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Delinquent officers. Letter from the Secretary of the Treasury, transmitting statements of delinquencies of officers of the government in rendering their accounts, and indebtedness of officers on final settlement of their accounts

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DELINQUENT OFFICERS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

STATEMENTS OF DELINQUENCIES OF OFFICERS OF THE GOVERNMENT IN RENDERING THEIR ACCOUNTS, AND INDEBTEDNESS OF OFFICERS ON FINAL SETTLEMENT OF THEIR ACCOUNTS.

JANUARY 9, 1899.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., January 7, 1899.

SIR: I have the honor to transmit herewith, in compliance with law, statements from the accounting officers of this Department, showing what officers of the Government were delinquent in rendering their accounts during the last fiscal year, and also showing what officers are indebted to the Government on final settlement of their accounts.

Respectfully, yours,

L. J. GAGE, *Secretary.*

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE TREASURY DEPARTMENT,
Washington, D. C., December 19, 1898.

SIR: In accordance with the provisions of section 12 of the act of July 31, 1894, I have the honor to report the following balances due the United States on final settlement of the various accounts indicated.

Respectfully, yours,

W. E. ANDREWS, *Auditor.*

The SECRETARY OF THE TREASURY.

Balance found due to the United States on final settlement of accounts in fiscal year 1898 and remaining unpaid.

[Suit instituted.]

District, name of officer, etc.	Account on which balance is due.	Account ending—	Amount due United States.
First California:			
Oscar M. Welburn, collector of internal revenue.	Salaries and expenses of collectors, etc., 1897.	June 29, 1897	\$12,714.29
Do.....	Salaries and expenses of agents, etc., 1897.	May 31, 1897	2,749.60
Council Bluffs, Iowa:			
E. N. Whittlesey, surveyor of customs.	Receipts from customs	Dec. 13, 1897	2,806.15

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE TREASURY DEPARTMENT,
Washington, D. C., December 15, 1898.

SIR: Replying to yours of the 12th instant relative to delinquencies in rendition and transmission of official accounts during the year ending June 30, 1898, I transmit herewith an itemized statement in compliance with the provision of section 4 of the legislative act of May 28, 1896.

Respectfully, yours,

W. E. ANDREWS,
Auditor.

The SECRETARY OF THE TREASURY.

Delinquencies in the rendition and transmission of accounts during the year ending June 30, 1898.

[Reported under section 4, act of May 28, 1896.]

H. Doc. 65—3

District or port.	Name.	Title.	Account.	When delinquent.	When waived.
CUSTOMS OFFICERS.					
Alaska (Sitka).....	J. W. Ivey.....	Collector.....	Expense of collection, 1898.....	Sept., 1897	Nov. 13, 1897
Do.....	do.....	do.....	Emoluments.....	do.....	Do.
Do.....	do.....	do.....	Customs.....	do.....	Do.
Do.....	do.....	do.....	do.....	Jan., 1898	Mar. 3, 1898
Do.....	do.....	do.....	Expense of collection, 1898.....	do.....	Do.
Do.....	do.....	do.....	Emoluments.....	do.....	Do.
Do.....	do.....	do.....	Immigrant fund.....	do.....	Do.
Do.....	do.....	do.....	Deceased passengers.....	do.....	Do.
Barnstable, Mass.....	Thacher T. Hallet.....	do.....	Expense of collection, 1898.....	June, 1898	July 26, 1898
Do.....	do.....	do.....	Customs.....	do.....	Do.
Do.....	do.....	do.....	Emoluments.....	do.....	Do.
Do.....	do.....	do.....	Fines, etc.....	do.....	Do.
Do.....	do.....	do.....	Deceased passengers.....	do.....	Do.
Do.....	do.....	do.....	Immigrant fund.....	do.....	Do.
Bath, Me.....	George Moulton, jr.....	do.....	Expense of collection, 1898.....	July, 1897	Aug. 26, 1897
Do.....	do.....	do.....	Emoluments.....	do.....	Do.
Do.....	do.....	do.....	do.....	Oct., 1897	Nov. 24, 1897
Corpus Christi, Tex.....	Frank B. Earnest.....	do.....	do.....	Dec., 1897	Jan. 19, 1898
Denver, Colo.....	Otis B. Spencer.....	Surveyor.....	Warehouse and bond.....	Jan., 1898	Feb. 23, 1898
Huron, Mich.....	Alex. E. Avery.....	Collector.....	do.....	do.....	Feb. 28, 1898
Key West, Fla.....	Geo. W. Allen.....	do.....	Expense of collection, 1898.....	do.....	Do.
Do.....	do.....	do.....	Customs.....	do.....	Do.
Do.....	do.....	do.....	Emoluments.....	do.....	Do.
Louisville, Ky.....	C. M. Barnett.....	Surveyor.....	Expense of collection, 1898.....	Mar., 1898	Apr. 30, 1898
Do.....	do.....	do.....	Customs.....	do.....	Do.
Do.....	do.....	do.....	Excess of deposits.....	do.....	Do.
Do.....	do.....	do.....	Emoluments.....	do.....	Do.
Do.....	do.....	do.....	Fines, etc.....	do.....	Do.
Do.....	do.....	do.....	Steamboat-Inspection Service.....	do.....	Do.
Do.....	do.....	do.....	Expense of collection, 1898.....	June, 1898	July 26, 1898
Do.....	do.....	do.....	Excess of deposits.....	do.....	Do.
Do.....	do.....	do.....	Emoluments.....	do.....	Do.
Do.....	do.....	do.....	Customs.....	do.....	Do.
Do.....	do.....	do.....	Fines, etc.....	do.....	Do.
Do.....	do.....	do.....	Warehouse and bond.....	do.....	Do.
Nashville, Tenn.....	James H. Collins.....	do.....	Expense of collection, 1898.....	Sept., 1897	Oct. 23, 1897
Do.....	do.....	do.....	Excess of deposits.....	do.....	Do.
Do.....	do.....	do.....	Customs.....	do.....	Do.
Do.....	do.....	do.....	Emoluments.....	do.....	Do.
Do.....	do.....	do.....	Fines, etc.....	do.....	Do.
Newark, N. J.....	Wm. K. Williams.....	Collector.....	Warehouse and bond.....	July, 1897	Nov. 24, 1897
Do.....	do.....	do.....	do.....	Sept., 1897	Dec. 21, 1897

DELINQUENT OFFICERS.

District or port.	Name.	Title.	Account.	When delinquent.	When waived.
CUSTOMS OFFICERS—cont'd.					
Newark, N. J.	Wm. R. Williams	Collector	Warehouse and bond	Oct., 1897	Jan. 19, 1898
Do	do	do	do	Nov., 1897	Feb. 15, 1898
Do	do	do	do	Dec., 1897	Mar. 16, 1898
Do	do	do	do	Jan., 1898	Apr. 26, 1898
Do	do	do	Expense of collection, 1898	May, 1898	June 6, 1898
Do	do	do	Emoluments	do	Do.
Do	do	do	Customs	do	Do.
Do	do	do	Fines, etc	do	Do.
Do	do	do	Debentures	do	Do.
Do	do	do	Expense of collection, 1898	June, 1898	Aug. 4, 1898
Do	do	do	Customs	do	Do.
Do	do	do	Fines, etc	do	Do.
Do	do	do	Emoluments	do	Do.
Newport News, Va.	Jesse W. Elliott	do	Warehouse and bond	Nov., 1897	Jan. 8, 1898
North and South Dakota	Archie M. O'Connor	do	do	do	Do.
Omaha, Nebr.	George L. Miller	Surveyor	do	July, 1897	Aug. 30, 1897
Do	do	do	Expense of collection, 1898	Dec., 1897	Jan. 22, 1898
Paso del Norte, Tex.	Charles Davis	Collector	Warehouse and bond	July, 1897	Oct. 5, 1897
Do	do	do	Customs	do	Do.
Do	do	do	Fines, etc	do	Do.
Perth Amboy, N. J.	Robert Carson	do	Expense of collection and supplemental, 1898	June, 1898	July 30, 1898
Pittsburg, Pa.	Mahlon M. Garland	Surveyor	Expense of collection, 1898	do	July 19, 1898
Do	do	do	Emoluments	do	Do.
Do	do	do	Customs	do	Do.
Do	do	do	Excess of deposits	do	Do.
Do	do	do	Fines, etc	do	Do.
Portsmouth, N. H.	Rufus N. Elwell	Collector	Expense of collection, supplemental, 1898	do	Aug. 24, 1898
Puget Sound, Wash. a	Fred. D. Huestis	do	Revenue-Cutter Service, 1898	Nov., 1897	Feb. 14, 1898
Do. a	do	do	do	Dec., 1897	Feb. 28, 1898
Rock Island, Ill.	Robt. G. Pearce	Surveyor	Expense of collection, 1898	June, 1898	July 23, 1898
Teche, La.	Jas. H. P. Wise	Collector	do	Dec., 1897	Jan. 24, 1898
Do	do	do	Emoluments	do	Do.
Do	do	do	Customs	do	Do.
Do	do	do	Fines, etc	do	Do.
Do	do	do	Immigrant fund	do	Do.
Do	do	do	Deceased passengers	do	Do.
Vicksburg, Miss.	Jos. H. Short	do	Customs	May, 1898	July 19, 1898
Do	do	do	do	June, 1898	Do.
Do	do	do	Fines, etc	do	Do.
Wilmington, N. C.	John C. Daney	do	Expense of collection, 1898	May, 1898	June 29, 1898
Do	do	do	Customs	do	Do.
Do	do	do	Emoluments	do	Do.
Do	do	do	Excess of deposits	do	Do.

Do	do	do	Fines, etc	do	Do.
Do	do	do	Revenue-Cutter Service, 1898	do	Do.
INTERNAL-REVENUE OFFICERS.					
Arkansas	H. L. Rimmel	Collector	Salaries and expenses of collectors, 1898	Aug., 1897	Sept. 28, 1897
Georgia	P. B. Trammel	do	Salaries and expenses of agents, 1898	do	Do.
Seventh district, Indiana	D. W. Henry	do	do	Feb., 1898	Mar. 28, 1898
Do	do	do	do	Mar., 1898	May 4, 1898
Do	do	do	Salaries and expenses of collectors, 1898	do	Do.
Kansas	M. W. Sutton	do	do	Oct., 1897	Nov. 24, 1897
Do	do	do	Salaries and expenses of agents, 1898	do	Do.
First district New Jersey	Isaac Moffett	do	Salaries and expenses of collectors, 1898	Nov., 1897	Dec. 27, 1897
New Mexico	A. L. Morrison	do	do	May, 1898	June 30, 1898
Fourth district North Carolina	F. M. Simmons	do	do	Sept., 1897	Nov. 5, 1897
Do	do	do	Salaries and expenses of agents, 1898	do	Do.
Do	E. C. Duncan	do	do	May, 1898	July 5, 1898
Fifth district North Carolina	H. S. Harkins	do	do	Oct., 1897	Nov. 24, 1897
Do	do	do	Salaries and expenses of collectors, 1898	do	Do.
First district Pennsylvania	P. A. McClure	do	do	Apr., 1898	May 20, 1898
Do	do	do	Salaries and expenses of agents, 1898	do	Do.
Twenty-third district Pennsylv- ania	J. S. Fruit	do	do	July, 1897	Aug. 25, 1897
Do	do	do	Salaries and expenses of collectors, 1898	do	Do.
South Carolina	E. A. Webster	do	do	May, 1898	July 2, 1898
Do	do	do	Salaries and expenses of agents, 1898	do	Do.
Fourth district Texas	P. B. Hunt	do	do	Aug., 1897	Oct. 1, 1897
Do	do	do	Salaries and expenses of collectors, 1898	do	Do.
Second district Virginia	J. D. Brady	do	do	Oct., 1897	Nov. 18, 1897
Do	do	do	Salaries and expenses of agents, 1898	do	Do.
South Carolina ^b	S. A. Townes	do	Salaries and expenses of collectors, 1897	June, 1897	Sept. 26, 1897
MISCELLANEOUS OFFICERS.					
Baltimore, Md. ^a	W. A. Jones, Lieutenant-Colo- nel, U. S. A.	Engineer, Fifth light-house dis- trict	Repairs of light-houses, etc	2dqr., 1898	Apr. 22, 1898
Deadwood, S. Dak.	P. J. Minter	Assayer	Salaries and expenses	Dec., 1897	Feb. 23, 1898
Mobile, Ala. ^a	John J. King	Special disbursing agent	Preventing spread of epidemic diseases	Nov., 1897	Jan. 31, 1898
New Orleans, La.	Overton Cade	Superintendent of mint	Salaries, wages, and contingent expenses	Dec., 1897	Feb. 18, 1898
Portland, Oreg. ^a	W. L. Fisk, Captain, U. S. A.	Engineer, Thirteenth light- house district	Repairs of light-houses, etc	3dqr., 1898	July —, 1898

^a Administrative office delinquent. Waived by the President.
^b Administrative office delinquent. Waived by Secretary of Treasury in the absence of the President.

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE WAR DEPARTMENT,
Washington, D. C., January 6, 1899.

SIR: I have the honor to submit the following report of delinquencies of such officers of the Government as were at any time during the last fiscal year delinquent in rendering or transmitting accounts, the cause therefor, and whether the delinquency was waived.

The War Department was not delinquent during the last fiscal year in transmitting accounts of disbursing officers to this office.

The following officers were delinquent in mailing their accounts to the War Department:

D. D. Wheeler, major and quartermaster, U. S. A. Delinquency caused by misplacing of papers waived by the Secretary of the Treasury July 23, 1897.

J. G. C. Lee, colonel and assistant quartermaster-general. Delinquency caused by absence from station on other duty was waived September 22, 1897.

A. C. McCauley, quartermaster, U. S. A. Delinquency caused by absence from station was waived October 15, 1897.

L. D. Greene, lieutenant and acting assistant quartermaster. Delinquency caused by delay in completing one voucher in the account was waived November 20, 1897.

J. W. Scully, lieutenant-colonel and deputy quartermaster-general. Delinquency caused by quarantine was waived November 20, 1897.

James L. Wilson, lieutenant and acting assistant quartermaster. Delinquency caused by lack of clerical assistance was waived January 20, 1898.

D. L. Brainard, captain and commissary of subsistence. Delinquency caused by absence from station was waived July 14, 1897.

C. E. Gillette, captain of engineers. Delinquency caused by lack of clerical assistance was waived December 6, 1897.

J. C. Sanford, captain of Engineers. Delinquency caused by sickness of employees was waived December 14, 1897.

George McC. Derby, captain of Engineers. Delinquency caused by quarantine restrictions was waived December 22, 1897.

Amos Stickney, colonel of Engineers. Delinquency caused by lack of clerical force and unusual amount of business was waived January 20, 1898.

C. E. Gillette, captain of Engineers. Delinquency caused by absence on court-martial duty was waived May 25, 1898.

C. E. Gillette, captain of Engineers. Delinquency caused by extra work in connection with court-martial at Savannah was waived May 3, 1898.

James B. Quinn, major of Engineers. Delinquency caused by extra work incident to the preparation for war was waived May 2, 1898.

G. J. Lydecker, lieutenant colonel of Engineers. Requisition for advance of money to this officer was disapproved by reason of the condition of the officer's accounts and his neglect in settling the same. Delinquency waived by Secretary of the Treasury July 26, 1898.

No disbursing officers have been delinquent in paying into the Treasury the amount of indebtedness found on final settlement by this office during the last fiscal year, but the following amounts were found due the United States from other officers of the Army who have failed to pay into the Treasury the amounts of such indebtedness:

Charles E. Nordstrom, captain, Tenth United States Cavalry, 4851.....	\$100.00
J. J. Brereton, captain, Twenty-fourth United States Infantry, 4860.....	65.00
J. T. Nance, lieutenant, Sixth United States Cavalry, 4861.....	90.00
T. C. Tupper, major, United States Army, retired, 4862.....	214.83
F. U. Robinson, captain, Second United States Cavalry, 4863.....	100.00
Z. E. Bliss, major-general, United States Army, retired, 4864.....	125.00
Jerauld A. Olmstead, captain, Ninth United States Cavalry, 4865.....	60.00
Edward E. Dravo, lieutenant, Sixth United States Cavalry, 4866.....	200.00
E. F. Wilcox, captain, Sixth United States Cavalry, 4867.....	200.00
George L. Bryan, lieutenant, First United States Cavalry, 4868.....	175.00
F. W. Sibley, captain, Second United States Cavalry, 4869.....	200.00
D. R. C. Cabell, lieutenant, Eighth United States Cavalry, 4870.....	135.00
Edward E. Dravo, lieutenant, Sixth United States Cavalry, 4878.....	200.00
Charles F. Mason, assistant surgeon, United States Army, 4879.....	150.00

Alfred B. Jackson, lieutenant, Ninth United States Cavalry, 4880.....	\$50. 00
William H. Powell, lieutenant-colonel, Eleventh United States Infantry, 4881..	75. 00
William H. Carter, captain, Sixth United States Cavalry, 4882.....	30. 00

Respectfully, yours,

W. W. BROWN, *Auditor.*

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE NAVY DEPARTMENT,
Washington, D. C., December 23, 1898.

SIR: In accordance with the act of May 28, 1896, and in obedience to your request of the 12th instant, I have the honor to submit the following report of pay officers of the Navy who were delinquent in the rendition of their accounts during the fiscal year ending June 30, 1898:

Edward Bellows, pay inspector U. S. S. *Constellation* and the United States Torpedo Station, Newport, R. I., first quarter of 1898, delinquent thirty-one days, due to detachment and immediate orders to new duty. Waived January 21, 1898.

J. L. Bunce, assistant paymaster U. S. S. *Yosemite*, delinquent forty-six days in rendition of accounts for the fourth quarter of 1898, due to alleged incompetency of his clerks and impossibility of making up the accounts within the required time. Waiver not requested nor granted. Accounts were rendered in good condition.

Richard Hatton, passed assistant paymaster U. S. S. *Bancroft*, third quarter of 1898, delinquent nine days, due to detachment and immediate orders to new duty. Waived May 3, 1898.

Richard Hatton, passed assistant paymaster, U. S. S. *Panther*, fourth quarter of 1898, delinquent three days, due to delay in securing vouchers. Waived August 24, 1898.

Charles Morris, jr., assistant paymaster U. S. S. *Hist*, fourth quarter of 1898, delinquent thirty-eight days, due to inability to secure invoices while cruising in Cuban waters. Waived September 24, 1898.

Francis J. Semmes, assistant paymaster, U. S. S. *Adams*, second quarter of 1898, delinquent ten days, due to absence at sea. Waived February 9, 1898.

No disbursing officer of the Navy who was found to be indebted to the Government on the final settlement of his accounts has failed to pay the amount of said indebtedness into the Treasury of the United States.

Respectfully, yours,

F. H. MORRIS, *Auditor.*

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE INTERIOR DEPARTMENT,
Washington, D. C., December 29, 1898.

SIR: In compliance with section 4 of the legislative, executive, and judicial appropriation act approved May 28, 1896, to which my attention was called in your letter of the 12th instant, I have the honor to transmit to you herewith a report of officers delinquent in rendering or transmitting their accounts, etc., whose accounts are examined and settled in this office.

Respectfully, yours,

WM. YOUNGBLOOD, *Auditor.*

The SECRETARY OF THE TREASURY.

OFFICE OF AUDITOR FOR INTERIOR DEPARTMENT,
Pension Division, December 21, 1898.

The ACTING AUDITOR:

I have to report that, since the last previous report, there has been only one instance of failure by a pension agent to render and transmit his account within the period prescribed by law.

The account of A. J. Hoitt, pension agent at Boston, for the month of August, 1898, was not received within the prescribed period. Explanation was called for by this office, and in reply Mr. Hoitt stated reasons which induced the Secretary of the Treasury, September 20, 1898, to waive the delinquency, as had been recommended by the Auditor.

Respectfully,

W. S. STETSON,
Chief of Pension Division.

Disbursing officers in the Indian service who were delinquent in forwarding their accounts during the fiscal year 1898.

Officer.	Office.	Period.	Waived.	Remarks.
Andrews, J. A.	Indian agent.....	First quarter	Nov. 29, 1897	Extra work at agency and sickness of clerk.
Do.....	do	Second quarter ...	Feb. 17, 1898	Injury received by the agent and sickness of clerk.
Allen, R. M.....	do	First quarter	Nov. 16, 1897	Away from the agency attending court.
Do.....	do	Second quarter ...	Not waived.	Out of the service; no request to waive received.
Brady, J. G.....	Governor of Alaska.	First quarter	Feb. 11, 1898	No funds received; did not know it was necessary.
Do.....	do	Third quarter	Aug. 11, 1898	Absent on official business; did not return in time.
Do.....	do	Fourth quarter ...	Aug. 23, 1898	Do.
Bamber, I. R.....	Superintendent Indian school.	Second quarter ...	Mar. 2, 1898	Did not know it was required to render account in twenty days.
Bentley, M. J.....	Special disbursing agent.	First quarter	Jan. 19, 1898	No funds received; did not know it was necessary.
Baird, H. C.....	Indian agent.....	Fourth quarter ...	Aug. 25, 1898	Work during quarter exceptionally heavy.
Casson, W. E.....	Allotting agent...	First quarter	Dec. 18, 1897	No funds received; did not know it was necessary.
Clements, Jos.....	Indian agent.....	Second quarter ...	Feb. 17, 1898	Unusual amount of work making annuity payment.
Carter, J. T.....	do	do	Feb. 25, 1898	Illness of agency clerk.
Coleman, W. P.....	Allotting agent...	do	Not waived.	Out of the service; no request to waive received.
Cleveland, H. J....	Indian agent.....	do	Mar. 11, 1898	Sickness of interpreter, whose signature was necessary.
Couchman, P.....	do	First quarter	Nov. 5, 1897	Illness and inexperience of clerical help.
Do.....	do	Second quarter ...	Feb. 25, 1898	Sickness of agency clerk; had no assistance.
Clarke, H. P.....	Allotting agent...	First quarter	Mar. 4, 1898	No funds in hand; did not know it was necessary.
Do.....	do	Second quarter ...	do	Do.
Dougherty, W. E....	Indian agent.....	Fourth quarter...	Not waived.	Out of the service; no request to waive received.
Egan, M. J.....	Superintendent Indian school.	First quarter	do	Do.
Flinn, Jno.....	do	Second quarter ...	Feb. 11, 1898	Death of agent's son, January 13, 1898.
Freeman, H. B.....	Indian agent.....	do	do	Ordered to report in Washington, D. C.; did not return to agency in time.
Do.....	do	Third quarter	Not waived.	Out of the service; no request to waive received.
Goodwin, E.....	Special disbursing agent.	First quarter	do	Do.
Getchell, F. O.....	Indian agent.....	Third quarter	Mar. 7, 1898	Did not receive instructions from Indian Office in time.

Disbursing officers in the Indian service who were delinquent in forwarding their accounts during the fiscal year 1898—Continued.

Officer.	Office.	Period.	Waived.	Remarks.
Hall, R.....	Indian agent.....	Second quarter ...	Feb. 21, 1898	Reports from reservations miscarried and others had to be forwarded.
Hinsdale, T. R.....	Special disbursing agent.	First quarter	Dec. 4, 1897	Waiting instructions from General Land Office.
Hays, L. C.....	Indian agent.....	Fourth quarter ...	Aug. 11, 1898	Waiting return of vouchers sent to be received.
Hugh, R. D.....	Special disbursing agent.	First quarter	Dec. 18, 1897	No Indian moneys received; no account thought necessary.
Johnson, W. H.....	Superintendent Indian school.	Third quarter ...	May 16, 1898	Accounts were ready, but did not know they had to be forwarded in twenty days.
Jewell, J. R.....	Indian agent.....	Second quarter ...	Feb. 2, 1898	Extra work making annuity payment and incompetent assistance.
Keepers, G. A.....	Allotting agent.....	.....do	Feb. 17, 1898	Death in family necessitated absence from agency.
Kershaw, A.....	Superintendent Indian school.	Third quarter ...	Apr. 14, 1898	Sickness disqualified agent from duty.
Lemmon, T. G.....	.....do	Second quarter ...	Feb. 21, 1898	Unusually cold weather prevented transaction of business.
Do.....	.....do	Fourth quarter ...	Aug. 25, 1898	Inexperience of a new clerk.
Meyers, W. H.....	Indian agent.....	First quarter.....	Dec. 14, 1897	Sickness, removal of office, and insufficient help.
Mead, E.....	Superintendent Indian school.	Second quarter ...	Feb. 21, 1898	Accounts were ready, but could not be registered until 21st.
Nordstrom, C. E... ..	Indian agent.....	.....do	Not waived.	Agent died while in service.
Do.....	.....do	Third quarter .....	.....do	Do.
Newman, G. H.....	.....do	First quarter	Nov. 27, 1897	Sickness of agent.
Patton, H. W.....	Allotting agent.....	.....do	Nov. 9, 1897	Vouchers forwarded for signature delayed in transit.
Pratt, R. H.....	Superintendent Indian school.	Fourth quarter ...	Aug. 2, 1898	Unusual amount of work during quarter.
Potter, T. W.....	.....do	Second quarter ...	Mar. 2, 1898	Waiting the receipt of funds.
Seelye, W. E.....	Special disbursing agent.	First quarter	Dec. 31, 1897	No funds received; no account thought necessary.
Thompson, R. F....	Rev. clerk, Indian Office.	Third quarter ...	Not waived.	No request to waive received.
Walker, W. T.....	Indian agent.....	Fourth quarter ...	Aug. 11, 1898	Unusual amount of work during quarter.
Work, L. B.....	Special disbursing agent.	.....do	Sept. 21, 1898	No funds received; did not know it was necessary.

Respectfully submitted.

ISAAC PEARSON, *Chief of Division.*

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE INTERIOR DEPARTMENT,
Washington, D. C., December 14, 1898.

SIR: I respectfully submit the following report of United States land officers who were delinquent in rendering their accounts during the fiscal year ended June 30, 1898, and of such officers who were during said fiscal year found to be indebted to the United States on settlement of their final accounts and who are still so indebted. Jared S. Dixon, receiver of public moneys and disbursing agent at Natchitoches, La.; delinquent in transmitting accounts for the quarter ended December 31, 1897; no special excuse presented. Delinquency waived by the Secretary of the Treasury June 15, 1898, on recommendation of the Secretary of the Interior. No delay caused by such delinquency in the settlement of this officer's accounts.

H. D. Bowman, receiver of public moneys and disbursing agent at Las Cruces,

N. Mex.; delinquent in transmitting his accounts for the quarter ended December 31, 1897, caused by the death of the register on November 25, 1897. Delinquency waived by the Secretary of the Treasury on April 14, 1898, on recommendation of the Secretary of the Interior. This delinquency caused no delay in the settlement of this officer's accounts.

A. W. Schmidt, late receiver of public moneys and disbursing agent at Devils Lake, N. Dak.; delinquent in transmitting accounts for the quarter ended March 31, 1898, reported to have been caused by large increase of office work. Delinquency waived by the Secretary of the Treasury June 4, 1898, on recommendation of the Secretary of the Interior. No delay caused by such delinquency. This officer has since retired from office and his accounts are all closed.

R. W. Banks, late receiver of public moneys and disbursing agent at Jackson, Miss.; delinquent in transmitting his accounts for the quarter ended September 30, 1897, on account of yellow fever. The land office was closed from September 18 to November 12, 1897. Delinquency waived by Secretary of the Treasury November 29, 1897, on recommendation of the Secretary of the Interior. This officer has since retired from office and all of his accounts are closed.

James A. Fike, late receiver of public moneys and disbursing agent at Valentine, Nebr.; delinquent in transmitting his accounts for the quarter ended September 30, 1897, caused by fire in the land office. Delinquency waived by the Secretary of the Treasury on November 23, 1897, on recommendation of the Secretary of the Interior. This officer has since retired from office and all of his accounts are closed.

William H. Biggs, late receiver of public moneys and disbursing agent at The Dalles, Oreg.; delinquent in transmitting his accounts for the quarter ended September 30, 1897. No special cause assigned. Delinquency waived by the Secretary of the Treasury on December 21, 1897, on recommendation of the Secretary of the Interior. This officer has since retired from office and his accounts are all closed.

James J. Hitt, late receiver of public moneys and disbursing agent at Topeka, Kans.; retired from office on February 5, 1898. On settlement of his final accounts he was found to be indebted to the United States for a balance of \$500.47, viz, \$487.46 on his accounts as receiver of public moneys for receipts from sales of public and Indian lands, and \$13.01 on his accounts as special disbursing agent for public moneys advanced to him. Demand has been made upon him and upon the sureties on his official bonds for the payment of these balances, but no response has up to this date been made to such demands.

Respectfully, yours,

J. E. R. RAY,
Chief of Division.

Hon. ROBERT S. PERSON, *Acting Auditor.*

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE
STATE AND OTHER DEPARTMENTS,
Washington, D. C., December 19, 1898.

SIR: I have the honor to submit the following report of officers and administrative departments and offices of the Government delinquent in rendering or transmitting accounts for the fiscal year ended June 30, 1898.

The following United States marshals were delinquent in rendering and sending accounts to the Department of Justice, to wit:

- D. N. Cooper, northern district of Alabama, third and fourth quarters.
- L. J. Bryan, middle district of Alabama, third quarter.
- Frank Simmons, southern district of Alabama, third quarter.
- J. A. Israel, district of Colorado, second quarter.
- John C. Short, district of Delaware, fourth quarter.
- Samuel Puleston, northern district of Florida, first quarter.
- James McKay, southern district of Florida, first quarter.
- John F. Horr, southern district of Florida, fourth quarter.
- W. H. Johnson, northern district of Georgia, first, second, and fourth quarters.
- J. I. Crutcher, district of Idaho, second quarter.
- C. P. Hitch, southern district of Illinois, fourth quarter.
- J. P. Grady, central district of Indian Territory, first quarter.
- W. M. Desmond, northern district of Iowa, first quarter.
- Edward Knott, northern district of Iowa, third and fourth quarters.
- F. P. Bradley, southern district of Iowa, first quarter.

Wm. E. Sterne, district of Kansas, third quarter.
J. V. Guillotte, eastern district of Louisiana, first and third quarters.
J. M. Martin, western district of Louisiana, first quarter.
Henry W. Swift, district of Massachusetts, third quarter.
W. R. Bates, eastern district of Michigan, fourth quarter.
A. J. Cooke, northern district of Mississippi, first quarter.
F. W. Collins, southern district of Mississippi, fourth quarter.
Clark Campbell, district of New Hampshire, second quarter.
T. J. Alcott, district of New Jersey, first quarter.
F. C. Peck, northern district of New York, first, second, and third quarters.
O. J. Carroll, eastern district of North Carolina, first quarter.
Henry C. Dockery, eastern district of North Carolina, third and fourth quarters.
J. M. Millikan, western district of North Carolina, first, second, and third quarters.
Michael Devaney, southern district of Ohio, first quarter.
J. P. Hunter, district of South Carolina, first and second quarters.
L. D. Melton, district of South Carolina, fourth quarter.
R. W. Austin, eastern district of Tennessee, second quarter.
Thos. H. Baker, western district of Tennessee, fourth quarter.
G. L. Siebrecht, western district of Texas, third quarter.
E. S. Harris, district of Vermont, second quarter.
J. A. McDermott, district of Wyoming, first quarter.
J. M. Wright, marshal Supreme Court United States, fourth quarter.

In each of the cases manifest physical difficulty was shown to the satisfaction of the Secretary of the Treasury, and thereupon the delinquency was waived.

The Department of Justice was delinquent in transmitting to this office accounts of the following-named United States marshals for the quarters stated, to wit:

D. N. Cooper, northern district of Alabama, third and fourth quarters.
L. J. Bryan, middle district of Alabama, third quarter.
Frank Simmons, southern district of Alabama, third quarter.
J. M. Shoup, district of Alaska, first quarter.
W. H. Johnson, northern district of Georgia, second quarter.
J. P. Grady, central district of Indian Territory, second and third quarters.
William E. Sterne, district of Kansas, third quarter.
George H. Thumel, district of Nebraska, first and second quarters.
J. M. Millikan, western district of North Carolina, first and second quarters.
C. H. Thompson, district of Oklahoma, fourth quarter.
J. K. Thompson, district of West Virginia, fourth quarter.

In each case wherein the Department of Justice was delinquent in transmitting accounts to this office it was shown to the satisfaction of the President to be impossible for that Department to complete the administrative examination and forward the accounts to this office within the time prescribed by the act of July 31, 1894. Upon representations so made to the President in each case, it was ordered by him that the Secretary of the Treasury be authorized to advance moneys on requisitions drawn by the Department of Justice in favor of each of the said marshals.

The following diplomatic and consular officers of the United States were delinquent in rendering and sending accounts to the Department of State:

J. R. Herod, United States secretary legation, Japan, fourth quarter 1898.
W. F. Sands, United States secretary legation, Korea, fourth quarter 1898.
Julius Goldschmidt, United States consul-general, Berlin, fourth quarter 1898.
A. B. Johnson, United States consul, Amoy, fourth quarter 1898.
William Small, United States commercial agent, Collingwood, fourth quarter 1898.
Victor Ek, vice commercial agent, Helsingfors, fiscal year 1898.
G. B. Killmaster, United States commercial agent, Port Rowan, fiscal year 1898.
John Goodnow, United States consul-general, Shanghai, September 21 to 30 1897.
J. J. Fred Bandinel, United States vice-consul, Niuchwang, fourth quarter 1898.

None of the above accounts have been received, consequently the delinquency has not been waived in any case.

The following consular officers of the United States were delinquent in rendering their accounts to this office:

Julius Goldschmidt, United States consul-general, Berlin, fourth quarter, 1898.

Charles A. Day, United States consular clerk, fourth quarter 1898.

J. E. Hayden, United States commercial agent, Castellamare di Stabia, September 17 to 30, 1897.

J. L. Doty, United States consul, Tahiti, April 25 to June 30, 1898.

William B. Dickey, United States consul, Callao, second, third, and fourth quarters 1898 (agency returns, Piura and Chielayo).

A. H. Byington, United States consul, Naples (agency returns, Rodi), third quarter 1898.

Mahlon Van Horne, United States consul, St. Thomas, West Indies (agency return, Fredricksted and Christiansted), October 1 to November 30, 1897.

William. B. Sorsby, United States consul, San Juan del Norte (agency returns, Bluefields), fourth quarter 1898.

No action relative to the waiving of the delinquency in any of the above-named cases has been taken, for the reason that the accounts have not as yet been received.

Also, the following consular officers of the United States have failed to render to this office their accounts:

Eli Litzikas, United States vice-consul-general, Belgrade, fiscal year 1898.

B. D. Manton, United States consul, Colonia, fiscal year 1898.

J. M. Thome, United States vice-consul, Cordoba, first and third quarters 1898.

J. G. Suesa, United States commercial agent, Garrucha, fiscal year 1898.

Gerardo Zalles, United States vice-consul, La Paz, Bolivia, fiscal year 1898.

I. F. Hernandez, United States vice-consul, Madrid, third quarter 1898.

Thomas Herran, United States consul, Medellin, second, third, and fourth quarters 1898.

Alfred Chapeli, United States vice-consul, Tunis, second quarter 1898.

J. J. Fred Bandinel, United States vice-consul, Nuchwang, fourth quarter 1898.

Philibert Lallier, United States vice-consul, Teneriffe, third quarter 1898.

Ernest Beaumont, United States vice-consul, Santiago, Cape Verde Islands, third quarter 1898.

In the cases last mentioned no cause for the delinquencies has been given, and in no case has the delinquency been waived. All of these consular officers are compensated by fees received by them, and the failure to receive any fees during the period above mentioned is doubtless the reason for the delinquency in making the returns; but report is required of them whether fees are received or not, and they have failed to make any report.

The following officers were found, upon final settlement of their accounts, to have been indebted to the Government, and up to this date have failed to pay the same into the Treasury of the United States:

F. X. Belleau, late United States consul, Three Rivers, Canada, on account of consular fees, 1898.....	\$13.03
D. Kemper, late United States consul, Amoy, account of salaries, consular service, 1897.....	49.93
C. Meeker, late United States consul, Bradford, England, on account consular fees, 1897.....	8.48
J. B. Riley, late United States consul-general, Ottawa, on account of fees and salaries, consular service, 1898.....	406.78
A. S. Rosenthal, late United States consul, Leghorn, on account of consular fees, 1897.....	47.85
W. D. Wamer, late United States consul, Cologne, Germany, on account of consular fees, 1897.....	21.06
W. E. Hunt, late United States consul at Hongkong:	
Consular fees, 1897.....	\$1,531.38
Consular fees, 1898.....	865.76
	<hr/> 2,397.14

Respectfully, yours,

ERNST G. TIMME, Auditor.

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE POST-OFFICE DEPARTMENT,
Washington, D. C., December 28, 1898.

SIR: In compliance with section 4 of the legislative appropriation act approved May 28, 1896, I have the honor to submit herewith a report of postmasters who retired from office during the fiscal year ended June 30, 1898, and were found upon final settlement of their postal and money-order accounts to have been indebted to the Government, with the amount of such indebtedness in each case, and who, at the date of making this report, have failed to pay the same into the Treasury of the United States.

The report shows an indebtedness on postal accounts of \$10,818.53, and an indebtedness on money-order accounts of \$8,339.63, a total of \$19,158.16.

Respectfully, yours,

HENRY A. CASTLE,
Auditor.

The SECRETARY OF THE TREASURY.

The following is a statement of postmasters who retired from office during the fiscal year ended June 30, 1898, and upon a final settlement of their postal accounts were found indebted to the United States the amounts set opposite their respective names, and who, at the date of making this report, have not paid the same into the Treasury of the United States:

Post-offices.	Postmasters.	Amounts.	Remarks.
Alabama:			
Kelleys Creek	V. I. Inzer	\$17.46	Inspector case.
Kleg	J. L. Sullivan	11.49	
Lyon	J. W. Edmons .....	.85	
Roxana	H. H. Burns	105.68	
Woodstock	W. R. S. Hays	5.84	
Arizona:			
Lochiel	V. Harrison	17.84	Do.
Winslow	C. L. Flinn	2.01	
Arkansas:			
Flippen	W. H. Russell	1.38	
Spence	T. L. Hallowell	9.78	
Van	J. P. Sanders .....	.19	
California:			
Corelo	J. S. Redwine	73.79	
Jamesville	H. H. Dakin	2.77	
Redding	L. M. Dennis	333.50	
Wasioja	C. Church	1.45	
Colorado:			
Coventry	Jas. P. Huff .....	.79	
Fort Morgan	G. S. Redfield	44.24	
Liberty	Wm. O. Cyle	138.05	Fraud case.
New Winsor	J. T. Middleton	109.86	
Seward	Eva Saderlind	6.86	
Florida:			
Calrinia	Daniel Coker .....	.10	
Coatsville	T. J. Coats	9.65	
Gainesville	J. W. F. King	988.99	Inspector case.
McCraab	W. L. Lancaster .....	.96	
Pineville	N. H. Summers	36.19	
Georgia:			
Etta	J. E. Prewett .....	.46	
Evergreen	Byrd Mobley	187.97	Do.
McCord	J. B. Hawes .....	.50	
Idaho:			
Bianche	John C. Bray	4.44	
Carriboo	W. M. Thomal	32.46	
Columbus	C. C. Musleman	29.05	
Lucas	Elias A. Bernathy	18.39	
Washee	E. M. Saling .....	.14	

Post-offices.	Postmasters.	Amounts.	Remarks.
Illinois:			
Enion.....	J. B. Cole.....	\$0.51	
Equality.....	E. A. Wiedeman.....	30.66	
Fancher.....	Wm. Lawson.....	.76	
Franklin Park.....	L. Franklin.....	27.39	
Galeville.....	S. A. Evans.....	38.72	
Healy.....	Jas. Groterant.....	.70	
Lyons.....	Geo. J. Becker.....	92.64	
Mead.....	G. W. Hindman.....	14.55	
Pierceburg.....	J. L. Berry.....	.61	
Indiana:			
Boxley.....	M. E. Mitchell.....	4.12	
Enterprise.....	J. W. Maxedock.....	14.46	Inspector case.
Iowa:			
Oakley.....	L. Rubel, jr.....	1.63	
Whitten.....	J. H. Lyon.....	.18	
Kentucky:			
Baldrock.....	J. A. Brewer.....	14.20	
Bonnieville.....	R. Craddock.....	7.27	Do.
Coon.....	W. A. Williams.....	311.74	Claim disallowed.
Kennedy.....	T. D. Watts.....	58.86	Inspector case.
Mary.....	M. T. Montgomery.....	129.62	Claim disallowed.
Rowland.....	T. L. Shelton.....	61.74	In suit.
Shirley.....	E. Moze.....	5.47	
Spruceburg.....	J. H. Hart.....	1.60	
Stacy.....	I. Allen.....	11.03	Inspector case.
Wayside.....	W. E. Sutherland.....	5.89	
Louisiana:			
Boyce.....	W. H. Simons.....	16.91	
Dido.....	J. F. Sirmons.....	7.35	
Flatlick.....	C. Longino.....	8.38	
Georgetown.....	W. S. Miles.....	2.70	Do.
Liveoak.....	J. B. Easterly, jr.....	9.17	Do.
Sandycreek.....	Y. C. Palmer.....	166.69	In suit.
Maine:			
Clinton.....	A. Hunter.....	276.78	
Rome.....	M. H. Blaisdell.....	4.75	
Maryland:			
Armacost.....	Louis Martin.....	11.28	
Massachusetts:			
Blue Hill.....	G. A. Stetson.....	14.81	
Michigan:			
Delray.....	Louis H. Belisle.....	135.34	
Fairgrove.....	H. L. Burroughs.....	109.60	
Irving.....	Stephen Kennedy.....	.14	
Minnesota:			
Ashcreek.....	B. F. Kitteman.....	68.52	
Bermidji.....	M. E. Karson.....	298.85	
Moose Lake.....	H. C. Rohlf.....	.34	
Runeberg.....	O. Kartunen.....	35.20	Inspector case.
Senjen.....	J. G. Isackson.....	4.84	
Stod.....	J. O. Torgerson.....	28.69	
Mississippi:			
Bunckley.....	P. L. Jones.....	.10	
Rising Sun.....	A. M. Fraiser.....	2.24	
Missouri:			
Celt.....	J. P. Hurst.....	17.79	
Hemker.....	Edward Hemker.....	119.54	In suit.
Thornfield.....	T. H. Norris.....	82.71	
Montana:			
Hinsdale.....	J. M. Jones.....	24.16	
Nebraska:			
Norfolk.....	D. R. Daniels.....	2.78	
New Jersey:			
Gardville.....	J. M. Hart.....	9.28	
New Mexico:			
Genova.....	E. Gallegos.....	2.18	
New York:			
East Concord.....	Fred Lumley.....	1.42	
Junius.....	Jas. Fisk.....	.45	
Straita Corners.....	A. Strait.....	3.33	
North Carolina:			
Cathey.....	M. M. Galloway.....	2.75	Inspector case.
Crawford.....	A. E. Siagle.....	4.44	
Ham.....	M. Merritt.....	21.91	
Lake Landing.....	D. M. Watson.....	34.18	
Lynn.....	R. F. Bell.....	105.16	Do.
Mohawk.....	R. B. Douglas.....	30.71	Do.
Prong.....	W. D. Wooten.....	15.33	
Tracadia.....	A. P. Lakey.....	6.95	
Weldon.....	W. H. Capell.....	85.58	
North Dakota:			
Donnybrook.....	M. J. Power.....	.98	
Fargo.....	J. J. Hughes.....	1,224.86	Bank failure.
Hannah.....	J. Hannah.....	15.93	

DELINQUENT OFFICERS.

Post-offices.	Postmasters.	Amounts.	Remarks.
Ohio:			
Caledonia.....	W. P. Winter.....	\$140. 00	
Pitchin.....	Jno. McAllister.....	3. 57	
Pennsylvania:			
Allport.....	C. L. Lery.....	19. 47	
Avondale.....	F. C. Moore.....	28. 67	
Barnesville.....	W. A. T. Keeler.....	8. 97	
Eatonville.....	I. Wheelock.....	17. 01	
Fairhaven.....	M. J. Provost.....	5. 00	
Herrville.....	H. F. Helm.....	20. 51	
Savoy.....	W. S. Holland.....	17. 87	
Thurlow.....	John T. Ives.....	\$30. 63	In suit.
Wexford.....	P. A. Callahan.....	6. 42	
North Carolina:			
Caldwell.....	Addie Caldwell.....	3. 61	
Lockhart.....	C. D. Farrar.....	50. 22	
Newry.....	C. Courtenay.....	50. 20	
Warrick.....	H. A. Osborn.....	400. 66	Do.
North Dakota:			
Myrtle.....	H. Nihart.....	4. 95	
Tennessee:			
Altonville.....	S. M. Isenberg.....	10. 30	
Douglase.....	C. S. Irwin.....	8. 67	
Glenns Store.....	T. Knott.....	2. 11	
Mockerson.....	D. G. Harrison.....	8. 68	
Seals.....	J. Seals.....	6. 80	
Toco.....	W. Kennedy.....	6. 16	
Texas:			
Anneville.....	T. M. D. Poteet.....	15. 50	
Conroe.....	I. Conroe.....	38. 33	
Cyrus.....	A. G. King.....	81. 87	
Elm Mott.....	S. T. Christian.....	5. 88	
Garden Valley.....	W. A. Owens.....	26. 65	
Hiram.....	J. H. Hughes.....	10. 27	
Ozona.....	P. Herndon.....	80. 50	
Pearson.....	C. M. McKnew.....	. 41	
Percilla.....	H. T. Robertson.....	418. 08	Do.
Smith Ferry.....	R. R. Smith.....	1. 61	
Stewart.....	W. C. Ray.....	3. 79	
Stone Point.....	E. C. Robertson.....	169. 94	
Garrellton.....	J. B. Young.....	1. 38	
Yell.....	J. Weaver.....	. 12	
Young.....	T. F. Owens.....	13. 86	
Tah:			
Thatcher.....	J. A. Compton.....	24. 41	Inspector case.
Virginia:			
Bramfield.....	Joseph Kiser.....	45. 37	In suit.
Meetze.....	H. A. Davis.....	143. 96	Inspector case.
Neva.....	P. A. Lumkins.....	385. 54	In suit.
Oaklevel.....	R. A. Pace.....	. 25	
Peters Creek.....	C. A. Tatum.....	174. 88	Inspector case.
Sabrell.....	C. F. Turner.....	. 45	
Vera.....	W. J. Turner.....	5. 58	
Vinitaville.....	R. Powell.....	. 20	
Washington:			
Blyn.....	J. F. Purvis.....	14. 14	
Friday Harbor.....	J. C. Clinton.....	84. 78	
Hunters.....	W. Hamilton.....	73. 96	
Spokane.....	H. T. Mallon.....	399. 01	In suit.
West Virginia:			
Elkhorn.....	H. C. Ross.....	623. 20	Do.
Kanawha City.....	S. L. Smith.....	39. 86	
Wisconsin:			
Superior.....	J. D. Conan.....	213. 90	Do.
Wyoming:			
Cheyenne.....	G. A. Draper.....	16. 08	Do.
Fairview.....	J. C. Dewey.....	5. 89	
Felix.....	M. E. Brooks.....	12. 84	Inspector case.
Thermopolis.....	E. C. Enderly.....	. 02	
Total.....		10, 774. 57	

The following is a statement of postmasters who retired from office during the fiscal year ended June 30, 1898, and, upon a final settlement of their money-order accounts, were found indebted to the United States the amounts set opposite their respective names, and who, at the date of making this report, have not paid the same:

Post-offices.	Postmasters.	Amounts.
Alabama:		
Belgreen.....	W. R. Petrie.....	\$82.98
Blountsville.....	R. B. Simms.....	.36
Boligee.....	A. B. Speed.....	137.19
Coalburg.....	A. D. Mayo.....	95.89
Cresswell Station.....	G. W. Wallis, jr.....	.02
Eldridge.....	W. W. Kelley.....	.69
Montgomery.....	W. W. Screws.....	16.12
Waverly.....	Paul Hoffman.....	1.00
Arkansas:		
Appleton.....	C. L. Brant.....	.06
Bentonville.....	S. Choate.....	4.10
Blackton.....	J. V. Malone.....	3.05
Brinkley.....	W. K. Sims.....	.79
Colt.....	J. J. Ables.....	.06
Gravett.....	J. W. Rhaney.....	108.19
Hatfield.....	G. L. Irwin.....	11.43
McGavock.....	T. G. McGavock.....	49.41
Mountain Home.....	O. A. Eatman.....	1.00
Portland.....	E. F. Bethune.....	.49
Redfield.....	J. A. Bain.....	.11
Richmond.....	R. S. Davis.....	10.84
Star City.....	H. H. Tarver.....	.03
California:		
Aznusa.....	O. Streshly.....	.31
Glenburn.....	J. R. Crichton.....	2.03
Glendale.....	H. French.....	2.98
Colorado:		
Elizabeth.....	D. T. Cort.....	.02
Idaho Springs.....	C. A. Woodward.....	357.63
Ignacio.....	G. H. Kraus.....	12.50
Palisades.....	J. H. Parton.....	.03
Vactor.....	A. Royal, jr.....	.70
Ward.....	C. H. Raymond.....	.62
Westcliffe.....	A. B. Etzel.....	2.03
Connecticut:		
Middlefield.....	M. W. Cornwell.....	.21
Moodus.....	F. B. Clark.....	3.00
Northford.....	E. A. Buell.....	.07
Georgia:		
Bainbridge.....	L. F. Burkett.....	7.54
Hiawassee.....	J. A. Davenport.....	.03
Rising Fawn.....	W. F. Pickle.....	.03
Savannah.....	G. A. Haines.....	14.09
Idaho:		
Troy.....	A. H. Charles.....	29.79
Illinois:		
McHenry.....	A. Snow.....	167.76
Park Ridge.....	E. C. Whitlock.....	9.47
Pontiac.....	W. Engelhard.....	.88
Rochelle.....	A. B. Pool.....	5.00
Roseville.....	S. W. Taliaferro.....	9.96
Toluca.....	W. W. Twist.....	.57
Toulon.....	G. Nowlan.....	1.00
Westville.....	W. H. Ashby.....	.79
Wyoming.....	J. M. Thomas.....	1.10
Indiana:		
Ridgeville.....	J. E. Carrier.....	6.04
Salem.....	C. B. Williams.....	.05
Indian Territory:		
Campbell.....	B. M. Hayes.....	159.69
Stilwell.....	J. T. Johnson.....	9.28
Iowa:		
Albia.....	W. S. Fall.....	.03
Algona.....	J. W. Hinchon.....	2.85
Carroll.....	J. L. Powers.....	.15
Clarion.....	W. Eld-r.....	.03
College Springs.....	E. J. Hensleigh.....	.20
Corning.....	A. J. Salts.....	.12
Davenport.....	F. A. Lischer.....	.10
Estherville.....	J. W. Randolph.....	20.54
Lorimor.....	J. D. Hillman.....	.38
Swaledale.....	M. V. Morony.....	116.29
Kansas:		
Agenda.....	O. Huff.....	2.69
Krugman.....	W. A. Eaton.....	.05

Post-offices.	Postmasters.	Amounts.
Kansas—Continued.		
Lenora	C. T. Bogert	\$0.86
Minneola	D. Cleaver	8.28
Peterton	E. G. Roberts	2.55
Sharon Springs	M. M. Gamble .....	.87
Kentucky:		
Allensville	L. J. Owen .....	.94
Flemingsburg	Z. Ashton	41.20
Lexington	W. S. McChesney .....	.80
Mayfield	A. West	20.82
Paris	W. L. Davis .....	.88
Woodville	W. L. Beck	32.65
Maine:		
Wytopitlock	H. E. Rand .....	.02
Massachusetts:		
East Pepperell	J. E. Brown	17.97
Fall River—		
Substation No. 1	D. D. Sullivan	1.60
Substation No. 2	D. D. Sullivan .....	.01
Framingham	E. J. Brown .....	.44
Lowell	G. W. Pearson	3.51
Milford	J. Lally, jr .....	.31
North Brookfield	T. Howard	6.95
South Lincoln	M. M. Welch	1.58
South Yarmouth	B. L. Baker	2.19
Springfield	J. H. Clum .....	.95
Michigan:		
Bad Axe	G. M. Deady	2.36
Church	L. A. Eaton	2.00
Coleman	W. W. Simons	1.32
Eastport	C. L. Harris	1.10
Hancock	W. C. O'Leary	29.43
Houghton	E. J. Dube .....	.23
Novi	H. H. Jones .....	.52
Rogers	F. Sommer, jr	1.85
Sunfield	J. H. Palmer	1.80
Viola	H. C. Culver .....	.02
Vulcan	H. A. Bertolas .....	.13
Minnesota:		
Fort Ripley	J. J. Tucker .....	.02
Masaba	C. E. Ale .....	.90
Peterson	O. Lodahl	128.93
Philbrook	I. W. Gill .....	.62
Sabin	P. J. Shea	15.44
Sacred Heart	N. A. Mellenoe .....	.03
St. Louis Park	C. R. Williams	1.00
Mississippi:		
Minter City	R. W. Parks	5.70
Pass Christian	G. Northrop .....	.05
Terry	R. Burnet	10.51
Westville	W. F. Walker .....	.01
Missouri:		
Eolia	T. Black	2.60
Florissant	J. Bellville	3.14
Fulton	W. V. Berry .....	.08
New Point	M. A. Hamm	1.24
Skidmore	H. C. Hasty	8.86
Montana:		
Darby	J. W. Darby	6.62
Great Falls	C. Wegnes	17.47
Virginia City	E. Stark .....	.19
Utica	W. H. Leard	17.35
Nebraska:		
Boelus	L. J. Morton .....	.03
Grand Island	J. A. Castello	14.22
Indianola	J. V. Harrison .....	.42
Norfolk	D. R. Daniel	6.94
Orleans	E. J. Graft	1.80
Pawnee City	A. S. Story .....	.01
Promer	J. E. Crow .....	.08
Shelton	S. F. Henninger	2.06
Wilsonville	J. T. Morris .....	.91
York	R. J. Coles .....	.28
New Hampshire:		
Franklin Falls	F. H. Daniel .....	.99
Hanover	J. H. Foster	9.77
Hill	C. H. Fox .....	.01
Keene	F. A. Barker	1.80
Milan	D. B. York .....	.05
Rochester	C. W. Bickford .....	.81
West Lebanon	J. B. Hooley	1.50
Wilton	M. J. Herlihy .....	.20

Post-offices.	Postmasters.	Amount.
New Jersey:		
Franklin Park.....	B. S. Griggs.....	\$88.66
Lafayette.....	S. E. Ingersoll.....	.02
Newark—		
Substation E.....	J. E. Haynes.....	.01
Substation No. 4.....	do.....	.02
New Mexico:		
Lumberton.....	G. W. Kutz.....	.50
New York:		
Claverack.....	A. R. Van Dusen.....	.03
Green Lawn.....	H. T. Smith.....	151.35
Sandusky.....	N. W. Flint.....	.05
Swornville.....	W. Pantler.....	.03
Versailles.....	R. B. Van Schoonhoven.....	.10
North Carolina:		
Aulander.....	A. Lassiter.....	527.71
Tarboro.....	E. W. Rawls.....	11.89
Winfall.....	M. S. Rawlings.....	.97
Winston.....	E. H. Wilson.....	10.99
North Dakota:		
Aneta.....	E. F. Prindle.....	11.15
Bottineau.....	D. H. McArthur.....	1.44
Risek.....	A. A. Rumreich.....	.02
Ohio:		
Ashtabula, Station A.....	W. Redhead.....	11.05
Collins.....	M. M. Perkins.....	165.56
Columbus, Station C.....	F. M. Senter.....	.04
Deabler.....	J. C. Waltimire.....	.62
Martins Ferry.....	J. W. Terrill.....	6.51
Newark.....	J. H. Newton.....	.42
Sidney.....	F. Hunter.....	.03
Springfield.....	T. D. Wallace.....	.40
Troy.....	J. W. Davis.....	.10
Wooster.....	J. F. Marchand.....	4.98
Xenia.....	L. H. Whiteman.....	.27
Oklahoma:		
Burnett.....	J. Wellaford.....	28.07
Concord.....	F. C. Roper.....	1.98
Oregon:		
La Grande.....	A. Le Roy.....	8.45
McMinnville.....	T. S. Harding.....	.02
Sublimity.....	J. A. Ditter.....	.03
Pennsylvania:		
Allegheny, Substation No. 2.....	I. R. Stayton.....	1.12
Allport.....	C. L. Levy.....	1.15
Blandon.....	S. C. Hoch.....	.09
Brockport.....	F. E. Wait.....	.01
Canonsburg.....	S. J. Perritto.....	.04
Connellsville.....	H. Marietta.....	36.23
Elwood City.....	G. B. Nye.....	1.56
Glen Ruchey.....	J. A. Milligan.....	1.54
High Lake.....	T. C. Kane.....	.87
Hokendaugua.....	H. T. J. Newhatd.....	.51
Lewis Run.....	M. Lamb.....	71.38
Maud.....	C. Rue.....	.03
Thurlow.....	J. T. Ives.....	801.02
Rhode Island:		
Harrisville.....	E. N. Grange.....	.78
South Carolina:		
Eastover.....	R. S. McKenzie.....	12.19
Groelyville.....	W. H. Campbell.....	336.53
South Dakota:		
Arlington.....	C. B. Parmelee.....	1.93
Hot Springs.....	E. S. Ames.....	2.44
Tennessee:		
Brownsville.....	E. H. Taylor.....	49.06
Deer Lodge.....	G. W. Crippen.....	18.79
Stewart.....	N. N. Nichols.....	.82
Texas:		
Amarillo.....	J. M. Partwood.....	.09
Ben Wheeler.....	A. J. Gullledge.....	2.51
Chico.....	B. Earhart.....	.33
Comfort.....	J. B. Hadden.....	.58
Corpus Christi.....	J. T. Rankin.....	4.21
Crockett.....	F. G. Edmiston.....	2.19
Crowell.....	M. F. Thacker.....	10.23
Dalby Springs.....	U. U. Shaw.....	.13
Granbury.....	S. B. Lancaster.....	105.65
Greenville.....	I. Ardia.....	.10
Greenville.....	J. W. Schwickert.....	.08
Hempstead.....	R. H. Pinckney.....	2.75
Iowa Park.....	A. J. Bell.....	17.75
Kerens.....	J. H. Perry.....	.03
McDade.....	S. J. Isaacks.....	4.71

Post-offices.	Postmasters.	Amounts.
Utah:		
Randolph.....	R. McKinnon.....	58.12
Vermont:		
East Charleston.....	J. S. Sweeney.....	2.49
North Tunbridge.....	P. Dickerman.....	.04
Saint Albans.....	T. Larner.....	.23
Wilder.....	F. P. Marston.....	.74
Virginia:		
Birdsnest.....	A. B. Nottingham.....	14.33
Bolar.....	G. F. Eakle.....	92.65
Chase City.....	F. B. Roberts.....	25.78
Concord Depot.....	J. D. Moore.....	32.78
Glade Spring.....	J. D. Williams.....	3.11
Graham.....	C. O. McCall.....	15.23
Washington:		
Boston.....	F. T. Balch.....	1.10
Bothell.....	W. A. Hannan.....	.17
Cathlamet.....	A. F. Cooper.....	1.71
Coupeville.....	A. H. Kohne.....	38.39
Fairmont.....	L. P. Carr.....	.10
Farmington.....	E. E. Paddock.....	32.56
Lyle.....	M. I. Hensel.....	.29
Nahcotta.....	J. Morehead.....	1.72
O'Brien.....	L. M. Root.....	.04
Palouse.....	W. Goodyear.....	5.98
Pataha City.....	L. M. Carter.....	306.77
Petersburg.....	H. R. Smith.....	.17
Port Townsend.....	G. G. McNamara.....	.66
Poulsbo.....	T. Hartmark.....	.34
Redmond.....	E. McRedmond.....	.27
Snoqualmie.....	L. M. Nye.....	.38
Springdale.....	A. M. Hull.....	85.43
Starbuck.....	W. T. Lane.....	.01
Sumas.....	T. C. Burnett.....	20.00
West Virginia:		
Buckhannon.....	W. Mearns.....	.94
Elkhorn.....	H. C. Ross.....	1,165.38
Wisconsin:		
La Crosse (North Side station).....	N. C. Bacheller.....	.14
Prentice.....	F. Myers.....	11.81
St. Cloud.....	N. Large.....	.02
South Milwaukee.....	J. Whalen.....	.50
Stanley.....	D. T. Donohoe.....	5.54
Wyoming:		
Fort Russell.....	A. Duval.....	1,439.01
Total		8,339.63