Caldwell, of Jefferson County, two hundred and forty dollars.....	240.00
524. To Robert Caldwell, of Jefferson County, three hundred dollars....	300.00
525. To B. C. Thornburgh, administrator of Robert Caldwell, deceased, late of Jefferson County, two hundred and seventy-six dollars....	276.00
526. To A. B. Cannon, administrator of Jane W. Cannon, late of Jefferson County, one hundred and fifty dollars.....	150.00
527. To Hugh Carothers, of Lawrence County, seven hundred and twenty dollars.....	720.00
528. To John A. Smith, executor of Rebecca Casey, deceased, late of Hardin County, seven hundred and seventy dollars.....	770.00
529. To J. Harvey Mathes, administrator of Benjamin Cash, deceased, late of Shelby County, one thousand two hundred and twenty-five dollars.....	1,225.00
530. To Mary R. Rowlett, administratrix of Caleb R. Clement, deceased, late of Gibson County, one thousand one hundred and ninety-two dollars.....	1,192.00
531. To James W. Cole, administrator of Peter Cole, deceased, late of Wayne County, one hundred and eighty-two dollars.....	182.00
532. To P. B. Robinson, administrator of William R. Collier, deceased, late of Madison County, one hundred and seventy-one dollars....	171.00
533. To J. J. Turner, administrator of James A. Cooper, deceased, late of Lincoln County, four hundred and five dollars.....	405.00
534. To James D. Copeland, of Wayne County, two hundred and eighty-five dollars.....	285.00
535. To Slater and William Cowart, of Hamilton County, three thousand seven hundred and seventy-one dollars.....	3,771.00
536. To Sarah S. Cox, of Hawkins County, six hundred and thirty dollars.....	630.00
537. To F. L. Crafton, administrator of Paul C. Crafton, deceased, late of Gibson County, two hundred and fifty-eight dollars.....	258.00
538. To Mrs. B. E. Craven, of Hardin County, one hundred dollars.....	100.00
539. To A. B. Crenshaw, of Gibson County, three hundred dollars.....	300.00
540. To William Crews, of Gibson County, one hundred and twenty-five dollars.....	125.00
541. To M. V. Dalton, administratrix of Carson R. Dalton, deceased, late of Shelby County, nine hundred and thirty dollars.....	930.00
542. To John Deaton, of Chester County, one hundred and twenty-five dollars.....	125.00
543. To Sarah A. Dollis, administratrix of Henry C. Dollis, deceased, late of Shelby County, three hundred and sixty-five dollars.....	365.00
544. To Lucy E. Dowdy, executrix of W. P. Dowdy, deceased, late of Fayette County, one thousand three hundred and eighty dollars..	1,380.00
545. To Thomas N. Doyle, administrator of Newsom Doyle, deceased, late of Fayette County, one thousand six hundred and thirty dollars.....	1,630.00

546. To Alexander J. Drumwright, of Murfreesboro, one thousand one hundred and seventy-five dollars	\$1,175.00
547. To Watson J. Wade, administrator of Andrew J. Duncan, deceased, late of Nashville, Davidson County, ten thousand eight hundred and thirty-one dollars and ninety-nine cents	10,831.99
548. To John Loague, administrator of Patrick Dwyer, deceased, late of Shelby County, three hundred and fifty dollars	350.00
549. To Samuel S. Eason, of Davidson County, seven hundred and ninety-five dollars	795.00
550. To Abner East, of Shelby County, two hundred and forty dollars ..	240.00
551. To Washington East, of Shelby County, one hundred and sixty-five dollars	165.00
552. To William Edmiston, junior, executor of William Edmiston, deceased, late of Davidson County, six hundred and forty-two dollars ..	642.00
553. To John W. Burkitt, administrator of Joshua W. Elder, deceased, late of Rutherford County, one thousand five hundred and thirty-four dollars	1,534.00
554. To J. M. Fawcett, administrator of J. B. Fawcett and Joseph Watson, deceased, late of Hardeman County, seven hundred and sixteen dollars. One-half of the allowance herein, to wit, the sum of three hundred and fifty-eight dollars, is made to claimant as administrator of each of said decedents	716.00
555. To Mary J. Finley, of Cannon County, one hundred and thirty-five dollars	135.00
556. To James M. Flinn, of Shelby County, five hundred and forty-one dollars	541.00
557. To Timothy Foley, of Shelby County, two hundred and fifty dollars ..	250.00
558. To Thomas Forkner, of Monroe County, two hundred and seventy dollars	270.00
559. To Francis M. Freeman, of Giles County, five hundred dollars	500.00
560. To William A. Galloway, of Shelby County, one thousand dollars ..	1,000.00
561. To George L. Gray, of Franklin County, one thousand six hundred and forty-three dollars and twelve cents	1,643.12
562. To S. E. Green, executor of A. P. Green, deceased, late of Hamilton County, one thousand and forty-one dollars	1,041.00
563. To J. E. Line, administrator of Thomas Green, deceased, late of Hamblen County, one hundred dollars	100.00
564. To James T. S. Greenfield, of Maury County, six hundred and ninety-five dollars	695.00
565. To William C. Grisson, of Henderson County, two hundred and ninety-four dollars	294.00
566. To William C. Hale, administrator of Elijah M. Hale, deceased, late of Hamilton County, three thousand six hundred and five dollars ..	3,605.00
567. To J. K. P. Hale, executor of Stephen S. Hale, deceased, late of Gibson County, forty-one dollars	41.00
568. To Elzira Hamilton, of Claiborne County, one thousand three hundred and twenty dollars	1,320.00
569. To Franklin E. Hardwick, of Bradley County, six hundred and thirty-two dollars	632.00
570. To B. A. Creech, administratrix of John Hartman, deceased, late of Hamblen County, forty dollars	40.00
571. To David N. Heath, of Grainger County, seven hundred and eighty dollars	780.00
572. To S. B. Herbert, of Lawrence County, four hundred and twenty-five dollars	425.00
573. To Ruth Heywood, executrix of Humphrey B. Heywood, deceased, late of Bradley County, four hundred and seventy-five dollars ..	475.00
574. To Florence A. Puryear, administratrix of P. R. Hightower, deceased, late of Williamson County, one thousand six hundred and sixty dollars	1,660.00
575. To James C. Hodges, of Jefferson County, three hundred and nineteen dollars	319.00
576. To Mary E. Holmes, administratrix of Calvin Holmes, deceased, late of Shelby County, two thousand dollars	2,000.00
577. To James E. Holston, of Hamblen County, one hundred and forty dollars	140.00
578. To J. C. Hoodenpyle, administrator of Robert Hoodenpyle, deceased, late of Sequatchie County, one thousand six hundred and seventy-nine dollars	1,679.00

579. To William P. Hoskins, administrator of George C. Hoskins, deceased, late of Jefferson County, two hundred and forty-eight dollars.....	\$248.00
580. To Lucius Hough, of Maury County, one hundred and eighty dollars.....	180.00
581. To George W. Howse, of Rutherford County, one thousand seven hundred and fifty dollars.....	1,750.00
582. To C. M. Hunt, administratrix of John W. Hunt, deceased, late of Hardeman County, four thousand two hundred dollars.....	4,200.00
583. To Caty Jones, administratrix of William Irwin, deceased, late of Hawkins County, one hundred and twenty-five dollars.....	125.00
584. To William P. James, of Marion County, one thousand and nineteen dollars.....	1,019.00
585. To Charles R. Holmes, administrator of Thompson Jarrett, deceased, late of Rutherford County, nine hundred and seventy dollars.....	970.00
586. To James H. Jenkins, of Davidson County, two hundred and thirty dollars.....	230.00
587. To William Johnson, administrator of Thomas J. Johnson, deceased, late of Fayette County, thirteen thousand three hundred and seventy-eight dollars.....	13,378.00
588. To Ann Kannell, administratrix of John Kannell, deceased, late of Memphis, eight hundred and forty-one dollars.....	841.00
589. To Stephen Kee, of Shelby County, thirty dollars.....	30.00
590. To James A. Richardson, administrator of Ezekiel T. Keel, deceased, late of Shelby County, eight hundred and thirty-two dollars.....	832.00
591. To R. J. Burke, guardian of minor children of Peter Kelley, deceased, late of Madison County, four hundred and sixteen dollars.....	416.00
592. To Michael Kieff, of Giles County, three hundred and twenty dollars.....	320.00
593. To B. J. Kimbrough, administrator de bonis non of James Kimbrough, deceased, late of Shelby County, one thousand and ninety-one dollars.....	1,091.00
594. To John M. Kimbrough, of Monroe County, three hundred and eighty dollars.....	380.00
595. To Fredonia Knight, administratrix of Joseph T. Knight, deceased, late of Hardeman County, two hundred and sixty dollars.....	260.00
596. To Charles F. Beezley, administrator of J. C. Lanier, deceased, late of Shelby County, three thousand two hundred and eighty-nine dollars.....	3,289.00
597. To Annie Lawrence, of Fayette County, two hundred dollars.....	200.00
598. To Luke Lee, of Wayne County, two hundred and fifty-three dollars.....	253.00
599. To Morgan M. Lee, of Stewart County, one thousand three hundred dollars.....	1,300.00
600. To Thomas M. Leneave, administrator of Irby T. Leneave, deceased, late of Maury County, seven hundred and fifty dollars.....	750.00
601. To John D. Lowry, junior, administrator of Susan Lowry, deceased, late of McMinn County, three hundred and twenty-five dollars ..	325.00
602. To R. E. Wester, administrator of Joseph Lynn, deceased, late of Grainger County, five hundred and fifty-five dollars.....	555.00
603. To J. I. McCown, of Lincoln County, four hundred and fifty dollars.....	450.00
604. To Alexander Hynds, administrator of Samuel S. McCuiston, deceased, late of Jefferson County, three hundred and sixty-five dollars.....	365.00
605. To Elizabeth McIntyre, administratrix of Robert McIntyre, deceased, late of Knox County, one hundred and ninety-eight dollars.....	198.00
606. To R. Love, administrator of D. W. McKenzie, deceased, late of Fayette County, one thousand one hundred dollars.....	1,100.00
607. To Sarah L. McLemore, administratrix of John C. McLemore, deceased, late of Shelby County, five thousand three hundred and seventy dollars.....	5,370.00
608. To Edward E. Eslick, administrator of Henry P. McMillion, deceased, late of Giles County, one thousand one hundred and forty-eight dollars.....	1,148.00
609. To J. P. Sloan, executor of Mahala J. Mayse, deceased, late of Grainger County, three hundred and fifteen dollars.....	315.00
610. To William F. Moore, of Maury County, one thousand three hundred and forty-seven dollars.....	1,347.00
611. To Wright A. Moore, administrator of Wright A. Moore, deceased, late of Hardeman County, four hundred and sixteen dollars.....	416.00

612. To Nelson Mullins, of Rutherford County, three hundred and ninety-six dollars.....	\$396.00
613. To William M. Murdock, of Hamblen County, four hundred and thirty-five dollars.....	435.00
614. To Thomas Neilson, of Jefferson County, one hundred and sixty dollars.....	160.00
615. To John W. Devine, administrator of John G. Newlee, deceased, late of Claiborne County, four thousand two hundred and fifty dollars.....	4,250.00
616. To A. M. Applewhite, administrator of Andrew J. Newsom, deceased, late of Fayette County, six hundred dollars.....	600.00
617. To R. H. Ogilvie, of Maury County, two thousand one hundred and fifty dollars.....	2,150.00
618. To Joseph U. Orr, of Greene County, two hundred and fifty-five dollars.....	255.00
619. To Benjamin F. Owen, of Williamson County, two thousand five hundred and forty dollars.....	2,540.00
620. To Pleasant Owen, of Knox County, three hundred and eleven dollars.....	311.00
621. To John Warren, administrator of James Pankey, late of Hardeman County, one thousand seven hundred and thirty dollars.....	1,730.00
622. To J. C. Jenkins, administrator of B. M. Parham, deceased, late of Hardeman County, two hundred and thirty-two dollars and seventy-five cents.....	232.75
623. To Thomas Patrick, administrator of Marion Patrick, deceased, late of Jefferson County, one hundred and fifty dollars.....	150.00
624. To Samuel Patterson, of Grainger County, seven hundred and thirty dollars.....	730.00
625. To William F. Perry, of Gibson County, fifty-one dollars.....	51.00
626. To Maria L. Pettit, of Shelby County, one hundred and five dollars.....	105.00
627. To James G. Phelan, of Gibson County, one hundred and eighteen dollars.....	118.00
628. To Andrew B. Phillips, of Maury County, five hundred and eighty-five dollars.....	585.00
629. To William Pickett, administrator of Jesse Pickett, deceased, late of Sequatchie County, four thousand seven hundred and thirty dollars.....	4,730.00
630. To Fayette J. Pulliam, of Fayette County, ninety-two dollars.....	92.00
631. To William A. Quarles, administrator of Mary Quarles, deceased, late of Jefferson County, two hundred and forty-three dollars.....	243.00
632. To Green H. Ramsay, of Gibson County, one hundred and twenty dollars.....	120.00
633. To James Y. Reed, of Hardeman County, one hundred and twenty dollars.....	120.00
634. To John E. Bull, administrator of William Reed, deceased, late of Grundy County, six hundred and ninety-eight dollars.....	698.00
635. To W. T. Smith, administrator of Willis Robinson, deceased, late of Hardeman County, two hundred and twenty-five dollars.....	225.00
636. To John A. Roe, of Gibson County, two thousand seven hundred and sixty-three dollars.....	2,763.00
637. To Benjamin F. Scroggin, of Giles County, two hundred and fourteen dollars.....	214.00
638. To Samuel Smith, of Jefferson County, one hundred and eight dollars.....	108.00
639. To V. J. Smith, of Dyer County, one hundred and thirty dollars.....	130.00
640. To Mary E. Speed, of Shelby County, two thousand one hundred and seventy-five dollars.....	2,175.00
641. To John B. Stafford, administrator of John Stafford, deceased, late of Fayette County, four hundred and ninety-five dollars.....	495.00
642. To Elizabeth C. Staples, administratrix of Michael A. Staples, deceased, late of Roane County, two hundred and eighty dollars.....	280.00
643. To John League, administrator of John N. Stephens, deceased, late of Shelby County, five hundred dollars.....	500.00
644. To G. M. Bowen, administrator of Ross Talbott, deceased, late of Jefferson County, one thousand one hundred and ninety dollars.....	1,190.00
645. To Robert Talley, of Haywood County, one hundred and seventy-five dollars.....	175.00
646. To Tobias Tenpenny, of Cannon County, two hundred dollars.....	200.00
647. To A. T. Terrill, of Henderson County, two hundred and seventy-five dollars.....	275.00

648. To Archibald R. Thomas, of Madison County, nine hundred and thirty-eight dollars	\$938.00
649. To H. L. Thomas, administrator of B. R. Thomas, deceased, late of Shelby County, five thousand eight hundred and seventy-six dollars	5,876.00
650. To Wilkin Thomas, of Shelby County, two hundred and ten dollars..	210.00
651. To John Gum, administrator of Ann Thompson, deceased, late of Rutherford County, one thousand one hundred and eighty-seven dollars	1,187.00
652. To T. D. Thurman, administrator of John G. Thurman, deceased, late of Shelby County, five hundred and eighty-five dollars.....	585.00
653. To Joseph Townsend, administrator of Peter Townsend, deceased, late of Tipton County, one thousand and forty-five dollars.....	1,045.00
654. To J. L. Trimble, of Gibson County, two hundred and sixty-five dollars.....	265.00
655. To E. J. Tucker, of Fayette County, six hundred and seventy-five dollars.....	675.00
656. To Jackson Tyler, of Davidson County, one thousand and twenty dollars.....	1,020.00
657. To George M. Campbell, administrator of F. M. Vandergriff, deceased, late of DeKalb County, one hundred and fifty dollars	150.00
658. To John D. Sale, administrator of John E. Van Pelt, deceased, late of Fayette County, one thousand seven hundred and ninety-eight dollars	1,798.00
659. To W. T. Wade, administrator of Allen Wade, deceased, late of McNairy County, three hundred and seventy-three dollars.....	373.00
660. To Osborn Walker, of Wayne County, six hundred and twenty-five dollars.....	625.00
661. To Marshall Wallace, executor of William Wallace, deceased, late of Hawkins County, six hundred and seventy-five dollars.....	675.00
662. To T. S. Gallway, administrator of Thomas J. Waller, deceased, late of Fayette County, two thousand two hundred and sixty dollars.....	2,260.00
663. To J. W. Newborn, administrator of Robert Waters, deceased, late of Shelby County, eight hundred and ninety dollars	890.00
664. To James Watterson, of Hawkins County, one hundred and thirty-two dollars	132.00
665. To Mary E. Weatherly, executrix of James M. Weatherly, deceased, late of Rutherford County, four hundred dollars	400.00
666. To William C. Wester, of Grainger County, one hundred and forty-four dollars	144.00
667. To Jane E. Wherry, administratrix of John J. Wherry, deceased, late of Sumner County, one thousand four hundred and eighty dollars.....	1,480.00
668. To Mary M. White, administratrix of Owen (or Orrin) White, deceased, late of Shelby County, four hundred and fifty-seven dollars.....	457.00
669. To Laura C. Newton, administratrix of Greenberry Williams, deceased, late of Sumner County, two thousand and seventy dollars.....	2,070.00
670. To Thomas H. Williams, administrator of Harvey Williams, deceased, late of Shelby County, seven hundred and fifty-nine dollars.....	759.00
671. To John W. Alexander, administrator of James S. Williams, deceased, late of Williamson County, one thousand and eighty dollars.....	1,080.00
672. To William A. Wood, of Lincoln County, two hundred and eighty-three dollars	283.00
673. To T. J. McClendon, administrator of John Wright, deceased, late of Davidson County, eight hundred and seventeen dollars.....	817.00
674. To Fannie Young, of Giles County, one hundred and twenty-five dollars.....	125.00
675. To Alfred A. Young, executor of Joseph Young, deceased, late of Giles County, three hundred and seventy-five dollars.....	375.00
Total for Tennessee	184,310.86

VIRGINIA.

676. To Loftin D. Allen, of Henrico County, one thousand six hundred and fifty-one dollars.....	1,651.00
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677. To Mary Caroline Allan, administratrix of Patterson Allan, deceased, late of Goochland County, three thousand three hundred and fifty dollars.....	\$3,350.00
678. To William H. Anderson, of Frederick County, seven hundred and forty-nine dollars.....	749.00
679. To William Taylor, administrator of Polly Blackwell, deceased, late of Rockingham County, two hundred and thirty dollars.....	230.00
680. To Adeline T. Blick, of Dinwiddie County, nine hundred and eight dollars.....	908.00
681. To Sarah W. Brown, of Alleghany County, six hundred and ninety-two dollars.....	692.00
682. To Susan Brown, of Culpeper, six hundred and sixty-four dollars and forty cents.....	664.40
683. To William Bushby, of Alexandria, one thousand seven hundred and twenty-eight dollars and eighty-five cents.....	1,728.85
684. To William B. Lynch, administrator of Jared Chamblin, deceased, late of Loudoun County, four hundred and forty-five dollars.....	445.00
685. To Martha S. Clark, of Amelia County, four hundred and fifty-nine dollars.....	459.00
686. To Elias Cooper, of Loudoun County, three hundred and twenty-four dollars.....	324.00
687. To R. D. Hardesty, administrator of Morgan Coxen, deceased, late of Clarke County, eight hundred and sixty-five dollars.....	86 .00
688. To Robert H. Davis, administrator of Thomas K. Davis, deceased, late of Prince William County, two thousand seven hundred and thirty-five dollars.....	2,735.00
689. To Alexander Donnan, administrator of Thomas Farrell, deceased, late of Prince George County, three thousand two hundred and seven dollars.....	3,207.00
690. To William T. Fauber, of Augusta County, three hundred and seventy-five dollars.....	375.00
691. To Elkanah Fawcett, of Winchester, one thousand five hundred and seventy-one dollars.....	1,571.00
692. To John E. Febrey, of Fairfax County, two thousand six hundred and thirty-six dollars.....	2,636.00
693. To Samuel Fitzhugh, administrator of Henry Fitzhugh, deceased, late of Spottsylvania County, nineteen thousand nine hundred and seventy-five dollars.....	19,975.00
694. To John E. Fletcher, of Fauquier County, one thousand and fifty dollars.....	1,050.00
695. To Samuel W. George, senior, of Loudoun County, six hundred and forty-two dollars.....	642.00
696. To Thomas M. Grayson, of Fauquier County, four hundred and fourteen dollars.....	414.00
697. To George W. Gunnell, administrator of Elizabeth Gunnell, deceased, late of Fairfax County, five thousand one hundred and twenty-four dollars.....	5,124.00
698. To Jesse Owings, trustee of Ann E. Harper, of Alexandria County, one thousand six hundred and eighty-eight dollars.....	1,688.00
699. To Mary A. Hart, of Clarke County, seven hundred and twenty dollars.....	720.00
700. To John R. Hornbaker, of Prince William County, three hundred and thirty dollars.....	330.00
701. To Lucy A. M. Jones, of Rappahannock County, one thousand three hundred and fifty-one dollars and fifty cents.....	1,351.50
702. To James H. Kennan, of Clarke County, two hundred and thirty-seven dollars.....	237.00
703. To Saint Clair D. Kirtley and Francis W. Kirtley, of Rockingham County, nine hundred and ninety-six dollars.....	996.00
704. To Mary F. Lewis, of Clarke County, one thousand and two dollars.....	1,002.00
705. To Jacob H. Lindsey, of Rockingham County, nine hundred and seventy-one dollars.....	971.00
706. To John Mulholland, Peter Mulholland, and Patrick Mulholland, of Fairfax County, six hundred and thirty dollars.....	630.00
707. To William, Joshua, Charles, and John Pearson, in their own right and as the heirs at law of Phillis Pearson, deceased, late of Fairfax County, one thousand three hundred and sixty dollars.....	1,360.00
708. To Jesse Piggott, of Loudoun County, five hundred and forty-eight dollars.....	548.00
709. To John Rickard, of Shenandoah County, eight hundred dollars ..	800.00

710. To Thomas W. Russell, of Clarke County, seven hundred and seventy-two dollars.....	\$772.00
711. To Wiley J. Wyatt, administrator of Joseph Sharp, deceased, late of Prince George County, one thousand eight hundred and forty dollars.....	1,840.00
712. To Ada B. Shumate and William C. Shumate, of Fauquier County, one thousand one hundred and ninety dollars.....	1,190.00
713. To James H. Shumate, of Fauquier County, three hundred and eighteen dollars.....	318.00
714. To Thomas B. Stewart, of Fauquier County, four thousand five hundred and nine dollars.....	4,509.00
715. To Emily Taylor, executrix of William H. Taylor, deceased, late of Fairfax County, one thousand nine hundred and thirty-five dollars.....	1,935.00
716. To James B. Russell, executor of Sampson Touchstone, deceased, late of Frederick County, one thousand one hundred and twenty-five dollars.....	1,125.00
717. To Rowena F. Vaughn, administratrix of Walker Vaughn, deceased, late of Culpeper County, five hundred and ten dollars.....	510.00
718. To Jonas Wampler, of Augusta County, one hundred and thirty-five dollars.....	135.00
719. To V. Dallas White, administratrix of Benjamin K. White, late of Dinwiddie County, two thousand two hundred and three dollars.....	2,203.00
720. To Daniel T. Wood, of Frederick County, nine hundred and twenty-one dollars.....	921.00
721. To William H. Woodard, of Shenandoah County, seven hundred and seventy-two dollars.....	772.00
722. To Matthew Woodward (or Woodyard), of Prince William County, four hundred and ninety dollars.....	490.00
Total for Virginia.....	77,148.75

WEST VIRGINIA.

723. To Moses C. Baylor, of Jefferson County, one thousand one hundred and forty-four dollars.....	1,144.00
724. To Catherine Beck, administratrix of John Beck, late of Jefferson County, three hundred and sixty-five dollars.....	365.00
725. To Allen H. Bonnielield, administrator de bonis non of Aaron Bonnielield, deceased, late of Tucker County, six thousand three hundred dollars.....	6,300.00
726. To John Bray, of Kanawha County, one hundred and sixty-two dollars.....	162.00
727. To William M. Coffman, administrator of Samuel Coffman, deceased, late of Greenbrier County, five hundred and fifty-five dollars.....	555.00
728. To Mrs. Margaret E. Crane, administratrix of Joseph Crane, deceased, late of Jefferson County, six hundred dollars.....	600.00
729. To Jacob Criser, of Jefferson County, nine hundred and thirty-eight dollars.....	938.00
730. To Isaiah Curry, of Kanawha County, five hundred and ninety-one dollars.....	591.00
731. To Newman H. Ellis, administrator of Joshua Ellis, deceased, late Fayette County, seven hundred and sixty-one dollars.....	761.00
732. To John M. Engle, of Jefferson County, six hundred and sixty-five dollars.....	665.00
733. To Nancy A. Engle, executrix of Edwin C. Engle, deceased, late of Jefferson County, two hundred and six dollars.....	206.00
734. To John A. Harmon, of Putnam County, five hundred and twenty-three dollars.....	523.00
735. To B. F. Harrison, administrator of Mary E. Hensell, deceased, late of Jefferson County, six hundred and twenty dollars.....	620.00
736. To J. Garland Hurst, administrator of John T. Henkle, deceased, late of Jefferson County, two thousand nine hundred and twenty-one dollars.....	2,921.00
737. To Robert Kilmer and Dennis M. Kilmer, administrators of Isaac Kilmer, deceased, late of Berkeley County, five hundred and seventy-one dollars.....	571.00
738. To Levi Baughman, administrator of Francis Kotz, deceased, late of Hardy County, two hundred and thirty-three dollars.....	233.00
739. To J. Baker Kearfoot, administrator of William M. Lemen, deceased, late of Jefferson County, five hundred dollars.....	500.00

740. To H. P. Brown, administrator of William McClintic, deceased, late of Greenbrier County, five hundred dollars	\$500.00
741. To Edward W. and Samuel McNeill, administrators of Daniel R. McNeill, deceased, late of Hardy County, one thousand seven hundred dollars	1,700.00
742. To J. Garland Hurst, administrator de bonis non of Jacob Merritt, deceased, late of Jefferson County, one thousand seven hundred and ten dollars	1,710.00
743. To Rhoda Neal, of Greenbrier County, three hundred and forty-five dollars	345.00
744. To John W. Ott, of Jefferson County, seven hundred and eight dollars	708.00
745. To Jonathan J. Pettit, of Jefferson County, eight hundred and seventy-seven dollars	877.00
746. To Charles L. Pyles, of Kanawha County, five hundred and eighty-six dollars	586.00
747. To Robert F. Reynolds, of Kanawha County, one thousand four hundred and eighty dollars	1,480.00
748. To Joseph L. Roberts, of Jefferson County, three hundred and ninety-five dollars	395.00
749. To John G. Ruckle, administrator of Samuel Ruckle, deceased, late of Jefferson County, three hundred and fifty-two dollars	352.00
750. To Catharine B. Brown, sole heir of John B. Rutherford, deceased, late of Jefferson County, one hundred and thirty dollars	130.00
751. To J. F. Engle, administrator of Uriah Rutherford, deceased, late of Jefferson County, one thousand seven hundred and ninety-five dollars	1,795.00
752. To James W. Schoppert, administrator of Samuel Schoppert, deceased, late of Berkeley County, one thousand six hundred and fifty-five dollars	1,655.00
753. To Milton Taylor, administrator of Henry Shobe, deceased, late of Grant County, five hundred and eighty-nine dollars	589.00
754. To Nimrod Shobe, of Grant County, two hundred and seventy-nine dollars	279.00
755. To Solomon Shobe, of Grant County, four hundred and seven dollars	407.00
756. To George Show, of Jefferson County, six hundred and ninety-five dollars	695.00
757. To Thomas O. Terry, of Fayette County, three hundred dollars	300.00
758. To Commodore P. Thompson, of Barbour County, four hundred and eighty dollars	480.00
759. To John Waldron, of Greenbrier County, six thousand nine hundred and eighty-four dollars and twenty cents	6,984.20
760. To Henrietta M. Waugh, of Jefferson County, six hundred and twenty dollars	620.00
761. To J. Ran Rhoderick, administrator of Benjamin Welsh, late of Jefferson County, eight hundred and ten dollars	810.00
762. To Thomas J. West, administrator of Thomas West, deceased, late of Jefferson County, one thousand and fifty-four dollars	1,054.00
763. To James M. Westfall, of Randolph County, two hundred and eighty-six dollars	286.00
764. To William A. Wiseman, administrator of Amos K. Wiseman, deceased, late of Fayette County, one thousand eight hundred and twenty dollars	1,820.00
765. To Branson I. Wood and A. D. Wood, administrators of Angus M. Wood, deceased, late of Hardy County, one thousand nine hundred and thirty-five dollars	1,935.00
766. To John H. Woodford, of Barbour County, five hundred and fifty dollars	550.00
767. To Henry T. Woody, of Kanawha County, three thousand and forty-six dollars	3,046.00
768. To George H. Woolwine, administrator of William Woolwine, deceased, late of Fayette County, two hundred and sixty-three dollars	263.00
769. To Samuel W. Wysong, executor of James Wysong, deceased, late of Jefferson County, three thousand five hundred and eighty-five dollars	3,585.00
Total for West Virginia	53,591.20
Stores and supplies	1,070,108.31

SUPPLEMENTAL BOWMAN AND RENT CASES.

That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to the persons named below the sums mentioned in connection with their names, in full compensation for the amounts found due them by the Court of Claims for property taken or used by the Army of the United States during the war of the rebellion, as reported to Congress in the documents mentioned in connection with each case:

To Benjamin Peter Bailey, treasurer of the Missouri State Lunatic Asylum, of Fulton, Callaway County, Missouri, for occupancy of buildings and grounds during a period of twenty-three months, seventeen thousand two hundred and fifty dollars (House Miscellaneous Document Numbered Thirty-seven, Fifty-third Congress, second session).....	\$17,250.00
To Sarah K. T. Baker, for use and occupation of house and grounds at Paris, Bourbon County, Kentucky, two thousand four hundred dollars (House Miscellaneous Document Numbered Thirty-three, Fifty-second Congress, first session).....	2,400.00
To William A. Bickford, of Memphis, Tennessee, for rent of eight store-rooms in Exchange Block, three thousand eight hundred and forty dollars (House Miscellaneous Document Numbered Eighty-seven, Fifty-second Congress, second session).....	3,840.00
To Mary E. Mette, administratrix of H. H. Mette, of Memphis, Tennessee, for rent of building, numbered three Exchange Block, on Front street, four hundred and eighty dollars (House Miscellaneous Document Numbered One hundred and thirty-seven, Fifty-first Congress, first session).....	480.00
To David Miller, of Washington, District of Columbia, for occupation of property and supplies, six hundred and twenty-six dollars (House Miscellaneous Document Numbered Seventy-six, Fifty-second Congress, first session).....	626.00
To Alexander Moffitt, of the District of Columbia, for use and occupation of property, twelve thousand four hundred and forty-two dollars and ninety-eight cents (House Report Numbered Twenty-eight hundred and forty-three, Forty-ninth Congress, first session).....	12,442.98
To Mary H. Noonan, of Jersey City, New Jersey, for rent and repair of house numbered forty-eight Baronne street, New Orleans, Louisiana, five thousand eight hundred and thirty dollars (House Report Numbered Twenty-two hundred and five, Fifty-second Congress, second session).....	5,830.00
To the Odd Fellows' Hall Association of New Orleans, Louisiana, for use and occupation of said Odd Fellows' Hall building for three years six months and seven days, from May third, eighteen hundred and sixty-two, to November tenth, eighteen hundred and sixty-five, forty-nine thousand two hundred and seventy-two dollars and sixteen cents (House Miscellaneous Document Numbered Forty-eight, Fifty-second Congress, second session).....	49,272.16
To the Overton Hotel Company, of Memphis, Tennessee, for use of hotel as military hospital from January first, eighteen hundred and sixty-three, to September first, eighteen hundred and sixty-five, fifty-three thousand three hundred and thirty-three dollars (Senate Document Numbered Six, Fifty-fifth Congress, second session).....	53,333.00
To Henry L. Pope, of Louisville, Kentucky, for the use of three vacant lots on which commissary of subsistence built storehouse for the use of the United States, from April, eighteen hundred and sixty-three, to May first, eighteen hundred and sixty-six, three hundred dollars (House Miscellaneous Document Numbered Ninety-four, Fifty-first Congress, second session).....	300.00
To Maria and Mary Reynolds, administratrixes of James Reynolds, deceased, late of the city of Cumberland, Maryland, rent and occupation of farm, one thousand two hundred and thirty-six dollars (House Miscellaneous Document Numbered Thirty-four, Fifty-third Congress, first session).....	1,236.00
To C. F. F. Rosenthal, of the District of Columbia, for rent of land, five hundred dollars (House Miscellaneous Document Numbered Fifty-four, Fifty-second Congress, second session).....	500.00
To Sarah E. B. Smith, of Scotland County, Missouri, for rent of building and personal property, eight hundred and thirty-seven dollars and fifty cents (House Report Numbered Twenty-five hundred and eighty-two, Fiftieth Congress, first session).....	837.50

To Susannah P. Swope, daughter of William Irvin, of Curwensville, Clearfield County, Pennsylvania, for destruction of house, three thousand and fifty dollars (Senate Report Numbered One thousand, Fifty-third Congress, third session)	\$3,050.00
To Hugh W. Throckmorton, of Fairfax County, Virginia, for occupation and use of house as a signal station, nine hundred and seventy-five dollars (House Miscellaneous Document Numbered Two hundred and eighty-eight, Fifty-second Congress, first session).....	975.00
To Benjamin R. White, of Montgomery County, Maryland, for use and occupation of land, one thousand seven hundred and twenty-five dollars (House Miscellaneous Document Numbered Thirty-three, Fifty-third Congress, first session).....	1,725.00
To Amos Woodruff, of Memphis, Tennessee, for rent of building, numbered four Exchange Block, one thousand two hundred dollars (House Miscellaneous Document Numbered Twenty-two, Fifty-second Congress, second session).....	1,200.00
To the following-named persons, all of Richmond, Virginia, for rent of buildings designated (Senate Miscellaneous Document Numbered Fifteen, Fifty-third Congress, first session):	
To Isaac Davenport, junior, surviving partner of Edmund and Davenport, for the use and occupation of two large warehouses on Seventeenth street, in the city of Richmond, and also of a large wharf in the lower end of said city, from April third, eighteen hundred and sixty-five, to April third, eighteen hundred and sixty-six, four thousand seven hundred and ninety-seven dollars and sixty-four cents	4,797.64
To George D. Harwood, for the use and occupation of building situated on the corner of Twenty-sixth and Main streets, in the said city, from April third, eighteen hundred and sixty-five, to May twenty-second, eighteen hundred and sixty-six, one thousand three hundred dollars.....	1,300.00
To Thomas W. McCause, surviving partner of Dunlap, Moncure and Company, for the use and occupation of wharf property at Rocketts, in said city, from April ninth, eighteen hundred and sixty-five, to October tenth, eighteen hundred and sixty-six, three thousand six hundred and seventy-five dollars	3,675.00
To D. T. Madigan, surviving partner of Fabian and Madigan, for use and occupation of wharf for storage purposes from April third, eighteen hundred and sixty-five, to September third, eighteen hundred and sixty-five, six hundred and twenty-five dollars	625.00
To Creed Thomas, for use and occupation of house, corner of Broad and Eighth streets, in said city, from April third, eighteen hundred and sixty-five, to September third, eighteen hundred and sixty-six, one thousand one hundred and twenty-seven dollars and fifty cents.....	1,127.50
To W. H. Palmer, executor of William Palmer, deceased, for use and occupation of warehouse, corner of Nineteenth and Cary streets, in said city, from April third, eighteen hundred and sixty-five, to July third, eighteen hundred and sixty-six, one thousand six hundred and twenty dollars.....	1,620.00
To John E. Robinson, for use and occupation of building from April third, eighteen hundred and sixty five, to October third, eighteen hundred and sixty-seven, one thousand six hundred and twenty dollars.....	1,620.00
To John Enders, executor of William Greanor, for use and occupation of factory on Twenty-second street, in said city, from April tenth, eighteen hundred and sixty-five, to August sixteenth, eighteen hundred and sixty —, four thousand two hundred dollars....	4,200.00
To Mary W. Bailey, executrix of Samuel M. Bailey, for use and occupation of factory, corner of Cary and Seventh streets, in said city, April third, eighteen hundred and sixty-five, to June eighteenth, eighteen hundred and sixty-five, three hundred and seventy-five dollars	375.00
To Garrett F. Watson, surviving partner of Ludlam and Watson, for use and occupation of wharf house and wharves in said city from April third, eighteen hundred and sixty-five, to April third, eighteen hundred and sixty-six, four thousand nine hundred and seventy-two dollars	4,972.00

To the estate of R. O. Haskins, for use and occupation of wharf property in said city from April third, eighteen hundred and sixty-five, to August third, eighteen hundred and sixty-five, five hundred and forty dollars.....	\$540.00
To Ann E. Grant, administratrix of James H. Grant, for use and occupation of warehouse on Tenth street, April sixteenth, eighteen hundred and sixty-five, to January sixteenth, eighteen hundred and sixty-six, one thousand eight hundred dollars.....	1,800.00
To Samuel P. Lathrop, agent for Eugene Carrington, administrator of George M. Carrington, deceased, for use and occupation of a certain lot of land, with improvements, in said city from April third, eighteen hundred and sixty-five, to February third, eighteen hundred and sixty-nine, one thousand one hundred and fifty dollars.....	1,150.00
To W. Ben. Palmer, executor of George S. Palmer, for rent of two warehouses in said city, April third, eighteen hundred and sixty-five, to June twenty-first, eighteen hundred and sixty-five, three hundred and fifty-one dollars.....	351.00
To John Bowers, surviving partner of Charles D. Yale and Company, for rent of house on Cary street, in said city, from April third, eighteen hundred and sixty-five, to September third, eighteen hundred and sixty-five, four hundred dollars.....	400.00
To John Enders, for use and occupation of two warehouses and a stable in said city from —, one thousand one hundred and forty dollars.....	1,140.00
To E. M. Garnett, assignee of Joel B. Watkins, for use and occupation of house on the corner of Tenth and Capitol streets, in said city, from April tenth, eighteen hundred and sixty-five, to August tenth, eighteen hundred and sixty-six, two thousand dollars.....	2,000.00
Total	186,990.78

MISCELLANEOUS COURT OF CLAIMS FINDINGS.*

That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to the persons named below the sums mentioned in connection with their names, in full compensation for the amounts found due them by the Court of Claims, as reported to Congress in the documents mentioned in connection with each case:

To Bowers and Richards, assignees of James M. Barney, for supplies furnished the Indian service, three thousand five hundred and thirty-four dollars and seventy-six cents (Senate Miscellaneous Document Numbered One hundred and sixty-five, Fifty-first Congress, first session) ..	\$3,534.76
To John T. Bruen, of New York, for recruiting and organizing troops and personal property, two thousand eight hundred and ten dollars (House Miscellaneous Document Numbered One hundred and sixty, Fifty-second Congress, first session).....	2,810.00
To Charles P. Choteau, as survivor of Choteau, Harrison and Valle, of Saint Louis, Missouri, assignees, through a court in bankruptcy proceedings, of Charles W. McCord, for extra cost of construction of iron-clad steam battery Etiah, constructed under the contract made by the Navy Department, on behalf of the United States, with Charles W. McCord on the ninth day of July, eighteen hundred and sixty-four, one hundred and seventy-four thousand four hundred and forty-five dollars and seventy-five cents (Ninth Court of Claims Reports, page one hundred and fifty-five, and Twentieth Court of Claims Reports, page two hundred and fifty).....	174,445.75
To Nancy E. Day, administratrix of James L. Day, of Connecticut, for extra pay on mail contract, three thousand and forty one dollars and sixty-six cents (volume twenty-one, Court of Claims Reports, page two hundred and sixty-two).....	3,041.66
To James Harvey Dennis, of Louisville, Kentucky, for improvements made on the Tennessee River under contract with the Government, twenty-five thousand six hundred and thirty-eight dollars (findings in Committee on Claims, not printed as a document).....	25,638.00
To George H. Robinson, surviving executor of the estate of John Ericson, for his services in planning and superintending the construction of the machinery of the said steamer, thirteen thousand nine hundred and thirty dollars (House of Representatives Report of Court of Claims, Numbered Sixty-two, Thirty-fourth Congress, third session)	13,930.00

* For history of Congressional proceedings on the largest of these claims see page 180 (Exhibit F).

To John A. Fairfax, of the District of Columbia, for boarding laborers while working on the Columbia turnpike, five hundred and two dollars (Senate Miscellaneous Document Numbered One hundred and fifty-seven, Fifty-third Congress, second session).....	\$502.00
To Edward N. Fish and Company, for supplies furnished the Indian Service, one thousand eight hundred dollars (Senate Miscellaneous Document Numbered One hundred and sixty-five, Fifty-first Congress, first session).....	1,800.00
To Edward N. Fish and Company, assignees of W. B. Hugus, for supplies furnished the Indian Service, two thousand four hundred dollars and twenty cents (Senate Miscellaneous Document Numbered One hundred and sixty-five, Fifty-first Congress, first session).....	2,400.20
To the legal representatives of John C. Howe, deceased, for the use by the United States of sixty-six million nine hundred and seven thousand three hundred and thirteen cup-avil cartridges, of the invention secured to John C. Howe, and his assignus, by letters patent of the United States, sixty-six thousand nine hundred and seven dollars (Twenty-third Court of Claims Reports, page four hundred and seventy-seven; see Senate Report Numbered Seventy-three, Fifty-fourth Congress, first session).....	66,907.00
To the legal representatives of George McDougall, deceased, for supplies furnished Indians, eighty-one thousand two hundred and fifty dollars (Senate Report Numbered Three hundred and nineteen, Fifty-first Congress, first session).....	81,250.00
To Mrs. Belle Osborne, executrix of John Osborne, deceased, late of Alexandria, Louisiana, for sugar and stores and supplies, fifty-four thousand eight hundred and seventy-five dollars (House Miscellaneous Document Numbered One hundred and seventeen, Fifty-first Congress, first session).....	54,875.00
To David S. Parker and Forman Matthews, of Perth Amboy, New Jersey, far loss of schooner Twilight, twenty-five thousand eight hundred and thirty-three dollars and twenty cents (Senate Document Numbered One hundred and thirty-five, Fifty-fifth Congress, first session).....	25,833.00
To William H. Quinn, of the District of Columbia, for services rendered by him in addition to his duties as drawkeeper at Anacostia Bridge, in exercising supervision over said bridge and also over Bennings Bridge; in making all estimates for repairs for both of said bridges and purchasing materials for same from eighteen hundred and sixty-nine to eighteen hundred and seventy-eight; and also for services as inspector for the Government of all mechanical work of the Anacostia Bridge and supervising the construction of same in eighteen hundred and seventy-four and eighteen hundred and seventy-five, nine hundred and forty dollars (See House of Representatives Report Numbered One hundred and seventy-six, Fifty-fourth Congress, first session).....	940.00
To administrator de bonis non of Charles M. Roberts, deceased, for royalties on pavement laid under Schillinger patent, thirty-nine thousand and thirty-four dollars and twenty-one cents (House Miscellaneous Document Numbered One hundred and eight, Forty-ninth Congress, first session).....	39,034.21
To John Schierling, administrator of the estate of Gallus Kirchner, of North Vernon, Indiana, for stone supplied to the United States at Indianapolis, ten thousand nine hundred and one dollars and fifty cents (volume twenty-one, Court of Claims Reports, page two hundred and eighteen).....	10,901.50
To A. P. H. Stewart and Charles A. Weed, formerly doing business under the firm name and style of Stewart and Company, late of Mobile, Alabama, for money advanced by them on behalf of the United States at said Mobile, in the year eighteen hundred and sixty-five, to pay freights and expenses on Government cotton, twenty-one thousand five hundred and forty-one dollars and sixty-eight cents (Senate Document Numbered Forty-two, Fifty-fourth Congress, first session).....	21,541.6¢
To Sutro and Company, assignees of William B. Hooper and Company, for supplies furnished the Indian service, three thousand four hundred and seventy-nine dollars and thirty-two cents (Senate Miscellaneous Document Numbered One hundred and sixty-five, Fifty-first Congress, first session).....	3,479.32
To George T. Vance and Guy P. Vance, executors of the estate of William L. Vance, deceased, late of Memphis, Tennessee, for cotton, fifty-one thousand dollars (Senate Document Numbered Twenty-two, Fifty-fourth Congress, first session).....	51,000.00
Total.....	583,864.08

SUMMARY OF ALLOWANCES UNDER THE BOWMAN AND KINDRED ACTS.

BOWMAN ACT CASES BY STATES.

Alabama.....	\$44,032.80
Arkansas.....	80,123.20
District of Columbia.....	21,355.00
Georgia.....	51,735.00
Illinois.....	646.87
Kansas.....	3,970.09
Kentucky.....	46,093.65
Louisiana.....	81,721.00
Maryland.....	74,447.05
Mississippi.....	249,666.08
Missouri.....	48,928.35
North Carolina.....	6,203.00
Ohio.....	640.00
Pennsylvania.....	43,233.50
South Carolina.....	2,862.00
Tennessee.....	184,910.86
Virginia.....	77,148.75
West Virginia.....	53,591.20
Total.....	1,070,708.31
Supplemental Bowman and rent.....	186,999.78
Miscellaneous Court of Claims findings.....	583,864.08
Total.....	1,841,563.17

TEXT OF THE BOWMAN ACT.

AN ACT to afford assistance and relief to Congress and the executive departments in the investigation of claims and demands against the government.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever a claim or matter is pending before any committee of the Senate or House of Representatives, or before either House of Congress, which involves the investigation and determination of facts, the committee or house may cause the same, with the vouchers, papers, proofs, and documents pertaining thereto, to be transmitted to the court of Claims of the United States, and the same shall there be proceeded in under such rules as the court may adopt. When the facts shall have been found, the court shall not enter judgment thereon, but shall report the same to the committee or to the house by which the case was transmitted for its consideration.

SEC. 2. That when a claim or matter is pending in any of the executive departments which may involve controverted questions of fact or law, the head of such department may transmit the same, with the vouchers, papers, proofs, and documents pertaining thereto, to said court, and the same shall be there proceeded in under such rules as the court may adopt. When the facts and conclusions of law shall have been found, the court shall not enter judgment thereon, but shall report its findings and opinions to the department by which it was transmitted for its guidance and action.

SEC. 3. The jurisdiction of said court shall not extend to or include any claim against the United States growing out of the destruction or damage to property by the Army or Navy during the war for the suppression of the rebellion, or for the use and occupation of real estate by any part of the military or naval forces of the United States in the operations of said forces during the said war at the seat of war; nor shall the said court have jurisdiction of any claim against the United States which is now barred by virtue of the provisions of any law of the United States.

SEC. 4. In any case of a claim for supplies or stores taken by or furnished to any part of military or naval forces of the United States for their use during the late war for the suppression of the rebellion, the petition shall aver that the person who furnished such supplies or stores, or from whom such supplies or stores were taken, did not give any aid or comfort to said rebellion, but was throughout that war loyal to the government of the United States, and the fact of such loyalty shall be a jurisdictional fact; and unless the said court shall, on a preliminary inquiry, find that the person who furnished such supplies or stores, or from whom the same were taken as aforesaid, was loyal to the Government of the United States throughout said war, the court shall not have jurisdiction of such cause, and the same shall, without further proceedings, be dismissed.

SEC. 5. That the Attorney-General, or his assistants, under his direction, shall appear for the defense and protection of the interests of the United States in all cases which may be transmitted to the Court of Claims under this act, with the same power to interpose counter-claims, offsets, defenses for fraud practiced or attempted to be practiced by claimants, and other defenses, in like manner as he is now required to defend the United States in said court.

SEC. 6. That in the trial of such cases no person shall be excluded as a witness because he or she is a party to or interested in the same.

SEC. 7. That reports of the Court of Claims to Congress under this act, if not finally acted upon during the session at which they are reported, shall be continued from session to session and from Congress to Congress until the same shall be finally acted upon.

Approved, March 3, 1883.

TEXT OF THE TUCKER ACT.

AN ACT to provide for the bringing of suits against the Government of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Court of Claims shall have jurisdiction to hear and determine the following matters:

First. All claims founded upon the Constitution of the United States or any law of Congress, except for pensions, or upon any regulation of an Executive Department or upon any contract, expressed or implied, with the Government of the United States, or for damages, liquidated or unliquidated, in cases not sounding in tort, in respect of which claims the party would be entitled to redress against the United States either in a court of law, equity, or admiralty if the United States were suable: *Provided, however,* That nothing in this section shall be construed as giving to either of the courts herein mentioned jurisdiction to hear and determine claims growing out of the late civil war, and commonly known as "war claims," or to hear and determine other claims which have heretofore been rejected or reported on adversely by any court, Department, or commission authorized to hear and determine the same.

Second. All set-offs, counterclaims, claims for damages, whether liquidated or unliquidated, or other demands whatsoever on the part of the Government of the United States against any claimant against the Government in said court: *Provided,* That no suit against the Government of the United States shall be allowed under this act unless the same shall have been brought within six years after the right accrued for which the claim is made.

SEC. 2. That the district courts of the United States shall have concurrent jurisdiction with the Court of Claims as to all matters named in the preceding section where the amount of the claim does not exceed one thousand dollars, and the circuit courts of the United States shall have such concurrent jurisdiction in all cases where the amount of such claim exceeds one thousand dollars and does not exceed ten thousand dollars. All causes brought and tried under the provisions of this act shall be tried by the court without a jury.

SEC. 3. That whenever any person shall present his petition to the Court of Claims alleging that he is or has been indebted to the United States as an officer or agent thereof, or by virtue of any contract therewith, or that he is the guarantor or surety or personal representative of any officer or agent or contractor so indebted, or that he or the person for whom he is such surety, guarantor, or personal representative has held any office or agency under the United States or entered into any contract therewith under which it may be or has been claimed that an indebtedness to the United States has arisen and exists, and that he or the person he represents has applied to the proper Department of the Government requesting that the account of such office, agency, or indebtedness may be adjusted and settled, and that three years have elapsed from the date of such application and said account still remains unsettled and unadjusted, and that no suit upon the same has been brought by the United States, said court shall, due notice first being given to the head of said Department and to the Attorney-General of the United States, proceed to hear the parties and to ascertain the amount, if any, due the United States on said account. The Attorney-General shall represent the United States at the hearing of said cause. The court may postpone the same from time to time whenever justice shall require. The judgment of said court or of the Supreme Court of the United States, to which an appeal shall lie, as in other cases, as to the amount due, shall be binding and conclusive upon the parties. The payment of such amount so found due by the court shall discharge such obligation. An action shall accrue to the United States against such principal or surety or representative to recover the amount so found due, which may be brought at any time within three years after the final judgment of said court. Unless suit shall be brought within said time, such claim and the claim on the original indebtedness shall be forever barred.

SEC. 4. That the jurisdiction of the respective courts of the United States proceeding under this act, including the right of exception and appeal, shall be governed by the law now in force, in so far as the same is applicable and not inconsistent with the provisions of this act; and the course of procedure shall be in accordance with the established rules of said respective courts, and of such additions and modifications thereof as said courts may adopt.

SEC. 5. That the plaintiff in any suit brought under the provisions of the second section of this act shall file a petition, duly verified, with the clerk of the respective court having jurisdiction of the case, and in the district where the plaintiff resides. Such petition shall set forth the full name and residence of the plaintiff, the nature of his claim, and a succinct statement of the facts upon which the claim is based, the money or any other thing claimed, or the damages sought to be recovered, and praying the court for a judgment or decree upon the facts and law.

SEC. 6. That the plaintiff shall cause a copy of his petition, filed under the preceding section, to be served upon the district attorney of the United States in the district wherein suit is brought, and shall mail a copy of the same, by registered letter, to the Attorney-General of the United States, and shall thereupon cause to be filed with the clerk of the court wherein suit is instituted an affidavit of such service and the mailing of such letter. It shall be the duty of the district attorney upon whom service of petition is made as aforesaid to appear and defend the interests of the Government in the suit, and within sixty days after the service of petition upon him, unless the time should be extended by order of the court made in the case to file a plea, answer, or demurrer on the part of the Government, and to file a notice of any counterclaim, set-off, claim for damages, or other demand or defense whatsoever of the Government in the premises: *Provided*, That should the district attorney neglect or refuse to file the plea, answer, demurrer, or defense, as required, the plaintiff may proceed with the case under such rules as the court may adopt in the premises; but the plaintiff shall not have judgment or decree for his claim, or any part thereof, unless he shall establish the same by proof satisfactory to the court.

SEC. 7. That it shall be the duty of the court to cause a written opinion to be filed in the cause, setting forth the specific findings by the court of the facts therein and the conclusions of the court upon all questions of law involved in the case, and to render judgment thereon. If the suit be in equity or admiralty, the court shall proceed with the same according to the rules of such courts.

SEC. 8. That in the trial of any suit brought under any of the provisions of this act, no person shall be excluded as a witness because he is a party to or interested in said suit; and any plaintiff or party in interest may be examined as a witness on the part of the Government.

Section ten hundred and seventy-nine of the Revised Statutes is hereby repealed. The provisions of section ten hundred and eighty of the Revised Statutes shall apply to cases under this act.

SEC. 9. That the plaintiff or the United States, in any suit brought under the provisions of this act shall have the same rights of appeal or writ of error as are now reserved in the statutes of the United States in that behalf made, and upon the conditions and limitations therein contained. The modes of procedure in claiming and perfecting an appeal or writ of error shall conform in all respects, and as near as may be, to the statutes and rules of court governing appeals and writs of error in like causes.

SEC. 10. That when the findings of fact and the law applicable thereto have been filed in any case as provided in section six of this act, and the judgment or decree is adverse to the Government, it shall be the duty of the district attorney to transmit to the Attorney-General of the United States certified copies of all the papers filed in the cause, with a transcript of the testimony taken, the written findings of the court, and his written opinion as to the same; whereupon the Attorney-General shall determine and direct whether an appeal or writ of error shall be taken or not; and, when so directed, the district attorney shall cause an appeal or writ of error to be perfected in accordance with the terms of the statutes and rules of practice governing the same: *Provided*, That no appeal or writ of error shall be allowed after six months from the judgment or decree in such suit. From the date of such final judgment or decree interest shall be computed thereon, at the rate of four per centum per annum, until the time when an appropriation is made for the payment of the judgment or decree.

SEC. 11. That the Attorney-General shall report to Congress, and at the beginning of each session of Congress, the suits under this act in which a final judgment or decree has been rendered, giving the date of each and a statement of the costs taxed in each case.

SEC. 12. That when any claim or matter may be pending in any of the Executive Departments which involves controverted questions of fact or law, the head of such Department, with the consent of the claimant, may transmit the same, with the

vouchers, papers, proofs, and documents pertaining thereto, to said Court of Claims, and the same shall be there proceeded in under such rules as the court may adopt. When the facts and conclusions of law shall have been found, the court shall report its findings to the Department by which it was transmitted.

SEC. 13. That in every case which shall come before the Court of Claims, or is now pending therein, under the provisions of an act entitled "An act to afford assistance and relief to Congress and the Executive Departments in the investigation of claims and demands against the Government," approved March third, eighteen hundred and eighty-three, if it shall appear to the satisfaction of the court, upon the facts established, that it has jurisdiction to render judgment or decree thereon under existing laws or under the provisions of this act, it shall proceed to do so, giving to either party such further opportunity for hearing as in its judgment justice shall require, and report its proceedings therein to either House of Congress or to the Department by which the same was referred to said court.

SEC. 14. That whenever any bill, except for a pension, shall be pending in either House of Congress providing for the payment of a claim against the United States, legal or equitable, or for a grant, gift, or bounty to any person, the House in which such bill is pending may refer the same to the Court of Claims, who shall proceed with the same in accordance with the provisions of the act approved March third, eighteen hundred and eighty-three, entitled "An act to afford assistance and relief to Congress and the Executive Departments in the investigation of claims and demands against the Government," and report to such House the facts in the case and the amount, where the same can be liquidated, including any facts bearing upon the question whether there has been delay or laches in presenting such claim or applying for such grant, gift, or bounty, and any facts bearing upon the question whether the bar of any statute of limitation should be removed or which shall be claimed to excuse the claimant for not having resorted to any established legal remedy.

SEC. 15. If the Government of the United States shall put in issue the right of the plaintiff to recover, the court may, in its discretion, allow costs to the prevailing party from the time of joining such issue. Such costs, however, shall include only what is actually incurred for witnesses, and for summoning the same, and fees paid to the clerk of the court.

SEC. 16. That all laws and parts of laws inconsistent with this act are hereby repealed.

Approved March 3, 1887.

EXHIBIT B.

FRENCH SPOILIATION CLAIMS.

That there be, and hereby is, appropriated, out of any money in the Treasury not otherwise appropriated, the sum of one million forty-three thousand one hundred and seventeen dollars and four cents, to pay the findings of the Court of Claims on the following claims for indemnity for spoliation by the French prior to July thirty-first, eighteen hundred and one, under an Act entitled "An Act to provide for the ascertainment of claims of American citizens for spoliations committed by the French prior to the thirty-first day of July, eighteen hundred and one:" *Provided*, That in all cases where the original sufferers were adjudicated bankrupts the awards shall be made on behalf of the next of kin instead of to assignees in bankruptcy, and the awards in the cases of individual claimants shall not be paid until the Court of Claims shall certify to the Secretary of the Treasury that the personal representatives on whose behalf the award is made represent the next of kin, and the courts which granted the administrations, respectively, shall have certified that the legal representatives have given adequate security for the legal disbursements of the awards, namely:

On the brig *Albert*, Robert Gray, master, namely:

Robert M. Pratt, administrator de bonis non of Joseph White, deceased, six thousand two hundred and sixty-five dollars and seventy-five cents.....	6,265.75
William P. Parker, administrator de bonis non of William B. Parker, deceased, two thousand and eighty-eight dollars and fifty-eight cents	2,088.58
Elizabeth R. Gardner, administratrix de bonis non of Jesse Richardson, deceased, two thousand six hundred and seventy-seven dollars and sixteen cents	2,677.16
William D. Peckman, administrator de bonis non of Dudley L. Peckman, deceased, eight hundred and forty-nine dollars and sixty-two cents	849.62
Henry O. Stone, Benjamin W. Stone, and Robert Stone, executors of Robert Stone, junior, deceased, four thousand one hundred and seventy-seven dollars and sixteen cents.....	4,177.16
William A. Lander, administrator de bonis non of Pickering Dodge, deceased, three thousand one hundred and thirty-two dollars and eighty-seven cents	3,132.87
Arthur E. Huntington, administrator of William Orne, deceased, one thousand five hundred dollars	1,500.00
Mary F. Witherby, surviving executor of Charles Cleveland, deceased, seven hundred and eighty-three dollars and twenty-one cents	783.21
Nathaniel P. Richardson, executor of Joshua Richardson, deceased, two thousand and eighty-eight dollars and fifty-eight cents	2,088.58

On the brig *Sally*, William Hampton, master, namely: Alexander Proud-
fit, administrator of the estate of Robert Ralston, deceased, five thousand seven hundred and thirty-four dollars

5,734.00

On the ship *Two Sisters*, Jacob Henery, master, namely:

George W. Norris, administrator of John Garesche, deceased, two thousand and forty-three dollars and eighty cents.....	2,043.80
George W. Norris, administrator of Peter Bandy, deceased, four hundred and thirty-six dollars and seventy-seven cents.....	436.77
William R. Lejee, executor of Samuel Breck, deceased, one thousand nine hundred and nineteen dollars and twenty-seven cents.....	1,919.27
M. H. Messchert, administrator of Jacob Koch, deceased, nine hundred and eighty dollars	980.00
George W. Guthrie, administrator of Alexander Murray, deceased, seven hundred and eighty-four dollars.....	784.00
James C. Dawes, administrator of Abijah Dawes, deceased, two hundred and ninety-four dollars	294.00

On the ship Two Sisters, Jacob Henery, master, namely—Continued.	
J. Bayard Henry, administrator of Andrew Bayard, deceased, seven hundred and eighty-four dollars.....	\$784.00
William A. M. Fuller, administrator of John Leamy, deceased, seven hundred and eighty-four dollars.....	784.00
Henry Pettit, administrator of Andrew Pettit, deceased, seven hundred and eighty-four dollars.....	784.00
Arthlington Gilpin, administrator of Joshua Gilpin, deceased, two hundred and ninety-four dollars.....	294.00
James S. Cox, administrator of James S. Cox, deceased, two hundred and ninety-four dollars.....	294.00
John C. Williams, administrator of Edward Dunant, deceased, two hundred and ninety-four dollars.....	294.00
Henry Lisle Waln, executor of Jacob S. Waln, deceased, seven hundred and eighty-four dollars.....	784.00
On the brig William, Goe, master, namely:	
D. Fitzhugh Savage, administrator of John Savage, deceased, two thousand four hundred and fourteen dollars.....	2,414 00
J. Bayard Henry, administrator of Andrew Bayard, and so forth, deceased, seven hundred and eighty-four dollars.....	784.00
George W. Guthrie, administrator of Alexander Murray, deceased, four hundred and ninety dollars.....	490.00
Henry Pettit, administrator of Andrew Pettit, deceased, four hundred and ninety dollars.....	490.00
Craig D. Ritchie, administrator of Joseph Summerl, deceased, four hundred and ninety dollars.....	490.00
William Brooke-Rawle, administrator of Jesse Waln, deceased, eight hundred and eighty-two dollars.....	882.00
The Pennsylvania Company for Insurance on Lives and Granting Annuities, administrator of Thomas M. Willing, deceased, six hundred and eighty-six dollars.....	686.00
Samuel Bell, administrator of John G. Wacksmuth, deceased, six hundred and eighty-six dollars.....	686.00
James C. Dawes, administrator of Abijah Dawes, deceased, three hundred and ninety-two dollars.....	392.00
Francis R. Pemberton, administrator of John Clifford, deceased, four hundred and ninety dollars.....	490.00
James S. Cox, administrator of James S. Cox, deceased, four hundred and ninety dollars.....	490.00
Henry P. McKean, administrator of Henry Pratt, deceased, four hundred and ninety dollars.....	490.00
William R. Howell, administrator of Samuel Howell, deceased, four hundred and ninety dollars.....	490.00
William C. McMurtrie, administrator of William McMurtrie, deceased, four hundred and ninety dollars.....	490.00
Henry Pettit, administrator of Charles Pettit, deceased, three hundred and ninety-two dollars.....	392.00
Lorin Blodgett, administrator of Samuel Blodgett, deceased, four hundred and ninety dollars.....	490.00
On the vessel snow Fanny, Garrett Barry, master, namely: Dayton S. Ward, administrator de bonis non of James Barry, deceased, eight thousand five hundred and two dollars.....	
	8,502.00
On the schooner Ballahoo, Joseph Ripley, master, namely: James F. Breuil, administrator of Francis Breuil, deceased, one thousand five hundred and sixty-eight dollars and ninety-five cents.....	
	1,568.95
On the schooner Thankful, William Ward, master, namely:	
Adeline F. Alden, administratrix of James Torrey, one thousand four hundred and twenty-eight dollars and forty cents.....	1,428.40
Adeline F. Alden, administratrix of George Torrey, one thousand four hundred and twenty-eight dollars and forty cents.....	1,428.40
Abel H. Bellows, administrator of Thomas Geyer, two hundred and twenty-six dollars and eighty cents.....	226.80
Stephen R. Rogers, administrator of Joseph Rogers, one thousand seven hundred and thirty-three dollars and thirty-three cents....	1,733.33
Albert C. Arnold, administrator of the estate of Frederick William Geyer, deceased, two hundred and twenty-six dollars and eighty cents, the award in the above case having been made to Francis M. Boutwell, as administrator of the estate of John Heard, assignee in bankruptcy of said Frederick William Geyer.....	226.80

On the schooner Thankful, William Ward, master, namely—Continued.	
Charles F. Adams, administrator of Peter C. Brooks, deceased, two thousand dollars.....	\$2,000.00
Henry W. Blagge and Susan B. Samuels, administrators of Crowell Hatch, deceased, one thousand dollars.....	1,000.00
William Sohier, administrator of Nathaniel Fellowes, deceased, one thousand three hundred dollars.....	1,300.00
William Gray, administrator of William Gray, deceased, two thousand two hundred dollars.....	2,200.00
William S. Carter, administrator of William Smith, deceased, one thousand dollars.....	1,000.00
Robert Grant, administrator of William H. Boardman, deceased, four hundred dollars.....	400.00
David G. Haskins, administrator of David Greene, deceased, one thousand dollars.....	1,000.00
Lawrence Bond, administrator of Nathan Bond, deceased, four hundred dollars.....	400.00
Lucy S. Cushing, administratrix of Jacob Sheafe, deceased, five hundred dollars.....	500.00
On the brig Lady Washington, Selleck, master, namely:	
Henry Pettit, administrator of Andrew Pettit, and so forth, deceased, seven hundred and nine dollars and eighty cents.....	709.80
William A. M. Fuller, administrator of John Leamy, deceased, four hundred and twenty-five dollars and eighty-eight cents.....	425.88
Robert W. Smith, administrator of Robert Smith, deceased, five hundred and sixty-seven dollars and eighty-four cents.....	567.84
George Willing, administrator of George Willing, deceased, two hundred and eighty-three dollars and ninety-two cents.....	283.92
Francis A. Lewis, administrator of John Miller, junior, deceased, five hundred and sixty-seven dollars and eighty-four cents.....	567.84
George Blight, administrator of Peter Blight, deceased, seven hundred and nine dollars and eighty cents.....	709.80
Craig D. Ritchie, administrator of Joseph Summerl, deceased, five hundred and sixty-seven dollars and eighty-four cents.....	567.84
William Brooke-Rawle, administrator of Jesse Waln, deceased, seven hundred and nine dollars and eighty cents.....	709.80
Richard C. McMurtrie, administrator of John Bohlen, and so forth, deceased, five hundred and sixty-seven dollars and eighty-four cents.....	567.84
The Pennsylvania Company for Insurance on Lives and Granting Annuities, administrator of Thomas M. Willing, deceased, seven hundred and nine dollars and eighty cents.....	709.80
Thomas F. Bayard, administrator of Thomas W. Francis, deceased, two hundred and eighty-three dollars and ninety-two cents.....	283.92
Henry Pratt McKean, executor of Henry Pratt, deceased, four hundred and twenty-five dollars and eighty-eight cents.....	425.88
Francis R. Pemberton, administrator of John Clifford, deceased, three hundred and fifty-four dollars and ninety cents.....	354.90
Samuel Bell, administrator of John G. Wacksmuth, deceased, three hundred and fifty-four dollars and ninety cents.....	354.90
William Read Fisher, administrator of Samuel W. Fisher, deceased, three hundred and fifty-four dollars and ninety cents.....	354.90
Isaac S. Smyth, administrator of Jacob Baker, deceased, five hundred and sixty-seven dollars and eighty-four cents.....	567.84
George W. Guthrie, administrator of Alexander Murray, deceased, seven hundred and nine dollars and eighty cents.....	709.80
Uelma C. Smith, administrator of William Jones, deceased, five hundred and sixty-seven dollars and eighty-four cents.....	567.84
A. Louis Eakin, administrator of Chandler Price, deceased, seven hundred and nine dollars and eighty cents.....	709.80
Frederick W. Meeker, administrator of Samuel Meeker, deceased, seven hundred and nine dollars and eighty cents.....	709.80
James C. Fisher, executor of James C. Fisher, deceased, three hundred and fifty-four dollars and ninety cents.....	354.90
D; Fitzhugh Savage, administrator of John Savage, and so forth, deceased, seven hundred and nine dollars and eighty cents.....	709.80
On the brig American, Thomas Towne, master, namely: David Ware, administrator de bonis non of John Hall, deceased, four thousand six hundred and ninety-one dollars.....	4,691.00

On the ship <i>Jane</i> , John Wallace, master, namely:	
Esther S. Buchanan, administratrix, representing Smith and Buchanan, eleven thousand six hundred and sixty dollars and twenty-one cents.....	\$11,660.21
Robert Carter Smith, administrator, representing Samuel Smith, six thousand seven hundred and thirty-eight dollars and twenty-one cents.....	6,738.21
Cumberland D. Hollins, administrator, representing John Hollins, four thousand nine hundred and twenty-two dollars.....	4,922.00
On the ship <i>Bacchus</i> , George, master, namely:	
The Real Estate Insurance and Trust Company of Philadelphia, administrator of James Campbell, deceased, five thousand two hundred and ninety dollars.....	5,290.00
Henry Pettit, administrator of Andrew Pettit, and so forth, deceased, nine hundred and eighty dollars.....	980.00
George W. Guthrie, administrator of Alexander Murray, deceased, nine hundred and eighty dollars.....	980.00
M. H. Messchert, administrator of Jacob G. Koch, deceased, nine hundred and eighty dollars.....	980.00
Samuel Bell, administrator of John G. Wacksmuth, deceased, nine hundred and eighty dollars.....	980.00
James C. Dawes, administrator of Abijah Dawes, deceased, one hundred and ninety-six dollars.....	196.00
Henry Lisle Waln, executor of Jacob S. Waln, and so forth, nine hundred and eighty dollars.....	980.00
On the vessel the snow <i>Boston</i> , Dougherty, master, namely:	
J. Bayard Henry, administrator of George Latimer, deceased, three thousand and twenty-five dollars and thirty-six cents.....	3,025.36
The Real Estate Title Insurance and Trust Company of Philadelphia, administrator de bonis non cum testamento annexo of James Campbell, deceased, three thousand and twenty-five dollars and thirty-six cents.....	3,025.36
J. Bayard Henry, administrator of Andrew Bayard, and so forth, deceased, eight hundred and eighty-two dollars.....	882.00
The city of Philadelphia, administrator of Stephen Girard, deceased, four hundred and ninety dollars.....	490.00
Henry Pratt McKean, executor of Henry Pratt, deceased, seven hundred and eighty-four dollars.....	784.00
D. Fitzhugh Savage, administrator of John Savage, deceased, seven hundred and eighty-four dollars.....	784.00
James Crawford Dawes, administrator of Abijah Dawes, deceased, four hundred and ninety dollars.....	490.00
Francis A. Lewis, administrator of John Lewis, junior, deceased, four hundred and ninety dollars.....	490.00
William A. M. Fuller, administrator of John Leamy, deceased, four hundred and ninety dollars.....	490.00
John C. Williams, administrator of Edward Dunant, deceased, three hundred and forty-three dollars.....	343.00
Arthington Gilpin, administrator of Joshua Gilpin deceased, three hundred and forty-three dollars.....	343.00
Samuel Bell, administrator of John G. Wacksmuth, deceased, one thousand one hundred and seventy-six dollars.....	1,176.00
Henry Pettit, administrator of Andrew Pettit, and so forth, deceased, seven hundred and eighty-four dollars.....	784.00
George W. Guthrie, administrator of Alexander Murray, deceased, six hundred and eighty-six dollars.....	686.00
D. Fitzhugh Savage, administrator of John Savage, deceased, eight hundred and eighty-two dollars.....	882.00
James S. Cox, administrator of James S. Cox, deceased, four hundred and ninety dollars.....	490.00
M. H. Messchert, administrator of Jacob G. Koch, deceased, four hundred and ninety dollars.....	490.00
Richard C. Murtrie, administrator of John Bohlen, deceased, four hundred and ninety dollars.....	490.00
F. R. Pemberton, administrator of John Clifford, deceased, two hundred and ninety-four dollars.....	294.00
Henry Lisle Waln, executor of Jacob S. Waln, deceased, five hundred and eighty-eight dollars.....	588.00
The Pennsylvania Company for Insurance on Lives, and so forth, administrator of Thomas M. Willing, deceased, three hundred and ninety-two dollars.....	392.00

On the vessel the snow Boston, Dougherty, master, namely—Continued, Thomas F. Bayard, administrator of Thomas W. Francis, deceased, three hundred and ninety-two dollars	\$392.00
On the ship Patapsco, William Hill, master, namely: William Donnell, administrator de bonis non cum testamento annexo of the estate of John Donnell, deceased, six thousand six hun- dred and fifty-nine dollars and ninety-nine cents	6,659.99
George W. Brown, administrator of the estate of James A. Buchanan, deceased, four thousand six hundred and nine dollars and ninety- nine cents, being his share of vessel and freight.....	4,609.99
Robert Carter Smith, administrator de bonis non cum testamento annexo of the estate of Samuel Smith, deceased, four thousand six hundred and nine dollars and ninety-nine cents, being his share of vessel and freight.....	4,609.99
Esther S. Buchanan, administratrix of the estate of William B. Bu- chanan, who was the surviving partner of the firm of S. Smith and Buchanan, deceased, twenty-five thousand and fifty-six dollars, the value of the cargo shipped by said firm.....	25,056.00
Cumberland D. Hollins, administrator de bonis non cum testamento annexo of the estate of John Hollins, deceased, seven thousand six hundred dollars.....	7,600.00
Virgilia B. Brooke, administratrix de bonis non cum testamento annexo of the estate of John Smith, junior, deceased, forty-eight thousand four hundred and sixty-six dollars.....	48,466.00
On the brig Hope, Church, master, namely: John C. Parsons, as administrator of the estate of John Caldwell, deceased, twelve thousand four hundred and twelve dollars and seventeen cents.....	12,412.17
William Sohler, administrator of Nathaniel Fellowes, deceased, one thousand dollars.....	1,000.00
Frank Dabney, administrator of Samuel W. Pomeroy, deceased, one thousand dollars.....	1,000.00
John W. Aphrop, administrator of Caleb Hopkins, deceased, one thousand dollars.....	1,000.00
Lawrence Bond, administrator of Nathan Bond, deceased, five hun- dred dollars.....	500.00
Daniel D. Slade, administrator of Daniel D. Rogers, deceased, five hundred dollars.....	500.00
On the brig Juno, Walker, master, namely: Ann Fisher Satterthwaite, administratrix of James Sheafe, deceased, twelve thousand two hun- dred and forty dollars.....	12,240.00
On the brig Confidence, Thomas Manning, master, namely: Catherine M. Singleton, administratrix de bonis non of Alexander McKim, sur- viving partner of the firm of Robert McKim and Company, one thou- sand four hundred and ninety-seven dollars and thirty-nine cents....	1,497.39
On the brig Eleanor, James Treat, master, namely: George H. Williams, administrator de bonis non of Samuel Williams, deceased, one thousand five hundred and eighty-three dollars and fifty-nine cents	1,583.59
Charles J. Bonaparte, administrator de bonis non of Benjamin Wil- liams, deceased, one thousand five hundred and eighty-three dol- lars and fifty-nine cents.....	1,583.59
David Stewart, administrator of Francis Johonnet, surviving part- ner of Francis Johonnet and Company, five thousand seven hun- dred and twenty-three dollars and eighteen cents.....	5,723.18
On the schooner Eliza, Thomas Poulson, master, namely: John Merven Carrere and David Stewart, administrators of John Carrere, deceased, eleven thousand seven hundred and forty-four dollars and ninety-six cents.....	11,744.96
David Stewart, administrator of John G. Delisle, deceased, three thousand seven hundred and eighty-one dollars.....	3,781.00
On the vessel Fusileer, Thomas Shaw, master, namely: George B. Chase, administrator of Stephen Chase, deceased, two thousand nine hundred and fifty-five dollars	2,955.00
Albion E. Taylor, administrator de bonis non of Joseph Chase, deceased, two thousand nine hundred and fifty-five dollars.....	2,955.00
Calvin Page, administrator of Thomas Shaw, deceased, one thousand one hundred and sixty-eight dollars and fifty-five cents.....	1,168.55
On the brig Thomas, Mark Fernald, master, namely: James W. Emery, administrator de bonis non of the estate of Thomas Manning, de- ceased, six thousand one hundred and thirty-two dollars.....	6,132.00

On the schooner Lucy, Lewis Holmes, master, namely:	
Isaac Brewster, administrator de bonis non cum testamento annexo of the estate of Daniel Jackson, deceased, three thousand five hundred and sixty-seven dollars.....	\$3,567.00
Charles G. Davis, administrator de bonis non of William Davis, deceased, nine hundred and ninety-two dollars	992.00
On the brig Leonard, William Hackett, master, namely: Joseph A. Titcomb, administrator of the estate of John Wills, otherwise called John Wells, deceased, eight thousand one hundred and fifty dollars..	8,150.00
On the brig Vulture, John Berry, master, namely:	
Elizabeth R. Gardner, administratrix of Jesse Richardson, three thousand six hundred and eighteen dollars and eighty-five cents.	3,618.85
Nathaniel P. Richardson, executor of Joshua Richardson, three thousand six hundred and eighteen dollars and eighty-five cents.....	3,618.85
William Gray, administrator of William Gray, deceased, one thousand five hundred dollars.....	1,500.00
Charles F. Adams, administrator of Peter C. Brooks, deceased, one thousand five hundred dollars.....	1,500.00
William Sohler, administrator of Nathaniel Fellowes, deceased, one thousand dollars.....	1,000.00
H. H. Hunnewell, executor of John Welles, deceased, five hundred dollars.....	500.00
Henry W. Blagge and Susan B. Samuels, administrators of Crowell Hatch, deceased, one thousand dollars.....	1,000.00
On the sloop Fox, Brooks, master, namely:	
Sanford J. Horton, as administrator of the estate of William Wickham, deceased, one thousand five hundred and eight dollars and thirty-three cents.....	1,508.33
Melvin B. Copeland, as administrator of the estate of Nathaniel Blake, deceased, four hundred and fifty-four dollars and sixteen cents.....	454.16
George G. Sill, as administrator of the estate of William Moore, deceased, three thousand two hundred and eighty-three dollars and thirty-three cents.....	3,283.33
Charles F. Adams, administrator of Peter C. Brooks, deceased, four hundred dollars.....	400.00
H. Burr Crandall, administrator of Thomas Dickinson, deceased, four hundred dollars.....	400.00
David G. Haskins, administrator of David Greene, deceased, five hundred dollars.....	500.00
Frank Dabney, administrator of Samuel W. Pomeroy, deceased, five hundred dollars.....	500.00
Robert Grant, administrator of William H. Boardman, deceased, three hundred dollars.....	300.00
William I. Monroe, administrator of John Brazier, deceased, one thousand dollars.....	1,000.00
John Wetherbee, administrator of James Tisdale, deceased, one thousand dollars.....	1,000.00
Henry W. Blagge and Susan B. Samuels, administrators of Crowell Hatch, deceased, five hundred dollars.....	500.00
On the schooner Nancy, Nathaniel Lincoln, master, namely: Charles E. Alexander, administrator of the estate of Jonathan Merry, deceased, eight hundred and eight dollars.....	808.00
On the brig William, Benjamin H. Rathbone, master, namely: Bayard Tuckerman, administrator of Walter Channing, surviving partner of Gibbs and Channing, and likewise administrator of George Gibbs, twenty thousand seven hundred and fifty-four dollars.....	20,754.00
On the schooner Alert, Jacob Olliver, master, namely:	
Franklin Leach, administrator of William Leach, three thousand five hundred and seventy-seven dollars and eighty-eight cents....	3,577.88
Edward I. Brown, administrator of Israel Thorndike, one thousand and three dollars and seventy-three cents.....	1,003.73
Arthur L. Huntington, administrator of James Dunlap, deceased, six hundred dollars.....	600.00
John H. Moriarty, administrator of James Scott, deceased, four hundred dollars.....	400.00
Thomas H. Perkins administrator of John C. Jones, deceased, three hundred dollars.....	300.00
Horace B. Sargent, junior, administrator of Daniel Sargent, deceased, five hundred dollars.....	500.00

On the schooner Alert, Jacob Olliver, master, namely—Continued.	
John C. Ropes, administrator of Thomas Amory, deceased, one thousand dollars.....	\$1,000.00
H. H. Hunnewell, administrator of Arnold Wells, junior, deceased, four hundred dollars.....	400.00
William G. Perry, administrator of Nicholas Gilman, deceased, three hundred dollars.....	300.00
Lucy S. Cushing, administratrix of Jacob Sheafe, deceased, four hundred dollars.....	400.00
H. Burr Crandall, administrator of Thomas Cushing, deceased, four hundred dollars.....	400.00
Archibald M. Howe, administrator of Francis Green, deceased, eight hundred dollars.....	800.00
Frank Dabney, administrator of Samuel W. Pomeroy, deceased, six hundred dollars.....	600.00
On the ship Theresa, Phillip Brum, master, namely:	
George S. Sonntag, administrator of William L. Sonntag, deceased, surviving partner of William L. Sonntag and Company, as representative of said firm, thirteen thousand five hundred and thirty-seven dollars and fifty cents.....	13,537.50
George S. Sonntag, administrator, as representative of William L. Sonntag, one of the joint owners of the Theresa, three thousand two hundred and sixty-four dollars and fifty cents.....	3,264.50
Jane J. De La Roche, administratrix of Frederick Franck De La Roche, as representative of one of the joint owners of the Theresa, three thousand two hundred and sixty-four dollars and fifty cents.....	3,264.50
On the schooner Hannah, Phillip Bessom, master, namely:	
Sarah J. Brown, administratrix of Isaac Collyer, deceased, for value of one hundred and sixty-four quintals of fish, one thousand three hundred and twelve dollars.....	1,312.00
Ebenezer D. Secomb, administrator of Phillip Bessom, value of cargo, less the hundred and sixty-four quintals of fish owned by said Collyer, and less also the insurance paid thereon by William Gray, twenty-three thousand one hundred and eighty dollars.....	23,180.00
William Gray, administrator of William Gray, deceased, two thousand nine hundred and twenty dollars.....	2,920.00
On the brig Lydia, John Cook, master, namely: Charles B. Allen, administrator de bonis non of Zachariah Allen, for vessel, cargo, and the freight earned, twelve thousand two hundred and ninety-one dollars.....	
	12,291.00
On the ship Reindeer, Robert Motley, master, namely: Henry Deering and Francis Fessenden, administrators of James Deering, twenty thousand six hundred and twenty-five dollars.....	
	20,625.00
On the ship Betsy, Josiah Obear, master, namely:	
Horace Obear, administrator of Josiah Obear, one thousand seven hundred and five dollars and sixty-eight cents.....	1,705.68
Franklin Leach, administrator of Nathan Leach, one hundred and twenty-six dollars.....	126.00
William G. Perry, administrator of Nicholas Gilman, deceased, one hundred and ninety-eight dollars.....	198.00
H. H. Hunnewell, administrator of Arnold Wells, junior, deceased, three hundred and ninety-six dollars.....	396.00
On the ship Argo, Benjamin Randall, master, namely: Henry J. Gardner, administrator of the estate of Matthew Cobb, deceased, twelve thousand dollars.....	
	12,000.00
On the ship Eliza, Peter Burton, master, namely: Alexandria Proudfit, administrator of the estate of John Proudfit, deceased, six thousand nine hundred and fifty-one dollars.....	
	6,951.00
On the sloop Nancy, David Foster, master, namely:	
George G. Sill, administrator de bonis non of William Coggeshall, deceased, eight hundred and fifty-one dollars and fifty cents.....	851.50
Charles F. Adams, administrator of Peter C. Brooks, deceased, one thousand dollars.....	1,000.00
William Sohler, administrator of Nathaniel Fellows, deceased, one thousand dollars.....	1,000.00
Henry W. Blagge and others, administrators of Crowell Hatch, deceased, five hundred dollars.....	500.00
On the brig Vennus, John Harmon, master, namely: John S. Cole, administrator of the estate of John Storer, deceased, ten thousand five hundred and sixty-eight dollars.....	
	10,568.00

On the schooner Needham, William Grant, master, namely: John C. McDonald, administrator of the estate of William McDonald, deceased, four thousand nine hundred and fourteen dollars.....	\$4,914.00
On the snow Lydia, Eleazur Washburn, master, namely: Charles E. Alexander, administrator of the estate of Jonathan Merry, deceased, thirteen thousand two hundred and four dollars and ninety-six cents.....	13,204.96
William R. Richards, administrator of the estate of William and Thomas Walter, both deceased, two thousand seven hundred and twenty-seven dollars and forty-eight cents.....	2,727.48
On the schooner Ranger, Josiah Bacon, master, namely: Abiel S. Lewis, administrator of the estate of Thomas Lewis, junior, surviving partner of Thomas Lewis and Son, eight thousand four hundred and eighty dollars.....	8,480.00
On the vessel Georgia Packet, John McKeever, master, namely: The Pennsylvania Company for Insurance on Lives and Granting Annuities, administrator of Thomas M. Willing, deceased, six thousand two hundred and forty-six dollars.....	6,246.00
Richard F. Flickwir, administrator of Richard Flower, deceased, one thousand and fifty-five dollars.....	1,055.00
Richard F. Flickwir, administrator of John Flower, deceased, one thousand and fifty-five dollars.....	1,055.00
Richard F. Flickwir, administrator of Reese Wall, deceased, one thousand and fifty-five dollars.....	1,055.00
Edward S. McKeever, administrator of John McKeever, deceased, one thousand and fifty-five dollars.....	1,055.00
On the snow Charlotte, Cornelius Low, master, namely: George Hawkins Williams, administrator of Joseph Williams, surviving partner of Williams and Low, three thousand four hundred and sixty-four dollars.....	3,464.00
On the brig Yorick, William Moodie, master, namely: George S. Sonntag, administrator of William L. Sonntag, seven thousand eight hundred and eighty-six dollars and fifty cents.....	7,886.50
Jane J. De La Roche, administratrix of Frederick Franck De La Roche, seven thousand eight hundred and eighty-six dollars and fifty cents.....	7,886.50
On the schooner Betsey, John Murphy, master, namely: W. Hall Harris, administrator de bonis non, and so forth, estate of William Patterson, deceased, twenty thousand three hundred and thirty-four dollars and sixteen cents.....	20,334.16
On the sloop Martha, Joshua McWilliams, master, namely: John C. Williams, administrator of Edward Dunant, deceased, one thousand two hundred and sixty dollars.....	1,260.00
On the brig Calliope, John Leonard, master, namely: Reginald Fendall, administrator of the estate of John Leonard, twenty-six thousand nine hundred and sixty dollars.....	26,960.00
On the schooner Betsey and Nancy, Samuel Eels, master, namely: Samuel R. Eels, administrator of the estate of Samuel Eels, deceased, two thousand five hundred and four dollars and twenty-five cents....	2,504.25
On the brig Catherine, Samuel Cazneau, master, namely: Henry R. Perkins, administrator of the estates of Anthony Davenport and Moses Davenport, joint owners of the Catherine, eight thousand nine hundred and thirty-five dollars.....	8,935.00
On the schooner Hannah, Joseph Bright, master, namely: Abram H. Smyth, administrator of the estate of Abram Hewes, deceased, two thousand four hundred and ninety-six dollars.....	2,496.00
Lawrence Stabler, administrator of the estate of William Hartshorn, deceased, remaining partner of the late firm of William Hartshorn and Sons, two thousand four hundred and ninety-six dollars.....	2,496.00
On the brig Eliza Wright, P. Ethridge, master, namely: Henry A. T. Granbery, administrator of John Granbery, deceased, one hundred and nine dollars and one cent.....	109.01
R. Manson Smith, administrator of Francis Smith, deceased, one hundred and eighteen dollars and ninety-two cents.....	118.92
John Neely, administrator of John Cowper, deceased, one hundred and forty eight dollars and sixty-five cents.....	148.65
Gilbert R. Fox, junior, administrator of Thomas Willock, deceased, one hundred and thirty-eight dollars and seventy-four cents.....	138.74
John Newport Greene, administrator of Conway Whittle, deceased, one hundred and eighteen dollars and ninety-two cents.....	118.92

On the schooner <i>Phoenix</i> , James Coward, master, namely:	
George F. R. Waesche, administrator de bonis non of the estate of George Repold, four thousand four hundred and twenty-seven dollars and forty-four cents.....	\$4,427.44
Henry Frederick Wegner, administrator de bonis non of the estate of Albert Seekamp, four thousand four hundred and twenty-seven dollars and forty-four cents	4,427.44
Charles F. Taylor, administrator de bonis non of the estate of Henry Schroeder, four thousand four hundred and twenty-seven dollars and forty-four cents. The last above three items to be subject to a deduction of the amount of insurance received, which amount shall be investigated and determined by the proper accounting officers of the Treasury Department.....	4,427.44
On the schooner <i>Phoenix</i> , Joshua Waite, master, namely:	
Henry R. Virgin, administrator of the estates of Samuel Snow, Stephen Purrington, and John Snow, junior, two thousand one hundred and twenty-six dollars.....	2,126.00
Henry Deering and Francis Fessenden, administrators of the estate of James Deering, one thousand three hundred and seventy-three dollars.....	1,373.00
Henry J. Gardner, administrator of the estate of Matthew Cobb, two thousand one hundred and seventy-three dollars.....	2,173.00
Robert Codman, administrator of William Gray, deceased, three thousand dollars	3,000.00
On the schooner <i>Polly</i> , Joseph Atkins, master, namely: Charles E. Alexander, administrator of the estate of Jonathan Merry, deceased, one thousand two hundred and thirty-three dollars.....	
	1,233.00
On the brig <i>Caroline</i> , William Morton, master, namely:	
Wallace T. Jones, administrator of the estate of Edward Jones, two thousand seven hundred and fifty-two dollars and seventy cents..	2,752.70
Charles F. Adams, administrator of Peter C. Brooks, deceased, five thousand four hundred and two dollars and fifty cents.....	5,492.50
Henry Parkman, administrator of John Duballet, deceased, one thousand and eighty dollars and fifty cents.....	1,080.50
Henry W. Blagge and others, administrators of Crowell Hatch, deceased, one thousand and eighty dollars and fifty cents	1,080.50
On the ship <i>Eliza</i> , William Marrenner, master, namely: Wallace T. Jones, administrator of the estate of Edward Jones, forty-eight thousand one hundred and eighty-six dollars.....	
	48,186.00
On the brig <i>Friendship</i> , George Hodges, master, namely:	
Charles S. Nichols, administrator of the estate of Ichabod Nichols, thirteen thousand six hundred and ninety-two dollars and twenty-seven cents	13,692.27
William H. Silsbee, administrator of the estate of Benjamin Hodges, fourteen thousand two hundred and twenty-five dollars and four cents	14,225.04
Thomas Kittridge, administrator of the estate of George Hodges, one hundred and seventy-one dollars and twenty-four cents.....	171.24
Robert Codman, administrator of William Gray, junior, deceased, five thousand two hundred dollars.....	5,200.00
Charles F. Adams, administrator of Peter C. Brooks, deceased, two thousand dollars	2,000.00
William Sohler, administrator of Nathaniel Fellowes, deceased, seven hundred dollars.....	700.00
H. Burr Crandall, administrator of Thomas Dickason, junior, deceased, five hundred dollars.....	500.00
Henry W. Blagge and others, administrator of Crowell Hatch, deceased, eight hundred dollars.....	800.00
Daniel D. Slade, administrator of Daniel D. Rogers, deceased, five hundred dollars.....	500.00
Robert Grant, administrator of Jonathan Mason, junior, deceased, five hundred dollars.....	500.00
John M. Clinch, administrator of Perez Morton, deceased, five hundred dollars.....	500.00
H. H. Hunnewell, administrator of Arnold Wells, junior, deceased, three hundred dollars.....	300.00
Francis M. Boutwell, administrator of Samuel Cobb, deceased, two hundred dollars.....	200.00

On the schooner <i>Jane</i> , Thomas Atwood, master, namely:	
Henry G. Dorr, administrator of the estate of Andrew C. Dorr, two thousand five hundred and seventy-three dollars and eighty-seven cents	\$2,573.87
Frances A. Wheelock, administratrix of the estate of William Door, two thousand five hundred and seventy-three dollars and eighty-seven cents	2,573.87
Charles F. Adams, administrator of Peter C. Brooks, deceased, two thousand seven hundred dollars	2,700.00
William Sobier, administrator of Nathaniel Fellowes, deceased, five hundred dollars	500.00
John Wetherbee, administrator of James Tisdale, deceased, five hundred dollars	500.00
William Vernon, administrator of Samuel Brown, deceased, six hundred dollars	600.00
Henry W. Blagge and others, administrators of Crowell Hatch, deceased, seven hundred dollars	700.00
On the brig <i>Betsey</i> , William Witmarsh, master, namely:	
Mary Souther, administratrix of the estate of Benjamin Wheeler, deceased, six thousand and forty-eight dollars and six cents	6,048.66
Charles F. Adams, administrator of Peter C. Brooks, deceased, three thousand dollars	3,000.00
Thomas H. Perkins, administrator of John C. Jones, deceased, one thousand dollars	1,000.00
William G. Perry, administrator of Nicholas Gilman, deceased, one thousand dollars	1,000.00
Robert Grant, administrator of William H. Boardman, deceased, one thousand dollars	1,000.00
John H. Moriarty, administrator of James Scott, deceased, five hundred dollars	500.00
Lucy S. Cushing, administratrix of Jacob Sheafe, deceased, five hundred dollars	500.00
Charles F. Hunt, administrator of Joseph Russell, deceased, one thousand dollars	1,000.00
On the sloop <i>Mary</i> , Gilbert Totten, master, namely:	
John C. Hollister, administrator of the estate of Frederick Hunt, deceased, two thousand three hundred and sixty-two dollars and thirty-four cents	2,362.34
John C. Hollister, administrator of the estate of Thomas Rice, deceased, two thousand three hundred and sixty-two dollars and thirty-three cents	2,362.33
John C. Hollister, administrator of the estate of Elias Shipman, deceased, two thousand three hundred and sixty-two dollars and thirty-three cents	2,362.33
On the brig <i>Rosetta</i> , Isaac Isaacs, master, namely:	
John C. Tilgman, administrator of the estate of William Van Wyck, six thousand and twenty-four dollars and ninety-six cents	6,024.96
Rebecca R. Thompson and Elizabeth Y. Thompson, administratrices of the estate of Joseph Young, five thousand five hundred and ninety-seven dollars and forty-six cents	5,597.46
William Donnell, administrator of John Donnell, deceased, one thousand nine hundred and sixty dollars	1,960.00
Edward C. Noyes and others, administrators of James Clark, deceased, nine hundred and eighty dollars	980.00
C. D. Hollins, administrator of Cumberland Dugan, deceased, one thousand five hundred dollars	1,500.00
David Stewart, administrator of William McCreery, deceased, nine hundred and eighty dollars	980.00
Mary A. B. Smith, administratrix of John Smith, deceased, nine hundred and eighty dollars	980.00
Charles J. Bonaparte, administrator of Benjamin Williams, deceased, nine hundred and eighty dollars	980.00
David Stewart, administrator of Paul Bentalou, deceased, nine hundred and eighty dollars	980.00
John W. Jenkins, administrator of John Hillen, deceased, nine hundred and eighty dollars	980.00
David Stewart, administrator of Henry Payson, deceased, four hundred and ninety dollars	490.00
Robert Shriver, administrator of Isaac Causten, deceased, four hundred and ninety dollars	490.00

On the schooner Henry and Gustavus, John Smith, master, namely:	
George G. Sill, administrator of the estate of Thomas Sanford, one thousand seven hundred and eighty-six dollars and sixty-three cents	\$1,786.63
Herman Whittlesey, administrator of the estate of Aaron Gaylord, one thousand seven hundred and eighty-six dollars and sixty-three cents	1,786.63
Mary H. Williams, administratrix of Ezekiel Williams, deceased, one hundred and ninety-three dollars and sixty-seven cents.....	193.67
John C. Parsons, administrator of John Caldwell, deceased, four hundred and eighty-seven dollars and fifty cents	487.50
On the schooner Friendship, Jonathan Gilbert, master, namely:	
James Manning, administrator of John Manning, two thousand and sixty dollars	2,060.00
Robert Codman, administrator of William Gray, junior, deceased, two thousand dollars	2,000.00
On the brig Hiram, J. Humphreys, master, namely:	
Simon Tomlinson, administrator of Samuel Hull, four hundred dollars.....	400.00
John F. Plumb, administrator of John Humphreys, four hundred dollars.....	400.00
John F. Plumb, administrator of James Humphreys, four hundred dollars.....	400.00
Charles F. Adams, administrator of Peter C. Brooks, deceased, four hundred and fourteen dollars	414.00
William Schier, administrator of Nathaniel Fellowes, deceased, four hundred and fourteen dollars	414.00
Henry W. Blage and others, administrators of Crowell Hatch, deceased, three hundred and seventy-two dollars.....	372.00
Richard Delafield, administrator of John Delafield, deceased, nine hundred and eighty dollars.....	980.00
Louisa J. Sebor, administratrix of Jacob Sebor, deceased, four hundred and ninety dollars	490.00
Carlisle Terry, administrator of Carlisle Pollock, deceased, four hundred and ninety dollars.....	490.00
William H. S. Elting, administrator of Peter Elting, deceased, four hundred and ninety dollars	490.00
Union Trust Company of New York, administrator of William Ogden, deceased, four hundred and ninety dollars.....	490.00
On the schooner Neutrality, Elnathan Atwater, master, namely:	
Elihu L. Mix, administrator of Thomas Atwater, one thousand six hundred and thirty dollars and twelve cents.....	1,630.12
George P. Marvin, administrator de bonis non of Ebenezer Peck, one thousand six hundred and thirty dollars and twelve cents.....	1,630.12
John C. Hollister, administrator de bonis non of Elnathan Atwater, one thousand six hundred and thirty dollars and twelve cents....	1,630.12
John C. Hollister, administrator de bonis non of Elias Shipman, eight hundred and fifteen dollars and six cents	815.06
John C. Hollister, administrator of Austin Denison, eight hundred and fifteen dollars and six cents	815.06
On the schooner Shepherdess, Warren Chapman, master, namely:	
George G. Sill, administrator of the estate of Timothy Chapman, one thousand eight hundred and forty-one dollars and six cents..	1,841.06
Warren C. Pike, administrator of the estate of Warren Chapman, one thousand eight hundred and forty-one dollars and six cents..	1,841.06
Mary H. Williams, administratrix of Ezekiel Williams, deceased, ninety six dollars and fifty-three cents.....	96.53
John C. Parsons, administrator of John Caldwell, deceased, one hundred and ninety-three dollars and six cents	193.06
On the ship Two Sisters, John T. Hilton, master, namely: Andrew Lacy, administrator of the estate of William Neal, deceased, eight thousand four hundred and forty-eight dollars.....	8,448.00
On the sloop Union, Seth Lincoln, master, namely:	
Shearjashub Bourne, administrator of the estate of Shearjashub Bourne, three thousand two hundred and fifty dollars and thirty-eight cents.....	3,250.38
Stephen F. Peckham, administrator of the estate of Samuel Wardwell, three thousand two hundred and fifty dollars and thirty-eight cents	3,250.38

On the sloop Confidence, Francis Bradbury, master, namely: George W. Bradbury, administrator of the estate of Charles Bradbury, in right of Francis Bradbury, his assignor, one thousand three hundred and sixty-six dollars	\$1,366.00
George W. Bradbury, administrator of the estate of Theophilus Bradbury, one thousand three hundred and sixty-six dollars.....	1,366.00
On the schooner Hannah, Josiah Bouton, master, namely: George B. Saint John, administrator of the estate of Eliphalet Lockwood, Buckingham Lockwood, and William Lockwood, four thousand two hundred and two dollars and nine cents.....	4,202.09
George B. Saint John and Jarvis Kellogg, administrators of the estate of Hezekiah Selleck, four thousand two hundred and two dollars and nine cents.....	4,202.09
On the schooner Three Friends, James Shepherd, junior, master, namely: Gilbert C. Huntington, administrator of the estate of Alvan Fosdick, deceased, surviving partner of Fosdick and Lambert, thirteen thousand five hundred and seventeen dollars	13,517.00
Mary Souther, administratrix of the estate of Benjamin Wheeler, deceased, five hundred and ten dollars.....	510.00
On the ship Henry, Daniel Allin, master, namely: Rebecca B. Armington, administratrix of the estate of Samuel Allin, three thousand seven hundred and sixty-six dollars	3,766.00
Elizabeth T. Pike, administratrix of the estate of Daniel Allin, deceased, three thousand seven hundred and sixty-six dollars	3,766.00
Samuel W. Peckham, administrator of the estate of Samuel Carlisle, surviving partner of the firm of S. and B. Carlisle, three thousand seven hundred and sixty-six dollars	3,766.00
On the ship Juliana, Thomas Hayward, master, namely: Thomas B. Ghequiere, administrator of the estate of Charles Ghequiere, deceased, three thousand eight hundred and forty-nine dollars and sixteen cents	3,849.16
Jacob Bowman Sweitzer and David Stewart, administrators of John Holmes, deceased, twelve thousand one hundred and twenty-nine dollars and sixteen cents.....	12,129.16
On the ship Leeds Packet, Richard Bunce, master, namely: Benjamin H. Rutledge, administrator of Adam Tuuno, surviving partner of Tuuno and Cox, twenty-one thousand one hundred and sixty-seven dollars and eighty cents.....	21,167.80
Gordon Gairdner, administrator of James Gairdner, surviving partner of James and Edwin Gairdner and Company, four thousand eight hundred and thirty-three dollars and ninety-three cents....	4,833.93
Henry E. Young, administrator of John Turnbull, seven hundred dollars.....	700.00
Henry E. Young, administrator of James Carson, one thousand seven hundred dollars.....	1,700.00
Lucy Franklin Reed McDonell, executrix of George Pollock, surviving partner of Hugh Pollock and Company, twelve thousand one hundred and nine dollars	12,109.00
Louisa J. Sebor, administratrix of Jacob Sebor, deceased, five hundred and nine dollars.....	509.00
On the schooner Union, Samuel Larrabee, master, namely: Cornelia S. Jackson, administratrix of Levi Cutter, one thousand eight hundred and thirty-three dollars and fifty cents	1,833.50
Seth L. Milliken, administrator of John Milliken, one thousand eight hundred and thirty-three dollars and fifty cents	1,833.50
On the Brig Friendship, Noah Wheeden, master, namely: George P. Marvin, administrator of Stephen Aling and Joseph Thompson, three thousand nine hundred and forty dollars.....	3,940.00
On the ship Hitty (or Hetty) Jane, Joshua Neal, master, namely: Augusta H. Chapman, administratrix de bonis non of Peter Clarke, fourteen thousand eight hundred and forty-four dollars and thirty-seven cents.....	14,844.37
John C. Howell, administrator of John Potter, twenty-five thousand two hundred and fifty-four dollars and seventy-six cents	25,254.76
A. M. Lee, administrator of Thomas Stewart, six thousand and sixty-one dollars and ninety-three cents.....	6,061.93
Thomas H. Perkins, administrator of John C. Jones, deceased, five hundred dollars	500.00
William S. Carter, administrator of William Smith deceased, one thousand dollars	1,000.00

On the ship <i>Hitty</i> (or <i>Hetty</i>) <i>Jane</i> , <i>Joshua Neal</i> , master, namely—Cont'd.	
<i>Philo S. Shelton</i> , administrator of <i>Benjamin Homer</i> , deceased, five hundred dollars	\$500.00
<i>John C. Ropes</i> , administrator of <i>Thomas Amory</i> , deceased, one thousand dollars	1,000.00
<i>William G. Perry</i> , administrator of <i>Nicholas Gilman</i> , one thousand dollars	1,000.00
<i>David G. Haskins, junior</i> , administrator of <i>David Greene</i> , deceased, one thousand dollars	1,000.00
<i>John H. Moriarty</i> , administrator of <i>James Scott</i> , deceased, five hundred dollars	500.00
<i>Charles H. Ladd</i> , administrator of <i>Nathaniel A. Haven</i> , deceased, two hundred dollars	200.00
On the brig <i>Horatio</i> , <i>Perkins</i> , master, namely:	
<i>Robert Codman</i> , administrator of <i>William Gray, junior</i> , deceased, four thousand eight hundred dollars	4,800.00
<i>Theodore B. Moody</i> , administrator of <i>Joseph Moody</i> , deceased, two thousand eight hundred and forty-four dollars and fifty cents	2,844.50
<i>Charles C. Perkins</i> , administrator of <i>Eliphalet Perkins</i> , deceased, two thousand eight hundred and forty-four dollars and fifty cents	2,844.50
On the sloop <i>New York Packet</i> , <i>Carpenter</i> , master, namely:	
<i>Joseph T. Waff</i> , administrator of <i>Stephen Carpenter</i> , deceased, three thousand and eighty-one dollars	3,081.00
<i>James R. B. Hathaway</i> , administrator of <i>James Hathaway</i> , deceased, three thousand and eighty-one dollars	3,081.00
On the brig <i>Endeavor</i> , <i>Freeman</i> , master, namely:	
<i>Charles E. Alexander</i> , administrator of <i>Jonathan Merry</i> , deceased, eleven thousand nine hundred and ninety dollars and fifty cents	11,990.50
<i>Francis Adams</i> , administrator of <i>Edmund Freeman</i> , deceased, four thousand five hundred and ninety-one dollars and fifty cents	4,591.50
<i>Robert Grant</i> , administrator of <i>William H. Boardman</i> , deceased, three hundred dollars	300.00
<i>H. H. Hunnewell</i> , executor of <i>John Welles</i> , deceased, three hundred dollars	300.00
<i>William J. Monroe</i> , administrator of <i>John Brazier</i> , deceased, one thousand dollars	1,000.00
<i>Horace B. Sargent, junior</i> , administrator of <i>Daniel Sargent</i> , deceased, five hundred dollars	500.00
On the ship <i>Suffolk</i> , <i>Bridgham</i> , master, namely:	
<i>Eliza J. Hieskell</i> , administratrix of <i>James Wilson</i> , deceased, five thousand five hundred and eighteen dollars	5,518.00
<i>Eliza J. Hieskell</i> , administratrix of <i>William Wilson</i> , deceased, five thousand five hundred and eighteen dollars	5,518.00
On the sloop <i>Federal George</i> , <i>George Hussey</i> , master, namely:	
<i>Charles F. Adams</i> , administrator of <i>Peter C. Brooks</i> , deceased, two thousand three hundred and forty-one dollars and eighty-six cents	2,341.86
<i>Harriet E. Sebor</i> , administratrix of <i>Jacob Sebor</i> , deceased, two hundred and fifty dollars	250.00
<i>H. W. Blagge and others</i> , administrators of <i>Crowell Hatch</i> , deceased, nine hundred and thirty-six dollars and seventy-five cents	936.75
<i>Charles F. Hunt</i> , administrator of <i>Joseph Russell</i> , deceased, four hundred and sixty eight dollars and thirty-seven cents	468.37
On the schooner <i>Sea Flower</i> , <i>Joseph Farley</i> , master, namely:	
<i>Charles F. Adams</i> , administrator of <i>Peter C. Brooks</i> , deceased, four hundred and eighty-seven dollars and six cents	487.06
<i>H. W. Blagge and others</i> , administrators of <i>Crowell Hatch</i> , deceased, two hundred and forty-three dollars and fifty-three cents	243.53
<i>Francis M. Boutwell</i> , administrator of <i>John McLean</i> , deceased, four hundred and eighty-seven dollars and six cents	487.06
<i>Frank Dabney</i> , administrator of <i>Samuel W. Pomeroy</i> , deceased, two hundred and forty-three dollars and fifty-three cents	243.53
<i>John H. Moriarty</i> , administrator of <i>James Scott</i> , deceased, two hundred and ninety-two dollars and twenty cents	292.20
<i>Philo B. Sheldon</i> , administrator of <i>Benjamin Homer</i> , deceased, two hundred and forty-three dollars and fifty-three cents	243.53
On the ship <i>Speculator</i> , <i>John McCarthy</i> , master, namely:	
<i>Louisa J. Sebor</i> , administratrix de bonis non, <i>Jacob Sebor</i> , deceased, two hundred and ninety-four dollars	294.00
<i>Louisa A. Starkweather</i> , administratrix of <i>Richard S. Hallett</i> , deceased, two hundred and fifty dollars	250.00

On the ship <i>Speculator</i> , John McCarthy, master, namely—Continued. John W. Lawrence, executor Walter Bowne, deceased, two hundred and fifty dollars.	\$250.00
William H. T. Elting, administrator of Peter Elting, deceased, one hundred and sixty-six dollars and sixty-six cents	166.66
On the schooner <i>Orange</i> , Samuel Wheaton, master, namely: James Burdick, administrator of Thomas Lloyd Halsey, deceased, seven thousand eight hundred and forty-seven dollars.	7,847.00
Total	1,043,117.04

TEXT OF THE FRENCH SPOILIATION ACT.

[PUBLIC—No. 13.]

AN ACT to provide for the ascertainment of claims of American citizens for spoiliations committed by the French prior to the thirty-first day of July, eighteen hundred and one.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That such citizens of the United States, or their legal representatives, as had valid claims to indemnity upon the French Government arising out of illegal captures, detentions, seizures, condemnations, and confiscations prior to the ratification of the convention between the United States and the French Republic concluded on the thirtieth day of September, eighteen hundred, the ratifications of which were exchanged on the thirty-first day of July following, may apply by petition to the Court of Claims, within two years from the passage of this act, as hereinafter provided: *Provided,* That the provisions of this act shall not extend to such claims as were embraced in the convention between the United States and the French Republic concluded on the thirtieth day of April, eighteen hundred and three; nor to such claims growing out of the acts of France as were allowed and paid, in whole or in part, under the provisions of the treaty between the United States and Spain concluded on the twenty-second day of February, eighteen hundred and nineteen; nor to such claims as were allowed, in whole or in part, under the provisions of the treaty between the United States and France concluded on the fourth day of July, eighteen hundred and thirty-one.

SEC. 2. That the court is hereby authorized to make all needful rules and regulations, not contravening the laws of the land or the provisions of this act, for executing the provisions hereof.

SEC. 3. That the court shall examine and determine the validity and amount of all the claims included within the description above mentioned, together with their present ownership, and, if by assignee, the date of the assignment, with the consideration paid therefor: *Provided,* That in the course of their proceedings they shall receive all suitable testimony on oath or affirmation, and all other proper evidence, historic and documentary, concerning the same; and they shall decide upon the validity of said claims according to the rules of law, municipal and international, and the treaties of the United States applicable to the same, and shall report all such conclusions of fact and law as in their judgment may affect the liability of the United States therefor.

SEC. 4. That the court shall cause notice of all petitions presented under this act to be served on the Attorney-General of the United States, who shall be authorized, by himself or his assistant, to examine witnesses, to cause testimony to be taken, to have access to all testimony taken under this act, and to be heard by the court. He shall resist all claims presented under this act by all proper legal defenses.

SEC. 5. That it shall be the duty of the Secretary of State to procure, as soon as possible after the passage of this act, through the American minister at Paris or otherwise, all such evidence and documents relating to the claims above mentioned as can be obtained from abroad; which, together with the like evidence and documents on file in the Department of State, or which may be filed in the Department, may be used before the court by the claimants interested therein, or by the United States, but the same shall not be removed from the files of the court; and after the hearings are closed the record of the proceedings of the court and the documents produced before them shall be deposited in the Department of State.

SEC. 6. That on the first Monday of December in each year the court shall report to Congress, for final action, the facts found by it, and its conclusions in all cases which it has disposed of and not previously reported. Such finding and report of the court shall be taken to be merely advisory as to the law and facts found, and shall not conclude either the claimant or Congress; and all claims not finally presented to said court within the period of two years limited by this act shall be forever barred; and nothing in this act shall be construed as committing the United States to the payment of any such claims.

Approved, January 20th, 1885.

EXHIBIT C.
PRIVATE DIES.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., September 16, 1897.

SIR: I have the honor to acknowledge the receipt of your letter of the 27th ultimo, inclosing Senate joint resolution No. 15 "For the relief of William Bond and Company and others," owners of private dies.

You request to be informed if the list in the joint resolution is correct, according to the accounts in this Department, and desire information bearing upon the amount of these claims.

In reply, I have the honor to state that your letter and its inclosures were referred to the Commissioner of Internal Revenue, and herewith I transmit a copy of his report, from which it will appear—

1. That claims were filed in his office by the parties named in Statement A of document 147, and that the total amount verified is \$153,570.82.

2. That the parties named in Statement B have never filed their claims with the Commissioner, and the amounts have not been verified by the Internal-Revenue Office.

3. That a "considerable number" of persons have never presented their claims, as the total amount collected from the owners of private dies is very much in excess of the amount of claims filed and judgment of the Court of Claims.

In view of the above facts, I submit that if Congress grants relief it should be confined to those claimants who filed their claims with the Commissioner, as per Statement A.

It has come to the knowledge of this office that some parties claim that they purchased stamps at the subtreasuries. In these cases it is impossible for the office of Internal Revenue to verify their claims.

Many years have passed since these transactions, and it would seem unjust to the Government to now open up the whole matter and permit parties to file claims which should have been filed in a reasonable time after they are supposed to have accrued.

The inclosures of your letter are herewith returned.

Respectfully, yours,

O. L. SPAULDING, *Acting Secretary.*

HON. HENRY M. TELLER,

Chairman Committee on Claims, United States Senate.

TREASURY DEPARTMENT,
OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., September 10, 1897.

SIR: This office is in receipt, by reference from you, of a communication addressed to you by the Hon. H. M. Teller, chairman of the United States Senate Committee on Claims, relative to the payment to owners of private dies of the balance of commissions due them.

The above letter was accompanied by three papers, as follows:

Joint resolution (S. R. 15) for the relief of William Bond & Co. and others; statement furnished for use of the Senate Committee on Claims by Hon. J. G. Carlisle, Secretary of the Treasury, February 18, 1897, Document No. 147, and a copy of a report made to the Senate in the Fifty-second Congress, Report No. 119.

In reply to the request for information as to whether the joint resolution contains the names of those interested and is correct according to the accounts in this office, I have to state that the joint resolution contains the names of claimants and amounts stated to be due them, as furnished to the committee by Mr. Parsons, acting as attorney for the parties. On an examination of the claims filed in this office

by Mr. Parsons, it was found that only those appearing in Statement A, in Document 147, could be certified by this office, and for the amounts stated; the total amount of such claims which could be verified by the records of this office being \$153,570.82. It will be seen by reference to page 5 of same report that a number of the claimants appearing in the joint resolution are not included in Statement A, the reason for their noncertification being stated on said page 5.

In answer to the request to be informed as to whether the statement furnished by your immediate predecessor includes all such claims I reply that, as before stated, it includes only those presented by Mr. Parsons, and that it does not include the names of all purchasers of stamps from private dies. A number of such claims were settled by the Court of Claims; others appear upon Statement A, certified by this office, and a considerable number of such purchasers have not presented claims, as will be apparent from the following statement, continued from that appearing on page 5 of said report 119, as follows:

Total excess collected from owners of private dies.....		\$515,000.00
Less—		
Amount paid on judgments of Court of Claims.....	\$164,857.41	
Amount certified, Statement A.....	153,570.82	
	<hr/>	318,428.23
Balance		196,571.77

Part of which is unclaimed, and for part of which imperfect claims have been filed which can not be verified.

The letter referred by you, with the three papers above mentioned, are herewith inclosed and returned.

Respectfully, yours,

G. W. WILSON, *Acting Commissioner.*

The SECRETARY OF THE TREASURY.

EXHIBIT D.

CONTINENTAL AND OTHER FIRE INSURANCE COMPANIES.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., September 14, 1897.

SIR: I have the honor to acknowledge the receipt of your letter of the 27th ultimo, inclosing copy of Senate bill No. 436, "For the relief of Continental Insurance Company and others."

You requested to be informed "the amount which would be due each of these companies under the provisions of the bill if it should become a law, and also whether there are other companies which would be similarly affected under a general provision."

In reply, I have the honor to state that your letter and the bill were referred to the Commissioner of Internal Revenue, and herewith I transmit copy of his report. You will notice that the Commissioner says that "it is very probable that when called upon to prove their claims some of the claimants (named in the bill) will be unable to prove all of the items claimed."

The Commissioner also says that there may be other corporations which paid the tax, but the corporations named in the bill are the only ones which filed their claims within the time prescribed by section 3228, Revised Statutes.

It would seem that while the Commissioner gives the amounts claimed by the several corporations, these amounts are liable to be reduced when the claims are audited. These amounts should not, therefore, be inserted in the bill.

While the Commissioner says there may be other corporations similarly affected under a general provision, I submit that relief, if given by Congress, should be confined to those corporations which filed their claims within the time prescribed by section 3228, Revised Statutes.

The inclosures of your letter are herewith returned.

Respectfully, yours,

L. J. GAGE, *Secretary.*

Hon. H. M. TELLER,
Chairman Committee on Claims, United States Senate.

TREASURY DEPARTMENT,
OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., September 9, 1897.

SIR: I have the honor to inclose herewith a letter addressed to you under date of August 27, 1897, by Hon. H. M. Teller, chairman Committee on Claims, United States Senate, and referred to this office with the request that the information called for be furnished your office and the papers returned.

Senator Teller incloses a copy of Senate bill No. 436, for the relief of the Continental Fire Insurance Company and others, and asks what amount would be due to each of the companies under the provisions of the bill if it should become a law, and whether there are other companies which would be similarly affected under a general provision. He also incloses a copy of a report made to the Senate during the first session of the present Congress, and calls attention to certain marked paragraphs therein.

The amounts claimed by the several corporations named in Senate bill 436 are as follows:

Continental Fire Insurance Company of New York.....	\$1,023.75
Eagle Fire Insurance Company of New York.....	2,857.31
City Fire Insurance Company of New York.....	4,141.07
Commercial Mutual Insurance Company of New York.....	9,685.93
Maryland Fire Insurance Company of Baltimore.....	1,640.42
Western National Bank of Baltimore.....	5,041.27
Merchants' National Bank of Baltimore.....	1,217.50
Chesapeake Bank of Baltimore.....	5,568.62
Eastern Railroad Company of Boston.....	8,419.43
Total.....	39,595.30

These claims have not been audited, but it is not probable that the auditing would increase the amount in any case, while it is very probable that when called upon to prove their claims some of the claimants will be unable to prove all of the items claimed.

There may be other corporations which paid to the United States a tax on dividends and profits consisting of moneys received as dividends from other corporations upon which the tax had already been paid, but Senate bill 436 includes all corporations which paid such taxes and which made claims for the refunding thereof within the time prescribed by section 3228, Revised Statutes.

As the corporations named in the bill appear to have paid to the United States taxes not legally due from them, and as they did, within the time prescribed by statute, present their claims and demand the refunding of said taxes, I am of the opinion that it would be equitable and just that a bill authorizing the reconsideration of these claims should become a law.

The marked paragraphs in the inclosed report to the Senate, to which your especial attention is called, appear to have been taken from a letter addressed by Commissioner Miller to your predecessor January 17, 1895, and I fully concur therein except as to the amount, which should be increased by adding thereto the amount claimed by the Chesapeake Bank of Baltimore, \$5,568.62, which was not included in the joint resolution upon which Commissioner Miller was reporting. This would make the total \$39,672.80, from which should be deducted \$77.50, already allowed to the Merchants' National Bank of Baltimore, leaving \$39,595.30 the aggregate amount now claimed by the several corporations named in the bill.

Respectfully, yours,

G. W. WILSON, *Acting Commissioner.*

The SECRETARY OF THE TREASURY.

EXHIBIT E.

COTTON FUND.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., January 6, 1897.

SIR: I have the honor to acknowledge the receipt of your letter of the 28th ultimo, in which you state that "you are instructed by the Senate Committee on Claims to request a statement for the use of the committee giving the amount of money paid into the Treasury on account of cotton seized during the late civil war, and also the amount of such fund, and under what circumstances such disbursement, if any such, have been made.

In reply, I have the honor to state that former Secretaries of the Treasury have made very full reports to Congress of the transactions of the Treasury Department through its agents, who collected captured and abandoned property, and of the amount of the fund derived from the sale of cotton, etc., which has been covered into the Treasury under joint resolution, approved March 30, 1868.

There is now, therefore, no fund carried on the books of the Treasury as the "Cotton fund" or the "Captured and abandoned property fund."

These reports were made with great care and particularity, and, should your committee desire to investigate the details of the transaction, you will find them in these reports.

The Treasury agents for the collection of captured and abandoned property did not confine their operations to cotton, but collected other property, the proceeds of which, when sold, went into the captured and abandoned property fund.

The amount derived from the sale of cotton which went into this fund can not be stated with absolute accuracy, but the facts stated in the reports afford a basis for an approximate estimate.

The total amount covered into the Treasury under the joint resolution of March 30, 1868, was \$26,887,970.21. Included in this amount was the premium on gold, for which the cotton captured at Savannah, Ga., and other near points, was sold. Then the Treasury was authorized to purchase cotton, and the profits on these transactions are included in the above.

The above also includes the money that was advanced by the Treasury to purchase cotton, for after its sale the advanced sums were covered back into the Treasury. In the above is also included the money received from the sale of other property than cotton, and for the rent of lands, etc.

In order to determine the amount of the above fund that was derived from cotton, these various items must be deducted.

We have then—

Proceeds in Treasury from all sources \$26, 887, 970. 21

Deduct as follows:

Premium on gold.....	\$2, 571, 090. 25	
Profits on cotton purchased	3, 441, 548. 09	
Amounts advanced by Treasury	2, 445, 549. 84	
Miscellaneous property.....	1, 309, 650. 69	
Rents.....	613, 284. 96	
Miscellaneous receipts.....	110, 841. 30	
Other receipts, sale of vessels, etc.....	1, 438, 526. 39	
	11, 930, 491. 52	

Leaving as cotton fund proper..... 14, 957, 478. 69

There has been paid out of this fund, on judgments of the Court of Claims for cotton, special acts of Congress, and under section 5 of the act of May 18, 1872, \$10,749,080.52, which, deducted from the \$14,957,478.69, leaves \$4,208,398.17 as the amount of the captured and abandoned property fund covered into the Treasury,

which represents the proceeds of the sales of cotton now in the general fund of the Treasury. This amount is less than the balance of the fund in the Treasury derived from cotton seized after June 30, 1865, as will be seen by the following statement:

Cotton seized after June 30, 1865.

February 1, 1875, Secretary reports (Forty-third Congress, second session, Senate Ex. Doc. No. 23, p. 58) that the proceeds of cotton seized after June 30, 1865, amounted to	\$4, 886, 671. 00
Of this amount there was returned under act 1872	195, 896. 21

Leaving (derived from cotton seized after June 30, 1865)..... 4, 690, 774. 79

The claimants, under the act of 1872, had six months to present their claims. There were 1,336 claims filed for 136,148 bales, or 82,510 bales more than were taken. The small amount allowed under the act of 1872 would seem to be conclusive that the cotton taken was the property of the Confederate government and the claimants had no title to it. In addition, the records support this conclusion.

Your committee will see from the above that any further allowance of cotton claims will have to be paid out of the amount in the Treasury which was derived from the sale of cotton seized after June 30, 1865, and which the records of this Department show was the property of the Confederate government, it having been sold by the owners to that government.

The printed reports to which I refer your committee are—

- House Ex. Doc. 97, Thirtieth Congress, second session.
- House Ex. Doc. 114, Thirty-ninth Congress, second session.
- Senate Ex. Doc. 37, Thirty-ninth Congress, second session.
- Senate Ex. Doc. 22, Fortieth Congress, second session.
- Senate Ex. Doc. 56, Fortieth Congress, second session.
- House Ex. Doc. 82, Fortieth Congress, third session.
- House Ex. Doc. 113, Forty-first Congress, third session.
- House Ex. Doc. 146, Forty-third Congress, first session.
- Senate Ex. Doc. 23, Forty-third Congress, second session.
- House Ex. Doc. 189, Forty-fourth Congress, first session.
- Senate Ex. Doc. 115, Fiftieth Congress, second session.

Respectfully, yours,

L. J. GAGE, *Secretary.*

Hon. HENRY M. TELLER,
Chairman Committee on Claims, United States Senate.

EXHIBIT F.

MISCELLANEOUS COURT OF CLAIMS CASES.

HISTORY OF CHOTEAU CLAIM.—Adverse report in House, Forty-fifth Congress, second session. Favorably reported in House and Senate during Forty-sixth, Forty-seventh, Forty-eighth, and Fifty-first Congresses; House Reports Nos. 50, Fifty-second Congress, and 695, Fifty-third Congress, second session; favorably reported to Senate by Reports No. 187, Fifty-fourth Congress, and No. 15, Fifty-fifth Congress. Passed Senate during Forty-seventh and Forty-eighth Congresses, and both Senate and House during the Fifty-first Congress, and was vetoed by the President. Passed the Senate as separate bill and also as amendment to the general deficiency bill during the Fifty-fourth Congress, and again vetoed by President. Passed the Senate during first session of Fifty-fifth Congress.

HISTORY OF DENNIS CLAIM.—Favorably reported in Senate and House, and passed Senate during the Fifty-first and Fifty-second Congresses. (Senate Reports No. 830, Fifty-first Congress, and No. 512, Fifty-second Congress. House Reports No. 2592, Fifty-first Congress; No. 1601, Fifty-second Congress, and No. 486, Fifty-third Congress.)

HISTORY OF HOWE CLAIM.—Passed Senate during the Fifty-third and Fifty-fourth Congresses (see Senate Report No. 73, Fifty-fourth Congress, and House Report No. 985, same Congress). Favorably reported six times in the House and three times in the Senate.

HISTORY OF MCDUGALL CLAIM.—Referred to Court of Claims by Senate Committee on Claims, Forty-eighth Congress; favorably reported to House and Senate during the Fiftieth and Fifty-first Congresses, passing the Senate each Congress; favorably reported to Senate and House, Fifty-fourth Congress (Senate Report No. 275), and passed Senate; favorably reported to Senate, Fifty-fifth Congress (Report No. 141).

HISTORY OF ROBERTS CLAIM.—Passed Senate during Fifty-first and Fifty-second Congresses (Senate Reports Nos. 144 and 422); passed Senate, Fifty-fourth and Fifty-fifth Congresses (see Reports No. 749, Fifty-fourth Congress, and No. 26, Fifty-fifth Congress); also passed as an amendment to the general deficiency bill, second session Fifty-fourth Congress.

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WAR CLAIMS OF CALIFORNIA, OREGON, AND NEVADA.

MAY 2, 1898.—Ordered to be printed.

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

ADDITIONAL REPORT.

[To accompany S. 3545.]

On December 12, 1881, Senator Grover, of Oregon, introduced Senate joint resolution No. 10, to authorize the Secretary of War to duly examine, adjust, and report to Congress the State rebellion war claims of the State of Oregon.

On December 13, 1881, Senator Fair, of Nevada, introduced Senate joint resolution No. 13, of a similar character, for a similar purpose, in relation to the similar State war claims of Nevada.

Both of said resolutions were referred to the Senate Committee on Military Affairs, from which committee Senator Grover, on May 12, 1882, reported a bill, to wit, S. 1673, as a substitute for said two resolutions (and also for Senate bill No. 1144), and accompanied the same with Senate Report 575 (see p. 31, et seq., Senate Report 145, Fifty-fourth Congress, first session), recommending the examination, adjustment, and report to Congress of the rebellion war claims of Oregon and Nevada.

On June 8, 1882, said Senate bill 1673 being under consideration in the Senate, Senator Miller, of California, submitted an amendment thereto, which the Senate adopted, so as to include in said bill the similar State war claims of the State of California, and said bill, being otherwise amended in the Senate and subsequently amended in the House, finally became the act of June 27, 1882 (22 U. S. Stats., 111).

The rebellion war claims of California, Oregon, and Nevada provided for in said act of Congress of June 27, 1882, are the identical State war claims of said three States recited in and provided for in Senate bill 3545, and reported in Senate Report No. 544, Fifty-fifth Congress, second session.

The Secretary of War, Hon. Robert T. Lincoln, declined to do anything under said act of June 27, 1882, as to these claims of these three States until Congress should first give his Department the aid which he twice officially declared to be necessary in order to enable him to duly examine and officially state the war claims of the several States named in said act. (See top of p. 29, Senate Report 145, Fifty-fourth Congress, first session.)

On August 4, 1886, in compliance with his repeated recommendation therefor, Congress gave the Secretary of War authority to appoint a board of three army officers to assist him in duly examining, adjusting, and stating an account between the United States and these three States in reference to these State claims, and this authority so given by Congress consisted in amending said act of June 27, 1882.

The army board provided for in said act so amended on August 4, 1886, was duly appointed on October 6, 1886, by the Secretary of War, Hon. W. C. Endicott, and the members thereof, before entering upon their duties, subscribed an oath, as provided for in said act, "to carefully examine all said claims, and to make a just and impartial statement of all thereof as required by said act of June 27, 1882." (See pp. 25 and 66, Senate Report 145, Fifty-fourth Congress, first session.)

Thereafter abstracts, vouchers, and voluminous evidence in support of all of said claims were duly filed by said three States in the Treasury Department for examination and adjustment under said two acts of Congress of June 27, 1882, and August 4, 1886, and the Treasury Department, after officially stamping all said papers, transmitted the same to the Secretary of War, through the then Third Auditor, so that the Secretary of War, aided by said army board, should duly examine and pass upon the "necessity for and reasonableness of" all the expenses so incurred by said three States, and to duly settle and audit the same, etc., as contemplated by said two acts. (See pp. 27, 28, 58, 59, Senate Report 145, Fifty-fourth Congress, first session.)

The Secretary of War, Hon. Robert T. Lincoln, in reply to a request for information in regard thereto, officially reported to Senator Maxey that said act of June 27, 1882, was deemed sufficiently broad to embrace all proper State claims of Nevada (those of California and Oregon were identical with those of Nevada), and, in consequence thereof, Senator Maxey, from the Senate Committee on Military Affairs, which then had the same under consideration, reported to the Senate that no additional legislation by Congress was needed in the matter of the State war claims of said State. (Pp. 25-28, Senate Report 145, Fifty-fourth Congress, first session.)

The Secretary of War, Hon. W. C. Endicott, on January 27, 1886, also officially reported to Senator Maxey (then also representing the Senate Committee on Military Affairs, having due charge of the subject-matter, in a letter printed in full on pages 28 and 29 of Senate Report 145, Fifty-fourth Congress, first session), in reference to the said act of June 27, 1882, as follows, to wit:

That while the title of the act and the wording of the first section thereof would seem to convey the impression that the claims were to be adjusted by the Secretary of the Treasury, "with the aid and assistance of the Secretary of War," the whole duty of examining and auditing the claims was, by section 2, imposed upon the Secretary of War, leaving the Treasury Department the simple duty of verifying the computations of the Secretary of War.

The full letter from which this extract is taken is as follows, to wit:

[Senate Mis. Doc. No. 54, Forty-ninth Congress, first session.]

Letter from the Secretary of War to Hon. S. B. Maxey, in relation to the claim of the State of Texas presented under the act of June 27, 1882.

JANUARY 29, 1886.—Referred to the Committee on Appropriations and ordered to be printed.

WAR DEPARTMENT,
Washington City, January 27, 1886.

SIR: Referring to our recent conversation in regard to the claim of the State of Texas presented under the act of June 27, 1882 (22 Stats., 111, 112), I have the honor to inform you that the first installment of the claim (amount, \$671,400.29) came before

the Department from the Third Auditor of the Treasury July 9, 1884, and the action then taken in the matter appears in the letter from this Department to Mr. Dorn, dated July 16, 1884, copy herewith. The papers herein mentioned were returned to the agent of the State July 25, 1884. November 2, 1885, the Third Auditor of the Treasury wrote to the Department, transmitting through Mr. W. H. Pope, agent of the State, the papers in the claim, which papers were received here November 17, 1885, and they are now being stamped and marked.

In regard to the subject of the State claims mentioned in said act, I beg to inform you that the great difficulty experienced in disposing of the claim of the State of Kansas, the first one presented thereunder, has caused the Department to delay taking up the other claims pending. While the title of the act and the wording of the first section thereof would seem to convey the impression that the claims were to be adjusted by the Secretary of the Treasury, "with the aid and assistance of the Secretary of War," the whole duty of examining and auditing the claims was, by section 2, imposed upon the Secretary of War, leaving the Treasury Department the simple duty of verifying the computations of the Secretary of War.

The policy thus indicated differed widely from that prescribed in section 236 of the Revised Statutes, that "all claims and demands whatever by the United States, or against them, and all accounts whatever in which the United States are concerned, either as debtors or as creditors, shall be settled and adjusted in the Department of the Treasury," and differs also from the provisions for the adjudication of State claims under the act of July 27, 1861 (12 Stat., p. 276), which were "to be settled upon proper vouchers, to be filed and passed upon by the proper accounting officers of the Treasury."

The claims arising under the act are said to amount to \$10,000,000 (that of Texas is now stated at \$1,842,443.78), and the vast labor of examining the papers, pointing out the evidence required to perfect the vouchers and show the necessity of calling out the militia, whose services are charged for, fixing the rate to be allowed on each voucher and tabulating the same, many thousands in number, must be performed by the Secretary of War, and no provision has been provided by Congress for this laborious work.

Two years were consumed in disposing of the claim of the State of Kansas, and if the same course is to be pursued with the other claims arising under the act it will be some time before the claim of Texas is reached, that of Nevada being next in order of receipt.

The subject of the claims was brought to the attention of Congress at the last session (see report of Secretary of War for 1884, pp. 4, 5, and estimates for 1886 on p. 206 of House Ex. Doc. No. 5, Forty-eighth Congress, second session), and it has again been presented in the Secretary's report for 1885 (pp. 35 and 36). An estimate to defray the cost of examining the claims will be found on p. 225 of House Ex. Doc. No. 5, Forty-ninth Congress, first session.

I inclose draft of a bill which, if enacted, will enable the Department to dispose of the matter.

Copies of the above-mentioned reports are inclosed.

Very respectfully,

WM. C. ENDICOTT,
Secretary of War.

Hon. S. B. MAXEY,
United States Senate.

In the performance of their duties under the authority of said two acts of June 27, 1882, and August 4, 1886, said army board was continuously engaged for over three years in aiding the Secretary of War in carefully examining, auditing, and making just and impartial statements of accounts between the United States and these three States as to and of these war claims of these three States, and when said statements were duly completed and signed the Secretary of War (then Hon. Redfield Proctor, now United States Senator), under the resolution of the Senate of February 27, 1889, transmitted all thereof, on December 14 and 19, 1889, to the Senate in three separate reports, which the Senate ordered to be printed in three separate documents, to wit, Senate Docs. Nos. 10, 11, 17, Fifty-first Congress, first session.

The sums of money recited by said Secretary of War in his said three statements of allowances to said three States, respectively, to have been duly paid in cash by these three States, under due authority of their respective legislatures therefor, on account of "the costs, charges, and expenses" incurred by them, on account of the 18,715 volunteers actually called by the United States into its military service, are the iden-

tical sums of money named in Senate bill 3545, recommended February 3, 1898, by the Senate Committee on Claims to be paid to them, as recited in Senate Report No. 544, Fifty-fifth Congress, second session, pages 27 and 28.

These three States not having the cash on hand during the rebellion were compelled, under the authority of their respective legislatures, to borrow most of said cash so by them expended to aid "the common defense," which they did by selling their State interest-bearing bonds, all of which bonds said States have heretofore fully redeemed and paid.

While so submitting a statement of allowances of said sums of money in favor of said three States, said Secretary did, at the same time, also submit a statement of disallowances against said States, which, in the case of the State of California, aggregated the sum of \$468,976.54, and in the case of the State of Oregon aggregated the sum of \$21,117.73, which two sums are not included in this bill, although said two States did, however, fully pay the same in cash as a part of their State war expenses necessarily incurred during the war of the rebellion.

Said Secretary aided by said army board prior to so stating an account between the United States and the States of California, Oregon, and Nevada, did also under said two acts of June 27, 1882, and August 4, 1886, state an account between the United States and the State of Texas as provided for in said acts, and in their said statement of account and allowance did allow the State of Texas the sum of \$1,075,793.37, of which sum \$927,177.40 was paid to the State of Texas under the act of Congress of March 30, 1888 (25 U. S. Stats., 71), and \$148,615.97 thereof was subsequently paid to said State under the act of Congress of September 30, 1890 (26 U. S. Stats., 539; see also pp. 26, 27, 29, Senate Report 145, Fifty-fourth Congress, first session).

Part of the action had in Congress during the sixteen years last past, in support of these State rebellion war claims of California, Oregon, and Nevada, and the recommendations of the proper committees in both Senate and House for their payment, are recited in Senate Report No. 145, Fifty-fourth Congress, first session. The value of this report consists in part that it contains the full decision of the United States Supreme Court in the cases of *The State of New York v. The United States*, and of *The United States v. The State of New York*, recited on pages 71 to 81 thereof, declaring among other things the full and true meaning and intention of Congress in its act of July 27, 1861 (12 U. S. Stats., 276), to be that where a State had paid interest on money borrowed and paid out and expended for the "common defense," that the amount of such interest should like the principal be fully reimbursed such State.

The latest recommendation in reference to the State rebellion war claims of these three States is recited in Senate Report No. 544, Fifty-fifth Congress, second session, pages 27 and 28, made February 3, 1898, by Senator Teller, to accompany Senate bill 3545, "for the adjustment and payment of certain claims against the Government of the United States," an extract of which report is as follows, to wit:

STATE CLAIMS.

CALIFORNIA, OREGON, AND NEVADA.

That the Secretary of the Treasury be, and he hereby is, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to following-named States the sums mentioned in connection with each to reimburse

said States for moneys expended by them, respectively, in the suppression of the war of the rebellion, to wit, the amounts when paid to be accepted in full satisfaction for each claim:

California.....	\$3,951,915.42
Oregon.....	335,152.88
Nevada.....	404,040.70
Total.....	4,691,109.00

Favorable reports on the three above claims combined.—Senate: Nos. 1286 and 2014, Fiftieth Congress; No. 644, Fifty-first Congress; No. 158, Fifty-second Congress; No. 287, Fifty-third Congress; No. 145, Fifty-fourth Congress. House: No. 3396, Fiftieth Congress; No. 2553, Fifty-first Congress; No. 254, Fifty-second Congress; No. 258, Fifty-third Congress; No. 1648, Fifty-fourth Congress.

Passed the Senate in the Fiftieth, Fifty-first, and Fifty-third Congresses.

The claims of these three Pacific coast States have come to be regarded as inseparable because all are of the same character and arose out of similar conditions. They are for the reimbursement to these States of the money by them actually expended in defraying the "costs, charges, and expenses" incurred in placing at the disposal of the United States 18,715 volunteer troops, under calls and requisitions officially made upon them therefor, by the proper civil and military authorities of the United States during the rebellion, between 1861 and 1865. These claims are founded upon the act of Congress of July 27, 1861 (12 Stat. L., 276), "An act to indemnify the States for expenses incurred by them in defense of the United States;" the resolution of Congress of March 8, 1862 (12 Stat. L., 615), "declaratory of the intent and meaning of said act of July 27, 1861;" the resolution of Congress of March 19, 1862 (12 Stat. L., 616), "to authorize the Secretary of War to accept money appropriated by any State for the payment of its volunteers, and to apply the same as directed by such State," and also under other acts.

The troops provided by the three States individually were in numbers as follows: California, 15,725; Nevada, 1,180, and Oregon, 1,810. These claims, if allowed, would give California \$3,951,915.42, Nevada \$404,040.70, and Oregon \$335,152.88. These sums are the same as those recited in three reports made by the Secretary of War to the Senate, which were printed during the Fifty-first Congress, and are known as Senate Executive Documents Nos. 10, 11, and 17 of the first session of that Congress. The raising of these troops was made necessary by the withdrawal of the regular troops stationed on the California coast at the beginning of the civil war. It is claimed that if the same number of troops had been sent to that coast from the Eastern States the transportation alone would have cost \$5,483,385.

The indemnification for the "costs, charges, and expenses" properly incurred by these States for enrolling, subsisting, clothing, supplying, arming, equipping, paying, transporting, and furnishing these volunteer troops, employed by the United States to aid them to maintain the "common defense," was guaranteed by the acts already cited, and the United States Supreme Court, in the case of "The State of New York v. The United States," during the October term of 1895, held that in certain contingencies, very similar to those existing in these three Pacific coast States, the States were entitled to collect interest. These war expenses were met by each of these States borrowing money on bonds, and the interest paid on these bonds is included in the allowance herein made. The total allowance for these three States is \$4,691,109.

An extract from said decision of the United States Supreme Court in said case is as follows, to wit:

The duty of suppressing armed rebellion, having for its object the overthrow of the National Government, was primarily upon that Government and not upon the several States composing the Union. New York came promptly to the assistance of the National Government by enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting troops to be employed in putting down the rebellion. Immediately after Fort Sumter was fired upon its legislature passed an act appropriating \$3,000,000, or so much thereof as was necessary, out of any moneys in its treasury not otherwise appropriated, to defray any expenses incurred for arms, supplies, or equipments for such forces as were raised in that State and mustered into the service of the United States. In order to meet the burdens imposed by this appropriation, the real and personal property of the people of New York were subjected to taxation. When New York had succeeded in raising thirty thousand soldiers to be employed in suppressing the rebellion, the United States, well knowing that the national existence was imperiled, and that the earnest cooperation and continued support of the States were required in order to maintain the Union, solemnly declared by the act of 1861 that "the costs, charges, and expenses properly incurred" by any State in raising troops to protect the authority of the nation would be met by the General Government. And to remove any possible doubt as to

what expenditures of a State act would be so met, the act of 1862 declared that the act of 1861 should embrace expenses incurred before as well as after its approval. It would be a reflection upon the patriotic motives of Congress if we did not place a liberal interpretation upon those acts, and give effect to what, we are not permitted to doubt, was intended by their passage.

Before the act of July 27, 1861, was passed the Secretary of State of the United States telegraphed to the Governor of New York, acknowledging that that State had then furnished fifty thousand troops for service in the war of the rebellion, and thanking the governor for his efforts in that direction. And on July 25, 1861, Secretary Seward telegraphed: "Buy arms and equipments as fast as you can. We pay all." And on July 27, 1861, that "Treasury notes for part advances will be furnished on your call for them." On August 16, 1861, the Secretary of War telegraphed to the governor of New York: "Adopt such measures as may be necessary to fill up your regiments as rapidly as possible. We need the men. Let me know the best the Empire State can do to aid the country in the present emergency." And on February 11, 1862, he telegraphed: "The Government will refund the State for the advances for troops as speedily as the Treasurer can obtain funds for that purpose." Liberally interpreted, it is clear that the acts of July 27, 1861, and March 8, 1862, created on the part of the United States an obligation to indemnify the States for any costs, charges, and expenses *properly incurred* for the purposes expressed in the act of 1861, the title of which shows that its object was "to indemnify the States for expenses incurred by them in defense of the United States."

So that the only inquiry is whether, within the fair meaning of the latter act, the words "costs, charges, and expenses properly incurred" included interest paid by the State of New York on moneys borrowed for the purpose of raising, subsisting, and supplying troops to be employed in suppressing the rebellion. We have no hesitation in answering this question in the affirmative. If that State was to give effective aid to the General Government in its struggle with the organized forces of rebellion it could only do so by borrowing money sufficient to meet the emergency; for it had no money in its treasury that had not been specifically appropriated for the expenses of its own government. It could not have borrowed money any more than the General Government could have borrowed money without stipulating to pay such interest as was customary in the commercial world. Congress did not expect that any State would decline to borrow and await the collection of money raised by taxation before it moved to the support of the nation. It expected that each loyal State would, as did New York, respond at once in furtherance of the avowed purpose of Congress, by whatever force necessary, to maintain the rightful authority and existence of the National Government.

We can not doubt that the interest paid by the State on its bonds issued to raise money for the purposes expressed by Congress constituted a part of the costs, charges, and expenses properly incurred by it for those objects. Such interest, when paid, became a principal sum as between the State and the United States; that is, became a part of the aggregate sum properly paid by the State for the United States. The principal and interest so paid constitutes a debt from the United States to the State. It is as if the United States had itself borrowed the money through the agency of the State. We therefore hold that the court below did not err in adjudging that the \$91,320.84 paid by the State for interest upon its bonds issued in 1861 to defray the expenses to be incurred in raising troops for the national defense was a principal sum which the United States agreed to pay, and not interest within the meaning of the rule prohibiting the allowance of interest accruing upon claims against the United States prior to the rendition of judgment thereon.

Some of the conditions which existed in California, Oregon, and Nevada during the war of the rebellion which rendered it necessary, in the opinion of the legislature of these three States, for them to make special pecuniary provision for their volunteers respectively in the military service of the United States, may be recited as follows, to wit:

The only currency in these three States in which the troops of the United States had ever been paid up to February 9, 1863, was coin—gold and silver. But on February 9, 1863, the Secretary of the Treasury advised the Assistant Treasurer of the United States at San Francisco that after *that* date all checks of disbursing officers must be paid in United States notes only (see pp. 13, 14, Senate Report 145, Fifty-fourth Congress, first session), and which notes on February 13, 1863, were worth only 61 cents on the dollar in San Francisco and in the interior of Oregon were worth not more than 50 to 55 cents on the dollar.

The condition of public affairs existing in these Pacific coast States in the early part of 1863 is recited on pages 25 and 26 of House Report No. 254, Fifty-second Congress, first session, in words as follows, to wit:

In the early part of April, 1863, the overland mail and emigrant route was attacked by Indians and communication was closed between the Atlantic States and the Pacific coast. This route extended from the Missouri River to California via the Platte River, Salt Lake City, through Nevada to Sacramento, in California, and was the only means at that date of direct overland communication between the Missouri River and California. At this time the gold discoveries in California continued to invite a large immigration, the interest in which was more or less intensified by the continued extensive silver discoveries in Nevada Territory, and principally on the Comstock lode, in the western part of the Territory. The routes via Cape Horn, and especially that via the Isthmus of Panama, were rendered extremely doubtful, dangerous, and expensive on account of Confederate privateer cruisers hovering around the West India Islands and along both these sea routes, and in anticipation of other Confederate cruisers infesting the waters of the Pacific (which soon thereafter became the theater of the operations and extensive depredations of the Confederate privateer *Shenandoah*), the overland route, therefore, although in itself both dangerous and difficult, was yet considered the better and preferable route by which to reach the Pacific.

On account of a general uprising of the Indians along the entire overland route, and especially that portion between Salt Lake City, in the Territory of Utah, and the Sierra Nevada Mountains, and because of the doubts as to the loyalty of the Mormons to the Government of the United States, the maintenance and protection of the mail and emigrant route through that section of the country and along the aforesaid line was regarded by the Government as a military necessity. Apparently in anticipation of no immediate danger of attack on the Pacific Coast, nearly all the troops of the Regular Army at this time had been withdrawn from service throughout this entire region of country and transferred East to other fields of military operations. This left the entire country between Salt Lake City and the Sierra Nevada Mountains without adequate and efficient military protection. The Government thus having but few troops of its Regular Army in that region, was therefore compelled to call upon the inhabitants of Nevada Territory to raise and organize volunteer military companies to suppress Indian disturbances which threatened the entire suspension of all mail facilities and emigration from the East, as will be hereafter shown.

At the time of the calls upon Nevada for troops the prices of labor and supplies of all descriptions in Nevada were extremely high. There were then no railroads, and the snow on the Sierra Nevada Mountains formed an almost impassable barrier against teams from about the 1st of December until about June. The average cost of freight from San Francisco, the main source of supply for western Nevada, was about \$80 a ton, and it was necessary to lay in supplies during the summer and fall for the remainder of the year. A great mining excitement prevailed at this time, occasioned by the marvelous development of the great Comstock lode, and wages were from \$4 to \$10 a day, in gold. The people who had emigrated to the new gold and silver fields went there for the purpose of mining and prospecting for mines, and were generally reluctant to enter the irregular military service of guarding the overland mail and emigrant route. Besides, on account of the extraordinary high price of supplies of every description, and also of wages and service of every kind, it was impossible for them to maintain themselves and families without involving much more expense than any compensation which could be paid them as volunteer troops under the laws of the United States, and, as will be seen by the letters of General Wright, hereafter quoted, they were expected, as volunteer troops, to furnish themselves with horses and equipments, in addition to what could be furnished by the Government.

The military authorities of the United States well knew at that time the exact condition of the country and of the roads across the mountains leading thereto, and of the cost of transportation and of the prices of labor and of supplies and of their own inability to furnish either horses or equipments for a military service that required mounted troops.

It was amid circumstances like these that the honorable Secretary of the Treasury, by telegraphic instructions to the assistant treasurer of the United States at San Francisco, Cal., under date of February 9, 1863, (on which date there was on deposit in the subtreasury at San Francisco, to the credit of the United States, a large amount of gold and silver coin), directed the paymasters of the Army to pay said volunteers in United States notes, commonly called greenbacks. An exemplification of the effect of such instructions is reported by the Secretary

of War on pages 40 and 41, Senate Ex. Doc. No. 11, Fifty-first Congress, first session, in words as follows, to wit:

EXHIBIT No. 10.

DEPUTY PAYMASTER-GENERAL'S OFFICE,
San Francisco, February 15, 1863.

SIR: Yesterday payment of my checks was refused by the assistant treasurer in San Francisco. In reply to a note which I addressed to him I received the following:

"OFFICE OF THE ASSISTANT TREASURER UNITED STATES,
"San Francisco, February 2, 1863.

"SIR: Your communication of this date relative to the check of \$80,000 presented but a few minutes since by Major Eddy and payment declined by me, etc., is just received.

"Under instructions from the honorable Secretary of the Treasury United States of February 9, 1863, I am advised that 'checks of disbursing officers must be paid in United States notes.' Not having notes on hand sufficient to meet the check presented and referred to you has compelled me to decline payment of the same for the time being.

"Respectfully, your obedient servant,

"D. W. CHEESEMAN,
"Assistant Treasurer United States.

"GEORGE H. RINGGOLD,
"Deputy Paymaster-General, U. S. Army."

The effect of these instructions is abruptly to stop payment of the troops. I had drawn out a sufficiency, principally in coin, to pay the posts in Oregon and a portion of the troops in this immediate vicinity; the delay will, I fear, cause great dissatisfaction to those remaining unpaid, as there was a confident expectation that they would now be paid off, and in coin.

In connection with the above statement, I deem proper to forward herewith a copy of a letter recently received from Major Drew, of the Oregon cavalry, which so clearly sets forth the condition of things as regards legal tenders on this coast as to make comment on my part superfluous, except simply to add that gold is the only currency here, and that U. S. Treasury notes are worth only what they will bring on the street. They are quoted at 61 to-day.

I have the honor to remain, very respectfully, your obedient servant,

GEO. H. RINGGOLD,
Deputy Paymaster-General.

Lieut. Col. T. P. ANDREWS,
Acting Paymaster-General U. S. Army.

Respectfully referred to Treasurer of the United States with the request that the funds may be sent to assistant treasurer at San Francisco to meet the drafts in favor of paymasters, and to return these papers for such other action as may be necessary.

T. P. ANDREWS, Paymaster-General.

PAYMASTER-GENERAL'S OFFICE, March 18, 1863.

If the Treasurer will be kind enough to furnish us with any suggestions from the Treasury that would tend to do away with the causes of complaint in this, to us, difficult case, we should feel indebted.

T. P. ANDREWS, Paymaster-General.

PAYMASTER-GENERAL'S OFFICE, March 18, 1863.

TREASURER'S OFFICE, March 19, 1863.

Respectfully referred to the Secretary of the Treasury.

F. E. SPINNER, Treasurer United States.

On September 3, 1861, by command of Lieutenant-General Scott, there were issued from the Headquarters of the Army, General Orders, No. 16, as follows, to wit:

[General Orders, No. 16.]

HEADQUARTERS OF THE ARMY,
Washington, September 3, 1861.

The General in Chief is happy to announce that the Treasury Department, to meet future payments to the troops, is about to supply, besides coin, as heretofore, Treas-

ury notes in fives, tens, and twenties, *as good as gold* at all banks and Government offices throughout the United States, and most convenient for transmission by mail from officers and men to their families at home. Good husbands, fathers, sons, and brothers serving under the Stars and Stripes, will thus soon have the ready and safe means of relieving an immense amount of suffering which could not be reached with coin.

In making up such packages every officer may be relied upon, no doubt, for such assistance as may be needed by his men.

By command of Lieutenant-General Scott:

E. D. TOWNSEND,
Assistant Adjutant-General.

The financial conditions which existed continuously from September 3, 1861, to February 9, 1863, were such as made coin only the currency of the Government of the United States on the Pacific coast. The citizens of California volunteered to enter the military service of the United States under said conditions, and also under the promise expressed in said order of the War Department of September 3, 1861, that future payment for their military services was to be made in coin or in Treasury notes, "*as good as gold* at all banks and Government offices throughout the United States."

But this promise on the part of the War Department was not kept toward the volunteers from California, Oregon, and Nevada in the military service of the United States, in many cases detachments of which troops were not only not paid in coin, but were not paid even in Treasury notes, sometimes for periods covering a year or more; in consequence of which great demoralization existed in the Volunteer Army on the Pacific coast. (See pp. 14, 15, 16, Senate Report No. 145, Fifty-fourth Congress, first session.)

Not only this, but from June 17, 1850, and continuously thence until August 3, 1861, the practice of the War Department under the laws of Congress was to pay each soldier enlisted, recruited, or reenlisted in the States of California, Oregon, and Nevada a sum of money which, while Congress termed it a "bounty," yet it in fact and effect was, and was intended to be, merely extra or additional pay in the form of a constructive mileage equivalent to the cost of transporting a soldier from New York City to the place of such enlistment or reenlistment; said sum was to be paid to each Pacific coast soldier in installments, in the amounts, at the times, and in the manner as recited in the act of Congress therefor, approved June 17, 1850, the third section of which reads as follows:

SEC. 3. *And be it further enacted*, That whenever enlistments are made at or in the vicinity of the said military posts, and remote and distant stations, a bounty equal in amount to the cost of transporting and subsisting a soldier from the principal recruiting depot in the harbor of New York to the place of such enlistment be, and the same is hereby, allowed to each recruit so enlisted, to be paid in unequal installments at the end of each year's service, so that the several amounts shall annually increase, and the largest be paid at the expiration of each enlistment. (U. S. Stat., vol. 9, p. 439).

Congress, during the rebellion, not only changed the manner of maintaining a military force in these three Pacific coast States by relying to a very large degree, if not almost exclusively, upon volunteers to be enlisted and raised therein, but on August 3, 1861, repealed said law. (12 U. S. Stats., sec. 9, p. 289.)

Not only this, but in consequence of the high cost of living in California and Oregon, Congress, on September 28, 1850, passed an act paying to every commissioned officer serving in those States an extra \$2 per day, and to all the enlisted men serving in the United States Army in those

States double the pay then being paid to the troops of the Regular Army. This law is as follows, to wit:

For extra pay to the commissioned officers and enlisted men of the Army of the United States, serving in Oregon or California, three hundred and twenty-five thousand eight hundred and fifty-four dollars, on the following basis, to wit: That there shall be allowed to each commissioned officer as aforesaid, while serving as aforesaid, a per diem, in addition to their regular pay and allowances, of two dollars each, and to each enlisted man as aforesaid, while serving as aforesaid, a per diem, in addition to their present pay and allowances, equal to the pay proper of each as established by existing laws, said extra pay of the enlisted men to be retained until honorably discharged. This additional pay to continue until the first of March eighteen hundred and fifty-two, or until otherwise provided. (U. S. Stat., vol. 9, p. 504.)

It will be here noticed that under these two acts of Congress, the one of the 17th of June, 1850, and the other of the 28th of September, 1850, the so-called "extra pay" and the so-called "bounty" or constructive mileage, were both paid during one and the same period of time by the United States to its own troops serving in the *Regular* United States Army stationed in these States.

If the necessity for this character of legislation for the *Regular Army* of the United States recited in these two acts existed *in a time of profound peace*—and no one doubts but that a necessity therefor did exist—then how much greater the necessity for similar legislation *in a period of actual war*, when the land carriage for supplies over a distance of 2,000 miles, from the Missouri River to these Pacific Coast States, was simply impossible, or at least impracticable, there not being then any overland railroad, and the two sea routes via Cape Horn and the Isthmus of Panama, as recited in the said reports of the Secretary of War, being both hazardous and expensive?

It was in view of these conditions and amid circumstances like these that the States of California, Oregon, and Nevada felt compelled to come to the financial relief of their own volunteers then serving in the Federal Army in these three States, and passed acts through their respective legislatures, under and by which each volunteer in each of said three States was to be paid the sum of \$5 per month in coin, over and above the regular pay by them received from the United States during the existence of the rebellion.

In order to raise the money with which to pay this extra pay, each of said three States, under an appropriate act of its legislature, issued and sold its State coin bonds, all of which they have heretofore fully redeemed and paid, with legal interest.

SECOND.

There is, however, one fact in reference to the California Volunteers which did *not* obtain in the cases of the Oregon and Nevada Volunteers. This was as follows, to-wit:

The California Volunteers were largely serving in the Territories of Arizona and New Mexico, though some were serving elsewhere, but all on the Pacific coast. In 1864 the period of the three years' enlistment of the California volunteers who had been mustered in 1861 into the military service of the United States was approaching termination.

The war in the East was still flagrant, and no one could then foretell the end thereof. General Lee had just invaded Pennsylvania with a large army, and though defeated at Gettysburg, yet extensive and devastating raids were made into the State of Pennsylvania by the Confederate forces as late as July, 1864, by Generals Early, Johnson, and McCausland, the effects of which are represented to have been

even more disastrous to the people of that State than those arising from the raids made therein in 1862 by Gen. Zeb. Stewart, of the Confederate cavalry. Chambersburg, Pa., was burned on July 30, 1864, the Confederates destroying extensive properties in the counties of Adams, Bedford, Cumberland, Franklin, Fulton, Perry, Somerset, and York, lying along the southern border of Pennsylvania and adjoining the northern Maryland line, the value of which property so destroyed is reported to have aggregated a very large sum.

The general commanding the Military Department of New Mexico at Santa Fe, Gen. Charles H. Carleton, was very anxious that the California volunteers then serving in New Mexico should there reenlist either for three years or during the war. Most of them desired to reenlist in New Mexico, but the Second Comptroller of the Treasury, Hon. John M. Brodhead, in September, 1863 (Second Comptroller's Decisions, September 8, 9, 1863, vol. 25, pp. 422 and 425, printed as section 2192, p. 283, of Digest of the Second Comptroller's Decisions, vol. 1, 1861 to 1868), decided that no volunteer who should reenlist should receive any mileage from the place of his discharge to the place of his original enlistment, *but only those should receive mileage who did not reenlist.*

This decision, in effect, was to pay a bounty, by way of mileage, to those volunteers who did *not* reenlist in the United States Army *and to refuse it to those who did reenlist.*

However valid these decisions may have been as declaratory of the supposed intentions of the law as then viewed by the Treasury Department, yet the practical effect thereof was to discourage reenlistments in the case of these volunteers from California, about to be discharged in New Mexico, where they were serving at the dates of said decisions, many hundreds of miles from the places of their original enrollment. Under these decisions the United States in fact decided, as aforesaid, to pay, and did pay, a bounty or mileage to those volunteers *who did not reenlist in the United States Army*, but refused to pay it to those who did so reenlist.

The serious, in fact, alarming, effect of these decisions of the honorable Second Comptroller upon the military condition of affairs in Arizona and New Mexico, where several regiments of these California volunteers were then serving, is shown by the great anxiety and serious concern of Brig. Gen. James H. Carleton, of the Regular Army of the United States, commanding the Department of New Mexico, so much so that he made it the subject of a special report to the Adjutant-General of the Army, at Washington, D. C., recited on pages 60 and 61, Report of Secretary of War, Senate Ex. Doc. No. 11, Fifty-first Congress, first sessions, in words as follows, to wit:

EXHIBIT No. 22.

HEADQUARTERS DEPARTMENT OF NEW MEXICO,
Santa Fe, N. Mex., November 29, 1863.

GENERAL: Until Mr. Brodhead's decision was made, that volunteers who should be discharged by enlistment in veteran volunteers should not receive their mileage from the place of said discharge to the place of original enrollment, I entertained hopes that many, if not most, of the First and Fifth Regiments of Infantry, of the First Cavalry California Volunteers, and First Cavalry New Mexican Volunteers, would reenlist in the veteran volunteers. But since that decision was made it is very doubtful if the California volunteers will reenlist. Their present term of office will expire next August and September. Before that time other troops will have to be sent here to take their places, unless these can be induced to reenlist. The troops in this department should be made an exception to the general rule. In my opinion an order should be made giving all volunteers who reenlist in this department the \$100

due on first enlistment and an increased bounty on the second over and above the bounty paid to soldiers in the East, which would be equal to the cost of getting soldiers from the East to New Mexico. The Government in this way would lose nothing, but would rather gain, because these well-disciplined men would then remain, doubtless, and they have now become familiar with the country, and can do better service for that reason than any newcomers. These men should receive their mileage on their first enlistment. In my opinion the law clearly allows it to soldiers honorably discharged. If the Government do not deny their traveling allowances and will give the bounty named, I believe the most of these regiments can be got to remain. If the Government will not do this, I beg to give timely notice of the necessities which will exist to have troops sent to take their places in time to be in position before the term of service of these men expires.

The California troops do not wish to be sent as regiments back to California; they would rather be discharged here in case they do not reenlist. Some desire to go to the States, some to the gold fields of Arizona, some settle in New Mexico, and some go to California by whatever route they please. The true economy of the question would be promoted by making the bounties so liberal as to induce them to reenter the service for three years or during the war.

I am, General, very truly and respectfully, your obedient servant,

CHARLES H. CARLETON,
Brigadier-General, Commanding.

Brig. Gen. LORENZO THOMAS,
Adjutant-General, U. S. Army, Washington, D. C.

DEPARTMENT NEW MEXICO,
Santa Fe, N. Mex., July 12, 1865.

Official:

BEN. C. CUTLER,
Assistant Adjutant-General.

California, in consequence of the foregoing decision of the Second Comptroller of the Treasury, and to successfully retain veteran soldiers in the military service of the United States, determined, on April 4, 1864, for her own volunteers, who might enlist or reenlist in the United States Army, then serving on the Pacific coast, to revive substantially the aforesaid provision of the act of Congress of June 17, 1850, which had been in existence for the benefit of the Regular Army serving on the Pacific coast continuously from June 17, 1850, to August 3, 1861.

Under the provisions of said California State act of April 4, 1864, each California volunteer soldier so enlisting or reenlisting in the United States Army after April 4, 1864 (the date of the California act for this specific purpose), was to be paid in installments, at the time and in the manner substantially as recited in said Congressional act of June 17, 1850, a sum of money assumed to be equal to the cost of transporting a soldier from New York City to the place of reenlistment or the enlistment of such volunteer soldiers. In view of the scattered military stations of said California volunteers—extending, as they did, from Arizona on the south to Puget Sound on the north, and from San Francisco on the west to Salt Lake City on the east—this sum was fixed at \$160 per each volunteer soldier, which sum at that time substantially represented about the average cost which the United States would have had to pay to transport a soldier from New York City to the places of such enlistment or reenlistment of said volunteers.

In reviving, on April 4, 1864, said act of Congress of June 17, 1850, in the manner and for the purposes therein recited, California used substantially the language which Congress had used in said act by calling said sum of money a "bounty," when, as aforesaid, it was, and was only intended to be, a *constructive mileage*, and which was paid by said State out of her State treasury for the use and benefit of the United States in aid of the "common defense" during the war of the rebellion, but not beginning until after April 4, 1864, and expected to be reimbursed as

contemplated by said act of Congress of July 27, 1861 (12 U. S. Stats., 276), and joint resolution of March 8, 1862 (12 U. S. Stats., 615), and of March 19, 1862 (12 U. S. Stats., 616). In reference to this matter the Secretary of War, in Senate Ex. Doc. No. 11, pp. 22 and 23, Fifty-first Congress, first session, reported to the Senate as follows, to wit:

With respect to the circumstances and exigencies under which this expenditure was incurred by the State, it appears to be plain that it was the earnest desire of the legislature that such troops as the State had been or might thereafter be called upon to furnish the General Government should be promptly supplied. The time was approaching when the terms of most of the volunteer regiments raised in California in the early part of the war would expire. These regiments were occupying important stations in the State and in Territories of Utah, Arizona, and New Mexico, and it was obvious that it would become necessary either to continue them in service by filling them up with new recruits or reenlisted veterans, or, in the event of their disbandment, to replace them by new organizations. Volunteering under the calls of the previous year had progressed tardily, while lucrative employment in the State was abundant and the material inducements for men to enter the Army were small. It was probable that unless these latter were considerably increased recruiting would come to a standstill, and a draft, as in the Eastern States, have to be resorted to. That a draft in California was considered possible, and even probable, is shown by an official letter, written January 8, 1864, to the Adjutant-General of the Army by General Wright, commanding Department of the Pacific, in which he expressed the hope "of procuring quite a number of men who would prefer volunteering to running the chance of being drafted." (P. 205, Senate Ex. Doc. 70, Fiftieth Congress, second session.) The expectation that the mere fear of a draft would sufficiently stimulate volunteering had not, some months later, been realized; and under all circumstances, and prompted by the desire above mentioned, the legislature doubtless deemed it wise to enact the bounty law of April 4, 1864.

Attention is called in "Statement for Senate Committee on Military Affairs" (p. 27) to the third section of an act of Congress (9 U. S. Stats., 439) granting to persons enlisting on the Western frontier and at remote and distant stations a bounty equal in amount to the cost of transporting and subsisting soldiers from the principal recruiting depot in the harbor of New York to the place of enlistment, and it is argued that if it was just, proper, and expedient to grant such a bounty to men enlisting in the Regular Army in such localities in time of peace the allowance by California of a bounty to its volunteers when they were in the actual and active service of the United States in time of war, and "while the exigencies exceeded in degree those under which the United States have heretofore paid a much larger sum to its own Regular Army serving in said States (of California, Oregon, and Nevada) in a time of peace, may be deemed to have been in harmony with the policy so long and so frequently executed by the United States."

These "costs, charges, and expenses" so incurred by these three States therefore were:

- (1) Military expenditures for recruiting 18,715 volunteers.
- (2) Military expenditures in organizing and paying 18,715 volunteers.
- (3) Military expenditures in and for Adjutant-General's Office.
- (4) Military expenditures in paying volunteer commissioned officers between date of service and date of muster in by the proper mustering officers of the United States.
- (5) Military expenditures of a general and miscellaneous character.

All "costs, charges, and expenses" for the military services of the militia in all these States were *suspended* and not allowed by the Secretary of War and are excluded from the present claims in accordance with recommendations heretofore made by the Committee on Military Affairs and Committee on Claims in the Senate and by the Committee on War Claims in the House.

Attention is specially called to two important resolutions of Congress adopted, the one on the 8th and the other on the 19th of March, 1862, the object of the first of which was to explain the act of Congress of July 27, 1861, and the object of the second was to encourage and invite appropriations of money to be made by the several States as they might deem to be appropriate in the interests of the United States and

wherein the obligation existed that the United States should indemnify by fully reimbursing the several States, out of any money in the Federal Treasury not otherwise appropriated, the sums of money which such States should appropriate and expend for the uses and purposes recited in the acts of the legislature of each State so appropriating the same. (12 U. S. Stats., 615, 616.) These two resolutions are in words as follows, to wit:

A RESOLUTION declaratory of the intent and meaning of a certain act therein named.

Whereas doubts have arisen as to the true intent and meaning of act numbered eighteen, entitled "An act to indemnify the States for expenses incurred by them in 'Defense of the United States,'" approved July twenty-seven, eighteen hundred and sixty-one (12 U. S. Stats., 276):

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the said act shall be construed to apply to expenses incurred as well after as before the date of the approval thereof.

Approved, March 8, 1862 (12 U. S. Stats., 615).

A RESOLUTION to authorize the Secretary of War to accept moneys appropriated by any State for the payment of its volunteers and to apply the same as directed by such State.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That if any State during the present rebellion shall make any appropriation to pay the volunteers of that State, the Secretary of War is hereby authorized to accept the same and cause it to be applied by the Paymaster-General to the payments designated by the legislative act making the appropriation, in the same manner as if appropriated by act of Congress; and also to make any regulations that may be necessary for the disbursement and proper application of such funds to the specific purpose for which they may be appropriated by the several States.

Approved, March 19, 1862 (12 U. S. Stats., 616).

In other words, the legislation enacted by Congress in its said act and in resolutions, taken in connection with subsequent similar legislation duly enacted by these three States, constituted, in effect and intendment, statutory contracts binding upon the United States. It is evident that Congress, in advance of all legislative acts by these three States making appropriations of money for their said volunteers, duly declared that all moneys appropriated by their respective legislatures and paid out of their respective State treasuries, intended for the exclusive use and benefit of their said volunteers, theretofore, then, or thereafter serving in the military service of the United States, should be accepted by the United States, through the Secretary of War, and paid to the State volunteers of the States so appropriating said moneys, for the specific uses and purposes for which said States had so appropriated the same, and in the same manner, for the same purposes, and to the same extent as if said moneys had been actually paid directly out of the Federal Treasury under acts of Congress appropriating the same. In other words, Congress approved, ratified, and confirmed *in advance* all these appropriations of money so made by the legislatures of these three States, and in fact, intendment, and effect Congress made these State appropriation acts its own acts, the provisions of which should be duly administered by its own proper officers for the objects and purposes as recited in said State acts. These three Pacific coast States substantially conformed to this legislation of Congress, and strictly followed the same in all particulars where not inhibited by the State constitutions or by the State laws of said States.

A copy of this resolution of Congress, adopted March 19, 1862, was, on July 5, 1863, duly transmitted by Gen. George Wright, commanding the military department of the Pacific, to the governor of California, Hon. Leland Stanford, late Senator from California. The correspondence relating thereto is reported by the Secretary of War on page

183, Senate Ex. Doc. No. 11, Fifty-first Congress, first session, and is as follows, to wit:

HEADQUARTERS DEPARTMENT OF THE PACIFIC,
San Francisco, Cal., July 5, 1863.

His Excellency LELAND STANFORD,
Governor State of California, Sacramento City, Cal.

SIR: Inclosed herewith I have the honor to lay before your excellency a resolution to authorize the Secretary of War to accept moneys appropriated by any State for the payment of its volunteers, and to apply the same as directed by such State, approved March 19, 1862.

Under the provisions of this resolution Lieut. Col. George H. Ringgold, deputy paymaster-general at my headquarters, will accept any moneys which have been or which may be appropriated for the purpose set forth, and cause it to be applied to the payments designated by the legislative acts.

With great respect, I have the honor to be, your excellency's obedient servant,

G. WRIGHT,
Brigadier-General, Commanding.

STATE OF CALIFORNIA, EXECUTIVE DEPARTMENT,
Sacramento, July 16, 1863.

Gen. GEORGE WRIGHT,
Commanding Department of the Pacific.

SIR: Your favor of the 5th instant, with resolution relative to appropriations for the relief of volunteers in the several States, is at hand.

By reference to sections 3 and 4 of the act of the legislature approved April 27, 1863 (Statutes of 1863, folio 662), you will observe that the requirements of the law are such as to preclude our State officers from departing from its provisions, and would therefore be impossible to pay out the appropriations *in the manner* indicated by the resolution of Congress.

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

LELAND STANFORD,
Governor of California.

In other words, while the State officers of California could *not*, under the laws of that State, legally pay over to any deputy paymaster-general of the United States Army any moneys appropriated by the legislature of that State for the exclusive benefit of its own volunteers then serving in the United States Army on the Pacific coast, yet all of said moneys were in fact duly paid over by the said officers of that State to all of its said volunteers, respectively, serving on the Pacific coast, and for all of which the United States received the full benefit over a third of a century ago.

It is respectfully submitted that these three States confidently expected that these appropriations of money so borrowed by them on their own credit and so made and advanced through their own legislatures to the United States and paid to their said volunteers then serving in the Army of the United States as a part of the military establishment on the Pacific coast during the war of the rebellion, should be fully reimbursed to them. In addition to the foregoing, these three States had been urged to make these very appropriations of money by General George Wright, commanding the Department of the Pacific, and by General Irwin McDowell, commanding the Division or Department of California and Nevada, and by General Benjamin Alvord, commanding the Department of Oregon, for the reimbursement of all of which appropriations said three States relied, not only upon the public exigencies which demanded such appropriations of money on their part, but wherein they rested their action upon the good faith as well as upon the legal and equitable obligations of the United States in all these premises to fully reimburse the same.

Wherefore it fully appears that these State rebellion war claims of these three States have all been carefully examined, legally audited,

and exactly stated by a competent tribunal created for such purposes under due authority from Congress, to which nine years ago they were reported by the honorable Secretary of War, since which they have been frequently recommended for payment by the proper committees in both Houses of Congress in numerous and exhaustive reports, as herein specifically named by number, date, Congress, and session.

These expenditures were all made in good faith by these three States to aid the United States to maintain the "common defense," and justice and the good faith of the United States alike demand that these three States should be now fully reimbursed by Congress for all these expenditures by them so then made.

